

ROCK ISLAND COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended November 30, 2013

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

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Rock Island County, Illinois

**List of Elected and Appointed Officials
November 30, 2013**

Elected Officials

County Board Members

District 1 Christine R. Filbert
District 2 Gary Freeman
District 3 Michael Burns
District 4 Patrick Moreno
District 5 Virgil K. Dueysen
District 6 Donald L. Jacobs
District 7 Steven E. Meersman
District 8 Brian D. Vyncke
District 9 Philip Banaszek
District 10 Steven Ballard
District 11 Donald Johnston
District 12 David L. Adams
District 13 Richard H. "Quijas" Brunk

District 14 Virginia "Ginny" Shelton
District 15 Nick Camlin
District 16 John R. Brandmeyer
District 17 Edwin M. Langdon Jr.
District 18 Dr. Rodney K. Simmer
District 19 Kimberly M. Callaway-Thompson
District 20 Mia D. Mayberry
District 21 Scott E. Terry
District 22 Drue Mielke
District 23 Ken "Moose" Maranda
District 24 Ronald Oelke
District 25 J. Robert Westpfahl

Auditor April Palmer
Circuit Clerk Lisa Bierman
County Clerk Karen Kinney
Coroner Brian Gustafson
Recorder of Deeds Kelly Fisher
Sheriff Jeff Boyd
States Attorney John McGehee
Regional Superintendent of Education Tammy Muerhoff
Treasurer Louisa A. Ewert

Appointed Officials

Animal Control Coordinator Samantha DeYoung
Court Services Director David VanLandegen
ESDA Director Jerry Shirk
Forest Preserve Director Jeff Craver
GIS Director Josh Boudi
IS Director Linda Billingsley
Board of Review Dan DePorter & Joan Russell
708 Mental Health Board Larry Pollard
Human Resources Director Meg Hoskins & Jill Rich

Civil Division Chief Heidi Weller
Maintenance Supervisor Michael VanErsteveld
Hope Creek Care Center Adm. Trudy Whittington
Public Defender Baron Heintz
Public Health Administrator Theresa Berg
County Engineer John Massa
Supervisor of Assessments Larry Wilson
Veterans Assistance Todd Harlow
Zoning Director Greg Thorpe



Rock Island County

April 25, 2014

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

The Comprehensive Annual Financial Report (CAFR) of the County of Rock Island, Illinois for fiscal year ended November 30, 2013 is submitted herewith. The CAFR is management's annual financial report to its taxpayers, governing board, oversight bodies, investors and creditors.

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

The County's financial statements have been audited by McGladrey LLP, Certified Public Accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended November 30, 2013, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by

APRIL L PALMER
COUNTY AUDITOR
AMANDA VAN DAELE
CHIEF DEPUTY

Rock Island County, Illinois

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Financial Reporting Accountant

Trisha Lester
Internal Auditor

management; and evaluating the overall financial statement presentation. For the year ended November 30, 2013 McGladrey LLP have issued an unmodified (“clean”) opinion on Rock Island County’s financial statements. The independent auditor’s report is presented as the first component of the financial section of the report.

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

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

Profile of the Government

Rock Island County was incorporated in March 1831 with its Charter adopted in July 1833. It is located in the western part of Illinois and currently occupies a land area of 452 square miles and serves a population of 147,258 residents (Source: U.S. Census Bureau, 2013 Population Estimates). Major cities within Rock Island County include the City of Rock Island, the City of Moline, the City of East Moline, the City of Silvis, the Village of Milan and 10 other smaller communities with populations less than 5,000 residents each.

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

part of the financial statements of the County. Each Board member is elected in 4 or 2 year staggered terms with all 25 member's positions up for election every 10 years, and with one member elected per district, by district.

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

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

The County also operates a nursing home, primarily from patient fees and Medicare/Medicaid reimbursements. Voters approved a special property tax levy in 1983 to help support the nursing home. Voters also approved special property taxes in 1976 to help fund mental health services, in 1995 to fund a Cooperative Extension Education Service, and in 2000 to fund a Children's Advocacy Center.

The financial statements of Rock Island County include as part of its primary government the Rock Island County Forest Preserve Commission and the Public Building Commission. Both are blended component units with separate tax levies and fiscal year ends. They are also audited independently from the County by other external auditors.

Presented as a discrete component unit is the Rock Island Tri-County Consortium which is legally separate from the County.

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

Formal budgetary integration is employed as a management control device during the year for the general fund and most special revenue

funds. The annual budget serves as the foundation for Rock Island County's financial planning and control. The County follows these procedures in establishing the budgetary data reflected in the combined financial statements: 1.) At a regular or special called meeting of the County Board in November, the proposed budget for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and means of financing them. 2.) Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance. 3.) Transfers of budgeted amounts among object categories, or any budget increases by means of an emergency or supplemental appropriation can occur throughout the year but require approval by two-thirds of the County Board Members. 4.) Budgets for the general and certain special revenue funds are adopted on a basis consistent with generally accepted accounting principles. 5.) Expenditures may not legally exceed the total amount of the revised budget appropriations of individual funds.

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

Factors Affecting Financial Condition

Local Economy

State of Illinois The State of Illinois has continued to experience budgetary problems, which in turn has an impact on Rock Island County. State Income Tax and other tax portions received by Rock Island County, as well as many of the salary reimbursements from the State were behind by about one month at year end. The State has continued to deny the County its portion of inheritance tax since July 2012. Also, since the beginning of 2013 the reimbursements for election judges' salaries from the State have been denied. A continued portion of the County's replacement revenue is not being received and is used to supplement some salary reimbursements instead. This is the result of the on-going cash flow problem at the State level. This makes budgeting and making timely expenditures very difficult for the County.

Population Rock Island County is part of the Davenport-Moline-Rock Island, IA-IL MSA (metropolitan statistical area) commonly referred to as the "Quad Cities", which also includes Henry County, IL; Mercer County, IL; and Scott County, IA. In 2010 the total population of the MSA was 379,690 (2010 Census). As of 2013 the MSA had increased to 383,681, or 1.1% over

the past three years. Rock Island County's total population in 2013 was 147,258, a decrease of 0.2% since 2010 (147,546). It is projected that Rock Island County's population will increase by 0.7% by 2020 to 148,331. In comparison the MSA is expected to grow by 1.9% (Source: Woods & Poole Economics, 2014).

Labor Force In 2013 the annual average labor force of Rock Island County was 75,487, down 4.9% over the past 5 years. The MSA's labor force has also seen a decrease in the past 5 years of 3.4% and is currently averaging 200,000. Rock Island County's unemployment rates have been steadily declining since reaching 9.6% in 2010, with an annual average of 7.9% in 2013. The MSA's annual unemployment rate in 2013 was 7.0% (Source: Illinois Department of Employment Securities)

Employment The economy of the area has traditionally centered on farm implement manufacturing and agriculture. In the last twenty years there has been a shift from manufacturing jobs into a service providing sector. This shift in the Quad Cities area economy has been in the professional, non-professional, retail and wholesale sectors of the economy. Within that sector, Professional and Business Services and Health Care and Social Assistance both showed the greatest increase, growing 60.6% within the last 20 years. Also within the Service Providing Sector, the Education and Health Services area has seen substantial growth increasing by 49.4% within the same time frame. The largest decreases in the Goods Producing sector were in Durable Goods & Manufacturing, offsetting some of those service sector increases. As of 2012, the top industry for employment in Rock Island County was Education, Health Care, and Social Services which employ approximately 20.7% of the employed work force. Manufacturing and Retail Trade were the next highest employed with 19.3% and 12.3% respectively. The MSA overall is very similar with just over 20% of the employed work force being employed in Education, Health Care, and Social Services (U.S. Census Bureau, American Community Survey 1-year estimates, 2012). The County has received a grant to educate these displaced workers to keep a percentage in the County seeking work elsewhere. This was a huge opportunity in the region to turn the Arsenal job loss into an opportunity for growth and diversification. Also, the base actually has a net gain in uniformed personnel with the arrival of the First Army. This indicates that the Department of Defense intends to maintain the Arsenal as a military installation over the long term.

Among some of the major businesses in the area with significant increases in their work force are The Rock Island Arsenal, Deere & Company, Tyson Fresh Meats, Trinity Medical Center, Group O and X-Pac (Export Packaging).

Education is also a major employer in the County. There are 10 total traditional public school districts operating within Rock Island County. Moline and Rock Island school districts are still in the top ten employers in the County, and Black Hawk College, a post-secondary education facility, retains its position within those top ten. The County also has a major presence within the area of Augustana College and Western Illinois University.

Rock Island County, along with the Quad Cities area continues to recover from the economic downturn of 2008 and 2009. The Illinois Quad Cities metro area continues to enjoy relatively low levels of unemployment compared to other Illinois metro areas. The City of Rock Island has announced new retail development along the 11st street corridor and is pursuing development at the I-280/Hwy 92 corridor. Southpark Mall in the City of Moline is being readied for a significant redevelopment, which could improve retail sales generation for the City and the County. The center of the region's economy from an employment perspective continues to be the Rock Island Arsenal, with over 7,000 civilian and military personnel working on the base. Military budget cuts, sequestration and base realignment are all possible threats to this vital economic asset. Other regional assets include the Mississippi River, Interstate Network and multiple Fortune 500 companies, such as John Deere. Deere and Company showed record earnings in 2013 and expects a strong 2014 but likely slightly below the 2013 levels according to news reports.

Long-term financial planning

Particular focus has been placed on General Fund regarding its deteriorating fund balance and cash flow issues. The County Board has been directed through the budget and finance committees to concentrate on long-term additional revenue options. The first has taken the form of a referendum to collect a county wide additional quarter cent sales tax for public safety. The designation of public safety is due to the fact that over half the General Fund expenditure budget is for public safety services. This question is being presented to the voters on the March 2014 ballot. Even if this passes cash flow needs will require inner fund and/or bank loans to continue current capacity operations in the General Fund to the first collection of this new revenue. The County Board wishes to employ staff and provide services at the levels currently provided into the future. A change such as this referendum is required for this to be possible.

Rock Island County secured funding through two bond issues to construct a new 245 bed nursing home in the County and replace the existing facility. The opening of the new facility was in May of 2009. By the end of the 2009 fiscal year the facility was at 95% capacity. During FY10 repayment of said bonds had begun with the first interest payment due in May of 2010 and principal in November of 2010 thus increasing expenditures for the home. With the economic conditions of the area bringing interest rates to historic lows, the County Board researched and refinanced some future years of the home's current bond issues. This saves substantial interest costs over the term of the now three bond issues.

Financial conditions worsened at the home due to the State of IL enacting a new nursing home bed tax at a rate of \$6.07 per bed per day retro-active to the assessment month of June 2011. The first payment was withheld in October of 2012 and continuing. Through 2013 this has created over a half million dollar decrease in Medicaid revenue per year. The home was forced to issue a local bank loan in May 2013 for \$750,000.00 with a 1% interest due April 1, 2014. Additional bank loans will be needed to continue operations to the home. An Ad Hoc committee was also formed to research and advise the County Board of short and long-term options for continued operations with this revenue reduction. A referendum question may be placed on the ballot in November 2014 to attain permission from the voters to increase the property tax levy for the home temporarily, so long term remedies can be put in place. Such a remedy could be legislation changes to abolish this new bed tax. The County Board desires to continue to operate the home as a County owned facility to provide the best options for Rock Island County's senior and nursing care needs populations.

The county board voted to put a referendum question on the ballot in March 2013 to facilitate funding for building a new courthouse and/or any other County facilities/properties. The public voted the question down. The Ad Hoc Committee that was formed consisting of various public officials and citizens has continued to research and inform the County Board and public about the County's options regarding any new County facility/property. Funds to hire independent experts were loaned to the County General Fund from the courts at a 2% per annum interest rate to provide this information. As always the County Board has the best interest of the tax payers in mind while promoting efficiency and effectiveness for the County as a whole. The County Board has since not revised and voted for the placement of a new referendum question on a ballot regarding this issue. This can create the potential of a lawsuit considering the courthouse conditions for employees and visitors.

Major Initiatives

In November 2011, members of the County Board, Elected Officials and Department Heads, and other county employees met to determine goals for the County to work on in the future. No meetings of this type have taken place since. Therefore, the County Board continues to strive to achieve these goals through adversity. The following are the top ten goals and future actions those members of this session felt important to the continued development of the County.

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

The first goal is constantly being considered as in “Long-term Financial Planning” above, so that services are kept updated and impact to employees is minimal.

Rock Island County has continued membership with the Quad Cities Chamber of Commerce. The Chamber has been instrumental in bringing in new business to Rock Island County and the County will continue to work with them. The County has entertained the possibility of hiring a Rock Island County Economic Developer. However, hiring is not a current option due to the financial constraints of the County.

Our current elected district Congresswoman was appointed to the I74 and Amtrak implementation committees to help further progress for our area.

In the upcoming March 2014 primary election and in the November 2014 General Election early voting initiatives continue through federal grant funds whenever possible to keep the designation that Rock Island County attained in 2012 as the top in voter turnout in the State of Illinois.

Toward the end of 2012 an agreement between the Rock Island County Sheriff's Department and Jumer's Casino allowed the Sheriff's department to buy three new fully loaded squad cars with money provided by the Casino. The Department hopes this funding option can continue in future years.

Annual continuation of a new health plan choice has occurred since it was revealed in 2012. This new premier plan promotes health. A mandatory screening is administered to see how many metabolic syndrome risk factors a participating employee has. If more than two risk factors are found the employee is required to complete a naturally slim program. The goal is to have a healthy workforce and the program also saves the employee and the County money.

Also promoting health and providing a less expensive option for health care needs, the County has continued its partnership with the City of Rock Island for an employee health clinic. The care provided in this clinic has expanded to cover any member of the County's Employee Health Benefit plan. No appointment is needed. The clinic's location is close to the main County Buildings in downtown Rock Island. These provide less time employees are away from work. Many times needs can be covered here. Otherwise, referrals to specialists are issued. The member going to the clinic has no co-payment. This is a help to both the County and health plan members.

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

Risk Management. The County is self-insured for risk exposures related to worker's compensation claims, general and automobile liability claims, and also in its Employee Health Benefit Plan. Times of unfortunate health circumstances within membership will adversely affect the financial stability of a self-insured entity's fund. Claims settlement and loss expenses are accrued in the Employee Health Benefit Plan Fund for the estimated settlement value of claims reported and unreported arising from incidents during the period. All claims handling procedures are performed by an independent claims administrator. The County levies for a liability reserve

property tax, recorded in the general fund within these financial statements to provide for claims settlement and loss expenses for the estimated settlement value of worker's compensation, general liability, and auto liability claims reported and unreported arising from incidents during the year. This liability reserve is in exception to the long term portion of such estimated claim settlements which are recorded until spendable resources become available to liquidate such liabilities.

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

Awards and Acknowledgements. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Rock Island County for its comprehensive annual financial report (CAFR) for the fiscal year ended November 30, 2012. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized CAFR that satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

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

The preparation of this report would not have been possible without the efficient and dedicated service of the entire staffs of the Auditor's Office and the Treasurer's Office. Credit also should be given due to the help of Bi-State Regional Commission for providing the statistics used in this report. We also wish to express our appreciation for the excellent assistance received from our independent auditors McGladrey LLP.

Acknowledgement must also be given to the County Board for their support for maintaining the highest standards of professionalism in the management of Rock Island County finances.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'April L Palmer', written in a cursive style.

April L Palmer
Rock Island County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Rock Island County
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

November 30, 2012

Executive Director/CEO



Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Rock Island County, Illinois (the County) as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, the Rock Island Tri-County Consortium. We did not audit the blended component unit, the Forest Preserve Commission, a major governmental fund, which represents 12 percent, 13 percent and 7 percent, respectively, of the assets, net position and revenues of the governmental activities. We did not audit the blended component unit, the Public Building Commission, which represents 7 percent, 10 percent and 5 percent, respectively, of the assets, fund balance and revenues of the aggregate remaining fund information and 2 percent, 2 percent and 2 percent, respectively, of the assets, net position and revenues of the governmental activities. Those statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as it relates to the amounts included for the component units, is based solely on the reports of the other auditors.

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

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

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of November 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

As explained in Note 16 to the basic financial statements, the County adopted GASB Statement No. 66, *Technical Corrections – 2012*, which restated beginning fund balance of the General Fund and the Nonmajor Governmental Funds.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 13, Illinois Municipal Retirement Fund Information on pages 59 and 60, Other Postemployment Benefit Plan on pages 61 and 62 and budgetary comparison information on pages 63 through 66 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 and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and budget and actual schedules, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described previously and the reports of the other auditors, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The accompanying introductory and statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied by us and other auditors in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

McGladrey LLP

Davenport, Iowa
April 25, 2014

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Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2013

As management of Rock Island County, we offer readers of Rock Island County's financial statements this narrative overview and analysis of the financial activities of Rock Island County for the fiscal year ended November 30, 2013. This discussion and analysis is designed to assist the reader in focusing on significant financial issues, identifying material deviations from the financial plan (approved budget), and identifying individual fund issues or concerns.

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

Financial Highlights

The assets and deferred outflows of resources of Rock Island County, Illinois (the County) exceeded its liabilities and deferred inflows of resources by \$75,707,996 and \$77,540,935 (net position) at the close of fiscal years 2013 and 2012, respectively. Of this amount, \$2,600,835 for fiscal year 2013 and \$4,970,060 for fiscal year 2012 may be used to meet the government's ongoing obligations to citizens and creditors.

The government's total net position decreased by \$1,832,939 and \$5,159,968 in fiscal years 2013 and 2012, respectively.

As of the close of this current fiscal year, the County's governmental funds reported combined ending fund balances of \$22,713,026, an increase of \$516,905 in comparison with the prior year. Approximately 13 percent of this total amount, \$3,006,062, is available for spending at the government's discretion (unrestricted fund balance) subject to the limitations imposed by the nature of the fund type.

Unrestricted fund balance for the General Fund was \$3,330,268 and \$4,077,137 or 13 percent and 16 percent of total General Fund expenditures for fiscal years ended 2013 and 2012, respectively.

The County's total long-term debt excluding compensated absences and estimated claims settlements, decreased by \$1,045,000 (4 percent) during fiscal year ended November 30, 2013. The decrease was a result of the issuance of General Obligation and Revenue refunding bonds offset by scheduled payments on debt.

As of the close of the fiscal year 2013, the Rock Island County Forest Preserve District's governmental funds reported combined ending fund balances of \$2,236,777, a decrease of \$48,583 in comparison to prior year. The bond interest payments began at the end of fiscal year 2009 with the first principal payment due fiscal year 2011. The interest rate ranges from 3.7 percent to 5.1 percent. The annual payments range from \$160,000 to \$355,000 and end on December 1, 2028. These payments will be made through increased revenue in the Rock Island County Forest Preserve District's Niabi Zoo fund.

Hope Creek Care Center entered into bonds issued 2006, 2007, and now an additional refinanced issue 2013 to build a new facility for the center in 2008. Both the first principal and interest payments were due 12/1/09. The annual payments range from \$606,361.00 to \$1,659,183.00 and will end on 12/1/27. These payments will be made through increased residency at the new facility generating higher revenue.

Rock Island County cost savings measures throughout fiscal year 2013 continued with not hiring replacement employees for retiree or resigned positions whenever possible and restricting increases for expense budgets without additional supporting revenue sources so as not to consume unencumbered fund balance and hopefully be able to increase it.

Overview of the Financial Statements

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

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2013

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

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

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

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

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

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

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

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

The County maintains 40 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Forest Preserve Commission, Hope Creek Care Center and Illinois Municipal Retirement Fund which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for most of its funds. A budgetary comparison schedule has been provided as required supplementary information for the General Fund, Forest Preserve Commission Fund, Hope Creek Care Center Fund and Illinois Municipal Retirement Fund to demonstrate compliance with this budget on pages 63 through 66.

The basic governmental fund financial statements can be found on pages 18 through 24 of this report.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2013

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

The basic proprietary fund financial statements can be found on pages 25 through 27 of this report.

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The fiduciary funds of the County are considered agency funds. Total assets of the fiduciary funds were \$10,290,997 and \$8,520,010 for fiscal years ended 2013 and 2012, respectively.

The basic fiduciary fund financial statements can be found on page 28 of this report.

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

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's Illinois Municipal Retirement Fund, other postemployment benefit plan and the General, Forest Preserve Commission, Hope Creek Care Center Fund and Illinois Municipal Retirement Funds' budgetary comparisons. This information can be found on pages 59 through 68 of this report.

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

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's total net position has decreased from a year ago. Table 1 reflects total net position of \$75,707,996, which represents a decrease from net position of \$77,540,935 during 2012.

Of the County's net position, 74 percent for the fiscal years ended 2013 and 2012 reflects its investment in capital assets (e.g., land, construction-in-progress, buildings, improvements other than buildings, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2013

Table 1 - Rock Island County, Illinois' Net Position

	Governmental Activities 2013	Governmental Activities 2012
Current assets	\$ 58,055,007	\$ 55,731,085
Capital assets, net	84,297,870	87,404,483
Other noncurrent assets	-	168,802
Total assets	142,352,877	143,304,370
Deferred outflows of resources	588,314	-
Noncurrent liabilities outstanding	32,623,050	33,491,161
Other liabilities	12,091,874	12,384,990
Total liabilities	44,714,924	45,876,151
Deferred inflows of resources	22,518,271	19,887,284
Net position:		
Net investment in capital assets	55,811,412	57,491,519
Restricted for:		
Capital improvements	5,767,453	4,383,342
Collector's tax fees, sale & error refunds	154,674	184,298
Document storage	2,685,955	2,645,926
Working cash	521,449	469,705
GIS	243,673	215,796
Employee benefits	422,814	450,453
Judicial	1,682,374	1,996,801
Parks and recreation	2,292,541	2,356,952
Public health	3,407,011	2,314,051
Public safety	105,763	62,032
Liability	12,042	-
Unrestricted	2,600,835	4,970,060
Total net position	\$ 75,707,996	\$ 77,540,935

A restricted portion of the County's net position (23 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$2,600,835, may be used to meet the government's ongoing obligations to citizens and creditors.

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

The County's total net position decreased by \$1,832,939 during the current fiscal year. This decrease was mainly attributable to some one-time expenses being assessed to the General Fund, such as emergency air conditioning replacement in the County Office Building and new elevator code up-grades being met. Wage increases were approved for various union employees throughout the year. A new bed tax that was imposed on Hope Creek Care Center has continued to greatly affect the dollar amount of revenue from the State of Illinois. As the County is self-insured for health benefit liabilities, our funds take a direct hit when our members' health is an issue. Some very large payments were necessary in January, February and July of 2013 to care for our members. Therefore, despite keeping expenses substantially below 2012 numbers, revenue over-all was under expenses and also under 2012 revenue amounts still maintaining a net position decrease.

Table 2 highlights the County's revenues and expenses for the fiscal year ended November 30, 2013. These two main components are subtracted to yield the change in net position. This table utilizes the full accrual method of accounting.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2013

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

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

	Governmental Activities 2013	Governmental Activities 2012
Revenues:		
Program revenues:		
Charges for services	\$ 29,499,685	\$ 29,445,904
Operating grants and contributions	13,000,156	13,750,605
Capital grants and contributions	394,893	214,114
General revenues:		
Property taxes	21,830,000	21,648,137
Intergovernmental revenue	9,135,518	9,120,036
Investment earnings	88,643	125,898
Miscellaneous and gain on disposal of capital assets	313,912	656,923
Total revenues	74,262,807	74,961,617
Expenses:		
General government	14,211,912	14,472,833
Public safety	8,526,408	8,650,843
Corrections	4,882,400	4,929,849
Judiciary and legal	8,818,638	9,145,232
Transportation and public works	5,201,442	5,368,108
Social services	28,668,004	30,529,579
Culture and recreation	4,803,366	4,715,067
Debt service, interest on long-term debt	983,576	2,310,074
Total expenses	76,095,746	80,121,585
Decrease in net position	(1,832,939)	(5,159,968)
Net position, beginning	77,540,935	82,700,903
Net position, ending	\$ 75,707,996	\$ 77,540,935

General government expenses decreased approximately \$261,000 or 2 percent. This is primarily due to open staff positions being delayed for re-hire or the position never being replaced if at all possible. Hotel tax expenses to the Zoo were down in 2013. Many supplies costs were cut and communications costs were less than in the prior year. The largest difference was attributed to less transfers of assistance to other agencies and programs occurring in 2013 than in 2012 either by choice or grant award changes.

Public safety expenses decreased approximately \$121,000 or 1 percent. This is primarily due to the Sheriff Department keeping costs down overall, especially in communications, utilities, training & travel, maintenance contracts, supplies, radio equipment and new vehicles. The Coroner was able to keep professional services costs down as well. Also, Animal Control was able to show some reduced expenses after employees benefits expenses were moved from the facility's responsibility to the proper fund's as all other General Fund supported positions.

Judiciary and legal expenses decreased approximately \$327,000 or 4 percent. This is primarily due to many departments such as the State's Attorney and Public Defender reorganizing their office's staff reducing costs in this area. Also, delays in rehiring helped save employee costs.

Rock Island County, Illinois

**Management’s Discussion and Analysis
Year Ended November 30, 2013**

Transportation and public works expenses decreased approximately \$167,000 or 3 percent. This is primarily due to some delays in projects and keeping expenses lower in 2013 regarding current projects. Funds were growing throughout the year for future project use.

Social services expenses decreased approximately \$1,860,000 or 6 percent. This is primarily due to new staffing schedules creating less need for contractual agency outside sourcing of extra staff. Health Department spent on capital purchases and improvements less than a third what was spent in 2012. They also had less grant revenue come in during 2013 than 2012, so fewer grant program expenses were needed.

Debt service expenses decrease was approximately \$1,327,000 or 57 percent. This is primarily due to timing of bond payments due on the first day of the County’s fiscal year creating the effect of more expenses one year and less in the next when really it was a couple days difference.

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

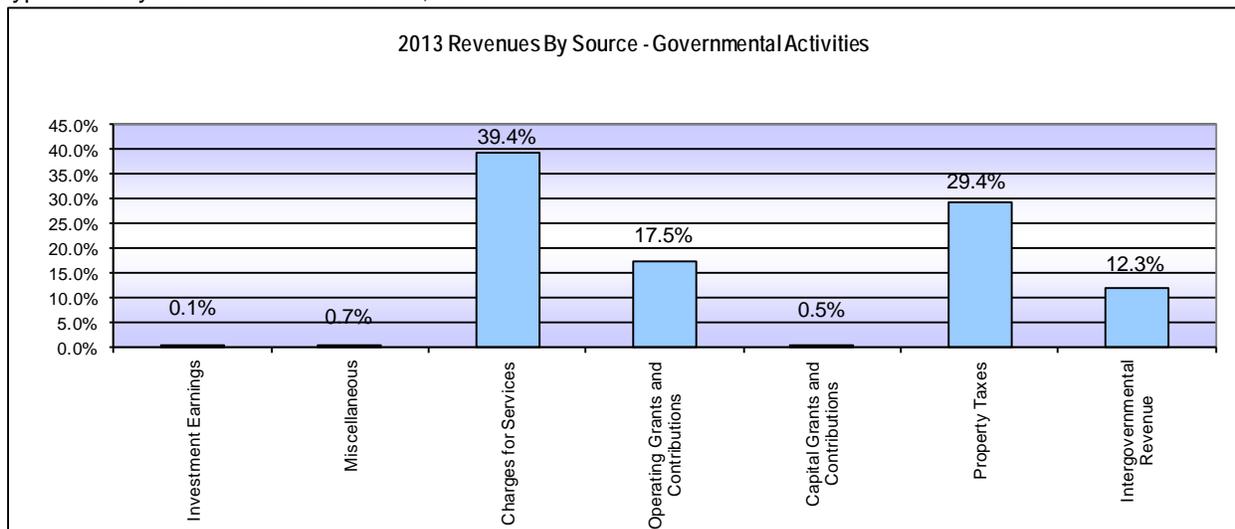
Table 3

Programs	Total Cost of Services 2013	Net Revenue (Expense) of Services 2013
General government	\$ 14,211,912	\$ (8,587,070)
Public safety	8,526,408	(6,451,867)
Corrections	4,882,400	(2,910,548)
Judiciary and legal	8,818,638	(5,701,253)
Transportation and public works	5,201,442	(2,261,200)
Social services	28,668,004	(3,805,347)
Culture and recreation	4,803,366	(2,500,151)
Debt service, interest on long-term debt	983,576	(983,576)
Total	\$ 76,095,746	\$ (33,201,012)

Net cost of services is 44 percent of total cost of services in 2013. This reflects a continued reliance on taxes and other general revenue sources to fund the cost of services.

