

ROCK ISLAND COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended November 30, 2004

Prepared by:
Diana Robinson, County Auditor

Contents

Introductory Section

Table of contents	i - ii
Organizational chart	iii
List of elected and appointed officials	iv
Transmittal letter	v – ix

Financial Section

Independent auditor's report	1 – 2
Management's discussion and analysis	3 – 11
Basic financial statements:	
Government-wide financial statements:	
Statement of net assets	12 – 13
Statement of activities	14 – 15
Fund financial statements:	
Balance sheet - governmental funds	16 – 17
Reconciliation of governmental funds balance sheet to the statement of net assets	18
Statement of revenues, expenditures and changes in fund balances - governmental funds	19 – 20
Reconciliation of the statement of revenues, expenditures and changes in fund balances of governmental funds to the statement of activities	21
Statement of net assets, governmental activities – internal service funds	22
Statement of revenues, expenses and changes in net assets, governmental activities - internal service funds	23
Statement of cash flows, governmental activities – internal service funds	24
Statement of assets and liabilities – agency funds	25
Notes to basic financial statements	26 – 45
Required supplementary information:	
Illinois Municipal Retirement Fund	46
Budgetary comparison schedule – General Fund	47
Budgetary comparison schedule – Motor Fuel Tax Fund	48
Budgetary comparison schedule – Oak Glen Home Fund	49
Budgetary comparison schedule – Illinois Municipal Retirement Fund	50
Note to required supplementary information	51
Nonmajor governmental funds:	
Supplementary information:	
Schedule of revenues and other financing sources – budget and actual – General Fund	52
Schedule of expenditures by department and other financing uses – budget and actual – General Fund	53 – 57
Combining balance sheet – nonmajor governmental funds	58 – 67
Combining statement of revenues, expenditures and changes in fund balances (deficits) – nonmajor governmental funds	68 – 78
Combining schedule of revenues, expenditures and changes in fund balances – budget and actual – all nonmajor governmental funds	79 – 97
Combining statement of net assets – internal service funds	98
Combining statement of revenues, expenses and changes in net assets, governmental activities – internal service funds	99
Combining statement of cash flows, governmental activities – internal service funds	100
Combining balance sheet – agency funds	101 – 103
Combining statement of changes in assets and liabilities – all agency funds	104 – 107

Contents

Statistical Section (unaudited)

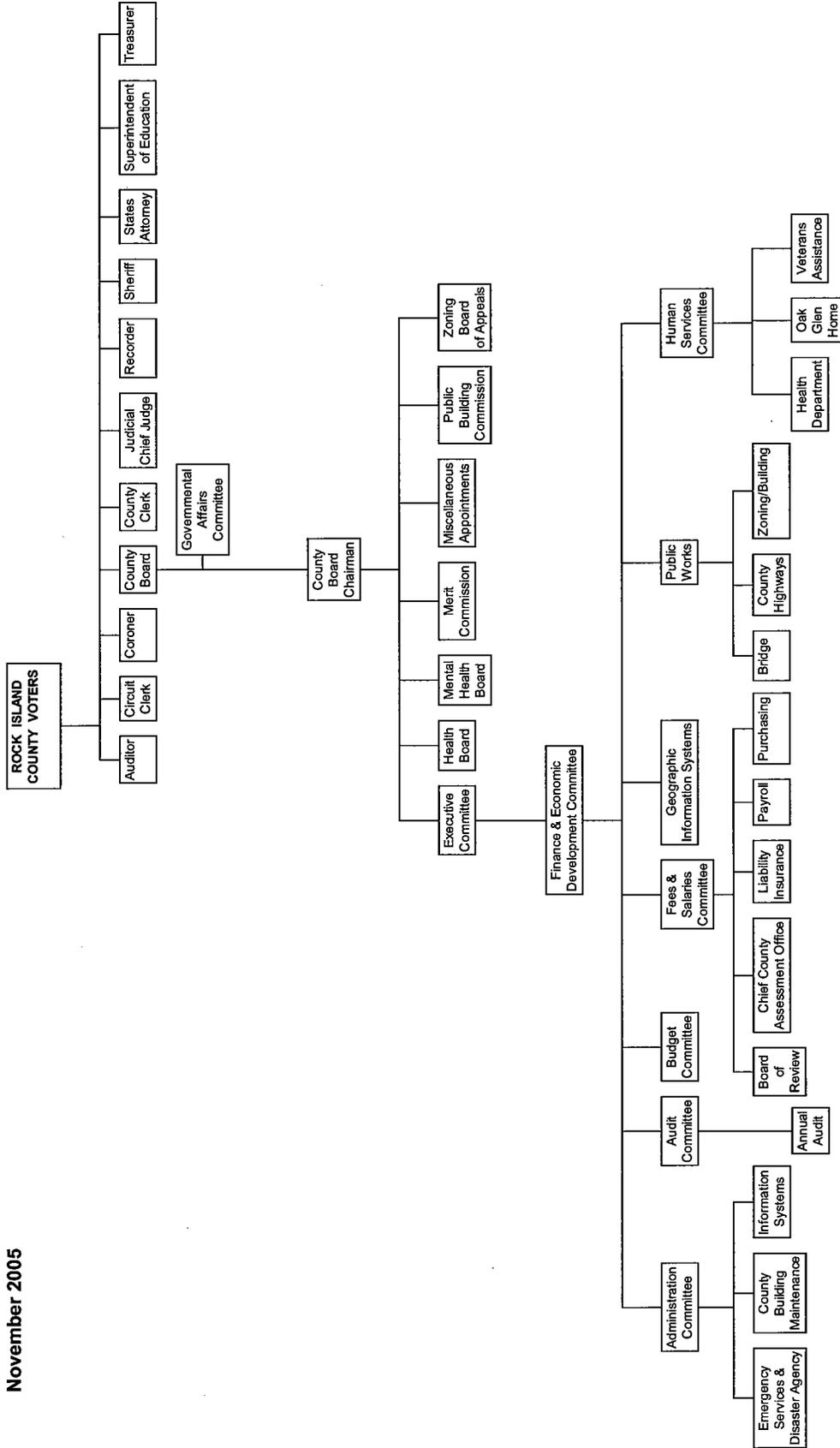
Government-wide expenses by function	108 – 109
Government-wide revenues	110 – 111

Table

General governmental expenditures by function	1
General governmental revenue by source	2
Property tax levies and collections	3
Investment program	4
Assessed and taxable values of taxable property	5
Property tax rates per \$100 taxable valuation	6
Ten principal taxpayers	7
Computation of direct and overlapping debt	8
Public building commission revenue refunding bonds	9
Demographic statistics	10
Property value, construction	11
Ratio of outstanding general obligation bonded debt to assessed values and debt per capita	12
Surety bonds of principal officials	13
Miscellaneous statistics	14-A
Total number employees	14-B
Coroner's report	15
Schedule of insurance in force	16

ROCK ISLAND COUNTY - ORGANIZATIONAL CHART

November 2005



Rock Island County, Illinois

List of Elected and Appointed Officials

November 30, 2004

Elected Officials

County Board Members

District 1 James Sallows
District 2 Gary Freeman
District 3 Fred Schultz
District 4 Pat Moreno
District 5 Virgil Dueysen
District 6 Donald Jacobs
District 7 Don "Whitey" Verstraete
District 8 William Armstrong
District 9 Philip Banaszek
District 10 Steven Ballard
District 11 Connie Mohr-Wright
District 12 Wanda Sweat
District 13 Harry Perez

District 14 Catherine Wonderlich
District 15 Ted Davies
District 16 John Brandmeyer
District 17 Karen Calvillo
District 18 John Malvik
District 19 Johnny Ellis
District 20 Virgil Mayberry
District 21 John Dengelein
District 22 Tom Rockwell
District 23 Kenneth Maranda
District 24 James Bohnsack
District 25 Frank Fuhr

Auditor Diana L. Robinson
Circuit Clerk Lisa Bierman
County Clerk Richard Leibovitz
Coroner Sharon Anderson
Recorder of Deeds Pat Veronda
Sheriff Michael Grchan
States Attorney Marshall Douglas
Ed. Serv. Reg. Superintendent
Treasurer Louise Kerr

Appointed Officials

Animal Control Officer Gail Parker
Court Services Director David VanLandegen
ESDA Director Geraldine Borkhart
Forest Preserve Director Jim Welling
GIS Director Josh Boudi
IS Director Linda Billingsley

Maintenance Supervisor Michael Vanersteveld
Oak Glen Home Adm. Trudy Whittington
Public Devender F. Michael Meersman
Public Health Administrator Wendy Truite
Public Works John Massa
Purchasing Agent Donna Wilkerson
Risk Management Debra Welling

Supervisor of Assessments Larry Wilson
Veterans Assistance Hal Markuson
Veterans Assistance Todd Harlow
Zoning Director Ray Nees
Board of Review Joan Russell
708 Mental Health Board Larry Pollard

April 20, 2005

To the County Board Chairman, Members of the County Board and
Residents of the County of Rock Island:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (GAAP), and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Rock Island County for the fiscal year ended November 30, 2004.

This report consists of management's representations concerning the finances of Rock Island County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of Rock Island 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 Rock Island County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, Rock Island 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.

To facilitate the understanding of the County's financial affairs, the CAFR is divided into the following sections:

- Introductory Section – Includes this letter of transmittal, organizational chart and principal officials.
- Financial Section – Independent Auditor's Report, the basic financial statements, management's discussion and analysis and required supplementary information
- Statistical Section – Various unaudited statistics relating to the 10-year financial history of Rock Island County

Rock Island County's financial statements have been audited by McGladrey & Pullen, LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Rock Island County for the fiscal year ended November 30, 2004 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 management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion on Rock Island County's financial statements for the fiscal year ended November 30, 2004, and that they are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Rock Island 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 internal controls and legal requirements involving the administration of federal awards. These reports are available in Rock Island County's separately issued Single Audit Report.

Profile of the Government

Rock Island County was incorporated in March 1831 with its Charter adopted in July 1833. It is located in the western part of Illinois and currently occupies a land area of 452 square miles and serves a population of 149,374 residents. Major cities within Rock Island County include the City of Rock Island, the City of Moline, the City of East Moline, the City of Silvis, the Village of Milan and 10 other smaller communities with populations less than 5,000 residents.

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

Rock Island County provides a full range of services, including law enforcement, the construction and maintenance of highways and bridges and other infrastructure; nursing home services; health related services; animal control services; emergency and disaster services; recreational activities and many other services.

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

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

Rock Island County is empowered to levy a property tax on properties located within its boundaries. Taxes are due and payable in four equal installments beginning in June, with the 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 call meeting of the County Board in November, the proposed budget for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and means of financing them. 2) Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance. 3) Transfers of budgeted amounts among object classifications, or any budget increases by means of an emergency or supplemental appropriation, require approval by two-thirds of the County Board Members. 4) Budgets for the General and certain special revenue funds are adopted on a basis consistent with 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.

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 obligations outstanding or County board approval of the specific capital project.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Rock Island County operates.

Local Economy. The economy of the area has traditionally centered around farm implement makers and agriculture. Among some of the major businesses are Deere & Company, Commonwealth Edison, SDG Macerich Property, J.I. Case, Thoms-Proestler Company, IBP Incorporated, Minnesota Mining Manufacturing Company, Heritage Place Incorporated and Wal-Mart Stores. The County also has a major presence within the area of The Rock Island Arsenal, Black Hawk College, Augustana College and Western Illinois University Extension. In recent years, it has diversified to a move from such heavy dependence on the farm implement manufacturing to a broader base job market.

Major Initiatives. For the Year – In preparing the 2004 budget, the County has strived to implement major programs to benefit its citizens. Our efforts focus on safety, roadway accessibility, and computerized information highways that grow as technology grows. Some successes of these efforts follow:

1. Automated windows updates and service packs on personal computers, and continued to replace personal computers older than four years.
2. Interface with banks to download monthly check register to automate reconciliation for payroll and voucher checks. Upload data to the banks for positive pay for voucher checks.
3. Implemented on on-line claim entry application system for the Auditor's Office to enable departments to enter their own invoices to A/P.
4. Entered Real Estate Transfer Declaration information for the state of Illinois. This allows us to get our multipliers used for preparing real estate tax bills earlier.
5. The State's Attorney expanded the Civil Division to accommodate an increased workload and provide a broader range of services. Also reorganized the roles of the staff and clearly defined divisions such as the Juvenile, Misdemeanor, Felony and Civil Divisions.
6. Installed a server for OCE application for Recorder.
7. Installed Computer Associates eTrust Secure Content Manager to capture e-mail spam, viruses, and URL blocking.
8. Constructed a Hot Mixed Bituminous Surface Overlay on County Highway 36 from County Highway 2 to County Highway 22. A distance of 4.47 miles.
9. Constructed a Hot Mixed Bituminous Surface Overlay on County Highway 79 from Illinois 84 to Dennhardt Road. A distance of 4.69 miles.
10. Constructed a Hot Mixed Bituminous Surface Overlay on County Highway 55 from 13 Street to County Highway 7. A distance of 2.66 miles.
11. Constructed a Hot Mixed Bituminous Surface Overlay on County Highway 10 from 92 Ave to IL 192. A distance of 3.32 miles.

For the Future - The Information Systems Department during the next fiscal year will:

1. Adult and Juvenile Probation will be implementing two new client assessment and classification systems. That being the Level of Service Inventory – Revised (LSI-R) in Adult and the Youth Assessment Screening Instrument (YASI) in Juvenile. It is hoped that these new assessment tools will allow us in a more expedited and accurate manner to assess probationers needs and risks of recidivism. Therefore, allowing us a greater ability to make appropriate referrals for services and place greater supervision on those who pose the greater risk of re-offending.
2. In 2005, the GIS Department launched an online assessment search application. Users can search by parcel number or property address to view information such as tax code, acreage, building valuation and land valuation. The assessment search is accessible via the Chief County Assessment Office web page on the Rock Island County website at www.rockislandcounty.org. The GIS Department will also implement a new farmland assessment program for the Chief County Assessment Office. The program will be fully automated and use digital land use, soil and parcel files to calculate farmland assessments. The GIS Department will also acquire new color aerial photography in 2005. The photography will be flown in April and delivered in November. The new photography will be used to update, adjust and increase accuracy of GIS data.
3. Research into a complete software package which will include accounting, payroll and human resources.
4. A joint venture between the cities of Moline, Rock Island and Rock Island County will result in the new construction of the Rock Island County Animal Care & Control Shelter. This new facility will consolidate efforts between the three governmental entities and reduce operating costs, as well as eliminate the duplication of efforts. A geothermal heating system is being installed in the 109 dog run facility. It will house 60 cats. Other items include a medical/surgical area, adoption room and an education room.
5. Rock Island County is working on economic development initiatives in collaboration with the Illinois Quad Cities Chamber of Commerce.
6. Upgrade the Circuit Clerks AS/400 server used for Court Application. Upgrade the hardware from 9406-620 to 9406-520 and the software from OS/400 v4r5 to v5r3. Install new UPS.
7. For the Web applications, create a logical file for the Assessor's file and the Treasurer's file to upload information nightly to the Web's SQL server.
8. Research and create a plan to change the key of the real estate files from township number/taxpayer number to pin number.
9. The State's Attorney's Office will upgrade their network server. In doing so the State's Attorney's Office will join in the overall County network enterprise for greater efficiency, tighter security, and advanced network administration.
10. Construct two additional 12 ft. lanes to the existing two lane Milan Beltway from U.S. 67 to Indian Bluff Road and improve the intersections at Knoxville Road and Indian Bluff Road.
11. Construct a Hot Mixed Bituminous Surface Overlay on County Highway 16 from U.S. 150 to Knoxville Road.
12. Construct a Hot Mixed Bituminous Surface Overlay on County Highway 72 from Knoxville Road to 104 Street and County Highway 43 from County Highway 72 to 104 Street.
13. Construct with Zuma Road District a new structure over Zuma Creek on 248th Street.

Cash management policies and practices. Cash temporarily idle during the year was invested in depository accounts, certificates of deposits, and the State Treasurer's Investment Pool. The maturities of the investments range from 3 months to 6 months. Investments, which consist primarily of mutual funds, are reported at fair value as determined by the fund's current share price. Earnings from these pooled investments are allocated monthly to the appropriate funds based on the average daily investment balance for each fund.

Risk Management. The County is self-insured for risk exposures related to health benefits, worker's compensation claims and general and automobile liability claims. The County is also self-insured in its Employee Health Benefit Plan. Claims settlement and loss expenses are accrued in the Employee Health Benefit Plan Fund for the estimated settlement value of claims reported and unreported arising from incidents during the period. All claims handling procedures are performed by an independent claims administrator. The County levies for a liability reserve property tax, recorded in the General Fund to provide for claims settlement and loss expenses for the estimated settlement value of worker's compensation, general liability, and auto liability claims reported and unreported arising from incidents during the year. This liability reserve is in exception to the long-term portion of such estimated claim settlements which are recorded in the general long-term debt account group 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 1,000 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.

Acknowledgements. The preparation of this report would not have been possible without the efficient and dedicated services of the staff of the County Auditor and our auditors, McGladrey & Pullen, LLP. Credit also must be given to the County Board Chairman and the County Board for their unfailing support for maintaining the highest standards of professionalism in the management of Rock Island County finances.

Respectfully submitted,

Diana Robinson
County Auditor

McGladrey & Pullen

Certified Public Accountants

Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the County of Rock Island, Illinois as of and for the year ended November 30, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County of Rock Island, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, the Rock Island Tri-County Consortium. We did not audit the blended component unit of the Forest Preserve Commission, which represents 9% and 10%, respectively, of the assets and revenues of the aggregate remaining fund information. We did not audit the blended component unit of the Public Building Commission which represents 9% and 6% of the assets and revenues, respectively, of the aggregate remaining fund information and 77% and 28% of the assets and revenues, respectively, of the internal service funds. Those financial statements were audited by other independent auditors whose report thereon has been furnished to us and, our opinion on the basic financial statements, insofar as it relates to the amounts included for the component units, is based solely upon the reports of the other independent auditors.

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

In our opinion, based on our audit and the report 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 of Rock Island, Illinois as of November 30, 2004, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2005, on our consideration of the County of Rock Island, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis on pages 3 through 11, Illinois Municipal Retirement Fund Information on page 46 and budgetary comparison information on pages 47 through 51 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Rock Island, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements and other schedules, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information for the year ended November 30, 2004 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

McGladrey & Pullen, LLP

Davenport, Iowa
March 11, 2005, except for Note 16
as to which the date is April 1, 2005

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2004

It is an honor to present to you the financial picture of Rock Island County, Illinois. We offer readers of the County's financial statements this narrative overview and analysis of the financial activities of Rock Island County, Illinois for the fiscal year ended November 30, 2004. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

The assets of Rock Island County, Illinois exceeded its liabilities by \$65,017,823 (net assets) and \$61,989,337 at the close of fiscal years 2004 and 2003, respectively. Of this amount, \$21,385,100 may be used to meet the government's ongoing obligations to citizens and creditors.

The government's total net assets increased by \$3,028,486 and \$1,831,016 in fiscal years 2004 and 2003, respectively.

As of the close of this current fiscal year, Rock Island County, Illinois' governmental funds reported combined ending fund balances of \$22,983,624, an increase of \$2,037,847 in comparison with the prior year. Approximately 94 percent of this total amount, \$21,610,966 is available for spending at the government's discretion (unreserved undesignated fund balance).

At the end of the current fiscal year, unreserved undesignated fund balance for the General Fund was \$4,938,930 and \$4,497,139 or 25 and 25 percent of total General Fund expenditures for fiscal years ended 2004 and 2003, respectively.

The County of Rock Island, Illinois' total long-term debt, excluding compensated absences and estimated claims settlements, decreased by \$491,378 (4.2%) during fiscal year ended November 30, 2004. The decrease was due to scheduled debt payments.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Rock Island County, Illinois' 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 the 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 Rock Island County, Illinois' finances, in a manner similar to a private-sector business.

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

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

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2004

Rock Island County, Illinois only has functions that are principally supported by taxes (governmental activities). The governmental activities of Rock Island County, Illinois include general government, public safety, fiduciary 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. Rock Island County, Illinois, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

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

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

Rock Island County, Illinois maintains 49 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, Motor Fuel Tax Fund, Oak Glen Home Fund and Illinois Municipal Retirement Fund which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for most of its funds. A budgetary comparison statement has been provided as required supplementary information for the General Fund, Motor Fuel Tax Fund, Oak Glen Home Fund and Illinois Municipal Retirement Fund to demonstrate compliance with this budget on pages 47 through 51.

The basic governmental fund financial statements can be found on pages 16 through 21 of this report.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2004

Proprietary funds – Rock Island County, Illinois maintains one type of proprietary funds: 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 22 through 24 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 Rock Island County, Illinois' own programs. The fiduciary funds of the County are considered agency funds. Total assets of the fiduciary funds were \$8,089,066 and \$6,834,199 for fiscal years ended 2004 and 2003, respectively.

The basic fiduciary fund financial statements can be found on page 25 of this report.

Notes to the 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 Rock Island County, Illinois' General Fund's budgetary comparison. This information can be found on pages 52 through 57 of this report.

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

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The County's total net assets have increased from a year ago. Table 1 reflects total net assets of \$65,017,823 which represents an increase from \$61,989,337 of 2003.

Of Rock Island County, Illinois' net assets, 65 and 67 percent for fiscal years ended 2004 and 2003, respectively, reflects its investment in capital assets (e.g., land, construction-in-progress, buildings, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. Rock Island County, Illinois 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 that 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, 2004

Table 1 - Rock Island County, Illinois' Net Assets

	Governmental Activities 2004	Governmental Activities 2003
Current and other assets	\$ 44,537,684	\$ 40,816,857
Capital assets, net	53,424,954	53,091,520
Total assets	97,962,638	93,908,377
Noncurrent liabilities outstanding	11,422,000	11,801,889
Other liabilities	21,522,815	20,117,151
Total liabilities	32,944,815	31,919,040
Net assets:		
Invested in capital assets, net of related debt	42,261,065	41,436,253
Restricted	1,371,658	825,609
Unrestricted	21,385,100	19,727,475
Total net assets	\$ 65,017,823	\$ 61,989,337

A restricted portion of the County's net assets (2 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, \$21,385,100 may be used to meet the government's ongoing obligations to citizens and creditors.

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

The County's total net assets increased by \$3,028,486 during the current fiscal year. This increase was mainly attributable to controlled spending, increased tax and grant revenues.

Table 2 highlights the County's revenues and expenses for the fiscal year ended November 30, 2004. These two main components are subtracted to yield the change in net assets. This table utilizes the full accrual method of accounting.

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

Rock Island County, Illinois

Management's Discussion and Analysis
Year Ended November 30, 2004

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

	Governmental Activities 2004	Governmental Activities 2003
Revenues:		
Program revenues:		
Charges for services	\$ 17,322,043	\$ 17,071,374
Operating grants and contributions	8,591,721	8,171,416
Capital grants and contributions	53,971	-
General revenues:		
Property taxes	15,559,590	14,772,177
Intergovernmental revenue	10,096,295	9,551,098
Investment earnings	449,719	410,735
Gain (loss) on disposal of capital assets	10,980	(16,778)
Internal transfers - blended component unit	(20,257)	(50,390)
Transfers to discretely presented component unit	(3,214,377)	(2,922,651)
Miscellaneous	125,245	607,876
Total revenues	48,974,930	47,594,857
Expenses:		
General government	9,040,086	8,129,706
Public safety	7,857,896	6,478,503
Corrections	3,660,800	5,254,354
Judiciary and legal	5,662,364	5,515,196
Transportation and public works	2,101,191	3,856,972
Social services	14,771,782	13,765,742
Culture and recreation	2,289,551	2,181,568
Debt service, interest on long-term debt	562,774	581,800
Total expenses	45,946,444	45,763,841
Increase in net assets	3,028,486	1,831,016
Net assets, beginning	61,989,337	60,158,321
Net assets, ending	\$ 65,017,823	\$ 61,989,337

Rock Island County, Illinois

Management's Discussion and Analysis
 Year Ended November 30, 2004

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.

