



ROCK ISLAND COUNTY, ILLINOIS

**Comprehensive
Annual Financial Report for
The Fiscal Year Ended
November 30, 2015**

ROCK ISLAND COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended November 30, 2015

Prepared by:
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Amanda Van Daele, Chief Deputy Auditor

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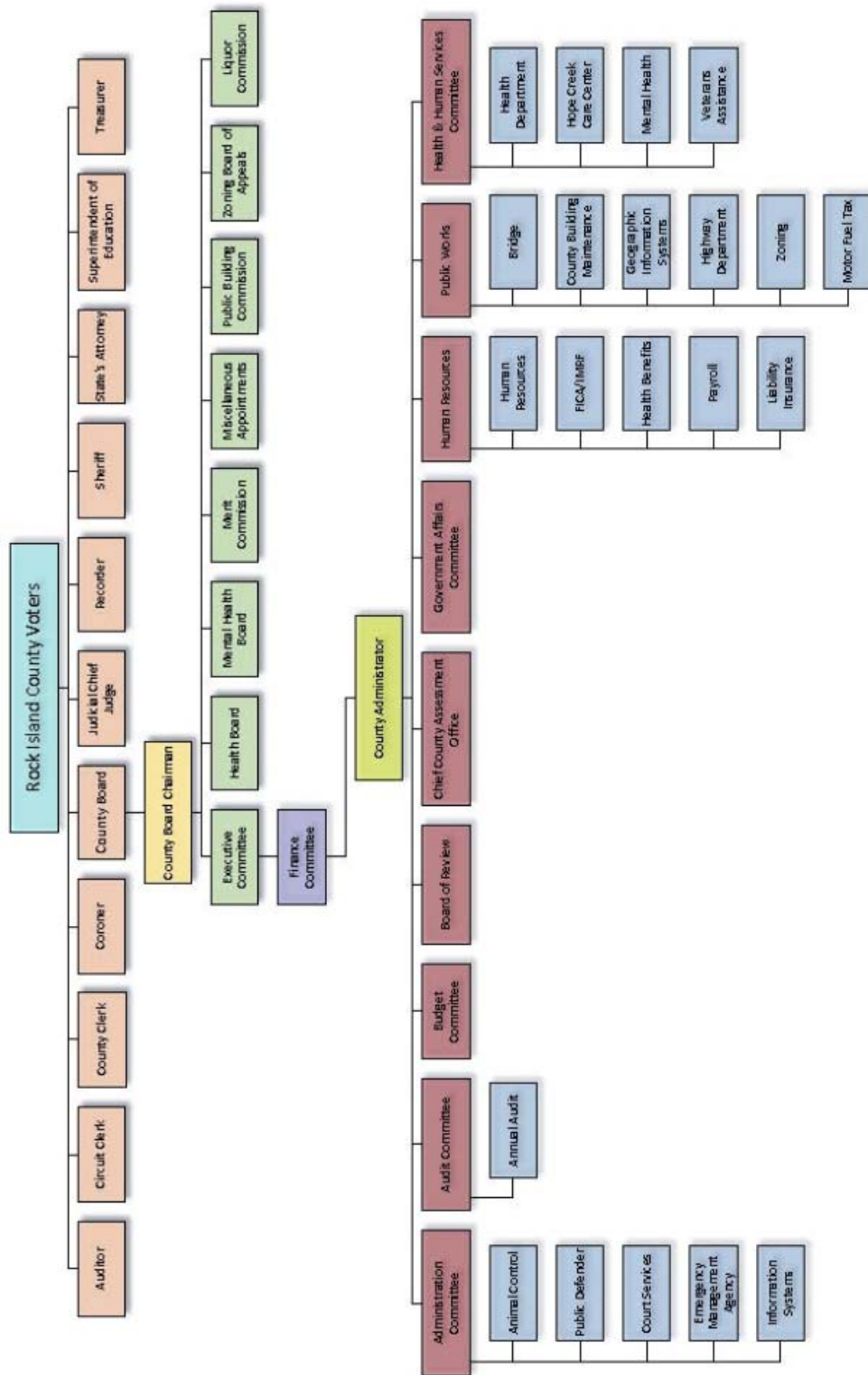
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Rock Island County Organizational Chart



Rock Island County, Illinois

List of Elected and Appointed Officials November 30, 2015

Elected Officials

County Board Members

District 1 Christine Filbert	District 14 Virginia "Ginny" Shelton
District 2 Dewayne Cremeens	District 15 Nick Camlin
District 3 Michael Burns	District 16 John Brandmeyer (through April 2015) Kai Swanson
District 4 Patrick Moreno	District 17 Edwin M. Langdon Jr.
District 5 Larry Burns	District 18 Dr. Rodney K. Simmer
District 6 Donald L. Jacobs	District 19 Kim Callaway-Thompson
District 7 Steven Meersman (through March 2015), Steve Doye	District 20 Mia D. Mayberry
District 8 Brian Vyncke	District 21 Scott Terry
District 9 Jeffrey Deppe	District 22 Drue Mielke
District 10 Steven Ballard	District 23 Ken "Moose" Maranda
District 11 Donald Johnston	District 24 Ron Oelke
District 12 K. Mike Steffen	District 25 J. Robert Westpfahl
District 13 Richard H. Brunk	

Auditor April Palmer
Circuit Clerk Lisa Bierman (through June 2015),
Tammy Wiekert
County Clerk Karen Kinney
Coroner Brian Gustafson
Recorder of Deeds Kelly Fisher
Sheriff Gerald Bustos
States Attorney John McGehee
Regional Supt. Of Education Tammy Muerhoff
Treasurer Louisa A. Ewert

Appointed Officials

Animal Control Coordinator Samantha DeYoung	Civil Division Chief Patty Castro
Court Services Director Trent Vandersnick	Public Defender Baron Heintz
EMA Director Jerry Shirk	Public Health Administrator Theresa Berg (through February 2015) Nita Ludwig
Forest Preserve Director Jeff Craver	County Engineer John Massa
GIS Director Josh Boudi	Supervisor of Assessments Larry Wilson
IS Director Linda Billingsley (through June 2015) Kurt Davis	Veterans Assistance Todd Harlow
Board of Review Joan Russell	Zoning Director Greg Thorpe
708 Mental Health Board Larry Pollard	
Human Resources Director Gerald Clyde	



Rock Island County

May 12, 2016

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, 2015 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 RSM US 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, 2015, 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

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management; and evaluating the overall financial statement presentation. For the year ended November 30, 2015 RSM US 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 Schedules of Expenditures of Federal Awards and are available issued separately with Rock Island County’s Audit package.

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 north-western portion of Illinois and currently occupies a land area of 452 square miles and serves a population of 146,964 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. In May of 2015 the board hired a County Administrator to bring professional knowledge and organizational structure and consistency to the County. The Administrator reports directly to the Board and has supervisory responsibilities of all non-elected leadership offices of the County.

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 and departments.

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. 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 2015 the MSA had increased to 383,606 or 1.0% over the past four years. Rock Island County's total population in 2015 was 146,133, a decrease of 1.0% since 2010 (147,546). It is projected that Rock Island County's population will increase by 1.8% by 2025 to 148,738. In comparison the MSA is expected to grow by 2.5% (Source: Woods & Poole Economics, 2015).

Labor Force In 2015 the annual average labor force of Rock Island County was 72,188, down 5.4% over the past 5 years. The MSA's labor force has also seen a decrease in the past 5 years of 3.1% and is currently averaging 192,663. Rock Island County's unemployment rates have been steadily declining since reaching 9.6% in 2010, with an annual average of 6.5% in 2015. The MSA's annual unemployment rate in 2014 was 5.6% (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 approximately 60% within the last 20 years. Also within the Service Providing Sector, the Education and Health Services area has seen substantial growth increasing by approximately 49% within the same time frame. The largest decreases in the Goods Producing sector were in Durable Goods & Manufacturing, offsetting some of those service sector increases. As of 2014, the top industry for employment in Rock Island County was Educational services, and health care and social assistance which employ 22.5% of the employed work force. Manufacturing and Retail Trade were the next highest employed with 18.4% and 11.5% respectively. The MSA overall is very similar with 22.5% of the employed work force being employed in Educational services, and health care and social assistance (U.S. Census Bureau, American Community Survey 5-year estimates, 2014).

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 fifteen employers in the County, and Black Hawk College, a post-secondary education facility, retains its position within those top fifteen as well. 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 2015. The unemployment rate is improving, and the Gross Regional Product is growing, yet the total labor force show a slight decline.

In the past year in the Bi-State Region (Quad Cities MSA and Muscatine County, Iowa), local governments reported an estimated 592 jobs created and 526 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 City of Moline is continuing development of RiverTech infrastructure by Western Illinois University. The City of Rock Island invested in their infrastructure as well, recently installing a new police station.

The center of the region's economy from an employment perspective continues to be the Rock Island Arsenal, with over 6,000 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 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. Therefore, the County Board will be presenting another question to the public to raise either Sales Tax, or General Fund maximum levy of Property Tax allowed on the November of 2016 ballot. This comes after almost a year of budget research by the County Administrator, who has recommended this action as well.

The second method to generate more General Fund revenue was to perform an updated fee 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. In comparing this study with the prior administrative cost study the differences were very large in many areas. It was researched as to the reason and based upon this study being done using estimated information instead of actual, the Board decided to continue use of the original study. A new in depth study by an independent firm will be scheduled to be performed within the following two years.

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 was installed May of 2015. The contractual obligations 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 is taking a professional approach to the county's budget as well in the hope of bringing insight and policy improvements so to operate as the clients 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 was available for one year from 7/31/14-7/30/15. Many high paid employees choosing this option were replaced at much lower starting wages. Some were not replaced at all. If possible offices would delay replacement for many months for additional cost savings. This savings was both in wage and benefit costs. Some departments will be able to maintain this reduced 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 with the idea that two starting wage employees is still equating to cost savings replacing the "seasoned veteran" employee high on the wage scale. The downside of this is the learning curve required of new hires and the multiple decades of knowledge lost by the county.

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 exponentially. 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 in 2013. This saves substantial interest costs over the term of the now three bond issues.

Financial conditions worsened at the home due to the State of IL enacting a new nursing home bed tax at a rate of \$6.07 per bed per day retro-active to the assessment month of June 2011. The first payment was withheld in October of 2012 and continuing. Through 2015 this has created over a half million dollar decrease in Medicaid revenue per year. The home was forced to issue a local bank loan in May 2013 for \$750,000.00 with a 1% interest due April 1, 2014. 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. Then in 2015 a \$500,000 tax anticipation loan was issued and paid back throughout the 2015 fiscal year in the same way as the 2014 loan with the full amount paid by year-end. Additional bank loans will be needed to continue operations to the home in future years.

An Ad Hoc committee was also formed to research and advise the County Board of short and long-term options for continued operations of the home 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. Despite this the County Board and tax payers desire to continue to operate the home as a County owned facility to provide the best options for Rock Island County's senior and nursing care needs populations. The Board researched and decided among various alternatives to run the home with a new management style. Health Dimensions Group, a private and professional nursing home management company, was researched and hired. This company was contracted to receive a monthly payment as well as incentives to achieve various goals, mostly financial, with the home. This company will report to an independent, volunteer member board as well as the County Board, who ultimately still will run and make top level decisions of Hope Creek to maintain County ownership.

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 placement of the County Administrator and Chief Judge Braud brought new insight to this issue as discussion began again into fiscal year 2015. The fact remained that ignoring this issue too long could create the potential for lawsuits considering the courthouse conditions for employees and visitors. Therefore, a study was done regarding an annex that would be added to the existing Justice Center and whether funding could be done through the existing Public Building Commission's authority. This process was ruled lawful, so it began. It will alleviate the use of the existing Courthouse except for one office. That office's needs will be addressed elsewhere. This annex will therefore eliminate the current Courthouse Building use, and liability & safety issues.

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. A new program was approved by the board with Commerce Bank in 2015 to generate cash back for vendor payments through them. The hopeful estimate of new revenue per year is about \$25,000-\$35,000.

Rock Island County has continued relationship with the Quad Cities Chamber of Commerce. The Chamber has been bringing in new business to Rock Island County so the County will continue to work with them.

The County hired a County Administrator in 2015 to focus highly upon economic development into the future. 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. We are constantly battling new unfunded State mandates, however. Issued most recently in 2015 to have in place for the 2016 primary is registering to vote at all polling place to include Election Day. New software was required to comply.

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. The rising costs of health care however, have made the savings of this program obsolete. Therefore, the program will be discontinued after 2016 as the Health Care Committee has determined.

Another discontinuation by the Health Care Committee is the employee health clinic. It promoted health and provided a less expensive option for health care needs at the time. The County partnered with the City of Rock Island. The care provided in this clinic had expanded to cover any member of the County's Employee Health Benefit plan to promote additional use. No appointment was needed. The clinic's location was close to the main County Buildings in downtown Rock Island, which provided less time employees were away from work. Many times all needs could be covered here. Otherwise, referrals to specialists were issued. The member going to the clinic also had no co-payment. This was a help to both the County and health plan members that utilized it. However, county employees were not taking the advantage that city employees were. Therefore, the shared cost to the County began to outweigh the savings, so making its discontinuation necessary in 2015.

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 vary. 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. An independent Third Party Administrator has been contracted to handle worker's comp claims for the first time in 2015. The efficiencies of processing claims and proper assistance in cases of legal dispute is proving invaluable to the County Human Resources Department in time and cost saving ways. 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, 2014. 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 RSM US 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, 2014

Executive Director/CEO



RSM US LLP

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, 2015, 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, 7 percent and 19 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 6 percent, 8 percent, and 4 percent, respectively, of the assets, fund balance, and revenues of the aggregate remaining fund information and 2 percent, 3 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, 2015, 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.

Emphasis of Matter

As explained in Note 8 to the basic financial statements, the County adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which restated beginning net position, net pension liability and deferred outflows of resources of the governmental activities and discretely presented component unit.

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, schedule of changes in the net pension liability and related ratios and schedule of employer contributions on pages 64 through 67, Other Postemployment Benefit Plan on page 68 and budgetary comparison information on pages 69 through 74 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 the 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 May 12, 2016, 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.

RSM US LLP

Davenport, Iowa
May 12, 2016

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2015

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, 2015. 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

Total net position of \$72,489,716 as of November 30, 2014 was restated to be \$62,258,449 due to the implementation of GASB statement Nos. 68 and 71. The details of the restatement are shown in note 8 to the basic financial statements.

The assets and deferred outflows of resources of Rock Island County, Illinois (the County) exceeded its liabilities and deferred inflows of resources by \$56,794,893 and \$62,258,449 (net position) at the close of fiscal years 2015 and 2014, respectively. Of this amount, \$(15,438,845) for fiscal year 2015 and \$(258,466) for fiscal year 2014 may be used to meet the government's ongoing obligations to citizens and creditors.

The government's total net position decreased by \$5,463,556 and \$3,218,280 in fiscal years 2015 and 2014, respectively.

As of the close of this current fiscal year, the County's governmental funds reported combined ending fund balances of \$22,653,366, a decrease of \$287,777 in comparison with the prior year. Approximately 11 percent of this total amount, \$2,428,922, 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 \$2,971,136 and \$3,211,179 or 12 percent and 13 percent of total General Fund expenditures for fiscal years ended 2015 and 2014, respectively.

The County's total long-term debt excluding compensated absences and estimated claims settlements, decreased by \$2,194,696 (9 percent) during fiscal year ended November 30, 2015. The decrease was a result of scheduled payments on debt.

As of the close of the fiscal year 2015, the Rock Island County Forest Preserve District's governmental funds reported combined ending fund balances of \$2,656,971, an increase of \$127,635 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 \$160,000 to \$355,000 and end on December 1, 2028. These payments will be made through increased revenue and property taxes 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 fees and property taxes levied for the facility.

Rock Island County cost savings measures throughout fiscal year 2015 continued. Replacement employees for retiree or resigned positions were not filled whenever possible or at least as long as possible. Increases for expense budgets have been restricted without additional supporting revenue sources, so as not to consume unencumbered fund balance. Equipment purchases are being delayed or forgone when possible.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2015

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.

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.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2015

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 69 through 72.

The basic governmental fund financial statements can be found on pages 75 through 113 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 114 through 116 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 \$10,739,652 and \$10,076,758 for fiscal years ended 2015 and 2014, respectively.

The basic fiduciary fund financial statements can be found on pages 117 through 126 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 63 through 74 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. The County's total net position of \$56,794,893, represents a decrease from the restated net position of \$62,258,449 during 2014.

Of the County's net position, 99 percent and 76 percent for the fiscal years ended 2015 and 2014, 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.

Rock Island County, Illinois

**Management's Discussion and Analysis
Year Ended November 30, 2015**

Table 1 - Rock Island County, Illinois' Net Position

	Governmental Activities 2015 (as restated)	Governmental Activities 2014 (not restated)
Current assets	\$ 61,413,568	\$ 57,165,225
Capital assets, net	79,378,790	80,724,263
Total assets	140,792,358	137,889,488
Deferred outflows of resources	12,065,879	487,160
Current liabilities outstanding	16,460,793	12,427,839
Other liabilities	52,264,210	30,275,905
Total liabilities	68,725,003	42,703,744
Deferred inflows of resources	27,338,341	23,183,188
Net position:		
Net investment in capital assets	56,092,370	55,295,528
Restricted for:		
Capital improvements	6,309,563	6,003,424
Collector's tax fees, sale & error refunds	159,215	162,749
Document storage	2,639,218	2,531,334
Working cash	523,517	522,607
GIS	154,847	191,100
Employee benefits	-	862,412
Judicial	1,554,261	1,541,443
Parks and recreation	2,653,597	2,612,591
Public health	1,245,061	2,319,436
Public safety	902,089	109,588
Liability	-	595,970
Unrestricted	(15,438,845)	(258,466)
Total net position	\$ 56,794,893	\$ 72,489,716

A restricted portion of the County's net position (28 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$(15,438,845), may be used to meet the government's ongoing obligations to citizens and creditors.

The County's total net position decreased by \$5,463,556 during the current fiscal year. This decrease was mainly attributable to the new GASB reporting requirements consisting of the pension related amounts included as deferred outflows of approximately 12 million dollars. This is the actuarial valuation of employees still working that can retire with IMRF pension amounts due from the county as predicted total. Also, now the liability of pensions of those already retired is required reporting. Included in other liabilities that total is approximately 23 million dollars.

Table 2 highlights the County's revenues and expenses for the fiscal year ended November 30, 2015. These two main components are subtracted to yield the change in net position. This table utilizes the full accrual method of accounting.

Rock Island County, Illinois

**Management's Discussion and Analysis
Year Ended November 30, 2015**

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 2015 (as restated)	Governmental Activities 2014 (not restated)
Revenues:		
Program revenues:		
Charges for services	\$ 28,009,948	\$ 26,616,352
Operating grants and contributions	12,798,057	13,847,910
Capital grants and contributions	46,970	59,552
General revenues:		
Property taxes	25,836,301	24,732,827
Intergovernmental revenue	9,751,707	9,458,293
Investment earnings	95,221	92,718
Gain on disposal of capital assets	15,454	-
Miscellaneous	447,037	1,997,679
Total revenues	77,000,695	76,805,331
Expenses:		
General government	23,640,666	15,020,507
Public safety	7,824,986	8,822,100
Corrections	4,953,932	4,894,231
Judiciary and legal	8,163,305	8,865,436
Transportation and public works	5,457,263	7,963,156
Social services	26,928,225	27,670,302
Culture and recreation	4,530,496	5,308,707
Debt service, interest on long-term debt	965,378	1,479,172
Total expenses	82,464,251	80,023,611
Decrease in net position	(5,463,556)	(3,218,280)
Net position, beginning	62,258,449	75,707,996
Net position, ending	\$ 56,794,893	\$ 72,489,716

General government expenses increased approximately \$8,620,000 or 57 percent. A carpet replacement expense turned into an asbestos abatement project. A new law provides for Election Day voter registration at all polls, which led to additional software purchases. Some expenses for this had to be made in 2015. Hotel Motel tax almost doubled (\$350,000) which is immediately expensed to the Zoo primarily. This is from the addition of a second hotel covered under the tax. Due to a mistake in the state's equation, they paid the county too much replacement tax. The county will now be required to pay back over \$300,000 to refund that replacement tax. Payment is said to begin in 2017. Also, to achieve full accruals in the government wide section legal liability settlements are required reporting. This amounted to approximately 7 million dollars.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2015

Public safety expenses decreased approximately \$997,000 or 11 percent. Many large projects were done in the prior year 2014, such as the jail security cameras. There were very few in 2015. As the county gets closer to paying off the jail and justice center bonds the next year's required payments continue to decrease. Also, there were several employees that chose to take the ERI. Many of these now vacant positions were never filled or were kept open for as long as could be.

Transportation and public works expenses decreased approximately \$2,506,000 or 31 percent. This is primarily due to county aid and other projects not being done due to the state budget crisis and the fact that Motor Fuel Tax was not coming in a timely schedule. Also, a large grant has begun slowing down as the end of the grant period gets closer and most of the work gets done.

Judiciary and Legal expenses decreased approximately \$702,000 or 8 percent. This is primarily due to a huge case in 2014 that we didn't have a repeat of in 2015. Also, there were several employees that chose to take the ERI. Their positions either still haven't been filled or have been kept open for as long as possible.

Debt service expenses decreased approximately \$514,000 or 35 percent. Bond payments are due the first day of the fiscal year. In order to be received on time the check would go out in November which is old fiscal year. This payment was sent late in the prior year creating the effect of an extra payment. In 2015 those payments were made on time and of a lesser amount due to the debt reduction the payments create.

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 2015	Net Revenue (Expense) of Services 2015
General government	\$ 23,640,666	\$ (18,156,506)
Public safety	7,824,986	(5,694,489)
Corrections	4,953,932	(3,021,193)
Judiciary and legal	8,163,305	(5,180,226)
Transportation and public works	5,457,263	(2,663,205)
Social services	26,928,225	(4,106,451)
Culture and recreation	4,530,496	(1,821,828)
Debt service, interest on long-term debt	965,378	(965,378)
Total	\$ 82,464,251	\$ (41,609,276)

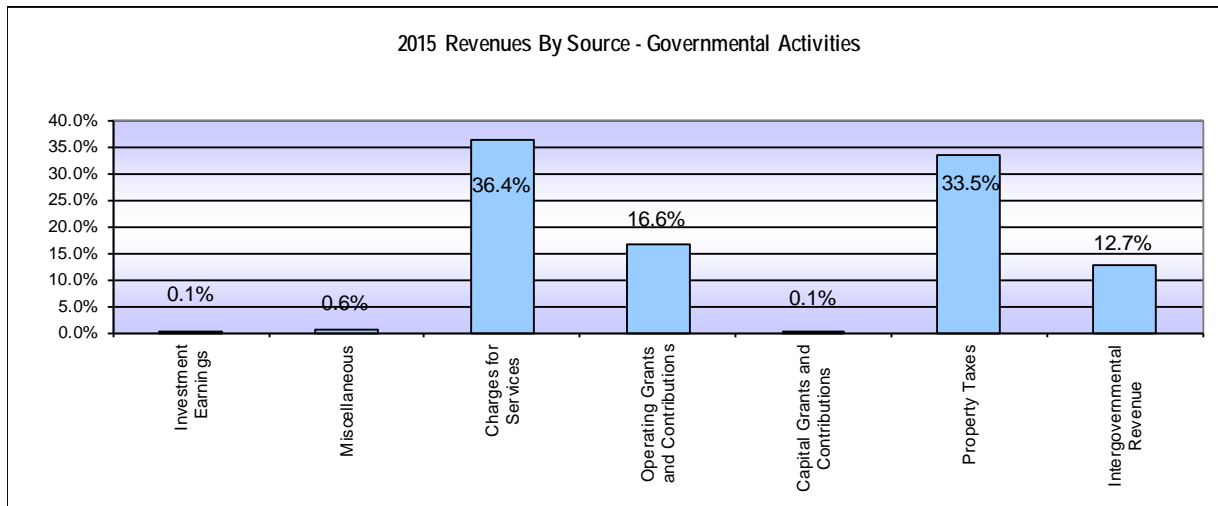
Net cost of services is 50 percent of total cost of services in 2015. This reflects a continued reliance on taxes and other general revenue sources to fund the cost of services.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2015

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, 2015.



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 \$22,653,366, a decrease of \$287,777 in comparison with the prior year. Approximately 11 percent of this total amount, \$2,428,922, 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 \$2,971,136 while total fund balance reached \$4,156,156. 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 of \$25,368,217. Unrestricted fund balance represents 12 percent of total General Fund expenditures, while total fund balance represents a little higher amount at approximately 16 percent of that same amount.

The County's General Fund net change in fund balance was decrease of \$219,878 during the current fiscal year. The key factor in this decrease occurring:

- There was a mistake in the Replacement Tax equation used by the State, and now the county owes the state over \$300,000.

