



**Comprehensive
Annual Financial Report for
The Fiscal Year Ended
November 30, 2014**

ROCK ISLAND COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended November 30, 2014

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

Contents

Introductory Section

Table of contents	i – ii
Organizational chart	iii
List of elected and appointed officials	iv
Transmittal letter	v – xvi
GFOA certificate	xvii

Financial Section

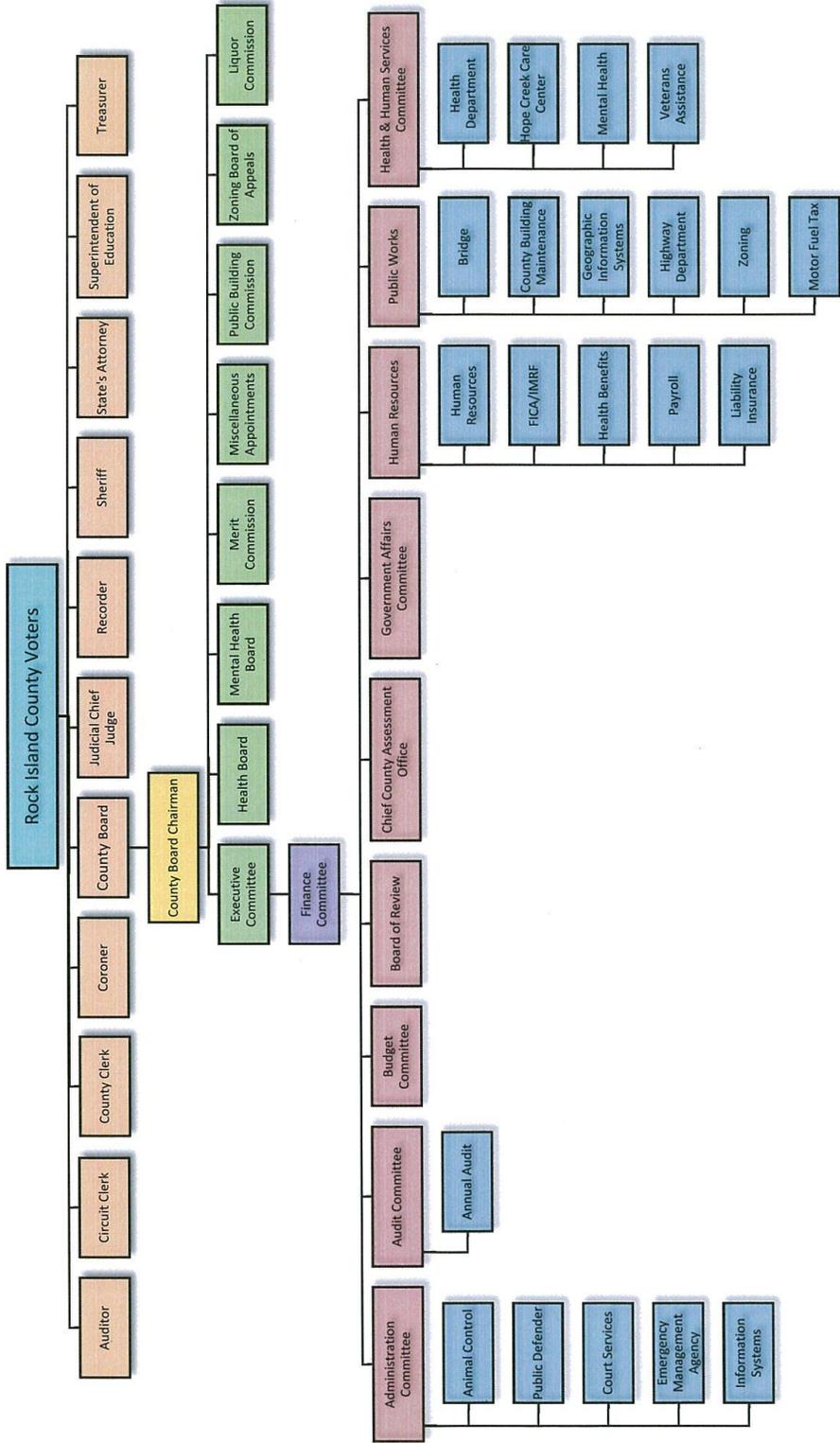
Independent auditor's report	1 – 2
Management's discussion and analysis	3 – 13
Basic financial statements:	
Government-wide financial statements:	
Statement of net position	14 – 15
Statement of activities	16 – 17
Fund financial statements:	
Balance sheet - governmental funds	18 – 19
Reconciliation of governmental funds balance sheet to the statement of net position	20
Statement of revenues, expenditures and changes in fund balances - governmental funds	21 – 22
Reconciliation of the statement of revenues, expenditures and changes in fund balances of governmental funds to the statement of activities	23 – 24
Statement of net position, governmental activities – internal service funds	25
Statement of revenues, expenses and changes in net position, governmental activities - internal service funds	26
Statement of cash flows, governmental activities – internal service funds	27
Statement of assets and liabilities – agency funds	28
Notes to basic financial statements	29 – 53
Required supplementary information:	
Illinois Municipal Retirement Fund – County and Forest Preserve District, Primary Government	54
Illinois Municipal Retirement Fund – Rock Island Tri-County Consortium, Discretely Presented Component Unit	55
Other Postemployment Benefit Plan – County, Primary Government	56
Budgetary comparison schedule – General Fund	57
Budgetary comparison schedule – Forest Preserve Commission	58
Budgetary comparison schedule – Hope Creek Care Center Fund	59
Budgetary comparison schedule – Illinois Municipal Retirement Fund	60
Note to required supplementary information	61 – 62
Supplementary information:	
Schedule of revenues and other financing sources – budget and actual – General Fund	63
Schedule of expenditures by department and other financing uses – budget and actual – General Fund	64 – 67
Statement of revenues, expenditures and changes in fund balances – budget and actual – General Fund sub-funds	68 – 69
Statement of revenues, expenditures and changes in fund balances – budget and actual – Hope Creek Care Center Fund sub-fund	70
Combining balance sheet – nonmajor governmental funds	71 – 78
Combining statement of revenues, expenditures and changes in fund balances (deficits) – nonmajor governmental funds	79 – 86
Schedule of revenues, expenditures and changes in fund balances (deficits) – budget and actual – nonmajor governmental funds	87 – 100
Combining statement of net position – internal service funds	101
Combining statement of revenues, expenses and changes in net position, governmental activities – internal service funds	102
Combining statement of cash flows, governmental activities – internal service funds	103
Combining statement of assets and liabilities – agency funds	104 – 108
Combining statement of changes in assets and liabilities – agency funds	109 – 113

Contents

Statistical Section (unaudited)

Statistical section contents	114
Net position by component	115
Changes in net position	116
Fund balances, governmental funds	117
Changes in fund balances, governmental funds	118
Program revenues by function/program	119
Tax revenues by source, governmental funds	120
Assessed value and actual value of taxable property	121
Principal property taxpayers	122
Property tax levies and collections	123
Direct and overlapping property tax rates	124 – 127
Ratios of outstanding debt by type	128
Ratios of general bonded debt outstanding	129
Direct and overlapping governmental activities debt	130
Legal debt margin information	131
Demographic and economic statistics	132
Principal employers	133
Full-time equivalent county government employees by function/program	134 – 135
Operating indicators by function/program	136 – 138
Capital asset statistics by function/program	139

Rock Island County Organizational Chart



Rock Island County, Illinois

List of Elected and Appointed Officials November 30, 2014

Elected Officials

County Board Members

District 1 Christine R. Filbert	District 14 Virginia "Ginny" Shelton
District 2 Gary Freeman	District 15 Nick Camlin
District 3 Michael Burns	District 16 John R. Brandmeyer
District 4 Patrick Moreno	District 17 Edwin M. Langdon Jr.
District 5 Virgil K. Dueysen	District 18 Dr. Rodney K. Simmer
District 6 Donald L. Jacobs	District 19 Kimberly M. Callaway-Thompson
District 7 Steven E. Meersman	District 20 Mia D. Mayberry
District 8 Brian D. Vyncke	District 21 Scott E. Terry
District 9 Philip Banaszek (left Board October 2014)	District 22 Drue Mielke
District 10 Steven Ballard	District 23 Ken "Moose" Maranda
District 11 Donald Johnston	District 24 Ronald Oelke
District 12 David L. Adams	District 25 J. Robert Westpfahl
District 13 Richard H. "Quijas" Brunk	

Auditor April Palmer
Circuit Clerk Lisa Bierman
County Clerk Karen Kinney
Coroner Brian Gustafson
Recorder of Deeds Kelly Fisher
Sheriff Jeff Boyd (through September 2014) and Sheriff Gerry Bustos
States Attorney John McGehee
Regional Superintendent of Education Tammy Muerhoff
Treasurer Louisa A. Ewert

Appointed Officials

Animal Control Coordinator Samantha DeYoung	Civil Division Chief Patty Castro, Heidi Weller (through September 2014) and Kathy Swett
Court Services Director Janet Leone	Maintenance Supervisor Michael VanErsteveld
ESDA Director Jerry Shirk	Hope Creek Care Center Adm. Trudy Whittington
Forest Preserve Director Jeff Craver	Public Defender Baron Heintz
GIS Director Josh Boudi	Public Health Administrator Theresa Berg
IS Director Linda Billingsley	County Engineer John Massa
Board of Review Joan Russell	Supervisor of Assessments Larry Wilson
708 Mental Health Board Larry Pollard	Veterans Assistance Todd Harlow
Human Resources Director Jill Rich (through July 2014) and Gerald Clyde	Zoning Director Greg Thorpe



Rock Island County

April 30, 2015

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, 2014 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, 2014, 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

1504 Third Avenue, Rock Island, IL 61201
Phone: (309) 558-3518 · Fax: (309) 558-3516
E-Mail: apalmer@co.rock-island.il.us
Website: <http://www.rockislandcounty.org>

Pat Koranda
Internal Auditor

Martha Nieto
Financial Reporting Accountant

management; and evaluating the overall financial statement presentation. For the year ended November 30, 2014 McGladrey LLP have issued an unqualified (“clean”) opinion on Rock Island County’s financial statements. The independent auditor’s report is presented as the first component of the financial section of the report.

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

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

Profile of the Government

Rock Island County was incorporated in March 1831 with its Charter adopted in July 1833. It is located in the western part of Illinois and currently occupies a land area of 452 square miles and serves a population of 146,063 residents (Source: U.S. Census Bureau, 2014 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.

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

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 continue to be behind. Some are for multiple months and could be that the county won't receive until well after the fiscal year end. Some months get skipped permanently and never paid to the County as due. The State has continued to deny the County its portion of inheritance tax since July 2012. 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 at times.

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 2014 the MSA had increased to 383,030 or 0.9% over the past four years. Rock Island County's total population in 2014 was 146,063, a decrease of 1.0% since 2010 (147,546). It is projected that Rock Island County's population will increase by 1.6% by 2025 to 148,375. In comparison the MSA is expected to grow by 3.2% (Source: Woods & Poole Economics, 2014).

Labor Force In 2014 the annual average labor force of Rock Island County was 73,101, down 4.2% over the past 5 years. The MSA's labor force has also seen a decrease in the past 5 years of 1.9% and is currently averaging 195,000. Rock Island County's unemployment rates have been steadily declining since reaching 9.6% in 2010, with an annual average of 7.1% in 2014. The MSA's annual unemployment rate in 2014 was 6.3% (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, off-setting some of those service sector increases. As of 2013, the top industry for employment in Rock Island County was Education, Health Care, and Social Services which employ approximately 22.5% of the employed work force. Manufacturing and Retail Trade were the next highest employed with 18.4% and 10.7% 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, 2013). 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, Unity Point-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 region is showing signs of continued, but slow, recovery in FY 2014. The unemployment rate is improving, and the Gross Regional Product is growing, yet retail sales and total labor force show a slight decline.

In the past year alone, local governments reported an estimated 1,280 jobs created and 1,218 retained. It should be noted that for infrastructure projects, the number of jobs created and retained relate directly to the construction project and not to any potential business expansion that may be the result of infrastructure improvements. The Quad Cities to Chicago passenger rail service was awarded \$230 million in a federal grant, and the project is scheduled to be completed in fiscal years 2015/2016. The City of Moline is continuing development of RiverTech infrastructure by Western Illinois University. The City of Rock Island invested in their riverfront as well, recently installing a transient boat dock at Schwiebert Park.

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. The United States Army has allocated \$110 million in funding for the Arsenal through the Arsenal Sustainment Initiative, which will help ensure that the Arsenal remains competitive as it bids on additional workload through its partnerships with the private sector. The FY 2012 National Defense Authorization Act (NDAA) provided contracting flexibility to the Rock Island Arsenal. The 2012 NDAA gave the Arsenal's manufacturing center the unlimited ability to partner with the private sector.

Other regional assets include the Mississippi River, Interstate Network and multiple Fortune 500 companies, such as John Deere. The John Deere

Foundation has awarded St Ambrose University a \$500,000 grant to support its Industrial Engineering and Mechanical Engineering programs. Augustana College, Black Hawk College, Eastern Iowa Community Colleges, St. Ambrose University, and Western Illinois University have all made significant investments to the buildings on their campuses, as well as improving the quality of education and programs provided at their facilities.

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 had 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 was presented to the voters on the March 2014 ballot, but failed. Cash flow needs will require inner fund and/or bank loans to continue current capacity operations in the General Fund. The County Board wishes to employ staff and provide services at the levels currently provided into the future. This is just not going to be possible without other options very soon.

The second method to generate more General Fund revenue was to perform an updated cost study by an independent company. The results of this study have increased fee revenue to the maximum with the understanding that we need to remain competitive. This revenue generation is fairly significant. However, the study also concluded the General Fund was charging administrative services to certain other funds within the county at too high a rate. This is actually causing the transfer income for these services to decrease almost just as significantly. Therefore, this method will remain basically at no increase or decrease in revenue.

In its concern for voter opinion and as an additional attempt to make significant financial changes, hopefully for the better, the County Board adopted the policy to hire a County Administrator. This position will be installed in fiscal year 2015. The contractual obligations will include economic development expertise to the county. Also of high priority is bonding and grant knowledge to decrease bond interest due and increase grant revenue. The position will take a professional approach to the county's budget as well. The county hopes the new approach may bring insight and policy improvements so to operate as the client it serves have become accustomed.

The County Board approved offering long time employees at a minimum age of 50 an early retirement incentive option. This option will be available for one year from 7/31/14-7/30/15. The hope is that high paid employees choosing this option will be replaced at much lower starting wages, or that some positions may not need to be replaced at all. This will save the county in wage and benefit costs. Some departments will be able to maintain their number of employees to offer services at current or greater levels and others may be able to hire additional employees to go back to levels of staffing needed to function better.

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 Hope Creek Nursing Home (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 2014 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 with a 1% interest due April 1, 2014. This loan was paid off in March of 2014 so that a new loan of \$1,000,000 could be utilized. This new loan was a tax anticipation warrant. Therefore, pay-off had to be done in the same incremental percentages as the Home collected its property tax revenue throughout the 2014 fiscal year. The entire loan obligation was paid back by fiscal year end. Additional bank loans will be needed to continue operations to the Home in future years, however.

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 was 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. One of the long-term remedies could be legislation changes to abolish the new bed tax. This referendum failed. 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. On-going alternatives are being researched and will be decided upon by the board into the new fiscal year. To determine how best to accomplish this goal some options were private management, leasing the building, and lease of the operations of the Home.

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 this question down as well. The Ad Hoc Committee that was formed consisting of various public officials and citizens continued to research and inform the County Board and public about the County's options regarding any new County facility/property into fiscal year 2014. 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. In mid-2014 talks on this issue came to a standstill with no definite funding sources being discovered. After this happened the loan plus all interest due was paid back to the courts. 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 still not revised and voted for the placement of a new referendum question on a ballot regarding this issue. Discussion will not pick up until into fiscal year 2015. Ignoring this issue too long could create the potential for lawsuits 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 will hire a County Administrator to focus highly upon economic development into 2015. This individual will assist the county board in a professional capacity to accomplish parts of many of the other goals listed as well.

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

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.

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.

Relevant Financial Policies

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 Liability Insurance or Tort Liability 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. The possibility of an independent Third Party Administrator being contracted to handle worker's comp claims is being considered for the future. The 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, 2013. 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 Offices. Credit also should be given to the 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, 2013

Executive Director/CEO

This Page Intentionally Left Blank



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, 2014, 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 13 percent, 14 percent and 8 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, 9 percent, and 4 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Public Building Commission and the Forest Preserve Commission were not audited in accordance with *Government Auditing Standards*.

An audit 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, 2014, 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.

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 3 through 13, Illinois Municipal Retirement Fund Information on pages 54 and 55, Other Postemployment Benefit Plan on page 56 and budgetary comparison information on pages 57 through 62 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2015, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Davenport, Iowa
April 30, 2015

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2014

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, 2014. 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 \$72,489,716 and \$75,707,996 (net position) at the close of fiscal years 2014 and 2013, respectively. Of this amount, \$(258,466) for fiscal year 2014 and \$2,600,835 for fiscal year 2013 may be used to meet the government's ongoing obligations to citizens and creditors.

The government's total net position decreased by \$3,218,280 and \$1,832,939 in fiscal years 2014 and 2013, respectively.

As of the close of this current fiscal year, the County's governmental funds reported combined ending fund balances of \$22,941,143, an increase of \$228,117 in comparison with the prior year. Approximately 13 percent of this total amount, \$3,011,152, 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 \$3,211,179 and \$3,330,268 or 13 percent and 13 percent of total General Fund expenditures for fiscal years ended 2014 and 2013, respectively.

The County's total long-term debt excluding compensated absences and estimated claims settlements, decreased by \$3,108,096 (11 percent) during fiscal year ended November 30, 2014. The decrease was a result of scheduled payments on debt.

As of the close of the fiscal year 2014, the Rock Island County Forest Preserve District's governmental funds reported combined ending fund balances of \$2,529,336, an increase of \$292,559 in comparison to prior year. Both bond principal and interest payments began 12/1/06. The current interest rate ranges from 3.7 percent to 5.1 percent. The future annual payments range from \$362,922 to \$531,519 and end on December 1, 2028. These payments will be made through increased revenue in the Rock Island County Forest Preserve District's General and Niabi Zoo funds.

Hope Creek Care Center entered into bonds issued 2006, 2007, and 2013 to build a new facility for the center in 2008. The first interest payments were due in 2007 with the first principal payment due on 12/1/09. The future annual payments range from \$1,581,000 to \$1,614,611 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 2014 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.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2014

Overview of the Financial Statements

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

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

The statement of net 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.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2014

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 57 through 60.

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

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

The basic proprietary fund financial statements can be found on pages 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 \$10,076,758 and \$10,290,997 for fiscal years ended 2014 and 2013, 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 54 through 62 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 \$72,489,716, which represents a decrease from net position of \$75,707,996 during 2013.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2014

Of the County's net position, 76 percent and 74 percent for the fiscal years ended 2014 and 2013, respectively, reflect 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.

Table 1 - Rock Island County, Illinois' Net Position

	Governmental Activities 2014	Governmental Activities 2013
Current assets	\$ 57,165,225	\$ 58,055,007
Capital assets, net	80,724,263	84,297,870
Total assets	137,889,488	142,352,877
Deferred outflows of resources	487,160	588,314
Current liabilities outstanding	12,427,839	32,623,050
Other liabilities	30,275,905	12,091,874
Total liabilities	42,703,744	44,714,924
Deferred inflows of resources	23,183,188	22,518,271
Net position:		
Net investment in capital assets	55,295,528	55,811,412
Restricted for:		
Capital improvements	6,003,424	5,767,453
Collector's tax fees, sale & error refunds	162,749	154,674
Document storage	2,531,334	2,685,955
Working cash	522,607	521,449
GIS	191,100	243,673
Employee benefits	862,412	422,814
Judicial	1,541,443	1,682,374
Parks and recreation	2,612,591	2,292,541
Public health	2,319,436	3,407,011
Public safety	109,588	105,763
Liability	595,970	12,042
Unrestricted	(258,466)	2,600,835
Total net position	\$ 72,489,716	\$ 75,707,996

A restricted portion of the County's net position (24 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$(258,466), may be used to meet the government's ongoing obligations to citizens and creditors.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2014

The County's total net position decreased by \$3,218,280 during the current fiscal year. This decrease was mainly attributable to a largely outdated useful life schedule for capitalizing road and culvert work. Post resurfacing or repair projects were given a much higher life so now when the work is being repeated, supposedly years too soon, we had to take huge losses largely increasing depreciation expenses. This also reduced the dollar amount of capital projects in existence. Non-County owned roads and culverts were incorrectly recorded as capital assets in 2013, but corrected in 2014. An updated useful life schedule will be utilized to prevent this from occurring in the future.

Table 2 highlights the County's revenues and expenses for the fiscal year ended November 30, 2014. These two main components are subtracted to yield the change in net position. This table utilizes the full accrual method of accounting.

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

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

	Governmental Activities 2014	Governmental Activities 2013
Revenues:		
Program revenues:		
Charges for services	\$ 26,616,352	\$ 29,499,685
Operating grants and contributions	13,847,910	13,000,156
Capital grants and contributions	59,552	394,893
General revenues:		
Property taxes	24,732,827	21,830,000
Intergovernmental revenue	9,458,293	9,135,518
Investment earnings	92,718	88,643
Miscellaneous and gain on disposal of capital assets	1,997,679	313,912
Total revenues	76,805,331	74,262,807
Expenses:		
General government	15,020,507	14,211,912
Public safety	8,822,100	8,526,408
Corrections	4,894,231	4,882,400
Judiciary and legal	8,865,436	8,818,638
Transportation and public works	7,963,156	5,201,442
Social services	27,670,302	28,668,004
Culture and recreation	5,308,707	4,803,366
Debt service, interest on long-term debt	1,479,172	983,576
Total expenses	80,023,611	76,095,746
Decrease in net position	(3,218,280)	(1,832,939)
Net position, beginning	75,707,996	77,540,935
Net position, ending	\$ 72,489,716	\$ 75,707,996

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2014

General government expenses increased approximately \$808,600 or 6 percent. This is primarily due to extra funds from a new hotel were available to be spent in 2014 on tourism in the County including transfers to Niabi Zoo. A new grant was received for floodplain buy-outs including the administration of such, increasing expenses for the management of property bought. Various settlements and attorney fees as well as rising worker's compensation costs increased expenses in the Liability Insurance Fund.

Public safety expenses increased approximately \$295,700 or 3 percent. Primarily to increase security to the appropriate levels the jail and justice center installed a new camera security system finished as over a quarter million dollars. Also, contracted employee wage increases were granted during the fiscal year.