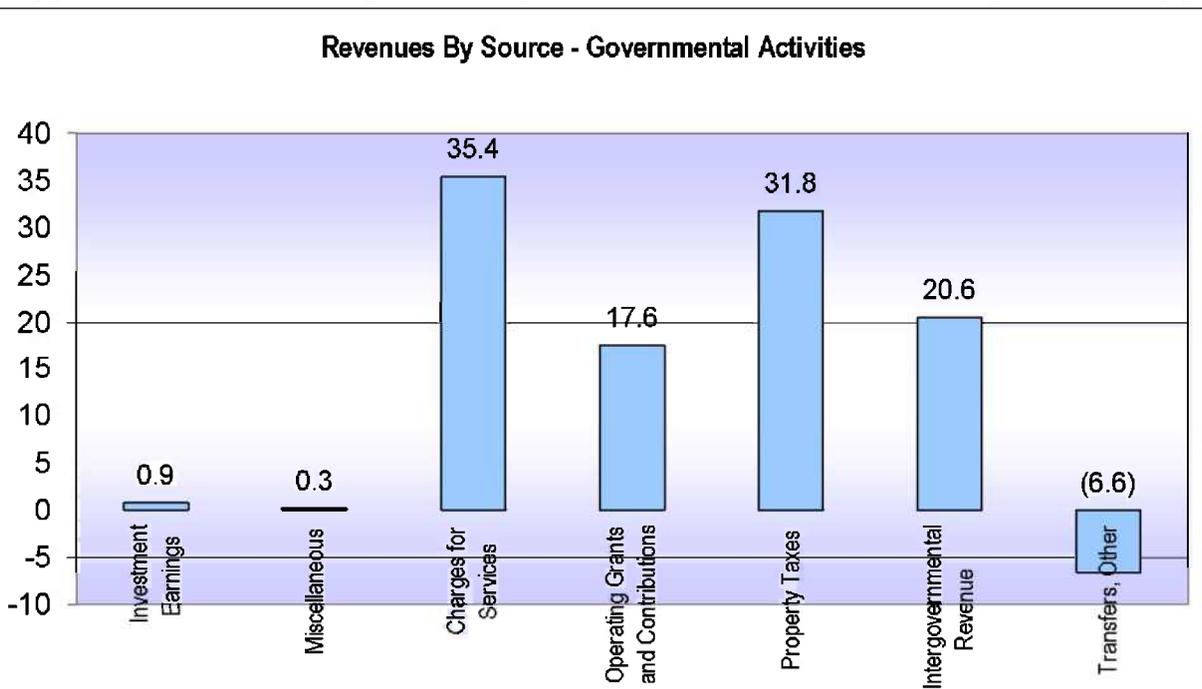
Table 3

Programs	Total Cost of Services 2004	Net (Expense) of Services 2004
General government	\$ 9,040,086	\$ (5,884,505)
Public safety	7,857,896	(4,560,413)
Corrections	3,660,800	(1,886,587)
Judiciary and legal	5,662,364	(2,770,915)
Transportation and public works	2,101,191	(1,860,571)
Social services	14,771,782	(1,412,565)
Culture and recreation	2,289,551	(1,040,379)
Debt service, interest on long-term debt	562,774	(562,774)
Total	\$ 45,946,444	\$ (19,978,709)

Net cost of services is 44% of total cost of services in 2004. This reflects a continued reliance on taxes and other general revenue sources to fund the cost of services.

Governmental Activities

The graph below shows the percentage of the total governmental activities revenues allocated by each revenue type.



Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2004

Financial Analysis of the Government's Funds

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

Governmental funds – The focus of Rock Island County, Illinois' 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, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Rock Island County, Illinois' governmental funds reported combined ending fund balances of \$22,983,624, an increase of \$2,037,847 in comparison with the prior year. Approximately 94% of this total amount, \$21,610,966, constitutes unreserved fund balance, which is available for spending at the government's discretion. However, approximately 77% of this unreserved amount, \$16,606,382, is designated or reported in special revenue funds and 0.3% of this unreserved amount is reported in the Debt Service Fund. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unreserved and undesignated fund balance of the General Fund was \$4,938,930 while total fund balance reached \$6,310,588. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved/undesignated fund balance and total fund balance to fund expenditures. Unreserved/undesignated fund balance represents 25% of total General Fund expenditures, while total fund balance also represents approximately 32% of that same amount.

The fund balance of the County's General Fund increased by \$911,165 during the current fiscal year. Key factors in this increase are:

- Federal grant program for the courthouse security Sheriffs Department.
- Fee increases.
- Increases in penalties and interest.
- Expenditures for federal grant program for courthouse security.
- Salary and benefit adjustments.

Proprietary funds – Rock Island County, Illinois' proprietary funds provide the same type of information found in the government-wide financial statements but in more detail.

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 \$18,626,360 was increased to \$19,643,735 (an increase of \$1,017,375) mainly due to an expected increase in federal grants for updating the security system at the courthouse.
- The total original expenditure budget of \$18,052,056 was increased to \$20,051,613 (an increase of \$1,999,557). This was a result of increased health care benefit costs, higher than expected utility costs, increased costs of elections and the expenditures related to the federal grant for courthouse security.
- The total original budget for net transfers out of \$1,346,416 was increased to \$1,362,638 (an increase of \$16,222) to cover actual expenditures in other funds.

Rock Island County, Illinois

**Management's Discussion and Analysis
Year Ended November 30, 2004**

During the year, actual revenues were more than budgetary revenues and actual expenditures were less than budgetary expenditures. The budgeted transfers out are for transfers to special revenue funds.

Capital Asset and Debt Administration

Capital assets - Rock Island County, Illinois' investment in capital assets for its governmental activities amounted to \$53,424,954 and \$53,091,520 (net of accumulated depreciation) as of November 30, 2004 and 2003, respectively. This investment in capital assets includes land, construction-in-progress, buildings, equipment and infrastructure.

Major capital asset events during the current fiscal year included construction work on highways and bridges, purchase of sheriff's equipment and improvements to buildings.

Table 4 - Rock Island County, Illinois' Capital Assets

	Governmental Activities	
	2004	2003
Land	\$ 2,413,141	\$ 2,413,141
Construction-in-progress	506,554	260,709
Buildings	28,316,741	28,205,040
Equipment	8,366,554	8,502,995
Infrastructure	42,437,846	40,621,760
Accumulated depreciation	(28,615,882)	(26,912,125)
Total	\$ 53,424,954	\$ 53,091,520

Additional information on Rock Island County, Illinois' capital assets can be found in Note 7 of this report.

Debt - Rock Island County, Illinois had revenue bonds outstanding totaling \$11,110,000 and \$11,540,000 and an obligation under installment purchase outstanding totaling \$115,267 and \$53,889 as of November 30, 2004 and 2003, respectively. In the current year, the County paid \$491,378 in principal and \$573,297 in interest on outstanding debt.

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

	2004	2003	Maturity
Governmental activities:			
Revenue bonds	\$ 11,110,000	\$ 11,540,000	2019
Obligation under installment purchase	53,889	115,267	2005

Additional information about the County's long-term debt can be found in Note 8 to the financial statements.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2004

Economic Factors and Next Year's Budgets and Rates

Normally, the equalized assessed valuation for the County raises approximately 5% each year. However, legislation passed by the state of Illinois will result in a decrease in the EAV of approximately 1% for the next fiscal year. Because the General Fund is at its maximum rate, the County is considering other avenues to supplement this shortfall. Among these items are fee increases in various departments and the County will continue to implement a hiring freeze.

These factors were considered in preparing Rock Island County, Illinois' budget for the November 30, 2005 fiscal year.

Requests for Information

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

Rock Island County, Illinois

Statement of Net Assets
November 30, 2004

Assets	Primary Government Governmental Activities	Component Unit Rock Island Tri-County Consortium
Cash	\$ 3,307,624	\$ 834
Investments	19,753,997	171,578
Receivables:		
Property taxes	16,594,293	-
Accounts	319,501	-
Accrued interest	46,797	-
Internal balances - Blended Component Unit	11,243	-
Due from other governments	3,489,001	188,218
Other assets	1,015,228	-
Total current assets	44,537,684	360,630
Capital assets:		
Nondepreciable:		
Land	2,413,141	-
Construction-in-progress	506,554	-
Depreciable:		
Buildings	28,316,741	-
Equipment	8,366,554	282,997
Infrastructure	42,437,846	-
Less accumulated depreciation	(28,615,882)	(168,234)
Total capital assets	53,424,954	114,763
Total assets	\$ 97,962,638	\$ 475,393

See Notes to Basic Financial Statements.

Liabilities and Net Assets	Primary Government	Component Unit
	Governmental Activities	Rock Island Tri-County Consortium
Liabilities:		
Accounts payable	\$ 2,139,689	\$ 197,832
Current portion of estimated claims settlements	600,000	-
Accrued liabilities	1,717,482	36,621
Accrued interest payable	273,628	-
Deferred revenue	14,944,428	157,577
Compensated absences	1,343,699	82,358
Current portion of revenue bonds payable	450,000	-
Current portion of obligation under installment purchase	53,889	-
Total current liabilities	21,522,815	474,388
Noncurrent liabilities:		
Estimated claims settlements	762,000	-
Revenue bonds payable	10,660,000	-
Total noncurrent liabilities	11,422,000	-
Total liabilities	32,944,815	474,388
Net assets:		
Invested in capital assets, net of related debt	42,261,065	114,763
Restricted for, tort liability	1,371,658	-
Unrestricted	21,385,100	(113,758)
Total net assets	65,017,823	1,005
Total liabilities and net assets	\$ 97,962,638	\$ 475,393

Rock Island County, Illinois

Statement of Activities
Year Ended November 30, 2004

Functions/ Programs	Expenses	Program Revenues		
		Charges for Sales and Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	\$ 9,040,086	\$ 2,949,829	\$ 205,752	\$ -
Public safety	7,857,896	2,310,776	986,707	-
Corrections	3,660,800	897,886	876,327	-
Judiciary and legal	5,662,364	2,761,854	129,595	-
Transportation and public works	2,101,191	240,620	-	-
Social services	14,771,782	7,060,834	6,298,383	-
Culture and recreation	2,289,551	1,100,244	94,957	53,971
Debt service, interest on long-term debt	562,774	-	-	-
Total governmental activities	\$ 45,946,444	\$ 17,322,043	\$ 8,591,721	\$ 53,971
Component Unit	\$ 3,213,805	\$ -	\$ 102,825	\$ -

General Revenues

- Property taxes
- Intergovernmental revenue:
 - Motor fuel tax
 - Replacement tax
 - Sales and use taxes
 - Income tax
 - Other
- Investment earnings
- Gain on disposal of capital assets
- Internal transfers - blended component unit
- Transfers from primary government
- Transfers to discretely presented component unit
- Miscellaneous
- Total general revenues**
- Changes in net assets
- Net assets, beginning of year
- Net assets, end of year

See Notes to Basic Financial Statements

Primary Government	Component Unit
Governmental Activities	Rock Island Tri-County Consortium
\$ (5,884,505)	\$ -
(4,560,413)	-
(1,886,587)	-
(2,770,915)	-
(1,860,571)	-
(1,412,565)	-
(1,040,379)	-
(562,774)	-
(19,978,709)	-
-	(3,110,980)
15,559,590	-
2,736,177	-
1,553,641	-
4,255,799	-
1,246,329	-
304,349	-
449,719	-
10,980	-
(20,257)	-
-	3,058,941
(3,214,377)	-
125,245	-
23,007,195	3,058,941
3,028,486	(52,039)
61,989,337	53,044
\$ 65,017,823	\$ 1,005

Rock Island County, Illinois

**Balance Sheet
Governmental Funds
November 30, 2004**

Assets	Primary Government		
	General	Motor Fuel Tax	Oak Glen Home
Cash	\$ 32,191	\$ 228	\$ 1,653
Investments	4,900,950	4,901,000	2,038,000
Receivables:			
Property taxes receivable	6,481,223	-	-
Accounts receivable	106,224	20,587	54,361
Accrued interest receivable	17,787	9,694	4,026
Due from other funds	143,874	-	-
Interfund advances	-	-	-
Due from other governmental units	1,732,225	400,797	730,566
Other assets	60,713	-	858
Total assets	\$ 13,475,187	\$ 5,332,306	\$ 2,829,464
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 697,190	\$ 100,743	\$ 231,789
Accrued liabilities	272,540	11,405	137,456
Due to other funds	252,812	56,557	133,316
Interfund advances	-	-	-
Deferred revenues	5,942,057	-	-
Total liabilities	7,164,599	168,705	502,561
Fund balances:			
Reserved for:			
Tort liability	1,371,658	-	-
Advances	-	-	-
Unreserved, undesignated, reported in:			
General Fund	4,938,930	-	-
Special revenue funds	-	5,163,601	2,326,903
Debt Service Fund	-	-	-
Total fund balances	6,310,588	5,163,601	2,326,903
Total liabilities and fund balances	\$ 13,475,187	\$ 5,332,306	\$ 2,829,464

See Notes to Basic Financial Statements.

Illinois Municipal Retirement Fund	Nonmajor Governmental	Total
\$ 462	\$ 1,558,273	\$ 1,592,807
903,000	6,655,000	19,397,950
1,625,469	8,487,601	16,594,293
18,185	118,237	317,594
1,686	12,616	45,809
86,636	318,931	549,441
-	1,000	1,000
5,159	610,166	3,478,913
-	52,486	114,057
<u>\$ 2,640,597</u>	<u>\$ 17,814,310</u>	<u>\$ 42,091,864</u>

\$ 240,590	\$ 859,689	\$ 2,130,001
129,124	311,487	862,012
-	330,954	773,639
-	1,000	1,000
1,565,000	7,834,531	15,341,588
<u>1,934,714</u>	<u>9,337,661</u>	<u>19,108,240</u>

-	-	1,371,658
-	1,000	1,000
-	-	4,938,930
705,883	8,409,995	16,606,382
-	65,654	65,654
<u>705,883</u>	<u>8,476,649</u>	<u>22,983,624</u>
<u>\$ 2,640,597</u>	<u>\$ 17,814,310</u>	<u>\$ 42,091,864</u>

Rock Island County, Illinois

Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Assets
November 30, 2004

Total governmental fund balances		\$	22,983,624
Amounts reported for governmental activities are not financial resources and, therefore, are not reported in the funds:			
Land	\$	2,413,141	
Construction-in-progress		506,554	
Buildings		28,316,741	
Equipment		8,366,554	
Infrastructure		42,437,846	
Accumulated depreciation		<u>(28,615,882)</u>	53,424,954
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds:			
Deferred revenues			397,160
Internal service funds:			
Current assets		2,985,018	
Internal balance		235,441	
Current liabilities		<u>(1,415,158)</u>	1,805,301
Long-term liabilities including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:			
Estimated claims settlements		(812,000)	
Compensated absences		(1,343,699)	
Accrued interest payable		(273,628)	
Obligation under installment purchase		(53,889)	
Revenue bonds payable		<u>(11,110,000)</u>	(13,593,216)
Net assets of governmental activities		\$	<u><u>65,017,823</u></u>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 Year Ended November 30, 2004

	Primary Government		
	General	Motor Fuel Tax	Oak Glen Home
Revenues:			
Fees	\$ 5,905,737	\$ -	\$ 6,355,948
Property taxes	5,963,388	-	-
Intergovernmental	8,051,635	2,736,177	-
Investment earnings	158,838	92,665	37,197
Miscellaneous	320,606	4,145	25,839
Total revenues	20,400,204	2,832,987	6,418,984
Expenditures:			
Current:			
Salaries and wages	13,000,229	546,385	4,605,593
Personal benefits	1,727,225	205,266	1,368,563
Supplies	617,116	334,566	846,294
Other services and charges	3,256,339	686,761	829,609
Capital outlay	752,186	600,445	73,038
Debt service:			
Principal	61,378	-	-
Interest	4,995	-	-
Total expenditures	19,419,468	2,373,423	7,723,097
Excess (deficiency) of revenue over expenditures	980,736	459,564	(1,304,113)
Other financing sources (uses):			
Transfers in	1,038,241	-	1,543,000
Transfers out	(1,108,270)	-	(268,893)
Transfers to component units	-	-	-
Proceeds from sale of capital assets	458	-	-
Total other financing sources (uses)	(69,571)	-	1,274,107
Net change in fund balances	911,165	459,564	(30,006)
Fund balances, beginning of year	5,399,423	4,704,037	2,356,909
Fund balances, end of year	\$ 6,310,588	\$ 5,163,601	\$ 2,326,903

See Notes to Basic Financial Statements.

Illinois Municipal Retirement Fund	Nonmajor Governmental	Total
\$ -	\$ 3,006,477	\$ 15,268,162
1,405,446	8,190,756	15,559,590
-	7,301,177	18,088,989
11,333	123,993	424,026
-	2,139,686	2,490,276
1,416,779	20,762,089	51,831,043
-	5,047,313	23,199,520
1,225,097	1,922,326	6,448,477
-	1,102,304	2,900,280
-	6,136,313	10,909,022
-	682,375	2,108,044
-	430,000	491,378
-	568,302	573,297
1,225,097	15,888,933	46,630,018
191,682	4,873,156	5,201,025
-	1,126,222	3,707,463
-	(2,350,557)	(3,727,720)
-	(3,214,377)	(3,214,377)
-	70,998	71,456
-	(4,367,714)	(3,163,178)
191,682	505,442	2,037,847
514,201	7,971,207	20,945,777
\$ 705,883	\$ 8,476,649	\$ 22,983,624

Rock Island County, Illinois

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
Year Ended November 30, 2004**

Net change in fund balances - governmental funds \$ 2,037,847

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:

2,991,697

Depreciation:

General government	\$ (89,191)	
Public safety	(828,237)	
Judiciary and legal	(121,756)	
Transportation and public works	(1,273,573)	
Social services	(88,500)	
Culture and recreation	(196,530)	(2,597,787)

Gain on disposal of capital assets	10,980	
Proceeds from sale of capital assets	(71,456)	(60,476)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds 375,246

Repayment of principal related to long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets 491,378

Expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds, interest expense 10,523

Internal service fund net change (19,758)

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	(154,000)	
Change in compensated absences	(46,184)	(200,184)

Change in net assets of governmental activities \$ 3,028,486

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Net Assets
Governmental Activities - Internal Service Funds
November 30, 2004

Assets

Current Assets:

Cash	\$	1,714,817
Investments		356,047
Receivables:		
Accounts		1,907
Interest		988
Due from other funds		235,441
Due from other governmental units		10,088
Other assets		901,171
Total current assets	\$	3,220,459

Liabilities and Net Assets

Liabilities:

Accounts payable	\$	559,688
Accrued liabilities		855,470
		<u>1,415,158</u>

Net assets, unrestricted		<u>1,805,301</u>
Total liabilities and net assets	\$	3,220,459

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Revenues, Expenses and Changes in Net Assets
Governmental Activities - Internal Service Funds
Year Ended November 30, 2004

Operating revenue, charges for services	\$ 5,295,309
Operating expenses, other services and charges	<u>5,340,760</u>
Operating (loss)	(45,451)
Nonoperating revenue, investment earnings	<u>25,693</u>
Change in net assets	<u>(19,758)</u>
Total net assets, beginning of year	<u>1,825,059</u>
Total net assets, end of year	<u><u>\$ 1,805,301</u></u>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Cash Flows
Governmental Activities - Internal Service Funds
Year Ended November 30, 2004

Cash Flows from Operating Activities:

Cash received from employee contributions and other charges	\$ 3,812,839
Cash payments for claims	(3,737,992)
Cash received for jail lease	1,507,079
Cash payments for jail operations	(1,348,412)
Net cash provided by operating activities	<u>233,514</u>

Cash Flows from Noncapital Financing Activities, interfund proceeds

(162,795)

Cash Flows from Investing Activities:

Sales of investments	2,415,221
Purchase of investments	(796,709)
Interest received	25,276
Net cash provided by investing activities	<u>1,643,788</u>

Net increase in cash

1,714,507

Cash:

Beginning	310
Ending	<u>\$ 1,714,817</u>

Reconciliation of Operating (Loss) to Net Cash from Operating Activities:

Operating (loss)	\$ (45,451)
Adjustments to reconcile operating (loss) to net cash provided by operating activities:	
Decrease in:	
Receivables	569
Due from other governmental units	7,563
Other assets	148,299
Increase in:	
Accounts payable	112,149
Accrued liabilities	10,385
Net cash provided by operating activities	<u>\$ 233,514</u>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Assets and Liabilities

Agency Funds

November 30, 2004

Assets

Cash	\$	476,722
Investments		7,116,221
Receivables:		
Accounts		214,808
Interest		281,741
Total assets	\$	8,089,492

Liabilities

Due to other governmental units	\$	6,011,967
Due to individuals and private entities		2,077,187
Protested tax deposits		338
Total liabilities	\$	8,089,492

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Notes to Basic Financial Statements

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

Nature of operations:

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

Reporting entity:

Rock Island County, Illinois ("the County") is a municipal entity governed by a twenty-five-member board. As required by accounting principles generally accepted in the United States of America, these basic financial statements present Rock Island County, Illinois and its blended component units (the primary government) and its discretely presented component unit (the Rock Island Tri-County Consortium). The Rock Island Tri-County Consortium ("the Consortium") is presented in a separate column to emphasize that it is legally separate from the County. The Rock Island County Board, acting on its own behalf and on behalf of the boards of Mercer County, Illinois and Henry County, Illinois, appoints the board of the Private Industry Council which governs the Consortium. In addition, the sole source of the Consortium's financial resources are Workforce Investment Act funds granted to the County by the Illinois Department of Commerce and Community Affairs and subgranted to the Consortium. The Consortium operates on a June 30 fiscal year. The basic financial statements of the County include the financial statements of the Consortium as of and for the year ended June 30, 2004. The financial statements of the Rock Island Tri-County Consortium can be obtained from its administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

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

Forest Preserve Commission, Rock Island County, Illinois ("the Commission"): The Commission 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 Commission is reported as if it were part of the primary government because the members of the Commission's board are the same as the County's board. The Commission operates on a June 30 fiscal year. The basic financial statements of the County include the funds of the Commission in the special revenue fund type as of and for the year ended June 30, 2004. Complete financial statements of the Commission can be obtained from the Commission's administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

Public Building Commission, Rock Island County, Illinois ("PBC"): The PBC was formed for the purpose of providing a new jail for the use of the County. Although it is legally separate from the County, the PBC is reported as if it were part of the primary government because all of the PBC board members are appointed by the County board and the PBC's sole purpose is to finance and construct the County's jail. The PBC operates on a June 30 fiscal year. The basic financial statements of the County include the funds of the PBC in the corrections activity and as an internal service fund type as of and for the year ended June 30, 2004. 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

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 of such related organizations. Such related organizations are, therefore, excluded from the financial statements of the County.

Basis of presentation:

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

Government-wide and fund financial statements: The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

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

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

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

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

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

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.

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

Oak Glen Home Fund, a special revenue fund: To account for the activities of the County's nursing home facility.

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

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

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

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

Building Allocation Future Fund: To account for funds used to purchase or maintain County buildings.

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

Child Welfare Fund: To account for funds used to house juveniles in agency settings.

Collector Tax Free 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.

Rock Island County, Illinois

Notes to Basic Financial Statements

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

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.

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

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

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

FEMA GPS Grant Fund: To account for grant revenue used for flood relief.

Forest Preserve Commission Fund: To account for culture and recreation services provided to County citizens.

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.

Evening Reporting Center Grant Fund: To account for grant funds used to administer the evening reporting center program.

Rock Island County, Illinois

Notes to Basic Financial Statements

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

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

Nursing Home Tax Levy Fund: To account for property tax revenue used to subsidize Oak Glen Home's shortfall in Medicare payments.

Peer Justice Program Fund: To account for grant revenue used to conduct teen court.

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

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

Oak Glen Home Activities Fund: To account for revenue received from donations and fundraisers and used for entertainment programs for the residents of Oak Glen Home.

Oak Glen Home Grandparents Fund: To account for revenue received from donations and fundraisers and used for miscellaneous purchases for Oak Glen Home.