Governmental Activities

The graph below shows the percentage of the total governmental activities revenues allocated by each revenue type for the year ended November 30, 2013.



Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2013

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$22,713,026, an increase of \$516,905 in comparison with the prior year. Approximately 13 percent of this total amount, \$3,006,062, constitutes unrestricted fund balance, which is available for spending at the government's discretion subject to the limitations imposed by the nature and purpose of fund type.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unrestricted fund balance of the General Fund was \$3,330,268 while total fund balance reached \$4,588,936. As a measure of the General Fund's liquidity, it may be useful to compare both unrestricted fund balance and total fund balance to fund expenditures. Unrestricted fund balance represents 13 percent of total General Fund expenditures, while total fund balance also represents approximately 19 percent of that same amount.

The County's General Fund fund balance decreased by \$413,202 during the current fiscal year. Key factors in this decrease are:

- Continued and new revenue sources taken away by the State of Illinois. Examples include inheritance tax revenue and election judge costs reimbursements.
- Many funds dependent on General Fund supplements were again more dependent this year due to increased salaries and associated costs with no additional revenue to offset these increased costs. The Child Welfare costs were extremely high and are covered solely by the General Fund.
- Decreased investment earnings due to less cash available to invest and lower interest rates than the previous years. Continued low interest rates on lower cash reserves in the bank decreases investment revenue.
- Revenue from fees and services were not as expected to meet expense needs.
- A few emergency repairs were made that weren't originally budgeted or planned for. Some examples are replacement chiller/AC unit and elevator code regulations up-grades in the County Office Building.

The Forest Preserve Commission Fund has a total fund balance of \$2,236,777 for 2013 and \$2,285,360 for 2012. The net decrease in fund balance during the current year was \$48,583. The decrease is primarily due to decreased revenue from fees and contributions affected by weather and the economy during the park's busy season despite some increases in price per ticket and efforts to keep expenses at the same level as the prior year.

The Hope Creek Care Center Fund has a total fund balance of \$1,692,087 for 2013 and \$753,936 for 2012. The net increase in fund balance during the current year was \$938,151. Due to Hope Creek's union contract in continued negotiations throughout the fiscal year, no additional wage increases beside those agreed to honor in the prior year's contract has actually provided a cost savings over the prior fiscal year in most departments. Hope Creek's obligation to cover some administration costs to the General Fund were not paid this year, in hope of deferring some of the on-going financial burden of the continued new bed tax. A new weekend employee schedule has provided a reduction of agency staffing use/costs by half or over \$400,000.00. Also, continued monitoring and avoidance of purchases of new equipment as well as other expenses due to the awareness of the home's financial condition has helped.

The Illinois Municipal Retirement Fund has a total fund balance of \$1,085,718 for 2013 and \$995,054 for 2012. The net increase in fund balance during the current year was \$90,664 and necessary to carry this fund through the over 6 month period each year when no property taxes are collected, which is this fund's revenue source.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2013

General Fund Budgetary Highlights

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

- The total original revenue budget of \$24,382,322, excluding transfers in, was increased to \$24,797,719 (an increase of \$415,397) due to:
 - Many grants that were awarded to pass to an external program through the County from the US Department of Transportation.
 - Increased Sheriff Justice Assistance grant revenue being awarded, since we accepted lead administrative duty to the grant and additional interstate transfer fees being collected.
 - A grant from the State Board of Elections that originated with the US Election Commission was awarded to the County Clerk's Office to run and implement new laws in elections and vital records.

Variances in the final budgeted revenues over actual revenues totaling \$1,408,974 were due to various fees revenues coming in largely under anticipated, such as Circuit Clerk fees & fines, Recorder fees and County Clerk fees. Hope Creek Care Center and Collector's Tax Fee funds did not have sufficient cash this year to transfer administration costs charged to reimburse the General Fund. Therefore, these came in under budget. The Circuit Clerk had no receipt of unclaimed bail bond revenue this fiscal year as well.

Variances in the final budget expenditures under actual expenditures total \$756,842. This was mainly due to the Sheriff finding cost savings avenues in supply and radio equipment, and vehicle purchases. Also, lower costs in building maintenance and jail contracts contributed as well as training and travel unused unless absolutely vital to the Department. Thirdly there were lower than anticipated expenses in the Sheriff's Department in communications and utilities. Delays were made as long as possible in many General Fund Departments when replacing employees providing about \$170,000.00 of budgeted salary savings overall. Also, new hires usually make less money, contributing to this savings. The General Fund supplements the Animal Control expenses as a statutory duty of the county when they are unable to sustain themselves. In 2013 this assistance was paid out at about \$100,000.00 less than anticipated.

Capital Asset and Debt Administration

Capital assets: The County's investment in capital assets for its governmental activities amounted to \$84,297,870 and \$87,404,483 (net of accumulated depreciation) as of November 30, 2013 and 2012, respectively. This investment in capital assets includes land, construction-in-progress, buildings, improvements other than buildings, equipment and infrastructure.

Major capital assets additions during the current fiscal year include installation of a new air conditioning unit in the County Office Building, three new vehicles purchased by each of the Court Services and Sheriff Departments. The Highway Department purchased one additional dump truck.

Table 4 - Rock Island County, Illinois' Capital Assets

	Governmental Activities	
	2013	2012
Land	\$ 5,834,346	\$ 5,814,346
Construction-in-progress	268,119	297,644
Buildings	56,710,021	56,589,454
Improvements other than buildings	92,909	92,909
Equipment	13,288,633	12,607,062
Infrastructure	63,316,719	63,250,938
Accumulated depreciation	(55,212,877)	(51,247,870)
Total	\$ 84,297,870	\$ 87,404,483

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

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2013

Debt: The County had revenue bonds outstanding totaling \$5,185,000 and \$6,020,000, and general obligation bonds outstanding totaling \$23,505,000 and \$23,715,000, as of November 30, 2013 and 2012, respectively. The County paid \$1,540,000 in principal and \$701,280 in interest on outstanding debt. Additional information about the County's long-term debt can be found in Note 7 to the financial statements.

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

	2013	2012	Maturity
Governmental activities:			
General obligation bonds	\$ 23,505,000	\$ 23,715,000	2027
Revenue bonds	5,185,000	6,020,000	2019

Economic Factors and Next Year's Budgets and Rates

The 2014 fiscal year budget is based on a decrease in Assessed Valuation of approximately \$24,609,590. This projection means the County's tax extension rate will increase by 0.12 percent to make up for this decrease. However, this small increase in property tax revenue will not be enough to cover estimated losses of other revenue sources, expense increases and other tax decreases; therefore, the 2014 budget expenditures had to once again stay in line with the total revenue sources.

In the 2014 fiscal year and continuing into future fiscal years, the goal is to pass a balanced budget, particularly focused on General Fund, and minimize employee and service impacts. In the 2014 budget meetings, it was decided to eliminate some positions in the general fund as retirements occurred. The County Board determined after research that a new early retirement incentive would be too costly to the County, so all former employees now retired did so on their own.

An agreement was reached between the County Board and union to postpone the contractual general wage increase from the first day of the fiscal year of 2014 to the last. Concurrently all non-union employees are scheduled to forgo a raise all together in 2014.

Also, the County Board ordered a fee study to be done in the Sheriff and County Clerk departments. Many fees were increased as per the results beginning in the 2014 fiscal year. For the first time all administrative fees owed to the General Fund were to be billed at the maximum rate per an independent cost study done a few years ago. Finally, if a fund was already at the maximum payment in 2012 or before, then a 10% increase was assessed. The Board wants to continue to become more fiscally responsible through development of new policies, including long term financial planning, budget forecasting and fund balance building. These new revenue sources and cost saving measures are expected to help accomplish this.

As the County is self-insured, employees with serious health issues negatively impact expenses. As a result, employee premiums were increased, but the Board decided the County's financial situation could not support any increase to employer insurance premiums a second year in a row. Two union contracts were up for negotiations at the end of the 2012 fiscal year and were not able to be settled through the course of the 2013 fiscal year. An additional contract expires the end of the 2013 fiscal year which will begin negotiations in 2014. These may have an impact on the FY14 budget as contracts are settled, and salaries & benefits potentially adjusted.

Total Funds available for all funds in the 2014 fiscal year were expected to be \$93,007,725 at budget time. Budgeted expenditures were expected to be \$74,981,470 at the time of preparing the 2014 fiscal year budget. If these estimates were to hold true, it would result in an unencumbered balance of \$18,026,255.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2013

During fiscal year 2013, the County Board's referendum question on the ballot to provide options of funding sources to care for the County's deteriorating buildings, specifically the Courthouse, in the near future, failed. The County Board has tabled the issue to a future undetermined date. They moved focus to a new public safety sales tax referendum question on the primary ballot in 2014. This would generate approximately \$3,700,000.00 additional tax revenue. This is needed to support the General Fund expenses necessary to continue to operate at the current level of public service into the future with predicted increases in wages and costs of goods purchased and a depleting fund balance. The Board also talked of a future resolution to place a referendum question on the ballot to temporarily increase property tax revenue to Hope Creek Care Center while permanent long-term options are explored to continue as a County owned facility. This is under the same circumstances of anticipated increases in wages and costs of goods purchased, and also a depleting fund balance.

Requests for Information

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

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Rock Island County, Illinois

**Statement of Net Position
November 30, 2013**

Assets	<u>Primary Government Governmental Activities</u>	<u>Component Unit Rock Island Tri-County Consortium</u>
Current assets:		
Cash and cash equivalents	\$ 22,596,925	\$ 30,376
Receivables:		
Property taxes	24,433,692	-
Accounts, net allowance for uncollectibles of \$1,284,818	1,876,350	-
Accrued interest	8,473	-
Due from other governments, net allowance for uncollectibles of \$1,756,033	8,063,831	147,170
Other assets	1,075,736	-
Total current assets	<u>58,055,007</u>	<u>177,546</u>
Noncurrent assets:		
Other postemployment benefits asset	-	-
Capital assets:		
Nondepreciable:		
Land	5,834,346	-
Construction-in-progress	268,119	-
Depreciable:		
Buildings	56,710,021	-
Improvements other than building	92,909	-
Equipment	13,288,633	368,769
Infrastructure	63,316,719	-
Less accumulated depreciation	(55,212,877)	(330,149)
Total capital assets	<u>84,297,870</u>	<u>38,620</u>
Total noncurrent assets	<u>84,297,870</u>	<u>38,620</u>
Total assets	<u>142,352,877</u>	<u>216,166</u>
Deferred Outflows of Resources		
Deferred charge on refunding	588,314	-

See Notes to Basic Financial Statements.

	Primary Government	Component Unit
	Governmental	Rock Island Tri-County
	Activities	Consortium
Liabilities		
Current liabilities:		
Accounts payable	\$ 2,923,281	\$ 209,435
Current portion of estimated claims settlements	666,000	-
Accrued liabilities	2,771,021	14,294
Due to other governmental units	2,812	-
Unearned revenue	107,989	-
Revenue anticipation note	750,000	-
Accrued early retirement	-	20,000
Compensated absences	2,770,771	25,651
Current portion of general obligation bonds	1,275,000	-
Current portion of revenue bonds payable	825,000	-
Other liabilities	-	4,544
Total current liabilities	12,091,874	273,924
Noncurrent liabilities:		
Estimated claims settlements	390,292	-
Other postemployment benefits obligation	3,646,861	21,033
IMRF pension obligation	1,661,906	104,418
General obligation bonds, net bond premiums and discounts	22,511,104	-
Revenue bonds payable, net bond premiums	4,412,887	-
Total noncurrent liabilities	32,623,050	125,451
Total liabilities	44,714,924	399,375
Deferred Inflows of Resources		
Unavailable revenue - property taxes	22,467,490	-
Deferred amount on refunding	50,781	-
Total deferred inflows of resources	22,518,271	-
Net Position (Deficit):		
Net investment in capital assets	55,811,412	38,620
Restricted for:		
Capital improvements	5,767,453	-
Collector's tax fees, sale and error refunds	154,674	-
Document storage	2,685,955	-
Working cash	521,449	-
GIS	243,673	-
Employee benefits	422,814	-
Judicial	1,682,374	-
Parks and recreation	2,292,541	-
Public health	3,407,011	-
Public safety	105,763	-
Liability	12,042	-
Donor requirements	-	1,164
Unrestricted (deficit)	2,600,835	(222,993)
Total net position (deficit)	\$ 75,707,996	\$ (183,209)

Rock Island County, Illinois

Statement of Activities
Year Ended November 30, 2013

Functions/ Programs	Expenses	Program Revenues		
		Charges for Sales and Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	\$ 14,211,912	\$ 5,143,428	\$ 178,119	\$ 303,295
Public safety	8,526,408	1,717,768	346,773	10,000
Corrections	4,882,400	1,102,512	869,340	-
Judiciary and legal	8,818,638	2,851,047	266,338	-
Transportation and public works	5,201,442	128,451	2,811,791	-
Social services	28,668,004	16,422,585	8,440,072	-
Culture and recreation	4,803,366	2,133,894	87,723	81,598
Debt service, interest on long-term debt	983,576	-	-	-
Total governmental activities	\$ 76,095,746	\$ 29,499,685	\$ 13,000,156	\$ 394,893
Component Unit	\$ 2,599,597	\$ -	\$ 2,463,917	\$ -

General Revenues

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

See Notes to Basic Financial Statements.

Net (Expense) Revenue and Changes
in Net Position

Primary Government	Component Unit
Governmental Activities	Rock Island Tri-County Consortium
\$ (8,587,070)	\$ -
(6,451,867)	-
(2,910,548)	-
(5,701,253)	-
(2,261,200)	-
(3,805,347)	-
(2,500,151)	-
(983,576)	-
<u>(33,201,012)</u>	<u>-</u>
<u>-</u>	<u>(135,680)</u>
21,830,000	-
2,567,408	-
4,542,277	-
1,665,912	-
264,705	-
95,216	-
88,643	194
252,082	9,543
61,830	-
<u>31,368,073</u>	<u>9,737</u>
(1,832,939)	(125,943)
77,540,935	(57,266)
<u>\$ 75,707,996</u>	<u>\$ (183,209)</u>

Rock Island County, Illinois

Balance Sheet
Governmental Funds
November 30, 2013

Assets	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Cash and cash equivalents	\$ 1,650,380	\$ 1,853,884	\$ 2,152,310
Receivables:			
Property taxes receivable	6,928,191	1,567,376	2,482,202
Accounts receivable, net allowance for uncollectibles of \$1,284,818	422,486	105,604	1,101,660
Accrued interest receivable	3,192	436	846
Due from other funds	85,513	-	82,257
Due from other governmental units, net allowance for uncollectibles of \$1,756,033	2,424,514	36,645	4,067,388
Other assets	170,238	-	671
Advances to other funds	562,850	-	-
Total assets	\$ 12,247,364	\$ 3,563,945	\$ 9,887,334
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities:			
Accounts payable	\$ 669,964	\$ 175,789	\$ 670,576
Accrued liabilities	451,318	112,212	229,554
Due to other funds	3,813	-	102,113
Due to other governmental units	6	-	-
Unearned revenues	59,160	-	-
Advances from other funds	62,000	-	396,850
Revenue anticipation note	-	-	750,000
Total liabilities	1,246,261	288,001	2,149,093
Deferred inflows of resources:			
Unavailable revenue - property taxes	5,962,000	1,039,167	2,400,000
Unavailable revenue - intergovernmental	450,167	-	-
Unavailable revenue - fees	-	-	3,646,154
Total deferred inflows of resources	6,412,167	1,039,167	6,046,154
Fund balances:			
Nonspendable	733,088	-	671
Restricted	525,580	2,236,777	1,691,416
Assigned	-	-	-
Unassigned	3,330,268	-	-
Total fund balances	4,588,936	2,236,777	1,692,087
Total liabilities, deferred inflows of resources and fund balances	\$ 12,247,364	\$ 3,563,945	\$ 9,887,334

See Notes to Basic Financial Statements.

Primary Government		
Illinois Municipal Retirement	Nonmajor Governmental	Total
\$ 1,718,943	\$ 12,881,031	\$ 20,256,548
3,402,145	10,053,778	24,433,692
525	223,899	1,854,174
328	3,285	8,087
-	27,546	195,316
-	1,524,564	8,053,111
-	15,550	186,459
-	493,850	1,056,700
<u>\$ 5,121,941</u>	<u>\$ 25,223,503</u>	<u>\$ 56,044,087</u>
\$ 403,748	\$ 911,816	\$ 2,831,893
332,475	404,311	1,529,870
-	89,165	195,091
-	2,806	2,812
-	48,829	107,989
-	597,850	1,056,700
-	-	750,000
<u>736,223</u>	<u>2,054,777</u>	<u>6,474,355</u>
3,300,000	9,766,323	22,467,490
-	292,895	743,062
-	-	3,646,154
<u>3,300,000</u>	<u>10,059,218</u>	<u>26,856,706</u>
-	15,550	749,309
1,085,718	13,418,164	18,957,655
-	3,663	3,663
-	(327,869)	3,002,399
<u>1,085,718</u>	<u>13,109,508</u>	<u>22,713,026</u>
<u>\$ 5,121,941</u>	<u>\$ 25,223,503</u>	<u>\$ 56,044,087</u>

Rock Island County, Illinois

**Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position
November 30, 2013**

Total governmental fund balances \$ 22,713,026

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

Land	\$	5,634,096	
Construction-in-progress		268,119	
Buildings		55,996,107	
Equipment		13,264,541	
Infrastructure		63,316,719	
Accumulated depreciation		<u>(55,077,623)</u>	83,401,959

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

Unavailable revenue in the funds 4,389,216

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

Current assets		3,262,936	
Internal balances		(225)	
Capital assets, net		895,911	
Current liabilities		<u>(1,998,539)</u>	2,160,083

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

Estimated claims settlements		(390,292)	
Compensated absences		(2,770,771)	
Other postemployment benefits obligation		(3,646,861)	
IMRF pension obligation		(1,661,906)	
Bond premium, net		(360,907)	
Bond discount, net		26,916	
Deferred charge on refunding, net		588,314	
Deferred amount on refunding, net		(50,781)	
General obligation bonds		(23,505,000)	
Revenue bonds payable		<u>(5,185,000)</u>	(36,956,288)
Net position of governmental activities			<u><u>\$ 75,707,996</u></u>

See Notes to Basic Financial Statements.

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Rock Island County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 Year Ended November 30, 2013

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Revenues:			
Fees	\$ 5,920,955	\$ 1,844,591	\$ 16,049,024
Property taxes	6,640,013	2,289,464	2,257,582
Intergovernmental	10,663,032	339,954	-
Investment earnings	25,986	7,689	4,416
Miscellaneous	142,099	368,442	312
Total revenues	23,392,085	4,850,140	18,311,334
Expenditures:			
Current:			
General government	6,889,580	-	-
Public safety	6,210,983	-	-
Corrections	4,248,376	-	-
Judiciary and legal	7,081,173	-	-
Transportation and public works	-	-	-
Social services	-	-	16,652,280
Culture and recreation	-	4,107,709	-
Capital outlay	305,944	279,883	11,563
Debt service:			
Principal	-	290,000	415,000
Interest	-	240,368	300,228
Bond issuance costs	-	-	76,778
Total expenditures	24,736,056	4,917,960	17,455,849
Excess (deficiency) of revenue over expenditures	(1,343,971)	(67,820)	855,485
Other financing sources (uses):			
Transfers in	1,427,793	-	5,888
Transfers out	(499,458)	-	-
Refunding bond issuance	-	-	3,700,000
Premium on bonds	-	-	207,178
Payments to escrow	-	-	(3,830,400)
Proceeds from sale of capital assets	2,434	19,237	-
Total other financing sources (uses)	930,769	19,237	82,666
Net change in fund balances	(413,202)	(48,583)	938,151
Fund balances, beginning of year, as restated	5,002,138	2,285,360	753,936
Fund balances, end of year	\$ 4,588,936	\$ 2,236,777	\$ 1,692,087

See Notes to Basic Financial Statements.

Primary Government			
Illinois Municipal Retirement	Nonmajor Governmental		Total
\$ -	\$ 3,468,548	\$	27,283,118
2,805,181	7,837,760		21,830,000
-	9,573,896		20,576,882
2,278	39,587		79,956
-	571,167		1,082,020
<u>2,807,459</u>	<u>21,490,958</u>		<u>70,851,976</u>
2,706,963	3,316,005		12,912,548
-	1,776,780		7,987,763
-	5,801		4,254,177
-	1,491,800		8,572,973
-	3,757,138		3,757,138
-	8,788,398		25,440,678
-	-		4,107,709
-	555,223		1,152,613
-	835,000		1,540,000
-	160,684		701,280
-	67,236		144,014
<u>2,706,963</u>	<u>20,754,065</u>		<u>70,570,893</u>
<u>100,496</u>	<u>736,893</u>		<u>281,083</u>
-	589,446		2,023,127
(9,832)	(1,483,859)		(1,993,149)
-	5,625,000		9,325,000
-	67,236		274,414
-	(5,625,000)		(9,455,400)
-	40,159		61,830
<u>(9,832)</u>	<u>(787,018)</u>		<u>235,822</u>
90,664	(50,125)		516,905
995,054	13,159,633		22,196,121
<u>\$ 1,085,718</u>	<u>\$ 13,109,508</u>	<u>\$</u>	<u>22,713,026</u>

Rock Island County, Illinois

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities (Continued)
Year Ended November 30, 2013**

Internal service funds net change	\$	698,969
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Change in claims payable		(103,054)
Change in compensated absences		(20,610)
Change in other postemployment benefits obligation		(360,289)
Change in IMRF pension obligation		(113,027)
		<hr/>
Change in net position of governmental activities	\$	(1,832,939)
		<hr/> <hr/>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Net Position
Governmental Activities - Internal Service Funds
November 30, 2013

Assets

Current assets:

Cash and cash equivalents	\$	2,340,377
Receivables:		
Accounts		22,176
Interest		386
Due from other funds		13,367
Due from other governmental units		10,720
Other assets		889,277
Total current assets		<u>3,276,303</u>

Noncurrent assets:

Capital assets:		
Nondepreciable, land		200,250
Depreciable:		
Equipment and fixtures		24,092
Improvements other than buildings		92,909
Buildings		713,914
Less accumulated depreciation		(135,254)
Total capital assets		<u>895,911</u>
Total assets		<u>4,172,214</u>

Liabilities

Current liabilities:

Accounts payable		91,388
Estimated claims settlement		636,000
Accrued liabilities		1,271,151
Due to other funds		13,592
Total liabilities		<u>2,012,131</u>

Net position

Investment in capital assets		895,911
Unrestricted		1,264,172
Total net position	\$	<u>2,160,083</u>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Revenues, Expenses and Changes in Net Position
Governmental Activities - Internal Service Funds
Year Ended November 30, 2013

Operating revenues:	
Charges for services	\$ 9,122,488
Other	65,513
Total operating revenue	<u>9,188,001</u>
Operating expenses:	
Other services and charges	8,441,249
Depreciation expense	26,492
Total operating expenses	<u>8,467,741</u>
Operating income	720,260
Nonoperating revenue, investment earnings	<u>8,687</u>
Income before transfers	728,947
Transfers out	<u>(29,978)</u>
Change in net position	698,969
Total net position, beginning of year	1,461,114
Total net position, end of year	<u>\$ 2,160,083</u>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Cash Flows
Governmental Activities - Internal Service Funds
Year Ended November 30, 2013

Cash flows from operating activities:	
Cash received from employee contributions and other charges	\$ 7,608,489
Cash received from other operating revenue	65,513
Cash payments for claims	(8,026,257)
Cash received for jail lease	1,497,132
Cash payments for jail lease	(936,218)
Cash payments for jail operations	(434,468)
Net cash (used in) operating activities	<u>(225,809)</u>
Cash flows from noncapital financing activities:	
Interfund proceeds	(5,348)
Transfers out	(29,978)
Net cash (used in) noncapital financing activities	<u>(35,326)</u>
Cash flows from capital and related financing activities, purchase of property	<u>(20,000)</u>
Cash flows from investing activities, interest received	<u>8,775</u>
Net decrease in cash	(272,360)
Cash:	
Beginning	<u>2,612,737</u>
Ending	<u>\$ 2,340,377</u>
Reconciliation of operating income to net cash from operating activities:	
Operating income	\$ 720,260
Adjustments to reconcile operating income to net cash (used in) operating activities:	
Depreciation	26,492
(Increase) decrease in:	
Receivables	21,547
Due from other governmental units	19,606
Other assets	(17,727)
Increase (decrease) in:	
Accounts payable	(119,533)
Estimated claims settlement	(910,000)
Accrued liabilities	73,839
Unearned revenue	(40,293)
Net cash (used in) operating activities	<u>\$ (225,809)</u>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Assets and Liabilities

Agency Funds

November 30, 2013

Assets

Cash and cash equivalents	\$	9,818,410
Receivables:		
Accounts receivable		112,944
Accrued interest receivable		332,385
Due from other governmental units		27,258
Total assets	\$	10,290,997

Liabilities

Due to other governmental units	\$	6,447,589
Due to individuals and private entities		3,843,408
Total liabilities	\$	10,290,997

See Notes to Basic Financial Statements.

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Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2013

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

Nature of operations:

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

Reporting entity:

Rock Island County, Illinois (County) is a municipal entity governed by a 25-member board. As required by accounting principles generally accepted in the United States of America, these basic financial statements present Rock Island County, Illinois and its blended component units (the primary government) and its discretely presented component unit (the Rock Island Tri-County Consortium). The Rock Island Tri-County Consortium (Consortium) is presented in a separate column to emphasize that it is legally separate from the County. The Rock Island County board, acting on its own behalf and on behalf of the boards of Mercer County, Illinois and Henry County, Illinois, appoints the board of the Private Industry Council which governs the Consortium. In addition, the sole source of the Consortium's financial resources is Workforce Investment Act funds granted to the County by the Illinois Department of Commerce and Community Affairs and administered by the Consortium. The Consortium operates on a June 30 fiscal year. The basic financial statements of the County include the financial statements of the Consortium as of and for the year ended June 30, 2013. The financial statements of the Rock Island Tri-County Consortium can be obtained from its administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

These financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) that apply to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

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

Forest Preserve District, Rock Island County, Illinois (District): The District provides a broad range of services to citizens of the County, including the operation of Niabi Zoo, Loud Thunder Park, Illiniwek Park and Indian Bluff Park and Golf Course. Although it is legally separate from the County, the District is reported as if it were part of the primary government because the members of the District's board are the same as the County's board and are able to impose their will on the District. The District operates on a June 30 fiscal year. The basic financial statements of the County include the funds of the District in the special revenue fund type as of and for the year ended June 30, 2013. Complete financial statements of the District can be obtained from the District's administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

Public Building Commission, Rock Island County, Illinois (PBC): The PBC was formed for the purpose of providing a new jail for the use of the County. Although it is legally separate from the County, the PBC is reported as if it were part of the primary government because all of the PBC board members are appointed by the County board and the PBC's sole purpose is to finance and construct the County's jail. The PBC operates on a June 30 fiscal year. The basic financial statements of the County include the funds of the PBC in the corrections function and as an internal service fund type as of and for the year ended June 30, 2013. Complete financial statements of the PBC can be obtained from its administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2013

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

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

Basis of presentation:

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

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

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

The County adopted GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, in the current year. The adoption of these Statements changed the presentation of the basic financial statements to a statement of net position format, reclassified certain assets and liabilities to deferred outflows/inflows of resources and the County wrote-off bond issuance costs that had previously been capitalized. The County also adopted GASB Statement No. 66, *Technical Corrections – 2012*, which resulted in a restatement of fund balance as disclosed in Note 16.

