

ROCK ISLAND COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended November 30, 2008

Prepared by:
Diana Robinson, County Auditor

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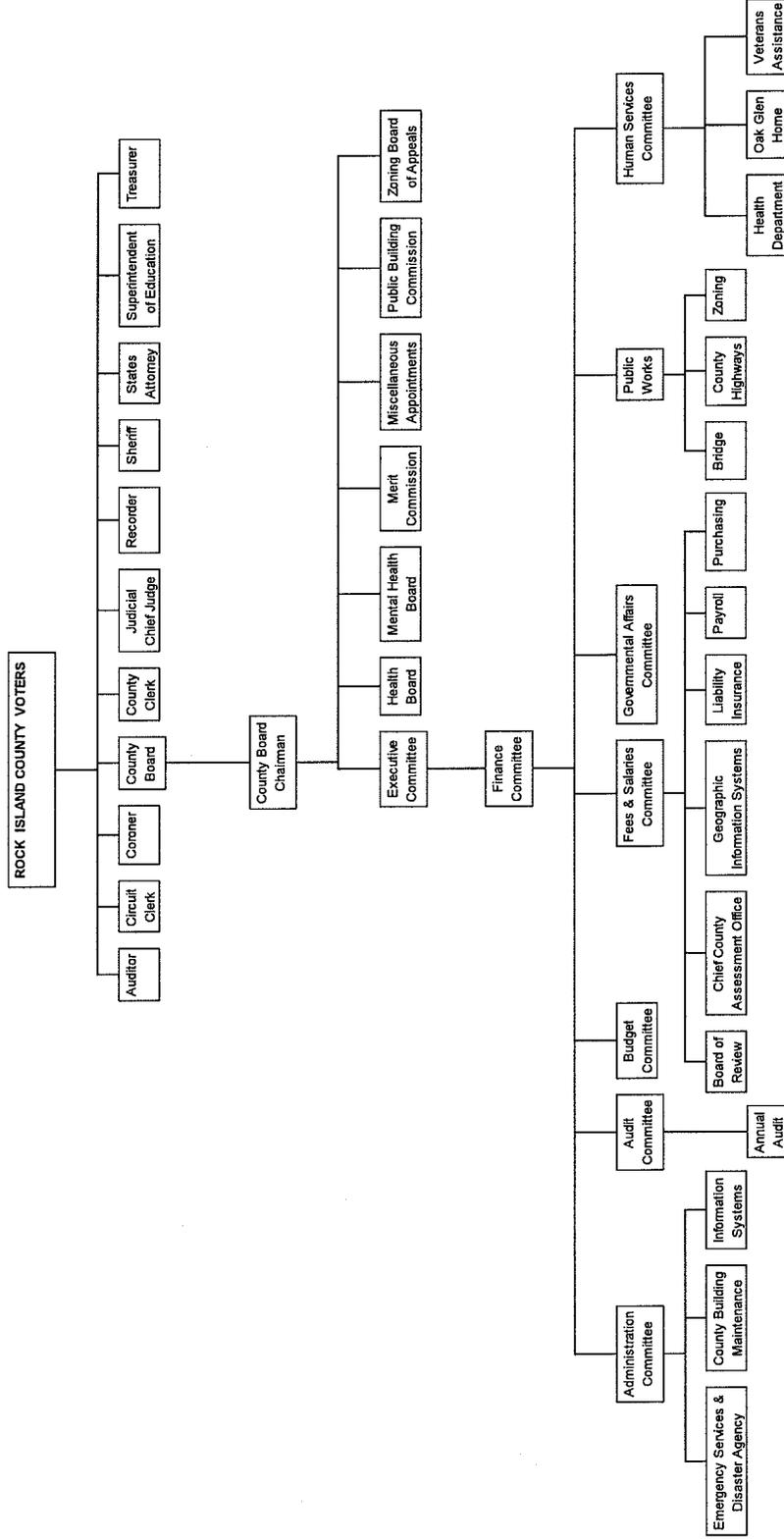
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ROCK ISLAND COUNTY - ORGANIZATIONAL CHART



Rock Island County, Illinois

List of Elected and Appointed Officials November 30, 2008

Elected Officials

County Board Members

District 1 Sharon Sallows
District 2 Gary Freeman
District 3 Fred W. Schultz
District 4 Patrick Moreno
District 5 Virgil K. Dueysen
District 6 Donald L. Jacobs
District 7 Steven E. Meersman
District 8 William R. Armstrong
District 9 Philip Banaszek
District 10 Steven Ballard
District 11 Connie Mohr-Wright
District 12 Wanda Sweat
District 13 Harry O. Perez