Oak Glen Home Memorial Fund: To account for revenue received from donations and used for miscellaneous purchases for Oak Glen Home.

County Indemnity Fund: To account for revenue received from fees at the County's property tax sale.

Working Cash Fund: To account for loans to other funds.

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

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

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

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

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

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

Local Law Enforcement Grant Fund: To account for grant revenue for law enforcement costs in the area.

Homeland Security Fund: To account for grant revenue for received from the U.S. Department of Homeland Security.

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

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.

Proprietary fund types: Proprietary fund types are used to account for a government's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon income determination, financial position and cash flows. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting*, the County has elected to apply all applicable Financial Accounting Standards Board (FASB) pronouncements, including those issued on or before November 30, 1989, except for those pronouncements which conflict with or contradict GASB pronouncements.

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

Internal Service Funds:

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

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

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

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

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

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

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded and the availability criteria. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

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

The County's property tax is levied each year on all taxable real property located in the County on or before the 30th of November. 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 2004 tax levy is budgeted for fiscal year 2005, the revenue from this tax levy is deferred.

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

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

Notes to Basic Financial Statements

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

Significant accounting policies:

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

The County invests in the Illinois Funds Money Market Fund, Financial Investors Trust Fund and Blackhawk State Bank, external investment pools 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 is the same as the value of the pool shares.

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.

Capital assets: Capital assets, including land, buildings, equipment, and infrastructure, are reported in the governmental activities column in the government-wide 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 assets type are as follows:

Buildings	25 - 40 years
Infrastructure	20 - 50 years
Equipment	5 - 15 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.

Notes to Basic Financial Statements

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

Deferred revenues: Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of November 30, 2004, but which were levied to finance fiscal year 2005 operations, have been recorded as deferred revenue.

In governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

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

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

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

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

Noncurrent portions of long-term inter-fund loan receivables are reported as advances. Within the governmental funds, advances are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

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.

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.

Fund equity: Reservations of fund balance represent amounts that are not appropriated or are legally segregated for a specific purpose. Restrictions of net assets are limited to outside third-party restrictions. Designations of fund balance represents tentative management plans that are subject to change.

Rock Island County, Illinois

Notes to Basic Financial Statements

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

Net assets: Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets invested in capital assets, net of related debt, excludes unspent debt proceeds. Net assets are reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

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

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

Note 2. Cash and Investments

State statutes authorize the County to make deposits in interest bearing depository accounts in federally insured and/or state chartered banks and savings and loan associations, or other financial institutions as designated by ordinances, and to invest available funds in direct obligation of, or obligations guaranteed by, the United States Treasury or agencies of the United States, money market mutual funds whose portfolios consist of the government securities, Illinois Funds Money Market Funds and annuities.

As of November 30, 2004, the carrying amount of the County's deposits with financial institutions totaled \$30,504,470, with the bank balances totaling \$31,421,402. The bank balance of \$31,421,402 is entirely insured or collateralized with securities held by the County or its agent in the County's name.

All of the County's investments are in mutual funds and investment pools, which are noncategorized under the Governmental Accounting Standards Board disclosure requirements for investments. The County's investments are summarized as follows:

Noncategorized:	
Financial Investors Trust	\$ 1,000
Illinois Funds Money Market Fund	141,950
LaSalle Bank, N.A., Mutual Fund	47
Total investments	<u>\$ 142,997</u>

The County's investments during the year did not vary significantly from those at year-end in amounts or level of risk.

Rock Island County, Illinois

Notes to Basic Financial Statements

Note 2. Cash and Investments (Continued)

A reconciliation of cash, cash equivalents and investments, as shown on the combined balance sheet, is as follows:

Cash on hand	\$ 7,097
Deposits with financial institutions	30,504,470
Investments	142,997
	<u>\$ 30,654,564</u>
Cash	\$ 3,784,346
Investments	26,870,218
	<u>\$ 30,654,564</u>

Component Unit:

The carrying amount and bank balance of the Consortium's deposits as of June 30, 2004 was \$172,412. 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, 2004:

Fund	Deficit Fund
Special Revenue Fund, Drug Court Grant Fund	\$ 1,402

Note 4. Interfund Account Balances

The individual fund interfund receivable and payable balances as of November 30, 2004 are as follows:

	Due From Other Funds	Due To Other Funds
General	\$ 143,874	\$ 252,812
Motor fuel tax	-	56,557
Oak Glen Home	-	133,316
Illinois Municipal Retirement	86,636	-
Nonmajor governmental funds	318,931	330,954
Internal service	235,441	-
Total	<u>\$ 784,882</u>	<u>\$ 773,639</u>

Rock Island County, Illinois

Notes to Basic Financial Statements

Note 4. Interfund Account Balances (Continued)

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

	Interfund Advances Receivable	Interfund Advances Payable
Nonmajor governmental funds	\$ 1,000	\$ 1,000

Note 5. Interfund Transfers

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

	Transfers In	Transfers Out
General	\$ 1,038,241	\$ 1,108,270
Oak Glen Home	1,543,000	268,893
Nonmajor governmental funds	1,126,222	2,350,557
Total	\$ 3,707,463	\$ 3,727,720

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

Note 6. Fiscal Year Differences

The different fiscal year-ends of the Forest Preserve Commission, the Tri-County Consortium and Public Building Commission results in different amounts being reported as due from/to the Forest Commission and as operating transfers from/to the Commission and the Consortium in relation to other County funds. These differences are summarized as follows:

	Due From Other Funds	Due To Other Funds
Total reported due from/to other funds	\$ 784,882	\$ 773,639
Net balances arising subsequent to year-end, Forest Preserve Commission	-	11,243
Total	\$ 784,882	\$ 784,882

Rock Island County, Illinois

Notes to Basic Financial Statements

Note 6. Fiscal Year Differences (Continued)

	Transfers From Other Funds	Transfers To Other Funds
Total reported transfers	\$ 3,707,463	\$ 3,727,720
Net operating transfers arising prior to County's year-end and subsequent to the year-end of the Public Building Commission	20,257	-
	<u>\$ 3,727,720</u>	<u>\$ 3,727,720</u>
	Transfers From Primary Government	Transfers To Component Unit
Total reported transfers	\$ 3,058,941	\$ 3,214,377
Net transfers arising prior to County's year-end and subsequent to the year-end of the Consortium	155,436	-
Total	<u>\$ 3,214,377</u>	<u>\$ 3,214,377</u>

Note 7. Capital Assets

The following is a summary of changes in capital assets for the year ended November 30, 2004:

Governmental Activities	2003 Balance	Additions	Deletions	2004 Balance
Capital assets not depreciated:				
Land	\$ 2,413,141	\$ -	\$ -	\$ 2,413,141
Construction-in-progress	260,709	506,554	260,709	506,554
Total capital assets not being depreciated	<u>2,673,850</u>	<u>506,554</u>	<u>260,709</u>	<u>2,919,695</u>
Capital assets being depreciated:				
Buildings	28,205,040	184,224	72,523	28,316,741
Equipment	8,502,995	681,825	818,266	8,366,554
Infrastructure	40,621,760	1,879,803	63,717	42,437,846
	<u>77,329,795</u>	<u>2,745,852</u>	<u>954,506</u>	<u>79,121,141</u>
Less accumulated depreciation for:				
Buildings	9,779,345	696,128	72,523	10,402,950
Equipment	5,356,684	758,611	757,790	5,357,505
Infrastructure	11,776,096	1,143,048	63,717	12,855,427
Total accumulated depreciation	<u>26,912,125</u>	<u>2,597,787</u>	<u>894,030</u>	<u>28,615,882</u>
Total capital assets being depreciated, net	<u>50,417,670</u>	<u>148,065</u>	<u>60,476</u>	<u>50,505,259</u>
Governmental activities capital assets, net	<u>\$ 53,091,520</u>	<u>\$ 654,619</u>	<u>\$ 321,185</u>	<u>\$ 53,424,954</u>

Rock Island County, Illinois

Notes to Basic Financial Statements

Note 7. Capital Assets (Continued)

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

Discretely Presented Component Unit	2003 Balance	Additions	Deletions	2004 Balance
Capital assets being depreciated, equipment	\$ 241,963	\$ 46,137	\$ 5,103	\$ 282,997
Less accumulated depreciation for equipment	137,917	34,879	4,562	168,234
Component unit capital assets, net	\$ 104,046	\$ 11,258	\$ 541	\$ 114,763

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

General government	\$ 89,191
Public safety	828,237
Judiciary and legal	121,756
Transportation and public works	1,273,573
Social services	88,500
Culture and recreation	196,530
Total depreciation expense, governmental activities	\$ 2,597,787

Note 8. Long-Term Debt

The following is a summary of changes in long-term debt for the year ended November 30, 2004:

	Balance November 30, 2003	Additions	Deletions	Balance November 30, 2004	Due Within One Year
Governmental Activities:					
Revenue bonds payable	\$ 11,540,000	\$ -	\$ 430,000	\$ 11,110,000	\$ 450,000
Obligation under installment purchase	115,267	-	61,378	53,889	53,889
Compensated absences	1,297,515	1,343,699	1,297,515	1,343,699	1,343,699
Estimated claims settlements	1,093,000	584,770	315,770	1,362,000	600,000
	\$ 14,045,782	\$ 1,928,469	\$ 2,104,663	\$ 13,869,588	\$ 2,447,588
	Balance November 30, 2003	Additions	Retirements	Balance November 30, 2004	Due Within One Year
Discretely Presented Component Unit, compensated absences	\$ 76,555	\$ 82,358	\$ 76,555	\$ 82,358	\$ 82,358

The revenue bonds payable consist of \$8,245,000 in Local Government Program Revenue Bonds with interest rates from 4.0% to 5.0% due in installments through December 1, 2018 and \$2,865,000 in Justice Center Revenue Bonds with interest rates from 5.0% to 8.9% due in installments through December 1, 2019.

Rock Island County, Illinois

Notes to Basic Financial Statements

Note 8. Long-Term Debt (Continued)

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

As of November 30, 2004, the County's future cash flow requirements for the retirement of the revenue bonds is as follows:

<u>Year ending November 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ 450,000	\$ 547,256	\$ 997,256
2006	470,000	524,828	994,828
2007	495,000	500,888	995,888
2008	520,000	475,408	995,408
2009	540,000	448,590	988,590
2010-2014	3,140,000	1,799,411	4,939,411
2015-2019	4,040,000	1,234,815	5,274,815
2020	1,455,000	38,194	1,493,194
Total	<u><u>\$ 11,110,000</u></u>	<u><u>\$ 5,569,390</u></u>	<u><u>\$ 16,679,390</u></u>

The obligation under installment purchase as of November 30, 2004 represents the installment purchase of computer hardware and software requiring 60 monthly installments of \$5,531 including interest at 5.71% payable from revenues of the General Fund. Principal and interest maturities of the obligations under installment purchase summarized by fiscal year are as follows:

<u>Year ending November 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	<u><u>\$ 53,889</u></u>	<u><u>\$ 1,422</u></u>	<u><u>\$ 55,311</u></u>

As of November 30, 2004, the County did not exceed its legal debt margin:

Assessed value	<u><u>\$ 2,011,203,439</u></u>
Debt limit, 2.875% of assessed value	\$ 57,822,099
Debt applicable to debt limit, revenue bonds	<u>11,110,000</u>
Legal debt margin	<u><u>\$ 46,712,099</u></u>

Rock Island County, Illinois

Notes to Basic Financial Statements

Note 9. Retirement System

Plan Descriptions and Provisions:

Illinois Municipal Retirement Fund

The County and its component units are participating members of the Illinois Municipal Retirement Fund ("IMRF"), which provides retirement benefits for substantially all officials and employees of the County whose position normally requires at least 1000 hours of service per year. IMRF benefits are payable in addition to social security benefits.

Plan Description – The County's defined benefit pension plan, IMRF, provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF is an agent multiple employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Funding Policy – Employees participating in IMRF, other than Sheriff's Law Enforcement personnel ("SLEP") and Elected County Officials ("ECO"), are required to contribute 4.50% of their annual covered salary. SLEP and ECO employees participating in IMRF are required to contribute 6.50% and 7.50%, respectively, of their covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2004 was 0% of covered payroll for SLEP participants, 47.56% of covered payroll for ECO participants, 5.94% of covered payroll for Forest Preserve Commission participants, 0.98% of covered payroll for Tri-County Consortium participants, and 6.52% of covered payroll for all other participants. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period as of December 31, 2004 was 10 years.

Annual Pension Cost – For the twelve months ended December 31, 2004, the County's annual pension cost, including all component units, of \$1,498,973 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2002 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.0% a year, attributable to inflation, (c) additional projected salary increases ranging from .40% to 11.60% per year depending on age and service, attributable to seniority/merit and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2004 actuarial valuation were based on the 1999-2001 experience study.

Rock Island County, Illinois

Notes to Basic Financial Statements

Note 9. Retirement System (Continued)

Trend Information – Trend information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due. Required supplementary trend information for the County and its component units may be found in the Required Supplementary Information section of the County's Annual Financial Report. Trend information for the past three calendar years is as follows:

Actuarial Valuation Date	Three-Year Trend Information		
	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2004	\$ 1,498,973	100%	-
12/31/2003	985,652	100	-
12/31/2002	1,296,295	100	-

Note 10. Deferred Compensation Plan

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

Note 11. 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.

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

Rock Island County, Illinois

Notes to Basic Financial Statements

Note 11. Risk Management and Insurance (Continued)

As of November 30, 2004, the amount of liabilities recorded for estimated claim settlements for health benefits, worker's compensation, general, and auto liability claims was \$1,362,000 of which \$550,000 was recorded in the Internal Service Fund and \$812,000 was recorded in the government-wide statements.

Changes in reported liabilities during fiscal 2004 and 2003 were:

	Self-Insurance	
	2004	2003
Claims payable, beginning of year	\$ 1,093,000	\$ 1,196,000
Claims expense and changes in estimates	3,820,793	3,448,600
Claims payments	(3,551,793)	(3,551,600)
Claims payable, end of year	<u>\$ 1,362,000</u>	<u>\$ 1,093,000</u>

As of November 30, 2004, \$1,371,658 of assets in the General Fund were held for the purposes of funding the County's future worker's compensation, general, and auto claims. As a result, \$1,371,658 of the General Fund balance is reserved for payment of future claims liability. The equity of the Internal Service Fund, \$178,330 as of November 30, 2004, is also reported as reserved, for the purpose of funding the County's employee health claims.

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

Note 12. Other Postretirement Benefits

The County, as approved by the County Board, provides postretirement health care benefits 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) retire from the County after January 1, 2001 after participating in the group health insurance plan for at least 8 years. Currently, 34 retirees meet one of those eligibility requirements. The County pays approximately 90% of the pre-Medicare retirees' health insurance premiums for single coverage or 84% of the premium for family coverage for all retirees qualifying under (1) or (2) above. The County pays 50% of the pre-Medicare retirees' health insurance premiums for all retirees qualifying under (3) above. The County pays between 2% and 50%, depending on the length of employee's service, for all retirees qualifying under (4) above. Expenditures for postretirement health care benefits are recognized as premiums are paid. During the year ended November 30, 2004, expenditures of \$134,696 were recognized for postretirement health care.

Rock Island County, Illinois

Notes to Basic Financial Statements

Note 13. Commitments and Contingencies

The County leases vehicles under noncancelable operating lease agreements that expire in varying amounts through 2006. Future minimum annual lease payments under these noncancelable operating lease agreements is as follows:

2005	\$	21,776
2006		3,784
	\$	<u>25,560</u>

Lease expenditures for the year ended November 30, 2004 totaled \$29,978.

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, 2004 for the lawsuits which, in the opinion of the County's officials and the County's legal counsel, are probable to result in a loss to the County and for which the loss can be reasonably estimated. Generally, the County may levy a tax for judgments entered against it.

Note 14. Pending GASB Statements

As of November 30, 2004, the Governmental Accounting Standards Board (GASB) also had issued several statements not yet implemented by the County. The statements which might impact the County are as follows:

Statement No. 40, *Deposit and Investment Risk Disclosures*, issued March 2003, will be effective for the County beginning with its year ending November 30, 2005. This Statement establishes and modifies disclosure requirements related to investment risks related to credit risk, concentration of credit risk, interest rate risk and foreign currency risk. As an element of interest rate risk, this Statement requires certain disclosures of investments that have fair values that are highly sensitive to changes in interest rates. This Statement also establishes and modifies disclosure requirements for deposit risks.

Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, issued November 2003, will be effective for the County beginning with its year ending November 30, 2006. This Statement requires governments to report the effects of capital asset impairment in their financial statements when it occurs and requires all governments to account for insurance recoveries in the same manner.

Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, issued April 2004, will be effective for the County beginning with its year ending November 30, 2008. This Statement establishes uniform financial reporting standards for other postemployment benefit plans (OPEB plans) and supercedes existing guidance.

Statement No. 44, *Economic Condition Reporting: The Statistical Section*, issued May 2004, will be effective for the County beginning with its year ending November 30, 2006. This Statement improves the understandability and usefulness of statistical section information by addressing the comparability problems that have developed in practice and by adding information from the new financial reporting model required by Statement No. 34 and related statements.

Rock Island County, Illinois

Notes to Basic Financial Statements

Note 14. Pending GASB Statements (continued)

Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, issued June 2004, will be effective for the County beginning with its year ending November 30, 2009. This Statement establishes standards for the measurement, recognition and display of other postemployment benefits expenses and related liabilities or assets, note disclosures and, if applicable, required supplementary information in the financial reports.

Statement No. 46, *Net Assets Restricted by Enabling Legislation*, issued December 2004, will be effective for the County beginning with its year ending November 30, 2006. This Statement establishes and modifies requirements related to restrictions of net assets resulting from enabling legislation.

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

Note 15. Conduit Debt Obligations

In fiscal year 2003, the County Board passed a resolution to authorize, but not issue, an amount not to exceed \$300,000,000 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.

Note 16. Subsequent Events

On March 29, 2005, the County entered into an Intergovernmental Agreement with the City of Rock Island, Illinois and City of Moline, Illinois to construct and operate a joint animal control facility. The County is to construct, operate, maintain and assume all costs of operation of the shelter. The estimated County's portion to construct the facility is \$800,000.

On April 1, 2005, the Public Building Commission issued \$9,020,000 in Justice Center Revenue Refunding Bonds, Series 2005 to advance refund a portion of the revenue bonds. The new issue requires principal payments each December 1 starting December 1, 2005, and interest payments each December 1 and June 1 through December 1, 2019. The bonds bear interest rates from 3.70% - 4.35%.

Rock Island County, Illinois

Required Supplementary Information
Illinois Municipal Retirement Fund

Schedule of Funding Progress

Actuarial Valuation Date	Fair Value of Net Assets (a)	Actuarial Accrued Liability (AAL) * (b)	Unfunded (Over-funded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/2004	\$ 53,496,569	\$ 59,544,356	\$ 6,047,787	89.8%	\$ 19,822,176	30.5%
12/31/2003	55,754,639	59,538,133	3,783,494	93.6	19,274,213	19.6
12/31/2002	55,009,056	56,019,526	1,010,470	98.2	20,822,354	4.9
12/31/2001	52,791,253	49,688,442	(3,102,811)	106.2	17,296,872	(17.9)
12/31/2000	49,479,158	45,657,880	(3,821,278)	108.4	18,610,571	(20.5)
12/31/1999	44,293,717	42,354,699	(1,939,018)	104.6	17,703,172	(11.0)

Schedule of Employer Contributions

Actuarial Valuation Date	Annual Pension Cost (APC) (a)	Total Contributions (b)	Percentage of APC Contributed (b/a)
12/31/2004	\$ 1,498,973	\$ 1,498,973	100%
12/31/2003	985,652	985,652	100
12/31/2002	1,296,295	1,296,295	100
12/31/2001	943,483	943,483	100
12/31/2000	1,771,254	1,771,254	100
12/31/1999	1,760,611	1,760,611	100

The information above includes all of the County's component units.

On a market value basis, the actuarial value of assets as of December 31, 2004 is \$53,278,343. On a market basis, the funded ratio would be 89.4%.

The information presented in the required supplementary schedules was determined as part of the actuarial valuation as of December 31, 2004. Additional information follows:

1. The cost method used to determine the required contribution is the entry age method.
2. The assets are shown at fair market value.
3. Economic assumptions are as follows: investment return rate of 7.5%, salary increase of 4.0% a year, attributable to inflation, salary increase of 0.4% to 11.6% a year and post-retirement benefit increases of 3.0% annually.
4. The amortization method is a closed period, level percentage of payroll.

Digest of changes: The actuarial assumptions used to determine the actuarial accrued liability for 2004 are based on the 1999-2001 experience study.

The principal changes were:

- Fewer members are expected to take refunds early in their career.
- For regular members, fewer normal and early retirements are expected to occur.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 General Fund
 Year Ended November 30, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Favorable (Unfavorable)
Revenues:				
Fees	\$ 5,193,188	\$ 5,268,188	\$ 5,905,737	\$ 637,549
Property taxes	5,260,000	5,760,000	5,963,388	203,388
Intergovernmental	7,557,683	7,989,902	8,051,635	61,733
Investment earnings	114,040	123,640	158,838	35,198
Miscellaneous	501,449	502,005	320,606	(181,399)
Total revenues	18,626,360	19,643,735	20,400,204	756,469
Expenditures:				
Current:				
Salaries and wages	12,812,482	13,191,321	13,000,229	191,092
Personal benefits	1,486,450	1,739,102	1,727,225	11,877
Supplies	512,706	637,290	617,116	20,174
Other services and charges	2,823,793	3,630,920	3,256,339	374,581
Capital outlay	416,625	852,980	752,186	100,794
Debt service:				
Principal retirement	-	-	61,378	(61,378)
Interest and fiscal charges	-	-	4,995	(4,995)
Total expenditures	18,052,056	20,051,613	19,419,468	632,145
Excess (deficiency) of revenues over expenditures	574,304	(407,878)	980,736	1,388,614
Other financing sources (uses):				
Transfers in	935,052	1,038,320	1,038,241	(79)
Transfers out	(1,346,416)	(1,362,638)	(1,108,270)	254,368
Proceeds from sale of capital assets	-	-	458	458
Total other financing sources (uses)	(411,364)	(324,318)	(69,571)	254,747
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	\$ 162,940	\$ (732,196)	911,165	\$ 1,643,361
Fund balances, beginning of year			5,399,423	
Fund balances, end of year			<u>6,310,588</u>	

See Note to Required Supplementary Information.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 Motor Fuel Tax Fund
 Year Ended November 30, 2004

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Intergovernmental	\$ 2,400,000	\$ 2,400,000	\$ 2,736,177	\$ 336,177
Investment earnings	44,000	44,000	92,665	48,665
Miscellaneous	1,000	1,000	4,145	3,145
Total revenues	2,445,000	2,445,000	2,832,987	387,987
Expenditures:				
Current:				
Salaries and wages	713,866	713,866	546,385	167,481
Personal benefits	266,440	266,740	205,266	61,474
Supplies	328,500	358,500	334,566	23,934
Other services and charges	351,750	1,228,950	686,761	542,189
Capital outlay	3,455,000	2,547,500	600,445	1,947,055
Total expenditures	5,115,556	5,115,556	2,373,423	2,742,133
Excess (deficiency) of revenue over expenditures	\$ (2,670,556)	\$ (2,670,556)	459,564	\$ 3,130,120
Fund balance, beginning of year			4,704,037	
Fund balance, end of year			<u>\$ 5,163,601</u>	

See Note to Required Supplementary Information.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 Oak Glen Home Fund
 Year Ended November 30, 2004

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Fees	\$ 5,836,157	\$ 6,142,523	\$ 6,355,948	\$ 213,425
Investment earnings	21,000	21,000	37,197	16,197
Miscellaneous	25,537	25,537	25,839	302
Total revenues	5,882,694	6,189,060	6,418,984	229,924
Expenditures:				
Current:				
Salaries and wages	4,642,043	4,610,094	4,605,593	4,501
Personal benefits	1,357,342	1,371,434	1,368,563	2,871
Supplies	758,845	855,026	846,294	8,732
Other services and charges	635,525	840,780	829,609	11,171
Capital outlay	69,700	73,563	73,038	525
Total expenditures	7,463,455	7,750,897	7,723,097	27,800
Excess (deficiency) of revenue over expenditures	(1,580,761)	(1,561,837)	(1,304,113)	257,724
Other financing sources (uses):				
Transfers in	1,542,664	1,542,664	1,543,000	336
Transfers out	(268,893)	(268,893)	(268,893)	-
Total other financing sources (uses)	1,273,771	1,273,771	1,274,107	336
Excess of revenues and other financing sources over expenditures	\$ (306,990)	\$ (288,066)	(30,006)	\$ 258,060
Fund balance, beginning of year			2,356,909	
Fund balance, end of year			<u>\$ 2,326,903</u>	

See Note to Required Supplementary Information.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 Illinois Municipal Retirement Fund
 Year Ended November 30, 2004

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Property taxes	\$ 1,400,000	\$ 1,400,000	\$ 1,405,446	\$ 5,446
Investment earnings	10,000	10,000	11,333	1,333
Total revenues	1,410,000	1,410,000	1,416,779	6,779
Expenditures, personal benefits	1,389,885	1,470,100	1,225,097	245,003
Excess of revenue over expenditures	\$ 20,115	\$ (60,100)	191,682	\$ 251,782
Fund balance, beginning of year			514,201	
Fund balance, end of year			\$ 705,883	

See Note to Required Supplementary Information.