Transportation and public works expenses increased approximately \$2,762,000 or 53 percent. This is primarily due to county aid and other projects beginning in fiscal year 2014 expending saved funds in Bridge and Motor Fuel Tax. New grants were received from the Illinois Department of Transportation expended directly to recipient agencies during the County fiscal year. It was discovered some road and culverts repairs were being depreciated at an outdated life expectancy rate to the point additional repairs caused a huge loss during 2014 to make the corrected useful life for those repairs. Depreciation expense was increased considerably to accomplish this correction.

Social services expenses decreased approximately \$997,700 or 3 percent. This is primarily due to Mental Health Agency assistance being down over \$200,000 in fiscal year 2014 vs. 2013. Health Department property tax increase provided for employee contracted raises and extra expenses in 2014. Therefore, extra services were able to be performed. Grant funds available to the Workforce Investment Group were decreased almost a half million dollars, therefore, directly decreasing expenses by the same.

Debt service expenses increased approximately \$495,600 or 50 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 less expenses in the prior year and double in the next when really it was only 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 2014	Net Revenue (Expense) of Services 2014
General government	\$ 15,020,507	\$ (9,869,464)
Public safety	8,822,100	(6,081,497)
Corrections	4,894,231	(2,972,929)
Judiciary and legal	8,865,436	(6,005,573)
Transportation and public works	7,963,156	(4,788,639)
Social services	27,670,302	(5,739,637)
Culture and recreation	5,308,707	(2,562,886)
Debt service, interest on long-term debt	1,479,172	(1,479,172)
Total	\$ 80,023,611	\$ (39,499,797)

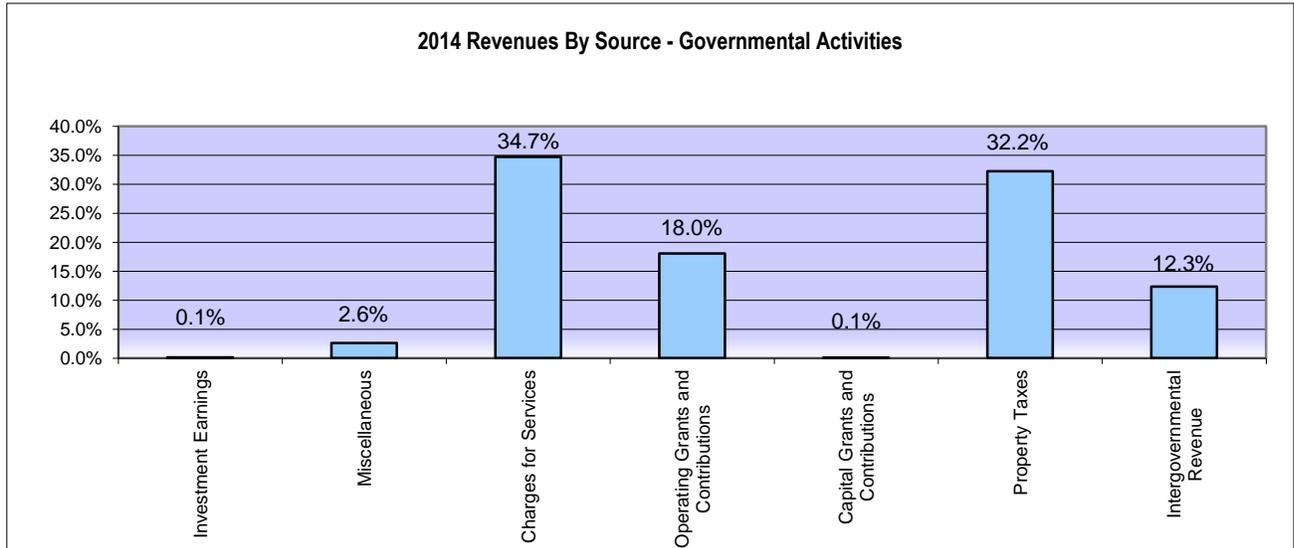
Net cost of services is 49 percent of total cost of services in 2014. This reflects a continued reliance on taxes and other general revenue sources to fund the cost of services.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2014

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, 2014.



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 \$22,941,143, an increase of \$228,117 in comparison with the prior year. Approximately 13 percent of this total amount, \$3,011,152, 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 \$3,211,179 while total fund balance reached \$4,376,034. 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 18 percent of that same amount.

The County's General Fund fund balance decreased by \$212,902 during the current fiscal year. Key factors in this decrease are:

- Continued revenue sources taken away by the State of Illinois. Examples include inheritance tax revenue and replacement revenue.
- 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.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2014

- Revenue from fees and services were not as expected to meet expense needs and actually decreased even more this year than in the last.
- Despite expenses actually being a bit lower than the previous year the larger reduction in revenue caused the decrease in fund balance.

The Forest Preserve Commission Fund has a total fund balance of \$2,529,336 for 2014 and \$2,236,777 for 2013. The net increase in fund balance during the current year was \$292,559. The increase is due to many funds such as Marvin Martin trust receiving a large contribution to spend in future years. IMRF and FISSA funds increased property tax and the building of fund balance within the Zoo improvement fund also to spend in future years. The Niabi Zoo fund had increased fund balance due to a raise in property tax and fees for service. There was also a large increase in the receipt of hotel/motel tax this year over last.

The Hope Creek Care Center Fund has a total fund balance of \$503,717 for 2014 and \$1,692,087 for 2013. The net decrease in fund balance during the current year was \$1,188,370. Fee revenue is down over \$500,000 from previous year. That with the correction of bond principal and interest payment timing created the need for double payments on some bond issues. This overall bond expense increased in 2014 more than two million dollars. If you include the decrease in other expenses and increase in other revenue sources this accounts for the decrease in fund balance for the year.

The Illinois Municipal Retirement Fund has a total fund balance of \$1,607,451 for 2014 and \$1,085,718 for 2013. The net increase in fund balance during the current year was \$521,733 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.

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 \$23,959,568, excluding transfers in, was increased to \$24,116,488 (an increase of \$156,920). Therefore in keeping with County policy of not over stating revenues, grants that are new, unanticipated for sure or covering multiple years are not budgeted. Then upon receipt the corresponding expense is budgeted as well. So the increase is due to:
 - A grant awarded to pass to an external program through the County for Illinois Disaster Recovery from the US Department of Housing and Urban Development.
 - Additional Sheriff Justice Assistance grant revenue being awarded, as lead administrator to the grant and additional State Criminal Alien Assistance funds received.
 - A grant from the State Board of Elections that originated with the US Election Commission 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 \$1,253,626 were due to various fees revenues coming in largely under anticipated, only collecting about 75 percent of revenue budgeted such as Circuit Clerk fees & fines, Recorder fees and County Clerk fees. Hope Creek Care Center did not have sufficient cash this year to transfer administration costs charged to reimburse the General Fund. Probation Service Fee did not have a shortage of salary reimbursement to the General Fund therefore not needing the planned transfer supplement. Therefore, these came in under budget by far. Civil processing fees came in only at 50 percent of budget this fiscal year as well.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2014

Variations in actual expenditures under final budget total \$1,439,603. This was due to cost saving in several departments through retirements and not replacing some positions right away, or replacing at much lower a wage at the starting rate of pay. Second due to the failure of the resolution for the project to build a new courthouse not all of the allocated budget and related loan money was spent. \$280,000 was saved due to lower than expected transfers to COPS and Court Security funds and for the jail security system that was paid out of the Liability Insurance Fund. Therefore, this expense budget in the General Fund was a duplicate. Due to lower than expected Recorders fee revenue, there were lower transfers to Recorders Document and GIS funds. New rules from the Illinois Department of Transportation required a previously General Fund budgeted grant to be moved to its own fund. The Sheriff's Department managed to reduce some of its budget for professional services and outside contracts in their corrections, maintenance and radio sub-departments.

Capital Asset and Debt Administration

Capital assets: The County's investment in capital assets for its governmental activities amounted to \$80,724,263 and \$84,297,870 (net of accumulated depreciation) as of November 30, 2014 and 2013, respectively. This investment in capital assets includes land, construction-in-progress, buildings, improvements other than buildings, equipment and infrastructure.

Major capital assets additions for the year include a \$476,103 grant funded buyout of River Oaks Mobile Home Park which was located in a floodplain and \$159,764 of a \$269,120 project to upgrade the jail video surveillance system. Road resurfacing projects with a depreciated value of \$1,265,018 were written off as the harsh winters caused them to be resurfaced again well ahead of their estimated lives for depreciation.

Table 4 - Rock Island County, Illinois' Capital Assets

	Governmental Activities	
	2014	2013
Land	\$ 6,567,011	\$ 5,834,346
Construction-in-progress	747,997	268,119
Buildings	56,744,044	56,710,021
Improvements other than buildings	92,909	92,909
Equipment	13,595,058	13,288,633
Infrastructure	59,858,664	63,316,719
Accumulated depreciation	(56,881,420)	(55,212,877)
Total	\$ 80,724,263	\$ 84,297,870

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

Debt: The County had revenue bonds outstanding totaling \$4,360,000 and \$5,185,000, and general obligation bonds outstanding totaling \$21,270,000 and \$23,505,000, as of November 30, 2014 and 2013, respectively. The County paid \$3,060,000 in principal and \$1,479,172 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

	2014	2013	Maturity
Governmental activities:			
General obligation bonds	\$ 21,270,000	\$ 23,505,000	2027
Revenue bonds	4,360,000	5,185,000	2019

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2014

Economic Factors and Next Year's Budgets and Rates

The 2015 fiscal year budget is based on a decrease in Assessed Valuation of approximately \$6,384,403. This projection means the County's tax extension rate will increase by 0.03 percent to make up for this decrease. However, this extremely 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 2015 budget expenditures will require the use of unencumbered fund balance in the amount of \$1,312,487 with predicted revenues to balance the budget for the year.

In the 2015 fiscal year and continuing into future fiscal years, the goal is to pass a balanced budget without the utilization of unencumbered fund balance, particularly focused on General Fund, and to minimize employee and service impacts. In the 2015 budget meetings, it was decided to eliminate some positions in the general fund as retirements occurred. The County Board determined that a new early retirement incentive would encourage more opportunity to do this, so one was enacted for the one year period of 7/31/14-7/30/15. Many eligible employees began plans to take this offer even before the end of 2014 so it is looking hopeful as a successful plan into the 2015 fiscal year.

An agreement was reached between the County Board and AFSCME 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 were scheduled to forgo a raise all together in 2014. This created the occurrence, however, of almost all general fund employees receiving a 2 percent GWI on 11/30/14 and just a day later on 12/1/14 (fiscal year 2015) receiving another 2 percent GWI. This is believed will increase expenses in 2015 so much that revenues would not be able to sustain them alone. Another reason unencumbered fund balance is needed.

Also, the County Board ordered a fee study to be done in the Recorder's department as well as for the administrative cost reimbursements to the General Fund. Recorder fees were increased as well as Recorder Document and GIS portions of these fees beginning in the 2015 fiscal year. However, all administrative fees owed to the General Fund were reduced so that overall the General Fund revenue will probably remain the same as 2014. The Board wants to continue to become more fiscally responsible through development of new policies, so work began on overall rewrites of all policies. After new policies are put in place the Board will be committed to periodic reviews of each part to update and correct on a constant basis.

The County Board adopted the new government structure to hire a County Administrator. This position will be installed in fiscal year 2015. The contractual obligations will include economic development expertise to the county. Also of high priority is bonding and grant knowledge to decrease bond interest due and increase grant revenue. The position will take a professional approach to the county's budget as well. The county hopes the new approach may bring insight and policy improvements so to operate as the client it serves have become accustomed.

Total Funds available for all funds in the 2015 fiscal year total \$92,937,959 at budget time including unencumbered fund balance. Budgeted expenditures total \$73,066,893 at the time of preparing the 2015 fiscal year budget. If these estimates were to hold true, it would result in an overall County unencumbered balance of \$19,871,066.

As the County is self-insured, employees with serious health issues negatively impact expenses, so keeping a constant watch on these expenses throughout the year is necessary. 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. All others will be negotiated in 2015. These may have an impact on the FY15 budget as contracts are settled, and salaries & benefits potentially adjusted.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2014

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 and paid back the loan outstanding to the courts in 2014, but plans deliberations to begin again in 2015. 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 too failed and was 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. This referendum also failed, so the Board is listening to the people and will be deliberating options from running it as is to selling it into the 2015 budget year.

Requests for Information

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

Rock Island County, Illinois

**Statement of Net Position
November 30, 2014**

Assets	<u>Primary Government</u> Governmental Activities	<u>Component Unit</u> Rock Island Tri-County Consortium
Current assets:		
Cash and cash equivalents	\$ 23,517,451	\$ 47,142
Receivables:		
Property taxes	25,249,607	-
Accounts, net allowance for uncollectibles of \$1,015,652	1,791,850	-
Accrued interest	9,233	-
Due from other governments, net allowance for uncollectibles of \$1,784,348	5,668,454	93,781
Other assets	928,630	-
Total current assets	<u>57,165,225</u>	<u>140,923</u>
Noncurrent assets:		
Capital assets:		
Nondepreciable:		
Land	6,567,011	-
Construction-in-progress	747,997	-
Depreciable:		
Buildings	56,744,044	-
Improvements other than building	92,909	-
Equipment	13,595,058	368,769
Infrastructure	59,858,664	-
Less accumulated depreciation	(56,881,420)	(352,292)
Total capital assets	<u>80,724,263</u>	<u>16,477</u>
Total noncurrent assets	<u>80,724,263</u>	<u>16,477</u>
Total assets	<u>137,889,488</u>	<u>157,400</u>
Deferred Outflows of Resources		
Deferred charge on refunding	487,160	-

See Notes to Basic Financial Statements.

	Primary Government	Component Unit
	Governmental Activities	Rock Island Tri-County Consortium
Liabilities		
Current liabilities:		
Accounts payable	\$ 3,423,698	\$ 156,100
Current portion of estimated claims settlements	735,016	-
Accrued liabilities	2,075,570	5,473
Due to other governmental units	828	-
Unearned revenue	1,308,858	-
Compensated absences	2,733,869	15,144
Current portion of general obligation bonds	1,315,000	-
Current portion of revenue bonds payable	835,000	-
Other liabilities	-	7,043
Total current liabilities	12,427,839	183,760
Noncurrent liabilities:		
Estimated claims settlements	684,500	-
Other postemployment benefits obligation	4,007,383	51,400
IMRF pension obligation	1,818,127	158,829
General obligation bonds, net bond premiums and discounts	20,203,475	-
Revenue bonds payable, net bond premiums	3,562,420	-
Total noncurrent liabilities	30,275,905	210,229
Total liabilities	42,703,744	393,989
Deferred Inflows of Resources		
Unavailable revenue - property taxes	23,183,188	14,853
Net Position (Deficit)		
Net investment in capital assets	55,295,528	16,477
Restricted for:		
Capital improvements	6,003,424	-
Collector's tax fees, sale and error refunds	162,749	-
Document storage	2,531,334	-
Working cash	522,607	-
GIS	191,100	-
Employee benefits	862,412	-
Judicial	1,541,443	-
Parks and recreation	2,612,591	-
Public health	2,319,436	-
Public safety	109,588	-
Liability	595,970	-
Donor requirements	-	1,164
Unrestricted (deficit)	(258,466)	(269,083)
Total net position (deficit)	\$ 72,489,716	\$ (251,442)

Rock Island County, Illinois

Statement of Activities
Year Ended November 30, 2014

Functions/ Programs	Expenses	Program Revenues		
		Charges for Sales and Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	\$ 15,020,507	\$ 5,098,498	\$ 52,545	\$ -
Public safety	8,822,100	1,831,926	908,677	-
Corrections	4,894,231	968,881	897,119	55,302
Judiciary and legal	8,865,436	2,694,147	165,716	-
Transportation and public works	7,963,156	96,661	3,077,856	-
Social services	27,670,302	13,631,237	8,299,428	-
Culture and recreation	5,308,707	2,295,002	446,569	4,250
Debt service, interest on long-term debt	1,479,172	-	-	-
Total governmental activities	\$ 80,023,611	\$ 26,616,352	\$ 13,847,910	\$ 59,552
Component Unit	\$ 2,038,199	\$ -	\$ 1,968,630	\$ -

General Revenues

Property taxes
Intergovernmental revenue, unrestricted:
 Replacement tax
 Sales and use taxes
 Income tax
 Hotel/Motel taxes
 Other taxes
Investment earnings
Miscellaneous
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
\$ (9,869,464)	\$ -
(6,081,497)	-
(2,972,929)	-
(6,005,573)	-
(4,788,639)	-
(5,739,637)	-
(2,562,886)	-
(1,479,172)	-
<u>(39,499,797)</u>	<u>-</u>
-	<u>(69,569)</u>
24,732,827	-
2,447,607	-
4,915,542	-
1,694,378	-
235,094	-
165,672	-
92,718	210
1,997,679	1,126
<u>36,281,517</u>	<u>1,336</u>
(3,218,280)	(68,233)
75,707,996	(183,209)
<u>\$ 72,489,716</u>	<u>\$ (251,442)</u>

Rock Island County, Illinois

**Balance Sheet
Governmental Funds
November 30, 2014**

Assets	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Cash and cash equivalents	\$ 2,032,892	\$ 2,441,580	\$ 275,897
Receivables:			
Property taxes receivable	6,805,518	1,799,548	2,341,378
Accounts receivable, net allowance for uncollectibles of \$1,015,652	269,121	101,746	1,120,495
Accrued interest receivable	3,568	568	851
Due from other funds	106,948	-	88,905
Due from other governmental units, net allowance for uncollectibles of \$1,784,348	2,046,131	32,610	1,894,197
Other assets	74,292	-	3,839
Advances to other funds	562,850	-	-
Total assets	\$ 11,901,320	\$ 4,376,052	\$ 5,725,562
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities:			
Accounts payable	\$ 593,023	\$ 514,543	\$ 716,243
Accrued liabilities	437,610	99,464	125,093
Due to other funds	24,040	-	142,462
Due to other governmental units	6	-	-
Unearned revenues	65,270	-	37,460
Advances from other funds	-	-	396,850
Total liabilities	1,119,949	614,007	1,418,108
Deferred inflows of resources:			
Unavailable revenue - property taxes	5,890,755	1,232,709	2,252,529
Unavailable revenue - intergovernmental	514,582	-	1,551,208
Total deferred inflows of resources	6,405,337	1,232,709	3,803,737
Fund balances:			
Nonspendable	637,142	-	3,839
Restricted	527,713	2,529,336	499,878
Assigned	-	-	-
Unassigned	3,211,179	-	-
Total fund balances	4,376,034	2,529,336	503,717
Total liabilities, deferred inflows of resources and fund balances	\$ 11,901,320	\$ 4,376,052	\$ 5,725,562

See Notes to Basic Financial Statements.

Primary Government		
Illinois Municipal Retirement	Nonmajor Governmental	Total
\$ 1,987,985	\$ 14,425,433	\$ 21,163,787
3,524,567	10,778,596	25,249,607
-	299,261	1,790,623
440	3,438	8,865
-	33,258	229,111
-	1,656,962	5,629,900
-	13,493	91,624
-	431,850	994,700
<u>\$ 5,512,992</u>	<u>\$ 27,642,291</u>	<u>\$ 55,158,217</u>
\$ 288,082	\$ 1,034,479	\$ 3,146,370
217,459	433,553	1,313,179
-	143,538	310,040
-	822	828
-	748,010	850,740
-	597,850	994,700
<u>505,541</u>	<u>2,958,252</u>	<u>6,615,857</u>
3,400,000	10,407,195	23,183,188
-	352,239	2,418,029
<u>3,400,000</u>	<u>10,759,434</u>	<u>25,601,217</u>
-	13,493	654,474
1,607,451	14,106,412	19,270,790
-	4,727	4,727
-	(200,027)	3,011,152
<u>1,607,451</u>	<u>13,924,605</u>	<u>22,941,143</u>
<u>\$ 5,512,992</u>	<u>\$ 27,642,291</u>	<u>\$ 55,158,217</u>

Rock Island County, Illinois

**Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position
November 30, 2014**

Total governmental fund balances \$ 22,941,143

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

Land	\$ 6,110,199	
Construction-in-progress	747,997	
Buildings	56,030,130	
Equipment	13,570,966	
Infrastructure	59,858,664	
Accumulated depreciation	<u>(56,719,674)</u>	79,598,282

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

Unavailable revenue in the funds 2,471,468

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	3,230,819	
Internal balances	80,929	
Capital assets, net	1,125,981	
Current liabilities	<u>(2,286,292)</u>	2,151,437

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

Estimated claims settlements	(684,500)	
Compensated absences	(2,733,869)	
Other postemployment benefits obligation	(4,007,383)	
IMRF pension obligation	(1,818,127)	
Bond premium, net	(309,984)	
Bond discount, net	24,089	
Deferred charge on refunding, net	487,160	
General obligation bonds	(21,270,000)	
Revenue bonds payable	<u>(4,360,000)</u>	(34,672,614)

Net position of governmental activities \$ 72,489,716

See Notes to Basic Financial Statements.

This Page Intentionally Left Blank

Rock Island County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 Year Ended November 30, 2014

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Revenues:			
Fees	\$ 5,763,071	\$ 2,047,588	\$ 15,357,264
Property taxes	6,602,071	2,557,925	2,378,109
Intergovernmental	10,423,583	446,569	42,540
Investment earnings	27,268	7,972	5,458
Miscellaneous	49,002	1,002,779	108
Total revenues	22,864,995	6,062,833	17,783,479
Expenditures:			
Current:			
General government	6,859,454	-	-
Public safety	6,212,575	-	-
Corrections	4,234,157	-	-
Judiciary and legal	7,047,116	-	-
Transportation and public works	-	-	-
Social services	-	-	15,959,395
Culture and recreation	-	4,591,630	-
Capital outlay	309,921	662,451	45,140
Debt service:			
Principal	-	300,000	1,935,000
Interest	-	228,071	1,032,314
Total expenditures	24,663,223	5,782,152	18,971,849
Excess (deficiency) of revenue over expenditures	(1,798,228)	280,681	(1,188,370)
Other financing sources (uses):			
Transfers in	1,591,629	-	-
Transfers out	(467,998)	-	-
Proceeds from sale of capital assets	461,695	11,878	-
Total other financing sources (uses)	1,585,326	11,878	-
Net change in fund balances	(212,902)	292,559	(1,188,370)
Fund balances, beginning of year	4,588,936	2,236,777	1,692,087
Fund balances, end of year	\$ 4,376,034	\$ 2,529,336	\$ 503,717

See Notes to Basic Financial Statements.