District 14 Catherine Wonderlich
District 15 Ted E. Davies
District 16 John Brandmeyer
District 17 Karen Kinney
District 18 John Malvik
District 19 Loren Loftin-Boswell
District 20 Virgil Mayberry
District 21 Kathy Harmon
District 22 Tom Rockwell
District 23 Ken "Moose" Maranda
District 24 James E. Bohnsack
District 25 Frank R. Fuhr

Auditor Diana L. Robinson
Circuit Clerk Lisa Bierman
County Clerk Richard Leibovitz
Coroner Sharon Anderson
Recorder of Deeds Pat Veronda
Sheriff Mike Huff
States Attorney Jeff Terronez
Regional Supt. Of Education Joseph Vermeire
Treasurer Louise Kerr

Appointed Officials

Animal Control Coordinator Samantha DeYoung
Court Services Director David VanLandegen
ESDA Director Steve Carlson
Forest Preserve Director Jeff Craver
GIS Director Josh Boudi
IS Director Linda Billingsley
Board of Review Joan Russell
708 Mental Health Board Larry Pollard
Human Resources Director Meg Hoskins

Maintenance Supervisor Michael VanErstevelde
Oak Glen Home Adm. Trudy Whittington
Public Defender David Hoffman
Public Health Administrator Wendy Trute
County Engineer John Massa
Purchasing Agent Donna Wilkerson
Supervisor of Assessments Larry Wilson
Veterans Assistance Todd Harlow
Zoning Director Ray Nees



April 3, 2008

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

State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended November 30, 2008.

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

McGladrey & Pullen, LLP, Certified Public Accountants, have issued an unqualified (“clean”) opinion on the Rock Island County’s financial statements for the year ended November 30, 2008. The independent auditor’s report is located at the front of the financial section of this report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

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.

**DIANA L. ROBINSON
COUNTY AUDITOR**

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APRIL PALMER
CHIEF DEPUTY

SANDY STEPHENSON
INTERNAL AUDITOR

Profile of the Government

Rock Island County was incorporated in March 1831 with its Charter adopted in July 1833. It is located in the western part of Illinois and currently occupies a land area of 452 square miles and serves a population of 147,216 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 4 year staggered terms with one member elected per district, by district.

Rock Island County provides a full range of services to its residents. These services include law enforcement; education; construction and maintenance of roads and bridges; nursing home services; physical health and mental health related services; animal control services; emergency and disaster services; legal services; zoning, general administration; recreational activities.

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 called meeting of the County Board in November, the proposed budget for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and means of financing them. 2.) Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance. 3.) Transfers of budgeted amounts among object 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 generally accepted accounting principles. 5.) Expenditures may not legally exceed the total amount of the revised budget appropriations of individual funds.

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

Factors Affecting Financial Condition

Local Economy

Population Rock Island County is part of a three county, bi-state, metropolitan area referred to as the Quad-Cities. The counties of Rock Island, Henry and Scott (Iowa) contain the Quad Cities Davenport-Moline-Rock Island IA/IL Metropolitan Statistical Area (MSA), with a 2000 U.S. Census Bureau count of 359,062 which is a 2.3% increase over the 1990 census count of 350,861. Rock Island County experienced a slight increase from the 1990 U. S. Census of 148,723 to 149,388 in the 2000 Census or 0.4% greater in 2000. Woods and Poole Economics project the population of the Quad Cities MSA to reach 378,915 by 2025, an approximate 5.5% increase over the above cited year 2000 figure.

Recent development in Rock Island County has occurred in the eastern and southern portions of the metro area. Additional growth in these areas is expected due to the recent completion of the new Rock River bridge, Veteran's Memorial Bridge at Carr's Crossing, which opened in June of 2007. This bridge provides a more direct link between the southern and central areas of Rock Island County.

Employment. The economy of the area has traditionally centered around farm implement manufacturing and agriculture. In the last twenty years there has been a shift from manufacturing jobs into a service providing sector. This shift in the Quad Cities area economy has been in the professional, non-professional, retail and wholesale sectors of the economy. Within that sector, Professional and Business Services showed the greatest increase, growing 100% from 1990 to 2007. Also within the Service Providing Sector, the Health Care Industry has seen substantial growth with Health Care and Social Assistance increasing by 50.36% from 1990 to 2007.

In that same timeframe, employment in the Goods Producing sector saw an overall decline. From 1990 to 2007, 1,400 Goods Producing jobs were lost in the metropolitan area. However Construction and Mining, a subset of the Goods Producing sector, has remained healthy with a 28.36% increase from 1990 to 2007.

The continued shift from manufacturing to service sector jobs from 1990 to 2007, was due in part to multiple plant closings and layoffs during the 1980s and was followed by the high tech business boom of the 1990's.