Rock Island County, Illinois

**Note to Required Supplementary Information
Year Ended November 30, 2004**

Budgetary Comparison Schedules

The budgetary comparison schedules are presented for the General Fund and the major special revenue funds, Motor Fuel Tax Fund, Oak Glen Home 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.

There was one budget amendment during the year.

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

The County follows these procedures in establishing their operational budget:

1. At a regular or special call meeting of the County Board in October or November, the proposed budget for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and the means of financing them.
2. Prior to December 1, the budget is legally enacted through passage or an appropriation ordinance.
3. Transfers of budgeted amounts among object classifications, or any budget increases by means of an emergency or supplemental appropriations, require approval by two-thirds of the County Board members. Adjustments made during the year are reflected in the budget information included in the basic financial statements. The original budget was decreased by \$2,979,521, primarily due to the availability of revenues during the year from grants and unexpected changes in various costs.
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.

However, actual expenditures exceeded budgetary amounts for the following fund for the year ended November 30, 2004:

	Budget	Actual	Amount Over Budget
Special Revenue, Veterans Assistance	\$ 232,290	\$ 233,083	\$ 793

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, Metropolitan Enforcement Group, Sheriff Foreclosure Sale, Oak Glen Home Activities, Oak Glen Home Grandparents, Oak Glen Home Memorial, Drug Court Grant, County Indemnity and Rock Island County Public Building Commission Special Revenue Funds were not budgeted for the year ended November 30, 2004 and are not included in the Budgetary Comparison Schedules.

Formal budgetary integration is not employed for the Debt Service Fund because effective budgetary control is alternatively achieved through the debt payment provisions of obligations outstanding.

Rock Island County, Illinois

Schedule of Revenues and Other Financing Sources - Budget and Actual
 General Fund
 Year Ended November 30, 2004

	Original	Final	Actual	Variance With Final Budget
Revenues:				
Fees:				
Circuit clerk fees	\$ 2,720,000	\$ 2,720,000	\$ 2,436,539	\$ (283,461)
County recorder fees	836,738	836,738	1,177,064	340,326
States attorney fees	55,000	55,000	49,563	(5,437)
County sheriff fees	250,000	250,000	441,180	191,180
Other	1,331,450	1,406,450	1,801,391	394,941
Total fees	5,193,188	5,268,188	5,905,737	637,549
Property taxes:				
Property taxes	4,800,000	5,300,000	5,318,836	18,836
Penalties and interest	460,000	460,000	644,552	184,552
Total property taxes	5,260,000	5,760,000	5,963,388	203,388
Intergovernmental:				
Salary reimbursements	948,113	948,113	648,045	(300,068)
Sales and use tax	3,743,000	3,743,000	3,896,596	153,596
State income tax	1,200,000	1,200,000	1,246,329	46,329
Tax replacement revenue	1,338,000	1,338,000	1,553,641	215,641
Other	328,570	760,789	707,024	(53,765)
Total intergovernmental	7,557,683	7,989,902	8,051,635	61,733
Investment earnings	114,040	123,640	158,838	35,198
Miscellaneous	501,449	502,005	320,606	(181,399)
Total revenues	18,626,360	19,643,735	20,400,204	756,469
Other financing sources:				
Transfers from other funds	935,052	1,038,320	1,038,241	(79)
Proceeds from sale of capital assets	-	-	458	458
Total other financing sources	935,052	1,038,320	1,038,699	379
Total revenues and other financing sources	\$ 19,561,412	\$ 20,682,055	\$ 21,438,903	\$ 756,848

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual
 General Fund
 Year Ended November 30, 2004

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures:				
Assessment Map:				
Salaries and wages	\$ 132,335	\$ 136,376	\$ 136,376	\$ -
Personal benefits	2,300	2,300	1,702	598
Supplies	1,850	3,217	5,647	(2,430)
Other services and charges	46,100	33,133	21,219	11,914
Capital outlay	-	6,156	3,656	2,500
Total	182,585	181,182	168,600	12,582
Auditor:				
Salaries and wages	138,606	148,416	148,414	2
Personal benefits	1,000	1,165	1,165	-
Supplies	2,053	2,031	2,029	2
Other services and charges	2,460	3,368	3,289	79
Capital outlay	-	3,676	3,676	-
Total	144,119	158,656	158,573	83
County Board:				
Salaries and wages	314,332	342,943	341,660	1,283
Personal benefits	500	1,364	1,364	-
Supplies	2,600	3,602	3,588	14
Other services and charges	29,800	26,473	19,471	7,002
Capital outlay	-	24,786	24,786	-
Total	347,232	399,168	390,869	8,299
Circuit Clerk:				
Salaries and wages	936,921	951,470	951,461	9
Supplies	15,700	15,430	13,649	1,781
Other services and charges	52,850	47,218	47,707	(489)
Total	1,005,471	1,014,118	1,012,817	1,301
Circuit Court:				
Salaries and wages	106,316	109,656	109,655	1
Supplies	8,300	5,752	5,210	542
Other services and charges	270,650	355,243	350,081	5,162
Total	385,266	470,651	464,946	5,705
Civil Defense:				
Salaries and wages	65,865	67,772	66,333	1,439
Personal benefits	1,400	865	817	48
Supplies	5,210	7,915	7,344	571
Other services and charges	17,015	20,862	20,443	419
Capital outlay	-	5,500	5,500	-
Total	89,490	102,914	100,437	2,477

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)

General Fund

Year Ended November 30, 2004

	Budget		Actual	Variance with Final Budget
	Original	Final		
County Clerk:				
Salaries and wages	\$ 387,063	\$ 392,525	\$ 392,278	\$ 247
Personal benefits	3,500	711	169	542
Supplies	91,800	166,940	166,703	237
Other services and charges	184,600	233,174	231,744	1,430
Capital outlay	-	7,597	-	7,597
Total	666,963	800,947	790,894	10,053
Coroner:				
Salaries and wages	135,424	136,224	136,221	3
Personal benefits	1,500	2,250	2,249	1
Supplies	2,700	3,630	3,502	128
Other services and charges	74,200	57,300	56,442	858
Capital outlay	263,551	147,666	139,899	7,767
Total	477,375	347,070	338,313	8,757
Information Systems:				
Salaries and wages	387,657	398,496	392,043	6,453
Personal benefits	3,000	2,844	558	2,286
Supplies	33,028	26,255	15,576	10,679
Other services and charges	1,066	3,698	2,505	1,193
Capital outlay	31,317	35,693	6,818	28,875
Principal retirement	-	-	61,378	(61,378)
Interest and fiscal charges	-	-	4,995	(4,995)
Total	456,068	466,986	483,873	(16,887)
Liquor Commission, other services and charges	100	100	17	83
Building Maintenance:				
Salaries and wages	126,966	118,940	118,793	147
Personal benefits	1,500	1,704	1,699	5
Supplies	21,600	23,758	19,447	4,311
Other services and charges, principally utilities	464,370	533,918	524,104	9,814
Capital outlay	17,590	30,329	25,535	4,794
Total	632,026	708,649	689,578	19,071
County Zoning:				
Salaries and wages	185,521	185,673	185,671	2
Personal benefits	6,000	4,383	4,364	19
Supplies	3,450	3,593	3,586	7
Other services and charges	32,050	29,610	29,589	21
Capital outlay	-	1,887	1,887	-
Total	227,021	225,146	225,097	49

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)

General Fund

Year Ended November 30, 2004

	Budget		Actual	Variance with Final Budget
	Original	Final		
General County Services:				
Salaries and wages	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
Personal benefits	1,321,050	1,476,366	1,473,494	2,872
Other services and charges	300,965	428,012	331,602	96,410
Total	1,624,015	1,906,378	1,805,096	101,282
Court Services:				
Salaries and wages	1,531,388	1,527,530	1,429,863	97,667
Supplies	3,150	3,774	3,532	242
Other services and charges	41,250	39,976	22,363	17,613
Capital outlay	18,650	18,650	-	18,650
Total	1,594,438	1,589,930	1,455,758	134,172
Recorder:				
Salaries and wages	312,298	312,298	302,510	9,788
Other services and charges	2,960	2,960	1,696	1,264
Total	315,258	315,258	304,206	11,052
Sheriff:				
Salaries and wages	5,934,568	5,918,469	5,851,117	67,352
Personal benefits	131,400	143,468	140,266	3,202
Supplies	271,100	321,978	321,510	468
Other services and charges	1,097,892	1,131,602	1,150,090	(18,488)
Capital outlay	80,267	553,355	526,013	27,342
Total	7,515,227	8,068,872	7,988,996	79,876
States Attorney:				
Salaries and wages	1,249,005	1,285,365	1,285,296	69
Personal benefits	10,000	11,392	11,391	1
Supplies	30,915	22,117	23,440	(1,323)
Other services and charges	96,887	93,523	88,696	4,827
Capital outlay	2,600	13,489	11,979	1,510
Total	1,389,407	1,425,886	1,420,802	5,084
Superintendent of Educational Services Region:				
Salaries and wages	32,153	33,117	33,117	-
Supplies	1,500	3,051	3,929	(878)
Other services and charges	22,000	21,544	21,386	158
Total	55,653	57,712	58,432	(720)

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)

General Fund

Year Ended November 30, 2004

	Budget		Actual	Variance with Final Budget
	Original	Final		
Treasurer:				
Salaries and wages	\$ 256,993	\$ 256,993	\$ 254,959	\$ 2,034
Supplies	10,500	10,229	8,092	2,137
Other services and charges	47,500	47,771	39,305	8,466
Total	314,993	314,993	302,356	12,637
Board of Review:				
Salaries and wages	41,975	41,975	39,979	1,996
Personal benefits	1,500	1,500	860	640
Supplies	1,450	1,444	783	661
Other services and charges	8,050	8,056	4,963	3,093
Total	52,975	52,975	46,585	6,390
Public Defender:				
Salaries and wages	448,894	460,630	460,629	1
Personal benefits	1,500	1,300	1,270	30
Supplies	4,700	4,700	3,713	987
Other services and charges	16,940	9,940	9,747	193
Total	472,034	476,570	475,359	1,211
Central Services:				
Salaries and wages	86,202	91,362	91,356	6
Personal benefits	300	366	365	1
Supplies	1,100	6,190	4,291	1,899
Other services and charges	14,088	4,666	-	4,666
Capital outlay	2,650	1,756	-	1,756
Total	104,340	104,340	96,012	8,328
Liability Insurance:				
Salaries and wages	-	273,091	272,498	593
Personal benefits	-	87,124	85,492	1,632
Supplies	-	1,684	1,545	139
Other services and charges	-	498,773	279,880	218,893
Capital outlay	-	2,440	2,437	3
Total	-	863,112	641,852	221,260

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)

General Fund

Year Ended November 30, 2004

	Budget		Actual	Variance with Final Budget
	Original	Final		
Total General Fund:				
Salaries and wages	\$ 12,812,482	\$ 13,191,321	\$ 13,000,229	\$ 191,092
Personal benefits	1,486,450	1,739,102	1,727,225	11,877
Supplies	512,706	637,290	617,116	20,174
Other services and charges	2,823,793	3,630,920	3,256,339	374,581
Capital outlay	416,625	852,980	752,186	100,794
Principal retirement	-	-	61,378	(61,378)
Interest and fiscal charges	-	-	4,995	(4,995)
Total expenditures	18,052,056	20,051,613	19,419,468	632,145
Other financing uses, transfers to other funds	1,346,416	1,362,638	1,108,270	254,368
Total expenditures and other financing uses	\$ 19,398,472	\$ 21,414,251	\$ 20,527,738	\$ 886,513

Rock Island County, Illinois

Combining Balance Sheet
 Nonmajor Governmental Funds
 November 30, 2004

	Total	Special Revenue	
		Animal Control Fund	Building Allocation Future Fund
Assets			
Cash	\$ 1,558,273	\$ 212	\$ 178
Investments	6,655,000	5,000	-
Receivables:			
Property taxes receivable	8,487,601	-	-
Accounts receivable	118,237	1,279	-
Accrued interest receivable	12,616	14	45
Due from other funds	318,931	10,292	10,000
Interfund advances	1,000	-	-
Due from other governmental units	610,166	-	-
Other assets	52,486	-	-
Total assets	\$ 17,814,310	\$ 16,797	\$ 10,223
Liabilities and Fund Balances (Deficits)			
Liabilities:			
Accounts payable	\$ 859,689	\$ 3,913	\$ -
Accrued liabilities	311,487	937	-
Due to other funds	330,954	3,859	-
Interfund advances	1,000	-	-
Deferred revenues	7,834,531	-	-
Total liabilities	9,337,661	8,709	-
Fund balances (deficits):			
Reserved for advances	1,000	-	-
Unreserved	8,475,649	8,088	10,223
Total fund balances	8,476,649	8,088	10,223
Total liabilities and fund balances	\$ 17,814,310	\$ 16,797	\$ 10,223

(Continued)

Child Advocacy Fund	Child Welfare Fund	Collector Tax Fee Fund	Community Mental Health Fund	County Bridge Fund	County Clerk Document Fund
\$ -	\$ 114	\$ 347	\$ 747	\$ 78	\$ 641
-	-	645,000	789,000	170,000	117,000
73,148	-	84,190	1,355,008	52,320	-
-	-	-	258	-	210
11	-	851	1,248	319	227
-	105,150	-	-	-	-
-	-	-	-	-	-
-	-	-	-	7,514	-
-	-	-	5,536	-	-
<u>\$ 73,159</u>	<u>\$ 105,264</u>	<u>\$ 730,388</u>	<u>\$ 2,151,797</u>	<u>\$ 230,231</u>	<u>\$ 118,078</u>
\$ -	\$ 105,226	\$ -	\$ 146,656	\$ -	\$ 9,757
-	-	-	1,089	-	-
-	-	120,000	1,806	5,920	-
-	-	-	-	-	-
70,000	-	-	1,301,000	50,000	-
<u>70,000</u>	<u>105,226</u>	<u>120,000</u>	<u>1,450,551</u>	<u>55,920</u>	<u>9,757</u>
-	-	-	-	-	-
3,159	38	610,388	701,246	174,311	108,321
<u>3,159</u>	<u>38</u>	<u>610,388</u>	<u>701,246</u>	<u>174,311</u>	<u>108,321</u>
\$ 73,159	\$ 105,264	\$ 730,388	\$ 2,151,797	\$ 230,231	\$ 118,078

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2004

	Special Revenue		
	County Extension Education Fund	County Health Fund	County Highway Fund
Assets			
Cash	\$ -	\$ 2,531	\$ 1,962
Investments	-	582,000	798,000
Receivables:			
Property taxes receivable	218,946	437,396	756,311
Accounts receivable	-	32,955	1,836
Accrued interest receivable	33	1,251	1,457
Due from other funds	-	1,828	71,728
Interfund advances	-	-	-
Due from other governmental units	-	415,899	15,833
Other assets	-	6,774	4,515
Total assets	\$ 218,979	\$ 1,480,634	\$ 1,651,642
Liabilities and Fund Balances (Deficits)			
Liabilities:			
Accounts payable	\$ -	\$ 131,391	\$ 41,407
Accrued liabilities	-	68,370	14,998
Due to other funds	-	98,267	40,548
Interfund advances	-	-	-
Deferred revenues	210,000	474,033	725,000
Total liabilities	210,000	772,061	821,953
Fund balances (deficits):			
Reserved for advances	-	-	-
Unreserved	8,979	708,573	829,689
Total fund balances	8,979	708,573	829,689
Total liabilities and fund balances	\$ 218,979	\$ 1,480,634	\$ 1,651,642

(Continued)

Special Revenue

County Law Library Fund	Court Automation Fund	Court Document Storage Fund	Court Security Fund	Drug Court Grant Fund	Federal Social Security Fund
\$ 141	\$ 501	\$ 968	\$ 58	\$ 8,888	\$ 559
14,000	487,000	264,000	67,000	-	481,000
-	-	-	-	-	1,051,532
-	-	-	-	-	415
33	931	508	132	-	898
-	-	-	-	-	106,336
-	-	-	-	-	-
6,176	12,562	12,425	26,084	-	122
-	-	13,280	-	-	-
<u>\$ 20,350</u>	<u>\$ 500,994</u>	<u>\$ 291,181</u>	<u>\$ 93,274</u>	<u>\$ 8,888</u>	<u>\$ 1,640,862</u>
\$ 6,801	\$ 21,159	\$ 14,812	\$ -	\$ -	\$ 590
-	-	969	5,234	1,402	28,136
215	10,000	1,890	7,418	8,888	-
-	-	-	-	-	1,000
-	-	-	-	-	1,012,600
<u>7,016</u>	<u>31,159</u>	<u>17,671</u>	<u>12,652</u>	<u>10,290</u>	<u>1,042,326</u>
-	-	-	-	-	-
13,334	469,835	273,510	80,622	(1,402)	598,536
<u>13,334</u>	<u>469,835</u>	<u>273,510</u>	<u>80,622</u>	<u>(1,402)</u>	<u>598,536</u>
\$ 20,350	\$ 500,994	\$ 291,181	\$ 93,274	\$ 8,888	\$ 1,640,862

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2004

	Special Revenue		
	FEMA GPS Grant Fund	Forest Preserve Commission Fund	GIS 2005 Fund
Assets			
Cash	\$ 4,122	\$ 1,497,050	\$ 283
Investments	-	-	222,000
Receivables:			
Property taxes receivable	-	919,115	-
Accounts receivable	-	58,353	7,099
Accrued interest receivable	-	2,312	412
Due from other funds	-	-	2,664
Interfund advances	-	-	-
Due from other governmental units	-	28,218	-
Other assets	-	-	10,858
Total assets	\$ 4,122	\$ 2,505,048	\$ 243,316
Liabilities and Fund Balances (Deficits)			
Liabilities:			
Accounts payable	\$ -	\$ 211,787	\$ 27,030
Accrued liabilities	-	185,782	1,002
Due to other funds	-	-	6,012
Interfund advances	-	-	-
Deferred revenues	-	605,724	-
Total liabilities	-	1,003,293	34,044
Fund balances (deficits):			
Reserved for advances	-	-	-
Unreserved	4,122	1,501,755	209,272
Total fund balances	4,122	1,501,755	209,272
Total liabilities and fund balances	\$ 4,122	\$ 2,505,048	\$ 243,316

(Continued)

Special Revenue

Hillsdale Special Service Area Fund	Maintenance and Child Support Collection Fund	Evening Reporting Center Grant Fund	Nursing Home Tax Levy Fund	Peer Justice Program Fund	Probation Services Fee Fund
\$ 224	\$ 254	\$ 908	\$ 312	\$ 772	\$ 389
47,000	91,000	-	-	11,000	855,000
8,772	-	-	1,681,600	-	-
-	-	15,087	-	-	-
90	-	-	248	21	-
-	-	-	-	-	9,157
-	-	-	-	-	-
-	3,528	-	-	12,915	38,290
-	-	-	-	-	152
<u>\$ 56,086</u>	<u>\$ 94,782</u>	<u>\$ 15,995</u>	<u>\$ 1,682,160</u>	<u>\$ 24,708</u>	<u>\$ 902,988</u>
\$ 26	\$ 1,813	\$ -	\$ -	\$ 22,420	\$ 49,016
-	751	-	-	-	-
69	4,215	-	-	-	12,947
-	-	-	-	-	-
8,000	-	-	1,615,000	-	-
<u>8,095</u>	<u>6,779</u>	<u>-</u>	<u>1,615,000</u>	<u>22,420</u>	<u>61,963</u>
-	-	-	-	-	-
47,991	88,003	15,995	67,160	2,288	841,025
<u>47,991</u>	<u>88,003</u>	<u>15,995</u>	<u>67,160</u>	<u>2,288</u>	<u>841,025</u>
\$ 56,086	\$ 94,782	\$ 15,995	\$ 1,682,160	\$ 24,708	\$ 902,988

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2004

	Special Revenue		
	Quad City Bomb Squad Fund	Oak Glen Home Activities Fund	Oak Glen Home Grandparents Fund
Assets			
Cash	\$ 6,035	\$ 1,060	\$ 8,867
Investments	-	-	-
Receivables:			
Property taxes receivable	-	-	-
Accounts receivable	-	-	-
Accrued interest receivable	-	-	-
Due from other funds	-	-	-
Interfund advances	-	-	-
Due from other governmental units	-	-	-
Other assets	-	-	-
Total assets	\$ 6,035	\$ 1,060	\$ 8,867
Liabilities and Fund Balances (Deficits)			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-
Due to other funds	-	-	-
Interfund advances	-	-	-
Deferred revenues	-	-	-
Total liabilities	-	-	-
Fund balances (deficits):			
Reserved for advances	-	-	-
Unreserved	6,035	1,060	8,867
Total fund balances	6,035	1,060	8,867
Total liabilities and fund balances	\$ 6,035	\$ 1,060	\$ 8,867

(Continued)

Special Revenue

Oak Glen Home Memorial Fund	County Indemnity Fund	Working Cash Fund	Recorders Document Fund	States Attorney Drug Enforcement Fund	Treasurer's Automation Fund
\$ 11,346	\$ 152	\$ 671	\$ 303	\$ 336	\$ 415
-	-	438,000	120,000	29,000	51,000
-	-	-	-	-	13,585
-	-	-	-	575	4
-	-	838	228	-	98
-	-	-	1,776	-	-
-	-	1,000	-	-	-
-	-	-	-	-	-
-	-	-	2,449	-	508
<u>\$ 11,346</u>	<u>\$ 152</u>	<u>\$ 440,509</u>	<u>\$ 124,756</u>	<u>\$ 29,911</u>	<u>\$ 65,610</u>
\$ -	\$ 149	\$ -	\$ 4,899	\$ 179	\$ 501
-	-	-	989	-	-
-	-	-	6,888	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	149	-	12,776	179	501
-	-	1,000	-	-	-
11,346	3	439,509	111,980	29,732	65,109
<u>11,346</u>	<u>3</u>	<u>440,509</u>	<u>111,980</u>	<u>29,732</u>	<u>65,109</u>
\$ 11,346	\$ 152	\$ 440,509	\$ 124,756	\$ 29,911	\$ 65,610

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2004

	Special Revenue		
	Veterans Assistance Fund	Zuma-Canoe Creek Special Service Area Fund	Sheriff Foreclosure Sale Fund
Assets			
Cash	\$ 1,701	\$ 835	\$ 259
Investments	88,000	91,000	193,000
Receivables:			
Property taxes receivable	238,775	31,354	-
Accounts receivable	166	-	-
Accrued interest receivable	-	170	-
Due from other funds	-	-	-
Interfund advances	-	-	-
Due from other governmental units	-	-	-
Other assets	8,414	-	-
Total assets	\$ 337,056	\$ 123,359	\$ 193,259
Liabilities and Fund Balances (Deficits)			
Liabilities:			
Accounts payable	\$ 12,333	\$ 225	\$ 16,999
Accrued liabilities	1,828	-	-
Due to other funds	2,012	-	-
Interfund advances	-	-	-
Deferred revenues	229,000	30,000	-
Total liabilities	245,173	30,225	16,999
Fund balances (deficits):			
Reserved for advances	-	-	-
Unreserved	91,883	93,134	176,260
Total fund balances	91,883	93,134	176,260
Total liabilities and fund balances	\$ 337,056	\$ 123,359	\$ 193,259