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2013

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

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

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

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

Forest Preserve Commission Fund, a special revenue fund: To account for culture and recreation services provided to County citizens. The forest preserve is funded through property taxes and charges for culture and recreation services.

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

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

The Forest Preserve Commission Fund is presented as major for public interest purposes.

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

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

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

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

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

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2013

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2013

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

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

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

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

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

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

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

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

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

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

Federal Seized and Forfeited Property Fund: To account for revenues from seized or forfeited of federal property to the Sheriff's Department. To help facilitate the reporting to the federal government on how the funds are being collected and used.

Covemakers Buy-Out Fund: To account for grant revenue used in flood buy-outs.

Liability Insurance Fund: To account for property tax used to pay liability claims for self-insurance or in defense and prevention thereof.

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2013

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

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

Internal Service Funds:

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

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

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

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

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

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

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

Employee Indebtedness Fund: To account for wage garnishments.

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

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

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

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

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

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2013

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

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

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

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

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

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

DUI Fund: To account for funds collected for the state of Illinois for DUI fines and used for DUI blood draws from accidents.

Youth Education/SAFE Fund: To account for revenue from interest, donations and reimbursement for clothing purchased and expenses for County Sheriff embroidered clothing.

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

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

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

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

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2013**

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

Significant accounting policies:

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

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

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

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

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

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

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

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

Property tax revenue and receivable: The County's property tax is levied each year on all taxable real property located in the County on or before November 30. Property taxes attach as an enforceable lien on property as of the preceding January 1, at which time they are recognized. These taxes are due in four installments on June 6, August 6, September 6 and November 6 of the following year. Since the 2013 tax levy is budgeted for fiscal year 2014, the revenue from this tax levy is a deferred inflow of resources.

Accounts receivable: Primarily from Hope Creek Care Center private pay patient receivables and miscellaneous services provided to citizens. Patient receivables are presented net of an allowance for uncollectible determined by historical experience applied to an aging of accounts and a review of troubled accounts by the County. Fiscal year ended November 30, 2013 included an allowance for an uncollectible amount of \$1,284,818 for private pay patient receivables.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2013

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

Due from other governments: The County's due from other governments include receivables from federal and state governmental units related to grants, taxes and charges for services related to the nursing home. These receivables are shown net of an allowance for uncollectible determined by historical experience applied to an aging of accounts and a review of troubled accounts by the County. Fiscal year ended November 30, 2013 included an allowance for an uncollectible amount of \$1,756,033 for patient receivables in the Nursing Home Fund included in due from other governments.

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

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

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

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

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

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

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

Unearned revenues: Unearned revenues in the government-wide statements and the governmental fund financial statements include grant awards received but unearned by the fulfillment of an expenditure provision.

Deferred outflows of resources: In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2013**

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

Deferred inflows of resources: In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues from three sources: property taxes, fees and intergovernmental revenue. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In the City's government-wide statements, only the property tax revenues remain under the full accrual basis of accounting and will become an inflow in the year for which the taxes are levied and budgeted for.

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

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

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

Activity between funds that are representative of lending/borrowing arrangements at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and the blended component units are reported in the government-wide financial statements as "internal balances".

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

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

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

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

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2013**

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

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

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

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

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

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

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

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

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

Net position: Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net investment in capital assets excludes unspent debt proceeds. Net position is reported as restricted when there are limitations imposed on its use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted through enabling legislation consists of \$422,814 for employee benefits, \$1,711,968 for public health, \$12,042 for liability, \$521,449 for work cash and \$5,767,453 for capital improvements.

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2013

Note 2. Cash and Investments

As of November 30, 2013, the County's cash and cash equivalents and investments were as follows:

Cash and cash equivalents statement of net position	\$ 22,596,925
Cash and cash equivalents fiduciary funds	9,818,410
Cash and cash equivalents component unit	30,376
	<u>\$ 32,445,711</u>

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

Interest rate risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of investments. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County, the District and the Consortium's investment policies do not limit the investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. As of November 30, 2013, the County held no investments subject to interest rate risk. As of June 30, 2013, the District and the Consortium held no investments subject to interest rate risk.

The PBC's investment policy states the highest interest rate available will always be the objective of the investment policy combined with safety of principal, which is left to the discretion of the Commission Treasurer. As of June 30, 2013, the PBC held no investments subject to credit risk.

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

Concentration of credit risk: Concentration of credit risk is the risk associated with having more than 5 percent of investments in any issuer. The County's investment policy is to apply the prudent-person rule: Investments shall be made utilizing the judgment and care, under the circumstances then present, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investments, considering probable safety of their capital as well as the probable income to be derived. The investment policy further limits the County's investments to be less than 75 percent of the financial institutions' capital and surplus. As of November 30, 2013, the County held no investments subject to concentration of credit risk.

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2013

Note 2. Cash and Investments (Continued)

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, 2013, the District held no investments.

The Consortium has no formal investment policy.

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

As of November 30, 2013, none of the County's bank balance was exposed to custodial credit risk.

The carrying amount and bank balance of the Consortium's deposits as of June 30, 2013 was \$30,376. The bank balance was covered by federal depository insurance or collateralized by securities held by pledging financial institution's trust department or agent in the Consortium's name.

Note 3. Individual Fund Disclosures

The following is a summary of deficit fund balances of individual funds as of November 30, 2013:

Fund	Deficit Fund Balance
Special Revenue Funds:	
Animal Control Fund	\$ 287,175
Court Security Fund	12,373
Maintenance and Child Support Collection Fund	28,321

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

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2013**

Note 4. Interfund Account Balances

The interfund receivable and payable balances as of November 30, 2013 are as follows:

	Due From Other Funds	Due To Other Funds
General	\$ 85,513	\$ 3,813
Hope Creek Care Center	82,257	102,113
Nonmajor governmental funds	27,546	89,165
Internal Service Funds	13,367	13,592
Total	\$ 208,683	\$ 208,683

Advances to and from other funds as of November 30, 2013, were as follows:

	Advances To Other Funds	Advances From Other Funds
General	\$ 562,850	\$ 62,000
Hope Creek Care Center	-	396,850
Nonmajor governmental funds	493,850	597,850
	\$ 1,056,700	\$ 1,056,700

Interfund balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, (3) payments between funds are made and (4) to cover operating deficits.

Note 5. Interfund Transfers

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

	Transfers In	Transfers Out
General	\$ 1,427,793	\$ 499,458
Hope Creek Care Center	5,888	-
Illinois Municipal Retirement	-	9,832
Nonmajor governmental funds	589,446	1,483,859
Internal service funds	-	29,978
Total	\$ 2,023,127	\$ 2,023,127

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.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2013

Note 6. Capital Assets

The following is a summary of changes in capital assets for the year ended November 30, 2013:

	2012 Balance	Additions	Deletions	2013 Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 5,814,346	\$ 20,000	\$ -	\$ 5,834,346
Construction-in-progress	297,644	174,426	203,951	268,119
Total capital assets not being depreciated	6,111,990	194,426	203,951	6,102,465
Capital assets being depreciated:				
Buildings	56,589,454	120,567	-	56,710,021
Improvements other than buildings	92,909	-	-	92,909
Equipment	12,607,062	953,987	272,416	13,288,633
Infrastructure	63,250,938	65,781	-	63,316,719
Total capital assets being depreciated	132,540,363	1,140,335	272,416	133,408,282
Less accumulated depreciation for:				
Buildings	17,660,060	1,457,922	-	19,117,982
Improvements other than buildings	27,314	6,315	-	33,629
Equipment	9,342,158	978,957	272,416	10,048,699
Infrastructure	24,218,338	1,794,229	-	26,012,567
Total accumulated depreciation	51,247,870	4,237,423	272,416	55,212,877
Total capital assets being depreciated, net	81,292,493	(3,097,088)	-	78,195,405
Governmental activities capital assets, net	\$ 87,404,483	\$ (2,902,662)	\$ 203,951	\$ 84,297,870

The following is a summary of the changes in capital assets of the discretely presented component unit for the year ended June 30, 2013:

	2012 Balance	Additions	Deletions	2013 Balance
Discretely Presented Component Unit:				
Capital assets being depreciated, equipment	\$ 365,436	\$ 3,333	\$ -	\$ 368,769
Less accumulated depreciation for equipment	307,585	22,564.00	-	330,149
Component unit capital assets, net	\$ 57,851	\$ (19,231)	\$ -	\$ 38,620

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2013

Note 6. Capital Assets (Continued)

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

General government	\$	311,892
Public safety		281,028
Corrections		610,439
Judiciary and legal		95,943
Transportation and public works		1,641,360
Social services		624,221
Culture and recreation		672,540
Total depreciation expense, governmental activities	\$	4,237,423

Note 7. Long-Term Debt and Revenue Anticipation Loan

Short-term liabilities: On May 28, 2013, the County received a \$750,000 Revenue Anticipation Note Series 2013 from a bank with an interest rate of 1.00 percent. The loan was used to pay salaries and other operating expenses and liabilities for the Rock Island County Nursing Home and is due April 1, 2014. The loan payable is recorded as a liability in the Hope Creek Care Center fund. A summary of changes in short-term liabilities for the year ended November 30, 2013 is as follows:

	Balance November 30, 2012	Additions	Deletions	Balance November 30, 2013	Due Within One Year
Revenue anticipation loan	\$ -	\$ 750,000	\$ -	\$ 750,000	\$ 750,000

The following is a summary of changes in long-term debt for the year ended November 30, 2013:

	Balance November 30, 2012	Additions	Deletions	Balance November 30, 2013	Due Within One Year
Governmental Activities:					
General obligation bonds	\$ 23,715,000	\$ 3,700,000	\$ 3,910,000	\$ 23,505,000	\$ 1,275,000
Revenue bonds payable	6,020,000	5,625,000	6,460,000	5,185,000	825,000
Add premiums	170,496	274,414	84,003	360,907	-
Less discounts	(29,841)	-	(2,925)	(26,916)	-
Compensated absences	2,750,161	2,770,771	2,750,161	2,770,771	2,770,771
Estimated claims settlements	1,874,238	5,562,011	6,379,957	1,056,292	666,000
	\$ 34,500,054	\$ 17,932,196	\$ 19,581,196	\$ 32,851,054	\$ 5,536,771
Discretely Presented Component					
Unit, compensated absences	\$ 29,041	\$ 25,651	\$ 29,041	\$ 25,651	\$ 25,651

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2013

Note 7. Long-Term Debt and Revenue Anticipation Loan (Continued)

General obligation bonds: On May 9, 2013, the County issued \$3,700,000 in General Obligation Refunding Bonds, Series 2013 maturing December 1, 2015 through December 1, 2025 with interest rates ranging from 2.00 to 3.50 percent to advance refund \$1,210,000 of the outstanding General Obligation Bonds, Series 2006 with interest rates ranging from 3.65 to 5.50 percent and \$1,995,000 of outstanding General Obligation Bonds, Series 2007 with interest rates at 4.00 percent. A portion of the net proceeds related to the partial refunding of \$3,907,178 were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the General Obligation Bonds, Series 2006 and 2007 being refunded. The net change was a decrease in cash flows related to the current refunding of \$135,255. The economic gain resulting from the current refunding was \$121,573.

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

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

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

Revenue bonds: On September 1, 2012, the Rock Island County (Public Building Commission) issued \$5,625,000 in Justice Center Revenue Refunding Bonds, Series 2012 maturing December 1, 2013 through December 1, 2019 with interest rates ranging from 1.50 percent to 2.05 percent to current refund \$5,625,000 of the outstanding Justice Center Revenue Bonds, Series 2005 with interest rates ranging from 3.70 percent to 4.30 percent. A portion of the net proceeds related to the current refunding of \$5,693,694 were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the Justice Center Revenue Bonds, Series 2005 being refunded. The net change was a decrease in cash flows related to the current refunding of \$510,292. The economic gain resulting from the current refunding was \$476,476.

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

On April 1, 2005, Rock Island County (Public Building Commission) issued \$9,020,000 in Justice Center Refunding Revenue Bonds, Series 2005 with interest rates ranging from 3.7 percent to 4.35 percent to advance refund \$6,315,000 of outstanding Local Government Program Revenue Bonds, Series 1998 and \$2,190,000 of Justice Center Revenue Bonds, Series 1999. These bonds were refunded during the year by the Justice Center Revenue Refunding Bonds, Series 2012.

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2013**

Note 7. Long-Term Debt and Revenue Anticipation Loan (Continued)

The County has pledged as security for bonds issued by the Public Building Commission, a portion of the County's property tax. The bonds issued by the Public Building Commission in 2009 in the amount of \$555,000 for the purpose of advance refunding of Local Government Program Revenue Bonds, Series 1998, which are payable through 2018. The bonds issued by the Public Building Commission in 2012 in the amount of \$5,625,000 for the purpose of current refunding of Justice Center Revenue Bonds, Series 2005 which are payable through 2019. The County has committed to appropriate each year from the property tax, an amount sufficient to cover the principal and interest requirements on the Public Building Commission's debt. The Public Building Commission has pledged as sole security for the bonds the appropriation from the County. Total principal and interest remaining on the debt is \$5,533,215 with annual requirements ranging from \$916,200 to \$926,878. For the current year, principal and interest paid by the Public Building Commission and the total property tax revenue recognized by the County were \$980,843 and \$1,494,869, respectively.

The County has pledged as security for bonds issued by the Hope Creek Care Center, a portion of the County's property tax. The bonds issued by Hope Creek Care Center in 2013 in the amount of \$3,700,000, for the purpose of advance refunding \$3,205,000 of General Obligation Bonds, Series 2006 and Series 2007, which are payable through 2027. The County has committed to appropriate each year, from the property tax, an amount sufficient to cover the principal and interest requirements on the Hope Creek Care Center's debt. The Hope Creek Care Center has pledged as sole security for the bonds the appropriation from the County. Total principal and interest remaining on the debt is \$25,092,202 with annual requirements ranging from \$1,581,000 to \$1,771,147. For the current year, principal and interest paid by the Hope Creek Care Center and the total property tax revenue recognized by the County were \$793,201 and \$2,256,601, respectively.

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

As of November 30, 2013, the County's future cash flow requirements for the retirement of the general obligation bonds is as follows:

<u>Year ending November 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 1,275,000	\$ 912,252	\$ 2,187,252
2015	1,275,000	863,100	2,138,100
2016	1,330,000	808,382	2,138,382
2017	1,365,000	837,080	2,202,080
2018	1,430,000	867,668	2,297,668
2019-2023	7,695,000	3,264,775	10,959,775
2024-2028	8,780,000	1,169,928	9,949,928
2029	355,000	9,053	364,053
Total	<u>\$ 23,505,000</u>	<u>\$ 8,732,238</u>	<u>\$ 32,237,238</u>

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2013

Note 7. Long-Term Debt and Revenue Anticipation Loan (Continued)

As of November 30, 2013, the County's future cash flow requirements for the retirement of the revenue bonds is as follows:

<u>Year ending November 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 825,000	\$ 101,878	\$ 926,878
2015	835,000	84,358	919,358
2016	855,000	66,553	921,553
2017	875,000	47,951	922,951
2018	895,000	31,275	926,275
2019	900,000	16,200	916,200
Total	\$ 5,185,000	\$ 348,215	\$ 5,533,215

As of November 30, 2013, the County did not exceed its legal debt margin:

Assessed value, net of tax exemptions	<u>\$ 2,561,244,042</u>
Debt limit, 2.875% of assessed value	\$ 73,635,766
Debt applicable to debt limit	<u>28,690,000</u>
Legal debt margin	<u>\$ 44,945,766</u>

Note 8. Retirement System

Plan Descriptions and Provisions:

Illinois Municipal Retirement Fund

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2013

Note 8. Retirement System (Continued)

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

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

	Employer Contribution Rate	Annual Contribution Rate
Regular:		
2013	13.19%	13.19%
2012	12.22	12.85
Sheriff’s Law Enforcement Personnel:		
2013	24.31	26.01
2012	22.79	25.34
Elected County Officials:		
2013	39.35	39.35
2012	36.97	36.97
Forest Preserve District:		
2013	13.27	13.27
2012	12.58	12.58

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

Annual Pension Cost – For 2013 is as follows:

Annual required contribution	\$ 4,780,142
Interest on net IMRF pension obligation	116,166
Adjustment to annual required contribution	(83,036)
Annual pension cost	<u>4,813,272</u>
Annual contributions made	<u>4,700,245</u>
Increase in IMRF pension obligation	113,027
Net IMRF pension obligation, beginning of year	<u>1,548,879</u>
Net IMRF pension obligation, end of year	<u><u>\$ 1,661,906</u></u>

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2013

Note 8. Retirement System (Continued)

The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 percent to 10.0 percent per year depending on age and service, attributable to seniority/merit and (d) postretirement benefit increases of 3 percent annually. The actuarial value of the County's plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investment over a five-year period with a 20 percent corridor between the actuarial and market value of assets. The plan's unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level percentage of projected payroll on an open 30-year basis.

Three-Year Trend Information

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
11/30/2013	\$ 4,813,272	98%	\$ 1,661,906
11/30/2012	4,881,481	93	1,548,879
11/30/2011	5,249,668	77	1,230,120

Funded Status and Funding Progress – As of the December 31, 2012 actuarial valuation date, the plan for the County, including blended component units, was 66.35 percent funded. The actuarial accrued liability for benefits was \$91,906,205 and the actuarial value of assets was \$60,979,770 resulting in an unfunded actuarial accrued liability (UAAL) of \$30,926,435. The covered payroll (annual payroll of active employees covered by the plan) was \$31,020,096 and the ratio of the UAAL to the covered payroll was 99.70 percent.

As of the December 31, 2013 actuarial valuation date, the plan for the County, including blended component units, was 71.44 percent funded. The actuarial accrued liability for benefits was \$94,275,833 and the actuarial value of assets was \$67,348,985 resulting in an unfunded actuarial accrued liability (UAAL) of \$26,926,848. The covered payroll (annual payroll of active employees covered by the plan) was \$31,215,145 and the ratio of the UAAL to the covered payroll was 86.26 percent.

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2013

Note 8. Retirement System (Continued)

Rock Island Tri-County Consortium

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

Funding Policy – As set by statute, the Consortium’s plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2012 was 20.53 percent of annual covered payroll. The employer annual required contribution rate for calendar year 2012 was 32.81 percent. The Consortium also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost – For calendar year ended December 31, 2012, the Consortium’s actual contributions for pension cost were \$83,493. Its required contribution for calendar year 2012 was \$133,442.

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 percent to 10 percent per year depending on age and service, attributable to seniority/merit and (d) postretirement benefit increases of 3 percent annually. The actuarial value of the Consortium’s plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investment over a five-year period with a 20 percent corridor between the actuarial and market value of assets. The Consortium’s Regular plan’s unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payroll on an open ten-year basis.

Three-Year Trend Information

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2012	\$ 134,718	62%	\$ 104,418
12/31/2011	144,099	63	53,198
12/31/2010	101,303	100	-

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2013

Note 8. Retirement System (Continued)

Funded Status and Funding Progress – As of December 31, 2012, the most recent actuarial valuation date, the plan was 32.42 percent funded. The actuarial accrued liability for benefits was \$1,652,742 and the actuarial value of assets was \$535,789 resulting in an unfunded actuarial accrued liability (UAAL) of \$1,116,953. The covered payroll (annual payroll of active employees covered by the plan) was \$406,712 and the ratio of the UAAL to the covered payroll was 275 percent.

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

Note 9. Deferred Compensation Plan

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

Note 10. Risk Management and Insurance

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

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

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

As of November 30, 2013, the amount of liabilities recorded for estimated claim settlements for health benefits, worker's compensation, general and auto liability claims was \$1,056,292, of which \$636,000 was recorded in the Internal Service Fund and \$30,000 was recorded in the Liability Insurance Fund as accrued liabilities. The entire balance of \$1,056,292 was recorded in the government-wide statements.

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2013**

Note 10. Risk Management and Insurance (Continued)

Changes in reported liabilities during fiscal 2013 and 2012 were:

	Self-Insurance	
	2013	2012
Claims payable, beginning of year	\$ 1,874,238	\$ 870,722
Claims expense and changes in estimates	5,562,011	7,963,421
Claims payments	(6,379,957)	(6,959,905)
Claims payable, end of year	<u>\$ 1,056,292</u>	<u>\$ 1,874,238</u>

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

Note 11. Other Postemployment Benefits

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

Funding policy: The County establishes and amends contribution requirements. The County pays approximately 87 percent of the pre-Medicare retirees' health insurance premiums for single coverage or 83 percent of the premium for family coverage for all retirees qualifying under (1) or (2) above. The County pays 50 percent of the pre-Medicare retirees' health insurance premiums for all retirees qualifying under (3) above. The County pays between 2 percent and 50 percent, depending on the length of employee's service, for all retirees qualifying under (4) above. For fiscal year 2013, the County contributed \$543,446. Active members receiving benefits have required monthly contributions of:

Coverage Type	Rate
Single	\$ 56.62
Single + One	127.40
Single + Two	167.86
Family	198.10
Single COBRA	453.27
Family COBRA	1,171.01

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

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2013**

Note 11. Other Postemployment Benefits (Continued)

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

Annual required contribution	\$ 851,663
Interest on net OPEB obligation	164,329
Adjustment to annual required contribution	(112,257)
Annual OPEB cost (expense)	<u>903,735</u>
Contributions and payments made	<u>543,446</u>
Increase in net OPEB obligation	<u>360,289</u>
Net OPEB obligation, beginning of year	<u>3,286,572</u>
Net OPEB obligation, end of year	<u><u>\$ 3,646,861</u></u>

The County's annual OPEB cost, the percent of annual OPEB cost contributed to the plan and to the net OPEB obligations for 2012 and the two preceding years are as follows.

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
November 30, 2011	\$ 1,153,776	58.2%	\$ 2,114,320
November 30, 2012	1,401,740	16.4	3,286,572
November 30, 2013	903,735	60.1	3,646,861

Funded status and funding progress: As of November 30, 2013, the most recent actuarial valuation date, the plan was 0 percent funded. The actuarial accrued liability for benefits was \$12,462,566 and the actuarial value of assets is none resulting in an unfunded actuarial accrued liability (UAAL) of \$12,462,566. The covered payroll (annual payroll of active employees covered by the plan) was \$20,711,712 and the ratio of the UAAL to the covered payroll was 60.17 percent.

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2013

Note 11. Other Postemployment Benefits (Continued)

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

In the November 30, 2013 actuarial valuation, entry age method was used. The actuarial assumptions included a 5 percent investment rate of return, salary increases of 5 percent and health care cost trend rate (which is considered the general inflation rate assumption for the plan) of 8 percent initially and an ultimate rate of 5 percent. The UAAL is being amortized as a level percentage of pay on an open basis. The amortization of UAAL is done over a period of 30 years.

Rock Island Tri-County Consortium

Plan description: The Consortium operates a single-employer retiree health care plan whereby eligible retired employees and their eligible dependents may continue coverage under the active employee group health plan on an optional basis. Retirees are eligible, depending on date of hire, if: a) they qualify for immediate receipt of retirement pension benefits from IMRF, b) coverage was in effect under the group health plan immediately preceding the day on which the retirement begins, and c) the employee has participated in the group health insurance plan, either as the employee or as the employed spouse, for at least 8 years. Participants must be age 55 or older at retirement. At July 1, 2012, there were 5 active and 3 retired members in the plan.

Health care benefits are provided through a fully insured plan with United Health Care. Retirees electing continued coverage pay the active employee contribution which creates an implicit rate subsidy. The actuarial valuation study assumed post employment participation at 80 percent.

Funding policy: The Consortium has established, and funded, reserves for the retiree health care plan. The Consortium's annual cost is calculated based on projected benefits to be paid. The Consortium charges grants based on the annual calculated projected benefits. The amounts reimbursed by the grants are held in agency funds for future claims as such claims are not allowable costs of future grants. During the year ended June 30, 2013, the Consortium charged grants \$33,175 and paid benefits of \$16,660.

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

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2013**

Note 11. Other Postemployment Benefits (Continued)

Annual required contribution	\$ 48,025
Interest on net OPEB obligation	(295)
Adjustment to annual required contribution	1,769
Annual OPEB cost (expense)	<u>49,499</u>
Contributions and payments made	<u>16,660</u>
Decrease in net OPEB obligation	32,839
Net OPEB (asset) obligation, July 1, 2012	<u>(11,806)</u>
Net OPEB (asset) obligation, July 1, 2013	<u><u>\$ 21,033</u></u>

The Consortium's annual OPEB cost, the percentage of annual OPEB cost contribution to the plan, and the net OPEB obligation for fiscal year 2013 and the two preceding years follows.

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB (Asset) Obligation
June 30, 2011	\$ 24,195	105.4%	\$ (3,505)
June 30, 2012	24,200	134.3	(11,806)
June 30, 2013	49,499	33.6	21,033

Funded status and funding progress: As of July 1, 2012, the plan was 0 percent funded. The Consortium's actuarial accrued liability for benefits was \$122,398 and the actuarial value of assets is none resulting in an unfunded actuarial accrued liability (UAAL) of \$122,398.

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2013

Note 11. Other Postemployment Benefits (Continued)

In the July 1, 2012 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 2.5 percent investment discount rate and an annual health care cost trend rate of 6 percent. The UAAL is being amortized on a 30-year level dollar funding.

Note 12. Commitments and Contingencies

The County is a defendant in a number of lawsuits, including complaints involving worker's compensation, personal injury and other matters, arising from the normal conduct of the County's operations. A liability has been recorded by the County as of November 30, 2013 for the lawsuits which, in the opinion of the County's officials and the County's legal counsel, are probable to result in a loss to the County and for which the loss can be reasonably estimated. Generally, the County may levy a tax for judgments entered against it.

Note 13. Fund Balances

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes criteria for classifying fund balances in specifically defined classifications and clarifies definitions for governmental fund types. The classifications of fund balances by opinion unit as of November 30, 2013 are as follows:

Fund balances:	General	Forest Preserve Commission	Hope Creek Care Center	Illinois Municipal Retirement	Nonmajor Governmental	Total
Nonspendable:						
Advances	\$ 562,850	\$ -	\$ -	\$ -	\$ -	\$ 562,850
Inventories	140,639	-	-	-	10,051	150,690
Prepays	29,599	-	671	-	5,499	35,769
Total nonspendable	733,088	-	671	-	15,550	749,309
Restricted:						
Capital improvements	-	-	-	-	5,767,453	5,767,453
Collector's tax fees, sale and error refunds	-	-	-	-	154,674	154,674
Document storage	-	-	-	-	2,685,955	2,685,955
Working cash	521,449	-	-	-	-	521,449
GIS	-	-	-	-	243,673	243,673
IMRF/FICA	-	-	-	1,085,718	999,002	2,084,720
Judicial	-	-	-	-	1,682,374	1,682,374
Parks and recreation	-	2,236,777	-	-	55,764	2,292,541
Public health	-	-	1,691,416	-	1,715,595	3,407,011
Public safety	4,131	-	-	-	101,632	105,763
Liability	-	-	-	-	12,042	12,042
Total restricted	525,580	2,236,777	1,691,416	1,085,718	13,418,164	18,957,655
Assigned:						
Capital improvements	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-
Liability	-	-	-	-	3,663	3,663
Total assigned	-	-	-	-	3,663	3,663
Unassigned	3,330,268	-	-	-	(327,869)	3,002,399
Total fund balances	\$ 4,588,936	\$ 2,236,777	\$ 1,692,087	\$ 1,085,718	\$ 13,109,508	\$ 22,713,026

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2013

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

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

- GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, issued June 2012, will be effective for the County beginning with its year ending November 30, 2015. This Statement replaces the requirements of GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, and GASB Statement No. 50, *Pension Disclosures*, as they relate to governments that provide pensions through pension plans administered as trusts or similar arrangements that meet certain criteria. This Statement requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. This Statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information.
- GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*, issued November 2013, will be effective for the County beginning with its year ending November 30, 2015. This Statement eliminates a potential source of understatement of restated beginning net position and expense in a government's first year of implementing GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. To correct this potential understatement, Statement 71 requires a state or local government, when transitioning to the new pension standards, to recognize a beginning deferred outflow of resources for its pension contributions made during the time between the measurement date of the beginning net pension liability and the beginning of the initial fiscal year of implementation. This amount will be recognized regardless of whether it is practical to determine the beginning amounts of all other deferred outflows of resources and deferred inflows of resources related to pensions.