Primary Government		
Illinois Municipal Retirement	Nonmajor Governmental	Total
\$ -	\$ 3,295,517	\$ 26,463,440
3,330,637	9,864,085	24,732,827
-	10,343,804	21,256,496
2,903	40,756	84,357
-	1,336,868	2,388,757
<u>3,333,540</u>	<u>24,881,030</u>	<u>74,925,877</u>
2,800,992	3,855,120	13,515,566
-	1,765,841	7,978,416
-	65,379	4,299,536
-	1,409,413	8,456,529
-	5,560,272	5,560,272
-	8,322,325	24,281,720
-	-	4,591,630
-	966,233	1,983,745
-	825,000	3,060,000
-	216,510	1,476,895
<u>2,800,992</u>	<u>22,986,093</u>	<u>75,204,309</u>
<u>532,548</u>	<u>1,894,937</u>	<u>(278,432)</u>
-	958,902	2,550,531
(10,815)	(2,038,742)	(2,517,555)
-	-	473,573
<u>(10,815)</u>	<u>(1,079,840)</u>	<u>506,549</u>
521,733	815,097	228,117
1,085,718	13,109,508	22,713,026
<u>\$ 1,607,451</u>	<u>\$ 13,924,605</u>	<u>\$ 22,941,143</u>

Rock Island County, Illinois

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
Year Ended November 30, 2014**

Net change in fund balances - governmental funds	\$	228,117
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following is the detail of capital outlay and the amount by which capital outlays exceeded depreciation in the current year:		
Capital outlay		1,854,135
Depreciation:		
General government	\$ (223,260)	
Public safety	(231,429)	
Corrections	(607,820)	
Judiciary and legal	(110,272)	
Transportation and public works	(1,551,927)	
Social services	(604,685)	
Culture and recreation	(677,855)	
	<u> </u>	(4,007,248)
The net effect of various miscellaneous transactions involving capital assets:		
Capital contributions	59,552	
Capital assets donated by the County to an outside entity	(28,653)	
Loss on disposal of capital assets	(1,207,890)	
Proceeds from sale of capital assets	(473,573)	
	<u> </u>	(1,650,564)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		(1,917,748)
Commodities inventory is not a financial resource in governmental funds. Commodities used are reported as expenses and commodities donated are reported as revenue in the statement of activities:		
Commodity grant revenue		2,239,483
Commodity grant expenditures		(2,239,483)
The issuance of long-term debt (e.g., bonds and notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of discounts and premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. In the statement of activities, interest is accrued on outstanding bonds, whereas in the governmental funds an interest expenditure is reported when due. The following is the detail of the net effect of these differences in the treatment of long-term debt and related items:		
Repayment of debt principal		3,060,000
Bond premium amortization		50,923
Bond discount amortization		(2,827)
Deferred amount on refunding amortization		14,669
Deferred charge on refunding amortization		(65,042)

(Continued)

Rock Island County, Illinois

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities (Continued)
Year Ended November 30, 2014**

Internal service funds net change	\$	(8,646)
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		(294,208)
Change in compensated absences		36,902
Change in other postemployment benefits obligation		(360,522)
Change in IMRF pension obligation		(156,221)
		<hr/>
Change in net position of governmental activities	\$	(3,218,280)
		<hr/> <hr/>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Net Position
Governmental Activities - Internal Service Funds
November 30, 2014

Assets

Current assets:

Cash and cash equivalents	\$	2,353,664
Receivables:		
Accounts		1,227
Interest		368
Due from other funds		80,929
Due from other governmental units		38,554
Other assets		837,006
Total current assets		<u>3,311,748</u>

Noncurrent assets:

Capital assets:

Nondepreciable, land		456,812
Depreciable:		
Equipment		24,092
Improvements other than buildings		92,909
Buildings		713,914
Less accumulated depreciation		(161,746)
Total capital assets		<u>1,125,981</u>
Total assets		<u>4,437,729</u>

Liabilities

Current liabilities:

Accounts payable		277,328
Estimated claims settlement		716,000
Accrued liabilities		781,407
Unearned revenue		511,557
Total liabilities		<u>2,286,292</u>

Net position

Investment in capital assets		1,125,981
Unrestricted		1,025,456
Total net position	\$	<u>2,151,437</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, 2014

Operating revenues:	
Charges for services	\$ 9,299,562
Other	153,895
Total operating revenue	<u>9,453,457</u>
Operating expenses:	
Other services and charges	9,410,996
Depreciation expense	26,492
Total operating expenses	<u>9,437,488</u>
Operating income	15,969
Nonoperating revenue, investment earnings	<u>8,361</u>
Income before transfers	24,330
Transfers out	<u>(32,976)</u>
Change in net position	(8,646)
Total net position, beginning of year	2,160,083
Total net position, end of year	<u>\$ 2,151,437</u>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Cash Flows
Governmental Activities - Internal Service Funds
Year Ended November 30, 2014

Cash flows from operating activities:	
Cash received from employee contributions and other charges	\$ 7,845,214
Cash received from other operating revenue	153,895
Cash payments for claims	(7,637,436)
Cash received for jail lease	1,509,504
Cash payments for jail lease	(1,005,042)
Cash payments for jail operations	(490,535)
Net cash provided by operating activities	<u>375,600</u>
Cash flows from noncapital financing activities:	
Interfund proceeds	(81,154)
Transfers out	(32,976)
Net cash (used in) noncapital financing activities	<u>(114,130)</u>
Cash flows from capital and related financing activities, purchase of property	<u>(256,562)</u>
Cash flows from investing activities, interest received	<u>8,379</u>
Net increase in cash	13,287
Cash:	
Beginning	2,340,377
Ending	<u>\$ 2,353,664</u>
Reconciliation of operating income to net cash from operating activities:	
Operating income	\$ 15,969
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	26,492
(Increase) decrease in:	
Receivables	20,949
Due from other governmental units	(27,834)
Other assets	52,271
Increase (decrease) in:	
Accounts payable	185,940
Accrued liabilities	59,568
Unearned revenue	42,245
Net cash provided by operating activities	<u>\$ 375,600</u>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Assets and Liabilities

Agency Funds

November 30, 2014

Assets

Cash and cash equivalents	\$	9,620,330
Receivables:		
Accounts receivable		118,963
Accrued interest receivable		337,465
Total assets	\$	10,076,758

Liabilities

Due to other governmental units	\$	6,085,771
Due to individuals and private entities		3,990,987
Total liabilities	\$	10,076,758

See Notes to Basic Financial Statements.

This Page Intentionally Left Blank

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2014

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, 2014. 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, 2014. 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, 2014. 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, 2014

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.

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, 2014

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 plus deferred outflows of resources and liabilities plus deferred inflows of resources, 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 and is presented as major for public interest purposes.

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.

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

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

Internal Service Funds:

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

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

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2014**

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

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.

Significant accounting policies:

Cash and cash equivalents: Cash and cash equivalents, which consist primarily of money market funds, are reported at amortized cost 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.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2014

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

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 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, 2014 included an allowance for an uncollectible amount of \$1,015,652 for private pay patient receivables.

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, 2014 included an allowance for an uncollectible amount of \$1,784,348 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.

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2014**

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

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 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.

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, the property tax revenues remain under the modified 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.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2014

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

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.

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.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2014

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

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 \$862,412 for employee benefits, \$1,805,728 for public health, \$522,607 for liability, \$522,907 for work cash and \$6,003,424 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, 2014

Note 2. Cash and Investments

As of November 30, 2014, the County's cash and cash equivalents and investments were as follows:

Cash and cash equivalents statement of net position	\$ 23,517,451
Cash and cash equivalents fiduciary funds	9,620,330
Cash and cash equivalents component unit	47,142
	<u>\$ 33,184,923</u>

Authorized Investments: The County, Rock Island Tri-County Consortium (discretely presented component unit), Rock Island Forest Preserve District and the Public Building Commission (PBC) (blended component units) are authorized by state statues 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 money market pool for certain funds where the resources have been pooled in order to maximize investment opportunities. Income from investments is allocated between the funds who own the shares in the pool.

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

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 County Treasurer.

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

Concentration of credit risk: The County's investment policy is to apply the prudent-person rule: Investments shall be made utilizing the judgment and care, under the circumstances then prevailing, 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, 2014, the County held no investments subject to concentration of credit risk.

The PBC's investment policy states that the County Treasurer will have the sole responsibility to select which financial institutions will be depositories for the commission funds. The County 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, 2014

Note 2. Cash and Investments (Continued)

The Rock Island Forest Preserve 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, 2014, the District held no investments.

The Rock Island Tri-County 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 allow 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% of the capital surplus of the financial institution. When collateral is required, 110 percent of the deposit is required. Only U.S. Government 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, are considered acceptable collateral.

As of November 30, 2014, none of the County's bank balances were exposed to custodial credit risk as the balances were insured and/or collateralized.

The carrying amount and bank balance of the Consortium's deposits as of June 30, 2014 was \$47,142. 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, 2014:

Fund	Deficit Fund Balance
Special Revenue Funds:	
Animal Control Fund	\$ 144,542
Court Security Fund	12,745
Maintenance and Child Support Collection Fund	42,740

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, 2014

Note 4. Interfund Account Balances

The interfund receivable and payable balances as of November 30, 2014 are as follows:

	Due From Other Funds	Due To Other Funds
General	\$ 106,948	\$ 24,040
Hope Creek Care Center	88,905	142,462
Nonmajor governmental funds	33,258	143,538
Internal Service Funds	80,929	-
Total	\$ 310,040	\$ 310,040

Advances to and from other funds as of November 30, 2014, were as follows:

	Advances To Other Funds	Advances From Other Funds
General	\$ 562,850	\$ -
Hope Creek Care Center	-	396,850
Nonmajor governmental funds	431,850	597,850
	\$ 994,700	\$ 994,700

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	\$ 1,591,629	\$ 467,998
Illinois Municipal Retirement	-	10,815
Nonmajor governmental funds	958,902	2,038,742
Internal service funds	-	32,976
Total	\$ 2,550,531	\$ 2,550,531

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, 2014

Note 6. Capital Assets

The following is a summary of changes in capital assets for the year ended November 30, 2014:

	2013 Balance	Additions	Deletions	2014 Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 5,834,346	\$ 732,665	\$ -	\$ 6,567,011
Construction-in-progress	268,119	508,531	(28,653)	747,997
Total capital assets not being depreciated	6,102,465	1,241,196	(28,653)	7,315,008
Capital assets being depreciated:				
Buildings	56,710,021	34,023	-	56,744,044
Improvements other than buildings	92,909	-	-	92,909
Equipment	13,288,633	751,735	(445,310)	13,595,058
Infrastructure	63,316,719	143,296	(3,601,351)	59,858,664
Total capital assets being depreciated	133,408,282	929,054	(4,046,661)	130,290,675
Less accumulated depreciation for:				
Buildings	19,117,982	1,454,227	-	20,572,209
Improvements other than buildings	33,629	6,315	-	39,944
Equipment	10,048,699	868,264	(439,846)	10,477,117
Infrastructure	26,012,567	1,704,935	(1,925,352)	25,792,150
Total accumulated depreciation	55,212,877	4,033,741	(2,365,198)	56,881,420
Total capital assets being depreciated, net	78,195,405	(3,104,687)	(1,681,463)	73,409,255
Governmental activities capital assets, net	\$ 84,297,870	\$ (1,863,491)	\$ (1,710,116)	\$ 80,724,263

The following is a summary of the changes in capital assets of the discretely presented component unit for the year ended June 30, 2014:

	2013 Balance	Additions	Deletions	2014 Balance
Discretely Presented Component Unit:				
Capital assets being depreciated, equipment	\$ 368,769	\$ -	\$ -	\$ 368,769
Less accumulated depreciation for equipment	330,149	22,143	-	352,292
Component unit capital assets, net	\$ 38,620	\$ (22,143)	\$ -	\$ 16,477

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2014**

Note 6. Capital Assets (Continued)

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

General government	\$	223,260
Public safety		257,921
Corrections		607,820
Judiciary and legal		110,272
Transportation and public works		1,551,927
Social services		604,685
Culture and recreation		677,855
Total depreciation expense, governmental activities	\$	4,033,740

Note 7. Long-Term Debt and Revenue Anticipation Loan

Short-term liabilities: A summary of changes in short-term liabilities for the year ended November 30, 2014 is as follows:

	Balance November 30, 2013			Balance November 30, 2014		Due Within One Year
	Additions	Deletions				
Tax Anticipation Loan (A)	\$ -	\$ 1,000,000	\$ 980,000	\$ 20,000	\$ 20,000	
Revenue anticipation loan (B)	750,000	-	750,000	-	-	
	<u>\$ 750,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,730,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	

(A) On March, 19, 2014, the County of Rock Island, Illinois activated a Tax Anticipation Warrant of \$1,000,000 with an interest rate of 2.02 percent. The warrant was obtained as a partial advance of the approximately \$2,040,000 of property taxes due to Hope Creek in fiscal year 2015. The warrant was used to pay salaries and other operating expenses and liabilities for the Hope Creek Care Center and is due February 28, 2015. The loan payable is recorded as an account payable within the Hope Creek Care Center fund at year-end.

(B) 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 was paid on April 1, 2014.

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2014**

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

The following is a summary of changes in long-term debt for the year ended November 30, 2014:

	Balance November 30, 2013			Balance November 30, 2014		Due Within One Year
		Additions	Deletions			
Governmental Activities:						
General obligation bonds	\$ 23,505,000	\$ -	\$ 2,235,000	\$ 21,270,000	\$	1,315,000
Revenue bonds payable	5,185,000	-	825,000	4,360,000		835,000
Add premiums	360,907	-	50,923	309,984		-
Less discounts	(26,916)	-	(2,827)	(24,089)		-
	29,023,991	-	3,108,096	25,915,895		2,150,000
Compensated absences	2,770,771	2,733,869	2,770,771	2,733,869		2,733,869
Estimated claims settlements	1,056,292	7,865,778	7,502,554	1,419,516		735,016
	\$ 32,851,054	\$ 10,599,647	\$ 13,381,421	\$ 30,069,280	\$	5,618,885
Discretely Presented Component						
Unit, compensated absences	\$ 25,651	\$ 15,144	\$ 25,651	\$ 15,144	\$	15,144

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2014

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

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.

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.

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 \$4,606,339 with annual requirements ranging from \$916,200 to \$926,275. For the current year, principal and interest paid by the Public Building Commission and the total property tax revenue recognized by the County were \$926,878 and \$1,540,879, 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 \$22,473,020 with annual requirements ranging from \$648,000 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 \$1,450,457 and \$2,377,431, respectively.

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

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2014**

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

As of November 30, 2014, 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>
2015	\$ 1,315,000	\$ 1,014,094	\$ 2,329,094
2016	1,360,000	954,269	2,314,269
2017	1,410,000	902,143	2,312,143
2018	1,475,000	847,148	2,322,148
2019	1,530,000	788,979	2,318,979
2020-2024	8,065,000	2,710,712	10,775,712
2025-2029	6,115,000	609,573	6,724,573
Total	\$ 21,270,000	\$ 7,826,918	\$ 29,096,918

As of November 30, 2014, 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>
2015	\$ 835,000	\$ 84,358	\$ 919,358
2016	855,000	66,553	921,553
2017	875,000	47,953	922,953
2018	895,000	31,275	926,275
2019	900,000	16,200	916,200
Total	\$ 4,360,000	\$ 246,339	\$ 4,606,339

As of November 30, 2014, the County did not exceed its legal debt margin:

Assessed value, net of tax exemptions	<u>\$ 2,358,643,678</u>
Debt limit, 2.875% of assessed value	\$ 67,811,006
Debt applicable to debt limit	<u>25,915,895</u>
Legal debt margin	<u>\$ 41,895,111</u>

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2014

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.

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:		
2014	12.07%	12.91%
2013	13.19	13.19
Sheriff’s Law Enforcement Personnel:		
2014	26.05	26.65
2013	24.31	26.01
Elected County Officials:		
2014	54.07	54.07
2013	39.35	39.35
Forest Preserve District:		
2014	11.96	11.96
2013	13.27	13.27

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.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2014

Note 8. Retirement System (Continued)

Annual Pension Cost – For 2014 is as follows:

Annual required contribution	\$ 4,843,526
Interest on net IMRF pension obligation	124,642
Adjustment to annual required contribution	<u>(89,095)</u>
Annual pension cost	4,879,073
Annual contributions made	<u>4,722,852</u>
Increase in IMRF pension obligation	156,221
Net IMRF pension obligation, beginning of year	<u>1,661,906</u>
Net IMRF pension obligation, end of year	<u><u>\$ 1,818,127</u></u>

The required contribution for 2014 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
11/30/2014	\$ 4,879,073	97%	\$ 1,818,127
11/30/2013	4,813,272	98	1,661,906
11/30/2012	4,881,481	93	1,548,879

Funded Status and Funding Progress – 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.

As of the December 31, 2014 actuarial valuation date, the plan for the County, including blended component units, was 67 percent funded. The actuarial accrued liability for benefits was \$92,153,703 and the actuarial value of assets was \$61,550,347 resulting in an unfunded actuarial accrued liability (UAAL) of \$30,603,356. The covered payroll (annual payroll of active employees covered by the plan) was \$30,767,603 and the ratio of the UAAL to the covered payroll was 99 percent.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2014

Note 8. Retirement System (Continued)

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 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 2013 was 29.2 percent of annual covered payroll. The employer annual required contribution rate for calendar year 2013 was 43.65 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, 2013, the Consortium’s actual contributions for pension cost were \$104,892. Its required contribution for calendar year 2013 was \$156,799.

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 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, 2011 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
12/31/2013	\$ 104,892	66%	\$ 158,829
12/31/2012	134,718	62	104,418
12/31/2011	144,099	63	53,198

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2014

Note 8. Retirement System (Continued)

Funded Status and Funding Progress – As of December 31, 2013, the most recent actuarial valuation date, the plan was 34.64 percent funded. The actuarial accrued liability for benefits was \$1,168,016 and the actuarial value of assets was \$404,655 resulting in an unfunded actuarial accrued liability (UAAL) of \$763,361. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$359,218 and the ratio of the UAAL to the covered payroll was 213 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, 2014, the amount of liabilities recorded for estimated claim settlements for health benefits, worker's compensation, general and auto liability claims was \$1,419,516, of which \$716,000 was recorded in the Internal Service Fund and \$19,016 was recorded in the Liability Insurance Fund as accrued liabilities. The entire balance of \$1,419,516 was recorded in the government-wide statements.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2014

Note 10. Risk Management and Insurance (Continued)

Changes in reported liabilities during fiscal 2014 and 2013 were:

	Self-Insurance	
	2014	2013
Claims payable, beginning of year	\$ 1,056,292	\$ 1,874,238
Claims expense and changes in estimates	7,865,778	5,562,011
Claims payments	(7,502,554)	(6,379,957)
Claims payable, end of year	<u>\$ 1,419,516</u>	<u>\$ 1,056,292</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 began. 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 2014, the County contributed \$586,922. 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, 2014**

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	\$ 889,665
Interest on net OPEB obligation	182,343
Adjustment to annual required contribution	(124,564)
Annual OPEB cost (expense)	<u>947,444</u>
Contributions and payments made	<u>(586,922)</u>
Increase in net OPEB obligation	360,522
Net OPEB obligation, beginning of year	<u>3,646,861</u>
Net OPEB obligation, end of year	<u><u>\$ 4,007,383</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 2013 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, 2012	\$ 1,401,740	16.4%	\$ 3,286,572
November 30, 2013	903,735	60.1%	3,646,861
November 30, 2014	947,444	61.9%	4,007,383

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 \$12,951,581 and the actuarial value of assets is none resulting in an unfunded actuarial accrued liability (UAAL) of \$12,951,581. The covered payroll (annual payroll of active employees covered by the plan) was \$21,747,298 and the ratio of the UAAL to the covered payroll was 59.55 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, 2014**

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, 2014 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.

See separately issued financial statements for details on the Tri-County Consortium other postemployment benefits.

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, 2014 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.

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2014**

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, 2014 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	53,022	-	-	-	10,051	63,073
Prepays	21,270	-	3,839	-	3,442	28,551
Total nonspendable	637,142	-	3,839	-	13,493	654,474
Restricted:						
Capital improvements	-	-	-	-	6,003,424	6,003,424
Collector's tax fees, sale and error refunds	-	-	-	-	162,749	162,749
Document storage	-	-	-	-	2,531,334	2,531,334
Working cash	522,607	-	-	-	-	522,607
GIS	-	-	-	-	191,100	191,100
IMRF/FICA	-	-	-	1,607,451	1,073,087	2,680,538
Judicial	-	-	-	-	1,541,443	1,541,443
Parks and recreation	-	2,529,336	-	-	83,255	2,612,591
Public health	-	-	499,878	-	1,819,559	2,319,437
Public safety	5,106	-	-	-	104,491	109,597
Liability	-	-	-	-	595,970	595,970
Total restricted	527,713	2,529,336	499,878	1,607,451	14,106,412	19,270,790
Assigned, liability	-	-	-	-	4,727	4,727
Unassigned	3,211,179	-	-	-	(200,027)	3,011,152
Total fund balances	\$ 4,376,034	\$ 2,529,336	\$ 503,717	\$ 1,607,451	\$ 13,924,605	\$ 22,941,143

Note 14. Conduit Debt Obligations

In fiscal year 2008, the County Board amended the original resolution to authorize, but not issue, an amount not to exceed \$600,000,000 in mortgage revenue bonds as a part of a state-wide program for the purpose of financing mortgage loans to low and moderate income persons for one to four family residences in the County of Rock Island, Illinois. These bonds will be payable solely from the repayment of the mortgage loans. These bonds and interest thereon will not be considered as obligations of the County and do not constitute an indebtedness, liability, general or moral obligation or pledge of the faith or loan of credit of the County. The County is unable to determine the amount outstanding as of year ending November 30, 2014.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2014

Note 15. Pending Governmental Accounting Standards Board (GASB) Statements

The GASB has issued several statements not yet implemented by the County. The statements which may 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. Each employer participating in a multiple-employer defined benefit plan will be required to record a liability representing their "proportionate share" of the plan's net pension liability. 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.
- GASB Statement No. 72, *Fair Value Measurement and Application*, issued February 2015, will be effective for the County with its year ending November 30, 2016. This Statement defines fair value and describes how fair value should be measured, what assets and liabilities should be measured at fair value, and what information about fair value should be disclosed in the notes to the financial statements. This Statement defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Investments, which generally are measured at fair value, are defined as a security or other asset that governments hold primarily for the purpose of income or profit and the present service capacity of which are based solely on their ability to generate cash or to be sold to generate cash. The related disclosures have been expanded to categorize fair values according to their relative reliability and to describe positions held in many alternative investments.

The County's management has determined the implementation of GASB Statement Nos. 68 and 71 will have a significant impact on the County's financial statements but has not yet determined the effect of Statement No. 72.