Special Revenue

Local Law Enforcement Grant Fund	Homeland Security Fund	Debt Service Fund
\$ 3,584	\$ -	\$ 470
-	-	-
-	-	1,565,549
-	-	-
-	-	241
-	-	-
-	-	-
-	30,600	-
-	-	-
<u>\$ 3,584</u>	<u>\$ 30,600</u>	<u>\$ 1,566,260</u>

\$ -	\$ 30,600	\$ -
-	-	-
-	-	-
-	-	-
3,568	-	1,500,606
<u>3,568</u>	<u>30,600</u>	<u>1,500,606</u>

-	-	-
16	-	65,654
<u>16</u>	<u>-</u>	<u>65,654</u>

<u>\$ 3,584</u>	<u>\$ 30,600</u>	<u>\$ 1,566,260</u>
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Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits)
Nonmajor Governmental Funds
Year Ended November 30, 2004

	Total	Special Revenue	
		Animal Control Fund	Building Allocation Future Fund
Revenues:			
Fees	\$ 3,006,477	\$ 55,879	\$ -
Property taxes	8,190,756	-	-
Intergovernmental	7,301,177	-	-
Investment earnings	123,993	104	1,195
Miscellaneous	2,139,686	-	2,166
Total revenues	20,762,089	55,983	3,361
Expenditures:			
Current operating:			
Salaries and wages	5,047,313	58,671	-
Personal benefits	1,922,326	550	-
Supplies	1,102,304	1,165	3,487
Other services and charges	6,136,313	47,244	-
Capital outlay	682,375	-	87,566
Debt service:			
Principal retirement	430,000	-	-
Interest and fiscal charges	568,302	-	-
Total expenditures	15,888,933	107,630	91,053
Excess (deficiency) of revenues over expenditures	4,873,156	(51,647)	(87,692)
Other financing sources (uses):			
Transfers in	1,126,222	65,000	33,000
Transfers out	(2,350,557)	-	-
Transfers to component units	(3,214,377)	-	-
Proceeds from sale of capital assets	70,998	-	-
Total other financing sources (uses)	(4,367,714)	65,000	33,000
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	505,442	13,353	(54,692)
Fund balances (deficits), beginning	7,971,207	(5,265)	64,915
Fund balances (deficits), ending	\$ 8,476,649	\$ 8,088	\$ 10,223

(Continued)

Special Revenue

Child Advocacy Fund	Child Welfare Fund	Collector Tax Fee Fund	Community Mental Health Fund	COPS Grant Fund	County Bridge Fund
\$ -	\$ -	\$ 84,190	\$ -	\$ -	\$ -
73,182	-	-	1,255,653	-	53,923
-	-	-	-	-	-
51	-	11,847	11,339	-	2,905
-	-	-	-	-	5,864
73,233	-	96,037	1,266,992	-	62,692
-	-	-	31,963	-	10,179
-	-	-	8,044	-	648
-	-	-	549	-	-
73,012	628,817	5,216	1,279,425	-	10,102
-	-	-	-	-	-
-	-	-	-	-	-
73,012	628,817	5,216	1,319,981	-	20,929
221	(628,817)	90,821	(52,989)	-	41,763
-	628,763	-	-	31,995	-
-	-	(120,000)	(25,019)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	628,763	(120,000)	(25,019)	31,995	-
221	(54)	(29,179)	(78,008)	31,995	41,763
2,938	92	639,567	779,254	(31,995)	132,548
\$ 3,159	\$ 38	\$ 610,388	\$ 701,246	\$ -	\$ 174,311

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2004

	Special Revenue		
	County Clerk Document Fund	County Extension Education Fund	County Health Fund
Revenues:			
Fees	\$ 29,812	\$ -	\$ 517,989
Property taxes	-	207,981	404,409
Intergovernmental	-	-	3,002,163
Investment earnings	2,171	146	12,987
Miscellaneous	-	-	1,608
Total revenues	31,983	208,127	3,939,156
Expenditures:			
Current operating:			
Salaries and wages	-	-	2,566,994
Personal benefits	-	-	294,924
Supplies	2,678	-	375,642
Other services and charges	10,570	207,231	546,711
Capital outlay	4,081	-	42,684
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	17,329	207,231	3,826,955
Excess (deficiency) of revenues over expenditures	14,654	896	112,201
Other financing sources (uses):			
Transfers in	-	-	-
Transfers out	(1,137)	-	-
Transfers to component units	-	-	-
Proceeds from sale of capital assets	-	-	95
Total other financing sources (uses)	(1,137)	-	95
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	13,517	896	112,296
Fund balances (deficits), beginning	94,804	8,083	596,277
Fund balances (deficits), ending	\$ 108,321	\$ 8,979	\$ 708,573

(Continued)

Special Revenue

County Highway Fund	County Law Library Fund	Court Automation Fund	Court Document Storage Fund	Court Security Fund	Covemakers Buy-Out Fund
\$ -	\$ 82,476	\$ 174,208	\$ 175,029	\$ 342,040	\$ -
727,912	-	-	-	-	-
-	-	-	-	-	569,731
10,955	263	8,997	5,134	733	-
560,008	7,632	-	-	-	-
1,298,875	90,371	183,205	180,163	342,773	569,731
526,680	34,416	-	92,534	232,078	-
59,111	7,161	4,838	28,418	39,995	-
222,858	31,467	26,578	4,851	314	-
85,375	642	66,922	33,782	6,752	569,731
219,306	-	54,047	4,050	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,113,330	73,686	152,385	163,635	279,139	569,731
185,545	16,685	30,820	16,528	63,634	-
-	-	-	-	-	-
(94,371)	-	-	(6,461)	-	-
-	-	-	-	-	-
32,927	-	300	-	-	-
(61,444)	-	300	(6,461)	-	-
124,101	16,685	31,120	10,067	63,634	-
705,588	(3,351)	438,715	263,443	16,988	-
\$ 829,689	\$ 13,334	\$ 469,835	\$ 273,510	\$ 80,622	\$ -

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2004

	Special Revenue		
	Drug Court Grant Fund	Federal Social Security Fund	FEMA GPS Grant Fund
Revenues:			
Fees	\$ -	\$ -	\$ -
Property taxes	-	905,164	-
Intergovernmental	-	-	-
Investment earnings	-	6,030	-
Miscellaneous	-	-	-
Total revenues	-	911,194	-
Expenditures:			
Current operating:			
Salaries and wages	-	-	-
Personal benefits	-	896,749	-
Supplies	-	-	-
Other services and charges	8,888	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	8,888	896,749	-
Excess (deficiency) of revenues over expenditures	(8,888)	14,445	-
Other financing sources (uses):			
Transfers in	500	-	-
Transfers out	-	-	-
Transfers to component units	-	-	-
Proceeds from sale of capital assets	-	-	-
Total other financing sources (uses)	500	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	(8,388)	14,445	-
Fund balances (deficits), beginning	6,986	584,091	4,122
Fund balances (deficits), ending	\$ (1,402)	\$ 598,536	\$ 4,122

(Continued)

Special Revenue						
Forest Preserve Commission Fund	GIS 2005 Fund	Hillsdale Special Service Area Fund	Workforce Investment Act Fund	Maintenance and Child Support Collection Fund	Evening Reporting Center Grant Fund	
\$ 894,775	\$ 31,765	\$ -	\$ -	\$ 88,735	\$ -	
1,240,807	-	7,494	-	-	-	
129,800	-	-	3,214,377	45,324	44,861	
25,288	4,276	853	-	-	111	
215,000	-	-	-	-	-	
2,505,670	36,041	8,347	3,214,377	134,059	44,972	
1,111,780	166,375	69	-	92,889	-	
266,690	35,633	-	-	30,827	-	
310,274	3,823	-	-	3,104	-	
390,080	42,767	2,521	-	4,227	44,861	
169,985	1,032	-	-	3,009	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
2,248,809	249,630	2,590	-	134,056	44,861	
256,861	(213,589)	5,757	3,214,377	3	111	
-	207,986	-	-	-	15,450	
-	(9,300)	-	-	-	-	
-	-	-	(3,214,377)	-	-	
36,426	-	-	-	-	-	
36,426	198,686	-	(3,214,377)	-	15,450	
293,287	(14,903)	5,757	-	3	15,561	
1,208,468	224,175	42,234	-	88,000	434	
\$ 1,501,755	\$ 209,272	\$ 47,991	\$ -	\$ 88,003	\$ 15,995	

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2004

	Special Revenue		
	Metropolitan Enforcement Group Fund	Nursing Home Tax Levy Fund	Peer Justice Program Fund
Revenues:			
Fees	\$ -	\$ -	\$ -
Property taxes	-	1,548,264	-
Intergovernmental	198,899	-	38,915
Investment earnings	-	1,085	175
Miscellaneous	-	-	-
Total revenues	198,899	1,549,349	39,090
Expenditures:			
Current operating:			
Salaries and wages	-	-	-
Personal benefits	-	-	-
Supplies	-	-	-
Other services and charges	204,324	-	43,326
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	204,324	-	43,326
Excess (deficiency) of revenues over expenditures	(5,425)	1,549,349	(4,236)
Other financing sources (uses):			
Transfers in	-	-	4,411
Transfers out	-	(1,543,000)	-
Transfers to component units	-	-	-
Proceeds from sale of capital assets	-	-	-
Total other financing sources (uses)	-	(1,543,000)	4,411
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	(5,425)	6,349	175
Fund balances (deficits), beginning	5,425	60,811	2,113
Fund balances (deficits), ending	\$ -	\$ 67,160	\$ 2,288

(Continued)

Special Revenue

Probation Services Fee Fund	Quad City Bomb Squad Fund	Oak Glen Home Activities Fund	Oak Glen Home Grandparents Fund	Oak Glen Home Memorial Fund	County Indemnity Fund
\$ 502,512	\$ -	\$ 3,841	\$ -	\$ -	\$ -
-	-	-	-	-	-
15,612	-	-	-	-	-
-	-	-	-	141	-
-	2,737	-	9,152	7,340	-
<u>518,124</u>	<u>2,737</u>	<u>3,841</u>	<u>9,152</u>	<u>7,481</u>	<u>-</u>
-	-	-	-	-	-
200,295	-	-	-	-	-
62,704	107	-	-	-	-
238,764	172	4,409	7,972	6,275	46,420
27,582	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>529,345</u>	<u>279</u>	<u>4,409</u>	<u>7,972</u>	<u>6,275</u>	<u>46,420</u>
(11,221)	2,458	(568)	1,180	1,206	(46,420)
-	-	-	-	-	-
(28,947)	-	-	-	-	-
-	-	-	-	-	-
1,250	-	-	-	-	-
<u>(27,697)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(38,918)	2,458	(568)	1,180	1,206	(46,420)
879,943	3,577	1,628	7,687	10,140	46,423
<u>\$ 841,025</u>	<u>\$ 6,035</u>	<u>\$ 1,060</u>	<u>\$ 8,867</u>	<u>\$ 11,346</u>	<u>\$ 3</u>

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2004

	Special Revenue		
	Working Cash Fund	Recorders Document Fund	States Attorney Drug Enforcement Fund
Revenues:			
Fees	\$ -	\$ 239	\$ -
Property taxes	-	-	-
Intergovernmental	-	-	-
Investment earnings	8,609	4,067	-
Miscellaneous	-	-	10,928
Total revenues	8,609	4,306	10,928
Expenditures:			
Current operating:			
Salaries and wages	-	43,906	-
Personal benefits	-	15,368	7,205
Supplies	-	47,567	2,794
Other services and charges	-	170,371	2,225
Capital outlay	-	34,741	3,692
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	-	311,953	15,916
Excess (deficiency) of revenues over expenditures	8,609	(307,647)	(4,988)
Other financing sources (uses):			
Transfers in	-	139,117	-
Transfers out	-	(3,550)	-
Transfers to component units	-	-	-
Proceeds from sale of capital assets	-	-	-
Total other financing sources (uses)	-	135,567	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	8,609	(172,080)	(4,988)
Fund balances (deficits), beginning	431,900	284,060	34,720
Fund balances (deficits), ending	\$ 440,509	\$ 111,980	\$ 29,732

(Continued)

Special Revenue					
Treasurer's Automation Fund	Veterans Assistance Fund	Zuma-Canoe Creek Special Service Area Fund	Sheriff Foreclosure Sale Fund	Local Law Enforcement Grant Fund	Homeland Security Fund
\$ 22,987	\$ -	\$ -	\$ -	\$ -	\$ -
-	227,225	28,947	-	-	-
-	-	-	-	10,895	30,600
912	1,020	1,541	-	-	-
-	1,054	-	1,314,986	1,211	-
23,899	229,299	30,488	1,314,986	12,106	30,600
-	75,159	3,620	-	-	-
1,379	24,491	-	-	-	-
540	1,436	366	-	-	-
4,435	131,997	4,209	1,204,932	1,606	-
-	-	-	-	-	30,600
-	-	-	-	-	-
-	-	-	-	-	-
6,354	233,083	8,195	1,204,932	1,606	30,600
17,545	(3,784)	22,293	110,054	10,500	-
-	-	-	-	-	-
-	-	-	-	(10,500)	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(10,500)	-
17,545	(3,784)	22,293	110,054	-	-
47,564	95,667	70,841	66,206	16	-
\$ 65,109	\$ 91,883	\$ 93,134	\$ 176,260	\$ 16	\$ -

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2004

	Debt Service Fund
	<u> </u>
Revenues:	
Fees	\$ -
Property taxes	1,509,795
Intergovernmental	-
Investment earnings	1,058
Miscellaneous	-
Total revenues	<u>1,510,853</u>
Expenditures:	
Current operating:	
Salaries and wages	-
Personal benefits	-
Supplies	-
Other services and charges	-
Capital outlay	-
Debt service:	
Principal retirement	430,000
Interest and fiscal charges	568,302
Total expenditures	<u>998,302</u>
Excess (deficiency) of revenues over expenditures	<u>512,551</u>
Other financing sources (uses):	
Transfers in	-
Transfers out	(508,272)
Transfers to component units	-
Proceeds from sale of capital assets	-
Total other financing sources (uses)	<u>(508,272)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	4,279
Fund balances (deficits), beginning	61,375
Fund balances (deficits), ending	<u>\$ 65,654</u>

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual - All Nonmajor Governmental Funds
 Year Ended November 30, 2004

	Animal Control Fund	
	Budget	Actual
Revenues:		
Fees	\$ 45,800	\$ 55,879
Property taxes	-	-
Intergovernmental revenues	-	-
Investment earnings	145	104
Miscellaneous	-	-
Total revenues	45,945	55,983
Expenditures:		
Salaries and wages	58,672	58,671
Personal benefits	850	550
Supplies	1,350	1,165
Other services and charges	75,558	47,244
Capital outlay	-	-
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
Total expenditures	136,430	107,630
Excess (deficiency) of revenues over expenditures	(90,485)	(51,647)
Other financing sources (uses):		
Transfers in	70,000	65,000
Transfers out	-	-
Proceeds from sale of capital assets	-	-
Total other financing sources (uses)	70,000	65,000
Excess (deficiency) of revenues and other financing sources over expenditures and other financing sources (uses)	\$ (20,485)	13,353
Fund balances, beginning of year		(5,265)
Fund balances, end of year		<u>\$ 8,088</u>

(Continued)

Special Revenue					
Building Allocation Future Fund		Child Advocacy Fund		Child Welfare Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	70,000	73,182	-	-
-	-	-	-	-	-
1,400	1,195	-	51	-	-
-	2,166	-	-	-	-
<u>1,400</u>	<u>3,361</u>	<u>70,000</u>	<u>73,233</u>	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,975	3,487	-	-	-	-
-	-	73,015	73,012	850,000	628,817
120,000	87,566	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>131,975</u>	<u>91,053</u>	<u>73,015</u>	<u>73,012</u>	<u>850,000</u>	<u>628,817</u>
(130,575)	(87,692)	(3,015)	221	(850,000)	(628,817)
10,000	33,000	-	-	-	628,763
-	-	-	-	-	-
-	-	-	-	-	-
<u>10,000</u>	<u>33,000</u>	-	-	-	<u>628,763</u>
<u>\$ (120,575)</u>	<u>(54,692)</u>	<u>\$ (3,015)</u>	221	<u>\$ (850,000)</u>	(54)
	64,915		2,938		92
	<u>\$ 10,223</u>		<u>\$ 3,159</u>		<u>\$ 38</u>

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual - All Nonmajor Governmental Funds (Continued)
 Year Ended November 30, 2004

	Collector Tax Fee Fund	
	Budget	Actual
Revenues:		
Fees	\$ 87,000	\$ 84,190
Property taxes	-	-
Intergovernmental revenues	-	-
Investment earnings	20,000	11,847
Miscellaneous	-	-
Total revenues	<u>107,000</u>	<u>96,037</u>
Expenditures:		
Salaries and wages	-	-
Personal benefits	-	-
Supplies	-	-
Other services and charges	10,000	5,216
Capital outlay	-	-
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
Total expenditures	<u>10,000</u>	<u>5,216</u>
Excess (deficiency) of revenues over expenditures	<u>97,000</u>	<u>90,821</u>
Other financing sources (uses):		
Transfers in	-	-
Transfers out	(120,000)	(120,000)
Proceeds from sale of capital assets	-	-
Total other financing sources (uses)	<u>(120,000)</u>	<u>(120,000)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing sources (uses)	<u>\$ (23,000)</u>	<u>(29,179)</u>
Fund balances, beginning of year		639,567
Fund balances, end of year		<u>\$ 610,388</u>

(Continued)

Special Revenue					
Community Mental Health Fund		COPS Grant Fund		County Bridge Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,250,000	1,255,653	-	-	50,000	53,923
-	-	52,000	-	-	-
9,000	11,339	-	-	1,500	2,905
-	-	-	-	-	5,864
<u>1,259,000</u>	<u>1,266,992</u>	<u>52,000</u>	<u>-</u>	<u>51,500</u>	<u>62,692</u>
31,964	31,963	38,701	-	20,350	10,179
8,256	8,044	15,475	-	650	648
600	549	-	-	-	-
1,281,084	1,279,425	-	-	110,450	10,102
1,500	-	-	-	100	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,323,404</u>	<u>1,319,981</u>	<u>54,176</u>	<u>-</u>	<u>131,550</u>	<u>20,929</u>
(64,404)	(52,989)	(2,176)	-	(80,050)	41,763
(25,019)	(25,019)	-	31,995	-	-
-	-	-	-	-	-
<u>(25,019)</u>	<u>(25,019)</u>	<u>-</u>	<u>31,995</u>	<u>-</u>	<u>-</u>
<u>\$ (89,423)</u>	<u>(78,008)</u>	<u>\$ (2,176)</u>	31,995	<u>\$ (80,050)</u>	41,763
	779,254		(31,995)		132,548
	<u>\$ 701,246</u>		<u>\$ -</u>		<u>\$ 174,311</u>

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual - All Nonmajor Governmental Funds (Continued)
 Year Ended November 30, 2004

	County Clerk Document Fund	
	Budget	Actual
Revenues:		
Fees	\$ 28,000	\$ 29,812
Property taxes	-	-
Intergovernmental revenues	-	-
Investment earnings	5,000	2,171
Miscellaneous	1,000	-
Total revenues	34,000	31,983
Expenditures:		
Salaries and wages	-	-
Personal benefits	-	-
Supplies	7,273	2,678
Other services and charges	10,570	10,570
Capital outlay	69,157	4,081
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
Total expenditures	87,000	17,329
Excess (deficiency) of revenues over expenditures	(53,000)	14,654
Other financing sources (uses):		
Transfers in	-	-
Transfers out	(1,137)	(1,137)
Proceeds from sale of capital assets	-	-
Total other financing sources (uses)	(1,137)	(1,137)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing sources (uses)	\$ (54,137)	13,517
Fund balances, beginning of year		94,804
Fund balances, end of year		<u>\$ 108,321</u>

(Continued)

Special Revenue					
County Extension Education Fund		County Health Fund		County Highway Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 519,649	\$ 517,989	\$ -	\$ -
205,000	207,981	400,000	404,409	725,000	727,912
-	-	2,965,504	3,002,163	-	-
-	146	200	12,987	3,000	10,955
-	-	-	1,608	430,064	560,008
205,000	208,127	3,885,353	3,939,156	1,158,064	1,298,875
-	-	2,595,547	2,566,994	536,276	526,680
-	-	298,949	294,924	71,233	59,111
-	-	386,626	375,642	230,414	222,858
207,231	207,231	570,168	546,711	89,695	85,375
-	-	43,938	42,684	220,550	219,306
-	-	-	-	-	-
-	-	-	-	-	-
207,231	207,231	3,895,228	3,826,955	1,148,168	1,113,330
(2,231)	896	(9,875)	112,201	9,896	185,545
-	-	-	-	-	-
-	-	-	-	(94,371)	(94,371)
-	-	-	95	18,000	32,927
-	-	-	95	(76,371)	(61,444)
<u>\$ (2,231)</u>	896	<u>\$ (9,875)</u>	112,296	<u>\$ (66,475)</u>	124,101
	8,083		596,277		705,588
	<u>\$ 8,979</u>		<u>\$ 708,573</u>		<u>\$ 829,689</u>

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual - All Nonmajor Governmental Funds (Continued)
 Year Ended November 30, 2004

	County Law Library Fund	
	Budget	Actual
Revenues:		
Fees	\$ 78,000	\$ 82,476
Property taxes	-	-
Intergovernmental revenues	-	-
Investment earnings	100	263
Miscellaneous	6,500	7,632
Total revenues	84,600	90,371
Expenditures:		
Salaries and wages	36,932	34,416
Personal benefits	7,162	7,161
Supplies	38,362	31,467
Other services and charges	682	642
Capital outlay	-	-
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
Total expenditures	83,138	73,686
Excess (deficiency) of revenues over expenditures	1,462	16,685
Other financing sources (uses):		
Transfers in	-	-
Transfers out	-	-
Proceeds from sale of capital assets	-	-
Total other financing sources (uses)	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing sources (uses)	\$ 1,462	16,685
Fund balances, beginning of year		(3,351)
Fund balances, end of year		<u>\$ 13,334</u>

(Continued)

Special Revenue						
Court Automation Fund		Court Document Storage Fund		Court Security Fund		
Budget	Actual	Budget	Actual	Budget	Actual	
\$ 190,000	\$ 174,208	\$ 195,000	\$ 175,029	\$ 330,000	\$ 342,040	
-	-	-	-	-	-	
3,000	-	-	-	-	-	
9,000	8,997	6,000	5,134	200	733	
-	-	-	-	-	-	
<u>202,000</u>	<u>183,205</u>	<u>201,000</u>	<u>180,163</u>	<u>330,200</u>	<u>342,773</u>	
-	-	119,494	92,534	306,340	232,078	
11,000	4,838	48,010	28,418	46,924	39,995	
45,500	26,578	22,750	4,851	950	314	
82,800	66,922	78,500	33,782	17,050	6,752	
202,902	54,047	125,000	4,050	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>342,202</u>	<u>152,385</u>	<u>393,754</u>	<u>163,635</u>	<u>371,264</u>	<u>279,139</u>	
(140,202)	30,820	(192,754)	16,528	(41,064)	63,634	
-	-	-	-	-	-	
-	-	(6,461)	(6,461)	-	-	
6,000	300	-	-	-	-	
<u>6,000</u>	<u>300</u>	<u>(6,461)</u>	<u>(6,461)</u>	<u>-</u>	<u>-</u>	
<u>\$ (134,202)</u>	31,120	<u>\$ (199,215)</u>	10,067	<u>\$ (41,064)</u>	63,634	
	438,715		263,443		16,988	
	<u>\$ 469,835</u>		<u>\$ 273,510</u>		<u>\$ 80,622</u>	