The Forest Preserve Commission Fund has a total fund balance of \$2,656,971 for 2015 and \$2,529,336 for 2014. The net increase in fund balance during the current year was \$127,635. The increase is due to property taxes being raised in certain funds as well as fees. Building of fund balance occurred within the Zoo improvement fund to spend in future years. The Niabi Zoo fund had increased fund balance due to, again, a large increase in the receipt of hotel/motel tax this year over last from two hotels. ERI replacements decreased expenses, which also helped increase fund balance.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2015

The Hope Creek Care Center Fund has a total fund deficit of \$(209,800) for 2015 and had a fund balance of \$503,717 for 2014. The net decrease in fund balance during the current year was \$713,517. Fee revenue is down nearly \$500,000 from the previous year. Medicare alone was down over \$484,000. Due to a lower EAV the transfer from the Nursing Home Tax Levy was over \$100,000 less in fiscal year 2015. IMRF and FICA expenses for the home's employees were reimbursed by each appropriate fund. However, this created almost a break even effect. This only provided the home the ability to pay the cost allocations due the General Fund and the Liability Insurance Fund, bills which hadn't been paid for 2013, 2014, or 2015.

The Illinois Municipal Retirement Fund has a total fund balance of \$1,627,373 for 2015 and \$1,607,451 for 2014. The net increase in fund balance during the current year was \$19,922 from property tax increases and less spending due to the ERI paid off in 2014 to offer the new ERI into 2015. The property tax increase was necessary to carry this fund through the over 6 month period each year when no property taxes are collected. This is this fund's only 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 \$23,101,610, excluding transfers in, was increased to \$23,180,447 (an increase of \$78,837). This increase is almost solely due to grant revenue being received. 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:
 - Continued Sheriff Justice Assistance grant revenue being awarded, and additional State Criminal Alien Assistance funds received both from the US Bureau of Justice.
 - A grant from the State Board of Elections awarded to the County Clerk's Office to run and implement new laws in elections for voters registration was depleted in fiscal year 2015.
 - A State and a local grant were received from the County Waste Management Agency for promoting recycling county wide.

Variances in the final budgeted revenues over actual revenues totaling \$1,095 were due in part to various fees revenues coming in under anticipated. Only about 93 percent of revenue budgeted was collected in fees such as Circuit Clerk fees & fines, Recorder fees and County Clerk fees. Also, due to the actual lower than estimated equalized assessed value of property tax came in under budget. Therefore, there was less money to invest and interest income was under budget as well. This offset the higher than anticipated intergovernmental taxes received such as sales and use tax, state income tax and replacement tax of which the state overpaid by about \$300,000 that the County will have to return in future years.

Variances in actual expenditures under final budget total \$903,018. A great portion of this is due to the offered ERI. This early retirement incentive was granted by the County Board to end on July 30th. Many long time employees decided to take advantage of this offer. In doing so many departments, being concerned for the General Fund's financial deterioration, decided to use this as an opportunity to either evaluate never filling these open positions or delay filling them to the extent they could and not jeopardize the services performed. Major office savings due to this came from Circuit Clerk, Recorder, Sheriff, Court Security, and Public Defender. This in turn created substantial savings in health insurance costs for half the year or better to the tune of about \$88,700. The other area of major under budget spending was in costs of services. The Sheriff saved money by reevaluating contracts. They decided upon a new medical service provider for the jail inmates with substantial savings and also the Racom service for telecommunications was under estimated. The new County Administrator had a budget for private attorney service but decided to use the County State's Attorney for legal counsel saving almost \$50,000 to the General Fund. In a couple of instances the General Fund makes payments to outside providers for services such as property insurance and postage as a whole county for price consciousness. Much of this is then reimbursed to the general fund later. Therefore, the perception is that the line items are under budget since the large initial payment has to be budgeted to pay.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2015

Capital Asset and Debt Administration

Capital assets: The County's investment in capital assets for its governmental activities amounted to \$79,378,790 and \$80,724,263 (net of accumulated depreciation) as of November 30, 2015 and 2014, 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 the completion of the Hope Creek Pavilion. The highway department purchased three new dump trucks for a total of \$465,411. The sheriff's department purchased three new marked squad cars for a total of \$127,194. The sheriff's department also finished a closed circuit TV security project that cost \$271,820. The county carried many projects not yet completed from fiscal year 2014 to 2015. During the course of the year then many of those were completed and put into production or deleted as never to be completed. This with accumulated depreciation caused the overall decrease in capital assets.

Table 4 - Rock Island County, Illinois' Capital Assets

	Governmental Activities	
	2015	2014
Land	\$ 6,567,011	\$ 6,567,011
Construction-in-progress	290,293	747,997
Buildings	57,695,879	56,744,044
Improvements other than buildings	92,909	92,909
Equipment	14,066,551	13,595,058
Infrastructure	60,974,682	59,858,664
Accumulated depreciation	(60,308,535)	(56,881,420)
Total	\$ 79,378,790	\$ 80,724,263

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 \$3,525,000 and \$4,360,000, and general obligation bonds outstanding totaling \$19,955,000 and \$21,270,000, as of November 30, 2015 and 2014, respectively. The County paid \$2,150,000 in principal and \$1,098,452 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

	2015	2014	Maturity
Governmental activities:			
General obligation bonds	\$ 19,955,000	\$ 21,270,000	2027
Revenue bonds	3,525,000	4,360,000	2019

Economic Factors and Next Year's Budgets and Rates

The 2016 fiscal year budget is based on an increase in assessed valuation of 0.9%. This slight increase is not enough to cover needed expenses in the General Fund, currently at its maximum levy percentage, and results in a budgeted general fund deficit of \$2.9 million. This is not sustainable and requires significant changes for the 2017 fiscal year methodology.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2015

The County is working into FY2016 on the deterioration of its facilities. This has occurred over the years due to the financial situation of the General Fund. Many presentations over the last few years have demonstrated the safety, liability, and sufficient space issues of the existing Courthouse. Therefore, the County Board is being advised to vote on the construction of a new Annex addition of the current Justice Center to replace almost all of the Courthouse needs. This can be done through the existing structure of the Public Building Commission. Therefore, bonds are issued for approximately \$29,000,000 to expense for this structure. The property tax levy will then perpetuate into future years to pay off this bond principal and interest.

For fiscal years 2017 and beyond, the objective is to provide a surplus budget so that by the year 2021, the General Fund has a fund balance of at least 20% of the budgeted expenditures for that year. To accomplish this objective, four different 5-year budgets are being prepared and presented to the County Board in May 2016. Each of these four budgets includes a necessary 5-year Capital Improvement Plan so that deferred maintenance needs in the County, and future maintenance/capital needs, are properly budgeted. The first budget shows what will happen if the County includes capital items in the budget but does nothing else differently. That budget reveals a General Fund deficit in five years of over \$27 million. The second budget includes all capital items and a ½ cent sales tax increase (by referendum). That budget shows that all prior deferred maintenance items and all needed maintenance/capital items for the next five years will be completed. Additionally, that budget results in a proposed property tax decrease for FY17 of 9.26% and an overall cumulative property tax decrease between FY16 and FY21 estimated at 2.42%. This second budget results in a predicted budgeted General Fund reserve in five years of 25.97%. The third budget includes all capital/maintenance items, but rather than a sales tax, a property tax increase of 13.1% in FY17 as necessary. The cumulative five-year property tax increase is projected to be 20.62% and this budget only achieves a 10.59% budgeted General Fund reserve by FY21. The final budget presented to the County Board is one without any new significant revenue source. This budget means that certain deferred and needed maintenance/capital costs will not be budgeted and it results in approximately 116 employee layoffs within the General Fund. The County Board will decide by June 2016 if they will put a question on the November 2016 election ballot to seek a new revenue source. Then it will be up to the voters which budget is approved.

To increase revenues through non-taxing sources and to decrease expenditures, the County entered into an agreement with Commerce Bank to provide additional revenue to the County for them processing certain accounts payable. Additionally, the County began website advertising to increase revenues. To cut expenses, certain employee positions were held open, other positions were eliminated after an employee left that position, and certain layoffs occurred. The County Board agreed to end retirement benefits for County Board members and to end the practice of allowing County Board members to participate in the employee health plan.

The County has four union collective bargaining agreements that are either expired before 2016 or will be expired in 2016. One AFSCME contract and two FOP contracts end in December 2016 yet leadership in each of those unions agreed to open up negotiations early in 2016 to help the County with its long-term budgeting process. The County worked cooperatively with AFSCME and the FOP during collective bargaining negotiations to accomplish significant cost savings for the taxpayer through a freeze in the union employee pay scale for two years and by eliminating a previously approved County employee holiday. Over five years, these revenue and expenditure changes are estimated to save county taxpayers over \$2 million. There is now only one open collective bargaining agreement (AFSCME 2371) and that contract only affects the budget for the Hope Creek Care Center. That final collective bargaining agreement is currently in mediation.

In 2015 the County hired its first County Administrator to provide professional management for County operations under the County Board's control/authority. After hiring the Administrator, the County Board adopted a County Board Code of Conduct policy and the Board held a series of strategy meetings designed to both improve Board functionality and provide focus for a vision of professional Board action moving forward. With the hiring of a County Administrator, the County is now looking at thorough 5-year capital budgeting, 5-year operating budgeting, the development and revision of professional employee policies, and someone with both training and experience to manage the day-to-day operations of the County under the County Board's control.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2015

Total budgeted funds for fiscal year 2017 under the sales tax increase budget are \$78,116,251 in revenues and \$81,446,867 in expenditures. The General Fund budget is \$27,871,702 in revenues and \$28,775,829 in expenditures. Due to timing of when a sales tax increase becomes effective, the County will be required to cut \$1.4 million from its General Fund budget in FY17 and use a one-time deficit of \$904,128 to achieve a positive FY17 ending fund balance. After 2017, the reserves increase each year until they hit the budgeted amount of 25.97% in FY21.

The County is self-insured and to help mitigate risk, the County is actively working on its risk management efforts. The County is working to ensure thorough investigations occur for all reported worker's compensation injuries as well as any possible tort liability incidents. The County is budgeting for prior year worker's compensation and tort incidents out of the Liability Insurance Fund. Since implementing new risk management procedures, including thorough investigations across all departments and hiring a Third Party Administrator to handle initial incidents of reported employee injuries, the County has seen a significant reduction in the number of claims filed in 2015 compared with prior years. This is expected to continue in future years as well as ending all past continuing claims with settlements to reduce future liability significantly.

For FY17, the County is budgeting only the minimum amount necessary in both FICA and IMRF to pay those annual employee expenses plus maintain a fund reserve of 50% of annual expenditures. Even though utility costs were very reasonable in 2015, the County is budgeting an annual 3% increase each year for the next five years. The County's equalized assessed value increased in 2016 by 0.9%; however, we are only budgeting a 0.75% increase for future years. As with all budgeted line items, this is closely monitored. The County's sales tax revenues increased in 2015 by 3.34% over 2014 levels. The State of Illinois allegedly erred in its payment to the County for replacement tax revenues in 2015 and the State is requiring repayment of just over \$300,000. The FY17 budget reduces replacement tax revenue by the amount the state claims is owed. The Mental Health levy is budgeted to increase annually by 3% and in 2021 that fund is estimated to have a healthy 43.2% reserve. The Veteran's Affairs levy is budgeted to increase annually by 3% and in 2021 that fund is estimated to have a very healthy 83.28% reserve. Even with these individual levy increases, the cumulative net increase to the overall property tax levy is budgeted to decrease by 2.42% between 2016 and 2021.

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, 2015

	Primary Government Governmental Activities	Component Unit Rock Island Tri-County Consortium
Assets		
Current assets:		
Cash and cash equivalents	\$ 23,915,778	\$ 51,221
Receivables:		
Property taxes	29,355,587	-
Accounts, net allowance for uncollectibles of \$2,040,024	814,316	-
Accrued interest	9,484	-
Due from other governments, net allowance for uncollectibles of \$800,000	6,343,329	120,537
Other assets	975,074	15,833
Total current assets	61,413,568	187,591
Noncurrent assets:		
Capital assets:		
Nondepreciable:		
Land	6,567,011	-
Construction-in-progress	290,293	-
Depreciable:		
Buildings	57,695,879	-
Improvements other than building	92,909	-
Equipment	14,066,551	368,769
Infrastructure	60,974,682	-
Less accumulated depreciation	(60,308,535)	(363,553)
Total capital assets	79,378,790	5,216
Total noncurrent assets	79,378,790	5,216
Total assets	140,792,358	192,807
Deferred Outflows of Resources		
Deferred charge on refunding	434,779	-
Pension related amounts	11,631,100	221,060
Total deferred outflows of resources	12,065,879	221,060

See notes to basic financial statements.

	Primary Government Governmental Activities	Component Unit Rock Island Tri-County Consortium
Liabilities		
Current liabilities:		
Accounts payable	\$ 3,553,880	\$ 97,949
Current portion of estimated claims settlements	4,760,016	-
Accrued liabilities	2,296,485	34,025
Due to other governmental units	4,729	-
Unearned revenue	1,107,819	96,301
Compensated absences	2,507,864	24,580
Current portion of general obligation bonds	1,375,000	-
Current portion of revenue bonds payable	855,000	-
Other liabilities	-	3,767
Total current liabilities	16,460,793	256,622
Noncurrent liabilities:		
Estimated claims settlements	4,166,628	-
Net other postemployment benefits obligation	3,644,051	85,303
Net pension liability	22,962,332	453,076
General obligation bonds, net bond premiums and discounts	18,796,585	-
Revenue bonds payable, net bond premiums	2,694,614	-
Total noncurrent liabilities	52,264,210	538,379
Total liabilities	68,725,003	795,001
Deferred Inflows of Resources		
Property taxes	27,160,238	-
Pension related amounts	178,103	-
Total deferred inflows of resources	27,338,341	-
Net Position (Deficit)		
Net investment in capital assets	56,092,370	5,216
Restricted for:		
Capital improvements	6,309,563	-
Collector's tax fees, sale and error refunds	159,215	-
Document storage	2,639,218	-
Working cash	523,517	-
GIS	154,847	-
Judicial	1,554,261	-
Parks and recreation	2,653,597	-
Public health	1,245,061	-
Public safety	902,089	-
Donor requirements	-	1,164
Unrestricted (deficit)	(15,438,845)	(387,514)
Total net position (deficit)	\$ 56,794,893	\$ (381,134)

Rock Island County, Illinois

Statement of Activities
Year Ended November 30, 2015

Functions/ Programs	Expenses	Program Revenues		
		Charges for Sales and Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	\$ 23,640,666	\$ 5,474,740	\$ 9,420	\$ -
Public safety	7,824,986	1,787,701	342,796	-
Corrections	4,953,932	732,858	1,159,911	39,970
Judiciary and legal	8,163,305	2,855,475	127,604	-
Transportation and public works	5,457,263	140,948	2,653,110	-
Social services	26,928,225	14,792,932	8,028,842	-
Culture and recreation	4,530,496	2,225,294	476,374	7,000
Debt service, interest on long-term debt	965,378	-	-	-
Total governmental activities	\$ 82,464,251	\$ 28,009,948	\$ 12,798,057	\$ 46,970
Component Unit	\$ 2,358,924	\$ -	\$ 2,388,515	\$ -

General Revenues

- Property taxes
- Intergovernmental revenue, unrestricted:
 - Replacement tax
 - Sales and use taxes
 - Income tax
 - Hotel/Motel taxes
 - Other taxes
- Investment earnings
- Gain on disposal of capital assets
- Miscellaneous
- Total general revenues**
- Changes in net position
- Net position (deficit), beginning of year, as restated
- 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
\$ (18,156,506)	\$ -
(5,694,489)	-
(3,021,193)	-
(5,180,226)	-
(2,663,205)	-
(4,106,451)	-
(1,821,828)	-
(965,378)	-
(41,609,276)	-
-	29,591
25,836,301	-
2,309,983	-
5,143,355	-
1,883,018	-
287,532	-
127,819	-
95,221	104
15,454	-
447,037	2
36,145,720	106
(5,463,556)	29,697
62,258,449	(410,831)
\$ 56,794,893	\$ (381,134)

Rock Island County, Illinois

**Balance Sheet
Governmental Funds
November 30, 2015**

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Assets			
Cash and cash equivalents	\$ 2,074,056	\$ 2,174,488	\$ 277,078
Receivables:			
Property taxes receivable	6,821,713	1,913,873	2,483,197
Accounts receivable, net allowance for uncollectibles of \$2,040,024	316,456	138,737	157,489
Accrued interest receivable	2,698	540	747
Due from other funds	599,806	-	362,797
Due from other governmental units, net allowance for uncollectibles of \$800,000	2,339,579	33,914	1,825,360
Other assets	92,835	4,630	1,480
Advances to other funds	562,850	-	-
Total assets	\$ 12,809,993	\$ 4,266,182	\$ 5,108,148
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)			
Liabilities:			
Accounts payable	\$ 909,322	\$ 327,914	\$ 768,166
Accrued liabilities	561,987	100,714	233,604
Due to other funds	461,697	-	443,183
Due to other governmental units	6	-	-
Unearned revenues	63,150	-	-
Advances from other funds	-	-	396,850
Total liabilities	1,996,162	428,628	1,841,803
Deferred inflows of resources:			
Unavailable revenue - property taxes	5,991,764	1,180,583	2,396,707
Unavailable revenue - intergovernmental	665,911	-	1,079,438
Total deferred inflows of resources	6,657,675	1,180,583	3,476,145
Fund balances:			
Nonspendable	655,685	4,630	1,480
Restricted	529,335	2,652,341	-
Unassigned	2,971,136	-	(211,280)
Total fund balances (deficits)	4,156,156	2,656,971	(209,800)
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 12,809,993	\$ 4,266,182	\$ 5,108,148

See notes to basic financial statements.

Primary Government

Illinois Municipal Retirement	Nonmajor Governmental	Total
\$ 2,057,319	\$ 14,419,690	\$ 21,002,631
5,273,646	12,863,158	29,355,587
-	200,503	813,185
519	4,452	8,956
-	517,973	1,480,576
-	2,110,822	6,309,675
-	12,618	111,563
-	431,850	994,700
<u>\$ 7,331,484</u>	<u>\$ 30,561,066</u>	<u>\$ 60,076,873</u>

\$ 246,718	\$ 1,129,079	\$ 3,381,199
130,548	513,851	1,540,704
191,368	468,771	1,565,019
-	4,723	4,729
-	586,506	649,656
-	597,850	994,700
<u>568,634</u>	<u>3,300,780</u>	<u>8,136,007</u>

5,135,477	12,455,707	27,160,238
-	381,913	2,127,262
<u>5,135,477</u>	<u>12,837,620</u>	<u>29,287,500</u>

-	12,618	674,413
1,627,373	14,740,982	19,550,031
-	(330,934)	2,428,922
<u>1,627,373</u>	<u>14,422,666</u>	<u>22,653,366</u>

<u>\$ 7,331,484</u>	<u>\$ 30,561,066</u>	<u>\$ 60,076,873</u>
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Rock Island County, Illinois

**Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position
November 30, 2015**

Total governmental fund balances		\$ 22,653,366
Amounts reported for governmental activities are not financial resources and, therefore, are not reported in the funds:		
Land	\$ 6,110,199	
Construction-in-progress	290,293	
Buildings	56,929,855	
Equipment	14,042,459	
Infrastructure	60,974,682	
Accumulated depreciation	<u>(60,118,923)</u>	78,228,565
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		2,125,878
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	3,811,971	
Internal balances	84,443	
Capital assets, net	1,150,225	
Current liabilities	<u>(2,156,241)</u>	2,890,398
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Estimated claims settlements	(8,155,644)	
Compensated absences	(2,507,864)	
Other postemployment benefits obligation	(3,644,051)	
Net pension liability	(22,962,332)	
Deferred outflows of resources, pension related	11,631,100	
Deferred inflows of resources, pension related	(178,103)	
Bond premium, net	(262,567)	
Bond discount, net	21,368	
Deferred charge on refunding, net	434,779	
General obligation bonds	(19,955,000)	
Revenue bonds payable	<u>(3,525,000)</u>	<u>(49,103,314)</u>
Net position of governmental activities		\$ 56,794,893

See notes to basic financial statements.

Rock Island County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits)
 Governmental Funds
 Year Ended November 30, 2015

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Revenues:			
Fees	\$ 5,737,392	\$ 2,050,825	\$ 14,869,768
Property taxes	6,473,430	2,876,192	2,269,451
Intergovernmental	10,882,993	476,374	115,244
Investment earnings	23,307	7,864	3,919
Miscellaneous	63,851	304,018	87
Total revenues	23,180,973	5,715,273	17,258,469
Expenditures:			
Current:			
General government	7,040,067	-	-
Public safety	6,592,445	-	-
Corrections	4,319,643	-	-
Judiciary and legal	7,069,032	-	-
Transportation and public works	-	-	-
Social services	-	-	16,343,190
Culture and recreation	-	4,196,679	-
Capital outlay	347,030	871,702	124,045
Debt service:			
Principal	-	315,000	1,000,000
Interest	-	213,747	637,032
Total expenditures	25,368,217	5,597,128	18,104,267
Excess (deficiency) of revenue over expenditures	(2,187,244)	118,145	(845,798)
Other financing sources (uses):			
Transfers in	2,231,225	-	1,421,680
Transfers out	(269,305)	-	(1,289,399)
Proceeds from sale of capital assets	5,446	9,490	-
Total other financing sources (uses)	1,967,366	9,490	132,281
Net change in fund balances	(219,878)	127,635	(713,517)
Fund balances, beginning of year	4,376,034	2,529,336	503,717
Fund balances (deficits), end of year	\$ 4,156,156	\$ 2,656,971	\$ (209,800)

See notes to basic financial statements.

Primary Government		
Illinois Municipal Retirement	Nonmajor Governmental	Total
\$ -	\$ 3,447,515	\$ 26,105,500
3,623,026	10,594,202	25,836,301
-	11,442,630	22,917,241
4,922	44,753	84,765
-	521,067	889,023
<u>3,627,948</u>	<u>26,050,167</u>	<u>75,832,830</u>
2,594,191	4,281,558	13,915,816
-	1,889,825	8,482,270
-	64,449	4,384,092
-	1,390,288	8,459,320
-	4,282,153	4,282,153
-	10,843,853	27,187,043
-	-	4,196,679
-	811,861	2,154,638
-	835,000	2,150,000
-	106,914	957,693
<u>2,594,191</u>	<u>24,505,901</u>	<u>76,169,704</u>
<u>1,033,757</u>	<u>1,544,266</u>	<u>(336,874)</u>
-	1,088,282	4,741,187
(1,013,835)	(2,135,672)	(4,708,211)
-	1,185	16,121
<u>(1,013,835)</u>	<u>(1,046,205)</u>	<u>49,097</u>
19,922	498,061	(287,777)
<u>1,607,451</u>	<u>13,924,605</u>	<u>22,941,143</u>
<u>\$ 1,627,373</u>	<u>\$ 14,422,666</u>	<u>\$ 22,653,366</u>

Rock Island County, Illinois

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits) of Governmental Funds to the Statement of Activities
Year Ended November 30, 2015**

Net change in fund balances - governmental funds	\$	(287,777)
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following is the detail of capital outlay and the amount by which capital outlays exceeded depreciation in the current year:

Capital outlay		2,826,243
Depreciation:		
General government	\$ (229,584)	
Public safety	(246,752)	
Corrections	(569,840)	
Judiciary and legal	(131,347)	
Transportation and public works	(1,535,421)	
Social services	(593,622)	
Culture and recreation	(690,723)	
	(3,997,289)	(3,997,289)

The net effect of various miscellaneous transactions involving capital assets:

Capital contributions	46,970	
Capital assets donated by the County to an outside entity	(244,973)	
Gain on disposal of capital assets	15,454	
Proceeds from sale of capital assets	(16,121)	
	(198,670)	(198,670)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		(345,590)
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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		2,150,000
Bond premium amortization		47,417
Bond discount amortization		(2,721)
Deferred amount on refunding amortization		12,160
Deferred charge on refunding amortization		(64,541)

(Continued)

Rock Island County, Illinois

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits) of
Governmental Funds to the Statement of Activities (Continued)
Year Ended November 30, 2015**

Internal service funds net change	\$ 738,961
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	(7,471,144)
Change in compensated absences	226,005
Change in other postemployment benefits obligation	363,332
Pension expense	<u>540,058</u>
Change in net position of governmental activities	<u><u>\$ (5,463,556)</u></u>

Rock Island County, Illinois

Statement of Net Position
Governmental Activities - Internal Service Funds
November 30, 2015

Assets

Current assets:

Cash and cash equivalents	\$	2,913,147
Receivables:		
Accounts		1,131
Interest		528
Due from other funds		84,443
Due from other governmental units		33,654
Other assets		863,511
Total current assets		<u>3,896,414</u>

Noncurrent assets:

Capital assets:		
Nondepreciable, land		456,812
Depreciable:		
Equipment		24,092
Improvements other than buildings		92,909
Buildings		766,024
Less accumulated depreciation		(189,612)
Total capital assets		<u>1,150,225</u>
Total assets		<u>5,046,639</u>

Liabilities

Current liabilities:

Accounts payable		172,681
Estimated claims settlement		741,000
Accrued liabilities		785,781
Unearned revenue		456,779
Total liabilities		<u>2,156,241</u>

Net position

Investment in capital assets		1,150,225
Unrestricted		<u>1,740,173</u>
Total net position	\$	<u>2,890,398</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, 2015**

Operating revenues:	
Charges for services	\$ 9,042,761
Other	228
Total operating revenue	<u>9,042,989</u>
Operating expenses:	
Other services and charges	8,253,642
Depreciation expense	27,866
Total operating expenses	<u>8,281,508</u>
Operating income	761,481
Nonoperating revenue, investment earnings	<u>10,456</u>
Income before transfers	771,937
Transfers out	<u>(32,976)</u>
Change in net position	738,961
Total net position, beginning of year	<u>2,151,437</u>
Total net position, end of year	<u>\$ 2,890,398</u>

See notes to basic financial statements.