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)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/2014	\$ 61,550,347	\$ 92,153,703	\$ 30,603,356	66.8%	\$ 30,767,603	99.5%
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

Schedule of Employer Contributions

Fiscal Year Ended	Annual Required Contributions (ARC) (a)	Total Contributions (b)	Percentage of ARC Contributed (b/a)
11/30/2014	\$ 4,843,526	\$ 4,722,852	98%
11/30/2013	4,780,142	4,700,245	98
11/30/2012	4,855,169	4,562,722	94

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, 2014 is \$77,319,297.
On a market basis, the funded ratio would be 83.90%.

The information presented in the required supplementary schedules was determined as part of the actuarial valuation as of December 31, 2012. 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]
12/31/2013	\$ 404,655	\$ 1,168,016	\$ 763,361	34.6%	\$ 359,218	212.5%
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%

Schedule of Employer Contributions

Actuarial Valuation Date	Annual Required Contributions (ARC) (a)	Total Contributions (b)	Percentage of ARC Contributed (b/a)
12/31/2013	\$ 156,799	\$ 104,895	67%
12/31/2012	133,442	83,498	63
12/31/2011	144,099	90,901	63

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, 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 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]
2014	11/30/13	\$ -	\$ 12,951,581	\$ 12,951,581	- %	\$ 21,747,298	59.55%
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%

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 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
 Budgetary Comparison Schedule
 General Fund
 Year Ended November 30, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 7,177,823	\$ 7,178,202	\$ 5,662,215	\$ (1,515,987)
Property taxes	6,665,000	6,665,000	6,602,071	(62,929)
Intergovernmental	10,023,070	10,179,611	10,523,478	343,867
Investment earnings	41,175	41,175	26,096	(15,079)
Miscellaneous	52,500	52,500	49,002	(3,498)
Total revenues	23,959,568	24,116,488	22,862,862	(1,253,626)
Expenditures:				
Current:				
Salaries and wages	16,632,830	16,764,435	16,336,681	427,754
Personal benefits	2,881,917	2,951,491	2,927,240	24,251
Supplies	318,177	339,932	274,698	65,234
Other services and charges	3,993,681	4,605,009	3,889,476	715,533
Capital outlay	531,807	519,367	312,536	206,831
Total expenditures	24,358,412	25,180,234	23,740,631	1,439,603
Excess (deficiency) of revenues over expenditures	(398,844)	(1,063,746)	(877,769)	185,977
Other financing sources (uses):				
Transfers in	1,973,318	2,226,080	1,593,583	(632,497)
Transfers out	(1,561,918)	(1,787,367)	(1,392,544)	394,823
Proceeds from sale of capital asset	3,000	3,000	461,695	458,695
Total other financing sources	414,400	441,713	662,734	221,021
Net change in fund balance	\$ 15,556	\$ (622,033)	\$ (215,035)	\$ 406,998

Reconciliation to GAAP Basis:

Activities reported within the Child Welfare Fund, Working Cash Fund,
 and Sheriff Crime Lab Fund (sub-funds of the General Fund):

Total revenue	\$ 2,133
Total expenditures	922,592
Total other financing sources	(922,592)
Total reconciling items	2,133
Net change in fund balance	(212,902)

Fund balances, beginning of year

4,588,936

Fund balances, end of year

\$ 4,376,034

See Note to Required Supplementary Information.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 Forest Preserve Commission
 Year Ended November 30, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 1,862,600	\$ 1,862,600	\$ 1,983,281	\$ 120,681
Property taxes	2,307,129	2,307,129	2,557,925	250,796
Intergovernmental	285,500	381,873	446,569	64,696
Investment earnings	7,045	7,045	6,264	(781)
Miscellaneous	302,135	302,135	575,279	273,144
Total revenues	4,764,409	4,860,782	5,569,318	708,536
Expenditures:				
Current:				
Salaries and wages	2,094,839	1,943,642	1,941,033	2,609
Personal benefits	602,535	621,744	592,167	29,577
Supplies	493,640	581,401	568,193	13,208
Other services and charges	842,149	1,227,407	1,241,955	(14,548)
Capital outlay	187,225	311,490	394,530	(83,040)
Debt service:				
Principal retirement	120,000	300,000	300,000	-
Interest and fiscal charges	43,638	228,071	228,071	-
Total expenditures	4,384,026	5,213,755	5,265,949	(52,194)
Excess (deficiency) of revenues over expenditures	380,383	(352,973)	303,369	656,342
Other financing sources (uses),				
Transfers from other funds	90,000	90,000	-	(90,000)
Transfers to other funds	(454,433)	-	-	-
Proceeds from sale of capital assets	4,050	4,050	11,878	7,828
Total other financing sources (uses)	(360,383)	94,050	11,878	(82,172)
Net change in fund balance	\$ 20,000	\$ (258,923)	\$ 315,247	\$ 574,170

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	\$ 493,515
Total expenditures	(516,203)
Total reconciling items	(22,688)
Net change in fund balance	292,559

Fund balance, beginning of year

2,236,777

Fund balance, end of year

\$ 2,529,336

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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 16,449,097	\$ 16,449,097	\$ 15,357,264	\$ (1,091,833)
Investment earnings	3,000	3,046	5,178	2,132
Intergovernmental	-	42,500	42,540	40
Miscellaneous	-	-	108	108
Total revenues	16,452,097	16,494,643	15,405,090	(1,089,553)
Expenditures:				
Current:				
Salaries and wages	10,025,627	9,898,573	8,577,110	1,321,463
Personal benefits	3,704,800	3,538,146	3,228,165	309,981
Supplies	1,480,027	1,482,994	1,283,010	199,984
Other services and charges	2,854,867	3,159,799	2,871,110	288,689
Capital outlay	44,600	88,396	45,140	43,256
Debt service:				
Principal retirement	1,935,000	1,935,000	1,935,000	-
Interest and fiscal charges	1,023,652	1,032,314	1,032,314	-
Bond issuance costs	-	-	-	-
Total expenditures	21,068,573	21,135,222	18,971,849	2,163,373
(Deficiency) of revenues over expenditures	(4,616,476)	(4,640,579)	(3,566,759)	1,073,820
Other financing sources (uses):				
Transfers in	2,401,300	2,401,300	2,378,389	(22,911)
Transfers out	(543,987)	(543,987)	-	543,987
Refunding bond issuance	-	-	-	-
Premium on bonds	-	-	-	-
Payments to escrow	-	-	-	-
Total other financing sources	1,857,313	1,857,313	2,378,389	521,076
Net change in fund balance	\$ (2,759,163)	\$ (2,783,266)	\$ (1,188,370)	\$ 1,594,896

Reconciliation to GAAP Basis:

Activities reported within the Nursing Home Tax Levy Fund:

Total revenue	\$ 2,378,389
Total other financing (uses)	(2,378,389)
Total reconciling items	-
Net change in fund balance	(1,188,370)

Fund balance, beginning of year

1,692,087

Fund balance, end of year

\$ 503,717

See Note to Required Supplementary Information.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 Illinois Municipal Retirement Fund
 Year Ended November 30, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 3,300,600	\$ 3,300,600	\$ 3,330,637	\$ 30,037
Investment earnings	3,400	3,400	2,903	(497)
Total revenues	3,304,000	3,304,000	3,333,540	29,540
Expenditures:				
Current:				
Personal benefits	2,885,565	2,885,565	2,800,992	84,573
Other services and charges	2,600	2,600	-	2,600
Total expenditures	2,888,165	2,888,165	2,800,992	87,173
Excess (deficiency) of revenues over expenditures	415,835	415,835	532,548	116,713
Other financing sources (uses):				
Transfers in	1,452	1,452	-	(1,452)
Transfers out	(10,815)	(10,815)	(10,815)	-
Total other financing sources	(9,363)	(9,363)	(10,815)	(1,452)
Net change in fund balance	\$ 406,472	\$ 406,472	521,733	\$ 115,261
Fund balance, beginning of year			1,085,718	
Fund balance, end of year			<u>\$ 1,607,451</u>	

See Note to Required Supplementary Information.

Rock Island County, Illinois

Note to Required Supplementary Information Year Ended November 30, 2014

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 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, 2014 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 by fund 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 a fund's 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, 2014**

The following fund overexpended their budgeted amounts during the year:

	Final Budget	Actual	Amount Over Final Budget
Forest Preserve Commission	\$ 5,213,755	\$ 5,265,949	\$ 52,194

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, 2014 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, 2014**

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fees:				
Circuit clerk fees	\$ 2,775,000	\$ 2,775,000	\$ 2,051,908	\$ (723,092)
County recorder fees	978,800	978,800	511,344	(467,456)
States attorney fees	38,760	38,760	31,310	(7,450)
County sheriff fees	662,109	662,109	336,381	(325,728)
Other	2,723,154	2,723,533	2,731,272	7,739
Total fees	7,177,823	7,178,202	5,662,215	(1,515,987)
Property taxes:				
Property taxes	5,964,000	5,964,000	5,942,310	(21,690)
Penalties and interest	701,000	701,000	659,761	(41,239)
Total property taxes	6,665,000	6,665,000	6,602,071	(62,929)
Intergovernmental:				
Salary reimbursements	1,121,419	1,121,419	969,920	(151,499)
Sales and use tax	4,650,000	4,650,000	4,896,798	246,798
State income tax	1,700,000	1,700,000	1,694,378	(5,622)
Tax replacement revenue	2,000,000	2,000,000	2,447,607	447,607
Other	551,651	708,192	514,775	(193,417)
Total intergovernmental	10,023,070	10,179,611	10,523,478	343,867
Investment earnings	41,175	41,175	26,096	(15,079)
Miscellaneous	52,500	52,500	49,002	(3,498)
Total revenues	23,959,568	24,116,488	22,862,862	(1,253,626)
Other financing sources:				
Transfers from other funds	1,973,318	2,226,080	1,593,583	(632,497)
Proceeds from sale of fixed asset	3,000	3,000	461,695	458,695
Total other financing sources	1,976,318	2,229,080	2,055,278	(173,802)
Total revenues and other financing sources	\$ 25,935,886	\$ 26,345,568	\$ 24,918,140	\$ (1,427,428)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual
 General Fund
 Year Ended November 30, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures:				
Assessment Map:				
Salaries and wages	\$ 210,456	\$ 210,456	\$ 210,456	\$ -
Supplies	1,310	1,310	1,208	102
Other services and charges	29,297	29,297	19,747	9,550
Capital outlay	1,350	1,350	1,244	106
Total	242,413	242,413	232,655	9,758
Auditor:				
Salaries and wages	212,308	210,997	205,210	5,787
Supplies	406	406	307	99
Other services and charges	5,485	5,485	4,306	1,179
Capital outlay	-	1,311	980	331
Total	218,199	218,199	210,803	7,396
County Board:				
Salaries and wages	177,802	177,802	175,079	2,723
Supplies	1,480	1,480	1,285	195
Other services and charges	11,330	199,702	36,214	163,488
Capital outlays	-	13,500	13,500	-
Total	190,612	392,484	226,078	166,406
Circuit Clerk, salaries and wages	1,384,835	1,384,835	1,360,623	24,212
Circuit Court:				
Salaries and wages	100,504	100,504	99,788	716
Supplies	2,244	2,733	2,295	438
Other services and charges	342,175	457,497	454,584	2,913
Total	444,923	560,734	556,667	4,067
Civil Defense:				
Salaries and wages	52,054	67,257	51,054	16,203
Supplies	3,850	3,566	3,458	108
Other services and charges	43,743	32,461	27,995	4,466
Total	99,647	103,284	82,507	20,777

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)
 General Fund
 Year Ended November 30, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
County Clerk:				
Salaries and wages	\$ 565,134	\$ 580,644	\$ 580,017	\$ 627
Supplies	9,275	9,614	8,855	759
Other services and charges	229,587	287,556	286,974	582
Total	803,996	877,814	875,846	1,968
Coroner:				
Salaries and wages	199,620	199,620	183,626	15,994
Personal benefits	-	430	430	-
Supplies	-	3,078	3,078	-
Other services and charges	65,000	65,000	62,168	2,832
Total	264,620	268,128	249,302	18,826
Information Systems:				
Salaries and wages	339,702	340,487	340,487	-
Supplies	12,637	22,924	20,289	2,635
Other services and charges	111,212	139,548	135,613	3,935
Capital outlay	77,396	43,988	6,297	37,691
Total	540,947	546,947	502,686	44,261
Liquor Commission, other services and charges				
	50	50	30	20
Building Maintenance:				
Salaries and wages	124,244	129,855	129,855	-
Supplies	9,950	6,825	6,102	723
Other services and charges	26,865	50,848	48,079	2,769
Capital outlay	7,500	7,500	7,500	-
Total	168,559	195,028	191,536	3,492
County Zoning:				
Salaries and wages	244,753	244,753	228,323	16,430
Supplies	1,000	7,025	6,684	341
Other services and charges	31,197	25,172	22,489	2,683
Total	276,950	276,950	257,496	19,454

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)
 General Fund
 Year Ended November 30, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
General County Services:				
Salaries and wages	\$ 480	\$ 480	\$ 480	\$ -
Personal benefits	2,786,465	2,855,684	2,855,684	-
Supplies	4,700	5,937	1,264	4,673
Other services and charges	701,005	857,161	526,486	330,675
Capital outlay	1,400	1,400	-	1,400
Total	3,494,050	3,720,662	3,383,914	336,748
Court Services:				
Salaries and wages	2,094,373	2,094,373	1,986,458	107,915
Supplies	5,900	4,626	4,625	1
Other services and charges	83,200	83,202	56,638	26,564
Capital Outlay	-	1,273	1,273	-
Total	2,183,473	2,183,474	2,048,994	134,480
Recorder:				
Salaries and wages	344,834	344,834	325,532	19,302
Supplies	300	300	78	222
Other services and charges	2,790	2,790	2,337	453
Total	347,924	347,924	327,947	19,977
Sheriff:				
Salaries and wages	8,064,326	8,075,926	7,956,134	119,792
Personal benefits	94,452	94,452	71,126	23,326
Supplies	248,796	252,997	197,424	55,573
Other services and charges	2,172,012	2,240,239	2,079,528	160,711
Capital outlay	444,161	449,045	281,742	167,303
Total	11,023,747	11,112,659	10,585,954	526,705
States Attorney:				
Salaries and wages	1,443,931	1,527,560	1,527,560	-
Supplies	12,329	12,329	12,289	40
Other services and charges	66,828	58,381	58,381	-
Total	1,523,088	1,598,270	1,598,230	40
Superintendent of Educational Services Region:				
Salaries and wages	47,216	47,216	38,321	8,895
Other services and charges	19,003	19,003	18,496	507
Total	66,219	66,219	56,817	9,402

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)
 General Fund
 Year Ended November 30, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
Treasurer:				
Salaries and wages	\$ 311,067	\$ 311,773	\$ 311,773	\$ -
Supplies	1,000	925	925	-
Other services and charges	42,465	41,834	40,999	835
Total	354,532	354,532	353,697	835
Board of Review:				
Salaries and wages	54,001	54,001	54,000	1
Supplies	750	1,549	1,540	9
Other services and charges	3,785	2,986	1,616	1,370
Total	58,536	58,536	57,156	1,380
Public Defender:				
Salaries and wages	661,190	661,062	571,905	89,157
Supplies	3,250	3,233	2,992	241
Other services and charges	6,652	6,797	6,796	1
Total	671,092	671,092	581,693	89,399
Total General Fund:				
Salaries and wages	16,632,830	16,764,435	16,336,681	427,754
Personal benefits	2,881,917	2,951,491	2,927,240	24,251
Supplies	318,177	339,932	274,698	65,234
Other services and charges	3,993,681	4,605,009	3,889,476	715,533
Capital outlay	531,807	519,367	312,536	206,831
Total expenditures	24,358,412	25,180,234	23,740,631	1,439,603
Other financing uses, transfers to other funds				
	1,561,918	1,787,367	1,392,544	394,823
Total expenditures and other financing uses	\$ 25,920,330	\$ 26,967,601	\$ 25,133,175	\$ 1,834,426

Rock Island County, Illinois

Statement of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual -
General Fund Sub-Funds
Year Ended November 30, 2014

	Child Welfare Fund		Working Cash Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	500	1,157
Total revenues	-	-	500	1,157
Expenditures, current operating, other services and charges	930,000	922,592	-	-
Excess (deficiency) of revenues over expenditures	(930,000)	(922,592)	500	1,157
Other financing sources (uses):				
Transfers in	930,000	922,592	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	930,000	922,592	-	-
Net change in fund balances	\$ -	-	\$ 500	1,157
Fund balances, beginning of year		-		521,450
Fund balances, end of year		<u>\$ -</u>		<u>\$ 522,607</u>

Sheriff Crime Lab Fund	
Budget	Actual
\$ 1,000	\$ 961
-	15
1,000	976
-	-
1,000	976
-	-
-	-
\$ 1,000	976
	4,131
	\$ 5,107

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, 2014

	Nursing Home Tax Levy Fund	
	Budget	Actual
Revenues:		
Property taxes	\$ 2,401,000	\$ 2,378,109
Investment earnings	300	280
Total revenues	2,401,300	2,378,389
Other financing (uses), transfers out	(2,401,300)	(2,378,389)
Net change in fund balance	\$ -	-
Fund balances, beginning of year		-
Fund balances, end of year		\$ -

Nonmajor Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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.

IDOT Grant Fund: To account for IDOT grant revenues.

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.

This Page Intentionally Left Blank

Rock Island County, Illinois

Combining Balance Sheet
Nonmajor Governmental Funds
November 30, 2014

	Total	Special Revenue		
		Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund
Assets				
Cash and cash equivalents	\$ 14,425,433	\$ 228,122	\$ 12,413	\$ -
Receivables:				
Property taxes receivable	10,778,596	-	-	72,666
Accounts receivable	299,261	31,629	-	-
Accrued interest receivable	3,438	63	3	2
Due from other funds	33,258	-	-	-
Due from other governmental units	1,656,962	-	1,414	-
Other assets	13,493	-	-	-
Advances to other funds	431,850	-	-	-
Total assets	\$ 27,642,291	\$ 259,814	\$ 13,830	\$ 72,668
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 1,034,479	\$ 38,354	\$ -	\$ 2,667
Accrued liabilities	433,553	236,185	-	-
Due to other funds	143,538	4,995	-	-
Due to other governmental units	822	822	-	-
Unearned revenues	748,010	-	-	-
Advances from other funds	597,850	124,000	-	-
Total liabilities	2,958,252	404,356	-	2,667
Deferred inflows of resources:				
Unavailable revenue - property taxes	10,407,195	-	-	70,000
Unavailable revenue - intergovernmental	352,239	-	-	-
Total deferred inflows of resources	10,759,434	-	-	70,000
Fund balances (deficits):				
Nonspendable	13,493	-	-	-
Restricted	14,106,412	-	13,830	1
Assigned	4,727	-	-	-
Unassigned	(200,027)	(144,542)	-	-
Total fund balances (deficits)	13,924,605	(144,542)	13,830	1
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 27,642,291	\$ 259,814	\$ 13,830	\$ 72,668

(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
\$ 110,579	\$ 777,950	\$ -	\$ 564,558	\$ 82,289	\$ -
-	1,701,739	-	548,473	-	233,530
-	238	-	78,796	4,711	-
30	211	-	145	22	5
-	-	-	-	-	-
61,140	-	31,244	-	-	-
-	5,536	-	-	-	-
-	-	-	-	-	-
<u>\$ 171,749</u>	<u>\$ 2,485,674</u>	<u>\$ 31,244</u>	<u>\$ 1,191,972</u>	<u>\$ 87,022</u>	<u>\$ 233,535</u>
\$ -	\$ 266,279	\$ -	\$ -	\$ -	\$ 8,535
-	1,139	14,604	-	-	-
9,000	2,574	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,000</u>	<u>269,992</u>	<u>14,604</u>	<u>-</u>	<u>-</u>	<u>8,535</u>
-	1,647,008	-	529,460	-	225,000
-	-	-	-	-	-
<u>-</u>	<u>1,647,008</u>	<u>-</u>	<u>529,460</u>	<u>-</u>	<u>225,000</u>
-	5,536	-	-	-	-
162,749	563,138	16,640	662,512	87,022	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>162,749</u>	<u>568,674</u>	<u>16,640</u>	<u>662,512</u>	<u>87,022</u>	<u>-</u>
<u>\$ 171,749</u>	<u>\$ 2,485,674</u>	<u>\$ 31,244</u>	<u>\$ 1,191,972</u>	<u>\$ 87,022</u>	<u>\$ 233,535</u>

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2014

	Special Revenue			
	County Health Fund	County Highway Fund	County Law Library Fund	Court Automation Fund
Assets				
Cash and cash equivalents	\$ 146,942	\$ 1,999,869	\$ 52,070	\$ 1,300,701
Receivables:				
Property taxes receivable	1,223,564	1,373,748	-	-
Accounts receivable	112,540	210	5,847	-
Accrued interest receivable	84	545	16	302
Due from other funds	3,480	-	-	-
Due from other governmental units	1,085,047	-	-	15,836
Other assets	2,770	4,515	-	-
Advances to other funds	-	-	-	-
Total assets	\$ 2,574,427	\$ 3,378,887	\$ 57,933	\$ 1,316,839
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 89,862	\$ 47,123	\$ 6,317	\$ 65,207
Accrued liabilities	69,120	24,260	-	-
Due to other funds	104,429	8,943	-	561
Due to other governmental units	-	-	-	-
Unearned revenues	19,945	90,959	-	-
Advances from other funds	-	-	-	-
Total liabilities	283,356	171,285	6,317	65,768
Deferred inflows of resources:				
Unavailable revenue - property taxes	1,189,979	1,326,125	-	-
Unavailable revenue - intergovernmental	352,239	-	-	-
Total deferred inflows of resources	1,542,218	1,326,125	-	-
Fund balances (deficits):				
Nonspendable	2,770	4,515	-	-
Restricted	746,083	1,876,962	51,616	1,251,071
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	748,853	1,881,477	51,616	1,251,071
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 2,574,427	\$ 3,378,887	\$ 57,933	\$ 1,316,839