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

Note 15. Conduit Debt Obligations

In fiscal year 2008, the County Board amended the original resolution to authorize and issue an amount not to exceed \$600,000,000 in mortgage revenue bonds as a part of a statewide program for the purpose of financing mortgage loans to low and moderate income persons for one to four family residences in the County. These bonds will be payable solely from the repayment of the mortgage loans. These bonds and interest thereon will not be considered as obligations of the County and do not constitute an indebtedness, liability, general or moral obligation or pledge of the faith or loan of credit of the County. The County is not able to determine the amount outstanding as of year ended November 30, 2013.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2013

Note 16. Restatement

As a result of the adoption of GASB Statement No. 66, *Technical Corrections – 2012*, the liability insurance department of the General Fund was moved to the Liability Insurance Fund, a special revenue fund, which resulted in the beginning fund balance being restated. The effect of this change on fiscal year 2012 is as follows:

	General	Nonmajor Governmental
Fund balance November 30, 2012, as previously reported	\$ 5,311,918	\$ 12,849,853
Change in fund type classification per implementation of GASB Statement No. 66	(309,780)	309,780
Fund balance November 30, 2012, as restated	<u>\$ 5,002,138</u>	<u>\$ 13,159,633</u>

Net income from the insurance department that was recognized in the General Fund during the year ended November 30, 2012 was \$18,979.

Note 17. Subsequent Event

On March 21, 2014, the County paid the \$750,000 revenue anticipation loan that was outstanding as of November 30, 2013 and entered into a tax anticipation loan with a maximum available of \$2,040,000. Of the total amount available, the County drew down \$1,000,000 in March 2014.

In December 2013, the County authorized the issuance of \$5,067,700 of tax anticipation warrants for the General Fund with an interest rate not to exceed 9 percent. In January 2014, the County also authorized the issuance of \$756,397 of tax anticipation warrants for the Health Department Fund with an interest of 2 percent, or the best available. The County has not drawn any amounts on these warrants since authorization.

Rock Island Tri-County Consortium

On January 30, 2014, the Consortium received a letter from the Illinois Department of Commerce & Economic Opportunity notifying them that the Consortium is being placed on high risk status effective immediately. The Consortium will be required to implement corrective action plans as a result of issues noted during the previous monitoring visits. The Consortium receives 99.6 percent of its revenues from the Illinois Department of Commerce and Economic Opportunity.

Rock Island County, Illinois

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

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded (Over- funded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/2013	\$ 67,348,985	\$ 94,275,833	\$ 26,926,848	71.4%	\$ 31,215,145	86.3%
12/31/2012	60,979,770	91,906,205	30,926,435	66.4	31,020,096	99.7
12/31/2011	58,582,270	89,943,679	31,361,409	65.1	30,484,134	102.9

Schedule of Employer Contributions

Fiscal Year Ended	Annual Required Contributions (ARC) (a)	Total Contributions (b)	Percentage of ARC Contributed (b/a)
11/30/2013	\$ 4,780,142	\$ 4,700,245	98%
11/30/2012	4,855,169	4,562,722	94
11/30/2011	4,559,498	4,019,548	88

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

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$83,091,570.
On a market basis, the funded ratio would be 88.14%.

The information presented in the required supplementary schedules was determined as part of the actuarial valuation as of December 31, 2011. Additional information follows:

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

Rock Island County, Illinois

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

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded (Over- funded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/2012	\$ 535,789	\$ 1,652,742	\$ 1,116,953	32.4%	\$ 406,712	274.6%
12/31/2011	600,153	1,765,840	1,165,687	34.0	493,491	236.2
12/31/2010	1,088,282	2,142,425	1,054,143	50.8	580,867	181.5

Schedule of Employer Contributions

Actuarial Valuation Date	Annual Required Contributions (ARC) (a)	Total Contributions (b)	Percentage of ARC Contributed (b/a)
12/31/2012	\$ 133,442	\$ 83,498	63%
12/31/2011	144,099	90,901	63
12/31/2010	101,303	101,303	100

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

The information presented in the required supplementary schedules was determined as part of the actuarial valuation as of December 31, 2010. Additional information follows:

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

Rock Island County, Illinois

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

Schedule of Funding Progress

Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of 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]
2013	11/30/13	\$ -	\$ 12,462,566	\$ 12,462,566	- %	\$ 20,711,712	60.17%
2012	11/30/11	-	17,289,916	17,289,916	-	22,971,245	75.27
2011	11/30/11	-	17,289,916	17,289,916	-	24,409,544	70.83

The information presented in the required supplementary schedules was determined as part of the actuarial valuation date as of November 30, 2013. 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 5 percent.
- d. The amortization method is level percentage of pay on an open basis.

Rock Island County, Illinois

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

Schedule of Funding Progress

Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of 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]
2013	7/1/12	\$ -	\$ 122,398	\$ 122,398	- %	N/A	N/A
2012	7/1/10	-	343,048	343,048	-	N/A	N/A
2011	7/1/10	-	343,048	343,048	-	N/A	N/A

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

The information presented in the required supplementary schedules was determined as part of the actuarial valuation date as of July 1, 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) 2.5 percent investment discount rate and 2) health care cost trend rate of 6 percent.
- d. The amortization method is level percentage of pay on an open basis.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 General Fund
 Year Ended November 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 7,435,706	\$ 7,438,802	\$ 5,919,368	\$ (1,519,434)
Property taxes	6,667,050	6,667,050	6,640,013	(27,037)
Intergovernmental	10,100,043	10,512,344	10,663,032	150,688
Investment earnings	71,478	71,478	24,233	(47,245)
Miscellaneous	108,045	108,045	142,099	34,054
Total revenues	24,382,322	24,797,719	23,388,745	(1,408,974)
Expenditures:				
Current:				
Salaries and wages	16,777,103	16,610,314	16,436,983	173,331
Personal benefits	2,878,934	2,894,532	2,891,744	2,788
Supplies	339,253	344,641	252,909	91,732
Other services and charges	3,679,350	4,196,293	3,793,853	402,440
Capital outlay	332,553	392,495	305,944	86,551
Total expenditures	24,007,193	24,438,275	23,681,433	756,842
Excess (deficiency) of revenues over expenditures	375,129	359,444	(292,688)	(652,132)
Other financing sources (uses):				
Transfers in	1,383,139	1,621,727	1,448,126	(173,601)
Transfers out	(1,748,573)	(2,198,052)	(1,574,424)	623,628
Proceeds from sale of capital asset	4,500	4,500	2,434	(2,066)
Total other financing (uses)	(360,934)	(571,825)	(123,864)	447,961
Net change in fund balance	\$ 14,195	\$ (212,381)	(416,552)	\$ (204,171)
Reconciliation to GAAP Basis:				
Activities reported within the Child Welfare Fund, Working Cash Fund, Indemnity Fund and Sheriff Crime Lab Fund (sub-funds of the General Fund):				
Total revenue			3,340	
Total expenditures			(1,054,623)	
Total other financing sources			1,054,633	
Total reconciling items			3,350	
Net change in fund balance			(413,202)	
Fund balances, beginning of year, as restated			5,002,138	
Fund balances, end of year			\$ 4,588,936	

See Note to Required Supplementary Information.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 Forest Preserve Commission
 Year Ended November 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 1,559,700	\$ 1,559,700	\$ 1,803,678	\$ 243,978
Property taxes	2,251,550	2,251,550	2,289,464	37,914
Intergovernmental	192,000	294,222	339,954	45,732
Investment earnings	12,800	12,666	6,168	(6,498)
Miscellaneous	255,550	255,550	290,241	34,691
Total revenues	4,271,600	4,373,688	4,729,505	355,817
Expenditures:				
Current:				
Salaries and wages	1,915,740	2,014,919	2,014,915	4
Personal benefits	686,855	699,116	687,299	11,817
Supplies	463,775	602,327	602,503	(176)
Other services and charges	524,965	776,792	797,804	(21,012)
Capital outlay	122,500	289,585	276,061	13,524
Debt service:				
Principal retirement	290,000	290,000	290,000	-
Interest and fiscal charges	243,500	240,368	240,368	-
Total expenditures	4,247,335	4,913,107	4,908,950	4,157
Excess (deficiency) of revenues over expenditures	24,265	(539,419)	(179,445)	359,974
Other financing sources, proceeds from sale of capital assets	-	-	19,237	19,237
Net change in fund balance	\$ 24,265	\$ (539,419)	(160,208)	\$ 379,211
Reconciliation to GAAP Basis:				
Activities reported within the Marvin Martin Trust Fund, Golf Course Improvement Fund and Bike Path Project Fund (subfunds of the Forest Preserve Commission Fund):				
Total revenue			120,635	
Total expenditures			(9,010)	
Total reconciling items			111,625	
Net change in fund balance			(48,583)	
Fund balance, beginning of year			2,285,360	
Fund balance, end of year			\$ 2,236,777	

See Note to Required Supplementary Information.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 Hope Creek Care Center Fund
 Year Ended November 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 16,155,819	\$ 16,961,919	\$ 16,049,024	\$ (912,895)
Investment earnings	7,500	7,500	4,170	(3,330)
Miscellaneous	806,100	-	312	312
Total revenues	16,969,419	16,969,419	16,053,506	(915,913)
Expenditures:				
Current:				
Salaries and wages	9,564,484	9,554,928	8,951,655	603,273
Personal benefits	3,548,467	3,548,467	3,377,124	171,343
Supplies	1,451,104	1,434,400	1,317,661	116,739
Other services and charges	3,279,624	3,305,886	3,005,840	300,046
Capital outlay	15,050	27,599	11,563	16,036
Debt service:				
Principal retirement	415,000	415,000	415,000	-
Interest and fiscal charges	772,433	772,433	300,228	472,205
Bond issuance costs	-	-	76,778	(76,778)
Total expenditures	19,046,162	19,058,713	17,455,849	1,602,864
(Deficiency) of revenues over expenditures	(2,076,743)	(2,089,294)	(1,402,343)	686,951
Other financing sources (uses):				
Transfers in	2,253,829	2,259,717	2,263,716	3,999
Transfers out	(201,425)	(201,425)	-	201,425
Refunding bond issuance	-	-	3,700,000	3,700,000
Premium on bonds	-	-	207,178	207,178
Payments to escrow	-	-	(3,830,400)	(3,830,400)
Total other financing sources	2,052,404	2,058,292	2,340,494	282,202
Net change in fund balance	\$ (24,339)	\$ (31,002)	938,151	\$ 969,153

Reconciliation to GAAP Basis:

Activities reported within the Nursing Home Tax Levy Fund:

Total revenue	2,257,828
Total other financing (uses)	(2,257,828)
Total reconciling items	-
Net change in fund balance	938,151

Fund balance, beginning of year	753,936
Fund balance, end of year	<u>\$ 1,692,087</u>

See Note to Required Supplementary Information.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 Illinois Municipal Retirement Fund
 Year Ended November 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 2,800,600	\$ 2,800,600	\$ 2,805,181	\$ 4,581
Investment earnings	3,200	3,200	2,278	(922)
Total revenues	2,803,800	2,803,800	2,807,459	3,659
Expenditures:				
Current:				
Personal benefits	2,822,609	2,875,498	2,704,379	171,119
Other services and charges	600	2,584	2,584	-
Total expenditures	2,823,209	2,878,082	2,706,963	171,119
Excess (deficiency) of revenues over expenditures	(19,409)	(74,282)	100,496	174,778
Other financing sources (uses):				
Transfers in	9,576	9,576	-	(9,576)
Transfers out	(9,832)	(9,832)	(9,832)	-
Total other financing sources	(256)	(256)	(9,832)	(9,576)
Net change in fund balance	\$ (19,665)	\$ (74,538)	90,664	\$ 165,202
Fund balance, beginning of year			995,054	
Fund balance, end of year			<u>\$ 1,085,718</u>	

See Note to Required Supplementary Information.

Rock Island County, Illinois

Note to Required Supplementary Information Year Ended November 30, 2013

Budgetary Comparison Schedules

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

Through the implementation of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, various Special Revenue Funds were reclassified and are now included with the General Fund. These funds have not been included with the General Fund budgetary comparison schedule as they were not included with the legally adopted budget of the General Fund. The budgetary comparison schedules for the General Fund Sub-Funds are presented as supplementary information.

The Marvin Martin Trust Fund, Golf Course Improvement Fund and Bike Path Project Fund are sub-funds of the Forest Preserve Commission. These funds were not budgeted for the year ended June 30, 2013 and are not included in the budgetary comparison schedule.

There were several budget amendments during the year.

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

The County follows these procedures in establishing their operational budget:

1. At a regular or special call meeting of the County Board in October or November, the proposed budget for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and the means of financing them.
2. Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance.
3. Transfers of budgeted amounts among object classifications, or any budget increases by means of an emergency or supplemental appropriations, require approval by two-thirds of the County Board members. Adjustments made during the year are reflected in the budget information included in the basic financial statements. The original budget was increased by \$3,662,629, primarily due to the availability of revenues during the year from grants and unexpected changes in various costs and building improvements not originally budgeted for.
4. Budgets for the General and certain special revenue funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
5. Expenditures may not legally exceed the total amount of the revised budget appropriations of individual funds.

Rock Island County, Illinois

**Note to Required Supplementary Information
Year Ended November 30, 2013**

The following fund overexpended their budgeted amounts during the year:

	Final Budget	Actual	Amount Over Final Budget
Debt Service Fund	\$ 995,684	\$ 1,062,920	\$ 67,236

Formal budgetary integration is employed as a management control device during the year for the General Fund and most special revenue funds. The Workforce Investment Act and Metropolitan Enforcement Group Special Revenue Funds and Capital Project Fund were not budgeted for the year ended November 30, 2013 and are not included in the Budgetary Comparison Schedules.

Rock Island County, Illinois

Schedule of Revenues and Other Financing Sources - Budget and Actual
 General Fund
 Year Ended November 30, 2013

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fees:				
Circuit clerk fees	\$ 2,975,400	\$ 2,975,400	\$ 2,194,810	\$ (780,590)
County recorder fees	1,261,968	1,261,968	610,732	(651,236)
States attorney fees	59,200	59,200	38,282	(20,918)
County sheriff fees	448,400	448,400	361,477	(86,923)
Other	2,690,738	2,693,834	2,714,067	20,233
Total fees	7,435,706	7,438,802	5,919,368	(1,519,434)
Property taxes:				
Property taxes	5,964,000	5,964,000	5,930,180	(33,820)
Penalties and interest	703,050	703,050	709,833	6,783
Total property taxes	6,667,050	6,667,050	6,640,013	(27,037)
Intergovernmental:				
Salary reimbursements	989,422	989,422	1,196,061	206,639
Sales and use tax	4,600,000	4,600,000	4,544,596	(55,404)
State income tax	1,700,000	1,700,000	1,889,108	189,108
Tax replacement revenue	2,250,000	2,250,000	2,377,514	127,514
Other	560,621	972,922	655,753	(317,169)
Total intergovernmental	10,100,043	10,512,344	10,663,032	150,688
Investment earnings	71,478	71,478	24,233	(47,245)
Miscellaneous	108,045	108,045	142,099	34,054
Total revenues	24,382,322	24,797,719	23,388,745	(1,408,974)
Other financing sources:				
Transfers from other funds	1,383,139	1,621,727	1,448,126	(173,601)
Proceeds from sale of fixed asset	4,500	4,500	2,434	(2,066)
Total other financing sources	1,387,639	1,626,227	1,450,560	(175,667)
Total revenues and other financing sources	\$ 25,769,961	\$ 26,423,946	\$ 24,839,305	\$ (1,584,641)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual
 General Fund
 Year Ended November 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures:				
Assessment Map:				
Salaries and wages	\$ 210,168	\$ 210,168	\$ 210,168	\$ -
Supplies	1,740	2,485	2,039	446
Other services and charges	26,735	29,388	24,903	4,485
Capital outlay	1,150	1,253	1,253	-
Total	239,793	243,294	238,363	4,931
Auditor:				
Salaries and wages	217,468	232,227	199,983	32,244
Supplies	983	398	335	63
Other services and charges	4,735	5,320	4,952	368
Total	223,186	237,945	205,270	32,675
County Board:				
Salaries and wages	342,098	176,471	176,471	-
Supplies	550	1,653	1,645	8
Other services and charges	12,424	82,574	82,539	35
Total	355,072	260,698	260,655	43
Circuit Clerk:				
Salaries and wages	1,375,892	1,375,892	1,341,449	34,443
Total	1,375,892	1,375,892	1,341,449	34,443
Circuit Court:				
Salaries and wages	101,575	102,195	102,195	-
Supplies	2,744	2,744	1,963	781
Other services and charges	352,175	414,095	413,895	200
Total	456,494	519,034	518,053	981
Civil Defense:				
Salaries and wages	51,054	51,055	51,054	1
Supplies	3,620	3,620	2,934	686
Other services and charges	42,040	42,040	22,751	19,289
Total	96,714	96,715	76,739	19,976

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)
 General Fund
 Year Ended November 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
County Clerk:				
Salaries and wages	\$ 570,258	\$ 572,596	\$ 561,444	\$ 11,152
Supplies	7,550	9,368	5,569	3,799
Other services and charges	120,500	128,488	99,802	28,686
Total	698,308	710,452	666,815	43,637
Coroner:				
Salaries and wages	198,217	198,217	198,214	3
Personal benefits	-	684	684	-
Supplies	-	1,403	343	1,060
Other services and charges	50,000	55,005	55,005	-
Capital outlay	-	3,197	3,197	-
Total	248,217	258,506	257,443	1,063
Information Systems:				
Salaries and wages	446,895	449,078	449,078	-
Supplies	24,900	14,611	(6,530)	21,141
Other services and charges	106,655	117,773	105,117	12,656
Capital outlay	6,535	4,352	-	4,352
Total	584,985	585,814	547,665	38,149
Liquor Commission:				
Supplies	-	13	13	-
Other services and charges	50	409	409	-
Total	50	422	422	-
Building Maintenance:				
Salaries and wages	146,807	148,084	148,084	-
Personal benefits	-	1,200	1,200	-
Supplies	8,200	13,000	10,035	2,965
Other services and charges, principally utilities	89,500	114,259	99,530	14,729
Capital outlay	-	60,443	54,499	5,944
Total	244,507	336,986	313,348	23,638
County Zoning:				
Salaries and wages	230,924	229,416	224,585	4,831
Supplies	1,675	5,301	5,296	5
Other services and charges	26,317	25,249	25,249	-
Capital outlay	1,050	19,205	19,205	-
Total	259,966	279,171	274,335	4,836

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)
 General Fund
 Year Ended November 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
General County Services:				
Salaries and wages	\$ 480	\$ 480	\$ 480	\$ -
Personal benefits	2,803,524	2,815,005	2,815,004	1
Supplies	10,000	8,957	3,087	5,870
Other services and charges	337,648	733,536	708,219	25,317
Capital outlay	-	1,236	1,236	-
Total	3,151,652	3,559,214	3,528,026	31,188
Court Services:				
Salaries and wages	2,050,652	2,061,896	2,061,896	-
Supplies	3,900	4,793	4,472	321
Other services and charges	76,350	67,806	60,763	7,043
Total	2,130,902	2,134,495	2,127,131	7,364
Recorder:				
Salaries and wages	341,368	341,368	341,145	223
Supplies	200	200	-	200
Other services and charges	3,295	3,295	2,740	555
Total	344,863	344,863	343,885	978
Sheriff:				
Salaries and wages	7,885,431	8,015,274	7,993,690	21,584
Personal benefits	73,110	75,343	74,856	487
Supplies	255,252	258,113	202,762	55,351
Other services and charges	2,283,204	2,225,339	1,948,149	277,190
Capital outlay	323,818	302,809	226,554	76,255
Total	10,820,815	10,876,878	10,446,011	430,867
States Attorney:				
Salaries and wages	1,490,213	1,387,626	1,339,824	47,802
Supplies	12,939	12,922	12,775	147
Other services and charges	68,252	75,269	74,400	869
Total	1,571,404	1,475,817	1,426,999	48,818
Superintendent of Educational Services Region:				
Salaries and wages	47,216	47,216	45,218	1,998
Other services and charges	20,500	20,500	19,552	948
Total	67,716	67,716	64,770	2,946

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)
 General Fund
 Year Ended November 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
Treasurer:				
Salaries and wages	\$ 306,505	\$ 306,537	\$ 306,537	\$ -
Supplies	2,300	2,300	1,955	345
Other services and charges	43,000	42,968	38,198	4,770
Total	351,805	351,805	346,690	5,115
Board of Review:				
Salaries and wages	55,000	55,000	52,427	2,573
Supplies	1,000	1,860	1,597	263
Other services and charges	3,625	2,765	1,512	1,253
Total	59,625	59,625	55,536	4,089
Public Defender:				
Salaries and wages	649,518	649,518	633,041	16,477
Supplies	3,200	3,200	2,619	581
Other services and charges	10,215	10,215	6,168	4,047
Total	662,933	662,933	641,828	21,105
Human Resources:				
Salaries and wages	59,364	-	-	-
Supplies	800	-	-	-
Other services and charges	2,130	-	-	-
Capital outlay	-	-	-	-
Total	62,294	-	-	-

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)
General Fund
Year Ended November 30, 2013

	Budget		Actual	Variance with
	Original	Final		Final Budget
Total General Fund:				
Salaries and wages	\$ 16,777,103	\$ 16,610,314	\$ 16,436,983	\$ 173,331
Personal benefits	2,878,934	2,894,532	2,891,744	2,788
Supplies	339,253	344,641	252,909	91,732
Other services and charges	3,679,350	4,196,293	3,793,853	402,440
Capital outlay	332,553	392,495	305,944	86,551
Total expenditures	24,007,193	24,438,275	23,681,433	756,842
Other financing uses, transfers to other funds	1,748,573	2,198,052	1,574,424	623,628
Total expenditures and other financing uses	\$ 25,755,766	\$ 26,636,327	\$ 25,255,857	\$ 1,380,470

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Rock Island County, Illinois

Statement of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual -
General Fund Sub-Funds
Year Ended November 30, 2013

	Child Welfare Fund		Working Cash Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	2,000	1,743
Total revenues	-	-	2,000	1,743
Expenditures, current operating, other services and charges	1,054,771	1,054,771	-	-
Excess (deficiency) of revenues over expenditures	(1,054,771)	(1,054,771)	2,000	1,743
Other financing sources (uses):				
Transfers in	1,054,633	1,054,633	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	1,054,633	1,054,633	-	-
Net change in fund balances	\$ (138)	(138)	\$ 2,000	1,743
Fund balances, beginning of year		138		519,707
Fund balances, end of year		<u>\$ -</u>		<u>\$ 521,450</u>

Sheriff Crime Lab Fund	
Budget	Actual
\$ -	\$ 1,587
-	10
-	1,597
-	-
-	1,597
-	-
-	-
-	-
<u>\$ -</u>	1,597
	2,534
	<u>\$ 4,131</u>

Rock Island County, Illinois

Statement of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual -
Hope Creek Care Center Fund Sub-Fund
Year Ended November 30, 2013

	Nursing Home Tax Levy Fund	
	Budget	Actual
Revenues:		
Property taxes	\$ 2,258,828	\$ 2,257,582
Investment earnings	300	246
Total revenues	<u>2,259,128</u>	<u>2,257,828</u>
Other financing (uses), transfers out	<u>(2,257,828)</u>	<u>(2,257,828)</u>
Net change in fund balance	<u>\$ 1,300</u>	-
Fund balances, beginning of year		-
Fund balances, end of year		<u>\$ -</u>

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Rock Island County, Illinois

Combining Balance Sheet
 Nonmajor Governmental Funds
 November 30, 2013

	Total	Special Revenue		
		Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund
Assets				
Cash and cash equivalents	\$ 12,881,031	\$ 68,379	\$ 1,924	\$ -
Receivables:				
Property taxes receivable	10,053,778	-	-	72,601
Accounts receivable	223,899	19,058	-	-
Accrued interest receivable	3,285	20	10	2
Due from other funds	27,546	-	-	-
Due from other governmental units	1,524,564	-	1,693	-
Other assets	15,550	-	-	-
Advances to other funds	493,850	-	-	-
Total assets	\$ 25,223,503	\$ 87,457	\$ 3,627	\$ 72,603
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 911,816	\$ 38,961	\$ -	\$ 2,603
Accrued liabilities	404,311	205,541	-	-
Due to other funds	89,165	3,324	-	-
Due to other governmental units	2,806	2,806	-	-
Unearned revenues	48,829	-	-	-
Advances from other funds	597,850	124,000	-	-
Total liabilities	2,054,777	374,632	-	2,603
Deferred inflows of resources:				
Unavailable revenue - property taxes	9,766,323	-	-	70,000
Unavailable revenue - intergovernmental	292,895	-	-	-
Total deferred inflows of resources	10,059,218	-	-	70,000
Fund balances (deficits):				
Nonspendable	15,550	-	-	-
Restricted	13,418,164	-	3,627	-
Assigned	3,663	-	-	-
Unassigned	(327,869)	(287,175)	-	-
Total fund balances (deficits)	13,109,508	(287,175)	3,627	-
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 25,223,503	\$ 87,457	\$ 3,627	\$ 72,603

(Continued)

Special Revenue

Collector Tax Fee Fund	Community Mental Health Fund	COPS Grant Fund	County Bridge Fund	County Clerk Document Fund	County Extension Education Fund
\$ 75,303	\$ 638,172	\$ -	\$ 759,320	\$ 68,888	\$ -
-	1,501,159	-	506,070	-	233,325
-	308	-	-	6,199	-
21	187	-	213	19	5
-	-	-	-	-	-
79,350	-	37,940	-	-	-
-	5,536	-	-	791	-
-	-	-	-	-	-
<u>\$ 154,674</u>	<u>\$ 2,145,362</u>	<u>\$ 37,940</u>	<u>\$ 1,265,603</u>	<u>\$ 75,897</u>	<u>\$ 233,330</u>
\$ -	\$ 273,027	\$ -	\$ 27,309	\$ 36	\$ 8,330
-	1,132	13,927	-	-	-
-	2,530	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	276,689	13,927	27,309	36	8,330
-	1,450,000	-	500,000	-	225,000
-	-	-	-	-	-
-	1,450,000	-	500,000	-	225,000
-	5,536	-	-	791	-
154,674	413,137	24,013	738,294	75,070	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>154,674</u>	<u>418,673</u>	<u>24,013</u>	<u>738,294</u>	<u>75,861</u>	<u>-</u>
<u>\$ 154,674</u>	<u>\$ 2,145,362</u>	<u>\$ 37,940</u>	<u>\$ 1,265,603</u>	<u>\$ 75,897</u>	<u>\$ 233,330</u>