Rock Island County, Illinois

**Statement of Cash Flows
Governmental Activities - Internal Service Funds
Year Ended November 30, 2015**

Cash flows from operating activities:	
Cash received from employee contributions and other charges	\$ 8,440,764
Cash received from other operating revenue	228
Cash payments for claims	(7,843,825)
Cash received for jail lease	611,463
Cash payments for jail operations	(570,843)
Net cash provided by operating activities	<u>637,787</u>
Cash flows from noncapital financing activities:	
Interfund payments	(3,514)
Transfers out	(32,976)
Net cash (used in) noncapital financing activities	<u>(36,490)</u>
Cash flows from capital and related financing activities, purchase of property	<u>(52,110)</u>
Cash flows from investing activities, interest received	<u>10,296</u>
Net increase in cash	559,483
Cash and cash equivalents:	
Beginning	<u>2,353,664</u>
Ending	<u>\$ 2,913,147</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 761,481
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	27,866
(Increase) decrease in:	
Receivables	96
Due from other governmental units	4,900
Other assets	(26,505)
Increase (decrease) in:	
Estimated claims settlement	25,000
Accounts payable	(104,647)
Accrued liabilities	4,374
Unearned revenue	(54,778)
Net cash provided by operating activities	<u>\$ 637,787</u>

See notes to basic financial statements.

Rock Island County, Illinois

**Statement of Assets and Liabilities
Agency Funds
November 30, 2015**

Assets

Cash and cash equivalents	\$	10,038,246
Receivables:		
Accounts receivable		363,972
Accrued interest receivable		<u>337,434</u>
Total assets	\$	<u>10,739,652</u>

Liabilities

Due to other governmental units	\$	6,381,727
Due to individuals and private entities		<u>4,357,925</u>
Total liabilities	\$	<u>10,739,652</u>

See notes to basic financial statements.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2015

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, 2015. 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 the County is operationally responsible for 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, 2015. 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 County is also responsible to pay the debt of the PBC. 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, 2015. 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, 2015

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, which include 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 primarily 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), the latter are excluded from the government-wide financial statements. The focus of fund financial statements is on major funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column.

Fund accounting: The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, 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.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2015

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

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

Forest Preserve Commission Fund, a special revenue fund accounts 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 accounts for the activities of the County's nursing home facility. Property tax revenue is used to subsidize Hope Creek Care Center's shortfall in Medicare payments.

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

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

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, accounts for the activity of the County jail.

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, pension expense, other postemployment benefits and claims and judgments, are recorded only when payment is due.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2015

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

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 funds are charges to internal customers for services and jail lease payments. Operating expenses for the internal service 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.

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 eligibility (including time) 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 2015 tax levy is budgeted for fiscal year 2016, the revenue from this tax levy is a deferred inflow of resources.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2015

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

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 and any contractual allowances. Fiscal year ended November 30, 2015 included an allowance for an uncollectible amount of \$2,040,024 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. 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, 2015 included an allowance for an uncollectible amount of \$800,000 for patient receivables in the Nursing Home Fund included in due from other governments.

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

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

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

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

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

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2015

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

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. In the District's government-wide statements, deferred outflows of resources consist of a deferred charge on refunding, which 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 outflows of resources also include unrecognized items not yet charged to pension expense related to the net pension liability and contributions paid by the employer after the measurement date of the net pension liability but before the end of the employer's reporting period.

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 two sources: property taxes 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. Also, the unamortized portion of the difference between the expected and actual experience and the unamortized change in proportion and difference between employer contributions and proportionate share of contributions are recorded in the government-wide statements as a deferred inflow of resources.

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

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

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

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

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.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2015

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

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

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

Pensions: For purposes of measuring the net pension liability, deferred inflows and outflows of resources related to pensions, pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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. Issuance costs are reported as an expense in the year the costs are incurred.

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

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

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2015

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

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 \$1,245,061 for public health and \$6,309,563 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.

Note 2. Cash and Cash Equivalents

As of November 30, 2015, the County's cash and cash equivalents and investments were as follows:

Cash and cash equivalents statement of net position	\$ 23,915,778
Cash and cash equivalents fiduciary funds	10,038,246
Cash and cash equivalents component unit	51,221
	<u>\$ 34,005,245</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.

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2015**

Note 2. Cash and Cash Equivalents (Continued)

As of November 30, 2015, the County held no investments.

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 percent 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, 2015, 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, 2015 was \$51,221. 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, 2015:

Fund	Deficit Fund Balance
Special Revenue Funds:	
Hope Creek Care Center	\$ 209,800
Animal Control Fund	273,665
Court Security Fund	12,745
Maintenance and Child Support Collection Fund	44,524

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, 2015**

Note 4. Interfund Account Balances

The interfund receivable and payable balances as of November 30, 2015 are as follows:

	Due From Other Funds	Due To Other Funds
General	\$ 599,806	\$ 461,697
Hope Creek Care Center	362,797	443,183
Illinois Municipal Retirement Fund	-	191,368
Nonmajor governmental funds	517,973	468,771
Internal Service Funds	84,443	-
Total	<u>\$ 1,565,019</u>	<u>\$ 1,565,019</u>

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.

Advances to and from other funds as of November 30, 2015, 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
	<u>\$ 994,700</u>	<u>\$ 994,700</u>

Advances are the result of internal borrowings to cover cash shortages which are not expected to be collected in the subsequent year.

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	\$ 2,231,225	\$ 269,305
Hope Creek Care Center	1,421,680	1,289,399
Illinois Municipal Retirement	-	1,013,835
Nonmajor governmental funds	1,088,282	2,135,672
Internal service funds	-	32,976
Total	<u>\$ 4,741,187</u>	<u>\$ 4,741,187</u>

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, 2015

Note 6. Capital Assets

The following is a summary of changes in capital assets for the year ended November 30, 2015:

	2014 Balance	Additions	Deletions	2015 Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 6,567,011	\$ -	\$ -	\$ 6,567,011
Construction-in-progress	747,997	79,320	(537,024)	290,293
Total capital assets not being depreciated	7,315,008	79,320	(537,024)	6,857,304
Capital assets being depreciated:				
Buildings	56,744,044	951,835	-	57,695,879
Improvements other than buildings	92,909	-	-	92,909
Equipment	13,595,058	1,070,200	(598,707)	14,066,551
Infrastructure	59,858,664	1,116,018	-	60,974,682
Total capital assets being depreciated	130,290,675	3,138,053	(598,707)	132,830,021
Less accumulated depreciation for:				
Buildings	20,572,209	1,419,295	-	21,991,504
Improvements other than buildings	39,944	6,315	-	46,259
Equipment	10,477,117	881,898	(598,040)	10,760,975
Infrastructure	25,792,150	1,717,647	-	27,509,797
Total accumulated depreciation	56,881,420	4,025,155	(598,040)	60,308,535
Total capital assets being depreciated, net	73,409,255	(887,102)	(667)	72,521,486
Governmental activities capital assets, net	\$ 80,724,263	\$ (807,782)	\$ (537,691)	\$ 79,378,790

The following is a summary of the changes in capital assets of the discretely presented component unit for the year ended June 30, 2015:

	2014 Balance	Additions	Deletions	2015 Balance
Discretely Presented Component Unit:				
Capital assets being depreciated, equipment	\$ 368,769	\$ -	\$ -	\$ 368,769
Less accumulated depreciation for equipment	352,292	11,261	-	363,553
Component unit capital assets, net	\$ 16,477	\$ (11,261)	\$ -	\$ 5,216

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

General government	\$ 229,584
Public safety	274,618
Corrections	569,840
Judiciary and legal	131,347
Transportation and public works	1,535,421
Social services	593,622
Culture and recreation	690,723
Total depreciation expense, governmental activities	\$ 4,025,155

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2015

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, 2015 is as follows:

	Balance November 30, 2014	Additions	Deletions	Balance November 30, 2015	Due Within One Year
Tax Anticipation Loans	\$ 20,000	\$ 1,000,000	\$ 1,020,000	\$ -	\$ -

On March, 19, 2014, the County 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 was paid on January 23, 2015.

On January 21, 2015, and May 21, 2015, the County activated two Tax Anticipation Warrants of \$500,000, a piece with an interest rate of 2.45 and 3.15 percent respectively. The warrants were obtained as a partial advance of the approximately \$5,007,000 of property taxes due to Hope Creek in fiscal year 2015 and approximately \$2,253,000 of property taxes due to the General Fund in fiscal year 2015. The warrants were used to pay salaries and other operating expenses and liabilities for the Hope Creek Care Center and the General Fund and were due in January 2016 but were paid off in July 2015.

The following is a summary of changes in long-term debt for the year ended November 30, 2015:

	Balance November 30, 2014 (as restated)	Additions	Deletions	Balance November 30, 2015	Due Within One Year
Governmental Activities:					
General obligation bonds	\$ 21,270,000	\$ -	\$ 1,315,000	\$ 19,955,000	\$ 1,375,000
Revenue bonds payable	4,360,000	-	835,000	3,525,000	855,000
Add premiums	309,984	-	47,417	262,567	-
Less discounts	(24,089)	-	(2,721)	(21,368)	-
	25,915,895	-	2,194,696	23,721,199	2,230,000
Compensated absences	2,733,869	2,507,864	2,733,869	2,507,864	2,507,864
Net pension liability	14,483,596	8,478,736	-	22,962,332	-
Estimated claims settlements	1,419,516	14,736,045	7,228,917	8,926,644	4,760,016
	\$ 44,552,876	\$ 25,722,645	\$ 12,157,482	\$ 58,118,039	\$ 9,497,880
	Balance November 30, 2014	Additions	Retirements	Balance November 30, 2015	Due Within One Year
Discretely Presented Component					
Unit, compensated absences	\$ 15,144	\$ 24,580	\$ 15,144	\$ 24,580	\$ 24,580

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.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2015

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

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. The proceeds were used to finance the acquisition, construction and installation of a new county nursing home and related facilities.

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. The proceeds were used to finance the acquisition, construction and installation of a new county nursing home and related facilities.

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

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

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 \$3,686,980 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 \$919,358 and \$1,441,266, respectively.

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2015**

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

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 \$20,680,678 with annual requirements ranging from \$1,612,000 to \$1,799,780. 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 \$1,642,400 and \$2,268,709, respectively.

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

As of November 30, 2015, the County's future cash flow requirements for the retirement of the general obligation bonds is as follows:

Year ending November 30:	Principal	Interest	Total
2016	\$ 1,375,000	\$ 954,269	\$ 2,329,269
2017	1,420,000	902,143	2,322,143
2018	1,485,000	847,148	2,332,148
2019	1,535,000	788,979	2,323,979
2020	1,605,000	728,188	2,333,188
2021-2025	8,165,000	2,270,246	10,435,246
2026-2029	4,370,000	321,851	4,691,851
Total	\$ 19,955,000	\$ 6,812,824	\$ 26,767,824

As of November 30, 2015, the County's future cash flow requirements for the retirement of the revenue bonds is as follows:

Year ending November 30:	Principal	Interest	Total
2016	\$ 855,000	\$ 66,553	\$ 921,553
2017	875,000	47,952	922,952
2018	895,000	31,275	926,275
2019	900,000	16,200	916,200
Total	\$ 3,525,000	\$ 161,980	\$ 3,686,980

As of November 30, 2015, the County did not exceed its legal debt margin:

Assessed value, net of tax exemptions	<u>\$ 2,396,706,082</u>
Debt limit, 2.875% of assessed value	\$ 68,905,300
Debt applicable to debt limit	<u>23,480,000</u>
Legal debt margin	<u>\$ 45,425,300</u>

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2015

Note 8. Retirement System

As a result of the adoption of GASB Statement No. 68 and No. 71, the beginning net positions of the governmental activities and discretely presented component unit were restated. The effect on fiscal year 2014 is as follows:

	Governmental Activities	Discretely Presented Component Unit
Net position (deficit), November 30, 2014, as previously reported	\$ 72,489,716	\$ (251,442)
Net pension liability	(14,483,596)	(159,389)
Pension related deferred outflows	4,252,329	-
Net position, November 30, 2014, as restated	<u>\$ 62,258,449</u>	<u>\$ (410,831)</u>

Illinois Municipal Retirement Fund

Plan description: The County's defined benefit pension plan for regular employees provides retirement and disability benefits, postretirement increases and death benefits to plan members and beneficiaries. The County's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multiemployer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits provided" section of this note. Details of all benefits are available from IMRF. 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 Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits provided: IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3 percent of the original amount on January 1 every year after retirement.

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2015**

Note 8. Retirement System (Continued)

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3 percent of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

Employees covered by benefit terms: As of November 30, 2015, the following employees were covered by the benefit terms:

	Regular	Sheriff's Law Enforcement Personnel	Elected County Officials	Forest Preserve District	Total
Retirees and beneficiaries currently receiving benefits	538	59	23	40	660
Inactive plan members entitled to but not yet receiving benefits	578	7	7	21	613
Active plan members	590	62	10	32	694
Total	1,706	128	40	93	1,967

Contributions: As set by statute, the County's Regular Plan Members are required to contribute 4.5 percent of their annual covered salary. SLEP and ECO employees participating in IMRF are required to contribute 7.5 percent of their 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 County's annual contribution rates for calendar year 2015 was 12.29 percent, 26.03 percent, 66.93 percent, and 11.96 percent for RP, SLEP, ECO, and the Forest Preserve District, respectively. For the fiscal year ended November 30, 2015 the County and Forest Preserve District contributed \$3,973,388 to the plan. 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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net pension liability: The County's net pension liability was measured as of December 31, 2014. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2015

Note 8. Retirement System (Continued)

Actuarial assumptions: The following are the methods and assumptions used to determine total pension liability at December 31, 2014:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 3.5 percent.
- Salary Increases were expected to be 3.75 percent to 14.50 percent, including inflation.
- The Investment Rate of Return was assumed to be 7.35 percent to 7.50 percent.
- Projected Retirement Age was from the experience-based table of rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for mortality (for non-disabled retirees) were developed from the RP 2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for nondisabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	38%	7.60%
International equity	17	7.80
Fixed income	27	3.00
Real estate	8	6.15
Alternative investments	9	5.25-8.50
Cash equivalents	1	2.25
Total	<u>100%</u>	

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2015

Note 8. Retirement System (Continued)

Discount rate: Discount rates of 7.50 percent, 7.48 percent, 7.38 percent and 7.49 percent for RP, SLEP, ECO, and Forest Preserve District, respectively, were used to measure the total pension liability. The projection of cash flow used to determine these discount rates assumed that the plan members' contributions will be made at the current contribution rates, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The discount rates reflect:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50 percent, the municipal bond rate is 3.56 percent and the resulting discount rates are 7.50 percent, 7.48 percent, 7.38 percent and 7.49 percent for RP, SLEP, ECO, and Forest Preserve District, respectively.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2015

Note 8. Retirement System (Continued)

Changes in the net pension liability:

	Regular		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at November 30, 2014	\$ 120,572,876	\$ 116,105,520	\$ 4,467,356
Changes for the year:			
Service cost	2,877,758	-	2,877,758
Interest on the total pension liability	8,941,007	-	8,941,007
Differences between expected and actual experience of the total pension liability	2,430,156	-	2,430,156
Changes of assumptions	3,906,049	-	3,906,049
Contributions - employer	-	3,084,483	(3,084,483)
Contributions - employees	-	1,398,585	(1,398,585)
Net investment income	-	7,048,472	(7,048,472)
Benefit payments, including refunds of employee contributions	(5,596,657)	(5,596,657)	-
Other (net transfer)	-	471,065	(471,065)
Net changes	12,558,313	6,405,948	6,152,365
Balances at November 30, 2015	\$ 133,131,189	\$ 122,511,468	\$ 10,619,721

	Sheriff's Law Enforcement Personnel		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at November 30, 2014	\$ 40,522,108	\$ 34,728,497	\$ 5,793,611
Changes for the year:			
Service cost	772,158	-	772,158
Interest on the total pension liability	2,994,200	-	2,994,200
Differences between expected and actual experience of the total pension liability	(179,796)	-	(179,796)
Changes of assumptions	681,161	-	681,161
Contributions - employer	-	1,002,718	(1,002,718)
Contributions - employees	-	311,233	(311,233)
Net investment income	-	2,101,649	(2,101,649)
Benefit payments, including refunds of employee contributions	(1,864,433)	(1,864,433)	-
Other (net transfer)	-	(93,188)	93,188
Net changes	2,403,290	1,457,979	945,311
Balances at November 30, 2015	\$ 42,925,398	\$ 36,186,476	\$ 6,738,922

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2015

Note 8. Retirement System (Continued)

	Elected County Officials		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(A)	(B)	(A)-(B)
Balances at November 30, 2014	\$ 10,430,690	\$ 7,120,613	\$ 3,310,077
Changes for the year:			
Service cost	187,169	-	187,169
Interest on the total pension liability	757,026	-	757,026
Changes of assumptions	514,880	-	514,880
Contributions - employer	-	348,899	(348,899)
Contributions - employees	-	57,526	(57,526)
Net investment income	632,205	423,789	208,416
Benefit payments, including refunds of employee contributions	(752,944)	(752,944)	-
Other (net transfer)	-	(19,064)	19,064
Net changes	1,338,336	58,206	1,280,130
Balances at November 30, 2015	<u>\$ 11,769,026</u>	<u>\$ 7,178,819</u>	<u>\$ 4,590,207</u>
	Forest Preserve District		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(A)	(B)	(A)-(B)
Balances at November 30, 2014	\$ 7,043,825	\$ 6,131,273	\$ 912,552
Changes for the year:			
Service cost	165,733	-	165,733
Interest on the total pension liability	521,737	-	521,737
Differences between expected and actual experience of the total pension liability	(38,861)	-	(38,861)
Changes of assumptions	186,368	-	186,368
Contributions - employer	-	244,822	(244,822)
Contributions - employees	-	85,860	(85,860)
Net investment income	-	374,277	(374,277)
Benefit payments, including refunds of employee contributions	(321,839)	(321,839)	-
Other (net transfer)	-	29,088	(29,088)
Net changes	513,138	412,208	100,930
Balances at November 30, 2015	<u>\$ 7,556,963</u>	<u>\$ 6,543,481</u>	<u>\$ 1,013,482</u>

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2015

Note 8. Retirement System (Continued)

Sensitivity of the net pension liability to changes in the discount rate: The following presents the plan's net pension liability, calculated using the discount rates of 7.50 percent, 7.48 percent, 7.38 percent, and 7.49 percent for RP, SLEP, ECO, and Forest Preserve District, respectively, as well as what the plan's net pension liability would be if it were calculated using discount rates that are 1 percent lower or 1 percent higher:

	1% Decrease (6.50%)	Current Discount (7.50%)	1% Increase (8.50%)
Net pension liability (asset) - Regular	\$ 29,936,348	\$ 10,619,721	\$ (5,030,510)
	1% Decrease (6.48%)	Current Discount (7.48%)	1% Increase (8.48%)
Net pension liability- Sheriff's Law Enforcement Personnel	\$ 12,790,995	\$ 6,738,922	\$ 1,798,888
	1% Decrease (6.38%)	Current Discount (7.38%)	1% Increase (8.38%)
Net pension liability - Elected County Officials	\$ 5,849,079	\$ 4,590,207	\$ 3,526,229
	1% Decrease (6.49%)	Current Discount (7.49%)	1% Increase (8.49%)
Net pension liability - Forest Preserve District	\$ 1,992,965	\$ 1,013,482	\$ 219,830

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2015

Note 8. Retirement System (Continued)

Pension expense, deferred outflows of resources, and deferred inflows of resources related to pension: For the year ended November 30, 2015, the County recognized pension expense of \$17,314,867. At November 30, 2015, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Regular	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ 1,795,717	\$ -
Changes of assumptions	2,886,299	-
Net difference between projected and actual earnings on pension plan investments	1,308,278	-
Total deferred amounts to be recognized in pension expense in future periods	5,990,294	-
Pension contributions made subsequent to the measurement date	2,468,665	-
Total deferred amounts related to pensions	\$ 8,458,959	\$ -

Deferred Amounts Related to Pensions	Sheriff's Law Enforcement Personnel	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ -	\$ 147,750
Changes of assumptions	559,753	-
Net difference between projected and actual earnings on pension plan investments	383,081	-
Total deferred amounts to be recognized in pension expense in future periods	942,834	147,750
Pension contributions made subsequent to the measurement date	947,469	-
Total deferred amounts related to pensions	\$ 1,890,303	\$ 147,750

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2015

Note 8. Retirement System (Continued)

Deferred Amounts Related to Pensions	Elected County Officials	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ 322,118	\$ -
Changes of assumptions	262,339	-
Net difference between projected and actual earnings on pension plan investments	77,238	-
Total deferred amounts to be recognized in pension expense in future periods	661,695	-
Pension contributions made subsequent to the measurement date	301,864	-
Total deferred amounts related to pensions	<u>\$ 963,559</u>	<u>\$ -</u>

Deferred Amounts Related to Pensions	Forest Preserve District	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ -	\$ 30,353
Changes of assumptions	146,995	-
Net difference between projected and actual earnings on pension plan investments	69,593	-
Total deferred amounts to be recognized in pension expense in future periods	216,588	30,353
Pension contributions made subsequent to the measurement date	101,691	-
Total deferred amounts related to pensions	<u>\$ 318,279</u>	<u>\$ 30,353</u>

\$3,819,689 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended November 30, 2016.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2015

Note 8. Retirement System (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to differences between expected and actual experience and changes of assumptions will be recognized in pension expense in future periods over the average remaining service life of all employees of the Plans and amounts related to net difference between projected and actual earnings on plan investments will be recognized over 5 years as follows:

Year ending November 30:	
2015	\$ 2,796,692
2016	2,255,894
2017	1,953,513
2018	572,653
2019	54,556
Total	<u>\$ 7,633,308</u>

As of November 30, 2015, the County owed IMRF \$194,028 for outstanding amount of contributions to the pension plans required for the year ended November 30, 2015.

Rock Island Tri-County Consortium

Plan Description: Employees of the Consortium are provided with pensions through the Illinois Municipal Retirement Fund (IMRF) – an agent multiple-employer defined benefit pension plan. Established by the Illinois State Legislature for the benefit of Illinois municipal employed outside the city of Chicago, IMRF is governed by the Illinois Pension Code. IMRF issues a publicly available financial report that can be obtained at <http://imrf.org>.

Benefits Provided: IMRF provides retirement, disability and death benefits. Benefits are established by statute and may only be changed by the General Assembly. The benefit provisions in effect on the member's date of participation determine a member's minimum benefit while the benefit provisions in effect on the member's date of termination determine a member's maximum benefit. Public Act 96-0889 added a new section to the Pension Code that applies different benefits to anyone who first contributes to IMRF on or after January 1, 2011 and does not have any other previous service credit with one of the reciprocal retirement systems in Illinois.

Members who first participate on or after that date are members of Tier II. Anyone who made contributions to IMRF prior to January 1, 2011 remain participants of Tier I. Tier I retirement benefit are determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. The pension amount is 1 2/3 percent of the final rate of earnings for each of the first fifteen years of service and 2 percent for each year of service credit in excess of fifteen years, up to a maximum of 75 percent of the final rate of earnings.

Tier II benefits are determined by the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Pension earnings are initially capped at \$110,631 increasing annually by 3 percent or the consumer price index, whichever is less.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2015

Note 8. Retirement System (Continued)

Employees Covered by the Benefit Terms: At the December 31, 2014 valuation date, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	37
Inactive plan members entitled to but not yet receiving benefits	11
Active plan members	9
Total	<u>57</u>

Contributions: Employees are required to contribute 4.5 percent of their annual pay as set by statute. The statutes require each participating employer to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. Employer contributions for disability benefits, death benefits, and the supplemental retirement benefits are pooled. 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.