(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	
\$ 861,533	\$ -	\$ 1,049,799	\$ 190,498	\$ 33,168	\$ 4,783	
-	-	1,349,045	-	9,507	-	
-	-	-	1,500	-	358	
230	-	280	51	9	-	
-	-	-	1,660	-	-	
16,452	17,262	-	120	-	7,119	
-	-	-	-	-	-	
35,000	-	-	-	-	-	
<u>\$ 913,215</u>	<u>\$ 17,262</u>	<u>\$ 2,399,124</u>	<u>\$ 193,829</u>	<u>\$ 42,684</u>	<u>\$ 12,260</u>	
\$ 9,853	\$ -	\$ -	\$ 378	\$ 372	\$ -	
320	8,007	26,037	2,349	-	-	
1,039	-	-	2	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	22,000	-	-	-	55,000	
<u>11,212</u>	<u>30,007</u>	<u>26,037</u>	<u>2,729</u>	<u>372</u>	<u>55,000</u>	
-	-	1,300,000	-	8,400	-	
-	-	-	-	-	-	
-	-	1,300,000	-	8,400	-	
-	-	-	-	-	-	
902,003	-	1,073,087	191,100	33,912	-	
-	-	-	-	-	-	
-	(12,745)	-	-	-	(42,740)	
<u>902,003</u>	<u>(12,745)</u>	<u>1,073,087</u>	<u>191,100</u>	<u>33,912</u>	<u>(42,740)</u>	
\$ 913,215	\$ 17,262	\$ 2,399,124	\$ 193,829	\$ 42,684	\$ 12,260	

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2014

	Special Revenue			
	Motor Fuel Tax Fund	Probation Services Fee Fund	Recorders Document Fund	States Attorney Drug Enforcement Fund
Assets				
Cash and cash equivalents	\$ 3,121,491	\$ 996,497	\$ 197,225	\$ 190,619
Receivables:				
Property taxes receivable	-	-	-	-
Accounts receivable	230	20,362	-	16,217
Accrued interest receivable	834	-	55	-
Due from other funds	-	2,187	1,482	-
Due from other governmental units	338,502	-	-	742
Other assets	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	\$ 3,461,057	\$ 1,019,046	\$ 198,762	\$ 207,578
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 153,475	\$ 17,629	\$ 18,815	\$ 7,082
Accrued liabilities	3,911	40	2,816	462
Due to other funds	-	4,956	40	4,592
Due to other governmental units	-	-	-	-
Unearned revenues	-	5,398	-	-
Advances from other funds	-	-	-	-
Total liabilities	157,386	28,023	21,671	12,136
Deferred inflows of resources:				
Unavailable revenue - property taxes	-	-	-	-
Unavailable revenue - intergovernmental	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances (deficits):				
Nonspendable	-	-	-	-
Restricted	3,303,671	991,023	177,091	195,442
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	3,303,671	991,023	177,091	195,442
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 3,461,057	\$ 1,019,046	\$ 198,762	\$ 207,578

(Continued)

Special Revenue						
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	
\$ 101,402	\$ 496,563	\$ 123,322	\$ 142,081	\$ 80,020	\$ 168,205	
-	363,327	42,492	-	-	-	
18,606	-	-	1,633	-	2,035	
27	131	32	38	22	46	
-	-	-	-	-	-	
1,880	-	-	-	78,813	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>\$ 121,915</u>	<u>\$ 860,021</u>	<u>\$ 165,846</u>	<u>\$ 143,752</u>	<u>\$ 158,855</u>	<u>\$ 170,286</u>	
\$ 7,768	\$ 10,217	\$ 795	\$ -	\$ 75,600	\$ 10,272	
-	3,199	-	404	-	-	
-	98	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>7,768</u>	<u>13,514</u>	<u>795</u>	<u>404</u>	<u>75,600</u>	<u>10,272</u>	
-	350,000	39,500	-	-	-	
-	-	-	-	-	-	
-	350,000	39,500	-	-	-	
-	-	-	-	-	-	
114,147	496,507	125,551	143,348	83,255	160,014	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>114,147</u>	<u>496,507</u>	<u>125,551</u>	<u>143,348</u>	<u>83,255</u>	<u>160,014</u>	
\$ 121,915	\$ 860,021	\$ 165,846	\$ 143,752	\$ 158,855	\$ 170,286	

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2014

	Special Revenue			
	Coroner Fee Fund	Federal Seized and Forfeited Property Fund	Covemakers Buy-Out Fund	IDOT Grant Fund
Assets				
Cash and cash equivalents	\$ 47,330	\$ 43,176	\$ 599,869	\$ 42,146
Receivables:				
Property taxes receivable	-	-	-	-
Accounts receivable	2,000	-	-	-
Accrued interest receivable	12	12	-	-
Due from other funds	-	-	-	-
Due from other governmental units	-	-	-	327
Other assets	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	\$ 49,342	\$ 43,188	\$ 599,869	\$ 42,473
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 1,151	\$ 2,524	\$ 7,879	\$ -
Accrued liabilities	-	-	1,820	-
Due to other funds	1,013	-	-	327
Due to other governmental units	-	-	-	-
Unearned revenues	-	-	589,571	42,137
Advances from other funds	-	-	-	-
Total liabilities	2,164	2,524	599,270	42,464
Deferred inflows of resources:				
Unavailable revenue - property taxes	-	-	-	-
Unavailable revenue - intergovernmental	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances (deficits):				
Nonspendable	-	-	-	-
Restricted	47,178	40,664	599	9
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	47,178	40,664	599	9
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 49,342	\$ 43,188	\$ 599,869	\$ 42,473

(Continued)

<u>Special Revenue</u>			
Liability			
Insurance	Debt Service	Capital Project	
Fund	Fund	Fund	
\$ 659,996	\$ -	\$ 217	
2,381,208	1,479,297	-	
2,349	-	-	
195	36	-	
24,449	-	-	
1,064	-	-	
672	-	-	
-	-	396,850	
<u>\$ 3,069,933</u>	<u>\$ 1,479,333</u>	<u>\$ 397,067</u>	
\$ 128,715	\$ 57,610	\$ -	
38,880	-	-	
969	-	-	
-	-	-	
-	-	-	
-	-	396,850	
<u>168,564</u>	<u>57,610</u>	<u>396,850</u>	
2,300,000	1,421,723	-	
-	-	-	
<u>2,300,000</u>	<u>1,421,723</u>	<u>-</u>	
672	-	-	
595,970	-	217	
4,727	-	-	
-	-	-	
<u>601,369</u>	<u>-</u>	<u>217</u>	
<u>\$ 3,069,933</u>	<u>\$ 1,479,333</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, 2014**

	Total	Special Revenue		
		Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund
Revenues:				
Fees	\$ 3,295,517	\$ 771,064	\$ 20,181	\$ -
Property taxes	9,864,085	-	-	71,384
Intergovernmental	10,343,804	-	-	-
Investment earnings	40,756	821	22	10
Miscellaneous	1,336,868	407,835	-	-
Total revenues	24,881,030	1,179,720	20,203	71,394
Expenditures:				
Current:				
General government	3,855,120	-	-	-
Public safety	1,765,841	832,429	-	-
Corrections	65,379	-	-	-
Judiciary and legal	1,409,413	-	-	-
Transportation and public works	5,560,272	-	-	-
Social services	8,322,325	-	-	71,393
Capital outlay	966,233	4,658	-	-
Debt service:				
Principal retirement	825,000	-	-	-
Interest and fiscal charges	216,510	-	-	-
Total expenditures	22,986,093	837,087	-	71,393
Excess (deficiency) of revenues over expenditures	1,894,937	342,633	20,203	1
Other financing sources (uses):				
Transfers in	958,902	-	-	-
Transfers out	(2,038,742)	(200,000)	(10,000)	-
Total other financing sources (uses)	(1,079,840)	(200,000)	(10,000)	-
Net change in fund balances	815,097	142,633	10,203	1
Fund balances (deficits), beginning of year	13,109,508	(287,175)	3,627	-
Fund balances (deficits), end of year	\$ 13,924,605	\$ (144,542)	\$ 13,830	\$ 1

(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
\$ 61,140	\$ -	\$ -	\$ -	\$ 40,489	\$ -
-	1,465,057	-	505,846	-	228,425
-	-	602,388	-	-	-
409	2,790	-	2,153	285	27
-	-	13,569	448,818	-	-
<u>61,549</u>	<u>1,467,847</u>	<u>615,957</u>	<u>956,817</u>	<u>40,774</u>	<u>228,452</u>
11,926	-	-	-	6,820	-
-	-	899,120	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,027,914	-	-
-	1,279,243	-	-	-	228,452
-	-	-	-	15,595	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>11,926</u>	<u>1,279,243</u>	<u>899,120</u>	<u>1,027,914</u>	<u>22,415</u>	<u>228,452</u>
49,623	188,604	(283,163)	(71,097)	18,359	-
-	-	275,790	-	-	-
(41,548)	(38,603)	-	(4,685)	(7,198)	-
<u>(41,548)</u>	<u>(38,603)</u>	<u>275,790</u>	<u>(4,685)</u>	<u>(7,198)</u>	<u>-</u>
8,075	150,001	(7,373)	(75,782)	11,161	-
154,674	418,673	24,013	738,294	75,861	-
<u>\$ 162,749</u>	<u>\$ 568,674</u>	<u>\$ 16,640</u>	<u>\$ 662,512</u>	<u>\$ 87,022</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, 2014**

	Special Revenue			
	County Health Fund	County Highway Fund	County Law Library Fund	Court Automation Fund
Revenues:				
Fees	\$ 476,593	\$ 3,121	\$ 78,231	\$ 222,769
Property taxes	897,582	1,273,295	-	-
Intergovernmental	3,374,122	8,532	-	-
Investment earnings	1,286	5,464	238	4,154
Miscellaneous	6,718	431,097	-	-
Total revenues	4,756,301	1,721,509	78,469	226,923
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and legal	-	-	96,370	181,323
Transportation and public works	-	1,307,284	-	-
Social services	4,510,461	-	-	-
Capital outlay	35,166	30,411	-	134,595
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	4,545,627	1,337,695	96,370	315,918
Excess (deficiency) of revenues over expenditures	210,674	383,814	(17,901)	(88,995)
Other financing sources (uses):				
Transfers in	31,454	65,277	-	1,500
Transfers out	(334,346)	(310,450)	(13,327)	(7,097)
Total other financing sources (uses)	(302,892)	(245,173)	(13,327)	(5,597)
Net change in fund balances	(92,218)	138,641	(31,228)	(94,592)
Fund balances (deficits), beginning of year	841,071	1,742,836	82,844	1,345,663
Fund balances (deficits), end of year	\$ 748,853	\$ 1,881,477	\$ 51,616	\$ 1,251,071

(Continued)

Special Revenue

Court Document Storage Fund	Court Security Fund	Federal Social Security Fund	GIS 2005 Fund	Hillsdale Special Service Area Fund	Workforce Investment Act Fund
\$ 243,581	\$ 240,275	\$ -	\$ 220,236	\$ -	\$ -
-	-	1,313,066	-	8,313	-
-	-	-	-	-	1,968,833
2,903	-	2,734	683	107	-
-	-	823	-	-	-
<u>246,484</u>	<u>240,275</u>	<u>1,316,623</u>	<u>220,919</u>	<u>8,420</u>	<u>1,968,833</u>
-	-	1,234,112	240,401	-	-
-	-	-	-	-	-
-	-	-	-	-	-
199,093	425,406	-	-	-	-
-	-	-	-	5,163	-
-	-	-	-	-	1,968,833
4,297	-	-	4,118	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>203,390</u>	<u>425,406</u>	<u>1,234,112</u>	<u>244,519</u>	<u>5,163</u>	<u>1,968,833</u>
43,094	(185,131)	82,511	(23,600)	3,257	-
-	184,759	-	-	-	-
(9,332)	-	(8,426)	(28,973)	-	-
<u>(9,332)</u>	<u>184,759</u>	<u>(8,426)</u>	<u>(28,973)</u>	<u>-</u>	<u>-</u>
33,762	(372)	74,085	(52,573)	3,257	-
868,241	(12,373)	999,002	243,673	30,655	-
<u>\$ 902,003</u>	<u>\$ (12,745)</u>	<u>\$ 1,073,087</u>	<u>\$ 191,100</u>	<u>\$ 33,912</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, 2014**

	Special Revenue			
	Maintenance and Child Support Collection Fund	Metropolitan Enforcement Group Fund	Motor Fuel Tax Fund	Probation Services Fee Fund
Revenues:				
Fees	\$ 95,072	\$ -	\$ -	\$ 401,510
Property taxes	-	-	-	-
Intergovernmental	39,093	13,462	3,027,187	35,176
Investment earnings	-	-	10,976	-
Miscellaneous	-	-	3,141	1,000
Total revenues	134,165	13,462	3,041,304	437,686
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	13,462	-	-
Corrections	-	-	-	-
Judiciary and legal	148,584	-	-	278,464
Transportation and public works	-	-	2,832,296	-
Social services	-	-	-	-
Capital outlay	-	-	-	63,691
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	148,584	13,462	2,832,296	342,155
Excess (deficiency) of revenues over expenditures	(14,419)	-	209,008	95,531
Other financing sources (uses):				
Transfers in	-	-	76	13,694
Transfers out	-	-	(65,277)	(133,334)
Total other financing sources (uses)	-	-	(65,201)	(119,640)
Net change in fund balances	(14,419)	-	143,807	(24,109)
Fund balances (deficits), beginning of year	(28,321)	-	3,159,864	1,015,132
Fund balances (deficits), end of year	\$ (42,740)	\$ -	\$ 3,303,671	\$ 991,023

(Continued)

Special Revenue						
Recorders Document Fund	States Attorney Drug Enforcement Fund	Treasurer's Automation Fund	Veterans Assistance Fund	Zuma-Canoe Creek Special Service Area Fund	Circuit Clerk Administration Cost Fund	
\$ 230,648	\$ 63,749	\$ 39,253	\$ -	\$ -	\$ 26,139	
-	-	-	357,865	39,528	-	
-	10,642	-	-	-	-	
840	-	335	1,368	372	486	
-	-	-	2,124	-	-	
231,488	74,391	39,588	361,357	39,900	26,625	
324,478	-	21,900	-	-	19,953	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	80,173	-	-	-	-	
-	-	-	-	14,451	-	
-	-	-	263,943	-	-	
8,155	4,118	10,986	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
332,633	84,291	32,886	263,943	14,451	19,953	
(101,145)	(9,900)	6,702	97,414	25,449	6,672	
-	5,873	-	-	-	-	
(7,834)	(49,608)	(3,966)	(60,323)	-	-	
(7,834)	(43,735)	(3,966)	(60,323)	-	-	
(108,979)	(53,635)	2,736	37,091	25,449	6,672	
286,070	249,077	111,411	459,416	100,102	136,676	
\$ 177,091	\$ 195,442	\$ 114,147	\$ 496,507	\$ 125,551	\$ 143,348	

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2014**

	Special Revenue			
	Hotel/Motel Tax Fund	Drug Court Grant Fund	Coroner Fee Fund	Federal Seized and Forfeited Property Fund
Revenues:				
Fees	\$ -	\$ 25,666	\$ 29,950	\$ -
Property taxes	-	-	-	-
Intergovernmental	235,094	-	-	692
Investment earnings	115	657	140	149
Miscellaneous	-	-	-	-
Total revenues	235,209	26,323	30,090	841
Expenditures:				
Current:				
General government	209,218	-	-	-
Public safety	-	-	18,306	2,524
Corrections	-	65,379	-	-
Judiciary and legal	-	-	-	-
Transportation and public works	-	-	-	-
Social services	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	209,218	65,379	18,306	2,524
Excess (deficiency) of revenues over expenditures	25,991	(39,056)	11,784	(1,683)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	25,991	(39,056)	11,784	(1,683)
Fund balances (deficits), beginning of year	57,264	199,070	35,394	42,347
Fund balances (deficits), end of year	\$ 83,255	\$ 160,014	\$ 47,178	\$ 40,664

(Continued)

Special Revenue

Covemakers Buy-Out Fund	IDOT Grant Fund	Liability Insurance Fund	Debt Service Fund	Capital Project Fund
\$ 5,850	\$ -	\$ -	\$ -	\$ -
-	-	2,162,396	1,541,328	-
558,179	377,565	92,839	-	-
-	23	1,027	182	-
-	-	21,743	-	-
564,029	377,588	2,278,005	1,541,510	-
87,327	-	1,698,985	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	373,164	-	-	-
-	-	-	-	-
476,103	-	174,340	-	-
-	-	-	825,000	-
-	-	-	216,510	-
563,430	373,164	1,873,325	1,041,510	-
599	4,424	404,680	500,000	-
-	-	180,479	-	200,000
-	(4,415)	-	(500,000)	(200,000)
-	(4,415)	180,479	(500,000)	-
599	9	585,159	-	-
-	-	16,210	-	217
\$ 599	\$ 9	\$ 601,369	\$ -	\$ 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, 2014**

	Special Revenue			
	Animal Control Fund		Arrestee Medical Costs Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 750,500	\$ 771,064	\$ 35,000	\$ 20,181
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	-	821	-	22
Miscellaneous	28,300	407,835	-	-
Total revenues	778,800	1,179,720	35,000	20,203
Expenditures:				
Current operating:				
Salaries and wages	383,035	366,975	-	-
Personal benefits	400	400	-	-
Supplies	40,600	25,869	-	-
Other services and charges	443,350	439,185	-	-
Capital outlay	5,000	4,658	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	872,385	837,087	-	-
Excess (deficiency) of revenues over expenditures	(93,585)	342,633	35,000	20,203
Other financing sources (uses):				
Transfers in	30,855	-	-	-
Transfers out	(200,000)	(200,000)	(35,000)	(10,000)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(169,145)	(200,000)	(35,000)	(10,000)
Net change in fund balances	\$ (262,730)	142,633	\$ -	10,203
Fund balances (deficits), beginning of year		(287,175)		3,627
Fund balances (deficits), end of year		<u>\$ (144,542)</u>		<u>\$ 13,830</u>

(Continued)

Special Revenue

Child Advocacy Fund		Collector Tax Fee Fund		Community Mental Health Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 82,000	\$ 61,140	\$ -	\$ -
71,393	71,384	-	-	1,450,000	1,465,057
-	-	-	-	-	-
-	10	317	409	6,000	2,790
-	-	-	-	-	-
<u>71,393</u>	<u>71,394</u>	<u>82,317</u>	<u>61,549</u>	<u>1,456,000</u>	<u>1,467,847</u>
-	-	-	-	38,630	38,630
-	-	-	-	12,739	12,155
-	-	-	-	988	134
71,393	71,393	30,000	11,926	1,398,978	1,228,324
-	-	-	-	-	-
-	-	-	-	-	-
<u>71,393</u>	<u>71,393</u>	<u>30,000</u>	<u>11,926</u>	<u>1,451,335</u>	<u>1,279,243</u>
-	1	52,317	49,623	4,665	188,604
-	-	-	-	-	-
-	-	(46,548)	(41,548)	(44,909)	(38,603)
-	-	-	-	-	-
-	-	(46,548)	(41,548)	(44,909)	(38,603)
<u>\$ -</u>	<u>1</u>	<u>\$ 5,769</u>	<u>8,075</u>	<u>\$ (40,244)</u>	<u>150,001</u>
			154,674		418,673
	<u>\$ 1</u>		<u>\$ 162,749</u>		<u>\$ 568,674</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, 2014**

	Special Revenue			
	COPS Grant Fund		County Bridge Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	500,000	505,846
Intergovernmental	588,133	602,388	-	-
Investment earnings	-	-	1,000	2,153
Miscellaneous	-	13,569	230,968	448,818
Total revenues	588,133	615,957	731,968	956,817
Expenditures:				
Current operating:				
Salaries and wages	587,114	586,871	13,084	9,834
Personal benefits	312,249	312,249	-	-
Supplies	-	-	6,101	4,727
Other services and charges	-	-	1,043,130	1,013,353
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	899,363	899,120	1,062,315	1,027,914
Excess (deficiency) of revenues over expenditures	(311,230)	(283,163)	(330,347)	(71,097)
Other financing sources (uses):				
Transfers in	308,056	275,790	-	-
Transfers out	-	-	(4,685)	(4,685)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	308,056	275,790	(4,685)	(4,685)
Net change in fund balances	\$ (3,174)	(7,373)	\$ (335,032)	(75,782)
Fund balances (deficits), beginning of year		24,013		738,294
Fund balances (deficits), end of year		<u>\$ 16,640</u>		<u>\$ 662,512</u>

(Continued)

Special Revenue

County Clerk Document Fund		County Extension Education Fund		County Health Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 37,600	\$ 40,489	\$ -	\$ -	\$ 465,533	\$ 476,593
-	-	228,452	228,425	889,979	897,582
-	-	-	-	3,841,881	3,374,122
200	285	-	27	2,100	1,286
-	-	-	-	13,100	6,718
<u>37,800</u>	<u>40,774</u>	<u>228,452</u>	<u>228,452</u>	<u>5,212,593</u>	<u>4,756,301</u>
-	-	-	-	2,717,967	2,687,671
-	-	-	-	1,048,425	969,011
7,036	6,452	-	-	271,539	257,672
368	368	228,452	228,452	835,704	596,107
18,618	15,595	-	-	47,669	35,166
-	-	-	-	-	-
-	-	-	-	-	-
<u>26,022</u>	<u>22,415</u>	<u>228,452</u>	<u>228,452</u>	<u>4,921,304</u>	<u>4,545,627</u>
11,778	18,359	-	-	291,289	210,674
-	-	-	-	39,529	31,454
(7,390)	(7,198)	-	-	(333,879)	(334,346)
-	-	-	-	-	-
<u>(7,390)</u>	<u>(7,198)</u>	<u>-</u>	<u>-</u>	<u>(294,350)</u>	<u>(302,892)</u>
<u>\$ 4,388</u>	<u>11,161</u>	<u>\$ -</u>	<u>-</u>	<u>\$ (3,061)</u>	<u>(92,218)</u>
	75,861		-		841,071
	<u>\$ 87,022</u>		<u>\$ -</u>		<u>\$ 748,853</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, 2014**

	Special Revenue			
	County Highway Fund		County Law Library Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 27,500	\$ 3,121	\$ 105,350	\$ 78,231
Property taxes	1,259,069	1,273,295	-	-
Intergovernmental	8,532	8,532	-	-
Investment earnings	8,000	5,464	1,500	238
Miscellaneous	600,000	431,097	-	-
Total revenues	1,903,101	1,721,509	106,850	78,469
Expenditures:				
Current operating:				
Salaries and wages	594,532	505,843	-	-
Personal benefits	359,646	344,671	-	-
Supplies	354,490	312,233	99,916	96,370
Other services and charges	161,832	144,537	-	-
Capital outlay	48,411	30,411	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	1,518,911	1,337,695	99,916	96,370
Excess (deficiency) of revenues over expenditures	384,190	383,814	6,934	(17,901)
Other financing sources (uses):				
Transfers in	201,172	65,277	-	-
Transfers out	(310,450)	(310,450)	(13,327)	(13,327)
Proceeds from sale of capital assets	40,000	-	-	-
Total other financing sources (uses)	(69,278)	(245,173)	(13,327)	(13,327)
Net change in fund balances	\$ 314,912	138,641	\$ (6,393)	(31,228)
Fund balances (deficits), beginning of year		1,742,836		82,844
Fund balances (deficits), end of year		<u>\$ 1,881,477</u>		<u>\$ 51,616</u>