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2013

	Special Revenue			
	County Health Fund	County Highway Fund	County Law Library Fund	Court Automation Fund
Assets				
Cash and cash equivalents	\$ 229,110	\$ 1,748,871	\$ 82,336	\$ 1,340,518
Receivables:				
Property taxes receivable	915,892	1,297,915	-	-
Accounts receivable	69,812	18,859	5,991	-
Accrued interest receivable	87	490	24	376
Due from other funds	21,281	-	-	-
Due from other governmental units	1,004,297	-	-	16,215
Other assets	1,656	4,515	-	-
Advances to other funds	-	-	-	62,000
Total assets	\$ 2,242,135	\$ 3,070,650	\$ 88,351	\$ 1,419,109
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 118,698	\$ 35,398	\$ 5,507	\$ 11,154
Accrued liabilities	67,735	17,876	-	-
Due to other funds	4,496	1,792	-	62,292
Due to other governmental units	-	-	-	-
Unearned revenues	27,827	13,679	-	-
Advances from other funds	-	-	-	-
Total liabilities	218,756	68,745	5,507	73,446
Deferred inflows of resources:				
Unavailable revenue - property taxes	889,879	1,259,069	-	-
Unavailable revenue - intergovernmental	292,429	-	-	-
Total deferred inflows of resources	1,182,308	1,259,069	-	-
Fund balances (deficits):				
Nonspendable	1,656	4,515	-	-
Restricted	839,415	1,738,321	82,844	1,345,663
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	841,071	1,742,836	82,844	1,345,663
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 2,242,135	\$ 3,070,650	\$ 88,351	\$ 1,419,109

(Continued)

Special Revenue						
Court Document Storage Fund	Court Security Fund	Federal Social Security Fund	GIS 2005 Fund	Hillsdale Special Service Area Fund	Maintenance and Child Support Collection Fund	
\$ 820,787	\$ -	\$ 980,566	\$ 246,853	\$ 29,973	\$ 18,224	
-	-	1,346,650	-	9,446	-	
-	-	-	1,525	-	243	
230	-	274	68	8	-	
-	-	-	1,970	-	-	
16,506	17,647	-	120	-	8,212	
-	-	-	-	-	-	
35,000	-	-	-	-	-	
<u>\$ 872,523</u>	<u>\$ 17,647</u>	<u>\$ 2,327,490</u>	<u>\$ 250,536</u>	<u>\$ 39,427</u>	<u>\$ 26,679</u>	
\$ 934	\$ -	\$ -	\$ 5,289	\$ 372	\$ -	
350	8,020	28,488	1,569	-	-	
2,998	-	-	5	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	22,000	-	-	-	55,000	
<u>4,282</u>	<u>30,020</u>	<u>28,488</u>	<u>6,863</u>	<u>372</u>	<u>55,000</u>	
-	-	1,300,000	-	8,400	-	
-	-	-	-	-	-	
-	-	1,300,000	-	8,400	-	
-	-	-	-	-	-	
868,241	-	999,002	243,673	30,655	-	
-	-	-	-	-	-	
-	(12,373)	-	-	-	(28,321)	
<u>868,241</u>	<u>(12,373)</u>	<u>999,002</u>	<u>243,673</u>	<u>30,655</u>	<u>(28,321)</u>	
\$ 872,523	\$ 17,647	\$ 2,327,490	\$ 250,536	\$ 39,427	\$ 26,679	

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2013

	Special Revenue			
	Metropolitan Enforcement Group Fund	Motor Fuel Tax Fund	Probation Services Fee Fund	Recorders Document Fund
Assets				
Cash and cash equivalents	\$ -	\$ 2,959,355	\$ 1,040,593	\$ 293,792
Receivables:				
Property taxes receivable	-	-	-	-
Accounts receivable	-	-	28,845	192
Accrued interest receivable	-	779	-	82
Due from other funds	-	-	2,528	1,767
Due from other governmental units	5,672	325,876	466	-
Other assets	-	-	425	-
Advances to other funds	-	-	-	-
Total assets	\$ 5,672	\$ 3,286,010	\$ 1,072,857	\$ 295,833
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 5,672	\$ 121,076	\$ 40,083	\$ 6,906
Accrued liabilities	-	5,070	40	2,658
Due to other funds	-	-	9,813	199
Due to other governmental units	-	-	-	-
Unearned revenues	-	-	7,323	-
Advances from other funds	-	-	-	-
Total liabilities	5,672	126,146	57,259	9,763
Deferred inflows of resources:				
Unavailable revenue - property taxes	-	-	-	-
Unavailable revenue - intergovernmental	-	-	466	-
Total deferred inflows of resources	-	-	466	-
Fund balances (deficits):				
Nonspendable	-	-	425	-
Restricted	-	3,159,864	1,014,707	286,070
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	-	3,159,864	1,015,132	286,070
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 5,672	\$ 3,286,010	\$ 1,072,857	\$ 295,833

(Continued)

								Special Revenue	
States Attorney Drug Enforcement Fund	Treasurer's Automation Fund	Veterans Assistance Fund	Zuma-Canoe Creek Special Service Area Fund	Circuit Clerk Administration Cost Fund	Hotel/Motel Tax Fund	Drug Court Grant Fund			
\$ 245,738	\$ 88,314	\$ 454,587	\$ 98,795	\$ 135,121	\$ 119,666	\$ 197,562			
-	-	366,648	42,193	-	-	-			
6,244	22,059	-	-	1,924	38,663	2,077			
-	24	123	29	38	35	55			
-	-	-	-	-	-	-			
-	1,820	-	-	-	-	-			
-	500	-	-	-	1,500	-			
-	-	-	-	-	-	-			
<u>\$ 251,982</u>	<u>\$ 112,717</u>	<u>\$ 821,358</u>	<u>\$ 141,017</u>	<u>\$ 137,083</u>	<u>\$ 159,864</u>	<u>\$ 199,694</u>			
\$ 2,845	\$ 1,306	\$ 8,130	\$ 1,415	\$ -	\$ 102,600	\$ 624			
-	-	3,771	-	407	-	-			
60	-	41	-	-	-	-			
-	-	-	-	-	-	-			
-	-	-	-	-	-	-			
-	-	-	-	-	-	-			
<u>2,905</u>	<u>1,306</u>	<u>11,942</u>	<u>1,415</u>	<u>407</u>	<u>102,600</u>	<u>624</u>			
-	-	350,000	39,500	-	-	-			
-	-	-	-	-	-	-			
-	-	350,000	39,500	-	-	-			
-	500	-	-	-	1,500	-			
249,077	110,911	459,416	100,102	136,676	55,764	199,070			
-	-	-	-	-	-	-			
-	-	-	-	-	-	-			
<u>249,077</u>	<u>111,411</u>	<u>459,416</u>	<u>100,102</u>	<u>136,676</u>	<u>57,264</u>	<u>199,070</u>			
<u>\$ 251,982</u>	<u>\$ 112,717</u>	<u>\$ 821,358</u>	<u>\$ 141,017</u>	<u>\$ 137,083</u>	<u>\$ 159,864</u>	<u>\$ 199,694</u>			

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2013

	Special Revenue			
	Coroner Fee Fund	Federal Seized and Forfeited Property Fund	Covemakers Buy-out Fund	Liability Insurance Fund
Assets				
Cash and cash equivalents	\$ 35,865	\$ 42,335	\$ -	\$ 59,867
Receivables:				
Property taxes receivable	-	-	-	2,182,950
Accounts receivable	1,900	-	-	-
Accrued interest receivable	10	12	-	27
Due from other funds	-	-	-	-
Due from other governmental units	-	-	5,750	3,000
Other assets	122	-	-	505
Advances to other funds	-	-	-	-
Total assets	\$ 37,897	\$ 42,347	\$ 5,750	\$ 2,246,349
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 1,409	\$ -	\$ 5,750	\$ 31,891
Accrued liabilities	-	-	-	47,727
Due to other funds	1,094	-	-	521
Due to other governmental units	-	-	-	-
Unearned revenues	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	2,503	-	5,750	80,139
Deferred inflows of resources:				
Unavailable revenue - property taxes	-	-	-	2,150,000
Unavailable revenue - intergovernmental	-	-	-	-
Total deferred inflows of resources	-	-	-	2,150,000
Fund balances (deficits):				
Nonspendable	122	-	-	505
Restricted	35,272	42,347	-	12,042
Assigned	-	-	-	3,663
Unassigned	-	-	-	-
Total fund balances (deficits)	35,394	42,347	-	16,210
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 37,897	\$ 42,347	\$ 5,750	\$ 2,246,349

(Continued)

<u>Debt Service Fund</u>		<u>Capital Project Fund</u>	
\$	-	\$	217
	1,578,929		-
	-		-
	37		-
	-		-
	-		-
	-		396,850
<u>\$</u>	<u>1,578,966</u>	<u>\$</u>	<u>397,067</u>
\$	54,491	\$	-
	-		-
	-		-
	-		-
	-		-
	-		396,850
<u>\$</u>	<u>54,491</u>	<u>\$</u>	<u>396,850</u>
	1,524,475		-
	-		-
<u></u>	<u>1,524,475</u>	<u></u>	<u>-</u>
	-		-
	-		217
	-		-
	-		-
<u></u>	<u>-</u>	<u></u>	<u>217</u>
<u>\$</u>	<u>1,578,966</u>	<u>\$</u>	<u>397,067</u>

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits)
Nonmajor Governmental Funds
Year Ended November 30, 2013**

	Total	Special Revenue		
		Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund
Revenues:				
Fees	\$ 3,468,548	\$ 771,685	\$ 21,963	\$ -
Property taxes	7,837,760	-	-	71,434
Intergovernmental	9,573,896	-	-	-
Investment earnings	39,587	137	99	8
Miscellaneous	571,167	39,615	-	-
Total revenues	21,490,958	811,437	22,062	71,442
Expenditures:				
Current:				
General government	3,316,005	-	-	-
Public safety	1,776,780	855,072	-	-
Corrections	5,801	-	-	-
Judiciary and legal	1,491,800	-	-	-
Transportation and public works	3,757,138	-	-	-
Social services	8,788,398	-	-	71,442
Capital outlay	555,223	6,700	-	-
Debt service:				
Principal retirement	835,000	-	-	-
Interest and fiscal charges	160,684	-	-	-
Bond issuance costs	67,236	-	-	-
Total expenditures	20,754,065	861,772	-	71,442
Excess (deficiency) of revenues over expenditures	736,893	(50,335)	22,062	-
Other financing sources (uses):				
Transfers in	589,446	43,000	-	-
Transfers out	(1,483,859)	-	(38,000)	-
Refunding bond issuance	5,625,000	-	-	-
Premium on bonds	67,236	-	-	-
Payments to escrow	(5,625,000)	-	-	-
Proceeds from sale of capital assets	40,159	1,020	-	-
Total other financing sources (uses)	(787,018)	44,020	(38,000)	-
Net change in fund balances	(50,125)	(6,315)	(15,938)	-
Fund balances (deficits), beginning of year, as restated	13,159,633	(280,860)	19,565	-
Fund balances (deficits), end of year	\$ 13,109,508	\$ (287,175)	\$ 3,627	\$ -

(Continued)

Special Revenue

Collector Tax Fee Fund	Community Mental Health Fund	COPS Grant Fund	County Bridge Fund	County Clerk Document Fund	County Extension Education Fund
\$ 79,350	\$ -	\$ -	\$ -	\$ 46,531	\$ -
-	1,405,026	-	166,698	-	228,625
-	-	588,403	-	-	-
353	2,900	-	2,211	255	24
-	-	-	-	-	-
<u>79,703</u>	<u>1,407,926</u>	<u>588,403</u>	<u>168,909</u>	<u>46,786</u>	<u>228,649</u>
44,327	-	-	-	38,074	-
-	-	870,040	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	103,386	-	-
-	1,481,964	-	-	-	228,649
-	-	-	-	14,247	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>44,327</u>	<u>1,481,964</u>	<u>870,040</u>	<u>103,386</u>	<u>52,321</u>	<u>228,649</u>
35,376	(74,038)	(281,637)	65,523	(5,535)	-
-	-	293,730	-	-	-
(65,000)	(38,136)	-	(4,259)	(7,200)	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(65,000)</u>	<u>(38,136)</u>	<u>293,730</u>	<u>(4,259)</u>	<u>(7,200)</u>	<u>-</u>
(29,624)	(112,174)	12,093	61,264	(12,735)	-
184,298	530,847	11,920	677,030	88,596	-
<u>\$ 154,674</u>	<u>\$ 418,673</u>	<u>\$ 24,013</u>	<u>\$ 738,294</u>	<u>\$ 75,861</u>	<u>\$ -</u>

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2013**

	Special Revenue			
	County Health Fund	County Highway Fund	County Law Library Fund	Court Automation Fund
Revenues:				
Fees	\$ 439,183	\$ 24,009	\$ 79,404	\$ 232,156
Property taxes	714,420	1,066,852	-	-
Intergovernmental	3,513,942	145,158	-	-
Investment earnings	1,601	4,829	331	5,020
Miscellaneous	10,282	466,395	-	-
Total revenues	4,679,428	1,707,243	79,735	237,176
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and legal	-	-	80,042	208,787
Transportation and public works	-	1,231,649	-	-
Social services	4,401,197	-	-	-
Capital outlay	28,068	167,129	-	57,278
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	4,429,265	1,398,778	80,042	266,065
Excess (deficiency) of revenues over expenditures	250,163	308,465	(307)	(28,889)
Other financing sources (uses):				
Transfers in	27,790	-	-	-
Transfers out	(149,000)	(169,981)	(12,115)	(7,281)
Refunding bond issuance	-	-	-	-
Premium on bonds	-	-	-	-
Payments to escrow	-	-	-	-
Proceeds from sale of capital assets	267	37,922	-	-
Total other financing sources (uses)	(120,943)	(132,059)	(12,115)	(7,281)
Net change in fund balances	129,220	176,406	(12,422)	(36,170)
Fund balances (deficits), beginning of year, as restated	711,851	1,566,430	95,266	1,381,833
Fund balances (deficits), end of year	\$ 841,071	\$ 1,742,836	\$ 82,844	\$ 1,345,663

(Continued)

Special Revenue				
Court Document Storage Fund	Court Security Fund	Federal Social Security Fund	GIS 2005 Fund	Hillsdale Special Service Area Fund
\$ 247,044	\$ 248,201	\$ -	\$ 266,562	\$ -
-	-	1,281,201	-	8,279
-	-	-	-	-
2,781	1	2,652	748	122
-	-	1,392	-	-
249,825	248,202	1,285,245	267,310	8,401
-	-	1,282,861	207,655	-
-	-	-	-	-
-	-	-	-	-
210,286	407,034	-	-	-
-	-	-	-	19,561
-	-	-	-	-
-	-	-	5,393	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
210,286	407,034	1,282,861	213,048	19,561
39,539	(158,832)	2,384	54,262	(11,160)
15,000	156,215	-	-	-
(8,657)	-	(7,660)	(26,435)	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
6,343	156,215	(7,660)	(26,435)	-
45,882	(2,617)	(5,276)	27,827	(11,160)
822,359	(9,756)	1,004,278	215,846	41,815
\$ 868,241	\$ (12,373)	\$ 999,002	\$ 243,673	\$ 30,655

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2013**

	Special Revenue			
	Workforce Investment Act Fund	Maintenance and Child Support Collection Fund	Metropolitan Enforcement Group Fund	Motor Fuel Tax Fund
Revenues:				
Fees	\$ -	\$ 97,210	\$ -	\$ -
Property taxes	-	-	-	-
Intergovernmental	2,350,434	68,317	29,587	2,666,633
Investment earnings	-	-	-	10,298
Miscellaneous	-	-	-	9,749
Total revenues	2,350,434	165,527	29,587	2,686,680
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	29,587	-
Corrections	-	-	-	-
Judiciary and legal	-	166,242	-	-
Transportation and public works	-	-	-	2,363,742
Social services	2,350,434	-	-	-
Capital outlay	-	-	-	160,179
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	2,350,434	166,242	29,587	2,523,921
Excess (deficiency) of revenues over expenditures	-	(715)	-	162,759
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	(15,000)	-	-
Refunding bond issuance	-	-	-	-
Premium on bonds	-	-	-	-
Payments to escrow	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	(15,000)	-	-
Net change in fund balances	-	(15,715)	-	162,759
Fund balances (deficits), beginning of year, as restated	-	(12,606)	-	2,997,105
Fund balances (deficits), end of year	\$ -	\$ (28,321)	\$ -	\$ 3,159,864

(Continued)

Special Revenue

Probation Services Fee Fund		Quad City Bomb Squad Fund		Recorders Document Fund		States Attorney Drug Enforcement Fund		Treasurer's Automation Fund		Veterans Assistance Fund	
\$	437,283	\$	-	\$	271,636	\$	74,345	\$	45,209	\$	-
	-		-		-		-		-		457,229
	23,324		-		-		-		-		-
	-		-		1,054		-		271		1,012
	1,000		-		38,071		-		-		1,655
	461,607		-		310,761		74,345		45,480		459,896
	-		-		281,346		-		20,298		-
	-		625		-		-		-		-
	-		-		-		-		-		-
	381,556		-		-		37,853		-		-
	-		-		-		-		-		-
	-		-		-		-		-		254,712
	87,379		-		19,297		8,500		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	468,935		625		300,643		46,353		20,298		254,712
	(7,328)		(625)		10,118		27,992		25,182		205,184
	15,456		625		-		173		-		-
	(366,197)		-		(7,143)		(3,280)		(3,605)		(54,910)
	-		-		-		-		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	950		-		-		-		-		-
	(349,791)		625		(7,143)		(3,107)		(3,605)		(54,910)
	(357,119)		-		2,975		24,885		21,577		150,274
	1,372,251		-		283,095		224,192		89,834		309,142
\$	1,015,132	\$	-	\$	286,070	\$	249,077	\$	111,411	\$	459,416

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2013**

	Special Revenue			
	Zuma-Canoe Creek Special Service Area Fund	Circuit Clerk Administration Cost Fund	Hotel/Motel Tax Fund	Drug Court Grant Fund
Revenues:				
Fees	\$ -	\$ 27,535	\$ -	\$ 29,442
Property taxes	37,502	-	-	-
Intergovernmental	-	-	153,762	-
Investment earnings	357	460	365	648
Miscellaneous	-	-	-	-
Total revenues	37,859	27,995	154,127	30,090
Expenditures:				
Current:				
General government	-	21,630	168,455	-
Public safety	-	-	-	-
Corrections	-	-	-	5,801
Judiciary and legal	-	-	-	-
Transportation and public works	38,800	-	-	-
Social services	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	38,800	21,630	168,455	5,801
Excess (deficiency) of revenues over expenditures	(941)	6,365	(14,328)	24,289
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding bond issuance	-	-	-	-
Premium on bonds	-	-	-	-
Payments to escrow	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(941)	6,365	(14,328)	24,289
Fund balances (deficits), beginning of year, as restated	101,043	130,311	71,592	174,781
Fund balances (deficits), end of year	\$ 100,102	\$ 136,676	\$ 57,264	\$ 199,070

(Continued)

Special Revenue						
Coroner Fee Fund	Federal Seized and Forfeited Property Fund	Covemakers Buy-out Fund	Liability Insurance Fund	Debt Service Fund	Capital Project Fund	
\$ 29,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	904,973	1,495,521	-	-
-	15,837	5,750	12,749	-	-	-
105	127	-	655	163	-	-
-	-	-	3,008	-	-	-
29,905	15,964	5,750	921,385	1,495,684	-	-
-	-	-	1,251,359	-	-	-
15,706	-	5,750	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,053	-	-	-
-	-	-	-	835,000	-	-
-	-	-	-	160,684	-	-
-	-	-	-	67,236	-	-
15,706	-	5,750	1,252,412	1,062,920	-	-
14,199	15,964	-	(331,027)	432,764	-	-
-	-	-	37,457	-	-	-
-	-	-	-	(500,000)	-	-
-	-	-	-	5,625,000	-	-
-	-	-	-	67,236	-	-
-	-	-	-	(5,625,000)	-	-
-	-	-	-	-	-	-
-	-	-	37,457	(432,764)	-	-
14,199	15,964	-	(293,570)	-	-	-
21,195	26,383	-	309,780	-	-	217
\$ 35,394	\$ 42,347	\$ -	\$ 16,210	\$ -	\$ -	\$ 217

Rock Island County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
Budget and Actual - Nonmajor Governmental Funds
Year Ended November 30, 2013**

	Special Revenue			
	Animal Control Fund		Arrestee Medical Costs Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 751,000	\$ 771,685	\$ 40,000	\$ 21,963
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	-	137	-	99
Miscellaneous	44,759	39,615	-	-
Total revenues	795,759	811,437	40,000	22,062
Expenditures:				
Current operating:				
Salaries and wages	390,622	384,625	-	-
Personal benefits	6,706	6,257	-	-
Supplies	25,710	25,712	-	-
Other services and charges	438,477	438,478	-	-
Capital outlay	6,700	6,700	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	868,215	861,772	-	-
Excess (deficiency) of revenues over expenditures	(72,456)	(50,335)	40,000	22,062
Other financing sources (uses):				
Transfers in	146,976	43,000	-	-
Transfers out	-	-	(40,000)	(38,000)
Refunding bond issuance	-	-	-	-
Premium on bonds	-	-	-	-
Payments to escrow	-	-	-	-
Proceeds from sale of capital assets	-	1,020	-	-
Total other financing sources (uses)	146,976	44,020	(40,000)	(38,000)
Net change in fund balances	\$ 74,520	(6,315)	\$ -	(15,938)
Fund balances (deficits), beginning of year		(280,860)		19,565
Fund balances (deficits), end of year		<u>\$ (287,175)</u>		<u>\$ 3,627</u>

(Continued)

Special Revenue

Child Advocacy Fund		Collector Tax Fee Fund		Community Mental Health Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 106,754	\$ 79,350	\$ -	\$ -
71,442	71,434	-	-	1,400,000	1,405,026
-	-	-	-	-	-
-	8	562	353	900	2,900
-	-	-	-	-	-
<u>71,442</u>	<u>71,442</u>	<u>107,316</u>	<u>79,703</u>	<u>1,400,900</u>	<u>1,407,926</u>
-	-	-	-	38,680	38,680
-	-	-	-	12,672	12,210
-	-	-	-	780	579
71,442	71,442	44,500	44,327	1,456,691	1,430,495
-	-	-	-	750	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>71,442</u>	<u>71,442</u>	<u>44,500</u>	<u>44,327</u>	<u>1,509,573</u>	<u>1,481,964</u>
-	-	62,816	35,376	(108,673)	(74,038)
-	-	-	-	-	-
-	-	(92,316)	(65,000)	(42,680)	(38,136)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(92,316)	(65,000)	(42,680)	(38,136)
<u>\$ -</u>	<u>-</u>	<u>\$ (29,500)</u>	<u>(29,624)</u>	<u>\$ (151,353)</u>	<u>(112,174)</u>
-	-	-	184,298	-	530,847
<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ 154,674</u>	<u>\$ -</u>	<u>\$ 418,673</u>

Rock Island County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
Budget and Actual - Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2013**

	Special Revenue			
	COPS Grant Fund		County Bridge Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	162,500	166,698
Intergovernmental	560,782	588,403	-	-
Investment earnings	-	-	1,000	2,211
Miscellaneous	-	-	-	-
Total revenues	560,782	588,403	163,500	168,909
Expenditures:				
Current operating:				
Salaries and wages	580,898	580,898	19,000	83
Personal benefits	289,142	289,142	3,127	-
Supplies	-	-	18,500	5,246
Other services and charges	-	-	118,614	98,057
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	870,040	870,040	159,241	103,386
Excess (deficiency) of revenues over expenditures	(309,258)	(281,637)	4,259	65,523
Other financing sources (uses):				
Transfers in	298,005	293,730	-	-
Transfers out	-	-	(4,259)	(4,259)
Refunding bond issuance	-	-	-	-
Premium on bonds	-	-	-	-
Payments to escrow	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	298,005	293,730	(4,259)	(4,259)
Net change in fund balances	\$ (11,253)	12,093	\$ -	61,264
Fund balances (deficits), beginning of year		11,920		677,030
Fund balances (deficits), end of year		<u>\$ 24,013</u>		<u>\$ 738,294</u>

(Continued)

Special Revenue

County Clerk Document Fund		County Extension Education Fund		County Health Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 42,450	\$ 46,531	\$ -	\$ -	\$ 475,289	\$ 439,183
-	-	228,649	228,625	710,100	714,420
-	-	-	-	3,735,727	3,513,942
550	255	-	24	2,100	1,601
-	-	-	-	32,300	10,282
<u>43,000</u>	<u>46,786</u>	<u>228,649</u>	<u>228,649</u>	<u>4,955,516</u>	<u>4,679,428</u>
-	-	-	-	2,687,384	2,563,909
-	-	-	-	1,095,022	941,649
6,216	6,148	-	-	243,474	228,989
32,500	31,926	228,649	228,649	825,792	666,650
14,500	14,247	-	-	33,035	28,068
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>53,216</u>	<u>52,321</u>	<u>228,649</u>	<u>228,649</u>	<u>4,884,707</u>	<u>4,429,265</u>
(10,216)	(5,535)	-	-	70,809	250,163
-	-	-	-	33,504	27,790
(7,200)	(7,200)	-	-	(149,000)	(149,000)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	267
<u>(7,200)</u>	<u>(7,200)</u>	<u>-</u>	<u>-</u>	<u>(115,496)</u>	<u>(120,943)</u>
<u>\$ (17,416)</u>	<u>(12,735)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ (44,687)</u>	<u>129,220</u>
	88,596		-		711,851
	<u>\$ 75,861</u>		<u>\$ -</u>		<u>\$ 841,071</u>

Rock Island County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
Budget and Actual - Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2013**

	Special Revenue			
	County Highway Fund		County Law Library Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 17,500	\$ 24,009	\$ 105,350	\$ 79,404
Property taxes	1,062,400	1,066,852	-	-
Intergovernmental	149,676	145,158	-	-
Investment earnings	8,000	4,829	1,500	331
Miscellaneous	610,000	466,395	-	-
Total revenues	1,847,576	1,707,243	106,850	79,735
Expenditures:				
Current operating:				
Salaries and wages	645,132	521,575	-	-
Personal benefits	254,146	192,526	-	-
Supplies	370,731	269,962	99,916	80,042
Other services and charges	276,683	247,586	8,000	-
Capital outlay	280,182	167,129	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	1,826,874	1,398,778	107,916	80,042
Excess (deficiency) of revenues over expenditures	20,702	308,465	(1,066)	(307)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(169,981)	(169,981)	(12,115)	(12,115)
Refunding bond issuance	-	-	-	-
Premium on bonds	-	-	-	-
Payments to escrow	-	-	-	-
Proceeds from sale of capital assets	60,000	37,922	-	-
Total other financing sources (uses)	(109,981)	(132,059)	(12,115)	(12,115)
Net change in fund balances	\$ (89,279)	176,406	\$ (13,181)	(12,422)
Fund balances (deficits), beginning of year		1,566,430		95,266
Fund balances (deficits), end of year		<u>\$ 1,742,836</u>		<u>\$ 82,844</u>

(Continued)

Special Revenue

Court Automation Fund		Court Document Storage Fund		Court Security Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 275,000	\$ 232,156	\$ 250,000	\$ 247,044	\$ 250,000	\$ 248,201
-	-	-	-	-	-
-	-	-	-	-	-
8,000	5,020	5,000	2,781	-	1
-	-	-	-	-	-
<u>283,000</u>	<u>237,176</u>	<u>255,000</u>	<u>249,825</u>	<u>250,000</u>	<u>248,202</u>
-	-	101,068	99,430	403,804	327,698
-	-	29,666	28,583	82,056	72,323
77,236	71,674	55,640	30,042	700	222
150,030	137,113	101,855	52,231	18,056	6,791
82,700	57,278	57,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>309,966</u>	<u>266,065</u>	<u>345,229</u>	<u>210,286</u>	<u>504,616</u>	<u>407,034</u>
(26,966)	(28,889)	(90,229)	39,539	(254,616)	(158,832)
-	-	17,000	15,000	160,592	156,215
(7,281)	(7,281)	(11,218)	(8,657)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(7,281)</u>	<u>(7,281)</u>	<u>5,782</u>	<u>6,343</u>	<u>160,592</u>	<u>156,215</u>
<u>\$ (34,247)</u>	<u>(36,170)</u>	<u>\$ (84,447)</u>	45,882	<u>\$ (94,024)</u>	(2,617)
	1,381,833		822,359		(9,756)
	<u>\$ 1,345,663</u>		<u>\$ 868,241</u>		<u>\$ (12,373)</u>