Net Pension Liability: The employer's Net Pension Liability was measured as of December 31, 2014, and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions: The total pension liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount rate	7.50%
Inflation	3.00
Projected salary increases *	3.80 - 10.50
Investment rate of return	7.50

* Includes inflation and merit and longevity increase assumptions.

Mortality rates were based on the RP-2014 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on a generational basis.

The actuarial assumptions used in the December 31, 2014 valuation were based on the results of an actuarial experience study dated April 27, 2015 for the period January 1, 2014 through December 31, 2014. As a result of the December 31, 2014 actuarial experience study, new assumptions for the assumed rate of return, salary increase, inflation and related economic assumptions were adopted in the December 31, 2014 actuarial valuation to more closely reflect actual experience.

Discount rate: The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that Consortium contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2015

Note 8. Retirement System (Continued)

Changes in Net Pension Liability:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at January 1, 2014	\$ 4,902,955	\$ 4,584,737	\$ 318,218
Changes for the year:			
Service cost	33,905	-	33,905
Interest on the total pension liability	355,487	-	355,487
Differences between expected and actual experience of the total pension liability	128,849	-	128,849
Changes of assumptions	191,053	-	191,053
Contributions - employer	-	119,442	(119,442)
Contributions - employees	-	15,684	(15,684)
Net investment income	-	272,805	(272,805)
Benefit payments - net of refunds	(360,163)	(360,163)	-
Other (net transfer)	-	166,505	(166,505)
Net changes	349,131	214,273	134,858
Balances at December 31, 2015	\$ 5,252,086	\$ 4,799,010	\$ 453,076

Sensitivity of the Consortium's proportionate share of the net pension liability to changes in the discount rate: The following presents the Consortium's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the Consortium's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5 percent) or 1 percentage point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount (7.50%)	1% Increase (8.50%)
Consortium's proportionate share of the net pension liability	\$ 992,563	\$ 453,076	\$ 33,850

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued IMRF financial report which is publicly available at <http://imrf.org>.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2015

Note 8. Retirement System (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: For the year ended June 30, 2015, the Consortium recognized pension expense of \$114,951. At June 30, 2015, the Consortium reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ 33,940	\$ -
Changes of assumptions	50,325	-
Net difference between projected and actual earnings on pension plan investments	55,084	-
Total deferred amounts to be recognized in pension expense in future periods	139,349	-
Pension contributions made subsequent to the measurement date	81,711	-
Total deferred amounts related to pensions	\$ 221,060	\$ -

The Consortium reported \$81,711 as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to differences between expected and actual experience and changes of assumptions will be recognized in pension expense over the average remaining service life of all employees of the Plan and amounts related to net difference between projected and actual earnings on plan investments will be recognized over 5 years as follows:

Year ending November 30:		
2015	\$	98,036
2016		13,771
2017		13,771
2018		13,771
Total	\$	139,349

Payable to the Pension Plan: At June 30, 2015, the Consortium reported a payable of \$12,231 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2015.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2015

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 a special revenue fund. These claims are administered by the County.

As of November 30, 2015, the amount of liabilities recorded for estimated claim settlements for health benefits, worker's compensation, general and auto liability claims was \$8,926,644, of which \$741,000 was recorded in the Internal Service Fund and \$30,000 was recorded in the Liability Insurance Fund as accrued liabilities. The entire balance of \$8,926,644 was recorded in the government-wide statements.

Changes in reported liabilities during fiscal 2015 and 2014 were:

	Self-Insurance	
	2015	2014
Claims payable, beginning of year	\$ 1,419,516	\$ 1,056,292
Claims expense and changes in estimates	14,736,045	7,865,778
Claims payments	(7,228,917)	(7,502,554)
Claims payable, end of year	<u>\$ 8,926,644</u>	<u>\$ 1,419,516</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.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2015

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 2015, the County contributed \$1,444,155. Active members receiving benefits have required monthly contributions of:

Coverage Type	Rate
Single	\$ 66.26
Single + One	149.06
Single + Two	196.40
Family	231.78
Single COBRA	533.19
Family COBRA	1,377.49

The current funding policy of the County is to pay premiums as they occur on a pay-as-you-go basis. Other postemployment obligations are generally liquidated by the employee health benefits internal service fund.

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2015**

Note 11. Other Postemployment Benefits (Continued)

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

Annual required contribution	\$ 1,017,332
Interest on net OPEB obligation	200,369
Adjustment to annual required contribution	<u>(136,878)</u>
Annual OPEB cost (expense)	1,080,823
Contributions and payments made	<u>(1,444,155)</u>
Decrease in net OPEB obligation	(363,332)
Net OPEB obligation, beginning of year	<u>4,007,383</u>
Net OPEB obligation, end of year	<u><u>\$ 3,644,051</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 2015 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, 2013	903,735	60.1%	3,646,861
November 30, 2014	947,444	61.9%	4,007,383
November 30, 2015	1,080,823	133.6%	3,644,051

Funded status and funding progress: As of November 30, 2015, the most recent actuarial valuation date, the plan was 0 percent funded. The actuarial accrued liability for benefits was \$19,744,641 and the actuarial value of assets is none resulting in an unfunded actuarial accrued liability (UAAL) of \$19,744,641. The covered payroll (annual payroll of active employees covered by the plan) was \$26,545,406 and the ratio of the UAAL to the covered payroll was 74.38 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, 2015**

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, 2015 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 7 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, 2015 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, 2015

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, 2015 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	68,770	-	-	-	10,051	78,821
Prepays	24,065	4,630	1,480	-	2,567	32,742
Total nonspendable	655,685	4,630	1,480	-	12,618	674,413
Restricted:						
Capital improvements	-	-	-	-	6,309,563	6,309,563
Collector's tax fees, sale and error refunds	-	-	-	-	159,216	159,216
Document storage	-	-	-	-	2,639,218	2,639,218
Working cash	523,517	-	-	-	-	523,517
GIS	-	-	-	-	154,847	154,847
IMRF/FICA	-	-	-	1,627,373	527,027	2,154,400
Judicial	-	-	-	-	1,554,261	1,554,261
Parks and recreation	-	2,652,341	-	-	1,256	2,653,597
Public health	-	-	-	-	1,245,061	1,245,061
Public safety	5,818	-	-	-	896,271	902,089
Liability	-	-	-	-	1,254,262	1,254,262
Total restricted	529,335	2,652,341	-	1,627,373	14,740,982	19,550,031
Unassigned	2,971,136	-	(211,280)	-	(330,934)	2,428,922
Total fund balances	\$ 4,156,156	\$ 2,656,971	\$ (209,800)	\$ 1,627,373	\$ 14,422,666	\$ 22,653,366

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, 2015.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2015

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. 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.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, issued in June 2015, will be effective for the County beginning with its fiscal year ending November 30, 2018. The Statement replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* and requires governments to report a liability on the face of the financial statements for the OPEB they provide and outlines the reporting requirements by governments for defined benefit OPEB plans administered through a trust, cost-sharing OPEB plans administered through a trust and OPEB not provided through a trust. The Statement also requires governments to present more extensive note disclosures and required supplementary information about their OPEB liabilities. Some governments are legally responsible to make contributions directly to an OPEB plan or make benefit payments directly as OPEB comes due for employees of other governments. In certain circumstances, called special funding situations, the Statement requires these governments to recognize in their financial statements a share of the other government's net OPEB liability.

GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, issued July 2015, will be effective for the County beginning with its fiscal year ending November 30, 2016. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP from the four categories under GASB Statement No. 55. The first category of authoritative GAAP consists of GASB Statements. The second category comprises GASB Technical Bulletins and Implementation Guides, as well as guidance from the AICPA that is cleared by the GASB. The Statement also addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

GASB Statement No. 77, *Tax Abatement Disclosures*, issued August 2015, will be effective for the County beginning with its fiscal year ending November 30, 2017. This statement requires governments to disclose information about their own tax abatements separately from information about tax abatements that are entered into by other governments and reduce the reporting government's tax revenues. The disclosures about the government's own tax abatement agreements includes the purpose of the tax abatement program, the tax being abated, the amount of tax being abated, the provisions of recapturing abated taxes, the types of commitments made by tax abatement recipients, and other commitments made by government in tax abatement agreements. The disclosures about tax abatements that are entered into by other governments and reduce the reporting government's tax revenues includes the name of the government entering into the abatement agreement, the tax being abated, and the amount of the reporting government's tax being abated.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2015

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

GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, issued December 2015, will be effective for the County beginning with its fiscal year ending November 30, 2017. Statement No. 79 addresses accounting and financial reporting for certain external investment pools and pool participants by establishing criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. The Statement also establishes additional note disclosure requirements for qualifying external investment pools and for governments that participate in those pools.

GASB Statement No. 80, *Blending Requirements for Certain Component Units*, issued February 2016, will be effective for the County beginning with its fiscal year ending November 30, 2017. Statement No. 80 clarifies the display requirements in GASB Statement No. 14, *The Financial Reporting Entity*, by requiring component units incorporated as not-for-profit corporations to be blended into the primary state or local government's financial statements in a manner similar to a department or activity of the primary government. The guidance addresses diversity in practice regarding the presentation of not-for-profit corporations in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, *Determining Whether Certain Organizations Are Component Units*.

GASB Statement No. 82, *Pension Issues*, issued April 2016, will be effective for the County beginning with its fiscal year ending November 30, 2017. Statement No. 82 is designed to improve consistency in the application of the pension standards by clarifying or amending related areas of existing guidance with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

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

Note 16. Subsequent Events

In April 2016, The Public Building Commission issued \$28,000,000 revenue bonds with interest rates of 3.00 percent to 5.00 percent due 2020 through 2045 and with annual debt service from \$1,250,000 to \$1,850,000 to finance the construction of new courthouse facilities.

As of April 29, 2016, the state of Illinois had not approved a budget for the state's fiscal year ended June 30, 2016. This could potentially impact certain revenues the state appropriates and pays to the County.

Rock Island County, Illinois

Required Supplementary Information
Schedule of Changes in the Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund - County and Forest Preserve District,
Primary Government

Fiscal year ended November 30,

2014

Total Pension Liability

Service cost	\$ 4,002,818
Interest on the total pension liability	13,213,970
Difference between expected and actual experience of the total pension liability	2,211,499
Changes of assumptions	5,288,458
Net investment income	632,205
Benefit payments, including refunds of employee contributions	<u>(8,535,873)</u>
Net change in total pension liability	16,813,077
Total pension liability, beginning	<u>178,569,499</u>
Total pension liability, ending (A)	<u><u>\$ 195,382,576</u></u>

Plan Fiduciary Net Position

Contributions-employer	\$ 4,680,922
Contributions-employees	1,853,204
Net investment income	9,948,187
Benefit payments, including refunds of employee contributions	(8,535,873)
Other	<u>387,901</u>
Net change in plan fiduciary net position	8,334,341
Plan fiduciary net position, beginning	<u>164,085,903</u>
Plan fiduciary net position, ending (B)	<u><u>\$ 172,420,244</u></u>

Net pension liability - ending (A) - (B) **\$ 22,962,332**

Plan fiduciary net position as a percentage of the total pension liability 88.25%

Covered valuation payroll \$ 29,277,821

Net pension liability as a percentage of covered valuation payroll 78.43%

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Rock Island County, Illinois

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

Calendar Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2014	\$ 4,385,384	\$ 4,680,922	\$ (295,538)	\$ 29,277,821	15.99%
2013	4,780,142	4,700,245	79,897	31,020,096	15.15
2012	4,855,169	4,562,722	292,447	30,484,134	14.97
2011	4,559,498	4,019,548	539,950	29,716,135	13.53
2010	3,377,224	3,377,224	-	29,423,222	11.48
2009	3,117,047	3,117,047	-	26,522,377	11.75
2008	2,992,936	2,992,936	-	27,216,477	11.00
2007	2,874,982	2,874,982	-	26,439,379	10.87
2006	2,978,916	2,978,916	-	25,457,276	11.70
2005	2,544,020	2,544,020	-	24,065,475	10.57

Rock Island County, Illinois

**Required Supplementary Information
 Schedule of Changes in the Net Pension Liability and Related Ratios
 Illinois Municipal Retirement Fund - Rock Island Tri-County Consortium,
 Discretely Presented Component Unit**

Fiscal year ended November 30,

2014

Total Pension Liability

Service cost	\$ 33,905
Interest on the total pension liability	355,487
Difference between expected and actual experience of the total pension liability	128,849
Changes of assumptions	191,053
Benefit payments, including refunds of employee contributions	<u>(360,163)</u>
Net change in total pension liability	349,131
Total pension liability, beginning	<u>4,902,955</u>
Total pension liability, ending (A)	<u><u>\$ 5,252,086</u></u>

Plan Fiduciary Net Position

Contributions-employer	\$ 119,442
Contributions-employees	15,684
Net investment income	272,805
Benefit payments, including refunds of employee contributions	(360,163)
Other	<u>166,505</u>
Net change in plan fiduciary net position	214,273
Plan fiduciary net position, beginning	<u>4,584,737</u>
Plan fiduciary net position, ending (B)	<u><u>\$ 4,799,010</u></u>

Net pension liability - ending (A) - (B) **\$ 453,076**

Plan fiduciary net position as a percentage of the total pension liability 91.37%

Covered valuation payroll \$ 348,533

Net pension liability as a percentage of covered valuation payroll 130.00%

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Rock Island County, Illinois

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

Calendar Year Ended December 31,	Actuarily Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2014	\$ 138,437	\$ 119,442	* \$ 18,995	\$ 348,533	34.27%
2013	156,799	104,892	51,907	359,218	29.20
2012	133,442	83,493	49,949	406,712	20.53
2011	144,099	90,901	53,198	493,491	18.42
2010	101,303	101,303	-	580,867	17.44
2009	99,548	99,548	-	610,349	16.31
2008	105,034	105,034	-	567,141	18.52
2007	105,932	105,932	-	N/A	N/A
2006	103,934	103,934	-	N/A	N/A
2005	N/A	N/A	N/A	N/A	N/A

* Estimated based on contribution rate of 34.27% and covered valuation payroll of \$348,533

N/A - Information not available.

Rock Island County, Illinois

**Notes to Required Supplementary Information – Illinois Municipal Retirement System
Year Ended November 30, 2015**

Summary of Actuarial Methods and Assumptions used in the Calculation of the 2014 Contribution Rate*

Valuation Date:

Notes: Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions used to Determine 2014 Contribution Rates:

Actuarial Cost Method: Aggregate entry age = normal

Amortization Method: Level percentage of payroll, closed

Remaining Amortization Period: 29-year closed period

Asset Valuation Method: 5-year smoothed market, 20% corridor

Wage Growth: 4%

Price Inflation: 3%, approximate; no explicit price inflation assumption is used in valuation

Salary Increases: 4.40% to 16%, including inflation

Investment Rate of Return: 7.50%

Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2011 valuation pursuant to an experience study of the period 2008 to 2010.

Mortality: RP-2000 combined healthy mortality table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92% of the table rates were used. For disables lives, the mortality rates are the rates applicable to nondisabled lives set forward 10 years.

Other information:

Notes: There were no benefit changes during the year.

* Based on valuation assumptions used in the December 31, 2012, actuarial valuation; note two year lag between valuation and rate setting.

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]
2015	11/30/15	\$ -	\$ 19,744,641	\$ 19,744,641	- %	\$ 26,545,406	74.38%
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

The information presented in the required supplementary schedules was determined as part of the actuarial valuation date as of November 30, 2015. 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 7 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, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 6,199,503	\$ 6,199,503	\$ 5,736,699	\$ (462,804)
Property taxes	6,593,755	6,593,755	6,473,430	(120,325)
Intergovernmental	10,210,702	10,289,539	10,882,993	593,454
Investment earnings	35,900	35,900	22,379	(13,521)
Miscellaneous	61,750	61,750	63,851	2,101
Total revenues	23,101,610	23,180,447	23,179,352	(1,095)
Expenditures:				
Current:				
Salaries and wages	16,601,078	17,063,697	16,648,476	415,221
Personal benefits	3,448,478	3,447,505	3,354,234	93,271
Supplies	322,055	310,652	261,450	49,202
Other services and charges	3,961,570	3,953,852	3,677,928	275,924
Capital outlay	374,800	416,497	347,097	69,400
Total expenditures	24,707,981	25,192,203	24,289,185	903,018
Excess (deficiency) of revenues over expenditures	(1,606,371)	(2,011,756)	(1,109,833)	901,923
Other financing sources (uses):				
Transfers in	1,624,697	1,624,804	2,233,452	608,648
Transfers out	(1,774,013)	(2,062,988)	(1,350,564)	712,424
Proceeds from sale of capital asset	3,000	3,000	5,446	2,446
Total other financing sources	(146,316)	(435,184)	888,334	1,323,518
Net change in fund balance	\$ (1,752,687)	\$ (2,446,940)	\$ (221,499)	\$ 2,225,441
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			\$ 1,621	
Total expenditures			1,079,032	
Total other financing sources			(1,079,032)	
Total reconciling items			1,621	
Net change in fund balance			(219,878)	
Fund balances, beginning of year			4,376,034	
Fund balances, end of year			\$ 4,156,156	

See note to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 Forest Preserve Commission
 Year Ended November 30, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 1,791,506	\$ 1,791,506	\$ 1,866,143	\$ 74,637
Property taxes	2,691,773	2,691,773	3,032,014	340,241
Intergovernmental	230,000	230,000	476,374	246,374
Investment earnings	4,828	4,828	6,811	1,983
Miscellaneous	312,229	312,229	304,018	(8,211)
Total revenues	5,030,336	5,030,336	5,685,360	655,024
Expenditures:				
Current:				
Salaries and wages	2,074,467	2,025,425	1,959,132	66,293
Personal benefits	638,243	740,469	686,502	53,967
Supplies	500,258	561,217	532,574	28,643
Other services and charges	1,046,895	1,011,435	956,271	55,164
Capital outlay	109,000	84,078	625,430	(541,352)
Transfers to other agencies	-	50,000	50,000	-
Debt service:				
Principal retirement	125,000	315,000	315,000	-
Interest and fiscal charges	37,421	213,919	213,747	172
Total expenditures	4,531,284	5,001,543	5,338,656	(337,113)
Excess (deficiency) of revenues over expenditures	499,052	28,793	346,704	317,911
Other financing sources (uses),				
Transfers from other funds	-	-	-	-
Transfers to other funds	(367,398)	-	-	-
Proceeds from sale of capital assets	-	-	9,490	9,490
Total other financing sources (uses)	(367,398)	-	9,490	9,490
Net change in fund balance	\$ 131,654	\$ 28,793	\$ 356,194	\$ 327,401
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			\$ 29,913	
Total expenditures			(258,472)	
Total reconciling items			(228,559)	
Net change in fund balance			127,635	
Fund balance, beginning of year			2,529,336	
Fund balance, end of year			<u>2,656,971</u>	

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, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 15,220,217	\$ 15,220,217	\$ 14,869,768	\$ (350,449)
Investment earnings	3,000	3,000	3,656	656
Intergovernmental	-	-	115,244	115,244
Miscellaneous	-	-	87	87
Total revenues	15,223,217	15,223,217	14,988,755	(234,462)
Expenditures:				
Current:				
Salaries and wages	9,480,332	8,722,294	8,230,258	492,036
Personal benefits	3,970,092	3,683,285	3,154,721	528,564
Supplies	1,231,181	1,505,219	1,484,228	20,991
Other services and charges	2,822,288	3,672,599	3,473,983	198,616
Capital outlay	166,850	195,728	124,045	71,683
Debt service:				
Principal retirement	1,000,000	1,000,000	1,000,000	-
Interest and fiscal charges	640,125	647,032	637,032	10,000
Bond issuance costs	-	-	-	-
Total expenditures	19,310,868	19,426,157	18,104,267	1,321,890
(Deficiency) of revenues over expenditures	(4,087,651)	(4,202,940)	(3,115,512)	1,087,428
Other financing sources (uses):				
Transfers in	2,253,829	3,675,508	3,691,394	15,886
Transfers out	-	(1,289,399)	(1,289,399)	-
Refunding bond issuance	-	-	-	-
Premium on bonds	-	-	-	-
Payments to escrow	-	-	-	-
Total other financing sources	2,253,829	2,386,109	2,401,995	15,886
Net change in fund balance	\$ (1,833,822)	\$ (1,816,831)	(713,517)	\$ 1,103,314
Reconciliation to GAAP Basis:				
Activities reported within the Nursing Home Tax Levy Fund:				
Total revenue			2,269,715	
Total other financing (uses)			(2,269,715)	
Total reconciling items			-	
Net change in fund balance			(713,517)	
Fund balance, beginning of year			503,717	
Fund balance, end of year			\$ (209,800)	

See note to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 Illinois Municipal Retirement Fund
 Year Ended November 30, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 3,400,600	\$ 3,400,600	\$ 3,623,026	\$ 222,426
Investment earnings	3,400	3,400	4,922	1,522
Total revenues	3,404,000	3,404,000	3,627,948	223,948
Expenditures:				
Current:				
Personal benefits	2,643,163	2,643,163	2,594,191	48,972
Other services and charges	-	-	-	-
Total expenditures	2,643,163	2,643,163	2,594,191	48,972
Excess (deficiency) of revenues over expenditures	760,837	760,837	1,033,757	272,920
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(10,815)	(1,013,835)	(1,013,835)	-
Total other financing sources	(10,815)	(1,013,835)	(1,013,835)	-
Net change in fund balance	\$ 750,022	\$ (252,998)	19,922	\$ 272,920
Fund balance, beginning of year			<u>1,607,451</u>	
Fund balance, end of year			<u>\$ 1,627,373</u>	

See note to required supplementary information.