(Continued)

Special Revenue

Court Automation Fund		Court Document Storage Fund		Court Security Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 275,000	\$ 222,769	\$ 250,000	\$ 243,581	\$ 280,000	\$ 240,275
-	-	-	-	-	-
-	-	-	-	-	-
7,000	4,154	5,000	2,903	-	-
-	-	-	-	-	-
<u>282,000</u>	<u>226,923</u>	<u>255,000</u>	<u>246,484</u>	<u>280,000</u>	<u>240,275</u>
-	-	116,788	89,213	441,108	342,013
-	-	42,401	40,191	85,989	76,368
62,948	60,864	52,650	15,017	800	45
142,931	120,459	93,610	54,672	18,801	6,980
134,602	134,595	44,895	4,297	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>340,481</u>	<u>315,918</u>	<u>350,344</u>	<u>203,390</u>	<u>546,698</u>	<u>425,406</u>
(58,481)	(88,995)	(95,344)	43,094	(266,698)	(185,131)
-	1,500	-	-	266,007	184,759
(7,097)	(7,097)	(9,332)	(9,332)	-	-
-	-	-	-	-	-
<u>(7,097)</u>	<u>(5,597)</u>	<u>(9,332)</u>	<u>(9,332)</u>	<u>266,007</u>	<u>184,759</u>
<u>\$ (65,578)</u>	<u>(94,592)</u>	<u>\$ (104,676)</u>	<u>33,762</u>	<u>\$ (691)</u>	<u>(372)</u>
	<u>1,345,663</u>		<u>868,241</u>		<u>(12,373)</u>
	<u>\$ 1,251,071</u>		<u>\$ 902,003</u>		<u>\$ (12,745)</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, 2014**

	Special Revenue			
	Federal Social Security Fund		GIS 2005 Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 27,000	\$ 220,236
Property taxes	1,300,500	1,313,066	-	-
Intergovernmental	-	-	-	-
Investment earnings	3,200	2,734	-	683
Miscellaneous	-	823	-	-
Total revenues	1,303,700	1,316,623	27,000	220,919
Expenditures:				
Current operating:				
Salaries and wages	-	-	161,301	160,475
Personal benefits	1,304,373	1,234,112	53,055	53,055
Supplies	-	-	1,006	827
Other services and charges	1,800	-	26,050	26,044
Capital outlay	-	-	4,118	4,118
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	1,306,173	1,234,112	245,530	244,519
Excess (deficiency) of revenues over expenditures	(2,473)	82,511	(218,530)	(23,600)
Other financing sources (uses):				
Transfers in	848	-	243,000	-
Transfers out	(8,426)	(8,426)	(28,973)	(28,973)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(7,578)	(8,426)	214,027	(28,973)
Net change in fund balances	\$ (10,051)	74,085	\$ (4,503)	(52,573)
Fund balances (deficits), beginning of year		999,002		243,673
Fund balances (deficits), end of year		<u>\$ 1,073,087</u>		<u>\$ 191,100</u>

(Continued)

Special Revenue							
Hillsdale Special Service Area Fund		Maintenance and Child Support Collection Fund		Motor Fuel Tax Fund			
Budget	Actual	Budget	Actual	Budget	Actual		
\$ -	\$ -	\$ 115,000	\$ 95,072	\$ -	\$ -		
8,400	8,313	-	-	-	-		
-	-	35,000	39,093	1,955,000	3,027,187		
-	107	-	-	25,000	10,976		
-	-	-	-	721,000	3,141		
8,400	8,420	150,000	134,165	2,701,000	3,041,304		
3,000	366	117,663	103,174	731,645	692,787		
191	27	52,851	45,410	113,309	98,477		
-	-	-	-	590,000	481,222		
18,500	4,770	-	-	1,662,000	1,559,810		
-	-	-	-	-	-		
-	-	-	-	-	-		
21,691	5,163	170,514	148,584	3,096,954	2,832,296		
(13,291)	3,257	(20,514)	(14,419)	(395,954)	209,008		
-	-	-	-	76	76		
-	-	-	-	(201,172)	(65,277)		
-	-	-	-	-	-		
-	-	-	-	(201,096)	(65,201)		
<u>\$ (13,291)</u>	<u>3,257</u>	<u>\$ (20,514)</u>	<u>(14,419)</u>	<u>\$ (597,050)</u>	<u>143,807</u>		
	30,655		(28,321)		3,159,864		
	<u>\$ 33,912</u>		<u>\$ (42,740)</u>		<u>\$ 3,303,671</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, 2014**

	Special Revenue			
	Probation Services Fee Fund		Recorders Document Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 533,700	\$ 401,510	\$ -	\$ 230,648
Property taxes	-	-	-	-
Intergovernmental	37,847	35,176	-	-
Investment earnings	-	-	-	840
Miscellaneous	1,000	1,000	-	-
Total revenues	572,547	437,686	-	231,488
Expenditures:				
Current operating:				
Salaries and wages	-	-	120,313	120,313
Personal benefits	-	-	66,628	64,821
Supplies	73,985	40,810	4,232	4,229
Other services and charges	396,880	237,654	135,443	135,115
Capital outlay	91,903	63,691	8,155	8,155
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	562,768	342,155	334,771	332,633
Excess (deficiency) of revenues over expenditures	9,779	95,531	(334,771)	(101,145)
Other financing sources (uses):				
Transfers in	20,000	13,694	268,000	-
Transfers out	(261,751)	(133,334)	(7,834)	(7,834)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(241,751)	(119,640)	260,166	(7,834)
Net change in fund balances	\$ (231,972)	(24,109)	\$ (74,605)	(108,979)
Fund balances (deficits), beginning of year		1,015,132		286,070
Fund balances (deficits), end of year		<u>\$ 991,023</u>		<u>\$ 177,091</u>

(Continued)

Special Revenue

States Attorney Drug Enforcement Fund		Treasurer's Automation Fund		Veterans Assistance Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 30,000	\$ 63,749	\$ 39,000	\$ 39,253	\$ -	\$ -
-	-	-	-	350,000	357,865
19,800	10,642	-	-	-	-
-	-	235	335	-	1,368
-	-	-	-	-	2,124
<u>49,800</u>	<u>74,391</u>	<u>39,235</u>	<u>39,588</u>	<u>350,000</u>	<u>361,357</u>
11,247	11,247	-	-	95,993	95,889
-	-	-	-	44,850	44,586
17,713	17,710	3,187	2,631	21,408	22,525
63,361	51,216	24,413	19,269	131,139	100,943
9,582	4,118	11,554	10,986	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>101,903</u>	<u>84,291</u>	<u>39,154</u>	<u>32,886</u>	<u>293,390</u>	<u>263,943</u>
(52,103)	(9,900)	81	6,702	56,610	97,414
5,873	5,873	-	-	-	-
(49,608)	(49,608)	(3,966)	(3,966)	(60,323)	(60,323)
-	-	-	-	-	-
<u>(43,735)</u>	<u>(43,735)</u>	<u>(3,966)</u>	<u>(3,966)</u>	<u>(60,323)</u>	<u>(60,323)</u>
<u>\$ (95,838)</u>	<u>(53,635)</u>	<u>\$ (3,885)</u>	2,736	<u>\$ (3,713)</u>	37,091
	249,077		111,411		459,416
	<u>\$ 195,442</u>		<u>\$ 114,147</u>		<u>\$ 496,507</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, 2014**

	Special Revenue			
	Zuma-Canoe Creek Special Service Area Fund		Circuit Clerk Administration Cost Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 30,000	\$ 26,139
Property taxes	39,500	39,528	-	-
Intergovernmental revenues	-	-	-	-
Investment earnings	-	372	700	486
Miscellaneous	-	-	-	-
Total revenues	39,500	39,900	30,700	26,625
Expenditures:				
Current operating:				
Salaries and wages	10,500	2,869	17,533	16,583
Personal benefits	765	212	3,608	3,370
Supplies	5,000	-	-	-
Other services and charges	80,500	11,370	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	96,765	14,451	21,141	19,953
Excess (deficiency) of revenues over expenditures	(57,265)	25,449	9,559	6,672
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	\$ (57,265)	25,449	\$ 9,559	6,672
Fund balances (deficits), beginning of year		100,102		136,676
Fund balances (deficits), end of year		<u>\$ 125,551</u>		<u>\$ 143,348</u>

(Continued)

Special Revenue

Hotel/Motel Tax Fund		Drug Court Grant Fund		Coroner Fee Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 31,000	\$ 25,666	\$ 32,000	\$ 29,950
-	-	-	-	-	-
150,000	235,094	-	-	-	-
500	115	-	657	-	140
-	-	-	-	-	-
<u>150,500</u>	<u>235,209</u>	<u>31,000</u>	<u>26,323</u>	<u>32,000</u>	<u>30,090</u>
-	-	-	-	-	-
-	-	-	-	500	447
-	-	18,975	4,657	6,300	2,340
225,430	209,218	67,225	60,722	21,625	15,519
-	-	-	-	-	-
-	-	-	-	-	-
<u>225,430</u>	<u>209,218</u>	<u>86,200</u>	<u>65,379</u>	<u>28,425</u>	<u>18,306</u>
(74,930)	25,991	(55,200)	(39,056)	3,575	11,784
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ (74,930)</u>	<u>25,991</u>	<u>\$ (55,200)</u>	<u>(39,056)</u>	<u>\$ 3,575</u>	<u>11,784</u>
	57,264		199,070		35,394
	<u>\$ 83,255</u>		<u>\$ 160,014</u>		<u>\$ 47,178</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, 2014**

	Special Revenue			
	Federal Seized and Forfeited Property Fund		Covemakers Buy-Out Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ 5,850
Property taxes	-	-	-	-
Intergovernmental	-	692	-	558,179
Investment earnings	-	149	-	-
Miscellaneous	-	-	-	-
Total revenues	-	841	-	564,029
Expenditures:				
Current operating:				
Salaries and wages	-	-	-	-
Personal benefits	-	-	-	-
Supplies	2,524	2,524	-	-
Other services and charges	-	-	87,327	87,327
Capital outlay	-	-	476,103	476,103
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	2,524	2,524	563,430	563,430
Excess (deficiency) of revenues over expenditures	(2,524)	(1,683)	(563,430)	599
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	\$ (2,524)	(1,683)	\$ (563,430)	599
Fund balances (deficits), beginning of year		42,347		-
Fund balances (deficits), end of year		<u>\$ 40,664</u>		<u>\$ 599</u>

Special Revenue

IDOT Grant Fund		Liability Insurance Fund		Debt Service Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	2,150,300	2,162,396	1,541,510	1,541,328
432,195	377,565	76,564	92,839	-	-
-	23	600	1,027	-	182
-	-	-	21,743	-	-
<u>432,195</u>	<u>377,588</u>	<u>2,227,464</u>	<u>2,278,005</u>	<u>1,541,510</u>	<u>1,541,510</u>
-	-	699,991	676,899	-	-
-	-	365,224	361,388	-	-
-	-	11,821	10,319	-	-
425,959	373,164	808,695	650,379	-	-
-	-	190,900	174,340	-	-
-	-	-	-	825,000	825,000
-	-	-	-	216,510	216,510
<u>425,959</u>	<u>373,164</u>	<u>2,076,631</u>	<u>1,873,325</u>	<u>1,041,510</u>	<u>1,041,510</u>
6,236	4,424	150,833	404,680	500,000	500,000
-	-	242,479	180,479	-	-
(6,237)	(4,415)	-	-	(500,000)	(500,000)
-	-	-	-	-	-
<u>(6,237)</u>	<u>(4,415)</u>	<u>242,479</u>	<u>180,479</u>	<u>(500,000)</u>	<u>(500,000)</u>
<u>\$ (1)</u>	<u>9</u>	<u>\$ 393,312</u>	<u>585,159</u>	<u>\$ -</u>	<u>-</u>
	-		16,210		-
	<u>\$ 9</u>		<u>\$ 601,369</u>		<u>\$ -</u>

Rock Island County, Illinois

Combining Statement of Net Position
Internal Service Funds
November 30, 2014

	Public Building Commission	Employee Health Benefits	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 801,664	\$ 1,552,000	\$ 2,353,664
Receivables:			
Accounts	-	1,227	1,227
Interest	-	368	368
Due from other funds	-	80,929	80,929
Due from other governmental units	-	38,554	38,554
Other assets	827,236	9,770	837,006
Total current assets	1,628,900	1,682,848	3,311,748
Noncurrent assets:			
Capital assets:			
Nondepreciable, land	456,812	-	456,812
Depreciable:			
Equipment and fixtures	24,092	-	24,092
Improvements other than buildings	92,909	-	92,909
Buildings	713,914	-	713,914
Less accumulated depreciation	(161,746)	-	(161,746)
Total capital assets	1,125,981	-	1,125,981
Total assets	2,754,881	1,682,848	4,437,729
Liabilities			
Current liabilities:			
Accounts payable	-	277,328	277,328
Estimated claims settlement	-	716,000	716,000
Accrued liabilities	781,407	-	781,407
Unearned Revenue	511,557	-	511,557
Total liabilities	1,292,964	993,328	2,286,292
Net Position			
Investment in capital assets	1,125,981	-	1,125,981
Unrestricted	335,936	689,520	1,025,456
Total net position	\$ 1,461,917	\$ 689,520	\$ 2,151,437

Rock Island County, Illinois

**Combining Statement of Revenues, Expenses and Changes in Net Position
Governmental Activities - Internal Service Funds
Year Ended November 30, 2014**

	Public Building Commission	Employee Health Benefits	Total
Operating revenue:			
Charges for services	\$ 1,447,463	\$ 7,852,099	\$ 9,299,562
Other	-	153,895	153,895
Total operating revenue	1,447,463	8,005,994	9,453,457
Operating expenses:			
Other services and charges	1,517,390	7,893,606	9,410,996
Depreciation expense	26,492	-	26,492
Total operating expenses	1,543,882	7,893,606	9,437,488
Operating income (loss)	(96,419)	112,388	15,969
Nonoperating revenue, investment earnings	2,656	5,705	8,361
Income (loss) before transfers	(93,763)	118,093	24,330
Transfers out	-	(32,976)	(32,976)
Change in net position	(93,763)	85,117	(8,646)
Total net position, beginning of year	1,555,680	604,403	2,160,083
Total net position, end of year	\$ 1,461,917	\$ 689,520	\$ 2,151,437

Rock Island County, Illinois

Combining Statement of Cash Flows
 Governmental Activities - Internal Service Funds
 Year Ended November 30, 2014

	Public Building Commission	Employee Health Benefits	Total
Cash flows from operating activities:			
Cash received from employee contributions and other charges	\$ -	\$ 7,845,214	\$ 7,845,214
Cash received from other operating revenue	-	153,895	153,895
Cash payments for claims	-	(7,637,436)	(7,637,436)
Cash received for jail lease	1,509,504	-	1,509,504
Cash paid for jail lease	(1,005,042)	-	(1,005,042)
Cash payments for jail operations	(490,535)	-	(490,535)
Net cash provided by operating activities	13,927	361,673	375,600
Cash flows from noncapital financing activities:			
Interfund payments	-	(81,154)	(81,154)
Transfers out	-	(32,976)	(32,976)
Net cash (used in) noncapital financing activities	-	(114,130)	(114,130)
Cash flows from capital and related financing activities, purchase of property			
	(256,562)	-	(256,562)
Cash flows from investing activities, interest received			
	2,656	5,723	8,379
Net increase (decrease) in cash	(239,979)	253,266	13,287
Cash:			
Beginning	1,041,643	1,298,734	2,340,377
Ending	\$ 801,664	\$ 1,552,000	\$ 2,353,664
Reconciliation of operating income (loss) to net cash from operating activities:			
Operating income (loss)	\$ (96,419)	\$ 112,388	\$ 15,969
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation expense	26,492	-	26,492
(Increase) decrease in:			
Receivables	-	20,949	20,949
Due from other governmental units	-	(27,834)	(27,834)
Other assets	62,041	(9,770)	52,271
Increase (decrease) in:			
Accounts payable	-	185,940	185,940
Accrued liabilities	(20,432)	80,000	59,568
Unearned revenue	42,245	-	42,245
Net cash provided by operating activities	\$ 13,927	\$ 361,673	\$ 375,600

Fiduciary Fund

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.

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.

Rock Island County, Illinois

Combining Statement of Assets and Liabilities - Agency Funds
November 30, 2014

	Total	Circuit Clerk Fund	Circuit Clerk Probation Fund	County Clerk Redemption Fund
Assets				
Cash and cash equivalents	\$ 9,620,330	\$ 3,374,339	\$ 3,640	\$ 256,709
Receivables:				
Accounts receivable	118,963	-	-	-
Accrued interest receivable	337,465	-	-	-
Due from other governmental units	-	-	-	-
Total assets	\$ 10,076,758	\$ 3,374,339	\$ 3,640	\$ 256,709
Liabilities				
Due to other governmental units	\$ 6,085,771	\$ 509,351	-	-
Due to individuals and private entities	3,990,987	2,864,988	3,640	256,709
Total liabilities	\$ 10,076,758	\$ 3,374,339	\$ 3,640	\$ 256,709

(Continued)

County Collector's Fund	Emergency Telephone Service Fund	Employee Indebtedness Fund	Inheritance Tax Fund	Rock Island County Waste Management Agency Fund	Treasurer's Fund
\$ 3,471,750	\$ 458,902	\$ 724	\$ 31	\$ 314,114	\$ 493,300
-	19,932	-	8,641	-	-
337,256	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,809,006</u>	<u>\$ 478,834</u>	<u>\$ 724</u>	<u>\$ 8,672</u>	<u>\$ 314,114</u>	<u>\$ 493,300</u>
\$ 3,809,006	\$ 478,834	\$ -	\$ 8,672	\$ 314,114	-
-	-	724	-	-	493,300
<u>\$ 3,809,006</u>	<u>\$ 478,834</u>	<u>\$ 724</u>	<u>\$ 8,672</u>	<u>\$ 314,114</u>	<u>\$ 493,300</u>

Rock Island County, Illinois

Combining Statement of Assets and Liabilities - Agency Funds
November 30, 2014

	Hope Creek Care Center Patient's Fund	TBA Fund	Township Bridge Fund	Township Motor Fuel Tax Fund
Assets				
Cash and cash equivalents	\$ 43,031	\$ 132,567	\$ 95,814	\$ 546,787
Receivables:				
Accounts receivable	-	-	-	89,288
Accrued interest receivable	-	35	26	148
Due from other governmental units	-	-	-	-
Total assets	\$ 43,031	\$ 132,602	\$ 95,840	\$ 636,223
Liabilities				
Due to other governmental units	\$ -	\$ -	\$ 95,840	\$ 636,223
Due to individuals and private entities	43,031	132,602	-	-
Total liabilities	\$ 43,031	\$ 132,602	\$ 95,840	\$ 636,223

(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
\$ 11,714	\$ 169,202	\$ 546	\$ 59	\$ 14,472	\$ 163,136
-	-	-	-	-	-
-	-	-	-	-	-
\$ 11,714	\$ 169,202	\$ 546	\$ 59	\$ 14,472	\$ 163,136
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 163,136
11,714	169,202	546	59	14,472	-
\$ 11,714	\$ 169,202	\$ 546	\$ 59	\$ 14,472	\$ 163,136

Rock Island County, Illinois

Combining Statement of Assets and Liabilities - Agency Funds
November 30, 2014

	DUI Fund	Youth Education/SAFE Fund
Assets		
Cash and cash equivalents	\$ 67,598	\$ 1,895
Receivables:		
Accounts receivable	1,102	-
Accrued interest receivable	-	-
Due from other governmental units	-	-
Total assets	<u>\$ 68,700</u>	<u>\$ 1,895</u>
Liabilities		
Due to other governmental units	\$ 68,700	\$ 1,895
Due to individuals and private entities	-	-
Total liabilities	<u>\$ 68,700</u>	<u>\$ 1,895</u>

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
Agency Funds
Year Ended November 30, 2014

	Balance November 30, 2013	Additions	Deletions	Balance November 30, 2014
Circuit Clerk Fund				
Assets , cash and cash equivalents	\$ 2,969,083	\$ 13,139,673	\$ 12,734,417	\$ 3,374,339
Liabilities				
Due to other governmental units	\$ 504,718	\$ 7,309,613	\$ 7,304,980	\$ 509,351
Due to individuals and private entities	2,464,365	5,698,043	5,297,420	2,864,988
Maintenance/child support deposits	-	132,017	132,017	-
Total liabilities	\$ 2,969,083	\$ 13,139,673	\$ 12,734,417	\$ 3,374,339
Circuit Clerk Probation Fund				
Assets , cash and cash equivalents	\$ 5,663	\$ 25,363	\$ 27,386	\$ 3,640
Liabilities , due to individuals and private entities	\$ 5,663	\$ 22,462	\$ 24,485	\$ 3,640
County Clerk Redemption Fund				
Assets , cash and cash equivalents	\$ 590,769	\$ 4,765,759	\$ 5,099,819	\$ 256,709
Liabilities , due to individuals and private entities	\$ 590,769	\$ 4,765,759	\$ 5,099,819	\$ 256,709
County Collector's Fund				
Assets				
Cash and cash equivalents	\$ 3,638,442	\$ 931,843,464	\$ 932,010,156	\$ 3,471,750
Accrued interest receivable	332,249	5,007	-	337,256
Total assets	\$ 3,970,691	\$ 931,848,471	\$ 932,010,156	\$ 3,809,006
Liabilities , due to other governmental units	\$ 3,970,691	\$ 931,848,471	\$ 932,010,156	\$ 3,809,006
Emergency Telephone Service Fund				
Assets				
Cash and cash equivalents	\$ 694,086	\$ 3,291,122	\$ 3,526,306	\$ 458,902
Accounts receivable	19,932	-	-	19,932
Total assets	\$ 714,018	\$ 3,291,122	\$ 3,526,306	\$ 478,834
Liabilities , due to other governmental units	\$ 714,018	\$ 1,188,122	\$ 1,423,306	\$ 478,834

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2014

	Balance November 30, 2013	Additions	Deletions	Balance November 30, 2014
Employee Indebtedness Fund				
Assets , cash and cash equivalents	\$ 714	\$ 30,283	\$ 30,273	\$ 724
Liabilities , due to individuals and private entities	\$ 714	\$ 30,283	\$ 30,273	\$ 724
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	\$ 304,225	\$ 1,485,535	\$ 1,475,646	\$ 314,114
Liabilities , due to other governmental units	\$ 304,225	\$ 537,567	\$ 527,678	\$ 314,114
Treasurer's Fund				
Assets , cash and cash equivalents	\$ 357,112	\$ 6,755,587	\$ 6,619,399	\$ 493,300
Liabilities , due to individuals and private entities	\$ 357,112	\$ 2,997,587	\$ 2,861,399	\$ 493,300
Hope Creek Care Center Patient's Fund				
Assets , cash and cash equivalents	\$ 87,262	\$ 125,162	\$ 169,393	\$ 43,031
Liabilities , due to individuals and private entities	\$ 87,262	\$ 125,162	\$ 169,393	\$ 43,031