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual - All Nonmajor Governmental Funds (Continued)
 Year Ended November 30, 2004

	Covemakers Buy-Out Fund	
	Budget	Actual
Revenues:		
Fees	\$ -	\$ -
Property taxes	-	-
Intergovernmental revenues	1,444,960	569,731
Investment earnings	-	-
Miscellaneous	-	-
Total revenues	1,444,960	569,731
Expenditures:		
Salaries and wages	-	-
Personal benefits	-	-
Supplies	-	-
Other services and charges	1,444,960	569,731
Capital outlay	-	-
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
Total expenditures	1,444,960	569,731
Excess (deficiency) of revenues over expenditures	-	-
Other financing sources (uses):		
Transfers in	-	-
Transfers out	-	-
Proceeds from sale of capital assets	-	-
Total other financing sources (uses)	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing sources (uses)	\$ -	-
Fund balances, beginning of year		-
Fund balances, end of year		\$ -

(Continued)

Special Revenue					
Federal Social Security Fund		FEMA GPS Grant Fund		Forest Preserve Commission Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ 803,000	\$ 894,775
900,000	905,164	-	-	1,206,682	1,240,807
-	-	-	-	109,443	129,800
3,500	6,030	-	-	18,380	25,288
-	-	-	-	144,434	215,000
903,500	911,194	-	-	2,281,939	2,505,670
-	-	-	-	1,113,914	1,111,780
1,036,695	896,749	-	-	275,388	266,690
-	-	-	-	326,497	310,274
-	-	-	-	400,015	390,080
-	-	-	-	159,901	169,985
-	-	-	-	-	-
-	-	-	-	-	-
1,036,695	896,749	-	-	2,275,715	2,248,809
(133,195)	14,445	-	-	6,224	256,861
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	36,426
-	-	-	-	-	36,426
<u>\$ (133,195)</u>	<u>14,445</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 6,224</u>	<u>293,287</u>
	584,091		4,122		1,208,468
	<u>\$ 598,536</u>		<u>\$ 4,122</u>		<u>\$ 1,501,755</u>

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - All Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2004

	GIS 2005 Fund	
	Budget	Actual
Revenues:		
Fees	\$ 40,860	\$ 31,765
Property taxes	-	-
Intergovernmental revenues	-	-
Investment earnings	1,600	4,276
Miscellaneous	1,000	-
Total revenues	43,460	36,041
Expenditures:		
Salaries and wages	166,376	166,375
Personal benefits	35,678	35,633
Supplies	5,581	3,823
Other services and charges	43,782	42,767
Capital outlay	13,500	1,032
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
Total expenditures	264,917	249,630
Excess (deficiency) of revenues over expenditures	(221,457)	(213,589)
Other financing sources (uses):		
Transfers in	240,000	207,986
Transfers out	(9,300)	(9,300)
Proceeds from sale of capital assets	-	-
Total other financing sources (uses)	230,700	198,686
Excess (deficiency) of revenues and other financing sources over expenditures and other financing sources (uses)	\$ 9,243	(14,903)
Fund balances, beginning of year		224,175
Fund balances, end of year		<u>\$ 209,272</u>

(Continued)

Special Revenue						
Hillsdale Special Service Area Fund		Maintenance and Child Support		Evening Reporting Center		
Budget	Actual	Budget	Actual	Budget	Actual	
\$ -	\$ -	\$ 130,000	\$ 88,735	\$ -	\$ -	
7,500	7,494	-	-	-	-	
-	-	60,000	45,324	46,350	44,861	
400	853	-	-	200	111	
-	-	-	-	-	-	
<u>7,900</u>	<u>8,347</u>	<u>190,000</u>	<u>134,059</u>	<u>46,550</u>	<u>44,972</u>	
2,000	69	94,871	92,889	-	-	
-	-	30,830	30,827	-	-	
-	-	15,300	3,104	-	-	
18,000	2,521	12,735	4,227	61,850	44,861	
-	-	11,700	3,009	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>20,000</u>	<u>2,590</u>	<u>165,436</u>	<u>134,056</u>	<u>61,850</u>	<u>44,861</u>	
(12,100)	5,757	24,564	3	(15,300)	111	
-	-	-	-	-	15,450	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	<u>15,450</u>	
<u>\$ (12,100)</u>	5,757	<u>\$ 24,564</u>	3	<u>\$ (15,300)</u>	15,561	
	42,234		88,000		434	
	<u>\$ 47,991</u>		<u>\$ 88,003</u>		<u>\$ 15,995</u>	

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual - All Nonmajor Governmental Funds (Continued)
 Year Ended November 30, 2004

	Nursing Home Tax Levy Fund	
	Budget	Actual
Revenues:		
Fees	\$ -	\$ -
Property taxes	1,542,664	1,548,264
Intergovernmental revenues	-	-
Investment earnings	300	1,085
Miscellaneous	-	-
Total revenues	<u>1,542,964</u>	<u>1,549,349</u>
Expenditures:		
Salaries and wages	-	-
Personal benefits	-	-
Supplies	-	-
Other services and charges	-	-
Capital outlay	-	-
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
Total expenditures	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,542,964</u>	<u>1,549,349</u>
Other financing sources (uses):		
Transfers in	-	-
Transfers out	(1,543,001)	(1,543,000)
Proceeds from sale of capital assets	-	-
Total other financing sources (uses)	<u>(1,543,001)</u>	<u>(1,543,000)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing sources (uses)	<u>\$ (37)</u>	6,349
Fund balances, beginning of year		60,811
Fund balances, end of year		<u>\$ 67,160</u>

(Continued)

Special Revenue					
Peer Justice Program Fund		Probation Services Fee Fund		Quad City Bomb Squad Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 551,253	\$ 502,512	\$ -	\$ -
-	-	-	-	-	-
43,542	38,915	19,500	15,612	-	-
-	175	-	-	-	-
-	-	-	-	-	2,737
43,542	39,090	570,753	518,124	-	2,737
-	-	-	-	-	-
-	-	203,826	200,295	-	-
-	-	63,893	62,704	828	107
47,896	43,326	275,841	238,764	172	172
-	-	65,000	27,582	-	-
-	-	-	-	-	-
-	-	-	-	-	-
47,896	43,326	608,560	529,345	1,000	279
(4,354)	(4,236)	(37,807)	(11,221)	(1,000)	2,458
-	4,411	-	-	-	-
-	-	(22,786)	(28,947)	-	-
-	-	-	1,250	-	-
-	4,411	(22,786)	(27,697)	-	-
<u>\$ (4,354)</u>	175	<u>\$ (60,593)</u>	(38,918)	<u>\$ (1,000)</u>	2,458
	2,113		879,943		3,577
	<u>\$ 2,288</u>		<u>\$ 841,025</u>		<u>\$ 6,035</u>

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual - All Nonmajor Governmental Funds (Continued)
 Year Ended November 30, 2004

	Working Cash Fund	
	Budget	Actual
Revenues:		
Fees	\$ -	\$ -
Property taxes	-	-
Intergovernmental revenues	-	-
Investment earnings	7,500	8,609
Miscellaneous	-	-
Total revenues	<u>7,500</u>	<u>8,609</u>
Expenditures:		
Salaries and wages	-	-
Personal benefits	-	-
Supplies	-	-
Other services and charges	-	-
Capital outlay	-	-
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
Total expenditures	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>7,500</u>	<u>8,609</u>
Other financing sources (uses):		
Transfers in	-	-
Transfers out	-	-
Proceeds from sale of capital assets	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing sources (uses)	<u>\$ 7,500</u>	<u>8,609</u>
Fund balances, beginning of year		431,900
Fund balances, end of year		<u>\$ 440,509</u>

(Continued)

Special Revenue						
States Attorney Drug Enforcement Fund						
Recorders Document Fund		Enforcement Fund		Treasurer's Automation Fund		
Budget	Actual	Budget	Actual	Budget	Actual	
\$ 186,416	\$ 239	\$ -	\$ -	\$ 27,000	\$ 22,987	
-	-	-	-	-	-	
-	-	-	-	-	-	
6,200	4,067	-	-	600	912	
-	-	-	10,928	-	-	
192,616	4,306	-	10,928	27,600	23,899	
43,906	43,906	-	-	-	-	
15,385	15,368	7,206	7,205	1,960	1,379	
40,996	47,567	1,604	2,794	4,534	540	
169,683	170,371	2,225	2,225	5,060	4,435	
42,594	34,741	4,882	3,692	12,000	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
312,564	311,953	15,917	15,916	23,554	6,354	
(119,948)	(307,647)	(15,917)	(4,988)	4,046	17,545	
-	139,117	-	-	-	-	
(3,550)	(3,550)	-	-	-	-	
-	-	-	-	-	-	
(3,550)	135,567	-	-	-	-	
<u>\$ (123,498)</u>	<u>(172,080)</u>	<u>\$ (15,917)</u>	<u>(4,988)</u>	<u>\$ 4,046</u>	<u>17,545</u>	
	284,060		34,720		47,564	
	<u>\$ 111,980</u>		<u>\$ 29,732</u>		<u>\$ 65,109</u>	

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual - All Nonmajor Governmental Funds (Continued)
 Year Ended November 30, 2004

	Veterans Assistance Fund	
	Budget	Actual
Revenues:		
Fees	\$ -	\$ -
Property taxes	225,000	227,225
Intergovernmental revenues	-	-
Investment earnings	1,200	1,020
Miscellaneous	-	1,054
Total revenues	226,200	229,299
Expenditures:		
Salaries and wages	75,159	75,159
Personal benefits	24,493	24,491
Supplies	1,487	1,436
Other services and charges	131,151	131,997
Capital outlay	-	-
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
Total expenditures	232,290	233,083
Excess (deficiency) of revenues over expenditures	(6,090)	(3,784)
Other financing sources (uses):		
Transfers in	-	-
Transfers out	-	-
Proceeds from sale of capital assets	-	-
Total other financing sources (uses)	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing sources (uses)	\$ (6,090)	(3,784)
Fund balances, beginning of year		95,667
Fund balances, end of year		<u>\$ 91,883</u>

(Continued)

Special Revenue

Zuma-Canoe Creek Special Service Area Fund		Local Law Enforcement Grant Fund		Homeland Security Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29,000	28,947	-	-	-	-
-	-	10,895	10,895	30,600	30,600
500	1,541	-	-	-	-
-	-	-	1,211	-	-
<u>29,500</u>	<u>30,488</u>	<u>10,895</u>	<u>12,106</u>	<u>30,600</u>	<u>30,600</u>
5,000	3,620	-	-	-	-
-	-	-	-	-	-
4,625	366	-	-	-	-
17,025	4,209	1,606	1,606	-	-
-	-	-	-	30,600	30,600
-	-	-	-	-	-
<u>26,650</u>	<u>8,195</u>	<u>1,606</u>	<u>1,606</u>	<u>30,600</u>	<u>30,600</u>
2,850	22,293	9,289	10,500	-	-
-	-	-	-	-	-
-	-	(10,500)	(10,500)	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(10,500)</u>	<u>(10,500)</u>	<u>-</u>	<u>-</u>
<u>\$ 2,850</u>	22,293	<u>\$ (1,211)</u>	-	<u>\$ -</u>	-
	70,841		16		-
	<u>\$ 93,134</u>		<u>\$ 16</u>		<u>\$ -</u>

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual - All Nonmajor Governmental Funds (Continued)
 Year Ended November 30, 2004

	Debt Service Fund	
	Budget	Actual
Revenues:		
Fees	\$ -	\$ -
Property taxes	1,503,034	1,509,795
Intergovernmental revenues	-	-
Investment earnings	-	1,058
Miscellaneous	-	-
Total revenues	<u>1,503,034</u>	<u>1,510,853</u>
Expenditures:		
Current operating:		
Salaries and wages	-	-
Personal benefits	-	-
Supplies	-	-
Other services and charges	-	-
Capital outlay	-	-
Debt service:		
Principal retirement	430,000	430,000
Interest and fiscal charges	568,302	568,302
Total expenditures	<u>998,302</u>	<u>998,302</u>
Excess (deficiency) of revenues over expenditures	<u>504,732</u>	<u>512,551</u>
Other financing sources (uses):		
Transfers in	-	-
Transfers out	(508,273)	(508,272)
Proceeds from sale of capital assets	-	-
Total other financing sources (uses)	<u>(508,273)</u>	<u>(508,272)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing sources (uses)	<u>\$ (3,541)</u>	<u>4,279</u>
Fund balances, beginning of year		61,375
Fund balances, end of year		<u>\$ 65,654</u>

Rock Island County, Illinois

Combining Statement of Net Assets
Internal Service Funds
November 30, 2004

	Public Building Commission	Employee Health Benefits	Total
Assets			
Current Assets:			
Cash	\$ 1,615,312	\$ 99,505	\$ 1,714,817
Investments	47	356,000	356,047
Receivables:			
Accounts	-	1,907	1,907
Interest	-	988	988
Due from other funds	-	235,441	235,441
Due from other governmental units	-	10,088	10,088
Other assets	876,770	24,401	901,171
Total current assets	\$ 2,492,129	\$ 728,330	\$ 3,220,459
Liabilities and Net Assets			
Liabilities:			
Accounts payable	\$ 9,688	\$ 550,000	\$ 559,688
Accrued liabilities	855,470	-	855,470
	865,158	550,000	1,415,158
Net assets, unrestricted	1,626,971	178,330	1,805,301
Total liabilities and net assets	\$ 2,492,129	\$ 728,330	\$ 3,220,459

Rock Island County, Illinois

**Combining Statement of Revenues, Expenses and Changes in Net Assets
Governmental Activities - Internal Service Funds
Year Ended November 30, 2004**

	Public Building Commission	Employee Health Benefits	Total
Operating revenue, charges for services	\$ 1,498,739	\$ 3,796,570	\$ 5,295,309
Operating expenses, other services and charges	1,520,306	3,820,454	5,340,760
Operating (loss)	(21,567)	(23,884)	(45,451)
Nonoperating revenue, investment earnings	15,876	9,817	25,693
Change in net assets	(5,691)	(14,067)	(19,758)
Total net assets, beginning of year	1,632,662	192,397	1,825,059
Total net assets, end of year	<u>\$ 1,626,971</u>	<u>\$ 178,330</u>	<u>\$ 1,805,301</u>

Rock Island County, Illinois

Combining Statement of Cash Flows
 Governmental Activities - Internal Service Funds
 Year Ended November 30, 2004

	Public Building Commission	Employee Health Benefits	Total
Cash Flows from Operating Activities:			
Cash received from employee contributions and other charges	\$ -	\$ 3,812,839	\$ 3,812,839
Cash payments for claims	-	(3,737,992)	(3,737,992)
Cash received for jail lease	1,507,079	-	1,507,079
Cash payments for jail operations	(1,348,412)	-	(1,348,412)
Net cash provided by operating activities	158,667	74,847	233,514
Cash Flows from Noncapital Financing Activities, interfund proceeds			
	(49,790)	(113,005)	(162,795)
Cash Flows from Investing Activities:			
Sales of investments	2,287,221	128,000	2,415,221
Purchase of investments	(796,709)	-	(796,709)
Interest received	15,876	9,400	25,276
Net cash provided by investing activities	1,506,388	137,400	1,643,788
Net increase in cash	1,615,265	99,242	1,714,507
Cash:			
Beginning	47	263	310
Ending	\$ 1,615,312	\$ 99,505	\$ 1,714,817
Reconciliation of Operating (Loss) to Net Cash from Operating Activities:			
Operating (loss)	\$ (21,567)	\$ (23,884)	\$ (45,451)
Adjustments to reconcile operating loss to net cash (used in) operating activities:			
(Increase) decrease in:			
Receivables	-	569	569
Due from other governmental units	-	7,563	7,563
Other assets	172,700	(24,401)	148,299
Increase (decrease) in:			
Accounts payable	(2,851)	115,000	112,149
Accrued liabilities	10,385	-	10,385
Net cash provided by operating activities	\$ 158,667	\$ 74,847	\$ 233,514

Rock Island County, Illinois

Combining Balance Sheet - Agency Funds
November 30, 2004

	Total	Circuit Clerk Fund	County Clerk Redemption Fund	County Collector's Fund
Assets				
Cash	\$ 476,722	\$ 158,759	\$ 197,377	\$ 14,703
Investments	7,116,221	2,080,000	40,000	3,137,221
Receivables:				
Accounts receivable	214,808	-	-	-
Accrued interest receivable	281,741	-	-	250,156
Total assets	\$ 8,089,492	\$ 2,238,759	\$ 237,377	\$ 3,402,080
Liabilities				
Due to other governmental units	\$ 6,011,967	\$ 574,833	\$ -	\$ 3,401,742
Due to individuals and private entities	2,077,187	1,663,926	237,377	-
Protested tax deposits	338	-	-	338
Total liabilities	\$ 8,089,492	\$ 2,238,759	\$ 237,377	\$ 3,402,080

(Continued)

Emergency Telephone Service Fund	Employee Indebtedness Fund	Inheritance Tax Fund	Jail Inmate Deposit Fund	Rock Island County Waste Management Agency Fund	Treasurer's Fund
\$ 43,922	\$ 258	\$ 31	\$ 25,256	\$ 244	\$ 790
586,000		-	-	311,000	98,000
99,276	-	8,641	-	-	-
29,308	-	-	-	634	-
<u>\$ 758,506</u>	<u>\$ 258</u>	<u>\$ 8,672</u>	<u>\$ 25,256</u>	<u>\$ 311,878</u>	<u>\$ 98,790</u>
\$ 758,506	\$ -	\$ 8,672	\$ -	\$ 311,878	\$ -
-	258	-	25,256	-	98,790
-	-	-	-	-	-
<u>\$ 758,506</u>	<u>\$ 258</u>	<u>\$ 8,672</u>	<u>\$ 25,256</u>	<u>\$ 311,878</u>	<u>\$ 98,790</u>

Rock Island County, Illinois

Combining Balance Sheet - Agency Funds (Continued)
November 30, 2004

	Oak Glen Home		TBA	Township	Township
	Patient's	Jail Commissary	Fund	Bridge	Motor
	Fund	Fund	Fund	Fund	Fuel Tax
					Fund
Assets					
Cash	\$ 14,326	\$ 19,840	\$ 706	\$ 402	\$ 108
Investments	-	-	1,000	223,000	640,000
Receivables:					
Accounts receivable	-	-	15,705	-	91,186
Accrued interest receivable	-	-	3	426	1,214
Total assets	\$ 14,326	\$ 19,840	\$ 17,414	\$ 223,828	\$ 732,508
Liabilities					
Due to other governmental units	\$ -	\$ -	\$ -	\$ 223,828	\$ 732,508
Due to individuals and private entities	14,326	19,840	17,414	-	-
Protested tax deposits	-	-	-	-	-
Total liabilities	\$ 14,326	\$ 19,840	\$ 17,414	\$ 223,828	\$ 732,508

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities
 All Agency Funds
 Year Ended November 30, 2004

	Balance November 30, 2003	Additions	Deletions	Balance November 30, 2004
Circuit Clerk Fund				
Assets				
Cash	\$ 131,315	\$ 19,307,837	\$ 19,280,393	\$ 158,759
Investments	1,986,000	5,229,000	5,135,000	2,080,000
Total assets	\$ 2,117,315	\$ 24,536,837	\$ 24,415,393	\$ 2,238,759
Liabilities				
Due to other governmental units	\$ 537,814	\$ 7,593,751	\$ 7,556,732	\$ 574,833
Due to individuals and private entities	1,579,501	15,433,897	15,349,472	1,663,926
Total liabilities	\$ 2,117,315	\$ 23,027,648	\$ 22,906,204	\$ 2,238,759
Circuit Clerk Probation Fund				
Assets, cash	\$ 184	\$ 3,360	\$ 3,544	\$ -
Liabilities, due to individuals and private entities	\$ 184	\$ 3,360	\$ 3,544	\$ -
County Clerk Redemption Fund				
Assets				
Cash	\$ 264,527	\$ 4,159,197	\$ 4,226,347	\$ 197,377
Investments	40,000	-	-	40,000
Total assets	\$ 304,527	\$ 4,159,197	\$ 4,226,347	\$ 237,377
Liabilities, due to individuals and private entities	\$ 304,527	\$ 4,159,197	\$ 4,226,347	\$ 237,377
County Collector's Fund				
Assets				
Cash	\$ 115,305	\$ 167,185,187	\$ 167,285,789	\$ 14,703
Investments	2,567,228	36,942,000	36,372,007	3,137,221
Accrued interest receivable	146,112	250,156	146,112	250,156
Total assets	\$ 2,828,645	\$ 204,377,343	\$ 203,803,908	\$ 3,402,080
Liabilities				
Due to other governmental units	\$ 2,731,454	\$ 166,568,329	\$ 165,898,041	\$ 3,401,742
Protested tax deposits	97,191	338	97,191	338
Total liabilities	\$ 2,828,645	\$ 166,568,667	\$ 165,995,232	\$ 3,402,080

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities
 All Agency Funds (Continued)
 Year Ended November 30, 2004

	Balance November 30, 2003	Additions	Deletions	Balance November 30, 2004
Emergency Telephone Service Fund				
Assets				
Cash	\$ 698	\$ 1,956,566	\$ 1,913,342	\$ 43,922
Investments	329,000	970,000	713,000	586,000
Accounts receivable	173,488	107,708	181,920	99,276
Accrued interest receivable	28,691	1,033	416	29,308
Total assets	\$ 531,877	\$ 3,035,307	\$ 2,808,678	\$ 758,506
Liabilities, due to other governmental units	\$ 531,877	\$ 1,154,187	\$ 927,558	\$ 758,506
Employee Indebtedness Fund				
Assets, cash	\$ 440	\$ 97,718	\$ 97,900	\$ 258
Liabilities, due to individuals and private entities	\$ 440	\$ 97,718	\$ 97,900	\$ 258
Inheritance Tax Fund				
Assets				
Cash	\$ 350	\$ 2,427,285	\$ 2,427,604	\$ 31
Investments	122,000	1,122,000	1,244,000	-
Accounts receivable	8,641	-	-	8,641
Total assets	\$ 130,991	\$ 3,549,285	\$ 3,671,604	\$ 8,672
Liabilities, due to other governmental units	\$ 130,991	\$ 1,183,285	\$ 1,305,604	\$ 8,672
Jail Inmate Deposit Fund				
Assets, cash	\$ 8,432	\$ 740,712	\$ 723,888	\$ 25,256
Liabilities, due to individuals and private entities	\$ 8,432	\$ 740,712	\$ 723,888	\$ 25,256

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities
 All Agency Funds (Continued)
 Year Ended November 30, 2004

	Balance November 30, 2003	Additions	Deletions	Balance November 30, 2004
Rock Island County Waste Management Agency Fund				
Assets				
Cash	\$ 235	\$ 740,946	\$ 740,937	\$ 244
Investments	241,000	382,000	312,000	311,000
Accounts receivable	87,877	-	87,877	-
Accrued interest receivable	364	634	364	634
Total assets	\$ 329,476	\$ 1,123,580	\$ 1,141,178	\$ 311,878
Liabilities, due to other governmental units				
	\$ 329,476	\$ 329,896	\$ 347,494	\$ 311,878
Treasurer's Fund				
Assets				
Cash	\$ 103	\$ 2,120,621	\$ 2,119,934	\$ 790
Investments	27,000	1,021,000	950,000	98,000
Total assets	\$ 27,103	\$ 3,141,621	\$ 3,069,934	\$ 98,790
Liabilities, due to individuals and private entities				
	\$ 27,103	\$ 1,170,621	\$ 1,098,934	\$ 98,790
Oak Glen Home Patient's Fund				
Assets, cash				
	\$ 19,528	\$ 153,716	\$ 158,918	\$ 14,326
Liabilities, due to individuals and private entities				
	\$ 19,528	\$ 153,716	\$ 158,918	\$ 14,326
Jail Commissary Fund				
Assets, cash				
	\$ 5,343	\$ 173,897	\$ 159,400	\$ 19,840
Liabilities, due to individuals and private entities				
	\$ 5,343	\$ 173,897	\$ 159,400	\$ 19,840

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities
 All Agency Funds (Continued)
 Year Ended November 30, 2004

	Balance November 30, 2003	Additions	Deletions	Balance November 30, 2004
TBA Fund				
Assets				
Cash	\$ 408	\$ 312,279	\$ 311,981	\$ 706
Investments	29,000	105,000	133,000	1,000
Accounts receivable	31,806	117,572	133,673	15,705
Accrued interest receivable	64	3	64	3
Total assets	\$ 61,278	\$ 534,854	\$ 578,718	\$ 17,414
Liabilities, due to individuals and private entities				
	\$ 61,278	\$ 107,572	\$ 151,436	\$ 17,414
Township Bridge Fund				
Assets				
Cash	\$ 696	\$ 197,708	\$ 198,002	\$ 402
Investments	25,000	198,000	-	223,000
Accrued interest receivable	35	-	35	-
Total assets	\$ 25,731	\$ 395,708	\$ 198,037	\$ 223,402
Liabilities, due to other governmental units				
	\$ 25,731	\$ 395,708	\$ 198,037	\$ 223,402
Township Motor Fuel Tax Fund				
Assets				
Cash	\$ 617	\$ 1,292,002	\$ 1,292,511	\$ 108
Investments	344,000	794,000	498,000	640,000
Accrued interest receivable	569	1,214	569	1,214
Accounts receivable	86,844	788,424	784,082	91,186
Total assets	\$ 432,030	\$ 2,875,640	\$ 2,575,162	\$ 732,508
Liabilities, due to other governmental units				
	\$ 432,030	\$ 798,678	\$ 498,200	\$ 732,508
Totals - All Agency Funds				
Assets				
Cash	\$ 548,181	\$ 200,869,031	\$ 200,940,490	\$ 476,722
Investments	5,710,228	46,763,000	45,357,007	7,116,221
Accounts receivable	388,656	1,013,704	1,187,552	214,808
Accrued interest receivable	175,835	253,040	147,560	281,315
Total assets	\$ 6,822,900	\$ 248,898,775	\$ 247,632,609	\$ 8,089,066
Liabilities				
Due to other governmental units	\$ 4,719,373	\$ 178,023,834	\$ 176,731,666	\$ 6,011,541
Due to individuals and private entities	2,006,336	22,040,690	21,969,839	2,077,187
Protested tax deposits	97,191	338	97,191	338
Total liabilities	\$ 6,822,900	\$ 200,064,862	\$ 198,798,696	\$ 8,089,066

Rock Island County, Illinois

Government-Wide Expenses By Function
Last Ten Fiscal Years (1)
(Unaudited)

Fiscal Year	General Government	Public Safety	Corrections	Judiciary and Legal
2002-03	\$ 8,129,706	\$ 6,478,503	\$ 5,254,354	\$ 5,515,196
2003-04	9,040,086	7,857,896	3,660,800	5,662,364

(1) Fiscal year 2003 was the first year of government-wide statements.