Rock Island County, Illinois

Note to Required Supplementary Information – Budgetary Comparison Schedules Year Ended November 30, 2015

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, 2015 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 \$6,175,574 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 – Budgetary Comparison Schedules
Year Ended November 30, 2015**

The following fund overexpended their budgeted amounts during the year:

	Final Budget	Actual	Amount Over Final Budget
Forest Preserve Commission	\$ 5,001,543	\$ 5,338,656	\$ (337,113)
County Law Library	96,978	96,979	(1)
Hotel/Motel Tax Fund	161,680	369,613	(207,933)

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, 2015 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, 2015

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fees:				
Circuit clerk fees	\$ 2,400,000	\$ 2,400,000	\$ 2,172,273	\$ (227,727)
County recorder fees	725,500	725,500	690,329	(35,171)
States attorney fees	32,000	32,000	34,167	2,167
County sheriff fees	350,000	350,000	311,142	(38,858)
Other	2,692,003	2,692,003	2,528,788	(163,215)
Total fees	6,199,503	6,199,503	5,736,699	(462,804)
Property taxes:				
Property taxes	5,892,755	5,892,755	5,903,591	10,836
Penalties and interest	701,000	701,000	569,839	(131,161)
Total property taxes	6,593,755	6,593,755	6,473,430	(120,325)
Intergovernmental:				
Salary reimbursements	1,313,802	1,313,802	1,250,482	(63,320)
Sales and use tax	4,630,000	4,630,000	4,874,199	244,199
State income tax	1,700,000	1,700,000	1,883,018	183,018
Tax replacement revenue	2,300,000	2,300,000	2,309,983	9,983
Other	266,900	345,737	565,311	219,574
Total intergovernmental	10,210,702	10,289,539	10,882,993	593,454
Investment earnings	35,900	35,900	22,379	(13,521)
Miscellaneous	61,750	61,750	63,851	2,101
Total revenues	23,101,610	23,180,447	23,179,352	(1,095)
Other financing sources:				
Transfers from other funds	1,624,697	1,624,804	2,233,452	608,648
Proceeds from sale of fixed asset	3,000	3,000	5,446	2,446
Total other financing sources	1,627,697	1,627,804	2,238,898	611,094
Total revenues and other financing sources	\$ 24,729,307	\$ 24,808,251	\$ 25,418,250	\$ 609,999

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual
 General Fund
 Year Ended November 30, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures:				
Assessment Map:				
Salaries and wages	\$ 214,543	\$ 240,293	\$ 238,195	\$ 2,098
Supplies	2,175	2,175	1,534	641
Other services and charges	88,994	88,994	81,864	7,130
Capital outlay	2,000	2,000	1,190	810
Total	307,712	333,462	322,783	10,679
Auditor:				
Salaries and wages	215,995	218,720	218,720	-
Supplies	357	400	400	-
Other services and charges	5,719	3,998	3,997	1
Capital outlay	-	-	-	-
Total	222,071	223,118	223,117	1
County Board:				
Salaries and wages	144,113	144,113	135,134	8,979
Supplies	1,480	1,480	1,415	65
Other services and charges	17,970	17,970	16,484	1,486
Capital outlays	-	-	-	-
Total	163,563	163,563	153,033	10,530
Circuit Clerk,				
salaries and wages	1,428,482	1,428,482	1,354,828	73,654
Circuit Court:				
Salaries and wages	94,336	103,677	103,478	199
Supplies	2,650	3,850	3,690	160
Other services and charges	342,175	512,797	512,796	1
Total	439,161	620,324	619,964	360
Civil Defense:				
Salaries and wages	51,251	51,863	53,322	(1,459)
Supplies	2,300	2,550	1,385	1,165
Other services and charges	41,036	40,174	25,112	15,062
Total	94,587	94,587	79,819	14,768

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)
 General Fund
 Year Ended November 30, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
County Clerk:				
Salaries and wages	\$ 582,339	\$ 584,034	\$ 584,020	\$ 14
Supplies	6,975	22,999	22,025	974
Other services and charges	168,069	143,941	141,475	2,466
Capital outlay	-	25,000	25,000	-
Total	757,383	775,974	772,520	3,454
Coroner:				
Salaries and wages	188,925	193,599	191,854	1,745
Personal benefits	-	3,434	3,434	-
Supplies	1,200	1,535	335	1,200
Other services and charges	75,000	84,868	84,868	-
Total	265,125	283,436	280,491	2,945
Information Systems:				
Salaries and wages	351,121	363,121	362,529	592
Supplies	19,000	28,192	10,739	17,453
Other services and charges	94,658	104,658	102,646	2,012
Capital outlay	109,637	90,445	54,584	35,861
Total	574,416	586,416	530,498	55,918
Liquor Commission, other services and charges				
	50	67	67	-
Building Maintenance:				
Salaries and wages	76,897	99,897	96,285	3,612
Supplies	10,200	16,519	16,247	272
Other services and charges	28,800	43,825	43,825	-
Capital outlay	6,305	1,117	1,117	-
Total	122,202	161,358	157,474	3,884
County Zoning:				
Salaries and wages	241,756	243,366	243,366	-
Personal benefits	-	593	593	-
Supplies	1,700	3,200	2,774	426
Other services and charges	34,420	32,217	28,580	3,637
Capital outlay	2,400	900	-	900
Total	280,276	280,276	275,313	4,963

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)
 General Fund
 Year Ended November 30, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
General County Services:				
Salaries and wages	\$ 540	\$ 900	\$ 900	\$ -
Personal benefits	3,353,326	3,353,326	3,264,636	88,690
Supplies	3,000	3,243	500	2,743
Other services and charges	447,333	511,508	407,400	104,108
Capital outlay	-	10,927	10,927	-
Total	3,804,199	3,879,904	3,684,363	195,541
Court Services:				
Salaries and wages	1,923,816	1,924,496	1,822,798	101,698
Supplies	8,700	8,394	5,175	3,219
Other services and charges	87,380	87,006	54,339	32,667
Capital outlay	-	-	-	-
Total	2,019,896	2,019,896	1,882,312	137,584
Recorder:				
Salaries and wages	348,679	348,679	312,470	36,209
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Total	348,679	348,679	312,470	36,209
Sheriff:				
Salaries and wages	8,114,774	8,492,271	8,386,103	106,168
Personal benefits	92,852	87,852	85,571	2,281
Supplies	242,254	194,316	175,980	18,336
Other services and charges	2,335,923	2,088,536	2,035,587	52,949
Capital outlay	251,058	283,708	252,655	31,053
Total	11,036,861	11,146,683	10,935,896	210,787
States Attorney:				
Salaries and wages	1,471,491	1,471,491	1,461,824	9,667
Supplies	11,889	12,624	12,624	-
Other services and charges	62,009	63,933	63,933	-
Total	1,545,389	1,548,048	1,538,381	9,667
Superintendent of Educational Services Region:				
Salaries and wages	35,090	35,090	34,979	111
Other services and charges	19,000	19,000	15,856	3,144
Total	54,090	54,090	50,835	3,255

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)
 General Fund
 Year Ended November 30, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
Treasurer:				
Salaries and wages	\$ 322,896	\$ 325,567	\$ 325,567	\$ -
Supplies	2,300	2,300	694	1,606
Other services and charges	44,468	41,797	39,099	2,698
Total	369,664	369,664	365,360	4,304
Board of Review:				
Salaries and wages	54,204	54,208	54,208	-
Supplies	1,175	2,175	1,981	194
Other services and charges	3,985	3,982	2,356	1,626
Capital outlay	1,000	-	-	-
Total	60,364	60,365	58,545	1,820
Public Defender:				
Salaries and wages	674,830	674,830	611,813	63,017
Supplies	4,500	4,500	2,380	2,120
Other services and charges	9,081	9,081	5,877	3,204
Total	688,411	688,411	620,070	68,341
County Administration:				
Salaries and wages	65,000	65,000	56,083	8,917
Supplies	2,500	2,500	1,572	928
Other services and charges	55,500	55,500	11,834	43,666
Capital outlay	2,400	2,400	1,557	843
Total	125,400	125,400	71,046	54,354
Total General Fund:				
Salaries and wages	16,601,078	17,063,697	16,648,476	415,221
Personal benefits	3,448,478	3,447,505	3,354,234	93,271
Supplies	322,055	310,652	261,450	49,202
Other services and charges	3,961,570	3,953,852	3,677,928	275,924
Capital outlay	374,800	416,497	347,097	69,400
Total expenditures	24,707,981	25,192,203	24,289,185	903,018
Other financing uses, transfers to other funds	1,774,013	2,062,988	1,350,564	712,424
Total expenditures and other financing uses	\$ 26,481,994	\$ 27,255,191	\$ 25,639,749	\$ 1,615,442

Rock Island County, Illinois

Statement of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual
General Fund Sub-Funds
Year Ended November 30, 2015

	Child Welfare Fund		Working Cash Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	910
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>910</u>
Expenditures, current operating, other services and charges	<u>1,087,800</u>	<u>1,079,032</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(1,087,800)</u>	<u>(1,079,032)</u>	<u>-</u>	<u>910</u>
Other financing sources (uses):				
Transfers in	1,087,800	1,079,032	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>1,087,800</u>	<u>1,079,032</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>910</u>
Fund balances, beginning of year		<u>-</u>		<u>522,607</u>
Fund balances, end of year		<u>\$ -</u>		<u>\$ 523,517</u>

Sheriff Crime Lab Fund			
Budget		Actual	
\$ 1,000		\$ 693	
-		18	
<u>1,000</u>		<u>711</u>	
-		-	
1,000		711	
-		-	
-		-	
<u>\$ 1,000</u>		<u>711</u>	
		<u>5,107</u>	
		<u>\$ 5,818</u>	

Rock Island County, Illinois

Statement of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual
Hope Creek Care Center Fund Sub-Fund
Year Ended November 30, 2015

	Nursing Home Tax Levy Fund	
	Budget	Actual
Revenues:		
Property taxes	\$ 2,269,415	\$ 2,269,452
Investment earnings	300	263
Total revenues	<u>2,269,715</u>	<u>2,269,715</u>
Other financing (uses), transfers out	<u>(2,269,715)</u>	<u>(2,269,715)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>
Fund balances, beginning of year		<u>-</u>
Fund balances, end of year		<u><u>\$ -</u></u>

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.

Rock Island County, Illinois

Combining Balance Sheet
 Nonmajor Governmental Funds
 November 30, 2015

	Total	Special Revenue		
		Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund
Assets				
Cash and cash equivalents	\$ 14,419,690	\$ 163,648	\$ 21,457	\$ -
Receivables:				
Property taxes receivable	12,863,158	-	-	72,720
Accounts receivable	200,503	30,886	1,191	-
Accrued interest receivable	4,452	49	5	2
Due from other funds	517,973	-	-	-
Due from other governmental units	2,110,822	-	-	-
Other assets	12,618	-	-	-
Advances to other funds	431,850	-	-	-
Total assets	\$ 30,561,066	\$ 194,583	\$ 22,653	\$ 72,722
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 1,129,079	\$ 66,386	\$ -	\$ 2,722
Accrued liabilities	513,851	269,982	-	-
Due to other funds	468,771	3,157	-	-
Due to other governmental units	4,723	4,723	-	-
Unearned revenues	586,506	-	-	-
Advances from other funds	597,850	124,000	-	-
Total liabilities	3,300,780	468,248	-	2,722
Deferred inflows of resources:				
Deferred revenue - property taxes	12,455,707	-	-	70,000
Deferred revenue - intergovernmental	381,913	-	-	-
Total deferred inflows of resources	12,837,620	-	-	70,000
Fund balances (deficits):				
Nonspendable	12,618	-	-	-
Restricted	14,740,982	-	22,653	-
Unassigned	(330,934)	(273,665)	-	-
Total fund balances (deficits)	14,422,666	(273,665)	22,653	-
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 30,561,066	\$ 194,583	\$ 22,653	\$ 72,722

(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
\$ 89,273	\$ 923,569	\$ -	\$ 954,778	\$ 55,098	\$ -
-	1,653,445	-	580,415	-	233,704
-	281	-	-	5,625	-
12	277	-	309	16	6
-	-	176,141	-	-	-
69,930	-	12,813	-	-	-
-	5,536	-	-	-	-
-	-	-	-	-	-
<u>\$ 159,215</u>	<u>\$ 2,583,108</u>	<u>\$ 188,954</u>	<u>\$ 1,535,502</u>	<u>\$ 60,739</u>	<u>\$ 233,710</u>
\$ -	\$ 258,309	\$ -	\$ 51,174	\$ -	\$ 8,710
-	1,335	18,659	-	-	-
-	389	153,655	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	260,033	172,314	51,174	-	8,710
-	1,590,163	-	559,925	-	225,000
-	-	-	-	-	-
-	1,590,163	-	559,925	-	225,000
-	5,536	-	-	-	-
159,215	727,376	16,640	924,403	60,739	-
-	-	-	-	-	-
159,215	732,912	16,640	924,403	60,739	-
<u>\$ 159,215</u>	<u>\$ 2,583,108</u>	<u>\$ 188,954</u>	<u>\$ 1,535,502</u>	<u>\$ 60,739</u>	<u>\$ 233,710</u>

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2015

	Special Revenue			
	County Health Fund	County Highway Fund	County Law Library Fund	Court Automation Fund
Assets				
Cash and cash equivalents	\$ 478,460	\$ 1,818,971	\$ 34,385	\$ 1,292,171
Receivables:				
Property taxes receivable	1,235,854	1,544,487	-	-
Accounts receivable	41,075	426	9,857	15,796
Accrued interest receivable	157	545	11	1,010
Due from other funds	-	-	-	-
Due from other governmental units	783,866	21,810	-	-
Other assets	1,937	4,515	-	-
Advances to other funds	-	-	-	-
Total assets	\$ 2,541,349	\$ 3,390,754	\$ 44,253	\$ 1,308,977
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 127,397	\$ 53,686	\$ 13,460	\$ 12,057
Accrued liabilities	68,705	34,690	-	-
Due to other funds	11,190	5,439	-	-
Due to other governmental units	-	-	-	-
Unearned revenues	-	13,679	-	-
Advances from other funds	-	-	-	-
Total liabilities	207,292	107,494	13,460	12,057
Deferred inflows of resources:				
Deferred revenue - property taxes	1,189,979	1,493,353	-	-
Deferred revenue - intergovernmental	381,913	-	-	-
Total deferred inflows of resources	1,571,892	1,493,353	-	-
Fund balances (deficits):				
Nonspendable	1,937	4,515	-	-
Restricted	760,228	1,785,392	30,793	1,296,920
Unassigned	-	-	-	-
Total fund balances (deficits)	762,165	1,789,907	30,793	1,296,920
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 2,541,349	\$ 3,390,754	\$ 44,253	\$ 1,308,977

(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
\$ 905,181	\$ -	\$ 651,427	\$ 153,481	\$ 36,116	\$ 8,605
-	-	3,270,083	-	9,693	-
16,243	17,371	66	3,120	-	600
268	-	194	44	11	-
-	143,702	-	2,050	-	2,219
-	-	40	-	-	-
-	-	-	-	-	-
35,000	-	-	-	-	-
<u>\$ 956,692</u>	<u>\$ 161,073</u>	<u>\$ 3,921,810</u>	<u>\$ 158,695</u>	<u>\$ 45,820</u>	<u>\$ 11,424</u>
\$ 1,166	\$ 3	\$ 79	\$ 327	\$ 441	\$ -
1,166	9,083	35,109	3,040	-	948
3,491	142,732	142,639	481	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	22,000	-	-	-	55,000
<u>5,823</u>	<u>173,818</u>	<u>177,827</u>	<u>3,848</u>	<u>441</u>	<u>55,948</u>
-	-	3,216,955	-	8,400	-
-	-	-	-	-	-
-	-	3,216,955	-	8,400	-
-	-	-	-	-	-
950,869	-	527,028	154,847	36,979	-
-	(12,745)	-	-	-	(44,524)
<u>950,869</u>	<u>(12,745)</u>	<u>527,028</u>	<u>154,847</u>	<u>36,979</u>	<u>(44,524)</u>
<u>\$ 956,692</u>	<u>\$ 161,073</u>	<u>\$ 3,921,810</u>	<u>\$ 158,695</u>	<u>\$ 45,820</u>	<u>\$ 11,424</u>

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2015

	Special Revenue			
	Motor Fuel Tax Fund	Probation Services Fee Fund	Recorders Document Fund	States Attorney Drug Enforcement Fund
Assets				
Cash and cash equivalents	\$ 2,569,950	\$ 1,068,737	\$ 215,481	\$ 176,015
Receivables:				
Property taxes receivable	-	-	-	-
Accounts receivable	-	27,306	-	5,977
Accrued interest receivable	787	-	63	-
Due from other funds	-	-	7,861	-
Due from other governmental units	1,030,418	-	-	12,094
Other assets	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	\$ 3,601,155	\$ 1,096,043	\$ 223,405	\$ 194,086
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 177,507	\$ 34,875	\$ 10,099	\$ 6,239
Accrued liabilities	5,939	40	3,611	820
Due to other funds	-	3,124	114	140
Due to other governmental units	-	-	-	-
Unearned revenues	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	183,446	38,039	13,824	7,199
Deferred inflows of resources:				
Deferred revenue - property taxes	-	-	-	-
Deferred revenue - intergovernmental	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances (deficits):				
Nonspendable	-	-	-	-
Restricted	3,417,709	1,058,004	209,581	186,887
Unassigned	-	-	-	-
Total fund balances (deficits)	3,417,709	1,058,004	209,581	186,887
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 3,601,155	\$ 1,096,043	\$ 223,405	\$ 194,086

(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
\$ 101,858	\$ 520,916	\$ 144,944	\$ 155,377	\$ 1,555	\$ 129,686
-	363,599	45,458	-	-	-
17,789	-	-	2,418	-	1,855
15	149	43	46	-	39
-	-	-	-	-	-
2,510	-	-	-	74,123	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 122,172</u>	<u>\$ 884,664</u>	<u>\$ 190,445</u>	<u>\$ 157,841</u>	<u>\$ 75,678</u>	<u>\$ 131,580</u>
\$ 1,063	\$ 13,151	\$ 20,717	\$ -	\$ 74,422	\$ 10,441
-	3,737	-	403	-	-
-	91	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,063</u>	<u>16,979</u>	<u>20,717</u>	<u>403</u>	<u>74,422</u>	<u>10,441</u>
-	350,000	41,477	-	-	-
-	-	-	-	-	-
-	350,000	41,477	-	-	-
-	-	-	-	-	-
121,109	517,685	128,251	157,438	1,256	121,139
-	-	-	-	-	-
<u>121,109</u>	<u>517,685</u>	<u>128,251</u>	<u>157,438</u>	<u>1,256</u>	<u>121,139</u>
<u>\$ 122,172</u>	<u>\$ 884,664</u>	<u>\$ 190,445</u>	<u>\$ 157,841</u>	<u>\$ 75,678</u>	<u>\$ 131,580</u>

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2015

	Special Revenue			
	Coroner Fee Fund	Federal Seized and Forfeited Property Fund	Covemakers Buy-Out Fund	IDOT Grant Fund
Assets				
Cash and cash equivalents	\$ 58,370	\$ 38,916	\$ 554,240	\$ 42,146
Receivables:				
Property taxes receivable	-	-	-	-
Accounts receivable	2,475	-	-	-
Accrued interest receivable	17	11	-	-
Due from other funds	-	-	-	-
Due from other governmental units	-	-	-	67,666
Other assets	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	\$ 60,862	\$ 38,927	\$ 554,240	\$ 109,812
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 1,522	\$ -	\$ 5,128	\$ 67,665
Accrued liabilities	-	-	1,820	-
Due to other funds	1,517	-	-	-
Due to other governmental units	-	-	-	-
Unearned revenues	-	-	545,193	27,634
Advances from other funds	-	-	-	-
Total liabilities	3,039	-	552,141	95,299
Deferred inflows of resources:				
Deferred revenue - property taxes	-	-	-	-
Deferred revenue - intergovernmental	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances (deficits):				
Nonspendable	-	-	-	-
Restricted	57,823	38,927	2,099	14,513
Unassigned	-	-	-	-
Total fund balances (deficits)	57,823	38,927	2,099	14,513
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 60,862	\$ 38,927	\$ 554,240	\$ 109,812

(Continued)

Special Revenue

	Liability Insurance Fund	Debt Service Fund	Capital Project Fund
\$	1,054,662	\$ -	\$ 217
	2,388,304	1,465,396	-
	146	-	-
	328	38	-
	186,000	-	-
	35,552	-	-
	630	-	-
	-	-	396,850
<u>\$</u>	<u>3,665,622</u>	<u>\$ 1,465,434</u>	<u>\$ 397,067</u>
\$	55,354	\$ 54,979	\$ -
	54,764	-	-
	612	-	-
	-	-	-
	-	-	-
	-	-	396,850
	110,730	54,979	396,850
	2,300,000	1,410,455	-
	-	-	-
	2,300,000	1,410,455	-
	630	-	-
	1,254,262	-	217
	-	-	-
	1,254,892	-	217
<u>\$</u>	<u>3,665,622</u>	<u>\$ 1,465,434</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, 2015**

	Total	Special Revenue		
		Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund
Revenues:				
Fees	\$ 3,447,515	\$ 765,359	\$ 18,771	\$ -
Property taxes	10,594,202	-	-	71,342
Intergovernmental	11,442,630	-	-	-
Investment earnings	44,753	677	52	8
Miscellaneous	521,067	30,002	-	-
Total revenues	26,050,167	796,038	18,823	71,350
Expenditures:				
Current:				
General government	4,281,558	-	-	-
Public safety	1,889,825	922,739	-	-
Corrections	64,449	-	-	-
Judiciary and legal	1,390,288	-	-	-
Transportation and public works	4,282,153	-	-	-
Social services	10,843,853	-	-	71,351
Capital outlay	811,861	2,422	-	-
Debt service:				
Principal retirement	835,000	-	-	-
Interest and fiscal charges	106,914	-	-	-
Total expenditures	24,505,901	925,161	-	71,351
Excess (deficiency) of revenues over expenditures	1,544,266	(129,123)	18,823	(1)
Other financing sources (uses):				
Transfers in	1,088,282	-	-	-
Transfers out	(2,135,672)	-	(10,000)	-
Proceeds from sale of capital assets	1,185	-	-	-
Total other financing sources (uses)	(1,046,205)	-	(10,000)	-
Net change in fund balances	498,061	(129,123)	8,823	(1)
Fund balances (deficits), beginning of year	13,924,605	(144,542)	13,830	1
Fund balances (deficits), end of year	\$ 14,422,666	\$ (273,665)	\$ 22,653	\$ -

(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
\$ 69,930	\$ -	\$ -	\$ -	\$ 38,171	\$ -
-	1,659,046	-	537,352	-	228,315
-	-	583,438	-	-	-
279	3,522	-	2,788	309	26
-	-	-	-	-	-
<u>70,209</u>	<u>1,662,568</u>	<u>583,438</u>	<u>540,140</u>	<u>38,480</u>	<u>228,341</u>
17,743	-	-	-	4,990	-
-	-	909,854	-	-	-
-	-	-	-	-	-
-	-	-	273,564	-	-
-	1,460,306	-	-	-	228,341
-	-	-	-	52,520	-
-	-	-	-	-	-
<u>17,743</u>	<u>1,460,306</u>	<u>909,854</u>	<u>273,564</u>	<u>57,510</u>	<u>228,341</u>
52,466	202,262	(326,416)	266,576	(19,030)	-
-	-	326,416	-	-	-
(56,000)	(38,024)	-	(4,685)	(7,253)	-
-	-	-	-	-	-
<u>(56,000)</u>	<u>(38,024)</u>	<u>326,416</u>	<u>(4,685)</u>	<u>(7,253)</u>	<u>-</u>
(3,534)	164,238	-	261,891	(26,283)	-
162,749	568,674	16,640	662,512	87,022	-
<u>\$ 159,215</u>	<u>\$ 732,912</u>	<u>\$ 16,640</u>	<u>\$ 924,403</u>	<u>\$ 60,739</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, 2015**

	Special Revenue			
	County Health Fund	County Highway Fund	County Law Library Fund	Court Automation Fund
Revenues:				
Fees	\$ 457,573	\$ 40,627	\$ 89,343	\$ 217,054
Property taxes	1,201,854	1,341,022	-	-
Intergovernmental	4,981,658	77,280	-	-
Investment earnings	1,618	5,814	140	6,413
Miscellaneous	4,281	473,230	-	-
Total revenues	6,646,984	1,937,973	89,483	223,467
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and legal	-	-	96,979	151,523
Transportation and public works	-	1,298,894	-	-
Social services	6,479,438	-	-	-
Capital outlay	1,446	589,460	-	18,998
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	6,480,884	1,888,354	96,979	170,521
Excess (deficiency) of revenues over expenditures	166,100	49,619	(7,496)	52,946
Other financing sources (uses):				
Transfers in	13,752	169,261	-	-
Transfers out	(166,940)	(310,450)	(13,327)	(7,097)
Proceeds from sale of capital assets	400	-	-	-
Total other financing sources (uses)	(152,788)	(141,189)	(13,327)	(7,097)
Net change in fund balances	13,312	(91,570)	(20,823)	45,849
Fund balances (deficits), beginning of year	748,853	1,881,477	51,616	1,251,071
Fund balances (deficits), end of year	\$ 762,165	\$ 1,789,907	\$ 30,793	\$ 1,296,920

(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
\$ 240,319	\$ 236,017	\$ -	\$ 242,080	\$ -	\$ -
-	-	1,393,265	-	8,336	-
-	-	-	-	-	2,323,339
3,017	-	2,770	532	120	-
-	-	2,207	-	-	-
<u>243,336</u>	<u>236,017</u>	<u>1,398,242</u>	<u>242,612</u>	<u>8,456</u>	<u>2,323,339</u>
-	-	1,240,752	248,477	-	-
-	-	-	-	-	-
-	-	-	-	-	-
185,138	418,262	-	-	-	-
-	-	-	-	5,389	-
-	-	-	-	-	2,323,339
-	-	-	1,415	-	-
-	-	-	-	-	-
<u>185,138</u>	<u>418,262</u>	<u>1,240,752</u>	<u>249,892</u>	<u>5,389</u>	<u>2,323,339</u>
58,198	(182,245)	157,490	(7,280)	3,067	-
-	182,245	-	-	-	-
(9,332)	-	(703,549)	(28,973)	-	-
-	-	-	-	-	-
<u>(9,332)</u>	<u>182,245</u>	<u>(703,549)</u>	<u>(28,973)</u>	<u>-</u>	<u>-</u>
48,866	-	(546,059)	(36,253)	3,067	-
902,003	(12,745)	1,073,087	191,100	33,912	-
<u>\$ 950,869</u>	<u>\$ (12,745)</u>	<u>\$ 527,028</u>	<u>\$ 154,847</u>	<u>\$ 36,979</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, 2015

	Special Revenue			
	Maintenance and Child Support Collection Fund	Metropolitan Enforcement Group Fund	Motor Fuel Tax Fund	Probation Services Fee Fund
Revenues:				
Fees	\$ 75,561	\$ -	\$ -	\$ 360,034
Property taxes	-	-	-	-
Intergovernmental	27,387	31,898	2,575,830	16,758
Investment earnings	-	-	10,350	-
Miscellaneous	-	-	6,021	1,000
Total revenues	102,948	31,898	2,592,201	377,792
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	31,898	-	-
Corrections	-	-	-	-
Judiciary and legal	104,962	-	-	294,186
Transportation and public works	-	-	2,308,901	-
Social services	-	-	-	-
Capital outlay	-	-	-	12,450
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	104,962	31,898	2,308,901	306,636
Excess (deficiency) of revenues over expenditures	(2,014)	-	283,300	71,156
Other financing sources (uses):				
Transfers in	14,444	-	-	13,115
Transfers out	(14,214)	-	(169,262)	(18,075)
Proceeds from sale of capital assets	-	-	-	785
Total other financing sources (uses)	230	-	(169,262)	(4,175)
Net change in fund balances	(1,784)	-	114,038	66,981
Fund balances (deficits), beginning of year	(42,740)	-	3,303,671	991,023
Fund balances (deficits), end of year	\$ (44,524)	\$ -	\$ 3,417,709	\$ 1,058,004