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2014

	Balance November 30, 2013		Additions	Deletions	Balance November 30, 2014	
TBA Fund						
Assets						
Cash and cash equivalents	\$	132,596	\$ 464	\$ 493	\$	132,567
Accounts receivable		-	-	-		-
Accrued interest receivable		37	35	37		35
Total assets	\$	132,633	\$ 499	\$ 530	\$	132,602
Liabilities, due to individuals and private entities						
	\$	132,633	\$ 462	\$ 493	\$	132,602
Township Bridge Fund						
Assets						
Cash and cash equivalents	\$	16,789	\$ 656,684	\$ 577,659	\$	95,814
Accrued interest receivable		5	26	5		26
Due from other governmental units		27,258	-	27,258		-
Total assets	\$	44,052	\$ 656,710	\$ 604,922	\$	95,840
Liabilities, due to other governmental units						
	\$	44,052	\$ 447,903	\$ 396,115	\$	95,840
Township Motor Fuel Tax Fund						
Assets						
Cash and cash equivalents	\$	343,852	\$ 1,737,996	\$ 1,535,061	\$	546,787
Accounts receivable		83,021	89,288	83,021		89,288
Accrued interest receivable		94	148	94		148
Total assets	\$	426,967	\$ 1,827,432	\$ 1,618,176	\$	636,223
Liabilities, due to other governmental units						
	\$	426,967	\$ 1,110,672	\$ 901,416	\$	636,223
Hope Creek Care Center Vending Fund						
Assets, cash and cash equivalents	\$	9,710	\$ 10,186	\$ 8,182	\$	11,714
Liabilities, due to individuals and private entities						
	\$	9,710	\$ 10,186	\$ 8,182	\$	11,714

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2014**

	Balance November 30, 2013	Additions	Deletions	Balance November 30, 2014
Prisoner Welfare Fund				
Assets , cash and cash equivalents	\$ 179,225	\$ 739,278	\$ 749,301	\$ 169,202
Liabilities , due to individuals and private entities	\$ 179,225	\$ 739,278	\$ 749,301	\$ 169,202
Hope Creek Care Center Activities Fund				
Assets , cash and cash equivalents	\$ (77)	\$ 14,548	\$ 13,925	\$ 546
Liabilities Due to individuals and private entities	\$ (77)	\$ 14,548	\$ 13,925	\$ 546
Hope Creek Care Center Grandparents Fund				
Assets , cash and cash equivalents	\$ 70	\$ 79	\$ 90	\$ 59
Liabilities , Due to individuals and private entities	\$ 70	\$ 79	\$ 90	\$ 59
Hope Creek Care Center Memorial Fund				
Assets , cash and cash equivalents	\$ 15,962	\$ 6,600	\$ 8,090	\$ 14,472
Liabilities , Due to individuals and private entities	\$ 15,962	\$ 6,600	\$ 8,090	\$ 14,472
Sheriff Foreclosure Sale Fund				
Assets , cash and cash equivalents	\$ 427,017	\$ 3,806,072	\$ 4,069,953	\$ 163,136
Liabilities , due to other governmental units	\$ 427,017	\$ 1,226,072	\$ 1,489,953	\$ 163,136
DUI Fund				
Assets				
Cash and cash equivalents	\$ 44,015	\$ 49,719	\$ 26,136	\$ 67,598
Accounts receivable	1,350	1,102	1,350	1,102
Total assets	\$ 45,365	\$ 50,821	\$ 27,486	\$ 68,700
Liabilities , due to other governmental units	\$ 45,365	\$ 25,577	\$ 2,242	\$ 68,700

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2014**

	Balance November 30, 2013			Balance November 30, 2014		
		Additions	Deletions			
Youth Education/SAFE Fund						
Assets , cash and cash equivalents	\$ 1,864	\$ 867	\$ 836	\$ 1,895		
Liabilities , due to other governmental units	\$ 1,864	\$ 867	\$ 836	\$ 1,895		
Totals - All Agency Funds						
Assets						
Cash and cash equivalents	\$ 9,818,410	\$ 968,484,441	\$ 968,682,521	\$ 9,620,330		
Accounts receivable	112,944	90,390	84,371	118,963		
Accrued interest receivable	332,385	5,216	136	337,465		
Due from other governmental units	27,258	-	27,258	-		
Total assets	\$ 10,290,997	\$ 968,580,047	\$ 968,794,286	\$ 10,076,758		
Liabilities						
Due to other governmental units	\$ 6,447,589	\$ 943,694,864	\$ 944,056,682	\$ 6,085,771		
Due to individuals and private entities	3,843,408	14,410,449	14,262,870	3,990,987		
Maintenance/child support deposits	-	132,017	132,017	-		
Total liabilities	\$ 10,290,997	\$ 958,237,330	\$ 958,451,569	\$ 10,076,758		

This Page Intentionally Left Blank

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.	114 - 119
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).	120 - 126
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.	127 - 130
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.	131 - 132
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.	133 - 139

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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental activities:										
Net investment in capital assets	\$ 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	\$ 55,295,528
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	6,003,424
Collector's tax fees, sale & error refunds	-	-	-	-	-	-	195,240	184,298	154,674	162,749
Document storage	-	-	-	-	-	-	2,512,590	2,645,926	2,685,955	2,531,334
Working cash	-	-	-	-	-	-	-	469,705	521,449	522,607
GIS	-	-	-	-	-	-	142,898	215,796	243,673	191,100
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	862,412
Judicial	-	-	-	-	-	-	2,048,858	1,996,801	1,682,374	1,541,443
Parks and recreation	-	-	-	-	-	-	2,264,348	2,356,952	2,292,541	2,612,591
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	2,319,436
Public safety	-	-	-	-	-	-	25,020	62,032	105,763	109,588
Liability	-	-	-	-	-	-	-	-	12,042	595,970
Debt service	(110,512)	54,671	52,914	59,286	470	470	-	-	-	-
Tort liability	1,262,103	960,057	650,000	967,000	-	-	-	-	-	-
Capital items	-	-	25,323	-	-	-	-	-	-	-
Unrestricted	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	(258,466)
Total governmental activities net position	\$ 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	\$ 72,489,716

Source: County records.

Rock Island County, Illinois
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses:										
Governmental activities:										
General government	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	15,020,507
Public safety	9,230,103	6,912,721	7,714,258	8,486,743	7,634,662	8,264,879	8,296,567	9,257,762	8,526,408	8,822,100
Corrections	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	4,894,231
Judiciary and legal	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	8,865,436
Transportation and public works	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	7,963,156
Social services	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	27,670,302
Culture and recreation	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	5,308,707
Debt service, interest on long-term debt	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	1,479,172
Total governmental activities expenses	52,627,641	55,670,737	63,870,412	68,426,803	70,819,249	74,156,225	75,816,210	80,121,585	76,095,746	80,023,611
Program revenues:										
Governmental activities:										
Charges for sales and services:										
General government	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	5,098,498
Judiciary and legal	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	2,694,147
Social Services	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	13,631,237
Other	5,789,750	4,377,663	4,485,701	4,805,574	4,806,878	4,822,465	4,864,643	5,593,201	5,082,625	5,192,470
Operating grants and contributions	11,092,696	11,288,532	10,131,726	9,885,815	12,894,411	13,910,831	12,511,952	13,750,605	13,000,156	13,847,910
Capital grants and contributions	909,528	4,743,695	2,178,447	2,594,923	268,846	596,997	1,074,604	214,114	394,893	59,552
Total governmental activities	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	40,523,814
Net (expense)/revenue, governmental activities	(21,360,776)	(21,010,958)	(26,870,251)	(29,372,307)	(29,623,435)	(31,905,169)	(31,106,957)	(36,710,962)	(33,201,012)	(39,499,797)
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property taxes	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	24,732,827
Motor fuel tax	-	2,470,733	2,906,481	-	-	-	-	-	-	-
Replacement tax	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	2,447,607
Sales and use taxes	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	4,915,542
Income tax	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	1,694,378
Hotel/Motel taxes	-	-	-	123,356	115,592	124,013	138,900	222,783	264,705	235,094
Other	1,120,773	1,219,509	340,571	930,804	983,075	1,083,941	1,082,991	168,984	95,216	165,672
Investment earnings	717,808	1,221	2,012,831	1,053,360	497,877	327,793	165,741	125,898	88,643	92,718
Gain on disposal of capital assets	14,716	-	-	115,348	-	-	53,266	83,573	61,830	-
Internal transfers - blended component unit	-	-	-	-	-	-	-	-	-	-
Transfers to discretely presented component unit	-	-	-	-	-	-	-	-	-	-
Miscellaneous	166,983	2,006,595	1,618,765	1,787,116	512,088	385,995	351,976	573,350	252,082	1,997,679
Total governmental activities	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	36,281,517
Change in net position, governmental activities	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)	(3,216,280)

Source: County records.

Rock Island County, Illinois

Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(Unaudited)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Fund:										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,017,004	\$ 762,542	\$ 733,088	\$ 637,142
Restricted	-	-	-	-	-	-	-	472,239	525,580	527,713
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	309,312	-	-
Unassigned	-	-	-	-	-	-	5,251,711	3,767,825	3,330,268	3,211,179
Reserved:										
Tort liability	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	-	-	-	-	-	-	-	-	-	-
Employee health claims	-	-	-	-	-	-	-	-	-	-
Unreserved, undesignated	5,357,539	7,559,063	9,630,945	8,380,655	7,191,755	5,281,977	-	-	-	-
Total general fund	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	4,376,034
All other governmental funds:										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 790,344	\$ 432,503	\$ 16,221	\$ 17,332
Restricted	-	-	-	-	-	-	16,561,547	16,155,996	18,432,075	18,743,077
Committed	-	-	-	-	-	-	-	-	-	4,727
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	894,243	995,559	3,663	(200,027)
Reserved for:							(1,274,191)	(699,855)	(327,869)	-
Advances	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	-	-	-	-	-	-	-	-	-	-
Employee health claims	-	-	-	-	-	-	-	-	-	-
Unreserved, undesignated:										
Special revenue funds	15,137,179	12,193,244	15,067,774	15,946,443	18,666,278	18,622,877	-	-	-	-
Debt service fund	(110,512)	54,671	52,914	59,286	470	470	-	-	-	-
Capital project fund	-	-	12,396,652	(1,711,813)	(1,839,667)	(711,633)	-	-	-	-
Total all other governmental funds	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	18,565,109
Total fund balances	\$ 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	\$ 22,941,143

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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues:										
Fees	\$ 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	\$ 26,463,440
Property taxes	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	24,732,827
Intergovernmental	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	21,256,496
Investment earnings	667,079	1,121,574	1,878,701	980,197	460,860	302,418	145,976	109,832	79,956	84,357
Miscellaneous	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	2,388,757
Total revenues	56,305,248	59,568,748	64,142,463	64,440,522	67,300,291	68,870,285	67,862,713	70,857,645	70,851,976	74,925,877
Expenditures:										
General government	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	13,515,566
Social services	17,201,590	17,636,693	21,175,990	20,758,376	22,605,178	24,872,514	24,182,901	26,100,424	25,440,678	24,281,720
Public safety and corrections	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	12,277,952
Transportation and public works	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	5,560,272
Judiciary and legal/legislative	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	8,456,529
Debt service:										
Principal	655,000	65,000	505,000	575,000	1,130,000	1,170,000	1,380,000	1,435,000	1,540,000	3,060,000
Interest	525,355	776,195	2,942,387	579,829	794,142	1,219,431	1,473,826	1,314,991	701,280	1,476,895
Bond issue costs	213,432	-	143,893	-	35,331	-	-	-	144,014	-
Culture and recreation	2,590,083	2,605,220	2,748,073	2,955,491	3,299,684	3,663,183	3,772,263	4,064,480	4,107,709	4,591,630
Expenditures in capital outlay not capitalized	-	-	-	1,072,243	363,041	-	79,814	(22,679)	154,544	129,610
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	1,854,135
Total expenditures	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	75,204,309
Excess of revenues over (under) expenditures	(1,166,116)	(522,914)	(4,297,586)	(14,377,371)	67,226	(3,970,939)	(2,566,713)	(1,188,836)	281,083	(278,432)
Other financing sources (uses):										
Proceeds from installment purchase	-	-	-	-	-	-	-	-	-	-
Transfers in	5,340,737	4,506,909	7,511,860	8,727,078	8,839,273	6,443,042	2,935,669	2,421,080	2,023,127	2,550,531
Transfers out	(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)	(2,517,555)
Transfers to component units	-	-	-	-	-	-	-	-	-	-
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	-	219,887,000	-	(21,824)	-	-	-	274,414	-
Proceeds from sale of capital assets	48,080	92,944	74,190	142,091	212,421	97,068	63,979	114,321	61,830	473,573
Total other financing sources (uses)	261,512	1,442,944	20,179,077	142,091	4,775,597	97,068	93,957	144,299	235,822	506,549
Net change in fund balances	(904,604)	920,030	20,179,077	(14,235,280)	4,842,823	(3,873,871)	(2,472,756)	(1,044,537)	516,905	228,117
Fund balances, beginning of year	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	22,713,026
Residual equity transfer in	-									
Residual equity transfer (out)	-									
Fund balances, end of year	\$ 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	\$ 22,941,143
Debt service as a percentage of noncapital expenditures	2.43%	1.59%	5.98%	1.88%	3.04%	3.54%	4.19%	3.91%	3.22%	6.20%

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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental activities:										
General government	\$ 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	\$ 5,151,043
Public safety	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	2,740,603
Corrections	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	1,921,302
Judiciary and legal	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	2,859,863
Transportation and public works	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	3,174,517
Social services	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	21,930,665
Culture and recreation	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	2,745,821
Debt service, interest on long-term debt	-	-	-	-	-	-	-	-	-	-
Total governmental activities	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	40,523,814
Component unit	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	1,968,630
Total government	\$ 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	\$ 42,492,444

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
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
2014	24,732,827	2,447,607	4,915,542	1,694,378	165,672	33,956,026

Source: County records.

Rock Island County, Illinois

Assessed Value and Actual Value of Equalized Assessed Property
Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Real Property		Railroad Property	
	Equalized Net Assessed Value	Assessed Value (1)	Equalized Net Assessed Value	Assessed Value (1)
2004-05	\$ 1,903,707,392	\$ 5,711,693,345	\$ 3,456,949	\$ 10,371,885
2005-06	2,006,916,740	6,021,352,355	3,183,211	9,550,587
2006-07	2,085,767,636	6,257,928,701	3,557,759	10,674,344
2007-08	2,187,803,005	6,564,065,422	4,064,278	12,194,053
2008-09	2,248,860,332	6,747,255,722	4,818,097	14,455,736
2009-10	2,278,470,703	6,836,095,719	4,801,309	14,405,367
2010-11	2,375,173,415	7,126,232,868	6,049,350	18,149,865
2011-12	2,393,843,331	7,182,248,218	7,280,752	21,844,440
2012-13	2,371,579,526	7,115,450,123	9,365,973	28,100,729
2013-14	2,348,019,552	7,044,763,132	10,624,126	31,875,566

Fiscal Year	Total		Ratio of Equalized Net to Assessed Value	Tax Increment	Total Direct Tax Rate
	Equalized Net Assessed Value	Assessed Value (1)		Financing District Values	
2004-05	\$ 1,907,164,341	\$ 5,722,065,230	33.3	\$ 111,397,463	0.73420
2005-06	2,010,099,951	6,030,902,942	33.3	129,144,903	0.72840
2006-07	2,089,325,395	6,268,603,045	33.3	136,763,705	0.72600
2007-08	2,191,867,283	6,576,259,475	33.3	173,741,645	0.72000
2008-09	2,253,678,429	6,761,711,458	33.3	186,397,699	0.75700
2009-10	2,283,272,012	6,850,501,086	33.3	212,184,030	0.76040
2010-11	2,381,222,765	7,144,382,733	33.3	191,760,157	0.76320
2011-12	2,401,124,083	7,204,092,658	33.3	192,984,430	0.77400
2012-13	2,380,945,499	7,143,550,852	33.3	180,298,543	0.78980
2013-14	2,358,643,678	7,076,638,698	33.3	176,188,912	0.90360

(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

(Unaudited)

Taxpayer	2014		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Commonwealth Edison	\$ 155,000,000	1	6.57%
Deere & Co.	29,050,925	2	1.23%
DNC Gaming & Entertainment/Jumers Casino	22,000,375	3	0.93%
SDG Macerich Property/Southpark Mall	9,768,540	4	0.41%
Modern Woodmen of America	7,823,999	5	0.33%
Fed Ex Freight	4,946,651	6	0.21%
Walmart-Silvis	4,819,033	7	0.20%
PFG Thoms Proestler Co	4,640,955	8	0.20%
Cordova Energy Company	4,578,523	9	0.19%
Minnesota Mining & Mfg Co	4,538,295	10	0.19%
2014 Total	\$ 247,167,296		10.48%

Taxpayer	2005		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Commonwealth Edison	\$ 77,316,682	1	4.05%
Deere & Co.	41,990,616	2	2.20%
Modern Woodmen	7,999,200	3	0.42%
JI Case Co.	5,736,244	4	0.30%
3M-Minnesota Mining & Manufacturing Co	5,238,436	5	0.27%
PFG Thoms Proestler Co.	4,864,453	6	0.26%
Barjan	4,470,152	7	0.23%
Cordova	4,331,206	8	0.23%
IBP Inc	4,130,478	9	0.22%
Walmart Stores	3,326,773	10	0.17%
2005 Total	\$ 159,404,240		8.36%

Source: County Assessor

Total Taxable Value 2013-2014 \$ 2,358,643,678

Total Taxable Value 2004-2005 \$ 1,907,164,341

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
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	18,781,290	18,873,442	100.49	10,909	18,884,351	100.55	26,415	0.14
2013-14	21,291,544	21,558,810	101.26	16,885	21,575,695	101.33	49,113	0.23

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
2013-14:							
City	2.39780	2.05000	2.12600	2.12600	1.69000	1.69000	0.98280
Black Hawk College	0.54270	0.54270	0.54270	0.54270	0.54270	0.54270	0.54270
School District	5.30660	5.10900	3.73000	1.90180	3.90360	1.90180	5.30660
Forest Preserve	0.11480	0.11480	0.11480	0.11480	0.11480	0.11480	0.11480
County	0.90360	0.90360	0.90360	0.90360	0.90360	0.90360	0.90360
Total levy	9.26550	8.72010	7.41710	5.58890	7.15470	5.15290	7.85050
Ratio of County to totals	0.09752	0.10362	0.12183	0.16168	0.12629	0.17536	0.11510
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

(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
2009-10:							
City	2.38520	1.92880	1.84060	1.84060	1.64980	1.64980	0.89200
Black Hawk College	0.53370	0.53370	0.53370	0.53370	0.53370	0.53370	0.53370
School District	5.06100	5.02660	3.86300	1.94880	3.59400	1.94880	5.06100
Forest Preserve	0.09380	0.09380	0.09380	0.09380	0.09380	0.09380	0.09380
County	0.76040	0.76040	0.76040	0.76040	0.76040	0.76040	0.76040
Total levy	8.83410	8.34330	7.09150	5.17730	6.63170	4.98650	7.34090
Ratio of County to totals	0.08608	0.09114	0.10723	0.14687	0.11466	0.15249	0.10358
2008-09:							
City	2.36380	1.99660	1.77380	1.77380	1.61780	1.61780	0.89680
Black Hawk College	0.53560	0.53560	0.53560	0.53560	0.53560	0.53560	0.53560
School District	5.05580	5.01880	3.82840	1.94760	3.59600	1.94760	5.05580
Forest Preserve	0.09100	0.09100	0.09100	0.09100	0.09100	0.09100	0.09100
County	0.75700	0.75700	0.75700	0.75700	0.75700	0.75700	0.75700
Total levy	8.80320	8.39900	6.98580	5.10500	6.59740	4.94900	7.33620
Ratio of County to totals	0.08599	0.09013	0.10836	0.14829	0.11474	0.15296	0.10319
2007-08:							
City	2.35020	2.00620	1.81160	1.81160	1.71040	1.71040	0.87220
Black Hawk College	0.50160	0.50160	0.50160	0.50160	0.50160	0.50160	0.50160
School District	5.07880	5.05860	3.77540	1.96580	3.52520	1.96580	5.07880
Forest Preserve	0.06900	0.06900	0.06900	0.06900	0.06900	0.06900	0.06900
County	0.72000	0.72000	0.72000	0.72000	0.72000	0.72000	0.72000
Total levy	8.71960	8.35540	6.87760	5.06800	6.52620	4.96680	7.24160
Ratio of County to totals	0.08257	0.08617	0.10469	0.14207	0.11032	0.14496	0.09943
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

(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
2005-06:							
City	2.43820	1.95940	1.88220	1.88220	1.92200	1.92200	0.89660
Black Hawk College	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450
School District	5.14520	5.15080	3.74760	1.99060	3.53340	1.99060	5.14520
Forest Preserve	0.06920	0.06920	0.06920	0.06920	0.06920	0.06920	0.06920
County	0.72840	0.72840	0.72840	0.72840	0.72840	0.72840	0.72840
Total levy	8.79550	8.32230	6.84190	5.08490	6.66750	5.12470	7.25390
Ratio of County to totals	0.08282	0.08752	0.10646	0.14325	0.10925	0.14214	0.10041
2004-05:							
City	2.57300	1.91160	1.86460	1.86460	1.88600	1.88600	0.88960
Black Hawk College	0.40210	0.40210	0.40210	0.40210	0.40210	0.40210	0.40210
School District	5.17140	5.11080	3.71500	2.01640	3.53900	2.01640	5.17140
Forest Preserve	0.06980	0.06980	0.06980	0.06980	0.06980	0.06980	0.06980
County	0.73420	0.73420	0.73420	0.73420	0.73420	0.73420	0.73420
Total levy	8.95050	8.22850	6.78570	5.08710	6.63110	5.10850	7.26710
Ratio of County to totals	0.08203	0.08923	0.10820	0.14433	0.11072	0.14372	0.10103