Source: County records.

	Transportation and Public Works	Social Services	Culture and Recreation	Debt Service	Total
\$	3,856,972	\$ 13,765,742	\$ 2,181,568	\$ 581,800	\$ 45,763,841
	2,101,191	14,771,782	2,289,551	562,774	45,946,444

Rock Island County, Illinois

Government-Wide Revenues
Last Ten Fiscal Years (1)
(Unaudited)

Fiscal Year	Charges for Sales and Service	Operating Grants and Contributions	Capital Grants and Contributions	Taxes
2003	\$ 17,071,374	\$ 8,171,416	\$ -	\$ 14,772,177
2004	17,322,043	8,591,721	53,971	15,559,590

(1) Fiscal year 2003 was the first year of government-wide statements.

Source: County records.

Intergovernmental Revenues	Investment Earnings	Gain (loss) on Disposal of Capital Assets	Transfers	Miscellaneous	Total
\$ 9,551,098	\$ 410,735	\$ (16,778)	\$ (2,973,041)	\$ 607,876	\$ 47,594,857
10,096,295	449,719	10,980	(3,234,634)	125,245	48,974,930

Rock Island County, Illinois

Table 1

General Governmental Expenditures by Function
Last Ten Fiscal Years

Fiscal Year	General Government	Highway	Health & Welfare	Public Safety	Debt Svc.	Other Finance Uses	Total
1994-95	\$ 11,520,399	\$ 3,169,827	\$ 11,751,313	\$ 4,254,985	\$ 1,128,140	\$ 3,900,622	\$ 35,725,286
1995-96	12,197,778	2,580,633	11,543,663	4,683,006	1,124,348	6,237,904	38,367,332
1996-97	12,451,779	3,314,765	11,739,587	4,896,791	1,125,532	5,712,143	39,240,597
1997-98	13,894,686	2,995,578	12,052,203	5,331,323	2,146,618	8,728,247	45,148,655
1998-99	17,651,972	3,220,706	12,750,638	5,772,119	433,214	8,593,583	48,422,232
1999-00	15,787,169	3,486,497	12,895,369	7,659,599	1,045,778	18,878,681	59,753,093
2000-01	18,851,904	3,321,744	12,778,771	7,515,444	1,257,248	8,445,207	52,170,318
2001-02	18,273,376	3,940,364	12,735,070	7,965,273	3,042,808	4,789,386	50,746,277
2002-03	16,675,327	4,887,316	13,390,577	8,291,068	997,992	6,688,355	50,930,635
2003-04	18,019,259	3,518,466	14,088,902	9,938,716	1,064,675	6,942,097	53,572,115

(1) Includes all General Fund, Special Revenue Funds and Debt Service Funds
Includes Forest Preserve, Public Building Commission, Workforce Investment Act Fund and Metropolitan Enforcement Group

Source: County's Budget, Accounting and Reporting System
Restated for Compliance with GASB 34

General Governmental Revenue by Source
Last Ten Fiscal Years

Fiscal Year	Fees	Property Taxes	Inter-Govt. Revenues	Investment Earnings	Misc.	Proceeds from			Total
						Sale of Fixed Assets	Other Finance Sources		
1994-95	\$ 13,644,368	\$ 7,066,689	\$ 11,399,758	\$ 644,578	\$ 1,195,439	\$ -	\$ 1,272,232	\$ 35,223,064	
1995-96	13,159,959	8,272,792	13,864,714	581,541	1,053,672	-	1,385,837	38,318,515	
1996-97	13,971,118	8,019,235	16,450,553	796,491	1,202,152	-	1,266,412	41,705,961	
1997-98	15,075,824	9,866,851	16,342,145	923,223	1,674,066	-	12,357,684	56,239,793	
1998-99	15,764,212	8,949,496	17,381,543	1,271,584	2,737,423	-	3,911,288	50,015,546	
1999-00	15,123,115	11,318,235	19,940,722	1,432,832	2,213,134	-	4,521,036	54,549,074	
2000-01	15,807,240	12,396,471	17,976,933	978,475	2,403,234	-	2,593,283	52,155,636	
2001-02	13,940,467	14,104,210	19,687,877	454,900	2,236,477	-	4,884,129	55,308,060	
2002-03	14,674,376	14,772,177	17,590,909	338,665	1,359,371	-	3,715,314	52,450,812	
2003-04	15,268,162	15,559,590	18,088,989	424,026	2,490,276	71,456	3,707,463	55,609,962	

(1) Includes General Fund, Special Revenue Funds, Debt Service Fund and Special Service Areas

Source: County's Budget, Accounting and Reporting System.
Restated from previous years in Compliance with GASB 34

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy	Current Tax Collections	% of Levy to Collections	Delinquent Tax Collections	Total Tax Collections	Total Collections		Delinquent as % of Current Levy
						as % of Current Levy	Outstanding Delinquent Taxes	
1994-95	\$ 97,274,086	\$ 97,084,131	99.80%	\$ 93,630	\$ 97,177,761	99.90%	\$ 274,595	0.28%
1995-96	103,835,036	103,660,292	99.83%	121,894	103,782,186	99.95%	74,119	0.07%
1996-97	110,908,834	110,504,831	99.64%	38,044	110,542,875	99.67%	147,342	0.13%
1997-98	117,804,753	117,550,986	99.78%	51,057	117,602,043	99.83%	180,210	0.15%
1998-99	122,825,747	122,436,078	99.68%	45,694	122,481,772	99.72%	194,142	0.16%
1999-00	129,943,813	129,453,960	99.62%	87,090	129,541,050	99.69%	192,627	0.15%
2000-01	135,346,854	135,707,481	100.27%	51,736	135,759,217	100.30%	245,017	0.18%
2001-02	146,536,668	146,122,785	99.72%	175,026	146,297,811	99.84%	585,345	0.40%
2002-03	156,226,647	155,477,670	99.52%	125,050	155,602,720	99.60%	638,194	0.41%
2003-04	165,180,140	164,601,896	99.65%	651,723	165,253,619	100.04%	249,101	0.15%

Source:
Tax Settlement Book Treasurer's Office
Total Levy Sheet Treasurer's Office

Rock Island County, Illinois						Table 4
Investment Program 1999-2004						
	1999	2000	2001	2002	2003	2004
AVERAGE AMOUNT INVESTED	\$ 14,211,189	\$ 16,206,998	\$ 17,545,501	\$ 19,148,493	\$ 18,820,086	\$ 21,867,980
AVERAGE AMOUNT IN BANKS	\$ 264,242	\$ 513,342	\$ 525,363	\$ 529,909	\$ 1,247,096	\$ 793,760
%OF COUNTY FUNDS INVESTED	98.14%	96.83%	97.01%	97.23%	93.37%	96.37%
INTEREST EARNED	\$ 682,451	\$ 944,629	\$ 735,926	\$ 400,041	\$ 366,806	\$ 413,271
INTEREST EARNED BREAKDOWN:	\$ 1,999	\$ 2,000	\$ 2,001	\$ 2,002	\$ 2,003	\$ 2,004
GENERAL FUND	\$ 267,856	\$ 318,508	\$ 227,133	\$ 118,701	\$ 123,389	\$ 143,761
HIGHWAY FUND	\$ 22,164	\$ 22,146	\$ 17,143	\$ 8,546	\$ 9,703	\$ 10,957
BRIDGE FUND	\$ 5,464	\$ 6,486	\$ 7,282	\$ 5,053	\$ 2,620	\$ 2,904
MOTOR FUEL TAX	\$ 156,339	\$ 250,215	\$ 208,611	\$ 113,609	\$ 88,809	\$ 92,665
MUNICIPAL RETIREMENT	\$ 21,019	\$ 26,527	\$ 23,463	\$ 14,985	\$ 10,426	\$ 11,333
CHILD WELFARE	\$ 5	\$ 58	\$ 15	\$-	\$ 1	\$ -
ANIMAL CONTROL	\$ 580	\$ 546	\$ 101	\$ 86	\$ 133	\$ 104
OAK GLEN HOME	\$ 8,816	\$ 9,522	\$ 13,516	\$ 18,157	\$ 25,258	\$ 37,193
LIABILITY INSURANCE	\$ 9,308	\$ 22,068	\$ 22,047	\$ 11,655	\$ 10,911	\$ 15,127
CHILD ADVOCACY FUND	\$-	\$-	\$ 73	\$ 77	\$ 44	\$ 51
EMPLOYEE HEALTH BENEFIT	\$ 11,099	\$ 23,223	\$ 33,074	\$ 16,592	\$ 10,326	\$ 9,815
MENTAL HEALTH	\$ 14,206	\$ 24,258	\$ 12,246	\$ 8,834	\$ 11,288	\$ 11,340
MENTAL HEALTH GRANTS	\$ 5,474	\$ 2,015	\$-	\$-	\$-	\$ -
NURSING HOME TAX LEVY	\$ 1,341	\$ 2,942	\$ 1,853	\$ 1,833	\$ 893	\$ 1,085
HEALTH DEPARTMENT	\$ 17,999	\$ 35,862	\$ 23,860	\$ 6,362	\$ 6,127	\$ 12,996
VETERANS	\$ 7,851	\$ 11,206	\$ 7,682	\$ 2,448	\$ 1,171	\$ 1,022
TOWNSHIP MOTOR FUEL	\$ 15,269	\$ 25,658	\$ 21,253	\$ 11,907	\$ 11,020	\$ 10,255
TOWNSHIP BRIDGE FUND	\$ 1,815	\$ 2,368	\$ 1,682	\$ 526	\$ 610	\$ 1,531
ZUMA CC & HILLSDALE SSA	\$ 3,573	\$ 5,063	\$ 3,977	\$ 2,432	\$ 1,879	\$ 2,393
JAIL LEASE	\$ 20,305	\$ 39,499	\$ 10,336	\$ 3,175	\$ 1,877	\$ 1,058
FICA	\$ 3,316	\$ 5,524	\$ 4,647	\$ 3,648	\$ 4,819	\$ 6,031
COURT AUTOMATION	\$ 19,745	\$ 28,953	\$ 18,986	\$ 8,805	\$ 7,732	\$ 8,998
RECORDERS DOUCMENT FUND	\$ 12,084	\$ 14,435	\$ 11,233	\$ 5,149	\$ 5,124	\$ 4,065
COUNTY CLERK DOCUMENT	\$ 3,800	\$ 4,204	\$ 3,371	\$ 2,080	\$ 1,662	\$ 2,171
COURT DOCUMENT STORAGE	\$ 18,140	\$ 24,441	\$ 16,930	\$ 7,058	\$ 5,195	\$ 5,132
SEIZED & FORFEITED PROPERTY	\$ 161	\$ 208	\$ 447	\$ 29	\$ 36	\$ -
LAW LIBRARY	\$ 1,618	\$ 2,129	\$ 1,094	\$ 555	\$ 123	\$ 264
TAXING BODY ASSESSMENT	\$ 476	\$ 602	\$ 521	\$ 220	\$-	\$ -
TBA FUND	\$ 3,242	\$ 3,051	\$ 3,056	\$ 1,440	\$ 1,150	\$ 541
COURT SECURITY	\$ 3,325	\$ 4,292	\$ 2,578	\$ 649	\$ 247	\$ 732
BUILDING ALLOCATION	\$ 5,954	\$ 7,964	\$ 4,366	\$ 1,064	\$ 1,274	\$ 1,196
EVENING REPORTING CENTER	\$-	\$-	\$-	\$ 209	\$ 225	\$ 111
PEER JUSTICE PROGRAM	\$ 548	\$ 400	\$ 572	\$ 276	\$ 255	\$ 175
HOTEL/MOTEL TAX	\$ 688	\$ 463	\$ 592	\$ 171	\$-	\$ -
TREASURER'S AUTOMATION FUND	\$ 392	\$ 497	\$ 542	\$ 489	\$ 615	\$ 912
GIS 2005	\$ 394	\$ 211	\$ 1,192	\$ 1,606	\$ 3,115	\$ 4,275
COLLECTOR'S TAX FEE	\$ 15,380	\$ 16,204	\$ 28,898	\$ 20,813	\$ 17,962	\$ 11,847
ELECTRONIC MONITORING	\$ 1,067	\$ 1,756	\$ 773	\$ 286	\$ 317	\$ -
ARRESTEE MEDICAL	\$ 235	\$ 454	\$ 448	\$ 300	\$ 334	\$ -
LOCAL LAW ENFORCEMENT	\$ 118	\$-	\$-	\$-	\$ 16	\$ -
COPS	\$ 926	\$ 96	\$-	\$-	\$-	\$ -
COUNTY EXTENSION EDUCATION	\$ 358	\$ 576	\$ 334	\$ 216	\$ 121	\$ 146
NURSING HOME DEBT SERVICE	\$-	\$-	\$-	\$-	\$-	\$ 1,085
CURRENT TOTAL	\$ 682,451	\$ 944,629	\$ 735,926	\$ 400,041	\$ 366,806	\$ 413,271
TOTAL INTEREST TO DATE SINCE INCEPTION OF PROGRAM IN 1958:	\$ 23,076,808					

**Assessed and Taxable Values of Taxable Property
Last Ten Fiscal Years**

Fiscal Year	Real Property		Railroad Property	
	Taxable Value	Assessed Value (1)	Taxable Value	Assessed Value (1)
1994-95	\$1,148,907,284	\$ 3,446,721,852	\$ 1,422,708	\$ 4,268,124
1995-96	1,236,508,746	3,709,526,238	1,370,935	4,112,805
1996-97	1,345,444,269	4,036,332,807	1,627,829	4,883,487
1997-98	1,452,201,942	4,356,605,826	2,411,490	7,234,470
1998-99	1,502,410,488	4,507,231,464	3,072,156	9,216,468
1999-00	1,825,794,261	5,477,382,783	3,513,743	10,541,229
2000-01	1,681,147,034	5,043,441,102	3,661,274	10,983,822
2001-02	1,781,634,789	5,344,904,367	3,849,928	11,549,784
2002-03	1,901,430,958	5,704,292,874	3,463,741	10,391,223
2003-04	2,011,203,439	6,034,213,738	3,463,739	10,391,217

Fiscal Year	Total		Ratio of Taxable to Assessed Value	Tax Increment Financing District Values
	Taxable Value	Assessed Value (1)		
1994-95	\$1,150,329,992	\$ 3,450,989,976	0.3%	\$ 15,200,910
1995-96	1,237,879,681	3,713,639,043	0.3%	18,777,795
1996-97	1,347,072,098	4,041,216,294	0.3%	23,208,562
1997-98	1,454,613,432	4,363,840,296	0.3%	33,498,314
1998-99	1,505,482,644	4,516,447,932	0.3%	42,816,631
1999-00	1,829,308,004	5,487,924,012	0.3%	47,100,898
2000-01	1,684,808,308	5,054,424,924	0.3%	60,073,619
2001-02	1,785,484,717	5,356,454,151	0.3%	74,227,817
2002-03	1,904,894,699	5,714,684,097	0.3%	86,336,808
2003-04	2,014,667,178	6,044,604,955	0.3%	90,239,180

(1) Assessed value equals estimated actual value.

Source: County Assessor & County Clerk Records

Rock Island County, Illinois

Table 6

Property Tax Rates Per \$100 Taxable Valuation -
All Direct and Overlapping Governments
Last Ten Fiscal Years

	Rock Island		Moline		East Moline		Silvis		Milan	
	Rock Island	Rock Island	Moline	Moline	East Moline	East Moline	Silvis	Silvis	UJHS	Rock Island
2003-04:										
City	2.49320	1.89880	1.89880	1.89880	1.75560	1.75560	1.71720	1.71720	1.75560	0.84080
Black Hawk College	0.37400	0.37400	0.37400	0.37400	0.37400	0.37400	0.37400	0.37400	0.37400	0.37400
School District	5.11360	5.26120	5.26120	3.64660	1.99200	1.99200	3.47120	1.99200	1.99200	5.11360
Forest Preserve	0.06640	0.06640	0.06640	0.06640	0.06640	0.06640	0.06640	0.06640	0.06640	0.06640
County	0.70820	0.70820	0.70820	0.70820	0.70820	0.70820	0.70820	0.70820	0.70820	0.70820
Total levy	8.75540	8.30860	8.30860	6.55080	4.89620	4.89620	6.33700	4.89620	4.89620	7.10300
Ratio of County to totals	0.08089	0.08524	0.08524	0.10811	0.14464	0.14464	0.11176	0.14464	0.14464	0.09970
2002-03:										
City	2.51180	1.89300	1.89300	1.76620	1.76620	1.76620	1.73740	1.73740	1.73740	0.82420
Black Hawk College	0.36710	0.36710	0.36710	0.36710	0.36710	0.36710	0.36710	0.36710	0.36710	0.36710
School District	5.11660	5.25360	5.25360	3.60580	1.97860	1.97860	3.37240	1.97860	1.97860	5.11660
Forest Preserve	0.06660	0.06660	0.06660	0.06660	0.06660	0.06660	0.06660	0.06660	0.06660	0.06660
County	0.71840	0.71840	0.71840	0.71840	0.71840	0.71840	0.71840	0.71840	0.71840	0.71840
Total levy	8.78050	8.29870	8.29870	6.52410	4.89690	4.89690	6.26190	4.86810	4.86810	7.09290
Ratio of County to totals	0.08182	0.08657	0.08657	0.11011	0.14671	0.14671	0.11473	0.14757	0.14757	0.10128
2001-02:										
City	2.54200	1.90040	1.90040	1.77940	1.77940	1.77940	1.56120	1.56120	1.56120	0.82600
Black Hawk College	0.36630	0.36630	0.36630	0.36630	0.36630	0.36630	0.36630	0.36630	0.36630	0.36630
School District	5.06720	5.30900	5.30900	3.58580	1.94600	1.94600	3.35780	1.94600	1.94600	5.06720
Forest Preserve	0.06720	0.06720	0.06720	0.06720	0.06720	0.06720	0.06720	0.06720	0.06720	0.06720
County	0.73280	0.73280	0.73280	0.73280	0.73280	0.73280	0.73280	0.73280	0.73280	0.73280
Total levy	8.77550	8.37570	8.37570	6.53150	4.89170	4.89170	6.08530	4.67350	4.67350	7.05950
Ratio of County to totals	0.08351	0.08749	0.08749	0.11219	0.14980	0.14980	0.12042	0.15680	0.15680	0.10380
2000-01:										
City	2.60840	1.88640	1.88640	1.73760	1.73760	1.73760	1.58580	1.58580	1.58580	0.84480
Black Hawk College	0.33810	0.33810	0.33810	0.33810	0.33810	0.33810	0.33810	0.33810	0.33810	0.33810
School District	5.07400	5.29960	5.29960	3.59860	1.92140	1.92140	3.09580	1.92140	1.92140	5.07400
Forest Preserve	0.06500	0.06500	0.06500	0.06500	0.06500	0.06500	0.06500	0.06500	0.06500	0.06500
County	0.67600	0.67600	0.67600	0.67600	0.67600	0.67600	0.67600	0.67600	0.67600	0.67600
Total levy	8.76150	8.26510	8.26510	6.41530	4.73810	4.73810	5.76070	4.58630	4.58630	6.99790
Ratio of County to totals	0.07716	0.08179	0.08179	0.10537	0.14267	0.14267	0.11735	0.14740	0.14740	0.09660

Rock Island County, Illinois

Table 6

Property Tax Rates Per \$100 Taxable Valuation -
All Direct and Overlapping Governments
Last Ten Fiscal Years