(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
\$ 344,375	\$ 121,958	\$ 41,238	\$ -	\$ -	\$ 30,085
-	-	-	356,736	39,478	-
-	21,887	-	-	-	-
622	-	221	1,517	460	519
-	-	-	4,326	-	-
<u>344,997</u>	<u>143,845</u>	<u>41,459</u>	<u>362,579</u>	<u>39,938</u>	<u>30,604</u>
320,257	-	23,371	-	-	16,514
-	-	-	-	-	-
-	-	-	-	-	-
-	139,238	-	-	-	-
-	-	-	-	37,238	-
-	-	-	281,078	-	-
7,080	9,554	7,160	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>327,337</u>	<u>148,792</u>	<u>30,531</u>	<u>281,078</u>	<u>37,238</u>	<u>16,514</u>
17,660	(4,947)	10,928	81,501	2,700	14,090
22,664	-	-	-	-	-
(7,834)	(3,608)	(3,966)	(60,323)	-	-
-	-	-	-	-	-
<u>14,830</u>	<u>(3,608)</u>	<u>(3,966)</u>	<u>(60,323)</u>	<u>-</u>	<u>-</u>
32,490	(8,555)	6,962	21,178	2,700	14,090
177,091	195,442	114,147	496,507	125,551	143,348
<u>\$ 209,581</u>	<u>\$ 186,887</u>	<u>\$ 121,109</u>	<u>\$ 517,685</u>	<u>\$ 128,251</u>	<u>\$ 157,438</u>

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2015**

	Special Revenue			
	Hotel/Motel Tax Fund	Drug Court Grant Fund	Coroner Fee Fund	Federal Seized and Forfeited Property Fund
Revenues:				
Fees	\$ -	\$ 25,045	\$ 32,475	\$ -
Property taxes	-	-	-	-
Intergovernmental	287,532	-	-	1,446
Investment earnings	82	529	176	145
Miscellaneous	-	-	-	-
Total revenues	287,614	25,574	32,651	1,591
Expenditures:				
Current:				
General government	369,613	-	-	-
Public safety	-	-	22,006	3,328
Corrections	-	64,449	-	-
Judiciary and legal	-	-	-	-
Transportation and public works	-	-	-	-
Social services	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	369,613	64,449	22,006	3,328
Excess (deficiency) of revenues over expenditures	(81,999)	(38,875)	10,645	(1,737)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(81,999)	(38,875)	10,645	(1,737)
Fund balances (deficits), beginning of year	83,255	160,014	47,178	40,664
Fund balances (deficits), end of year	\$ 1,256	\$ 121,139	\$ 57,823	\$ 38,927

Special Revenue

Covermakers Buy-Out Fund	IDOT Grant Fund	Liability Insurance Fund	Debt Service Fund	Capital Project Fund
\$ 1,500	\$ -	\$ -	\$ -	\$ -
-	-	2,315,709	1,441,747	-
96,657	375,323	42,197	-	-
-	108	1,772	167	-
-	-	-	-	-
<u>98,157</u>	<u>375,431</u>	<u>2,359,678</u>	<u>1,441,914</u>	<u>-</u>
96,657	-	1,943,184	-	-
-	-	-	-	-
-	-	-	-	-
-	358,167	-	-	-
-	-	-	-	-
-	-	109,356	-	-
-	-	-	835,000	-
-	-	-	106,914	-
<u>96,657</u>	<u>358,167</u>	<u>2,052,540</u>	<u>941,914</u>	<u>-</u>
1,500	17,264	307,138	500,000	-
-	-	346,385	-	-
-	(2,760)	-	(500,000)	-
-	-	-	-	-
<u>-</u>	<u>(2,760)</u>	<u>346,385</u>	<u>(500,000)</u>	<u>-</u>
1,500	14,504	653,523	-	-
599	9	601,369	-	217
<u>\$ 2,099</u>	<u>\$ 14,513</u>	<u>\$ 1,254,892</u>	<u>\$ -</u>	<u>\$ 217</u>

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
 Budget and Actual - Nonmajor Governmental Funds
 Year Ended November 30, 2015

	Special Revenue			
	Animal Control Fund		Arrestee Medical Costs Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 750,500	\$ 765,359	\$ 10,000	\$ 18,771
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	-	677	-	52
Miscellaneous	28,450	30,002	-	-
Total revenues	778,950	796,038	10,000	18,823
Expenditures:				
Current operating:				
Salaries and wages	401,977	401,978	-	-
Personal benefits	400	400	-	-
Supplies	30,966	30,966	-	-
Other services and charges	490,054	489,395	-	-
Capital outlay	2,422	2,422	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	925,819	925,161	-	-
Excess (deficiency) of revenues over expenditures	(146,869)	(129,123)	10,000	18,823
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	(10,000)	(10,000)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	(10,000)	(10,000)
Net change in fund balances	\$ (146,869)	(129,123)	\$ -	8,823
Fund balances (deficits), beginning of year		(144,542)		13,830
Fund balances (deficits), end of year		\$ (273,665)		\$ 22,653

(Continued)

Special Revenue

Child Advocacy Fund		Collector Tax Fee Fund		Community Mental Health Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 80,170	\$ 69,930	\$ -	\$ -
71,351	71,342	-	-	1,647,008	1,659,046
-	-	-	-	-	-
-	8	300	279	5,400	3,522
-	-	-	-	-	-
<u>71,351</u>	<u>71,350</u>	<u>80,470</u>	<u>70,209</u>	<u>1,652,408</u>	<u>1,662,568</u>
-	-	-	-	40,330	40,330
-	-	-	-	12,839	12,670
-	-	-	-	1,000	471
71,351	71,351	24,470	17,743	1,439,487	1,406,835
-	-	-	-	-	-
-	-	-	-	-	-
<u>71,351</u>	<u>71,351</u>	<u>24,470</u>	<u>17,743</u>	<u>1,493,656</u>	<u>1,460,306</u>
-	(1)	56,000	52,466	158,752	202,262
-	-	-	-	-	-
-	-	(56,000)	(56,000)	(46,909)	(38,024)
-	-	-	-	-	-
-	-	(56,000)	(56,000)	(46,909)	(38,024)
<u>\$ -</u>	<u>(1)</u>	<u>\$ -</u>	<u>(3,534)</u>	<u>\$ 111,843</u>	<u>164,238</u>
	<u>1</u>		<u>162,749</u>		<u>568,674</u>
	<u>\$ -</u>		<u>\$ 159,215</u>		<u>\$ 732,912</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, 2015

	Special Revenue			
	COPS Grant Fund		County Bridge Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	531,960	537,352
Intergovernmental	706,557	583,438	-	-
Investment earnings	-	-	1,000	2,788
Miscellaneous	-	-	116,200	-
Total revenues	706,557	583,438	649,160	540,140
Expenditures:				
Current operating:				
Salaries and wages	609,420	609,420	50,000	-
Personal benefits	313,950	300,434	9,380	-
Supplies	-	-	55,000	41,060
Other services and charges	-	-	530,000	232,504
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	923,370	909,854	644,380	273,564
Excess (deficiency) of revenues over expenditures	(216,813)	(326,416)	4,780	266,576
Other financing sources (uses):				
Transfers in	407,774	326,416	-	-
Transfers out	-	-	(4,685)	(4,685)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	407,774	326,416	(4,685)	(4,685)
Net change in fund balances	\$ 190,961	-	\$ 95	261,891
Fund balances (deficits), beginning of year		16,640		662,512
Fund balances (deficits), end of year		<u>\$ 16,640</u>		<u>\$ 924,403</u>

(Continued)

Special Revenue

County Clerk Document Fund		County Extension Education Fund		County Health Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 47,500	\$ 38,171	\$ -	\$ -	\$ 500,621	\$ 457,573
-	-	228,342	228,315	1,190,079	1,201,854
-	-	-	-	3,448,651	2,688,467
280	309	-	26	1,600	1,618
-	-	-	-	6,240	4,089
<u>47,780</u>	<u>38,480</u>	<u>228,342</u>	<u>228,341</u>	<u>5,147,191</u>	<u>4,353,601</u>
-	-	-	-	2,685,498	2,563,603
-	-	-	-	1,026,164	944,020
4,805	4,768	-	-	256,545	249,847
700	222	228,342	228,341	534,980	428,777
54,500	52,520	-	-	5,967	1,446
-	-	-	-	-	-
-	-	-	-	-	-
<u>60,005</u>	<u>57,510</u>	<u>228,342</u>	<u>228,341</u>	<u>4,509,154</u>	<u>4,187,693</u>
(12,225)	(19,030)	-	-	638,037	165,908
-	-	-	-	21,000	13,752
(7,253)	(7,253)	-	-	(698,879)	(166,940)
-	-	-	-	-	592
<u>(7,253)</u>	<u>(7,253)</u>	<u>-</u>	<u>-</u>	<u>(677,879)</u>	<u>(152,596)</u>
<u>\$ (19,478)</u>	<u>(26,283)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ (39,842)</u>	<u>13,312</u>
	<u>87,022</u>		<u>-</u>		<u>748,853</u>
	<u>\$ 60,739</u>		<u>\$ -</u>		<u>\$ 762,165</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, 2015

	Special Revenue			
	County Highway Fund		County Law Library Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 4,000	\$ 40,627	\$ 105,100	\$ 89,343
Property taxes	1,391,125	1,341,022	-	-
Intergovernmental	-	77,280	-	-
Investment earnings	1,000	5,814	1,500	140
Miscellaneous	625,000	473,230	-	-
Total revenues	2,021,125	1,937,973	106,600	89,483
Expenditures:				
Current operating:				
Salaries and wages	619,235	605,840	-	-
Personal benefits	380,237	358,096	-	-
Supplies	340,202	211,420	96,978	96,979
Other services and charges	147,673	123,538	-	-
Capital outlay	766,048	589,460	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	2,253,395	1,888,354	96,978	96,979
Excess (deficiency) of revenues over expenditures	(232,270)	49,619	9,622	(7,496)
Other financing sources (uses):				
Transfers in	204,240	169,261	-	-
Transfers out	(310,450)	(310,450)	(13,327)	(13,327)
Proceeds from sale of capital assets	105,000	-	-	-
Total other financing sources (uses)	(1,210)	(141,189)	(13,327)	(13,327)
Net change in fund balances	\$ (233,480)	(91,570)	\$ (3,705)	(20,823)
Fund balances (deficits), beginning of year		1,881,477		51,616
Fund balances (deficits), end of year		\$ 1,789,907		\$ 30,793

(Continued)

Special Revenue

Court Automation Fund		Court Document Storage Fund		Court Security Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 250,000	\$ 217,054	\$ 240,000	\$ 240,319	\$ 280,000	\$ 236,017
-	-	-	-	-	-
-	-	-	-	-	-
5,000	6,413	3,000	3,017	-	-
-	-	-	-	-	-
<u>255,000</u>	<u>223,467</u>	<u>243,000</u>	<u>243,336</u>	<u>280,000</u>	<u>236,017</u>
-	-	117,608	76,659	362,025	344,503
-	-	47,167	34,577	88,267	61,400
68,237	53,506	34,057	11,579	700	78
151,864	98,017	83,613	62,323	19,009	12,281
58,541	18,998	42,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>278,642</u>	<u>170,521</u>	<u>324,445</u>	<u>185,138</u>	<u>470,001</u>	<u>418,262</u>
(23,642)	52,946	(81,445)	58,198	(190,001)	(182,245)
-	-	-	-	238,395	182,245
(7,097)	(7,097)	(9,332)	(9,332)	-	-
-	-	-	-	-	-
<u>(7,097)</u>	<u>(7,097)</u>	<u>(9,332)</u>	<u>(9,332)</u>	<u>238,395</u>	<u>182,245</u>
<u>\$ (30,739)</u>	45,849	<u>\$ (90,777)</u>	48,866	<u>\$ 48,394</u>	-
	<u>1,251,071</u>		<u>902,003</u>		<u>(12,745)</u>
	<u>\$ 1,296,920</u>		<u>\$ 950,869</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, 2015

	Special Revenue			
	Federal Social Security Fund		GIS 2005 Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 26,000	\$ 242,080
Property taxes	1,300,500	1,393,265	-	-
Intergovernmental	-	-	-	-
Investment earnings	3,200	2,770	750	532
Miscellaneous	-	2,207	-	-
Total revenues	1,303,700	1,398,242	26,750	242,612
Expenditures:				
Current operating:				
Salaries and wages	-	-	167,740	167,740
Personal benefits	1,296,817	1,240,752	56,156	54,740
Supplies	-	-	1,714	577
Other services and charges	-	-	29,200	25,420
Capital outlay	-	-	1,415	1,415
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	1,296,817	1,240,752	256,225	249,892
Excess (deficiency) of revenues over expenditures	6,883	157,490	(229,475)	(7,280)
Other financing sources (uses):				
Transfers in	-	-	222,000	-
Transfers out	(703,549)	(703,549)	(28,973)	(28,973)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(703,549)	(703,549)	193,027	(28,973)
Net change in fund balances	\$ (696,666)	(546,059)	\$ (36,448)	(36,253)
Fund balances (deficits), beginning of year		1,073,087		191,100
Fund balances (deficits), end of year		<u>\$ 527,028</u>		<u>\$ 154,847</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		
\$ -	\$ -	\$ 120,000	\$ 75,561	\$ -	\$ -		
8,400	8,336	-	-	-	-		
-	-	45,000	27,387	1,855,000	2,575,830		
-	120	-	-	10,000	10,350		
-	-	-	-	5,000	6,021		
<u>8,400</u>	<u>8,456</u>	<u>165,000</u>	<u>102,948</u>	<u>1,870,000</u>	<u>2,592,201</u>		
3,000	557	113,545	80,914	687,289	642,467		
230	43	56,056	24,048	126,073	112,008		
10,000	-	-	-	559,786	490,610		
23,500	4,789	-	-	1,662,000	1,063,816		
-	-	-	-	-	-		
-	-	-	-	-	-		
<u>36,730</u>	<u>5,389</u>	<u>169,601</u>	<u>104,962</u>	<u>3,035,148</u>	<u>2,308,901</u>		
(28,330)	3,067	(4,601)	(2,014)	(1,165,148)	283,300		
-	-	14,444	14,444	-	-		
-	-	(14,214)	(14,214)	(204,240)	(169,262)		
-	-	-	-	776,490	-		
-	-	230	230	572,250	(169,262)		
<u>\$ (28,330)</u>	<u>3,067</u>	<u>\$ (4,371)</u>	<u>(1,784)</u>	<u>\$ (592,898)</u>	<u>114,038</u>		
	<u>33,912</u>		<u>(42,740)</u>		<u>3,303,671</u>		
	<u>\$ 36,979</u>		<u>\$ (44,524)</u>		<u>\$ 3,417,709</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, 2015

	Special Revenue			
	Probation Services Fee Fund		Recorders Document Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 451,500	\$ 360,034	\$ -	\$ 344,375
Property taxes	-	-	-	-
Intergovernmental	31,358	16,758	-	-
Investment earnings	-	-	-	622
Miscellaneous	1,000	1,000	-	-
Total revenues	483,858	377,792	-	344,997
Expenditures:				
Current operating:				
Salaries and wages	-	-	131,503	131,503
Personal benefits	-	-	73,940	71,898
Supplies	60,577	51,024	6,000	4,371
Other services and charges	345,297	243,162	171,439	112,485
Capital outlay	12,450	12,450	15,000	7,080
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	418,324	306,636	397,882	327,337
Excess (deficiency) of revenues over expenditures	65,534	71,156	(397,882)	17,660
Other financing sources (uses):				
Transfers in	22,000	13,115	240,864	22,664
Transfers out	(32,528)	(18,075)	(7,834)	(7,834)
Proceeds from sale of capital assets	-	785	-	-
Total other financing sources (uses)	(10,528)	(4,175)	233,030	14,830
Net change in fund balances	\$ 55,006	66,981	\$ (164,852)	32,490
Fund balances (deficits), beginning of year		991,023		177,091
Fund balances (deficits), end of year		<u>\$ 1,058,004</u>		<u>\$ 209,581</u>

(Continued)

Special Revenue

States Attorney Drug Enforcement Fund		Treasurer's Automation Fund		Veterans Assistance Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 54,250	\$ 121,958	\$ 41,250	\$ 41,238	\$ -	\$ -
-	-	-	-	350,000	356,736
19,800	21,887	-	-	-	-
-	-	315	221	-	1,517
-	-	-	-	-	4,326
<u>74,050</u>	<u>143,845</u>	<u>41,565</u>	<u>41,459</u>	<u>350,000</u>	<u>362,579</u>
39,309	25,195	-	-	96,028	96,028
104	1,284	-	-	47,027	43,960
27,239	28,008	4,339	4,085	21,987	24,036
83,563	84,751	20,316	19,286	139,127	117,054
9,554	9,554	7,160	7,160	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>159,769</u>	<u>148,792</u>	<u>31,815</u>	<u>30,531</u>	<u>304,169</u>	<u>281,078</u>
(85,719)	(4,947)	9,750	10,928	45,831	81,501
-	-	-	-	-	-
(3,608)	(3,608)	(3,966)	(3,966)	(60,323)	(60,323)
-	-	-	-	-	-
<u>(3,608)</u>	<u>(3,608)</u>	<u>(3,966)</u>	<u>(3,966)</u>	<u>(60,323)</u>	<u>(60,323)</u>
<u>\$ (89,327)</u>	<u>(8,555)</u>	<u>\$ 5,784</u>	<u>6,962</u>	<u>\$ (14,492)</u>	<u>21,178</u>
	<u>195,442</u>		<u>114,147</u>		<u>496,507</u>
	<u>\$ 186,887</u>		<u>\$ 121,109</u>		<u>\$ 517,685</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, 2015

	Special Revenue			
	Zuma-Canoe Creek Special Service Area Fund		Circuit Clerk Administration Cost Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 35,000	\$ 26,003
Property taxes	41,475	39,478	-	-
Intergovernmental revenues	-	-	-	4,082
Investment earnings	-	460	500	519
Miscellaneous	-	-	-	-
Total revenues	41,475	39,938	35,500	30,604
Expenditures:				
Current operating:				
Salaries and wages	10,000	5,902	17,599	14,468
Personal benefits	765	440	3,316	2,046
Supplies	5,000	4,332	-	-
Other services and charges	106,000	26,564	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	121,765	37,238	20,915	16,514
Excess (deficiency) of revenues over expenditures	(80,290)	2,700	14,585	14,090
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	\$ (80,290)	2,700	\$ 14,585	14,090
Fund balances (deficits), beginning of year		125,551		143,348
Fund balances (deficits), end of year		<u>\$ 128,251</u>		<u>\$ 157,438</u>

(Continued)

Special Revenue

Hotel/Motel Tax Fund		Drug Court Grant Fund		Coroner Fee Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 25,000	\$ 25,045	\$ 30,000	\$ 32,475
-	-	-	-	-	-
150,000	287,532	-	-	-	-
500	82	-	529	100	176
-	-	-	-	-	-
<u>150,500</u>	<u>287,614</u>	<u>25,000</u>	<u>25,574</u>	<u>30,100</u>	<u>32,651</u>
-	-	-	-	-	-
-	-	-	-	-	95
-	-	15,050	3,209	7,010	3,620
161,680	369,613	66,250	61,240	18,290	18,291
-	-	-	-	1,200	-
-	-	-	-	-	-
<u>161,680</u>	<u>369,613</u>	<u>81,300</u>	<u>64,449</u>	<u>26,500</u>	<u>22,006</u>
(11,180)	(81,999)	(56,300)	(38,875)	3,600	10,645
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ (11,180)</u>	<u>(81,999)</u>	<u>\$ (56,300)</u>	<u>(38,875)</u>	<u>\$ 3,600</u>	<u>10,645</u>
	<u>83,255</u>		<u>160,014</u>		<u>47,178</u>
	<u>\$ 1,256</u>		<u>\$ 121,139</u>		<u>\$ 57,823</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, 2015

	Special Revenue			
	Federal Seized and Forfeited Property Fund		Covemakers Buy-Out Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 1,120	\$ 435	\$ -	\$ 1,500
Property taxes	-	-	-	-
Intergovernmental	-	1,011	52,279	96,657
Investment earnings	-	145	-	-
Miscellaneous	-	-	-	-
Total revenues	1,120	1,591	52,279	98,157
Expenditures:				
Current operating:				
Salaries and wages	-	-	-	-
Personal benefits	-	-	-	-
Supplies	3,328	3,328	-	-
Other services and charges	-	-	661,502	96,657
Capital outlay	-	-	149,043	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	3,328	3,328	810,545	96,657
Excess (deficiency) of revenues over expenditures	(2,208)	(1,737)	(758,266)	1,500
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	(54,333)	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	(54,333)	-
Net change in fund balances	\$ (2,208)	(1,737)	\$ (812,599)	1,500
Fund balances (deficits), beginning of year		40,664		599
Fund balances (deficits), end of year		<u>\$ 38,927</u>		<u>\$ 2,099</u>

Special Revenue

IDOT Grant Fund		Liability Insurance Fund		Debt Service Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	2,300,300	2,315,709	1,441,914	1,441,747
363,124	375,323	73,128	42,197	-	-
-	108	600	1,772	-	167
-	-	-	-	-	-
<u>363,124</u>	<u>375,431</u>	<u>2,374,028</u>	<u>2,359,678</u>	<u>1,441,914</u>	<u>1,441,914</u>
-	-	688,756	669,490	-	-
-	-	546,461	463,120	-	-
-	-	12,788	11,526	-	-
363,017	358,167	885,763	799,048	-	-
-	-	162,900	109,356	-	-
-	-	-	-	835,000	835,000
-	-	-	-	106,914	106,914
<u>363,017</u>	<u>358,167</u>	<u>2,296,668</u>	<u>2,052,540</u>	<u>941,914</u>	<u>941,914</u>
107	17,264	77,360	307,138	500,000	500,000
-	-	180,479	346,385	-	-
(107)	(2,760)	-	-	(500,000)	(500,000)
-	-	-	-	-	-
<u>(107)</u>	<u>(2,760)</u>	<u>180,479</u>	<u>346,385</u>	<u>(500,000)</u>	<u>(500,000)</u>
<u>\$ -</u>	<u>14,504</u>	<u>\$ 257,839</u>	<u>653,523</u>	<u>\$ -</u>	<u>-</u>
	<u>9</u>		<u>601,369</u>		<u>-</u>
	<u>\$ 14,513</u>		<u>\$ 1,254,892</u>		<u>\$ -</u>

Rock Island County, Illinois

Combining Statement of Net Position
Internal Service Funds
November 30, 2015

	Public Building Commission	Employee Health Benefits	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 792,631	\$ 2,120,516	\$ 2,913,147
Receivables:			
Accounts	-	1,131	1,131
Interest	-	528	528
Due from other funds	-	84,443	84,443
Due from other governmental units	-	33,654	33,654
Other assets	822,766	40,745	863,511
Total current assets	1,615,397	2,281,017	3,896,414
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	766,024	-	766,024
Less accumulated depreciation	(189,612)	-	(189,612)
Total capital assets	1,150,225	-	1,150,225
Total assets	2,765,622	2,281,017	5,046,639
Liabilities			
Current liabilities:			
Accounts payable	-	172,681	172,681
Estimated claims settlement	-	741,000	741,000
Accrued liabilities	785,781	-	785,781
Unearned Revenue	456,779	-	456,779
Total liabilities	1,242,560	913,681	2,156,241
Net Position			
Investment in capital assets	1,150,225	-	1,150,225
Unrestricted	372,837	1,367,336	1,740,173
Total net position	\$ 1,523,062	\$ 1,367,336	\$ 2,890,398

Rock Island County, Illinois

Combining Statement of Revenues, Expenses and Changes in Net Position
 Governmental Activities - Internal Service Funds
 Year Ended November 30, 2015

	Public Building Commission	Employee Health Benefits	Total
Operating revenue:			
Charges for services	\$ 606,993	\$ 8,435,768	\$ 9,042,761
Other	-	228	228
Total operating revenue	606,993	8,435,996	9,042,989
Operating expenses:			
Other services and charges	520,439	7,733,203	8,253,642
Depreciation expense	27,866	-	27,866
Total operating expenses	548,305	7,733,203	8,281,508
Operating income	58,688	702,793	761,481
Nonoperating revenue, investment earnings	2,457	7,999	10,456
Income before transfers	61,145	710,792	771,937
Transfers out	-	(32,976)	(32,976)
Change in net position	61,145	677,816	738,961
Total net position, beginning of year	1,461,917	689,520	2,151,437
Total net position, end of year	<u>\$ 1,523,062</u>	<u>\$ 1,367,336</u>	<u>\$ 2,890,398</u>

Rock Island County, Illinois

Combining Statement of Cash Flows
 Governmental Activities - Internal Service Funds
 Year Ended November 30, 2015

	Public Building Commission	Employee Health Benefits	Total
Cash flows from operating activities:			
Cash received from employee contributions and other charges	\$ -	\$ 8,440,764	\$ 8,440,764
Cash received from other operating revenue	-	228	228
Cash payments for claims	-	(7,843,825)	(7,843,825)
Cash received for jail lease	611,463	-	611,463
Cash payments for jail operations	(570,843)	-	(570,843)
Net cash provided by operating activities	40,620	597,167	637,787
Cash flows from noncapital financing activities:			
Interfund payments	-	(3,514)	(3,514)
Transfers out	-	(32,976)	(32,976)
Net cash used in noncapital financing activities	-	(36,490)	(36,490)
Cash flows from capital and related financing activities, purchase of property			
	(52,110)	-	(52,110)
Cash flows from investing activities, interest received			
	2,457	7,839	10,296
Net increase (decrease) in cash	(9,033)	568,516	559,483
Cash:			
Beginning	801,664	1,552,000	2,353,664
Ending	\$ 792,631	\$ 2,120,516	\$ 2,913,147
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 58,688	\$ 702,793	\$ 761,481
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense	27,866	-	27,866
(Increase) decrease in:			
Receivables	-	96	96
Due from other governmental units	-	4,900	4,900
Other assets	4,470	(30,975)	(26,505)
Increase (decrease) in:			
Accounts payable	-	(104,647)	(104,647)
Estimated claims settlement	-	25,000	25,000
Accrued liabilities	4,374	-	4,374
Unearned revenue	(54,778)	-	(54,778)
Net cash provided by operating activities	\$ 40,620	\$ 597,167	\$ 637,787

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.