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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
County Direct Rates:										
Corporate	0.25000	0.24940	0.24120	0.23920	0.24880	0.25000	0.25000	0.24820	0.25000	0.25000
Bond & Interest	0.07880	0.07500	0.07200	0.06840	0.06680	0.06560	0.06700	0.06240	0.06280	0.06480
IMRF	0.08220	0.08780	0.09120	0.08860	0.08900	0.08900	0.09260	0.10520	0.11780	0.14020
County Highway	0.03820	0.03620	0.03640	0.03840	0.04080	0.04240	0.04260	0.04220	0.04480	0.05360
Bridges	0.00280	0.00260	0.00260	0.00480	0.00680	0.00700	0.00700	0.00680	0.00700	0.02140
Mental Health	0.06840	0.06460	0.06240	0.06120	0.06180	0.06160	0.05900	0.05840	0.05900	0.06160
Health	0.02220	0.02200	0.02400	0.02380	0.02720	0.02820	0.03000	0.02980	0.03000	0.03780
Liability Insurance	0.02640	0.02740	0.02760	0.02860	0.03160	0.03200	0.03580	0.04180	0.03800	0.09140
Social Security	0.05320	0.05300	0.05400	0.05340	0.05340	0.05500	0.05260	0.05380	0.05380	0.05520
Extension Education	0.01120	0.01060	0.01040	0.01020	0.00980	0.01000	0.00960	0.00940	0.00960	0.00960
Veterans Assistance	0.01220	0.01200	0.01220	0.01220	0.01780	0.01760	0.01920	0.01900	0.01920	0.01500
Nursing Home	0.08480	0.08420	0.08860	0.08800	0.10000	0.09880	0.09480	0.09400	0.09480	0.10000
Child Advocacy	0.00380	0.00360	0.00340	0.00320	0.00320	0.00320	0.00300	0.00300	0.00300	0.00300
Total Direct Rates	0.73420	0.72840	0.72600	0.72000	0.75700	0.76040	0.76320	0.77400	0.78980	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

(Unaudited)

	General Obligation Bonds ⁽¹⁾	Revenue Bonds Payable ⁽¹⁾	Capital Leases	Installment Purchase	Total Primary Government	Percentage of Personal Income	Per Capita
2005	\$ -	\$ 8,815,000	\$ -	\$ -	\$ 8,815,000	0.3585%	60.19
2006	1,750,000	8,750,000	-	-	10,500,000	0.3099%	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	0.1242%	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	0.1152%	220.61
2011	24,420,000	6,750,000	-	-	31,170,000	0.1212%	211.44
2012	23,812,859	6,100,105	-	-	29,912,964	0.1326%	202.78
2013	23,786,104	5,237,887	-	-	29,023,991	0.1403%	197.10
2014	21,518,475	4,397,420	-	-	25,915,895	0.1589%	177.43

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**

(Unaudited)

Fiscal Year	Total County Bonded Debt Outstanding (1)	Total Equalized Net Assessed Value	Percent of Debt to Equalized Net Assessed Value	Estimated Population	Debt Per Capita
2004-05	\$ 8,815,000	\$ 1,907,164,341	0.46220%	146,451	60.19
2005-06	10,500,000	2,010,099,951	0.00522	146,341	71.75
2006-07	29,880,000	2,089,325,395	0.01430	147,071	203.17
2007-08	29,305,000	2,191,867,283	0.01337	146,661	199.81
2008-09	33,720,000	2,253,678,429	0.01496	146,826	229.66
2009-10	32,550,000	2,283,272,012	0.01426	147,546	220.61
2010-11	31,170,000	2,381,222,765	0.01309	147,418	211.44
2011-12	29,912,964	2,401,124,083	0.01246	147,514	202.78
2012-13	29,023,991	2,380,945,499	0.01133	147,258	197.10
2013-14	25,915,895	2,358,643,678	0.01099	146,063	177.43

(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, 2014

(Unaudited)

Governmental Unit	Gross Debt	Percentage of Debt to County *	County Share of Debt
Rock Island County Direct Debt:			
Building Commission	\$ 5,185,000	100.00%	\$ 5,185,000
Rock Island Nursing Home	17,330,000	100.00%	17,330,000
Rock Island County Forest Preserve	5,775,000	100.00%	5,775,000
Overlapping Debt:			
School Districts:			
#1 Erie	-	75.87%	-
#29 Hampton	350,000	100.00%	350,000
#30 UTHS	1,960,000	92.30%	1,809,080
#34 Silvis	3,815,000	100.00%	3,815,000
#36 Carbon Cliff	1,010,000	100.00%	1,010,000
#37 East Moline	7,915,000	100.00%	7,915,000
#40 Moline	29,639,754	100.00%	29,639,754
#41 Rock Island	35,980,000	100.00%	35,980,000
#100 Riverdale	1,370,000	100.00%	1,370,000
#190 Colona	455,000	0.11%	501
#200 Sherrard	7,270,900	30.70%	2,232,166
#203 Westmer	85,000	4.64%	3,944
#223 Orion	8,188,549	7.60%	622,330
#300 Rockridge	9,140,000	98.17%	8,972,738
#503 Black Hawk College	27,565,000	65.61%	18,085,397
Cities and Villages:			
Andalusia	515,000	100.00%	515,000
Coal Valley	1,320,000	89.66%	1,183,512
Cordova	-	100.00%	-
East Moline	30,991,681	100.00%	30,991,681
Hampton	160,000	100.00%	160,000
Milan	11,460,000	100.00%	11,460,000
Moline	63,575,000	100.00%	63,575,000
Rock Island	40,944,999	100.00%	40,944,999
Silvis	9,625,000	100.00%	9,625,000
Special Districts:			
Carbon Cliff Spec. Svc. 3	125,000	100.00%	125,000
Rock Island Spec. Svc. 3	1,440,000	100.00%	1,440,000
Illini Hospital (Ambulance)	6,375,000	87.24%	5,561,550
Metro Mass Transit	-	98.79%	-
Metropolitan Airport	22,730,000	100.00%	22,730,000
Moline Special Svc. 3	-	100.00%	-
Silvis Special Svc. 1	910,000	100.00%	910,000
Coal Valley FPD	470,000	0.87%	4,069
Subtotal, overlapping debt	325,385,883		301,031,720
Totals	\$ 353,675,883		\$ 329,321,720
Total underlying long-term debt	\$ 353,675,883		
Total direct and underlying long-term debt	\$ 329,321,720		

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, 2014

(Unaudited)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Assessed value	\$ 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	\$ 2,358,643,678
Debt limit	\$ 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	\$ 67,811,006
Debt applicable to debt limit	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	25,915,895
Legal debt margin	\$ 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	\$ 41,895,111
Total net debt applicable to the limit as a percentage of debt limit	15.22%	17.07%	46.58%	43.09%	48.07%	45.37%	42.14%	39.87%	38.96%	38.22%

Source: County records

NOTE: As per 50ILCS405/1.10 & 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			
2003-04	146,817	\$ 4,654,276	31,599	38.0	6.0	23,303
2004-05	146,451	4,786,023	32,543	38.0	5.4	23,038
2005-06	146,341	5,109,481	34,727	38.0	4.8	22,774
2006-07	147,071	5,381,801	36,384	38.0	4.6	22,577
2007-08	146,661	5,731,715	38,859	38.0	4.8	22,484
2008-09	146,826	5,533,178	37,500	39.0	5.6	22,105
2009-10	147,546	5,578,667	37,784	40.0	9.1	22,273
2010-11	147,418	5,846,554	39,660	40.1	9.6	22,301
2011-12	147,514	6,006,915	40,721	40.2	7.8	22,499
2012-13	147,258	6,062,820	41,171	40.5	7.9	22,505
2013-14	146,063	not avail	not avail	40.5	7.1	22,707

Data Compiled by: Bi-State Regional Commission

⁽¹⁾ U.S. Census Bureau, Population Estimates Program (2003-2009, 2011-2014); 2010 Census

⁽²⁾ U.S. Bureau of Economic Analysis

⁽³⁾ U.S. Census Bureau Population Estimates - (2002-10); ESRI Community Analyst (2012-2014)

⁽⁴⁾ Illinois Department of Employment Security

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

Update:4/17/15

Rock Island County, Illinois

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

Employer	2005		
	Employees	% of Total Employment	Rank
Deere & Company	8,250	11.09%	1
Rock Island Arsenal	6,150	8.27%	2
Trinity Regional Health System	2,650	3.56%	3
Tyson Fresh Meats	2,400	3.23%	4
Exelon Energy	700	0.94%	5
KONE	600	0.81%	6
Von Maur	570	0.77%	7
Thomas Proestler Co.	525	0.71%	8
Bituminous Casualty Corp	520	0.70%	9
Norcross Safety Products	470	0.63%	10
Total Employment	74,361	30.71%	

Source: QC Development Group (2004-05 QC Fact Sheet); IL Dept of Employment Security

Employer	2014		
	Employees	% of Total Employment	Rank
Rock Island Arsenal	7,900	11.63%	1
Deere & Company	5,800	8.54%	2
Tyson Fresh Meats	2,500	3.68%	3
Unity Point-Trinity (Rock Island & Moline)	2,349	3.46%	4
HyVee Rock Island County Locations	1,333	1.96%	5
Moline CSD #40	1,111	1.64%	6
Group O Companies	1,100	1.62%	7
XPAC	1,000	1.47%	8
Genesis Medical Center-Silvis	970	1.43%	9
Walmart (Rock Island County Locations)	868	1.28%	10
Total Employment *	67,942	36.69%	

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

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Social service:										
Hope Creek	172.0	168.0	174.0	183.0	232.0	231.5	239.3	249.3	247.10	213.00
Veteran's Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.00	2.00
Health Department	70.5	70.0	72.5	62.5	66.5	63.0	64.0	56.5	58.25	58.50
Mental Health	1.5	1.0	1.0	0.5	0.5	0.5	0.5	0.5	0.50	0.50
Total social service	246.0	241.0	249.5	248.0	301.0	297.0	305.8	308.3	308.85	274.00
General government:										
Auditor	3.0	3.0	3.5	3.5	4.0	3.5	3.5	3.5	3.50	3.50
County Board	15.5	13.5	14.0	13.5	14.0	13.5	14.0	13.5	7.00	7.00
County Clerk	11.0	13.0	11.0	11.0	12.0	10.0	12.0	11.0	11.00	12.00
Recorder	10.0	10.0	9.0	8.0	10.0	9.0	8.0	8.0	7.00	6.00
Superintendent of Education	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00
Treasurer	7.0	8.0	7.0	7.0	7.0	7.0	6.0	6.0	6.00	6.00
Assessment Map	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.00	4.00
Board of Review	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.50	1.50
Information Systems	10.0	10.0	10.0	10.0	9.0	9.0	8.0	8.0	7.00	6.00
County Building Maintenance	4.5	4.5	4.5	4.5	4.5	4.0	4.0	4.0	3.60	3.00
Human Resources	-	3.0	2.0	5.0	4.5	2.5	2.3	1.3	-	-
HR/Liability/Civil	6.0	6.0	6.0	4.0	4.0	1.5	1.3	1.3	15.30	14.80
GIS	4.0	4.0	4.0	3.0	3.0	3.0	3.0	2.0	2.00	2.50
Document Storage	3.0	2.0	2.0	2.0	2.5	2.5	2.5	2.5	2.50	2.50
Recorder Document	2.0	2.0	2.0	1.0	2.0	3.0	3.0	3.0	4.00	4.00
Purchasing	3.0	3.0	2.0	3.0	3.0	3.0	3.0	-	-	-
Total general government	86.5	89.5	83.5	81.0	86.0	78.0	77.1	70.6	75.40	73.80

(Continued)

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public safety & corrections:										
Coroner	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.00
Sheriff	131.5	110.5	133.0	126.5	134.0	123.0	125.0	128.0	128.0	123.00
EMA	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.50	0.50
Zoning	7.5	7.5	7.0	6.0	4.0	5.0	4.0	3.0	4.50	4.00
Animal Control	3.5	8.0	8.0	7.0	9.5	10.5	11.0	11.5	12.50	11.50
Court Security	13.0	15.0	15.0	13.0	16.0	15.0	15.5	15.5	16.00	15.00
COPS	9.0	8.0	9.0	8.0	11.0	11.0	10.0	10.0	11.00	11.00
Total public safety & corrections	168.5	153.0	176.0	164.5	178.5	168.5	169.5	172.0	175.50	168.00
Public works & transportation:										
Highway	20.5	19.5	20.0	20.0	18.5	15.0	11.0	15.0	9.50	14.50
Motor Fuel Tax	2.0	2.0	2.0	2.0	1.0	7.5	9.0	4.0	7.50	3.50
Total public works & transportation	22.5	21.5	22.0	22.0	19.5	22.5	20.0	19.0	17.00	18.00
Judiciary & legal/legislative:										
Circuit Clerk	32.5	30.5	32.5	31.5	33.5	33.5	33.5	32.5	32.50	33.50
Circuit Court	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.50	3.50
States Attorney	24.5	26.5	25.5	26.5	29.5	27.5	25.5	25.5	21.20	20.70
Court Services	37.5	38.5	38.0	36.0	40.0	37.0	38.0	37.0	37.00	34.00
Ostrom Maintenance	-	-	0.5	0.5	0.5	-	0.5	0.5	0.50	0.50
Public Defender	8.5	7.5	7.5	8.5	8.5	8.5	8.5	8.5	8.00	7.00
Law Library	-	-	-	-	-	-	-	-	-	-
Child Support	4.0	4.0	4.0	3.0	4.0	4.0	3.0	3.0	3.00	2.00
Courthouse Maintenance	12.0	13.0	11.0	11.0	13.0	11.0	13.0	13.0	13.00	11.00
Total judiciary & legal/legislative	122.5	123.5	122.5	120.5	132.5	125.0	125.5	123.5	118.70	112.20
Total	646.0	628.5	653.5	636.0	717.5	691.0	697.9	693.4	695.45	646.00

Source: County year-end payroll report

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public safety and legal services:										
Public defender:										
# of cases defended-felony	947	994	1,042	1,059	966	1,008	926	911	945	805
# of cases defended-misdemeanor/traffic	934	940	1,987	2,650	3,440	3,318	3,422	2,764	2,728	2,890
# of cases defended-petition to revoke	350	333	337	282	306	285	230	238	253	243
# of cases defended-other	32	15	18	26	39	35	57	66	42	38
# of cases defended-juvenile	302	312	259	254	220	209	249	224	231	190
Sheriff:										
# of civil papers served	5,259	5,614	7,135	4,697	6,254	5,795	5,624	5,599	4,999	3,448
# of jail bookings	10,359	10,944	11,944	12,741	12,512	10,091	9,618	9,063	8,381	7,190
# of traffic citations written	2,811	3,339	3,210	2,632	2,765	2,619	1,210	3,378	3,398	2,403
# of 911 calls(in-coming,out-going, & admn)	6,724	5,610	20,534	14,270	14,300	13,188	13,795	14,426	43,477	43,567
# prisoner days per year	90,286	97,852	118,598	115,052	83,950	107,461	95,080	99,085	98,564	95,817
average daily count	2,547	268	269	251	230	270	259	258	263	238
Emergency Management Agency										
# of Exercises performed & evaluated	1	1	1	1	1	3	3	3	4	6
# of Activations for severe weather	-	-	-	2	2	2	2	2	2	2
# of Participation in Regional Emergency	1	1	1	1	2	1	1	4	-	-
Judicial:										
Court Administration										
# of Juror Summons Mailed	18,800	18,800	1,525	13,200	14,500	17,600	15,200	15,305	15,549	15,924
# of Juror Summons Returned	8,500	8,500	6,025	5,280	5,950	7,900	4,764	6,170	5,963	5,239
# of Trials conducted	41	59	53	55	46	55	55	31	31	39
State Attorney										
# of felonies filed	1,104	1,216	1,251	1,274	1,151	1,176	1,164	1,149	1,098	1,024
Circuit clerk:										
# of New Criminal Cases Filed	not avail.	not avail.	3,661	3,625	3,435	3,000	3,008	3,123	3,027	2,774
# of Criminal Cases Closed	not avail.	not avail.	2,573	2,455	2,366	3,185	2,917	2,923	3,105	2,775
# of Bonds Processed	not avail.	not avail.	15,406	16,056	13,992	12,433	12,851	13,537	14,052	12,906
# of DUI Cases Filed	not avail.	not avail.	998	1,133	1,260	1,173	1,185	1,058	931	846
# of Traffic Cases Filed	not avail.	not avail.	31,497	28,700	27,010	23,883	20,954	22,784	18,925	18,467
Veteran's assistance:										
# of veterans assisted	745	815	910	1,621	2,246	1,283	3,082	3,084	1,187	2,335
# of cases	610	652	734	1,194	2,981	899	862	804	728	888
value of assistance	127,710	130,886	138,709	249,785	358,472	163,994	152,536	133,042	110,690	116,486
# of claims	149	188	226	218	160	196	195	162	247	194
# of referrals	68	70	162	125	82	44	49	51	35	42
# of med equipment	26	38	75	82	67	145	81	149	79	143
Health Department:										
# of common disease requiring investigation	251	289	438	413	422	490	539	493	336	469
# of environ health inspections conducted	3,083	2,927	3,112	2,853	2,797	2,920	2,877	2,681	2,935	2,658
# of grants	28	29	34	39	35	32	30	29	29	29
Coroner:										
# of coroner cases in Rock Island County	1,101	1,101	1,042	1,109	1,103	1,105	1,123	1,228	1,242	1,462
# of autopsies held	43/43*	28/28*	45/44*	42/42*	39/39*	26/26*	32/32*	28/28*	41/41*	41/41*
# of inquests no jury	56	61	84	90	49	57	57	62	78	83
# of cremation permits issued	355	384	395	408	405	442	517	564	604	555
# of cremation permit fees waived	N/A	N/A	N/A	N/A	N/A	N/A	N/A	44	42	49
* County paid										

(Continued)

Rock Island County, Illinois

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

Function / Program	Fiscal Year										
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
County recreation & culture:											
Forest preserve:											
# of boat launch ramps	4	4	4	4	4	4	4	4	4	4	
# 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	8	
# 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	875	787	762	758	764	781	766	659	805	792	
Value of issued permits	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	24,402,546	
Transportation & public works:											
Highway:											
# of miles of road state, co, city, township	1,392.56	1,392.56	1,394.36	1,401.73	1,418.90	1,416.57	1,425.63	1,429.12	1,440.06	1,445.75	
# of miles of road paved-concrete & bituminous	1,177.27	1,177.27	1,179.07	1,187.14	1,204.45	1,206.91	1,235.59	1,247.76	1,268.12	1,268.50	
# of miles of road improved-rock & oiled	209.51	209.51	209.51	208.34	208.14	204.87	184.67	175.39	170.59	171.90	
# of bridges repaired/replaced	1	-	2	1	1	-	-	1	-	3.00	
Governmental services to residents:											
County clerk elections:											
# of elections	2	2	2	2	2	2	2	2	2	2	
# of registered voters	104,030	117,626	95,314	99,048	99,141	101,858	80,153	91,636	91,092	93,478	
# of votes cast in general election	70,308	47,130	8,360	68,933	22,480	47,053	6,248	65,574	16,283	45,527	
% of registered voters cast ballots	67.58%	40.07%	8.77%	60.13%	22.67%	46.19%	7.80%	71.56%	18.37%	48.70%	
County clerk:											
# of original birth certificates issued	not avail.	11,962	10,463	10,647	9,841	9,357	8,414	8,186	8,288	7,637	
# of birth certificate copies issued	not avail.	1,610	1,502	1,312	1,214	1,194	1,200	1,236	1,339	1,026	
# of original death certificates issued	not avail.	804	541	686	556	633	618	576	573	462	
# of death certificate copies issued	not avail.	255	194	239	209	216	240	196	204	150	
# of marriage licenses	not avail.	1,119	1,137	1,104	1,096	1,092	995	1,000	1,000	1,075	
# of original marriage certificates issued	not avail.	2,311	1,764	2,031	2,066	2,183	2,149	1,982	2,186	2,140	
# of marriage certificate copies issued	not avail.	769	949	863	833	1,069	992	1,091	939	997	
# of original civil union certificates issued	N/A	N/A	N/A	N/A	N/A	N/A	18	21	8	4	
# of civil union certificate copies issued	N/A	N/A	N/A	N/A	N/A	N/A	18	13	6	2	
# of civil union licenses	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3	
Recorder:											
# of real estate transactions recorded	33,205	31,014	30,859	27,736	29,296	31,968	28,194	31,145	28,066	22,484	
# of discharged service men/women	39	58	44	38	52	54	63	46	40	50	

(Continued)

Rock Island County, Illinois

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

Function / Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Administration:										
Auditor:										
# of vouchers processed	19,403	20,824	20,759	21,443	21,478	22,465	21,889	23,054	20,738	21,392
Information technology:										
# of network users	-	-	553	553	553	432	445	511	487	541
Treasurer:										
# of tax bills mailed	62,631	63,010	58,143	63,438	63,373	63,340	63,354	63,318	63,273	63,150
# mobile home tax bills	2,195	2,007	1,720	1,815	1,740	1,719	1,682	1,654	1,648	1,588
# of tax distributions made					8	9	10	10	9	10
Human resources:										
Payroll checks	19,879	20,331	20,108	21,038	21,040	23,182	27,034	28,245	26,453	25,931
Superintendent of Education:										
Schools within the County:										
Public schools:										
# of elementary schools	42	42	42	41	41	40	40	40	40	37
# of junior high schools	10	10	10	10	11	11	10	10	10	12
# 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)	23,973	23,718	23,569	23,307	23,213	23,212	23,279	24,132	24,172	24,224
Nonpublic schools:										
# of Pre-K to 8 schools	9	7	9	9	9	6	7	7	7	7
# of high schools	3	3	3	3	3	3	3	3	3	3
# of total students	2,542	2,232	2,723	2,140	2,122	2,119	2,132	2,449	2,290	2,198
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	558	561	558	559	559	555	549	549	584	579
# of farming acres	198,109	196,442	196,006	193,233	196,121	192,973	192,887	192,887	192,987	193,310
# of farms	4,164	4,180	4,201	4,102	4,102	4,132	4,153	4,153	4,173	4,196

Rock Island County, Illinois

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

Function / Program	Fiscal Year										
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Social Services:											
# of vehicles	22	19	19	19	16	20	19	24	27	29	
# of buildings	8	8	8	7	7	3	3	3	3	3	
General Government:											
# of vehicles	2	2	2	4	3	4	5	5	12	12	
# of buildings	1	1	1	1	2	3	2	2	2	2	
Public Safety/Judiciary:											
# of patrol cars	39	49	49	52	62	66	74	74	78	79	
# of other vehicles	53	51	55	55	38	29	22	28	33	38	
# of buildings	7	8	8	8	8	7	7	7	7	7	
Public Works & Transportation:											
# of vehicles	27	28	31	28	25	24	24	30	30	29	
# of buildings	7	7	7	7	6	7	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	2,496.9	2,496.9	2,496.9	2,496.9	
# of vehicles	26	25	28	32	34	35	35	34	33	37	
# of buildings	48	64	60	61	59	57	58	58	59	59	