Rock Island County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
Budget and Actual - Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2013**

	Special Revenue			
	Federal Social Security Fund		GIS 2005 Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 273,500	\$ 266,562
Property taxes	1,277,500	1,281,201	-	-
Intergovernmental	-	-	-	-
Investment earnings	3,125	2,652	-	748
Miscellaneous	1,259	1,392	-	-
Total revenues	1,281,884	1,285,245	273,500	267,310
Expenditures:				
Current operating:				
Salaries and wages	-	-	124,003	124,000
Personal benefits	1,305,573	1,281,141	49,274	47,159
Supplies	-	-	4,007	3,946
Other services and charges	1,723	1,720	43,109	32,550
Capital outlay	-	-	6,998	5,393
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	1,307,296	1,282,861	227,391	213,048
Excess (deficiency) of revenues over expenditures	(25,412)	2,384	46,109	54,262
Other financing sources (uses):				
Transfers in	6,026	-	-	-
Transfers out	(7,660)	(7,660)	(26,435)	(26,435)
Refunding bond issuance	-	-	-	-
Premium on bonds	-	-	-	-
Payments to escrow	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(1,634)	(7,660)	(26,435)	(26,435)
Net change in fund balances	\$ (27,046)	(5,276)	\$ 19,674	27,827
Fund balances (deficits), beginning of year		1,004,278		215,846
Fund balances (deficits), end of year		<u>\$ 999,002</u>		<u>\$ 243,673</u>

(Continued)

Special Revenue			
Hillsdale Special Service Area Fund		Maintenance and Child Support Collection Fund	
Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 95,000	\$ 97,210
8,400	8,279	-	-
-	-	52,637	68,317
-	122	-	-
-	-	-	-
<u>8,400</u>	<u>8,401</u>	<u>147,637</u>	<u>165,527</u>
6,500	4,363	115,461	115,461
692	318	51,791	50,781
9,359	9,178	-	-
12,141	5,702	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>28,692</u>	<u>19,561</u>	<u>167,252</u>	<u>166,242</u>
(20,292)	(11,160)	(19,615)	(715)
-	-	-	-
-	-	(17,000)	(15,000)
-	-	-	-
-	-	-	-
-	-	-	-
-	-	(17,000)	(15,000)
<u>\$ (20,292)</u>	<u>(11,160)</u>	<u>\$ (36,615)</u>	<u>(15,715)</u>
	41,815		(12,606)
	<u>\$ 30,655</u>		<u>\$ (28,321)</u>

Rock Island County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
Budget and Actual - Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2013**

	Special Revenue			
	Motor Fuel Tax Fund		Probation Services Fee Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 543,600	\$ 437,283
Property taxes	-	-	-	-
Intergovernmental	1,954,000	2,666,633	24,500	23,324
Investment earnings	35,000	10,298	-	-
Miscellaneous	721,000	9,749	1,000	1,000
Total revenues	2,710,000	2,686,680	569,100	461,607
Expenditures:				
Current operating:				
Salaries and wages	734,027	586,426	-	-
Personal benefits	395,093	250,690	-	-
Supplies	597,500	406,511	68,354	41,501
Other services and charges	2,004,321	1,120,115	450,400	340,055
Capital outlay	160,179	160,179	96,983	87,379
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	3,891,120	2,523,921	615,737	468,935
Excess (deficiency) of revenues over expenditures	(1,181,120)	162,759	(46,637)	(7,328)
Other financing sources (uses):				
Transfers in	-	-	20,000	15,456
Transfers out	-	-	(373,377)	(366,197)
Refunding bond issuance	-	-	-	-
Premium on bonds	-	-	-	-
Payments to escrow	-	-	-	-
Proceeds from sale of capital assets	-	-	-	950
Total other financing sources (uses)	-	-	(353,377)	(349,791)
Net change in fund balances	\$ (1,181,120)	162,759	\$ (400,014)	(357,119)
Fund balances (deficits), beginning of year		2,997,105		1,372,251
Fund balances (deficits), end of year		<u>\$ 3,159,864</u>		<u>\$ 1,015,132</u>

(Continued)

Special Revenue

Quad City Bomb Squad Fund		Recorders Document Fund		States Attorney Drug Enforcement Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 273,000	\$ 271,636	\$ 75,000	\$ 74,345
-	-	-	-	-	-
-	-	-	1,054	-	-
-	-	-	38,071	-	-
-	-	273,000	310,761	75,000	74,345
-	-	123,636	111,233	19,519	-
-	-	74,666	60,391	6,620	-
625	625	5,500	5,035	5,969	4,107
-	-	123,522	104,687	35,830	33,746
-	-	51,720	19,297	8,500	8,500
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
625	625	379,044	300,643	76,438	46,353
(625)	(625)	(106,044)	10,118	(1,438)	27,992
-	625	-	-	173	173
-	-	(7,143)	(7,143)	(10,280)	(3,280)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	625	(7,143)	(7,143)	(10,107)	(3,107)
<u>\$ (625)</u>	-	<u>\$ (113,187)</u>	2,975	<u>\$ (11,545)</u>	24,885
-	-	-	283,095	-	224,192
<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ 286,070</u>	<u>\$ -</u>	<u>\$ 249,077</u>

Rock Island County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
Budget and Actual - Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2013**

	Special Revenue			
	Treasurer's Automation Fund		Veterans Assistance Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 35,595	\$ 45,209	\$ -	\$ -
Property taxes	-	-	455,000	457,229
Intergovernmental revenues	-	-	-	-
Investment earnings	295	271	-	1,012
Miscellaneous	-	-	-	1,655
Total revenues	35,890	45,480	455,000	459,896
Expenditures:				
Current operating:				
Salaries and wages	-	-	93,937	93,934
Personal benefits	-	-	44,004	43,128
Supplies	4,300	1,438	17,680	17,346
Other services and charges	23,990	18,860	137,923	100,304
Capital outlay	4,000	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	32,290	20,298	293,544	254,712
Excess (deficiency) of revenues over expenditures	3,600	25,182	161,456	205,184
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(3,605)	(3,605)	(54,910)	(54,910)
Refunding bond issuance	-	-	-	-
Premium on bonds	-	-	-	-
Payments to escrow	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(3,605)	(3,605)	(54,910)	(54,910)
Net change in fund balances	\$ (5)	21,577	\$ 106,546	150,274
Fund balances (deficits), beginning of year		89,834		309,142
Fund balances (deficits), end of year		<u>\$ 111,411</u>		<u>\$ 459,416</u>

(Continued)

Special Revenue

Zuma-Canoe Creek Special					
Service Area Fund		Circuit Clerk Administration Cost Fund		Hotel/Motel Tax Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 30,000	\$ 27,535	\$ -	\$ -
37,562	37,502	-	-	-	-
-	-	-	-	120,000	153,762
-	357	700	460	500	365
-	-	-	-	-	-
<u>37,562</u>	<u>37,859</u>	<u>30,700</u>	<u>27,995</u>	<u>120,500</u>	<u>154,127</u>
10,500	4,974	17,907	17,907	-	-
765	367	3,763	3,723	-	-
6,800	3,843	-	-	-	-
78,700	29,616	-	-	187,970	168,455
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>96,765</u>	<u>38,800</u>	<u>21,670</u>	<u>21,630</u>	<u>187,970</u>	<u>168,455</u>
(59,203)	(941)	9,030	6,365	(67,470)	(14,328)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ (59,203)</u>	<u>(941)</u>	<u>\$ 9,030</u>	<u>6,365</u>	<u>\$ (67,470)</u>	<u>(14,328)</u>
	101,043		130,311		71,592
	<u>\$ 100,102</u>		<u>\$ 136,676</u>		<u>\$ 57,264</u>

Rock Island County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
Budget and Actual - Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2013**

	Special Revenue			
	Drug Court Grant Fund		Coroner Fee Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 31,000	\$ 29,442	\$ 25,000	\$ 29,800
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	-	648	50	105
Miscellaneous	-	-	-	-
Total revenues	31,000	30,090	25,050	29,905
Expenditures:				
Current operating:				
Salaries and wages	-	-	-	-
Personal benefits	-	-	500	465
Supplies	18,800	3,686	5,454	733
Other services and charges	10,900	2,115	14,508	14,508
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	29,700	5,801	20,462	15,706
Excess (deficiency) of revenues over expenditures	1,300	24,289	4,588	14,199
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding bond issuance	-	-	-	-
Premium on bonds	-	-	-	-
Payments to escrow	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	\$ 1,300	24,289	\$ 4,588	14,199
Fund balances (deficits), beginning of year		174,781		21,195
Fund balances (deficits), end of year		<u>\$ 199,070</u>		<u>\$ 35,394</u>

Special Revenue							
Federal Seized and Forfeited Property Fund		Covemakers Buyout Fund		Liability Insurance Fund		Debt Service Fund	
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	900,300	904,973	1,495,684	1,495,521
13,000	15,837	691,300	5,750	12,787	12,749	-	-
-	127	-	-	600	655	-	163
-	-	-	-	-	3,008	-	-
13,000	15,964	691,300	5,750	913,687	921,385	1,495,684	1,495,684
-	-	-	-	720,177	714,861	-	-
-	-	-	-	224,413	185,635	-	-
-	-	-	-	8,731	8,193	-	-
-	-	691,300	5,750	454,433	342,670	-	-
-	-	-	-	1,053	1,053	-	-
-	-	-	-	-	-	835,000	835,000
-	-	-	-	-	-	160,684	160,684
-	-	-	-	-	-	-	67,236
-	-	691,300	5,750	1,408,807	1,252,412	995,684	1,062,920
13,000	15,964	-	-	(495,120)	(331,027)	500,000	432,764
-	-	-	-	99,457	37,457	-	-
-	-	-	-	-	-	(500,000)	(500,000)
-	-	-	-	-	-	-	5,625,000
-	-	-	-	-	-	-	67,236
-	-	-	-	-	-	-	(5,625,000)
-	-	-	-	-	-	-	-
-	-	-	-	99,457	37,457	(500,000)	(432,764)
<u>\$ 13,000</u>	<u>15,964</u>	<u>\$ -</u>	<u>-</u>	<u>\$ (395,663)</u>	<u>(293,570)</u>	<u>\$ -</u>	<u>-</u>
	26,383		-		309,780		-
	<u>\$ 42,347</u>		<u>\$ -</u>		<u>\$ 16,210</u>		<u>\$ -</u>

Rock Island County, Illinois

Combining Statement of Net Position
Internal Service Funds
November 30, 2013

	Public Building Commission	Employee Health Benefits	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 1,041,643	\$ 1,298,734	\$ 2,340,377
Receivables:			
Accounts	-	22,176	22,176
Interest	-	386	386
Due from other funds	-	13,367	13,367
Due from other governmental units	-	10,720	10,720
Other assets	889,277	-	889,277
Total current assets	1,930,920	1,345,383	3,276,303
Noncurrent assets:			
Capital assets:			
Nondepreciable, land	200,250	-	200,250
Depreciable:			
Equipment and fixtures	24,092	-	24,092
Improvements other than buildings	92,909	-	92,909
Buildings	713,914	-	713,914
Less accumulated depreciation	(135,254)	-	(135,254)
Total capital assets	895,911	-	895,911
Total assets	2,826,831	1,345,383	4,172,214
Liabilities			
Current liabilities:			
Accounts payable	-	91,388	91,388
Estimated claims settlement	-	636,000	636,000
Accrued liabilities	1,271,151	-	1,271,151
Due to other funds	-	13,592	13,592
Total liabilities	1,271,151	740,980	2,012,131
Net Position			
Investment in capital assets	895,911	-	895,911
Unrestricted	659,769	604,403	1,264,172
Total net position	\$ 1,555,680	\$ 604,403	\$ 2,160,083

Rock Island County, Illinois

**Combining Statement of Revenues, Expenses and Changes in Net Position
Governmental Activities - Internal Service Funds
Year Ended November 30, 2013**

	Public Building Commission	Employee Health Benefits	Total
Operating revenue:			
Charges for services	\$ 1,514,859	\$ 7,607,629	\$ 9,122,488
Other	-	65,513	65,513
Total operating revenue	1,514,859	7,673,142	9,188,001
Operating expenses:			
Other services and charges	1,444,525	6,996,724	8,441,249
Depreciation expense	26,492	-	26,492
Total operating expenses	1,471,017	6,996,724	8,467,741
Operating income (loss)	43,842	676,418	720,260
Nonoperating revenue, investment earnings	3,290	5,397	8,687
Income (loss) before transfers	47,132	681,815	728,947
Transfers out	-	(29,978)	(29,978)
Change in net position	47,132	651,837	698,969
Total net position, beginning of year	1,508,548	(47,434)	1,461,114
Total net position, end of year	\$ 1,555,680	\$ 604,403	\$ 2,160,083

Rock Island County, Illinois

**Combining Statement of Cash Flows
Governmental Activities - Internal Service Funds
Year Ended November 30, 2013**

	Public Building Commission	Employee Health Benefits	Total
Cash flows from operating activities:			
Cash received from employee contributions and other charges	\$ -	\$ 7,608,489	\$ 7,608,489
Cash received from other operating revenue	-	65,513	65,513
Cash payments for claims	-	(8,026,257)	(8,026,257)
Cash received for jail lease	1,497,132	-	1,497,132
Cash paid for jail lease	(936,218)	-	(936,218)
Cash payments for jail operations	(434,468)	-	(434,468)
Net cash provided by (used in) operating activities	126,446	(352,255)	(225,809)
Cash flows from noncapital financing activities:			
Interfund payments	-	(5,348)	(5,348)
Transfers out	-	(29,978)	(29,978)
Net cash (used in) noncapital financing activities	-	(35,326)	(35,326)
Cash flows from capital and related financing activities, purchase of property			
	(20,000)	-	(20,000)
Cash flows from investing activities, interest received			
	3,290	5,485	8,775
Net increase (decrease) in cash	109,736	(382,096)	(272,360)
Cash:			
Beginning	931,907	1,680,830	2,612,737
Ending	\$ 1,041,643	\$ 1,298,734	\$ 2,340,377
Reconciliation of operating income to net cash from operating activities:			
Operating income	\$ 43,842	\$ 676,418	\$ 720,260
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
Depreciation expense	26,492	-	26,492
(Increase) decrease in:			
Receivables	-	21,547	21,547
Due from other governmental units	-	19,606	19,606
Other assets	(17,727)	-	(17,727)
Increase (decrease) in:			
Accounts payable	-	(1,029,533)	(1,029,533)
Accrued liabilities	73,839	-	73,839
Unearned revenue	-	(40,293)	(40,293)
Net cash provided by (used in) operating activities	\$ 126,446	\$ (352,255)	\$ (225,809)

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Rock Island County, Illinois

Combining Balance Sheet - Agency Funds
November 30, 2012

	Total	Circuit Clerk Fund	Circuit Clerk Probation Fund	County Clerk Redemption Fund
Assets				
Cash and cash equivalents	\$ 9,818,410	\$ 2,969,083	\$ 5,663	\$ 590,769
Receivables:				
Accounts receivable	112,944	-	-	-
Accrued interest receivable	332,385	-	-	-
Due from other governmental units	27,258	-	-	-
Total assets	\$ 10,290,997	\$ 2,969,083	\$ 5,663	\$ 590,769
Liabilities				
Due to other governmental units	\$ 6,447,589	\$ 504,718	\$ -	\$ -
Due to individuals and private entities	3,843,408	2,464,365	5,663	590,769
Total liabilities	\$ 10,290,997	\$ 2,969,083	\$ 5,663	\$ 590,769

County Collector's Fund	Emergency Telephone Service Fund	Employee Indebtedness Fund	Inheritance Tax Fund	Rock Island County Waste Management Agency Fund	Treasurer's Fund
\$ 3,638,442	\$ 694,086	\$ 714	\$ 31	\$ 304,225	\$ 357,112
-	19,932	-	8,641	-	-
332,249	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,970,691</u>	<u>\$ 714,018</u>	<u>\$ 714</u>	<u>\$ 8,672</u>	<u>\$ 304,225</u>	<u>\$ 357,112</u>
\$ 3,970,691	\$ 714,018	\$ -	\$ 8,672	\$ 304,225	\$ -
-	-	714	-	-	357,112
<u>\$ 3,970,691</u>	<u>\$ 714,018</u>	<u>\$ 714</u>	<u>\$ 8,672</u>	<u>\$ 304,225</u>	<u>\$ 357,112</u>

Rock Island County, Illinois

Combining Balance Sheet - Agency Funds (Continued)
November 30, 2012

	Hope Creek Care Center Patient's Fund	TBA Fund	Township Bridge Fund	Township Motor Fuel Tax Fund
Assets				
Cash and cash equivalents	\$ 87,262	\$ 132,596	\$ 16,789	\$ 343,852
Receivables:				
Accounts receivable	-	-	-	83,021
Accrued interest receivable	-	37	5	94
Due from other governmental units	-	-	27,258	-
Total assets	\$ 87,262	\$ 132,633	\$ 44,052	\$ 426,967
Liabilities				
Due to other governmental units	\$ -	\$ -	\$ 44,052	\$ 426,967
Due to individuals and private entities	87,262	132,633	-	-
Total liabilities	\$ 87,262	\$ 132,633	\$ 44,052	\$ 426,967

(Continued)

Hope Creek Care Center Vending Fund	Prisoner Welfare Fund	Hope Creek Care Center Activities Fund	Hope Creek Care Center Grandparents Fund	Hope Creek Care Center Memorial Fund	Sheriff Foreclosure Sale Fund
\$ 9,710	\$ 179,225	\$ (77)	\$ 70	\$ 15,962	\$ 427,017
-	-	-	-	-	-
-	-	-	-	-	-
\$ 9,710	\$ 179,225	\$ (77)	\$ 70	\$ 15,962	\$ 427,017
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 427,017
9,710	179,225	(77)	70	15,962	-
\$ 9,710	\$ 179,225	\$ (77)	\$ 70	\$ 15,962	\$ 427,017

Rock Island County, Illinois

Combining Balance Sheet - Agency Funds (Continued)
November 30, 2012

	DUI Fund	Youth Education/SAFE Fund
Assets		
Cash and cash equivalents	\$ 44,015	\$ 1,864
Receivables:		
Accounts receivable	1,350	-
Accrued interest receivable	-	-
Due from other governmental units	-	-
Total assets	<u>\$ 45,365</u>	<u>\$ 1,864</u>
Liabilities		
Due to other governmental units	\$ 45,365	\$ 1,864
Due to individuals and private entities	-	-
Total liabilities	<u>\$ 45,365</u>	<u>\$ 1,864</u>

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
Agency Funds
Year Ended November 30, 2013

	Balance November 30, 2012	Additions	Deletions	Balance November 30, 2013
Circuit Clerk Fund				
Assets , cash and cash equivalents	\$ 3,166,015	\$ 13,214,344	\$ 13,411,276	\$ 2,969,083
Liabilities				
Due to other governmental units	\$ 578,857	\$ 7,652,595	\$ 7,726,734	\$ 504,718
Due to individuals and private entities	2,587,158	5,420,834	5,543,627	2,464,365
Maintenance/child support deposits	-	140,915	140,915	-
Total liabilities	\$ 3,166,015	\$ 13,214,344	\$ 13,411,276	\$ 2,969,083
Circuit Clerk Probation Fund				
Assets , cash and cash equivalents	\$ 5,207	\$ 22,086	\$ 21,630	\$ 5,663
Liabilities , due to individuals and private entities	\$ 5,207	\$ 17,895	\$ 17,439	\$ 5,663
County Clerk Redemption Fund				
Assets , cash and cash equivalents	\$ 296,041	\$ 6,324,933	\$ 6,030,205	\$ 590,769
Liabilities , due to individuals and private entities	\$ 296,041	\$ 6,295,311	\$ 6,000,583	\$ 590,769
County Collector's Fund				
Assets				
Cash and cash equivalents	\$ 2,557,339	\$ 951,388,351	\$ 950,307,248	\$ 3,638,442
Accrued interest receivable	403,332	-	71,083	332,249
Total assets	\$ 2,960,671	\$ 951,388,351	\$ 950,378,331	\$ 3,970,691
Liabilities , due to other governmental units	\$ 2,960,671	\$ 951,388,351	\$ 950,378,331	\$ 3,970,691
Emergency Telephone Service Fund				
Assets				
Cash and cash equivalents	\$ 725,801	\$ 3,902,011	\$ 3,933,726	\$ 694,086
Accounts receivable	19,932	-	-	19,932
Total assets	\$ 745,733	\$ 3,902,011	\$ 3,933,726	\$ 714,018
Liabilities , due to other governmental units	\$ 745,733	\$ 1,539,011	\$ 1,570,726	\$ 714,018

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2013**

	Balance November 30, 2012	Additions	Deletions	Balance November 30, 2013
Employee Indebtedness Fund				
Assets , cash and cash equivalents	\$ 839	\$ 11,916	\$ 12,041	\$ 714
Liabilities , due to individuals and private entities	\$ 839	\$ 11,916	\$ 12,041	\$ 714
Inheritance Tax Fund				
Assets				
Cash and cash equivalents	\$ 31	\$ -	\$ -	\$ 31
Accounts receivable	8,641	-	-	8,641
Total assets	\$ 8,672	\$ -	\$ -	\$ 8,672
Liabilities , due to other governmental units	\$ 8,672	\$ -	\$ -	\$ 8,672
Rock Island County Waste Management Agency Fund				
Assets , cash and cash equivalents	\$ 260,937	\$ 1,233,329	\$ 1,190,041	\$ 304,225
Liabilities , due to other governmental units	\$ 260,937	\$ 441,329	\$ 398,041	\$ 304,225
Treasurer's Fund				
Assets , cash and cash equivalents	\$ 135,497	\$ 611,247	\$ 389,632	\$ 357,112
Liabilities , due to individuals and private entities	\$ 135,497	\$ 300,247	\$ 78,632	\$ 357,112
Hope Creek Care Center Patient's Fund				
Assets , cash and cash equivalents	\$ 24,870	\$ 189,191	\$ 126,799	\$ 87,262
Liabilities , due to individuals and private entities	\$ 24,870	\$ 189,191	\$ 126,799	\$ 87,262

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2013

	Balance November 30, 2012	Additions	Deletions	Balance November 30, 2013
TBA Fund				
Assets				
Cash and cash equivalents	\$ 132,296	\$ 29,458	\$ 29,158	\$ 132,596
Accounts receivable	2,035	7,355	9,390	-
Accrued interest receivable	38	37	38	37
Total assets	\$ 134,369	\$ 36,850	\$ 38,586	\$ 132,633
Liabilities , due to individuals and private entities	\$ 134,369	\$ 22,882	\$ 24,618	\$ 132,633
Township Bridge Fund				
Assets				
Cash and cash equivalents	\$ 16,523	\$ 548,779	\$ 548,513	\$ 16,789
Accrued interest receivable	5	5	5	5
Due from other governmental units	-	27,258	-	27,258
Total assets	\$ 16,528	\$ 576,042	\$ 548,518	\$ 44,052
Liabilities , due to other governmental units	\$ 16,528	\$ 27,524	\$ -	\$ 44,052
Township Motor Fuel Tax Fund				
Assets				
Cash and cash equivalents	\$ 296,470	\$ 1,609,618	\$ 1,562,236	\$ 343,852
Accounts receivable	79,996	83,021	79,996	83,021
Accrued interest receivable	79	94	79	94
Total assets	\$ 376,545	\$ 1,692,733	\$ 1,642,311	\$ 426,967
Liabilities , due to other governmental units	\$ 376,545	\$ 1,082,776	\$ 1,032,354	\$ 426,967
Hope Creek Care Center Vending Fund				
Assets , cash and cash equivalents	\$ 5,415	\$ 13,744	\$ 9,449	\$ 9,710
Liabilities , due to individuals and private entities	\$ 5,415	\$ 13,744	\$ 9,449	\$ 9,710

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2013**

	Balance November 30, 2012	Additions	Deletions	Balance November 30, 2013
Prisoner Welfare Fund				
Assets , cash and cash equivalents	\$ 149,441	\$ 666,709	\$ 636,925	\$ 179,225
Liabilities , due to individuals and private entities	\$ 149,441	\$ 591,709	\$ 561,925	\$ 179,225
Hope Creek Care Center Activities Fund				
Assets , cash and cash equivalents	\$ 610	\$ 14,600	\$ 15,287	\$ (77)
Liabilities Due to individuals and private entities	\$ 610	\$ 14,600	\$ 15,287	\$ (77)
Hope Creek Care Center Grandparents Fund				
Assets , cash and cash equivalents	\$ 4,802	\$ 6,245	\$ 10,977	\$ 70
Liabilities , Due to individuals and private entities	\$ 4,802	\$ 6,245	\$ 10,977	\$ 70
Hope Creek Care Center Memorial Fund				
Assets , cash and cash equivalents	\$ 13,845	\$ 9,836	\$ 7,719	\$ 15,962
Liabilities , Due to individuals and private entities	\$ 13,845	\$ 9,836	\$ 7,719	\$ 15,962
Sheriff Foreclosure Sale Fund				
Assets , cash and cash equivalents	\$ 177,686	\$ 3,901,951	\$ 3,652,620	\$ 427,017
Liabilities , due to other governmental units	\$ 177,686	\$ 249,331	\$ -	\$ 427,017
DUI Fund				
Assets				
Cash and cash equivalents	\$ 33,638	\$ 60,059	\$ 49,682	\$ 44,015
Accounts receivable	950	1,350	950	1,350
Total assets	\$ 34,588	\$ 61,409	\$ 50,632	\$ 45,365
Liabilities , due to other governmental units	\$ 34,588	\$ 36,150	\$ 25,373	\$ 45,365

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2013**

	Balance November 30, 2012	Additions	Deletions	Balance November 30, 2013
Youth Education/SAFE Fund				
Assets , cash and cash equivalents	\$ 1,699	\$ 6,077	\$ 5,912	\$ 1,864
Liabilities , due to other governmental units	\$ 1,699	\$ 2,162	\$ 1,997	\$ 1,864
Totals - All Agency Funds				
Assets				
Cash and cash equivalents	\$ 8,005,002	\$ 983,764,484	\$ 981,951,076	\$ 9,818,410
Accounts receivable	111,554	91,726	90,336	112,944
Accrued interest receivable	403,454	136	71,205	332,385
Due from other governmental units	-	27,258	-	27,258
Total assets	\$ 8,520,010	\$ 983,883,604	\$ 982,112,617	\$ 10,290,997
Liabilities				
Due to other governmental units	\$ 5,161,916	\$ 962,419,229	\$ 961,133,556	\$ 6,447,589
Due to individuals and private entities	3,358,094	12,894,410	12,409,096	3,843,408
Maintenance/child support deposits	-	140,915	140,915	-
Total liabilities	\$ 8,520,010	\$ 975,454,554	\$ 973,683,567	\$ 10,290,997

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Rock Island County, Illinois

Statistical Section Contents

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

Contents	Page
Financial Trends	
These schedules contain trend information to help the reader understand how the County's financial performance and well being have changed over time.	122 - 127
Revenue Capacity	
These schedules contain information to help the reader assess the County's most significant local revenue sources, the property tax (or sales tax).	128 - 134
Debt Capacity	
These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the County's ability to issue additional debt in the future.	135 - 138
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	139 - 140
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	141 - 146

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual report for the relevant year.