Evidence Savings Fund: To account for funds confiscated, but used as court case evidence.

Honor Guard Fund: To account for fundraising efforts and other donations toward honor guard uniforms.

Rock Island County, Illinois

Combining Statement of Assets and Liabilities - Agency Funds
November 30, 2015

	Total	Circuit Clerk Fund	Circuit Clerk Probation Fund	County Clerk Redemption Fund
Assets				
Cash and cash equivalents	\$ 10,038,246	\$ 3,436,191	\$ 4,435	\$ 491,132
Receivables:				
Accounts receivable	363,972	-	-	-
Accrued interest receivable	337,434	-	-	-
Due from other governmental units	-	-	-	-
Total assets	\$ 10,739,652	\$ 3,436,191	\$ 4,435	\$ 491,132
Liabilities				
Due to other governmental units	\$ 6,381,727	\$ 506,581	\$ -	\$ -
Due to individuals and private entities	4,357,925	2,929,610	4,435	491,132
Total liabilities	\$ 10,739,652	\$ 3,436,191	\$ 4,435	\$ 491,132

(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
\$ 3,661,862	\$ 462,796	\$ 5,644	\$ 31	\$ 363,135	\$ 468,800
-	19,932	-	8,641	-	-
337,256	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,999,118</u>	<u>\$ 482,728</u>	<u>\$ 5,644</u>	<u>\$ 8,672</u>	<u>\$ 363,135</u>	<u>\$ 468,800</u>
\$ 3,999,118	\$ 482,728	\$ -	\$ 8,672	\$ 363,135	\$ -
-	-	5,644	-	-	468,800
<u>\$ 3,999,118</u>	<u>\$ 482,728</u>	<u>\$ 5,644</u>	<u>\$ 8,672</u>	<u>\$ 363,135</u>	<u>\$ 468,800</u>

Rock Island County, Illinois

Combining Statement of Assets and Liabilities - Agency Funds (Continued)
November 30, 2015

	Hope Creek Care Center Patient's Fund	TBA Fund	Township Bridge Fund	Township Motor Fuel Tax Fund
Assets				
Cash and cash equivalents	\$ 62,633	\$ 132,536	\$ 17,113	\$ 430,169
Receivables:				
Accounts receivable	-	-	78,892	254,646
Accrued interest receivable	-	39	5	134
Due from other governmental units	-	-	-	-
Total assets	\$ 62,633	\$ 132,575	\$ 96,010	\$ 684,949
Liabilities				
Due to other governmental units	\$ -	\$ -	\$ 96,010	\$ 684,949
Due to individuals and private entities	62,633	132,575	-	-
Total liabilities	\$ 62,633	\$ 132,575	\$ 96,010	\$ 684,949

(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
\$ 6,012	\$ 204,871	\$ 633	\$ 10	\$ 14,971	\$ 151,119
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 6,012</u>	<u>\$ 204,871</u>	<u>\$ 633</u>	<u>\$ 10</u>	<u>\$ 14,971</u>	<u>\$ 151,119</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,119
6,012	204,871	633	10	14,971	-
<u>\$ 6,012</u>	<u>\$ 204,871</u>	<u>\$ 633</u>	<u>\$ 10</u>	<u>\$ 14,971</u>	<u>\$ 151,119</u>

Rock Island County, Illinois

Combining Statement of Assets and Liabilities - Agency Funds (Continued)
November 30, 2015

	DUI Fund	Youth Education/SAFE Fund	Evidence Savings Fund	Honor Guard Fund
Assets				
Cash and cash equivalents	\$ 85,355	\$ 2,199	\$ 34,186	\$ 2,413
Receivables:				
Accounts receivable	1,861	-	-	-
Accrued interest receivable	-	-	-	-
Due from other governmental units	-	-	-	-
Total assets	\$ 87,216	\$ 2,199	\$ 34,186	\$ 2,413
Liabilities				
Due to other governmental units	\$ 87,216	\$ 2,199	\$ -	\$ -
Due to individuals and private entities	-	-	34,186	2,413
Total liabilities	\$ 87,216	\$ 2,199	\$ 34,186	\$ 2,413

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
Agency Funds
Year Ended November 30, 2015

	Balance November 30, 2014	Additions	Deletions	Balance November 30, 2015
Circuit Clerk Fund				
Assets , cash and cash equivalents	\$ 3,374,339	\$ 12,492,487	\$ 12,430,635	\$ 3,436,191
Liabilities				
Due to other governmental units	\$ 509,351	\$ 7,379,148	\$ 7,381,918	\$ 506,581
Due to individuals and private entities	2,864,988	4,994,003	4,929,381	2,929,610
Maintenance/child support deposits	-	119,336	119,336	-
Total liabilities	\$ 3,374,339	\$ 12,492,487	\$ 12,430,635	\$ 3,436,191
Circuit Clerk Probation Fund				
Assets , cash and cash equivalents	\$ 3,640	\$ 10,762	\$ 9,967	\$ 4,435
Liabilities , due to individuals and private entities	\$ 3,640	\$ 9,979	\$ 9,184	\$ 4,435
County Clerk Redemption Fund				
Assets , cash and cash equivalents	\$ 256,709	\$ 3,933,977	\$ 3,699,554	\$ 491,132
Liabilities , due to individuals and private entities	\$ 256,709	\$ 3,933,977	\$ 3,699,554	\$ 491,132
County Collector's Fund				
Assets				
Cash and cash equivalents	\$ 3,471,750	\$ 950,138,660	\$ 949,948,548	\$ 3,661,862
Accrued interest receivable	337,256	-	-	337,256
Total assets	\$ 3,809,006	\$ 950,138,660	\$ 949,948,548	\$ 3,999,118
Liabilities , due to other governmental units	\$ 3,809,006	\$ 950,138,660	\$ 949,948,548	\$ 3,999,118
Emergency Telephone Service Fund				
Assets				
Cash and cash equivalents	\$ 458,902	\$ 3,189,002	\$ 3,185,108	\$ 462,796
Accounts receivable	19,932	-	-	19,932
Total assets	\$ 478,834	\$ 3,189,002	\$ 3,185,108	\$ 482,728
Liabilities , due to other governmental units	\$ 478,834	\$ 1,264,392	\$ 1,260,498	\$ 482,728

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2015**

	Balance November 30, 2014	Additions	Deletions	Balance November 30, 2015
Employee Indebtedness Fund				
Assets , cash and cash equivalents	\$ 724	\$ 52,441	\$ 47,521	\$ 5,644
Liabilities , due to individuals and private entities	\$ 724	\$ 52,441	\$ 47,521	\$ 5,644
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	\$ 314,114	\$ 1,401,904	\$ 1,352,883	\$ 363,135
Liabilities , due to other governmental units	\$ 314,114	\$ 520,904	\$ 471,883	\$ 363,135
Treasurer's Fund				
Assets , cash and cash equivalents	\$ 493,300	\$ 1,184,854	\$ 1,209,354	\$ 468,800
Liabilities , due to individuals and private entities	\$ 493,300	\$ 572,995	\$ 597,495	\$ 468,800
Hope Creek Care Center Patient's Fund				
Assets , cash and cash equivalents	\$ 43,031	\$ 210,628	\$ 191,026	\$ 62,633
Liabilities , due to individuals and private entities	\$ 43,031	\$ 210,628	\$ 191,026	\$ 62,633

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2015**

	Balance November 30, 2014	Additions	Deletions	Balance November 30, 2015
TBA Fund				
Assets				
Cash and cash equivalents	\$ 132,567	\$ 955	\$ 986	\$ 132,536
Accrued interest receivable	35	39	35	39
Total assets	\$ 132,602	\$ 994	\$ 1,021	\$ 132,575
Liabilities , due to individuals and private entities	\$ 132,602	\$ 959	\$ 986	\$ 132,575
Township Bridge Fund				
Assets				
Cash and cash equivalents	\$ 95,814	\$ 78,095	\$ 156,796	\$ 17,113
Accounts receivable	-	78,892	-	78,892
Accrued interest receivable	26	5	26	5
Total assets	\$ 95,840	\$ 156,992	\$ 156,822	\$ 96,010
Liabilities , due to other governmental units	\$ 95,840	\$ 78,966	\$ 78,796	\$ 96,010
Township Motor Fuel Tax Fund				
Assets				
Cash and cash equivalents	\$ 546,787	\$ 1,068,732	\$ 1,185,350	\$ 430,169
Accounts receivable	89,288	254,646	89,288	254,646
Accrued interest receivable	148	134	148	134
Total assets	\$ 636,223	\$ 1,323,512	\$ 1,274,786	\$ 684,949
Liabilities , due to other governmental units	\$ 636,223	\$ 890,293	\$ 841,567	\$ 684,949
Hope Creek Care Center Vending Fund				
Assets , cash and cash equivalents	\$ 11,714	\$ 9,513	\$ 15,215	\$ 6,012
Liabilities , due to individuals and private entities	\$ 11,714	\$ 9,513	\$ 15,215	\$ 6,012

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2015

	Balance November 30, 2014	Additions	Deletions	Balance November 30, 2015
Prisoner Welfare Fund				
Assets , cash and cash equivalents	\$ 169,202	\$ 640,287	\$ 604,618	\$ 204,871
Liabilities , due to individuals and private entities	\$ 169,202	\$ 640,298	\$ 604,629	\$ 204,871
Hope Creek Care Center Activities Fund				
Assets , cash and cash equivalents	\$ 546	\$ 17,985	\$ 17,898	\$ 633
Liabilities , due to individuals and private entities	\$ 546	\$ 17,985	\$ 17,898	\$ 633
Hope Creek Care Center Grandparents Fund				
Assets , cash and cash equivalents	\$ 59	\$ -	\$ 49	\$ 10
Liabilities , due to individuals and private entities	\$ 59	\$ -	\$ 49	\$ 10
Hope Creek Care Center Memorial Fund				
Assets , cash and cash equivalents	\$ 14,472	\$ 11,718	\$ 11,219	\$ 14,971
Liabilities , due to individuals and private entities	\$ 14,472	\$ 11,718	\$ 11,219	\$ 14,971
Sheriff Foreclosure Sale Fund				
Assets , cash and cash equivalents	\$ 163,136	\$ 3,942,983	\$ 3,955,000	\$ 151,119
Liabilities , due to other governmental units	\$ 163,136	\$ 1,414,983	\$ 1,427,000	\$ 151,119
DUI Fund				
Assets				
Cash and cash equivalents	\$ 67,598	\$ 59,606	\$ 41,849	\$ 85,355
Accounts receivable	1,102	1,861	1,102	1,861
Total assets	\$ 68,700	\$ 61,467	\$ 42,951	\$ 87,216
Liabilities , due to other governmental units	\$ 68,700	\$ 34,572	\$ 16,056	\$ 87,216

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2015**

	Balance November 30, 2014	Additions	Deletions	Balance November 30, 2015
Youth Education/SAFE Fund				
Assets, cash and cash equivalents	\$ 1,895	\$ 11,254	\$ 10,950	\$ 2,199
Liabilities, due to other governmental units	\$ 1,895	\$ 2,254	\$ 1,950	\$ 2,199
Evidence Savings Fund				
Assets, cash and cash equivalents	\$ -	\$ 128,107	\$ 93,921	\$ 34,186
Liabilities, due to individuals and private entities	\$ -	\$ 128,107	\$ 93,921	\$ 34,186
Honor Guard Fund				
Assets, cash and cash equivalents	\$ -	\$ 2,459	\$ 46	\$ 2,413
Liabilities, due to individuals and private entities	\$ -	\$ 2,459	\$ 46	\$ 2,413
Totals - All Agency Funds				
Assets				
Cash and cash equivalents	\$ 9,620,330	\$ 978,586,409	\$ 978,168,493	\$ 10,038,246
Accounts receivable	118,963	335,399	90,390	363,972
Accrued interest receivable	337,465	178	209	337,434
Total assets	\$ 10,076,758	\$ 978,921,986	\$ 978,259,092	\$ 10,739,652
Liabilities				
Due to other governmental units	\$ 6,085,771	\$ 961,724,172	\$ 961,428,216	\$ 6,381,727
Due to individuals and private entities	3,990,987	10,585,062	10,218,124	4,357,925
Maintenance/child support deposits	-	119,336	119,336	-
Total liabilities	\$ 10,076,758	\$ 972,428,570	\$ 971,765,676	\$ 10,739,652

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.	126 - 131
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).	132 - 138
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.	139 - 142
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.	143 - 144
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.	145 - 151

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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental activities:										
Net investment in capital assets	\$ 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	\$ 56,092,370
Restricted for:										
Capital improvements	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	6,309,563
Collector's tax fees, sale & error refunds	-	-	-	-	-	195,240	184,298	154,674	162,749	159,215
Document storage	-	-	-	-	-	2,512,590	2,645,926	2,685,955	2,531,334	2,639,218
Working cash	-	-	-	-	-	-	469,705	521,449	522,607	523,517
GIS	-	-	-	-	-	142,898	215,796	243,673	191,100	154,847
Employee benefits	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	1,554,261
Parks and recreation	-	-	-	-	-	2,264,348	2,356,952	2,292,541	2,612,591	2,653,597
Public health	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	1,245,061
Public safety	-	-	-	-	-	25,020	62,032	105,763	109,588	902,089
Liability	-	-	-	-	-	-	-	12,042	595,970	-
Debt service	54,671	52,914	59,286	470	470	-	-	-	-	-
Tort liability	960,057	650,000	967,000	-	-	-	-	-	-	-
Capital items	-	25,323	-	-	-	-	-	-	-	-
Unrestricted	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)	(15,438,845)
Total governmental activities net position	\$ 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	\$ 56,794,893

Source: County records.

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

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses:										
Governmental activities:										
General government	\$ 12,449,672	\$ 13,236,109	\$ 15,185,680	\$ 14,277,348	\$ 14,579,289	\$ 13,893,527	\$ 14,472,833	\$ 14,211,912	\$ 15,020,507	\$ 23,640,666
Public safety	6,912,721	7,714,258	8,486,743	7,634,662	8,264,879	8,296,587	9,257,762	8,526,408	8,822,100	7,824,986
Corrections	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	4,953,932
Judiciary and legal	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	8,163,305
Transportation and public works	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	5,457,263
Social services	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	26,928,225
Culture and recreation	2,773,705	2,961,912	3,290,340	3,656,939	3,989,084	4,449,081	4,715,067	4,803,366	5,308,707	4,530,496
Debt service, interest on long-term debt	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	965,378
Total governmental activities expenses	55,670,737	63,870,412	66,426,803	70,819,249	74,156,225	75,816,210	80,121,585	76,095,746	80,023,611	82,464,251
Program revenues:										
Governmental activities:										
Charges for sales and services:										
General government	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	\$ 5,474,740
Judiciary and legal	3,379,391	3,598,036	3,346,176	3,216,797	3,024,986	2,950,128	2,870,730	2,851,047	2,694,147	2,855,475
Social Services	7,613,330	11,757,305	11,792,762	13,980,107	13,637,170	18,200,961	15,846,557	16,422,585	13,631,237	14,792,932
Other	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	4,886,801
Operating grants and contributions	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	12,798,057
Capital grants and contributions	4,743,695	2,178,447	2,594,923	268,846	596,997	1,074,604	214,114	394,893	59,552	46,970
Total governmental activities	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	40,854,975
program revenues	(21,010,958)	(29,372,307)	(29,623,435)	(29,623,435)	(31,905,169)	(31,106,957)	(36,710,962)	(33,201,012)	(39,499,797)	(41,609,276)
Net (expense)/revenue, governmental activities										
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property taxes	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	25,836,301
Motor fuel tax	2,470,733	2,906,481	2,890,775	2,445,606	2,585,073	2,342,739	2,330,484	2,567,408	2,447,607	-
Replacement tax	4,564,481	4,673,128	4,673,128	4,803,890	4,303,323	4,374,278	4,823,291	4,542,277	4,915,542	2,309,983
Sales and use taxes	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	5,143,355
Income tax	461,918	107,051	1,856,456	1,406,806	1,459,269	1,459,269	1,574,494	1,665,912	1,694,378	1,883,018
Hotel/Motel taxes	-	-	123,356	115,592	124,013	138,900	222,783	264,705	235,094	287,532
Other	1,219,509	340,571	930,804	993,075	1,083,941	1,083,941	168,984	95,216	165,672	127,819
Investment earnings	1,221	2,012,831	1,053,360	497,877	327,793	165,741	125,898	88,643	92,718	95,221
Gain on disposal of capital assets	-	-	115,348	-	-	53,266	83,573	61,830	-	-
Internal transfers - blended component unit	-	-	-	-	-	-	-	-	-	-
Transfers to discretely presented component unit	-	-	-	-	-	-	-	-	-	-
Miscellaneous	2,006,595	1,618,765	1,787,116	512,088	385,995	351,976	573,350	252,082	1,997,679	447,037
Total governmental activities	28,928,937	30,595,251	31,344,984	30,323,148	30,394,100	31,127,946	31,550,994	31,369,073	36,281,517	36,145,720
Change in net position, governmental activities	\$ 7,917,879	\$ 30,595,251	\$ 1,972,677	\$ 699,713	\$ (1,511,069)	\$ 20,989	\$ (5,159,968)	\$ (1,832,939)	\$ (3,218,280)	\$ (5,463,556)

Source: County records.

Rock Island County, Illinois

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

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund:										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,017,004	\$ 762,542	\$ 733,088	\$ 637,142	\$ 655,685
Restricted	-	-	-	-	-	-	472,239	525,580	527,713	529,335
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	309,312	-	-	-
Unassigned	-	-	-	-	-	5,251,711	3,767,825	3,330,268	3,211,179	2,971,136
Reserved:										
Tort liability	960,057	650,000	967,000	613,000	1,052,965	-	-	-	-	-
Advances	-	-	-	-	-	-	-	-	-	-
Other assets	187,350	257,882	179,404	232,976	154,432	-	-	-	-	-
Capital improvements	-	-	-	-	-	-	-	-	-	-
Employee health claims	-	-	-	-	-	-	-	-	-	-
Unreserved, undesignated	7,559,063	9,630,945	8,380,655	7,191,755	5,281,977	-	-	-	-	-
Total general fund	8,708,470	10,538,827	9,527,059	8,037,731	6,489,374	6,288,715	5,311,918	4,568,936	4,376,034	4,156,156
All other governmental funds:										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 790,344	\$ 432,503	\$ 16,221	\$ 17,332	\$ 18,728
Restricted	-	-	-	-	-	16,561,547	16,155,996	18,432,075	18,743,077	19,020,696
Committed	-	-	-	-	-	-	-	-	4,727	-
Assigned	-	-	-	-	-	894,243	995,559	3,663	(200,027)	-
Unassigned	-	-	-	-	-	(1,274,191)	(699,855)	(327,869)	-	(542,214)
Reserved for:										
Advances	-	-	-	-	-	-	-	-	-	-
Other assets	64,412	-	54,341	55,364	64,212	-	-	-	-	-
Capital projects/improvements	2,079,454	872,600	869,146	4,667,109	1,248,114	-	-	-	-	-
Contributed capital	-	-	-	-	-	-	-	-	-	-
Employee health claims	-	-	-	-	-	-	-	-	-	-
Unreserved, undesignated:										
Special revenue funds	12,193,244	15,067,774	15,946,443	18,666,278	18,622,877	-	-	-	-	-
Debt service fund	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	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	18,497,210
Total fund balances	\$ 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	\$ 22,653,366

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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues:										
Fees	\$ 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	\$ 26,105,500
Property taxes	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	25,836,301
Intergovernmental	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	22,917,241
Investment earnings	1,121,574	1,878,701	980,197	460,860	302,418	145,976	109,832	79,956	84,357	84,765
Miscellaneous	2,337,621	2,640,588	2,693,899	2,988,554	2,611,576	1,300,233	1,564,819	1,082,020	2,388,757	889,023
Total revenues	59,588,748	64,142,463	64,440,522	67,300,291	68,870,285	67,862,713	70,857,645	70,851,976	74,925,877	75,832,880
Expenditures:										
General government	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	13,915,816
Social services	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	27,187,043
Public safety and corrections	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	12,866,362
Transportation and public works	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	4,282,153
Judiciary and legal/legislative	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	8,459,320
Debt service:										
Principal	65,000	505,000	575,000	1,130,000	1,170,000	1,380,000	1,435,000	1,540,000	3,060,000	2,150,000
Interest	776,195	2,942,387	579,829	794,142	1,219,431	1,473,826	1,314,991	701,280	1,476,895	957,693
Bond issue costs	-	143,893	-	35,331	-	-	-	144,014	-	-
Culture and recreation	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	4,196,679
Expenditures in capital outlay not capitalized	-	-	1,072,243	363,041	-	79,814	(22,679)	154,544	129,610	674,605
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	1,480,033
Total expenditures	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	76,169,704
Excess of revenues over (under) expenditures	(522,914)	(14,377,371)	(14,377,371)	67,226	(3,970,939)	(2,566,713)	(1,188,836)	281,083	(278,432)	(336,874)
Other financing sources (uses):										
Proceeds from installment purchase	-	-	-	-	-	-	-	-	-	-
Transfers in	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	4,741,187
Transfers out	(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)	(4,708,211)
Transfers to component units	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	5,140,000	-	-	-	9,325,000	-	-
Proceeds from refunded bond escrow agent	1,750,000	19,885,000	-	-	-	-	-	-	-	-
Bond premiums / discounts	-	-	-	(555,000)	-	-	-	(9,455,400)	-	-
Proceeds from sale of capital assets	-	219,887.00	-	(21,824)	-	-	-	274,414	-	-
Total other financing sources (uses)	92,944	74,190	142,091	212,421	97,068	63,979	114,321	61,830	473,573	16,121
Net change in fund balances	1,442,944	20,179,077	142,091	4,775,597	97,068	93,957	144,239	235,822	506,549	49,097
Fund balances, beginning of year	920,030	20,179,077	(14,235,280)	4,842,823	(3,873,871)	(2,472,756)	(1,044,537)	516,905	228,117	(287,777)
Residual equity transfer in	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	22,941,143
Residual equity transfer (out)	-	-	-	-	-	-	-	-	-	-
Fund balances, end of year	\$ 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	\$ 22,653,366
Debt service as a percentage of noncapital expenditures	1.59%	5.98%	1.88%	3.04%	3.54%	4.19%	3.91%	3.22%	6.20%	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										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Governmental activities:											
General government	\$ 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	\$ 5,484,160	
Public safety	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	2,130,497	
Corrections	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	1,932,739	
Judiciary and legal	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	2,983,079	
Transportation and public works	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	2,794,058	
Social services	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	22,821,774	
Culture and recreation	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	2,708,668	
Debt service, interest on long-term debt	-	-	-	-	-	-	-	-	-	-	
Total governmental activities	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	40,854,975	
Component unit	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	2,388,515	
Total government	\$ 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	\$ 43,243,490	