	Rock Island		Moline		East Moline		Silvis		Milan	
	Rock Island	Moline	East Moline	UTHS	East Moline	UTHS	Silvis	UTHS	Rock Island	Milan
1999-00:										
City	2.77060	1.93720	1.80020	1.80020	1.80020	1.80020	1.62760	1.62760	0.86800	0.86800
Black Hawk College	0.34070	0.34070	0.34070	0.37040	0.34070	0.37040	0.34070	0.34070	0.34070	0.34070
School District	5.09920	5.33180	3.66420	1.97680	3.44200	1.97680	3.44200	1.97680	5.09920	5.09920
Forest Preserve	0.05720	0.05720	0.05720	0.05720	0.05720	0.05720	0.05720	0.05720	0.05720	0.05720
County	0.65280	0.65280	0.65280	0.65280	0.65280	0.65280	0.65280	0.65280	0.65280	0.65280
Total levy	8.92050	8.31970	6.51510	4.85740	6.12030	4.65510	6.12030	4.65510	7.01790	7.01790
Ratio of County to totals	0.07318	0.07846	0.10020	0.13439	0.10666	0.14023	0.10666	0.14023	0.09302	0.09302
1998-99:										
City	2.81060	1.80140	1.76520	1.76520	1.63160	1.63160	1.63160	1.63160	0.88760	0.88760
Black Hawk College	0.35970	0.35970	0.35970	0.35970	0.35970	0.35970	0.35970	0.35970	0.35970	0.35970
School District	5.11320	5.35340	3.65700	2.06820	3.51040	2.06820	3.51040	2.06820	5.11320	5.11320
Forest Preserve	0.05200	0.05200	0.05200	0.05200	0.05200	0.05200	0.05200	0.05200	0.05200	0.05200
County	0.58720	0.58720	0.58720	0.58720	0.58720	0.58720	0.58720	0.58720	0.58720	0.58720
Total levy	8.92270	8.15370	6.42110	4.83230	6.14090	4.69870	6.14090	4.69870	6.99970	6.99970
Ratio of County to totals	0.06581	0.07202	0.09145	0.12152	0.09562	0.12497	0.09562	0.12497	0.08389	0.08389
1997-98										
City	2.91820	1.80980	1.79440	1.79440	1.60840	1.60840	1.60840	1.60840	0.91280	0.91280
Black Hawk College	0.37460	0.37460	0.37460	0.37460	0.37460	0.37460	0.37460	0.37460	0.37460	0.37460
School District	5.14840	5.35380	3.67000	2.10320	3.69960	2.10320	3.69960	2.10320	5.14840	5.14840
Forest Preserve	0.04720	0.04720	0.04720	0.04720	0.04720	0.04720	0.04720	0.04720	0.04720	0.04720
County	0.64240	0.64240	0.64240	0.64240	0.64240	0.64240	0.64240	0.64240	0.64240	0.64240
Total levy	9.13080	8.22780	6.52860	4.96180	6.37220	4.77580	6.37220	4.77580	7.12540	7.12540
Ratio of County to totals	0.07036	0.07808	0.09840	0.12947	0.10081	0.13451	0.10081	0.13451	0.09016	0.09016
1996-97										
City	2.99520	1.84640	1.80820	1.80820	1.56900	1.56900	1.56900	1.56900	1.86960	1.86960
Black Hawk College	0.04580	0.04580	0.04580	0.04580	0.04580	0.04580	0.04580	0.04580	0.04580	0.04580
School District	5.17300	5.37600	3.37260	2.14280	3.97100	2.14280	3.97100	2.14280	5.17300	5.17300
Forest Preserve	0.04320	0.04320	0.04320	0.04320	0.04320	0.04320	0.04320	0.04320	0.04320	0.04320
County	0.62420	0.62420	0.62420	0.62420	0.62420	0.62420	0.62420	0.62420	0.62420	0.62420
Total levy	8.88140	7.93560	5.89400	4.66420	6.25320	4.42500	6.25320	4.42500	7.75580	7.75580
Ratio of County to totals	0.07028	0.07866	0.10590	0.13383	0.09982	0.14106	0.09982	0.14106	0.08048	0.08048

Rock Island County, Illinois

Table 6

Property Tax Rates Per \$100 Taxable Valuation -
All Direct and Overlapping Governments
Last Ten Fiscal Years

	Rock Island		Moline		East Moline		Silvis		Milan	
	Rock Island	Moline	East Moline	UTHS	East Moline	UTHS	Silvis	UTHS	Rock Island	Milan
1995-96										
City	3.13280	1.90960	1.87680	1.87680	1.87680	1.87680	1.63900	1.63900	1.93240	1.93240
Black Hawk College	0.35260	0.35260	0.35260	0.35260	0.35260	0.35260	0.35260	0.35260	0.35260	0.35260
School District	5.19060	5.33040	3.36740	2.11140	3.83040	2.11140	3.83040	2.11140	5.19060	5.19060
Forest Preserve	0.04280	0.04280	0.04280	0.04280	0.04280	0.04280	0.04280	0.04280	0.04280	0.04280
County	0.61140	0.61140	0.61140	0.61140	0.61140	0.61140	0.61140	0.61140	0.61140	0.61140
Total levy	9.33020	8.24680	6.25100	4.99500	6.47620	4.75720	6.47620	4.75720	8.12980	8.12980
Ratio of County to totals	0.06553	0.07414	0.09781	0.12240	0.09441	0.12852	0.09441	0.12852	0.07520	0.07520
1994-95										
City	3.33520	1.95320	1.97820	1.97820	1.97820	1.97820	1.65520	1.65520	1.97700	1.97700
Black Hawk College	0.36180	0.36180	0.36180	0.36180	0.36180	0.36180	0.36180	0.36180	0.36180	0.36180
School District	5.13840	5.38900	3.69440	2.07660	3.89440	2.07660	4.14040	2.07660	5.13840	5.13840
Forest Preserve	0.04080	0.04080	0.04080	0.04080	0.04080	0.04080	0.04080	0.04080	0.04080	0.04080
County	0.54760	0.54760	0.54760	0.54760	0.54760	0.54760	0.54760	0.54760	0.54760	0.54760
Total levy	9.42380	8.29240	6.62280	5.00500	6.74580	4.68200	6.74580	4.68200	8.06560	8.06560
Ratio of County to totals	0.05811	0.06604	0.08268	0.10941	0.08118	0.11696	0.08118	0.11696	0.06789	0.06789

Source: County Clerk Current Tax Extenctions

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

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

Not shown:

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

Ten Principal Taxpayers
November 30, 2004

	Taxable Value	Percentage of Total Taxable Value
Commonwealth Edison Company	\$ 76,107,947	3.78%
SDG Macerich Prop.	14,169,977	0.70%
Deere & Company	25,153,545	1.25%
Modern Woodmen of America	3,392,286	0.17%
Jl Case Company	5,704,594	0.28%
Minnesota Mining & Manufacturing Company	5,213,237	0.26%
Thoms-Proestler Company	4,816,290	0.24%
Barjan Products LLC	4,425,893	0.22%
Cordova Energy	4,331,206	0.22%
IBP Incorporated	4,130,478	0.21%
Total	\$ 147,445,453	7.33%

Source: County Assessor
Taxable Value 2003-04:
\$2,011,203,439

Computation of Direct and Overlapping Debt

STATEMENT OF LEGAL DEBT MARGIN

Jan-05

ASSESSED VALUE: 2,011,203,439
 DEBT LIMIT IS 2.875% OF ASSESSED VALUE = \$57,822,099 (2002 IL STATE STATUTES 50 ILCS 405/1)

STATEMENT OF DIRECT AND OVERLAPPING DEBT AS OF NOVEMBER 30, 2004	GROSS DEBT	% OF DEBT TO COUNTY	COUNTY SHARE OF DEBT
GOVERNMENTAL UNIT:			
BUILDING COMMISSION	11,110,000	100.00%	11,110,000
SCHOOL DISTRICTS:			
#1 ERIE	4,605,000	68.02%	3,132,321
#29 HAMPTON	225,000	100.00%	225,000
#30 UTHS	3,180,000	92.66%	2,946,588
#36 CARBON CLIFF	2,035,000	100.00%	2,035,000
#37 EAST MOLINE	10,779,813	100.00%	10,779,813
#40 MOLINE	12,555,000	100.00%	12,555,000
#41 ROCK ISLAND	24,800,000	100.00%	24,800,000
#190 COLONA	1,255,000	100.00%	1,255,000
#200 SHERRARD	7,336,751	30.10%	2,208,362
#223 ORION	6,289,661	7.52%	472,983
#503 BLACK HAWK COLLEGE	5,300,000	66.76%	3,538,280
CITIES & VILLAGES:			
CARBON CLIFF	290,000	100.00%	290,000
COAL VALLEY	180,000	2.38%	4,284
CORDOVA	295,960	100.00%	295,960
EAST MOLINE	23,775,000	100.00%	23,775,000
VILLAGE OF HAMPTON	295,000	100.00%	295,000
MOLINE	91,970,000	100.00%	91,970,000
ROCK ISLAND	\$ 21,550,000	100.00%	\$ 21,550,000
SILVIS	5,672,000	100.00%	5,672,000
SPECIAL DISTRICTS:			
CARBON CLIFF SPEC. SVC. 3	420,000	100.00%	420,000
ILLINI HOSPITAL (AMBULANCE)	14,395,000	87.46%	12,589,867
METROPOLITAN AIRPORT	20,025,000	100.00%	20,025,000
MOLINE SPECIAL SVC. 3	1,545,000	100.00%	1,545,000
SILVIS SPECIAL SVC. 1	2,270,000	100.00%	2,270,000
COAL VALLEY FPD	820,000	84.97%	696,754
TOTALS	<u>272,974,185</u>		<u>256,457,212</u>

TOTAL UNDERLYING LONG TERM DEBT \$272,974,185
 TOTAL DIRECT & UNDERLYING LONG TERM DEBT \$256,457,212
 Source: Rock Island County Clerk's Office

**Public Building Commission Revenue Refunding Bonds
Last Ten Fiscal Years**

Date	Principal	Interest	Debt Service
Series 1991			
12/01/1994	\$ 715,000.00	\$ 216,750.00	\$ 931,750
06/01/1995		\$ 181,000.00	\$ 181,000
12/01/1995	\$ 790,000.00	\$ 181,000.00	971,000
06/01/1996		\$ 141,500.00	141,500
12/01/1996	\$ 875,000.00	\$ 141,500.00	1,016,500
06/01/1997		\$ 97,750.00	97,750
12/01/1997	\$ 965,000.00	\$ 97,750.00	1,062,750
06/01/1998		\$ 49,500.00	49,500
12/01/1998	\$ 990,000.00	\$ 49,500.00	1,039,500
Total	\$ 3,345,000.00	\$ 1,156,250.00	5,491,250
\$10,000,000 Series 1998			
12/01/1998		\$ 192,458.22	\$ 192,458.22
06/01/1999		\$ 230,950.00	\$ 230,950.00
12/01/1999	\$ 325,000.00	\$ 230,950.00	\$ 555,950.00
06/01/2000		\$ 224,937.50	\$ 224,937.50
12/01/2000	\$ 335,000.00	\$ 224,937.50	\$ 559,937.50
06/01/2001		\$ 218,405.00	\$ 218,405.00
12/01/2001	\$ 350,000.00	\$ 218,405.00	\$ 568,405.00
06/01/2002		\$ 211,405.00	\$ 211,405.00
12/01/2002	\$ 365,000.00	\$ 211,405.00	\$ 576,405.00
06/01/2003		\$ 203,922.50	\$ 203,922.50
12/01/2003	\$ 380,000.00	\$ 203,922.50	\$ 583,922.50
06/01/2003		\$ 195,942.50	\$ 195,942.50
12/01/2004	\$ 395,000.00	\$ 195,942.50	\$ 590,942.50
06/01/2005		\$ 187,548.75	\$ 187,548.75
12/01/2005	\$ 410,000.00	\$ 187,548.75	\$ 597,548.75
06/01/2006		\$ 178,631.25	\$ 178,631.25
12/01/2006	\$ 430,000.00	\$ 178,631.25	\$ 608,631.25
06/01/2007		\$ 169,171.25	\$ 169,171.25
12/01/2007	\$ 450,000.00	\$ 169,171.25	\$ 619,171.25
06/01/2008		\$ 159,158.75	\$ 159,158.75
12/01/2008	\$ 470,000.00	\$ 159,158.75	\$ 629,158.75
06/01/2009		\$ 148,583.75	\$ 148,583.75
12/01/2009	\$ 490,000.00	\$ 148,583.75	\$ 638,583.75
06/01/2010		\$ 137,436.25	\$ 137,436.25
12/01/2010	\$ 510,000.00	\$ 137,436.25	\$ 647,436.25
06/01/2011		\$ 125,578.75	\$ 125,578.75
12/01/2011	\$ 535,000.00	\$ 125,578.75	\$ 660,578.75
06/01/2012		\$ 112,872.50	\$ 112,872.50
12/01/2012	\$ 560,000.00	\$ 112,872.50	\$ 672,872.50
06/01/2013		\$ 99,432.50	\$ 99,432.50
12/01/2013	\$ 590,000.00	\$ 99,432.50	\$ 689,432.50
06/01/2014		\$ 85,125.00	\$ 85,125.00
12/01/2014		\$ 85,125.00	\$ 85,125.00
06/01/2015		\$ 85,125.00	\$ 85,125.00
12/01/2015		\$ 85,125.00	\$ 85,125.00
06/01/2016		\$ 85,125.00	\$ 85,125.00
12/01/2016		\$ 85,125.00	\$ 85,125.00
06/01/2017		\$ 85,125.00	\$ 85,125.00
12/01/2017		\$ 85,125.00	\$ 85,125.00
06/01/2018		\$ 85,125.00	\$ 85,125.00
12/01/2018	\$ 3,405,000.00	\$ 85,125.00	\$ 3,490,125.00
Totals	\$ 10,000,000.00	\$ 6,251,660.72	\$ 16,251,660.72

Date	Principal	Interest	Debt Service
\$3,000,000 Series 1999			
12/01/2000		\$ 252,488.96	\$ 252,488.96
06/01/2001		\$ 89,113.75	\$ 89,113.75
12/01/2001	\$ 40,000.00	\$ 89,113.75	\$ 129,113.75
06/01/2002		\$ 87,333.75	\$ 87,333.75
12/01/2002	\$ 45,000.00	\$ 87,333.75	\$ 132,333.75
06/01/2003		\$ 85,331.25	\$ 85,331.25
12/01/2003	\$ 50,000.00	\$ 85,331.25	\$ 135,331.25
06/01/2003		\$ 83,106.25	\$ 83,106.25
12/01/2004	\$ 55,000.00	\$ 83,106.25	\$ 138,106.25
06/01/2005		\$ 80,658.75	\$ 80,658.75
12/01/2005	\$ 60,000.00	\$ 80,658.75	\$ 140,658.75
06/01/2006		\$ 77,988.75	\$ 77,988.75
12/01/2006	\$ 65,000.00	\$ 77,988.75	\$ 142,988.75
06/01/2007		\$ 75,096.25	\$ 75,096.25
12/01/2007	\$ 70,000.00	\$ 75,096.25	\$ 145,096.25
06/01/2008		\$ 71,981.25	\$ 71,981.25
12/01/2008	\$ 70,000.00	\$ 71,981.25	\$ 141,981.25
06/01/2009		\$ 68,866.25	\$ 68,866.25
12/01/2009	\$ 80,000.00	\$ 68,866.25	\$ 148,866.25
06/01/2010		\$ 65,866.25	\$ 65,866.25
12/01/2010	\$ 85,000.00	\$ 65,866.25	\$ 150,866.25
06/01/2011		\$ 62,891.25	\$ 62,891.25
12/01/2011	\$ 90,000.00	\$ 62,891.25	\$ 152,891.25
06/01/2012		\$ 59,741.25	\$ 59,741.25
12/01/2012	\$ 100,000.00	\$ 59,741.25	\$ 159,741.25
06/01/2013		\$ 57,241.25	\$ 57,241.25
12/01/2013	\$ 100,000.00	\$ 57,241.25	\$ 157,241.25
06/01/2014		\$ 54,716.25	\$ 54,716.25
12/01/2014	\$ 115,000.00	\$ 54,716.25	\$ 169,716.25
06/01/2015		\$ 51,783.75	\$ 51,783.75
12/01/2015	\$ 120,000.00	\$ 51,783.75	\$ 171,783.75
06/01/2016		\$ 48,693.75	\$ 48,693.75
12/01/2016	\$ 125,000.00	\$ 48,693.75	\$ 173,693.75
06/01/2017		\$ 45,412.50	\$ 45,412.50
12/01/2017	\$ 130,000.00	\$ 45,412.50	\$ 175,412.50
06/01/2018		\$ 42,000.00	\$ 42,000.00
12/01/2018	\$ 145,000.00	\$ 42,000.00	\$ 187,000.00
06/01/2019		\$ 38,193.75	\$ 38,193.75
12/01/2019	\$ 1,455,000.00	\$ 38,193.75	\$ 1,493,193.75
Totals	\$ 3,000,000.00	\$ 2,744,521.46	\$ 5,744,521.46

Note: The above listed includes bond council legal opinion, printing, and clearing expense and reports, schedules, and implementation services.

**Demographic Statistics
Last Ten Fiscal Years**

Fiscal Year	(1)Population	(2) Per Capita Income	(3) Median Age	(4)Unemploy- ment Rate	(5)School Enrollment
1994-95	149,229	\$ 22,575	36	5.1%	26,274
1995-96	148,462	23,878	37	4.6	25,522
1996-97	147,916	25,295	37	4.1	25,734
1997-98	147,642	26,534	37	4.0	25,176
1998-99	147,522	26,798	38	5.7	24,942
1999-00	149,125	27,305	38	5.1	24,800
2000-01	148,671	27,477	38	5.3	24,753
2001-02	148,171	not avail.	38	6.0	24,519
2002-03	147,912	not avail.	38	6.1	24,381
2003-04	147,912	not avail.	38	5.5	24,071

Source: Bi-State Regional Commission

(1,2,4) Illinois Department of Employment Security

(3) Woods & Poole Projections

(4) As reported in the Annual Comp. Economic Strategy for the Bi-State Region

(5) Rock Island County Supt. Of Education

**Ratio of Outstanding General Obligation Bonded Debt
to Assessed Values and Debt Per Capita
Last Ten Fiscal Years**

Fiscal Year	General Obligation Bonded Debt Outstanding (1)	Assessed Value	Percent of Debt to Assessed Value	Estimated Population	Debt Per Capita
1994-95	\$ 3,620,000	\$ 1,219,438,686	0.00297%	\$ 149,229	\$ 24.26
1995-96	2,830,000	1,236,508,746	0.00229%	148,462	19.06
1996-97	1,955,000	1,345,444,269	0.00145%	147,916	13.22
1997-98	1,000,000	1,452,201,942	0.00069%	147,642	6.77
1998-99	1,300,000	1,459,593,857	0.00089%	147,522	8.81
1999-00	12,675,000	1,825,794,261	0.00694%	149,125	85.00
2000-01	12,340,000	1,681,147,034	0.00734%	148,671	83.00
2001-02	11,950,000	1,781,634,789	0.00671%	148,171	80.65
2002-03	11,540,000	1,815,094,150	0.00636%	147,912	78.02
2003-04	11,110,000	2,011,203,439	0.00552%	147,912	75.11

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

The computation of the County's legal margin as of November 30, 2004 is as follows:

January 2004 assessed valuation	\$ 2,011,203,439
Debt limit, 2.875% of assessed valuation (Illinois statutory limitation)	<u>\$ 57,822,099</u>
Legal debt margin	<u>\$ 57,822,099</u>

Source: County records.

**Surety Bonds of Principal Officials
November 30, 2004**

	2003-04 Annual Salary	Bonded Amount
County Auditor	\$ 68,764	\$ 10,000
County Attorney	137,847	10,000
County Recorder	65,563	50,000
Sheriff	77,250	50,000
Treasurer	66,565	1,000,000
Coroner	65,563	10,000
Circuit Clerk	65,563	50,000
County Clerk	66,565	50,000
Supt. Of Education	State Paid	100,000

**Miscellaneous Statistics
November 30, 2004**

Public Recreation Unincorporated Areas			
Date of incorporation: March, 1831		Boat Launch Ramps	4
Charter Adopted July 1833		Ball Diamonds	5
Form of government: Township Form		Forest Preserves 2489.6 acres	5
		Zoo	1
Area: 452 Square Miles		Campgrounds	2
		Playgrounds	8
Miles of highway 2004:		167 Acre Man Made Lake	1
State, County, City and Townships	1392.63		
Paved, Concrete & Bituminous	1177.37	Golf courses:	
Improved - Rock & Oiled	209.51	Public	1
Earth Road	5.78		
Total miles	2785.29	Building permits:	
		Issued in the year ended November 30, 2004	986
Industrial land parcels	564	Value of issued permits	\$ 23,801,637
Farming acres	198,394	Election:	
		Voting Precincts	120
Number of farms	4,173	Registered Voters - 2004	104,030
		Votes Cast - 2004 General Election	70,308
County employees:		Registered Voters Cast Ballots %	67.58%
Board members	25		
Elected officials	9		
Full- and part-time	705		
Schools within the County:		Public safety:	
Public schools:		County sheriff department	1
Elementary	44	Employees, Including jailers, bailiffs, sheriff, PT	176
Junior high	12	Patrol Units:	42
Senior high	6	6 investigations units	
Alternative High School	5	3 civil process units	
Total students	24,316	1 bomb squad unit	
		2 court security units	
Nonpublic schools:		2 jail admin. units	
K-8	10	1 gang task force unit	
High school	3	4 warrant units	
Total students	2,857	3 administration units	
		2 maintenance units	
Higher education:		1 animal control unit	
University	1	1 computer specialist unit	
Colleges	1	1 transportation unit	
Junior college	1	1 emergency service team	
		1 MEG	

Rock Island County, Illinois				Table 14-B
Total Number Employees				
Last Payroll November 2004				
GENERAL FUND	ELECTED OFFICIALS	FULL TIME	PART TIME	TOTAL FUND SALARY
AUDITOR	1	2		\$148,414
COUNTY BOARD	25	3		\$341,660
CIRCUIT CLERK	1	33	1	\$951,461
CIRCUIT COURT		3	1	\$103,760
COUNTY CLERK	1	10	1	\$392,278
CORONER	1	2		\$136,221
RECORDER	1	9		\$302,509
SHERIFF	1	138	1	\$5,525,093
STATES ATTORNEY	1	22	1	\$1,285,296
SUPER. OF EDUCATION	1	1		\$33,117
TREASURER	1	6		\$254,959
ASSESSMENT MAP		4		\$136,376
BOARD OF REVIEW			3	\$39,979
ESDA		2		\$76,862
INFORMATION SYSTEMS		10		\$381,204
COUNTY BLDG		4	1	\$118,793
COURTHOUSE MAINT		12		\$358,019
ZONING		4	4	\$185,671
COURT SERVICES		38	1	\$1,429,863
PUBLIC DEFENDER		8	1	\$460,629
CENTRAL SERVICES		3		\$91,356
TOTAL GENERAL FUND	34	314	15	\$12,753,520
SPECIAL REVENUE				
HIGHWAY DEPARTMENT		22	2	\$1,083,243
OAK GLEN HOME		156	33	\$4,605,592
VETERAN'S ADMINISTRATION		2		\$75,159
ANIMAL CONTROL		2		\$58,671
HEALTH DEPARTMENT		61	16	\$2,264,136
LAW LIBRARY		1		\$34,416
LIABILITY INSURANCE		7		\$272,497
COURT SECURITY		2	23	\$232,078
GIS 2005		4		\$258,930
CHILD SUPPORT MAINT		4		\$92,889
RECORDER DOCUMENT		2		\$43,906
MENTAL HEALTH		1		\$31,963
DOCUMENT STORAGE		3	2	\$92,534
TOTAL SPECIAL REVENUE	0	267	76	\$9,146,014
GRAND TOTALS	34	581	91	\$21,899,534
TOTAL COUNTY EMPLOYEES		706		

Rock Island County, Illinois
 Schedule of Insurance in Force
 Fiscal Year Ended November 30, 2004

Table 16

COVERAGE/COMPANY	NUMBER/POLICY PERIOD	COVERAGE/ LIMIT	LIABILITY	ANNUAL PREMIUM
PROPERTY - SELECTIVE INS. CO. OF SC	S1699797 - 3/15/04-3/15/05	CONTRACTOR-EQUIPMENT	\$ 395,023 \$	2,875
PROPERTY - SELECTIVE INS. CO OF SC	S1316079 - 3/15/04-3/15/05	PUBLIC & INST. PROPERTY CO. BLDG., JAIL, COURTHOUSE, HIGHWAY BLDG., OAK GLEN HOME, HEALTH DEPT. OSTROM HALL	\$ 71,835,655 \$	26,223
PROPERTY BOILER & MACHINERY - THE TRAVELERS	BMC-602X2273 - 5/20/04-5/20/05		\$ 6,107	
WORKERS' COMPENSATION-INTERNAL		WORKERS' COMPENSATION		SELF-INSURED
LIABILITY INSURANCE-INTERNAL		PUBLIC OFFICIAL LIABILITY		SELF-INSURED
AUTOMOBILE LIABILITY-INTERNAL		AUTO COVERAGE		SELF-INSURED
GENERAL LIABILITY- INTERNAL		GENERAL LIAB. PERSONAL INJURY		SELF-INSURED
GROUP HEALTH PLAN - JOHN DEERE HEALTH PLAN		MEDICAL - PLAN OHEH SELECT		SELF-INSURED
		MEDICAL - PLAN OPHV CHOICE		SELF-INSURED
		OUT OF NETWORK - PLAN OUSP		SELF-INSURED