Rock Island County, Illinois

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental activities:										
Net investment in capital assets	\$ 42,261,065	\$ 48,006,622	\$ 54,083,699	\$ 55,397,748	\$ 59,757,904	\$ 55,081,292	\$ 58,966,301	\$ 58,578,183	\$ 57,491,519	\$ 55,811,412
Restricted for:										
Capital improvements	-	5,200,529	6,718,776	5,105,154	4,724,600	9,482,412	6,777,336	4,496,999	4,383,342	5,767,453
Collector's tax fees, sale & error refunds	-	-	-	-	-	-	-	195,240	184,298	154,674
Document storage	-	-	-	-	-	-	-	2,512,590	2,645,926	2,685,955
Working cash	-	-	-	-	-	-	-	-	469,705	521,449
GIS	-	-	-	-	-	-	-	142,898	215,796	243,673
Employee benefits	-	3,160,016	1,602,099	1,724,848	1,834,406	2,041,777	2,018,901	697,967	450,453	422,814
Judicial	-	-	-	-	-	-	-	2,048,858	1,996,801	1,682,374
Parks and recreation	-	-	-	-	-	-	-	2,264,348	2,356,952	2,292,541
Public health	-	1,686,470	1,643,710	1,156,589	785,629	901,404	1,176,783	2,947,507	2,314,051	3,407,011
Public safety	-	-	-	-	-	-	-	25,020	62,032	105,763
Liability	-	-	-	-	-	-	-	-	-	12,042
Debt service	-	(110,512)	54,671	52,914	59,286	470	470	-	-	-
Tort liability	1,371,658	1,262,103	960,057	650,000	967,000	-	-	-	-	-
Capital items	-	-	-	25,323	-	-	-	-	-	-
Unrestricted	21,385,100	10,869,390	12,929,582	17,406,020	15,362,448	16,683,631	13,740,126	8,791,293	4,970,060	2,600,835
Total governmental activities net position	\$ 65,017,823	\$ 70,074,618	\$ 77,992,594	\$ 81,518,596	\$ 83,491,273	\$ 84,190,986	\$ 82,679,917	\$ 82,700,903	\$ 77,540,935	\$ 75,707,996

Source: County records.

Rock Island County, Illinois

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses:										
Governmental activities:										
General government	\$ 9,040,086	\$ 9,773,592	\$ 12,449,672	\$ 13,236,109	\$ 15,185,680	\$ 14,277,348	\$ 14,579,299	\$ 13,893,527	\$ 14,472,833	\$ 14,211,912
Public safety	7,857,896	9,230,103	6,912,721	7,714,258	8,486,743	7,634,662	8,264,879	8,296,587	9,257,762	8,526,408
Corrections	3,660,800	3,594,431	3,449,301	3,607,818	3,804,707	3,945,665	4,181,571	4,200,768	4,322,930	4,882,400
Judiciary and legal	5,662,364	5,655,496	6,910,035	6,989,607	7,992,555	8,677,746	8,435,950	8,655,974	9,145,232	8,818,638
Transportation and public works	2,101,191	3,116,774	3,908,958	3,945,958	4,590,942	4,311,647	4,331,923	5,653,179	5,368,108	5,201,442
Social services	14,771,782	18,624,769	17,521,780	21,681,369	21,458,449	26,422,028	28,151,986	28,178,765	30,529,579	28,668,004
Culture and recreation	2,289,551	2,519,529	2,773,705	2,961,912	3,290,340	3,656,939	3,999,084	4,449,081	4,715,067	4,803,366
Debt service, interest on long-term debt	562,774	112,947	1,744,565	3,733,381	1,617,387	1,893,214	2,211,533	2,488,329	2,310,074	983,576
Total governmental activities expenses	45,946,444	52,627,641	55,670,737	63,870,412	66,426,803	70,819,249	74,156,225	75,816,210	80,121,585	76,095,746
Program revenues:										
Governmental activities:										
Charges for sales and services:										
General government	2,949,829	2,773,248	3,257,168	4,648,948	4,629,246	6,028,775	6,258,607	5,106,965	5,035,416	5,143,428
Judiciary and legal	2,761,854	2,956,294	3,379,391	3,599,036	3,346,176	3,216,797	3,024,986	2,950,128	2,870,730	2,851,047
Social Services	7,060,834	7,745,349	7,613,330	11,757,305	11,792,762	13,980,107	13,637,170	18,200,961	15,946,557	16,422,585
Other	4,549,526	5,789,750	4,377,663	4,465,701	4,805,574	4,806,878	4,822,465	4,864,643	5,593,201	5,082,625
Operating grants and contributions	8,591,721	11,082,696	11,288,532	10,131,726	9,885,815	12,894,411	13,910,831	12,511,952	13,750,605	13,000,156
Capital grants and contributions	53,971	909,528	4,743,695	2,178,447	2,594,923	268,846	596,997	1,074,604	214,114	394,893
Total governmental activities	25,967,735	31,266,865	34,659,779	36,801,163	37,054,496	41,195,814	42,251,056	44,709,253	43,410,623	42,894,734
Net (expense)/revenue, governmental activities	(19,978,709)	(21,360,776)	(21,010,958)	(29,372,307)	(29,372,307)	(29,623,435)	(31,905,169)	(31,106,957)	(36,710,962)	(33,201,012)
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property taxes	15,559,590	15,934,655	16,598,792	17,200,641	17,992,705	19,548,214	20,095,583	21,158,786	21,648,137	21,830,000
Motor fuel tax	2,736,177	-	2,470,733	2,906,481	-	-	-	-	-	-
Replacement tax	1,553,641	2,296,670	4,564,481	4,673,128	2,890,775	2,445,606	2,585,073	2,342,739	2,330,484	2,567,408
Sales and use taxes	4,255,799	4,141,767	1,605,688	1,735,783	4,595,064	4,803,890	4,303,323	4,374,278	4,823,291	4,542,277
Income tax	1,246,329	1,463,456	461,918	107,051	1,856,456	1,406,806	1,488,379	1,459,269	1,574,494	1,665,912
Hotel/Motel taxes	-	-	-	-	123,356	115,592	124,013	138,900	222,783	264,705
Other	304,349	1,120,773	1,219,509	340,571	930,804	993,075	1,083,941	1,082,991	168,984	95,216
Investment earnings	449,719	717,808	1,221	2,012,831	1,053,360	497,877	327,793	165,741	125,898	88,643
Gain on disposal of capital assets	10,980	14,716	-	-	115,348	-	-	53,266	83,573	61,830
Internal transfers - blended component unit	(3,214,377)	-	-	-	-	-	-	-	-	-
Transfers to discretely presented component unit	125,245	166,983	2,006,595	1,618,765	1,787,116	512,088	385,995	351,976	573,350	252,082
Miscellaneous	23,007,195	25,856,828	28,928,937	30,595,251	31,344,984	30,323,148	30,394,100	31,127,946	31,550,994	31,368,073
Total governmental activities	3,028,486	4,496,052	7,917,979	30,595,251	1,972,677	699,713	(1,511,069)	20,989	(5,159,968)	(1,832,939)
Change in net position, governmental activities										
Source: County records.										
										0.20

Rock Island County, Illinois

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Fund:										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,017,004	\$ 762,542	\$ 733,088
Restricted	-	-	-	-	-	-	-	-	472,239	525,580
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	309,312	-
Unassigned	-	-	-	-	-	-	-	5,251,711	3,767,825	3,330,268
Reserved:										
Tort liability	1,371,658	1,262,103	960,057	650,000	967,000	613,000	1,052,965	-	-	-
Advances	-	-	-	-	-	-	-	-	-	-
Other assets	-	215,136	187,350	257,882	179,404	232,976	154,432	-	-	-
Capital improvements	-	-	-	-	-	-	-	-	-	-
Employee health claims	-	-	-	-	-	-	-	-	-	-
Unreserved, undesignated	4,938,930	5,357,539	7,559,063	9,630,945	8,380,655	7,191,755	5,281,977	-	-	-
Total general fund	6,310,588	6,834,778	8,706,470	10,538,827	9,527,059	8,037,731	6,489,374	6,268,715	5,311,918	4,588,936
All other governmental funds:										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 790,344	\$ 432,503	\$ 16,221
Restricted	-	-	-	-	-	-	-	16,561,547	16,155,996	18,432,075
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	894,243	995,559	3,663
Unassigned	-	-	-	-	-	-	-	(1,274,191)	(699,855)	(327,869)
Reserved for:										
Advances	1,000	1,000	-	-	-	-	-	-	-	-
Other assets	-	59,311	64,412	-	54,341	55,364	64,212	-	-	-
Capital projects/improvements	-	256,465	2,079,454	872,600	869,146	4,667,109	1,248,114	-	-	-
Contributed capital	-	-	-	-	-	-	-	-	-	-
Employee health claims	-	-	-	-	-	-	-	-	-	-
Unreserved, undesignated:										
Special revenue funds	16,606,382	15,137,179	12,193,244	15,067,774	15,946,443	18,666,278	18,622,877	-	-	-
Debt service fund	65,654	(110,512)	54,671	52,914	59,286	470	470	-	-	-
Capital project fund	-	-	-	12,396,662	(1,711,813)	(1,839,667)	(711,633)	-	-	-
Total all other governmental funds	16,673,036	15,343,443	14,391,781	28,440,915	15,217,403	21,549,554	19,224,040	16,971,943	16,884,203	18,124,090
Total fund balances	\$ 22,983,624	\$ 22,178,221	\$ 23,098,251	\$ 38,979,742	\$ 24,744,462	\$ 29,587,285	\$ 25,713,414	\$ 23,240,658	\$ 22,196,121	\$ 22,713,026

Source: County records.

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

Rock Island County, Illinois

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues:										
Fees	\$ 15,268,162	\$ 16,456,235	\$ 17,759,888	\$ 22,460,644	\$ 22,497,129	\$ 24,164,218	\$ 24,164,211	\$ 25,135,841	\$ 26,932,907	\$ 27,283,118
Property taxes	15,599,590	15,934,655	16,598,792	17,200,641	17,992,705	19,548,214	20,095,593	21,158,786	21,648,137	21,830,000
Intergovernmental	18,068,989	20,281,552	21,170,873	19,961,889	20,276,592	20,138,445	21,696,497	20,121,877	20,601,950	20,576,882
Investment earnings	424,026	667,079	1,121,574	1,878,701	980,197	460,860	302,418	145,976	109,832	79,956
Miscellaneous	2,490,276	2,965,727	2,937,621	2,640,588	2,693,899	2,988,554	2,611,576	1,300,233	1,564,819	1,082,020
Total revenues	51,831,043	56,305,248	59,588,748	64,142,463	64,440,522	67,300,291	68,870,285	67,862,713	70,857,645	70,851,976
Expenditures:										
General government	9,991,659	12,740,846	11,808,995	11,780,026	13,029,416	13,204,642	13,385,011	12,541,194	12,716,575	12,912,548
Social services	13,402,015	17,201,590	17,636,693	21,175,990	20,758,376	22,605,178	24,872,514	24,182,901	26,100,424	25,440,878
Public safety and corrections	9,641,845	10,772,145	10,052,132	11,023,401	11,396,157	11,522,782	11,838,276	11,949,188	12,234,403	12,241,940
Transportation and public works	3,518,467	5,686,085	3,164,291	3,016,355	3,559,737	3,228,474	3,318,136	4,521,836	4,268,216	3,757,138
Judiciary and legal/legislative	6,828,921	7,086,828	6,911,813	6,681,335	7,602,173	8,260,036	8,030,651	8,199,630	8,273,144	8,572,973
Debt service:										
Principal	430,000	655,000	65,000	505,000	575,000	1,130,000	1,170,000	1,380,000	1,435,000	1,540,000
Interest	568,302	525,355	776,195	2,942,387	579,829	794,142	1,219,431	1,473,826	1,314,991	701,280
Bond issue costs	-	213,432	-	143,893	-	35,331	-	-	-	144,014
Culture and recreation	2,248,809	2,590,083	2,605,220	2,748,073	2,955,491	3,298,684	3,663,183	3,772,263	4,064,480	4,107,709
Expenditures in capital outlay not capitalized	-	-	-	-	1,072,243	363,041	-	79,814	(22,679)	154,544
Capitalized capital outlay	-	-	7,091,323	8,423,589	17,289,471	2,789,755	5,344,022	2,328,774	1,661,927	998,069
Total expenditures	46,630,018	57,471,364	60,111,662	68,440,049	78,817,893	67,233,065	72,841,224	70,429,426	72,046,481	70,570,893
Excess of revenues over (under) expenditures	5,201,025	(1,166,116)	(522,914)	(4,297,586)	(14,377,371)	67,226	(3,970,939)	(2,566,713)	(1,188,836)	281,083
Other financing sources (uses):										
Proceeds from installment purchase	-	-	-	-	-	-	-	-	-	-
Transfers in	3,707,463	5,340,737	4,506,909	7,511,860	8,727,078	8,838,273	6,443,042	2,935,669	2,421,080	2,023,127
Transfers out	(3,727,720)	(5,340,737)	(4,906,909)	(7,511,860)	(8,727,078)	(8,839,273)	(6,443,042)	(2,905,691)	(2,391,102)	(1,993,149)
Transfers to component units	(3,214,377)	-	-	-	-	-	-	-	-	-
Issuance of debt	-	9,020,000	1,750,000	19,885,000	-	5,140,000	-	-	-	9,325,000
Proceeds from refunded bond escrow agent	-	(8,921,030)	-	-	-	(555,000)	-	-	-	(9,455,400)
Bond premiums / discounts	-	114,462	-	219,887.00	-	(21,824)	-	-	-	274,414
Proceeds from sale of capital assets	71,456	48,080	92,944	74,190	142,091	212,421	97,068	63,979	114,321	61,830
Total other financing sources (uses)	(3,163,178)	261,512	1,442,944	20,179,077	142,091	4,775,597	97,068	93,957	144,299	235,822
Net change in fund balances	2,037,847	(904,604)	920,030	20,179,077	(14,235,280)	4,842,823	(3,873,871)	(2,472,756)	(1,044,537)	516,905
Fund balances, beginning of year	20,945,777	23,082,825	22,178,221	23,098,251	43,277,328	29,042,048	33,884,871	30,011,000	23,240,658	22,196,121
Residual equity transfer in	-	-	-	-	-	-	-	-	-	-
Residual equity transfer (out)	-	-	-	-	-	-	-	-	-	-
Fund balances, end of year	\$ 22,983,624	\$ 22,178,221	\$ 23,098,251	\$ 43,277,328	\$ 29,042,048	\$ 33,884,871	\$ 30,011,000	\$ 27,538,244	\$ 22,196,121	\$ 22,713,026
Debt service as a percentage of noncapital expenditures	2.14%	2.43%	1.59%	5.98%	1.88%	3.04%	3.54%	4.19%	3.91%	3.22%

Source: County records.

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental activities:										
General government	\$ 3,155,581	\$ 2,975,134	\$ 3,532,475	\$ 4,945,177	\$ 4,629,246	\$ 6,124,916	\$ 6,362,931	\$ 5,263,530	\$ 5,415,594	\$ 5,624,842
Public safety	3,297,483	4,428,982	3,230,077	2,017,911	2,652,182	2,020,965	1,973,997	1,879,664	1,997,786	2,074,541
Corrections	1,774,213	2,000,036	1,940,339	1,796,405	2,070,042	1,972,720	2,329,619	1,918,160	1,861,097	1,971,852
Judiciary and legal	2,891,449	3,079,976	3,515,927	3,763,486	3,520,729	3,400,282	3,321,141	3,173,899	3,176,261	3,117,385
Transportation and public works	240,620	3,716,488	6,914,858	5,063,944	2,419,149	2,568,909	2,572,344	2,698,791	3,113,301	2,940,242
Social services	13,359,217	13,538,192	13,152,652	17,463,119	17,381,418	23,033,473	23,499,877	26,947,382	24,965,852	24,862,657
Culture and recreation	1,249,172	1,528,057	2,373,451	1,751,121	4,381,730	2,074,549	2,191,147	2,827,827	2,880,732	2,303,215
Debt service, interest on long-term debt	-	-	-	-	-	-	-	-	-	-
Total governmental activities	25,967,735	31,266,865	34,659,779	36,801,163	37,054,496	41,195,814	42,251,056	44,709,253	43,410,623	42,894,734
Component unit	102,825	3,047,751	2,537,255	2,212,303	1,902,858	1,899,111	3,268,082	2,534,864	2,327,137	2,463,917
Total government	\$ 26,070,560	\$ 34,314,616	\$ 37,197,034	\$ 39,013,466	\$ 38,957,354	\$ 43,094,925	\$ 45,519,138	\$ 47,244,117	\$ 45,737,760	\$ 45,358,651

Source: County records.

Rock Island County, Illinois

Tax Revenues by Source, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

Fiscal Year	Property Taxes	Replacement Tax	Sales and Use Taxes	Income Taxes	Other Taxes	Total
2004	\$ 15,559,590	\$ 1,553,641	\$ 4,255,799	\$ 1,246,329	\$ 304,349	\$ 22,919,708
2005	15,934,655	2,296,670	4,141,767	1,463,456	1,120,773	24,957,321
2006	16,598,792	2,470,733	4,564,481	1,605,688	461,918	25,701,612
2007	17,200,641	2,906,481	4,673,128	1,735,783	447,622	26,963,655
2008	17,992,705	2,890,775	4,595,064	1,856,456	1,054,160	28,389,160
2009	19,548,214	2,253,034	4,380,839	1,406,806	710,653	28,299,546
2010	20,095,583	2,429,284	4,295,193	1,363,729	321,162	28,504,951
2011	21,158,786	2,140,709	4,384,197	1,589,763	323,649	29,597,104
2012	21,648,137	2,144,630	4,821,483	1,587,659	298,234	30,500,143
2013	21,830,000	2,377,514	4,544,596	1,889,108	211,570	30,852,788

Source: County records.

Rock Island County, Illinois

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

Fiscal Year	Real Property		Railroad Property	
	Taxable Value	Assessed Value (1)	Taxable Value	Assessed Value (1)
2003-04	2,011,203,439	6,034,213,738	3,463,739	10,391,217
2004-05	2,015,104,855	6,045,919,157	3,457,295	10,371,885
2005-06	2,136,061,643	6,408,825,812	3,183,529	9,550,587
2006-07	2,231,350,979	6,694,722,409	3,557,759	10,674,344
2007-08	2,361,544,650	7,085,342,484	4,064,278	12,194,053
2008-09	2,435,258,031	7,306,504,743	4,818,097	14,455,736
2009-10	2,490,654,733	7,472,711,470	4,801,309	14,405,367
2010-11	2,566,933,572	7,701,570,873	6,049,350	18,149,865
2011-12	2,586,827,761	7,761,259,409	7,280,752	21,844,440
2012-13	2,551,878,069	7,656,399,847	9,365,973	28,100,729

Fiscal Year	Total		Ratio of Taxable to Assessed Value	Tax Increment	Total Direct Tax Rate
	Taxable Value	Assessed Value (1)		Financing District Values	
2003-04	2,014,667,178	6,044,604,955	33.3	90,239,180	0.70820
2004-05	2,018,562,150	6,056,291,042	33.3	111,397,463	0.73420
2005-06	2,139,245,172	6,418,376,399	33.3	129,144,903	0.72840
2006-07	2,234,908,738	6,705,396,753	33.3	136,763,705	0.72600
2007-08	2,365,608,928	7,097,536,537	33.3	173,741,645	0.72000
2008-09	2,440,076,128	7,320,960,480	33.3	186,397,699	0.75700
2009-10	2,495,456,042	7,487,116,837	33.3	212,184,030	0.76040
2010-11	2,572,982,922	7,719,720,738	33.3	191,760,157	0.76320
2011-12	2,594,108,513	7,783,103,849	33.3	192,984,430	0.86840
2012-13	2,561,244,042	7,684,500,576	33.3	180,298,543	0.88720

(1) Assessed value equals estimate actual value

Source: County Assessor and County Clerk Records

Rock Island County, Illinois

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

Taxpayer	2013		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Commonwealth Edison	\$ 155,000,000	1	6.05%
Deere & Co.	29,382,059	2	1.15%
DNC Gaming & Entertainment/Jumers Casino	21,956,462	3	0.86%
SDG Macerich Property/Southpark Mall	12,415,425	4	0.48%
Modern Woodmen of America	8,293,405	5	0.32%
Financial District-Kone	5,362,961	6	0.21%
Fed Ex Freight	5,025,042	7	0.20%
Walmart-Silvis	4,895,401	8	0.19%
PFG Thoms Proestler Co	4,631,691	9	0.18%
Geneva Management/Park Vista Senior Living	4,573,771	10	0.18%
2013 Total	\$ 251,536,217		9.82%

Taxpayer	2004		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Commonwealth Edison	\$ 77,316,682	1	3.84%
Deere & Co.	41,990,616	2	2.08%
Modern Woodmen	7,999,200	3	0.40%
JI Case Co.	5,736,244	4	0.28%
3M-Minnesota Mining & Manufacturing Co	5,238,436	5	0.26%
PFG Thoms Proestler Co.	4,864,453	6	0.24%
Barjan	4,470,152	7	0.22%
Cordova	4,331,206	8	0.21%
IBP Inc	4,130,478	9	0.21%
Walmart Stores	3,326,773	10	0.17%
2004 Total	\$ 159,404,240		7.91%

Source: County Assessor

Total Taxable Value 2012-2013 \$ 2,561,244,042

Total Taxable Value 2003-2004 \$ 2,014,667,178

Rock Island County, Illinois

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

Fiscal Year Ended June 30	Total Tax Levy (Extended)	Current Tax Collections	Percentage of Levy to Collections	Delinquent Tax Collections (Forfeitures Paid)	Total Tax Collections	Collections as Percentage of Current Levy	Delinquent Taxes (Forfeited)	As Percentage of Current Levy
2003-04	165,180,140	164,601,896	99.65	651,723	165,253,619	100.04	249,101	0.15
2004-05	168,591,240	167,968,745	99.63	331,766	168,300,511	99.83	197,702	0.12
2005-06	178,173,536	177,161,043	99.43	156,833	177,317,876	99.52	185,441	0.10
2006-07	15,159,697	15,142,051	99.88	5,925	15,147,976	99.92	19,878	0.13
2007-08	15,770,214	15,797,683	100.17	11,256	15,808,939	100.25	27,515	0.17
2008-09	17,026,818	17,101,407	100.44	4,237	17,105,644	100.46	41,565	0.24
2009-10	17,326,233	17,408,781	100.48	5,293	17,414,074	100.51	33,890	0.20
2010-11	18,139,336	18,276,082	100.75	10,535	18,286,617	100.81	32,566	0.18
2011-12	18,558,124	18,708,221	100.81	3,913	18,712,134	100.83	36,820	0.20
2012-13	21,291,544	18,873,442	88.64	10,909	18,884,351	88.69	26,415	0.12

Source:

Tax Settlement Book Treasurer's Office

Levy Confirmation Sheet from County Clerk Certified to Collect

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

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates

Last Ten Years

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

(Unaudited)

	Rock Island	Moline	East Moline		Silvis		Milan
	Rock Island	Moline	East Moline	UTHS	Silvis	UTHS	Rock Island
2012-13:							
City	2.40020	2.02680	2.11500	2.11500	1.61880	1.61880	0.94160
Black Hawk College	0.54030	0.54030	0.54030	0.54030	0.54030	0.54030	0.54030
School District	5.25900	5.05900	3.69760	1.89560	3.88900	1.89560	5.25900
Forest Preserve	0.09740	0.09740	0.09740	0.09740	0.09740	0.09740	0.09740
County	0.78980	0.78980	0.78980	0.78980	0.78980	0.78980	0.78980
Total levy	9.08670	8.51330	7.24010	5.43810	6.93530	4.94190	7.62810
Ratio of County to totals	0.08692	0.09277	0.10909	0.14523	0.11388	0.15982	0.10354
2011-12:							
City	2.40840	1.97440	2.11180	2.11180	1.61560	1.61560	0.94020
Black Hawk College	0.53690	0.53690	0.53690	0.53690	0.53690	0.53690	0.53690
School District	5.12000	5.06000	3.71940	1.89820	3.88520	1.89820	5.12000
Forest Preserve	0.09440	0.09440	0.09440	0.09440	0.09440	0.09440	0.09440
County	0.77400	0.77400	0.77400	0.77400	0.77400	0.77400	0.77400
Total levy	8.93370	8.43970	7.23650	5.41530	6.90610	5.41530	7.46550
Ratio of County to totals	0.08664	0.09171	0.10696	0.14293	0.11207	0.14293	0.10368
2010-11:							
City	2.40920	1.93240	1.92900	1.92900	1.61320	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	3.90440	1.89460	5.11480
Forest Preserve	0.09420	0.09420	0.09420	0.09420	0.09420	0.09420	0.09420
County	0.76320	0.76320	0.76320	0.76320	0.76320	0.76320	0.76320
Total levy	8.91380	8.38060	7.25800	5.21340	6.90740	5.21340	7.40740
Ratio of County to totals	0.08562	0.09107	0.10515	0.14639	0.11049	0.14639	0.10303
2009-10:							
City	2.38520	1.92880	1.84060	1.84060	1.64980	1.64980	0.89200
Black Hawk College	0.53370	0.53370	0.53370	0.53370	0.53370	0.53370	0.53370
School District	5.06100	5.02660	3.86300	1.94880	3.59400	1.94880	5.06100
Forest Preserve	0.09380	0.09380	0.09380	0.09380	0.09380	0.09380	0.09380
County	0.76040	0.76040	0.76040	0.76040	0.76040	0.76040	0.76040
Total levy	8.83410	8.34330	7.09150	5.17730	6.63170	4.98650	7.34090
Ratio of County to totals	0.08608	0.09114	0.10723	0.14687	0.11466	0.15249	0.10358

(Continued)

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates (Continued)

Last Ten Years

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

(Unaudited)

	Rock Island	Moline	East Moline		Silvis		Milan
	Rock Island	Moline	East Moline	UTHS	Silvis	UTHS	Rock Island
2008-09:							
City	2.36380	1.99660	1.77380	1.77380	1.61780	1.61780	0.89680
Black Hawk College	0.53560	0.53560	0.53560	0.53560	0.53560	0.53560	0.53560
School District	5.05580	5.01880	3.82840	1.94760	3.59600	1.94760	5.05580
Forest Preserve	0.09100	0.09100	0.09100	0.09100	0.09100	0.09100	0.09100
County	0.75700	0.75700	0.75700	0.75700	0.75700	0.75700	0.75700
Total levy	8.80320	8.39900	6.98580	5.10500	6.59740	4.94900	7.33620
Ratio of County to totals	0.08599	0.09013	0.10836	0.14829	0.11474	0.15296	0.10319
2007-08:							
City	2.35020	2.00620	1.81160	1.81160	1.71040	1.71040	0.87220
Black Hawk College	0.50160	0.50160	0.50160	0.50160	0.50160	0.50160	0.50160
School District	5.07880	5.05860	3.77540	1.96580	3.52520	1.96580	5.07880
Forest Preserve	0.06900	0.06900	0.06900	0.06900	0.06900	0.06900	0.06900
County	0.72000	0.72000	0.72000	0.72000	0.72000	0.72000	0.72000
Total levy	8.71960	8.35540	6.87760	5.06800	6.52620	4.96680	7.24160
Ratio of County to totals	0.08257	0.08617	0.10469	0.14207	0.11032	0.14496	0.09943
2006-07:							
City	2.36520	1.96460	1.88700	1.88700	1.81160	1.81160	0.87100
Black Hawk College	0.45790	0.45790	0.45790	0.45790	0.45790	0.45790	0.45790
School District	5.11920	5.11520	3.77540	1.94280	3.43360	1.94280	5.11920
Forest Preserve	0.06960	0.06960	0.06960	0.06960	0.06960	0.06960	0.06960
County	0.72600	0.72600	0.72600	0.72600	0.72600	0.72600	0.72600
Total levy	8.73790	8.33330	6.91590	5.08330	6.49870	5.00790	7.24370
Ratio of County to totals	0.08309	0.08712	0.10498	0.14282	0.11171	0.14497	0.10023
2005-06:							
City	2.43820	1.95940	1.88220	1.88220	1.92200	1.92200	0.89660
Black Hawk College	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450
School District	5.14520	5.15080	3.74760	1.99060	3.53340	1.99060	5.14520
Forest Preserve	0.06920	0.06920	0.06920	0.06920	0.06920	0.06920	0.06920
County	0.72840	0.72840	0.72840	0.72840	0.72840	0.72840	0.72840
Total levy	8.79550	8.32230	6.84190	5.08490	6.66750	5.12470	7.25390
Ratio of County to totals	0.08282	0.08752	0.10646	0.14325	0.10925	0.14214	0.10041

(Continued)