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
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
2015	25,836,301	2,309,983	5,143,355	1,883,018	415,351	35,588,008

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)
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
2014-15	2,350,460,958	7,052,088,083	11,574,135	34,725,878

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	
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
2014-15	2,362,035,093	7,086,813,961	33.3	178,253,847	0.94060

(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	2015		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Commonwealth Edison	\$ 155,000,000	1	6.56%
Deere & Co.	29,061,366	2	1.23%
DNC Gaming & Entertainment/Jumers Casino	22,000,375	3	0.93%
SDG Macerich Property/Southpark Mall	9,671,831	4	0.41%
Modern Woodmen of America	7,692,555	5	0.33%
Minnesota Mining & Mfg Co	6,147,403	6	0.26%
Fed Ex Freight	4,974,353	7	0.21%
Walmart-Silvis	4,846,019	8	0.21%
PFG Thoms Proestler Co	4,640,955	9	0.20%
Cordova Energy Company	4,578,523	10	0.19%
2015 Total	\$ 248,613,380		10.53%

Taxpayer	2006		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Commonwealth Edison	\$ 100,000,000	1	4.97%
Deere & Co.	38,625,593	2	1.92%
SDG Macerich	12,432,427	3	0.62%
Modern Woodmen	8,399,160	4	0.42%
PFG Thoms Proestler Co.	5,336,516	5	0.27%
Barjan	4,693,660	6	0.23%
Cordova	4,344,539	7	0.22%
IBP Inc	4,130,478	8	0.21%
Heritage Plaza	3,483,519	9	0.17%
Walmart Stores	3,426,576	10	0.17%
2006 Total	\$ 184,872,468		9.20%

Source: County Assessor

Total Taxable Value 2014-2015 \$ 2,362,035,093

Total Taxable Value 2005-2006 \$ 2,010,099,951

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
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
2014-15	22,194,099	22,365,660	100.77	10,371	22,376,031	100.82	49,734	0.22

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
2014-15:							
City	2.38520	2.06380	2.15500	2.15500	1.69500	1.69500	1.01900
Black Hawk College	0.54850	0.54850	0.54850	0.54850	0.54850	0.54850	0.54850
School District	5.29820	5.11200	3.93340	1.88020	3.93420	1.88020	5.29820
Forest Preserve	0.11900	0.11900	0.11900	0.11900	0.11900	0.11900	0.11900
County	0.94060	0.94060	0.94060	0.94060	0.94060	0.94060	0.94060
Total levy	9.29150	8.78390	7.69650	5.64330	7.23730	5.18330	7.92530
Ratio of County to totals	0.10123	0.10708	0.12221	0.16668	0.12997	0.18147	0.11868
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

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

(Continued)

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates (Continued)

Last Ten Years

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

(Unaudited)

	Rock Island	Moline	East Moline		Silvis		Milan
	Rock Island	Moline	East Moline	UTHS	Silvis	UTHS	Rock Island
2006-07:							
City	2.36520	1.96460	1.88700	1.88700	1.81160	1.81160	0.87100
Black Hawk College	0.45790	0.45790	0.45790	0.45790	0.45790	0.45790	0.45790
School District	5.11920	5.11520	3.77540	1.94280	3.43360	1.94280	5.11920
Forest Preserve	0.06960	0.06960	0.06960	0.06960	0.06960	0.06960	0.06960
County	0.72600	0.72600	0.72600	0.72600	0.72600	0.72600	0.72600
Total levy	8.73790	8.33330	6.91590	5.08330	6.49870	5.00790	7.24370
Ratio of County to totals	0.08309	0.08712	0.10498	0.14282	0.11171	0.14497	0.10023
2005-06:							
City	2.43820	1.95940	1.88220	1.88220	1.92200	1.92200	0.89660
Black Hawk College	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450
School District	5.14520	5.15080	3.74760	1.99060	3.53340	1.99060	5.14520
Forest Preserve	0.06920	0.06920	0.06920	0.06920	0.06920	0.06920	0.06920
County	0.72840	0.72840	0.72840	0.72840	0.72840	0.72840	0.72840
Total levy	8.79550	8.32230	6.84190	5.08490	6.66750	5.12470	7.25390
Ratio of County to totals	0.08282	0.08752	0.10646	0.14325	0.10925	0.14214	0.10041

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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
County Direct Rates:										
Corporate	0.24940	0.24120	0.23920	0.24880	0.25000	0.25000	0.24820	0.25000	0.25000	0.24920
Bond & Interest	0.07500	0.07200	0.06840	0.06680	0.06560	0.06700	0.06240	0.06280	0.06480	0.06060
IMRF	0.08780	0.09120	0.08860	0.08900	0.08900	0.09260	0.10520	0.11780	0.14020	0.15240
County Highway	0.03620	0.03640	0.03840	0.04080	0.04240	0.04260	0.04220	0.04480	0.05360	0.05640
Bridges	0.00260	0.00260	0.00480	0.00680	0.00700	0.00700	0.00680	0.00700	0.02140	0.02260
Mental Health	0.06460	0.06240	0.06120	0.06180	0.06160	0.05900	0.05840	0.05900	0.06160	0.06980
Health	0.02200	0.02400	0.02380	0.02720	0.02820	0.03000	0.02980	0.03000	0.03780	0.05060
Liability Insurance	0.02740	0.02760	0.02860	0.03160	0.03200	0.03580	0.04180	0.03800	0.09140	0.09740
Social Security	0.05300	0.05400	0.05340	0.05340	0.05500	0.05260	0.05380	0.05380	0.05520	0.05860
Extension Education	0.01060	0.01040	0.01020	0.00980	0.01000	0.00960	0.00940	0.00960	0.00960	0.00960
Veterans Assistance	0.01200	0.01220	0.01220	0.01780	0.01760	0.01920	0.01900	0.01920	0.01500	0.01500
Nursing Home	0.08420	0.08860	0.08800	0.10000	0.09880	0.09480	0.09400	0.09480	0.10000	0.09540
Child Advocacy	0.00360	0.00340	0.00320	0.00320	0.00320	0.00300	0.00300	0.00300	0.00300	0.00300
Total Direct Rates	0.72840	0.72600	0.72000	0.75700	0.76040	0.76320	0.77400	0.78980	0.90360	0.94060

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
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
2015	20,171,585	3,549,614	-	-	23,721,199	0.1736%	161.41

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
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
2014-15	23,721,199	2,362,035,093	0.01004	146,964	161.41

(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, 2015

(Unaudited)

Governmental Unit	Gross Debt	Percentage of Debt to County *	County Share of Debt
Rock Island County Direct Debt:			
Building Commission	\$ 3,525,000	100.00%	\$ 3,525,000
Rock Island Nursing Home	15,370,000	100.00%	15,370,000
Rock Island County Forest Preserve	4,585,000	100.00%	4,585,000
Overlapping Debt:			
School Districts:			
#1 Erie	-	75.22%	-
#29 Hampton	700,000	100.00%	700,000
#30 UTHS	1,010,000	92.18%	930,976
#34 Silvis	3,665,000	100.00%	3,665,000
#36 Carbon Cliff	860,000	100.00%	860,000
#37 East Moline	11,660,000	100.00%	11,660,000
#40 Moline	26,796,655	100.00%	26,796,655
#41 Rock Island	34,560,000	100.00%	34,560,000
#100 Riverdale	705,000	100.00%	705,000
#190 Colona	725,000	0.11%	821
#200 Sherrard	6,704,140	31.30%	2,098,358
#203 Westmer	-	0.00%	-
#223 Orion	7,791,256	7.67%	597,594
#300 Rockridge	10,340,000	98.14%	10,147,642
#503 Black Hawk College	31,620,000	65.25%	20,631,397
Cities and Villages:			
Andalusia	495,000	100.00%	495,000
Coal Valley	1,255,000	88.60%	1,111,980
Cordova	-	100.00%	-
East Moline	28,566,973	100.00%	28,566,973
Hampton	155,000	100.00%	155,000
Milan	10,465,000	100.00%	10,465,000
Moline	58,260,000	100.00%	58,260,000
Rock Island	68,503,332	100.00%	68,503,332
Silvis	8,925,000	100.00%	8,925,000
Special Districts:			
Carbon Cliff Spec. Svc. 3	85,000	100.00%	85,000
Rock Island Spec. Svc. 3	1,440,000	100.00%	1,440,000
Illini Hospital (Ambulance)	5,665,000	99.87%	5,657,716
Metropolitan Airport	21,745,000	100.00%	21,745,000
Moline Special Svc. 3	-	100.00%	-
Silvis Special Svc. 1	700,000	100.00%	700,000
Coal Valley FPD	425,000	86.42%	367,287
Subtotal, overlapping debt	343,822,356		319,830,732
Totals	\$ 367,302,356		\$ 343,310,732
Total underlying long-term debt	\$ 367,302,356		
Total direct and underlying long-term debt	\$ 343,310,732		

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, 2015

(Unaudited)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Assessed value	\$ 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	\$ 2,362,035,093
Debt limit	\$ 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	\$ 67,908,509
Debt applicable to debt limit	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	23,721,199
Legal debt margin	\$ 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	\$ 44,187,310
Total net debt applicable to the limit as a percentage of debt limit	17.07%	46.58%	43.09%	48.07%	45.37%	42.14%	39.87%	38.96%	38.22%	34.93%

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 ¹	Unemployment Rate ⁴	School Enrollment ⁵
		(Thousands of Dollars) ²	Per Capita Income ³			
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	5,718,952	38,956	40.5	7.1	22,707
2014-15	146,964	5,823,296	39,868	40.1	7.1	22,731

Data Compiled by: Bi-State Regional Commission

⁽¹⁾ U.S. Census Bureau, 2014 American Community Survey, 5-Year Estimates

⁽²⁾ U.S. Bureau of Economic Analysis, Personal Income by County

⁽³⁾ U.S. Census Bureau Economic Analysis, Per Capita Personal Income by County

⁽⁴⁾ Illinois Department of Employment Security, Local Area Unemployment Statistics

⁽⁵⁾ Illinois State Board of Education, Fall enrollment Counts, District Summary

Update:3/30/16

Rock Island County, Illinois

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

Employer	2006		Rank
	Employees	% of Total Employment	
Rock Island Arsenal	6,600	9.41%	1
Deere & Company	6,240	8.89%	2
Genesis Health Systems	5,000	7.13%	3
Trinity Regional Health System	2,650	3.78%	4
Tyson Fresh Meats	2,400	3.42%	5
ALCOA	2,250	3.21%	6
Kraft Foods North America	1,600	2.28%	7
MidAmerican Energy Company	1,060	1.51%	8
AOAC Costomer Services	950	1.35%	9
Exelon Energy	700	1.00%	10
Total Employment	70,153	41.98%	

Source: QC Development Group (2005-06 QC Fact Sheet); IL Dept of Employment Security

NOTE: Data only available for QC Metropolitan Area

Employer	2015		Rank
	Employees	% of Total Employment	
Rock Island Arsenal	6,271	6.93%	1
Deere & Company	5,700	6.30%	2
Trinity-Unity Point (Rock Island & Moline)	5,200	5.75%	3
Tyson Fresh Meats	2,400	2.65%	4
HyVee (all Rock Island County Locations)	1,519	1.68%	5
XPAC	1,000	1.11%	6
Walmart (all Rock Island County Locations)	876	0.97%	7
Moline Community School District #40	860	0.95%	8
Blackhawk College	825	0.91%	9
Augustana College	550	0.61%	10
Total Employment *	90,443	27.86%	

Sources: InfoGroup, Reference USA GOV and individual employers
IL Dept of Employment Securities

Data Compiled By: Bi-State Regional Commission

NOTE: Data subject to change

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Social service:										
Hope Creek	168.0	174.0	183.0	232.0	231.5	239.3	249.3	247.10	213.00	203.50
Veteran's Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.00	2.00	2.00
Health Department	70.0	72.5	62.5	66.5	63.0	64.0	56.5	58.25	58.50	49.00
Mental Health	1.0	1.0	0.5	0.5	0.5	0.5	0.5	0.50	0.50	0.50
Total social service	241.0	249.5	248.0	301.0	297.0	305.8	308.3	308.85	274.00	255.00
General government:										
Auditor	3.0	3.5	3.5	4.0	3.5	3.5	3.5	3.50	3.50	4.00
County Board	13.5	14.0	13.5	14.0	13.5	14.0	13.5	7.00	7.00	6.50
County Clerk	13.0	11.0	11.0	12.0	10.0	12.0	11.0	11.00	12.00	12.00
Recorder	10.0	9.0	8.0	10.0	9.0	8.0	8.0	7.00	6.00	6.00
Superintendent of Education	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00
Treasurer	8.0	7.0	7.0	7.0	7.0	6.0	6.0	6.00	6.00	6.00
Assessment Map	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.00	4.00	5.00
Board of Review	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.50	1.50	1.50
Information Systems	10.0	10.0	10.0	9.0	9.0	8.0	8.0	7.00	6.00	6.00
County Building Maintenance	4.5	4.5	4.5	4.5	4.0	4.0	4.0	3.60	3.00	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	4.0	4.0	1.5	1.3	1.3	15.30	14.80	15.80
GIS	4.0	4.0	3.0	3.0	3.0	3.0	2.0	2.00	2.50	2.50
Document Storage	2.0	2.0	2.0	2.5	2.5	2.5	2.5	2.50	2.50	1.00
Recorder Document	2.0	2.0	1.0	2.0	3.0	3.0	3.0	4.00	4.00	4.00
County Administration	-	-	-	-	-	-	-	-	-	3.00
Purchasing	3.0	2.0	3.0	3.0	3.0	3.0	-	-	-	-
Total general government	89.5	83.5	81.0	86.0	78.0	77.1	70.6	75.40	73.80	77.30

(Continued)

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public safety & corrections:										
Coroner	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Sheriff	110.5	133.0	126.5	134.0	123.0	125.0	128.0	128.0	123.0	126.0
EMA	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.50	0.50	0.50
Zoning	7.5	7.0	6.0	4.0	5.0	4.0	3.0	4.50	4.00	4.00
Animal Control	8.0	8.0	7.0	9.5	10.5	11.0	11.5	12.50	11.50	11.50
Court Security	15.0	15.0	13.0	16.0	15.0	15.5	15.5	16.00	15.00	15.50
COPS	8.0	9.0	8.0	11.0	11.0	10.0	10.0	11.00	11.00	11.00
Total public safety & corrections	153.0	176.0	164.5	178.5	168.5	169.5	172.0	175.50	168.00	171.50
Public works & transportation:										
Highway	19.5	20.0	20.0	18.5	15.0	11.0	15.0	9.50	14.50	15.67
Motor Fuel Tax	2.0	2.0	2.0	1.0	7.5	9.0	4.0	7.50	3.50	3.33
Total public works & transportation	21.5	22.0	22.0	19.5	22.5	20.0	19.0	17.00	18.00	19.00
Judiciary & legal/legislative:										
Circuit Clerk	30.5	32.5	31.5	33.5	33.5	33.5	32.5	32.50	33.50	33.50
Circuit Court	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.50	3.50	3.50
States Attorney	26.5	25.5	26.5	29.5	27.5	25.5	25.5	21.20	20.70	21.20
Court Services	38.5	38.0	36.0	40.0	37.0	38.0	37.0	37.00	34.00	35.00
Ostrom Maintenance	-	0.5	0.5	0.5	-	0.5	0.5	0.50	0.50	0.50
Public Defender	7.5	7.5	8.5	8.5	8.5	8.5	8.5	8.00	7.00	8.00
Law Library	-	-	-	-	-	-	-	-	-	-
Child Support	4.0	4.0	3.0	4.0	4.0	3.0	3.0	3.00	2.00	2.00
Courthouse Maintenance	13.0	11.0	11.0	13.0	11.0	13.0	13.0	13.00	11.00	11.00
Total judiciary & legal/legislative	123.5	122.5	120.5	132.5	125.0	125.5	123.5	118.70	112.20	114.70
Total	628.5	653.5	636.0	717.5	691.0	697.9	693.4	695.45	646.00	637.50

Source: County year-end payroll report

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public safety and legal services:										
Public defender:										
# of cases defended-felony	994	1,042	1,059	966	1,008	926	911	945	805	763
# of cases defended-misdemeanor/traffic	940	1,987	2,650	3,440	3,318	3,422	2,764	2,728	2,890	2,774
# of cases defended-petition to revoke	333	337	282	306	285	230	238	253	243	228
# of cases defended-other	15	18	26	39	35	57	66	42	38	30
# of cases defended-juvenile	312	259	254	220	209	249	224	231	190	223
Sheriff:										
# of civil papers served	5,614	7,135	4,697	6,254	5,795	5,624	5,599	4,999	3,448	3,679
# of jail bookings	10,944	11,944	12,741	12,512	10,091	9,618	9,063	8,381	7,190	7,412
# of traffic citations written	3,339	3,210	2,632	2,765	2,619	1,210	3,378	3,398	2,403	3,074
# of 911 calls(in-coming,out-going, & admn)	5,610	20,534	14,270	14,300	13,188	13,795	14,426	43,477	43,567	45,239
# prisoner days per year	97,852	118,598	115,052	83,950	107,461	95,080	99,085	98,564	95,817	92,108
average daily count	268	269	251	230	270	259	258	263	238	232
Emergency Management Agency										
# of Exercises performed & evaluated	1	1	1	1	3	3	3	4	6	3
# of Activations for severe weather	-	-	2	2	2	2	2	2	2	3
# of Participation in Regional Emergency	1	1	1	2	1	1	4	-	-	-
Judicial:										
Court Administration										
# of Juror Summons Mailed	18,800	1,525	13,200	14,500	17,600	15,200	15,305	15,549	15,924	15,956
# of Juror Summons Returned	8,500	6,025	5,280	5,950	7,900	4,764	6,170	5,963	5,239	6,376
# of Trials conducted	59	53	55	46	55	55	31	31	39	49
State Attorney										
# of felonies filed	1,216	1,251	1,274	1,151	1,176	1,164	1,149	1,098	1,024	1,002
Circuit clerk:										
# of New Criminal Cases Filed	not avail.	3,661	3,625	3,435	3,000	3,008	3,123	3,027	2,774	2,782
# of Criminal Cases Closed	not avail.	2,573	2,455	2,366	3,185	2,917	2,923	3,105	2,775	2,585
# of Bonds Processed	not avail.	15,406	16,056	13,992	12,433	12,851	13,537	14,052	12,906	8,204
# of DUI Cases Filed	not avail.	998	1,133	1,260	1,173	1,185	1,058	931	846	794
# of Traffic Cases Filed	not avail.	31,497	28,700	27,010	23,883	20,954	22,784	18,925	18,467	18,803
Veteran's assistance:										
# of veterans assisted	815	910	1,621	2,246	1,283	3,082	3,084	1,187	2,335	3,593
# of cases	652	734	1,194	2,981	899	862	804	728	888	978
value of assistance	130,886	138,709	249,785	358,472	163,994	152,536	133,042	110,690	116,486	129,883
# of claims	188	226	218	160	196	195	162	247	194	210
# of referrals	70	162	125	82	44	49	51	35	42	102
# of med equipment	38	75	82	67	145	81	149	79	143	83
Health Department:										
# of common disease requiring investigation	289	438	413	422	490	539	493	336	469	938
# of environ health inspections conducted	2,927	3,112	2,853	2,797	2,920	2,877	2,681	2,935	2,658	2,869
# of grants	29	34	39	35	32	30	29	29	29	30
Coroner:										
# of coroner cases in Rock Island County	1,101	1,042	1,109	1,103	1,105	1,123	1,228	1,242	1,462	1,475
# of autopsies held	28/28*	45/44*	42/42*	39/39*	26/26*	32/32*	28/28*	41/41*	41/41*	40/40*
# of inquests no jury	61	84	90	49	57	57	62	78	83	73
# of cremation permits issued	384	395	408	405	442	517	564	604	555	654
# of cremation permit fees waived	N/A	N/A	N/A	N/A	N/A	N/A	44	42	49	48/12*
* County paid										

(Continued)

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
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
# 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	787	762	758	764	781	766	659	805	792	834
Value of issued permits	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	20,165,321
Transportation & public works:										
Highway:										
# of miles of road state, co, city, township	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	not available
# of miles of road paved-concrete & bituminous	1,177.27	1,179.07	1,187.14	1,204.45	1,205.91	1,235.59	1,247.76	1,268.12	1,268.50	not available
# of miles of road improved-rock & oiled	209.51	209.51	208.34	208.14	204.87	184.67	175.39	170.59	171.90	not available
# of bridges repaired/replaced	-	2	1	1	-	-	1	-	3.00	not available
Governmental services to residents:										
County clerk elections:										
# of elections	2	2	2	2	2	2	2	2	2	2
# of registered voters	117,626	95,314	99,048	99,141	101,858	80,153	91,636	91,092	93,478	93,058
# of votes cast in general election	47,130	8,360	68,933	22,480	47,053	6,248	65,574	16,283	45,527	17,012
% of registered voters cast ballots	40.07%	8.77%	60.13%	22.67%	46.19%	7.80%	71.56%	18.37%	48.70%	18.28%
County clerk:										
# of original birth certificates issued	11,962	10,463	10,647	9,841	9,357	8,414	8,186	8,288	7,637	7,569
# of birth certificate copies issued	1,610	1,502	1,312	1,214	1,194	1,200	1,236	1,339	1,026	1,108
# of original death certificates issued	804	541	686	556	633	618	576	573	462	380
# of death certificate copies issued	255	194	239	209	216	204	196	204	150	151
# of marriage licenses	1,119	1,137	1,104	1,096	1,092	995	1,000	1,000	1,075	962
# of original marriage certificates issued	2,311	1,764	2,031	2,066	2,183	2,149	1,982	2,186	2,140	2,000
# of marriage certificate copies issued	769	949	863	833	1,069	992	1,091	939	997	930
# of original civil union certificates issued	N/A	N/A	N/A	N/A	N/A	18	21	8	4	-
# of original civil union certificates issued	N/A	N/A	N/A	N/A	N/A	18	13	6	2	-
# of civil union certificate copies issued	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
# of civil union licenses	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Recorder:										
# of real estate transactions recorded	31,014	30,859	27,736	29,296	31,968	28,194	31,145	28,066	22,484	22,450
# of discharged service men/women	58	44	38	52	54	63	46	40	50	44

(Continued)

Rock Island County, Illinois

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

Function / Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Administration:										
Auditor:										
# of vouchers processed	20,824	20,759	21,443	21,478	22,465	21,889	23,054	20,738	21,392	20,953
Information technology:										
# of network users	-	553	553	553	432	445	511	487	541	656
Treasurer:										
# of tax bills mailed	63,010	58,143	63,438	63,373	63,340	63,354	63,318	63,273	63,150	63,107
# mobile home tax bills	2,007	1,720	1,815	1,740	1,719	1,682	1,654	1,648	1,588	1,596
# of tax distributions made				8	9	10	10	9	10	10
Human resources:										
Payroll checks	20,331	20,108	21,038	21,040	23,182	27,034	28,245	26,453	25,931	25,264
Superintendent of Education:										
Schools within the County:										
Public schools:										
# of elementary schools	42	42	41	41	40	40	40	40	37	35
# of junior high schools	10	10	10	11	11	10	10	10	12	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)	23,718	23,569	23,307	23,213	23,212	23,279	24,132	24,172	24,224	24,207
Nonpublic schools:										
# of Pre-K to 8 schools	7	9	9	9	6	7	7	7	7	7
# of high schools	3	3	3	3	3	3	3	3	3	3
# of total students	2,232	2,723	2,140	2,122	2,119	2,132	2,449	2,290	2,198	2,216
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	561	558	559	559	555	549	549	584	579	561
# of farming acres	196,442	196,006	193,233	196,121	192,973	192,887	192,887	192,987	193,310	193,176
# of farms	4,180	4,201	4,102	4,102	4,132	4,153	4,153	4,173	4,196	4,229

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Social Services:										
# of vehicles	19	19	22	16	20	19	24	27	29	29
# of buildings	8	8	7	7	3	3	3	3	3	4
General Government:										
# of vehicles	2	2	4	3	4	5	5	12	12	12
# of buildings	1	1	1	2	3	2	2	2	2	2
Public Safety/Judiciary:										
# of patrol cars	49	49	52	62	66	74	74	78	79	77
# of other vehicles	51	55	55	38	29	22	28	33	38	36
# of buildings	8	8	8	8	7	7	7	7	7	7
Public Works & Transportation:										
# of vehicles	28	31	28	25	24	24	30	30	29	29
# of buildings	7	7	7	6	7	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	2,496.9	2,496.9	2,496.9	2,496.9	2,496.9
# of vehicles	25	28	32	34	35	35	34	33	37	38
# of buildings	64	60	61	59	57	58	58	59	59	62