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates (Continued)

Last Ten Years

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

(Unaudited)

	Rock Island	Moline	East Moline		Silvis		Milan
	Rock Island	Moline	East Moline	UTHS	Silvis	UTHS	Rock Island
2004-05:							
City	2.57300	1.91160	1.86460	1.86460	1.88600	1.88600	0.88960
Black Hawk College	0.40210	0.40210	0.40210	0.40210	0.40210	0.40210	0.40210
School District	5.17140	5.11080	3.71500	2.01640	3.53900	2.01640	5.17140
Forest Preserve	0.06980	0.06980	0.06980	0.06980	0.06980	0.06980	0.06980
County	0.73420	0.73420	0.73420	0.73420	0.73420	0.73420	0.73420
Total levy	8.95050	8.22850	6.78570	5.08710	6.63110	5.10850	7.26710
Ratio of County to totals	0.08203	0.08923	0.10820	0.14433	0.11072	0.14372	0.10103
2003-04:							
City	2.49320	1.89880	1.75560	1.75560	1.71720	1.75560	0.84080
Black Hawk College	0.37400	0.37400	0.37400	0.37400	0.37400	0.37400	0.37400
School District	5.11360	5.26120	3.64660	1.99200	3.47120	1.99200	5.11360
Forest Preserve	0.06640	0.06640	0.06640	0.06640	0.06640	0.06640	0.06640
County	0.70820	0.70820	0.70820	0.70820	0.70820	0.70820	0.70820
Total levy	8.75540	8.30860	6.55080	4.89620	6.33700	4.89620	7.10300
Ratio of County to totals	0.08089	0.08524	0.10811	0.14464	0.11176	0.14464	0.09970

Source: County Clerk Current Tax Extensions

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

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

Not shown:

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

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates (Continued)

Last Ten Years

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

(Unaudited)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
County Direct Rates:										
Corporate	0.25000	0.25000	0.24940	0.24120	0.23920	0.24880	0.25000	0.25000	0.24820	0.25000
Bond & Interest	0.07840	0.07880	0.07500	0.07200	0.06840	0.06680	0.06560	0.06700	0.06240	0.06480
IMRF	0.07300	0.08220	0.08780	0.09120	0.08860	0.08900	0.08900	0.09260	0.10520	0.14020
County Highway	0.03780	0.03820	0.03620	0.03640	0.03840	0.04080	0.04240	0.04260	0.04220	0.05360
Bridges	0.00280	0.00280	0.00260	0.00260	0.00480	0.00680	0.00700	0.00700	0.00680	0.02140
Mental Health	0.06820	0.06840	0.06460	0.06240	0.06120	0.06180	0.06160	0.05900	0.05840	0.06160
Health	0.02100	0.02220	0.02200	0.02400	0.02380	0.02720	0.02820	0.03000	0.02980	0.03780
Liability Insurance	0.02620	0.02640	0.02740	0.02760	0.02860	0.03160	0.03200	0.03580	0.04180	0.09140
Social Security	0.04700	0.05320	0.05300	0.05400	0.05340	0.05340	0.05500	0.05260	0.05380	0.05520
Extension Education	0.01080	0.01120	0.01060	0.01040	0.01020	0.00980	0.01000	0.00960	0.00940	0.00960
Veterans Assistance	0.01180	0.01220	0.01200	0.01220	0.01220	0.01780	0.01760	0.01920	0.01900	0.01500
Nursing Home	0.08040	0.08480	0.08420	0.08860	0.08800	0.10000	0.09880	0.09480	0.09400	0.10000
Child Advocacy	0.00380	0.00380	0.00360	0.00340	0.00320	0.00320	0.00320	0.00300	0.00300	0.00300
Total Direct Rates	0.70820	0.73420	0.72840	0.72600	0.72000	0.75700	0.76040	0.76320	0.77400	0.90360

Source: County Clerk Current Tax Extensions
 All tax rates are expressed in dollars per \$100 of taxable valuation

Rock Island County, Illinois

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

	General Obligation Bonds ⁽¹⁾	Revenue Bonds Payable ⁽¹⁾	Capital Leases	Installment Purchase	Total Primary Government	Percentage of Personal Income	Per Capita
2004	-	11,110,000	-	53,889	11,163,889	0.2272%	76.04
2005	-	8,815,000	-	-	8,815,000	0.3583%	60.19
2006	1,750,000	8,750,000	-	-	10,500,000	0.3094%	71.75
2007	21,600,000	8,280,000	-	-	29,880,000	0.1162%	203.17
2008	21,515,000	7,790,000	-	-	29,305,000	0.1241%	199.81
2009	25,610,000	8,110,000	-	-	33,720,000	0.1152%	229.66
2010	25,105,000	7,445,000	-	-	32,550,000	0.1151%	220.61
2011	24,420,000	6,750,000	-	-	31,170,000	0.1214%	211.44
2012	23,812,859	6,100,105	-	-	29,927,211	0.1325%	202.88
2013	23,786,104	5,237,887	-	-	29,038,238	0.1412%	197.19

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

⁽¹⁾ Presented net of original issuance discounts and premiums.

Rock Island County, Illinois

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

(dollars in thousands, except per capita)

(Unaudited)

Fiscal Year	Total County Bonded Debt Outstanding (1)	Total Taxable Value	Percent of Debt to Taxable Value	Estimated Population	Debt Per Capita
2003-04	11,163,889	2,014,667,178	0.00554	146,817	76.04
2004-05	8,815,000	2,018,562,150	0.00437	146,451	60.19
2005-06	10,500,000	2,139,245,172	0.00491	146,341	71.75
2006-07	29,880,000	2,234,908,738	0.01337	147,071	203.17
2007-08	29,305,000	2,365,608,928	0.01239	146,661	199.81
2008-09	33,720,000	2,440,076,128	0.01382	146,826	229.66
2009-10	32,550,000	2,495,456,042	0.01304	147,546	220.61
2010-11	31,170,000	2,572,982,922	0.01211	147,418	211.44
2011-12	29,912,964	2,594,108,513	0.01153	147,514	202.78
2012-13	29,023,991	2,561,244,042	0.01133	147,258	197.10

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

Source: County records

Rock Island County, Illinois

Direct and Overlapping Governmental Activities Debt As of November 30, 2013 (dollars in thousands) (Unaudited)

Governmental Unit	Gross Debt	Percentage of Debt to County *	County Share of Debt
Rock Island County Direct Debt:			
Building Commission	\$ 6,506,751	100.00%	\$ 6,506,751
Rock Island Nursing Home	21,510,000	100.00%	21,510,000
Rock Island County Forest Preserve	5,200,000	100.00%	5,200,000
Overlapping Debt:			
School Districts:			
#1 Erie	-	76.43%	-
#29 Hampton	424,000	100.00%	424,000
#30 UTHS	1,415,000	92.48%	1,308,592
#34 Silvis	3,960,000	100.00%	3,960,000
#36 Carbon Cliff	1,145,000	100.00%	1,145,000
#37 East Moline	5,755,228	100.00%	5,755,228
#40 Moline	22,766,044	100.00%	22,766,044
#41 Rock Island	37,270,000	100.00%	37,270,000
#100 Riverdale	1,985,000	100.00%	1,985,000
#190 Colona	615,000	0.11%	677
#200 Sherrard	2,494,764	33.08%	825,268
#203 Westmer	165,000	4.90%	8,085
#223 Orion	5,179,073	7.57%	392,056
#300 Rockridge	590,000	98.30%	579,970
#503 Black Hawk College	32,715,000	67.19%	21,981,209
Cities and Villages:			
Andalusia	530,000	100.00%	530,000
Coal Valley	1,440,000	89.74%	1,292,256
Cordova	-	100.00%	-
East Moline	27,296,329	100.00%	27,296,329
Hampton	165,000	100.00%	165,000
Milan	8,820,000	100.00%	8,820,000
Moline	69,075,000	100.00%	69,075,000
Rock Island	33,856,666	100.00%	33,856,666
Silvis	10,295,000	100.00%	10,295,000
Special Districts:			
Carbon Cliff Spec. Svc. 3	160,000	100.00%	160,000
Rock Island Spec. Svc. 3	1,440,000	100.00%	1,440,000
Illini Hospital (Ambulance)	7,070,000	87.60%	6,193,320
Metro Mass Transit	1,200,000	98.80%	1,185,600
Metropolitan Airport	23,675,000	100.00%	23,675,000
Moline Special Svc. 3	-	100.00%	-
Silvis Special Svc. 1	1,105,000	100.00%	1,105,000
Coal Valley FPD	510,000	86.38%	440,538
Subtotal, overlapping debt	303,117,104		283,930,837
Totals	\$ 336,333,855		\$ 317,147,588
Total underlying long-term debt	\$ 336,333,855		
Total direct and underlying long-term debt	\$ 317,147,588		

Source:

Rock Island County Clerk's Office, Current Tax Extension Book

* Percentage of Debt to County calculated as follows:

100% - overlapping valuation debt / total valuation

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Rock Island County, Illinois

Legal Debt Margin Information

As of November 30, 2012

(dollars in thousands)

(Unaudited)

		Legal Debt Margin Calculation for Fiscal Year 2013										
		2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	
Assessed value		\$ 2,014,667,178	\$ 2,018,562,150	\$ 2,139,245,172	\$ 2,234,908,738	\$ 2,365,608,928	\$ 2,440,076,128	\$ 2,495,456,042	\$ 2,572,982,922	\$ 2,594,108,513	\$ 2,561,244,042	\$ 2,561,244,042
Debt limit		\$ 57,921,681	\$ 58,033,662	\$ 61,503,299	\$ 64,253,626	\$ 68,011,257	\$ 70,152,189	\$ 71,744,361	\$ 73,973,259	\$ 74,580,620	\$ 73,635,766	\$ 73,635,766
Debt applicable to debt limit		11,163,889	8,815,000	10,500,000	29,880,000	29,305,000	33,720,000	32,550,000	31,170,000	29,735,000	28,690,000	28,690,000
Legal debt margin		\$ 46,757,792	\$ 49,218,662	\$ 50,911,772	\$ 34,271,341	\$ 68,011,257	\$ 36,432,189	\$ 39,194,361	\$ 42,803,259	\$ 44,845,620	\$ 44,945,766	\$ 44,945,766
Total net debt applicable to the limit as a percentage of debt limit		19.21%	15.22%	17.07%	46.58%	43.09%	48.07%	45.37%	42.14%	39.87%	38.96%	38.96%

Source: County records

NOTE: As per 50ILCS-405/1.10 & 50ILCS20/16.1 any indebtedness of a county with a population less than 1,000,000 inhabitants for building necessary buildings through a Public Building Commission is not limited to the above debt limit rate. Those occurrences of debt issue instead shall not exceed 5% of the total assessed value of taxable property in the county.

Rock Island County, Illinois

Demographic and Economic Statistics Last Ten Calendar Years (Unaudited)

Year	Population ¹	Personal Income		Median Age ³	Unemployment Rate ⁴	School Enrollment ⁵
		(Thousands of Dollars)	Per Capita Income ²			
2002-03	147,044	\$ 4,412,147	29,936	38.0	5.6	23,419
2003-04	146,817	4,652,315	31,586	38.0	6.0	23,303
2004-05	146,451	4,778,295	32,491	38.0	5.4	23,038
2005-06	146,341	5,107,497	34,714	38.0	4.8	22,774
2006-07	147,071	5,380,692	36,376	38.0	4.6	22,577
2007-08	146,661	5,729,362	38,843	38.0	4.8	22,484
2008-09	146,826	5,527,904	37,464	39.0	5.6	22,105
2009-10	147,546	5,585,433	37,839	40.0	9.1	22,273
2010-11	147,418	5,843,487	39,645	40.1	9.6	22,301
2011-12	147,514	6,048,161	41,016	40.2	7.8	22,499
2012-13	147,258	not avail	not avail	40.5	7.9	22,505

Data Compiled by: Bi-State Regional Commission

⁽¹⁾ U.S. Census Bureau, Population Estimates Program (2001-2009); 2010 Census; ESRI Community Analyst (2012)

⁽²⁾ U.S. Bureau of Economic Analysis

⁽³⁾ U.S. Census Bureau Population Estimates - (2002-10); ESRI Community Analyst (2012); ESRI Business Analyst (2013)

⁽⁴⁾ Illinois Department of Employment Security

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

Update:4/16/14

Rock Island County, Illinois

Principal Employers Current Year and Nine Years Ago (Unaudited)

Employer	2004		Rank
	Employees	% of Total Employment	
Deere & Company	7,317	10.26%	1
Rock Island Arsenal	6,000	8.41%	2
Trinity Regional Health System	2,500	3.51%	3
IBP	2,300	3.23%	4
Illini Hospital	950	1.33%	5
CNH Global (Case New Holland)	816	1.14%	6
KONE Inc	600	0.84%	7
Norcross Safety Products LLC	471	0.66%	8
Modern Woodman of America	430	0.60%	9
3M	423	0.59%	10
Total Employment	71,308	30.58%	

Source: QC Development Group (2003-04 QC Fact Sheet); IL Dept of Employment Security

	2013		Rank
	Employees	% of Total Employment	
Rock Island Arsenal	7,900	11.37%	1
Deere & Company	5,800	8.35%	2
Trinity Medical Center	2,692	3.87%	3
Tyson Fresh Meats	2,500	3.60%	4
Group O Companies	1,100	1.58%	5
XPAC	1,000	1.44%	6
Genesis Medical Center - Silvis	970	1.40%	7
Blackhawk College	825	1.19%	8
Rock Island County	802	1.15%	9
Exelon	700	1.01%	10
Total Employment *	69,500	34.95%	

Sources: InfoGroup, Reference USA GOV and individual employers
IL Dept of Employment Securities
Data Compiled By: Bi-State Regional Commission

* Total Employment = 2012 (\$70,617) & 2013 (\$69,500) up-dated as data compiled later therefore released at the time of this report

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Social service:										
Hope Creek	172.5	172.0	168.0	174.0	183.0	232.0	231.5	239.3	249.3	247.10
Veteran's administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.00
Health department	69.0	70.5	70.0	72.5	62.5	66.5	63.0	64.0	56.5	58.25
Mental health	1.0	1.5	1.0	1.0	0.5	0.5	0.5	0.5	0.5	0.50
Total social service	244.5	246.0	241.0	249.5	248.0	301.0	297.0	305.8	308.3	308.85
General government:										
Auditor	3.0	3.0	3.0	3.5	3.5	4.0	3.5	3.5	3.5	3.50
County board	15.5	15.5	13.5	14.0	13.5	14.0	13.5	14.0	13.5	7.00
County clerk	11.5	11.0	13.0	11.0	11.0	12.0	10.0	12.0	11.0	11.00
Recorder	10.0	10.0	10.0	9.0	8.0	10.0	9.0	8.0	8.0	7.00
Superintendent of Education	2.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.00
Treasurer	7.0	7.0	8.0	7.0	7.0	7.0	7.0	6.0	6.0	6.00
Assessment map	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.00
Board of review	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.50
Information systems	10.0	10.0	10.0	10.0	10.0	9.0	9.0	8.0	8.0	7.00
County building	4.5	4.5	4.5	4.5	4.5	4.5	4.0	4.0	4.0	3.60
Human resources	-	-	3.0	2.0	5.0	4.5	2.5	2.3	1.3	-
HR/liability	7.0	6.0	6.0	6.0	4.0	4.0	1.5	1.3	1.3	15.30
GIS	4.0	4.0	4.0	4.0	3.0	3.0	3.0	3.0	2.0	2.00
Document storage	4.0	3.0	2.0	2.0	2.0	2.5	2.5	2.5	2.5	2.50
Recorder document	2.0	2.0	2.0	2.0	1.0	2.0	3.0	3.0	3.0	4.00
Purchasing	3.0	3.0	3.0	2.0	3.0	3.0	3.0	3.0	-	-
Total general government	89.0	86.5	89.5	83.5	81.0	86.0	78.0	77.1	70.6	75.40

(Continued)

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Public safety & corrections:										
Coroner	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Sheriff	139.5	131.5	110.5	133.0	126.5	134.0	123.0	125.0	128.0	128.0
EMA	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.50
Zoning	6.0	7.5	7.5	7.0	6.0	4.0	5.0	4.0	3.0	4.50
Animal control	2.0	3.5	8.0	8.0	7.0	9.5	10.5	11.0	11.5	12.50
Court security	13.5	13.0	15.0	15.0	13.0	16.0	15.0	15.5	15.5	16.00
COPS	-	9.0	8.0	9.0	8.0	11.0	11.0	10.0	10.0	11.00
Total public safety & corrections	166.0	168.5	153.0	176.0	164.5	178.5	168.5	169.5	172.0	175.50
Public works & transportation:										
Highway	23.0	20.5	19.5	20.0	20.0	18.5	15.0	11.0	15.0	9.50
Motor/fuel tax	-	2.0	2.0	2.0	2.0	1.0	7.5	9.0	4.0	7.50
Total public works & transportation	23.0	22.5	21.5	22.0	22.0	19.5	22.5	20.0	19.0	17.00
Judiciary & legal/legislative:										
Circuit clerk	34.5	32.5	30.5	32.5	31.5	33.5	33.5	33.5	32.5	32.50
Circuit court	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.50
States attorney	23.5	24.5	26.5	25.5	26.5	29.5	27.5	25.5	25.5	21.20
Court services	38.5	37.5	38.5	38.0	36.0	40.0	37.0	38.5	37.5	37.50
Ostrom maintenance	-	-	-	0.5	0.5	0.5	-	-	-	-
Public defender	8.5	8.5	7.5	7.5	8.5	8.5	8.5	8.5	8.5	8.00
Law library	1.0	-	-	-	-	-	-	-	-	-
Child support	4.0	4.0	4.0	4.0	3.0	4.0	4.0	3.0	3.0	3.00
Courthouse maintenance	12.0	12.0	13.0	11.0	11.0	13.0	11.0	13.0	13.0	13.00
Total judiciary & legal/legislative	125.5	122.5	123.5	122.5	120.5	132.5	125.0	125.5	123.5	118.70
Total	648.0	646.0	628.5	653.5	636.0	717.5	691.0	697.9	693.4	695.45

Source: County year-end payroll report

Rock Island County, Illinois

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

Function / Program	Fiscal Year										
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	
Public safety and legal services:											
Public defender:											
# of individuals defended-felony	962	947	994	1,042	1,059	966	1,008	926	911	945	
# of individuals defended-misd/tr	1,379	934	940	1,987	2,650	3,440	3,318	3,422	2,764	2,728	
# of individuals defended-prt	307	350	333	337	282	306	285	230	238	253	
# of individuals defended-other	45	32	15	18	26	39	35	57	66	42	
# of individuals defended-juvenile	309	302	312	259	254	220	209	249	224	231	
Sheriff:											
# of civil papers served	5,665	5,259	5,614	7,135	4,687	6,254	5,795	5,624	5,599	4,989	
# of jail bookings	10,683	10,359	10,944	11,944	12,741	12,512	10,091	9,618	9,063	8,381	
# of traffic citations written	3,261	2,811	3,339	3,210	2,632	2,765	2,619	1,210	3,378	3,398	
# of 911 calls(in-coming,out-going, & admn)	6,924	6,724	5,610	20,534	14,270	14,300	13,188	13,795	14,426	43,477	
# prisoner days per year	95,565	90,286	97,852	118,598	115,052	83,950	107,461	95,080	99,085	98,564	
average daily count	262	2,547	268	269	251	230	270	259	258	263	
Emergency Management Agency											
Exercises performed & evaluated	not avail.	1	1	1	1	1	3	3	3	4	
Activations for severe weather	not avail.	-	-	-	2	2	2	2	2	2	
Participation in Regional Emergency	not avail.	1	1	1	1	2	1	1	4	-	
Judicial:											
Court Administration											
Juror Summons Mailed	not avail.	18,800	18,800	1,525	13,200	14,500	17,600	15,200	15,305	15,549	
Juror Summons Returned	not avail.	8,500	8,500	6,025	5,280	5,950	7,900	4,764	6,170	5,963	
Trials conducted	not avail.	41	59	53	55	46	55	55	31	31	
State Attorney											
# of felonies filed	1,165	1,104	1,216	1,251	1,274	1,151	1,176	1,164	1,149	1,098	
Circuit clerk:											
New Criminal Cases Filed	not avail.	not avail.	not avail.	3,661	3,625	3,435	3,000	3,008	3,123	3,027	
Criminal Cases Closed	not avail.	not avail.	not avail.	2,573	2,455	2,366	3,185	2,917	2,923	3,105	
Bonds Processed	not avail.	not avail.	not avail.	15,406	16,056	13,992	12,433	12,851	13,537	14,052	
DUI Cases Filed	not avail.	not avail.	not avail.	998	1,133	1,260	1,173	1,185	1,058	931	
Traffic Cases Filed	not avail.	not avail.	not avail.	31,497	28,700	27,010	23,883	20,954	22,784	18,925	
Veteran's assistance:											
# of veterans assisted	819	745	815	910	1,621	2,246	1,283	3,082	3,084	1,187	
# of cases	665	610	652	734	1,194	2,981	899	862	804	728	
value of assistance	138,151	127,710	130,886	138,709	249,785	358,472	163,994	152,536	133,042	110,690	
# of claims	60	149	188	226	218	160	196	195	162	247	
# of referrals	60	68	70	162	125	82	44	49	51	35	
# of med equipment	26	26	38	75	82	67	145	81	149	79	
Health Department:											
# of common disease requiring investigation	220	251	289	438	413	422	490	539	483	336	
# of environ health inspections conducted	2,649	3,083	2,927	3,112	2,853	2,797	2,920	2,877	2,681	2,935	
# of grants	30	28	29	34	39	35	32	30	29	29	
Coroner:											
# of coroner cases in Rock Island County	1,147	1,101	1,042	1,042	1,109	1,103	1,105	1,123	1,228	1,242	
# of autopsies held	25/25*	43/43*	28/28*	45/44*	42/42*	39/39*	26/26*	32/32*	28/28*	41/41*	
# of inquests held	62	56	61	84	90	49	57	57	62	78	
# of cremation permits issued	312	355	384	395	408	405	442	517	564	604	
# of cremation permit fees waived	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	42	
* County paid											

(Continued)

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
County recreation & culture:										
Forest preserve:										
# of boat launch ramps	4	4	4	4	4	4	4	4	4	5
# of ball diamonds	5	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	7
# of 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
Planning and development, zoning:										
# of building permits issued	986	875	787	762	758	764	781	766	659	805
Value of issued permits	23,801,637	23,094,238	15,236,682	23,680,059	47,594,263	12,362,128	33,220,103	40,768,445	17,263,743	17,038,858
Transportation & public works:										
Highway:										
# of miles of road state, co, city, township	1,392.63	1,392.56	1,392.56	1,394.36	1,401.73	1,418.90	1,416.57	1,425.63	1,429.12	not avail
# of miles of road paved-concrete & bituminous	1,177.37	1,177.27	1,177.27	1,179.07	1,187.14	1,204.45	1,205.91	1,235.59	1,247.76	not avail
# of miles of road improved-rock & oiled	209.51	209.51	209.51	209.51	208.34	208.14	204.87	184.67	175.39	not avail
# of bridges repaired/replaced	-	1	-	2	1	1	-	-	1	not avail
Governmental services to residents:										
County clerk elections:										
# of elections	2	2	2	2	2	2	2	2	2	2
# of registered voters	104,030	104,030	117,626	95,314	99,048	99,141	101,858	80,153	91,636	91,092
# of votes cast in general election	70,308	70,308	47,130	8,360	68,933	22,480	47,053	6,248	65,574	16,283
% of registered voters cast ballots	67.58%	67.58%	40.07%	8.77%	60.13%	22.67%	46.19%	7.80%	71.56%	18.37%
County clerk:										
# of original birth certificates issued	not avail.	not avail.	11,962	10,463	10,647	9,841	9,357	8,414	8,186	8,288
# of birth certificate copies issued	not avail.	not avail.	1,610	1,502	1,312	1,214	1,194	1,200	1,236	1,339
# of original death certificates issued	not avail.	not avail.	804	541	686	556	633	618	576	573
# of death certificate copies issued	not avail.	not avail.	255	194	239	209	216	240	196	204
# of marriage licenses	not avail.	not avail.	1,119	1,137	1,104	1,096	1,092	995	1,000	1,000
# of original marriage certificates issued	not avail.	not avail.	2,311	1,764	2,031	2,066	2,183	2,149	1,982	2,186
# of marriage certificate copies issued	not avail.	not avail.	769	949	863	833	1,069	992	1,091	939
# of original civil union certificates issued	N/A	N/A	N/A	N/A	N/A	N/A	N/A	18	21	8
# of civil union certificate copies issued	N/A	N/A	N/A	N/A	N/A	N/A	N/A	18	13	6
# of civil union licenses	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	9
Recorder:										
# of real estate transactions recorded	37,220	33,205	31,014	30,859	27,736	29,296	31,968	28,194	31,145	28,066
# of discharged service men/women	42	39	58	44	38	52	54	63	46	40

(Continued)

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Administration:										
Auditor:										
# of vouchers processed	22,037	19,403	20,824	20,759	21,443	21,478	22,465	21,889	23,054	20,738
Information technology:										
# of network users	-	-	-	553	553	553	432	445	511	487
Treasurer:										
# of tax bills mailed	62,802	62,631	63,010	58,143	63,438	63,373	63,340	63,354	63,318	63,273
# mobile home tax bills	2,046	2,195	2,007	1,720	1,815	1,740	1,719	1,682	1,654	1,648
# of tax distributions made						8	9	10	10	9
Human resources:										
Payroll checks	19,873	19,879	20,331	20,108	21,038	21,040	23,182	27,034	28,245	26,453
Superintendent of Education:										
Schools within the County:										
Public schools:										
# of elementary schools	43	42	42	42	41	41	40	40	40	40
# of junior high schools	10	10	10	10	10	11	11	10	10	10
# of senior high schools	6	6	6	6	6	6	6	6	6	6
# of alternative high schools	5	5	5	5	5	5	5	5	5	5
# of total students (Pre-K to 12)	24,316	23,973	23,718	23,569	23,307	23,213	23,212	23,279	24,132	24,172
Nonpublic schools:										
# of Pre-K to 8 schools	9	9	7	9	9	9	6	7	7	7
# of high schools	3	3	3	3	3	3	3	3	3	3
# of total students	2,857	2,542	2,232	2,723	2,140	2,122	2,119	2,132	2,449	2,290
Higher education:										
# of universities	1	1	1	1	1	1	1	1	1	1
# of colleges	1	1	1	1	1	1	1	1	1	1
# of junior colleges	1	1	1	1	1	1	1	1	1	1
Other:										
# of industrial land parcels	564	558	561	558	559	559	555	549	549	584
# of farming acres	198,394	198,109	196,442	196,006	193,233	196,121	192,973	192,887	192,887	192,987
# of farms	4,173	4,164	4,180	4,201	4,102	4,102	4,132	4,153	4,153	4,173

Rock Island County, Illinois

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years
(Unaudited)

Function / Program	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Social Services:										
# of vehicles	18	22	19	19	22	16	20	19	24	27
# of buildings	9	8	8	8	7	7	3	3	3	3
General Government:										
# of vehicles	2	2	2	2	4	3	4	5	5	12
# of buildings	1	1	1	1	1	2	3	2	2	2
Public Safety/Judiciary:										
# of patrol cars	42	39	49	49	52	62	66	74	74	78
# of other vehicles	57	53	51	55	55	38	29	22	28	33
# of buildings	6	7	8	8	8	8	7	7	7	7
Public Works & Transportation:										
# of vehicles	27	27	28	31	28	25	24	24	30	30
# of buildings	6	7	7	7	7	6	7	7	7	7
Culture & Recreation:										
# of acres managed	2,489.6	2,489.6	2,489.6	2,489.6	2,489.6	2,489.6	2,489.6	2,496.9	2,496.9	2,496.9
# of vehicles	23	26	25	28	32	34	35	35	34	33
# of buildings	50	48	64	60	61	59	57	58	58	59