Among some of the major businesses in the area are Deere & Company, Commonwealth Edison, SDG Macerich Property, PFG Thoms-Proestler Company, Modern Woodmen of America, Geneva Management Services, Cordova Energy, Tyson Foods, The Lighthouse of Silvis, and United Health Care Services. 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.

The annual average labor force in the Quad Cities MSA was 197,269 in 2007 which was a 9.9% increase from the 1990 figure of 179,426. During the past ten years, the unemployment rate increased from 5.7% in 1999 to 5.8% in 2008 in Rock Island County.

Income The 2006 per capita personal income for Rock Island County was \$34,455, which represented 104.3% of the statewide average and 93.8% of the national average. The per capita personal income for Rock Island County was \$10,728 in 1980, \$18,762 in 1990, and \$26,713 in 2000.

Housing For the year 2007, 765 permits were issued for construction of single-family dwelling units in the Bi-State Region. Rock Island County, reported 185 single-family units. In 1980 194 single-family dwelling units were permitted in Rock Island County.

Economic development efforts for the Quad Cities area continues to try to diversify the economy. Some of the focus will be on renewable energy in the wind and solar energy generators. Also one of the greatest assets of the area is the Mississippi River which provides a major transportation corridor. Another valuable source is the regional economic development marketing efforts through the Quad City Development Group and the Quad Cities Visitor's and Convention Bureau, who work diligently to promote the Quad Cities area.

Labor Force From 1970 to 1980, the Region experienced a labor force increase of 30%. However, due to the farm crisis of the mid-1980's and the related loss of manufacturing jobs in the farm implement industry, the Region declined in total labor force by 10,989 or 5% from 1980 to 1990. From 1990 to 2000, total labor force for the Region rebounded by 13,422 or 6.4%. Since 1998, regional annual average labor force has exceeded the 1980 level in eight separate years, and if labor force trends continue, 2008 could exceed the 1980 level. The total Quad Cities Davenport-Moline-Rock Island Iowa/Illinois MSA labor force, is the highest on record since 1980.

Long-term financial planning

Rock Island County secured funding through the issuance of bonds to construct a new 245 bed nursing home in the County and replace the existing facility. The opening of the new facility will be some time in the month of April 2009. Construction has been completed on Hope Creek and awaits final inspection from the State, at the issuance of this report. This should increase the number of patients, provide more services and improve efficiencies that the current facility can not offer. This in turn should improve the financial outlook in providing a much needed service to the community.

It has been decided that in the coming year and beyond that a balanced budget will be presented for all funds. The County's definition of a balanced budget is when revenues meet or exceed expenditures in any given year. Our plan is to transfer excess funds to a Capital Improvements Fund for the general county when our revenues exceed expenditures and the fund balance exceeds the planned fund balance.

Unreserved, undesignated fund balance in the general fund falls within the policy guidelines set by the County Board for budgetary and planning purposes (between 60 to 90 days of operating expenditures).

Major Initiatives

In January 2008, members of the County Board, Elected Officials and Department Heads met to determine goals for the County to work on in the future. The following are the top ten goals and the planned strategies as a starting point for development of additional actions that might be taken to attain the goals.

1. Develop a County Administrative/Court House Center; develop a realistic timeline; market the concept to the public and potential use of tax dollars; create a campus as part of the project; determine the impact of the project on jobs and economic development.
2. Develop a Juvenile Center potentially as part of the Administrative Center.
3. Educate employees about insurance usage, sick time usage, and wellness and impacts on health costs.
4. Increase the job market in the Quad Cities, especially manufacturing jobs.
5. Provide more childhood mental health services as well as services for mentally ill adults.
6. Provide education/training in management for county officials and department heads.
7. Work to receive a percentage of gambling money from riverboat casino and support the new law.
8. Improve County payroll system.
9. Continue community-wide efforts to retain the Arsenal
10. Revise state legislation so Rock Island County can charge user fees for appropriate services.

Since this planning session, the County has accomplished some of the goals set in January. Among some of these has been the use of our new computer system for payroll, educational opportunities for county officials and department heads. Education through our third party administrator has been provided through publications sent to employees periodically.

Cash management policies and practices. Cash temporarily idle during the year was invested in Black Hawk State Bank, 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 until spendable resources become available to liquidate such liabilities.

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

Relevant Financial Policies

Awards and Acknowledgements. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Rock Island County for its comprehensive annual financial report (CAFR) for the fiscal year ended November 30, 2007. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized CAFR that satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

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

The preparation of this report would not have been possible without the efficient and dedicated service of the entire staffs of the Auditor's Office, the Treasurer's Office. Credit also should be given due to the help of Bi-State Regional Commission for providing the statistics used in this report. We also wish to express our appreciation for the excellent assistance received from our independent auditors McGladrey & Pullen, LLP. Acknowledgement must also be given to the County Board for their support for maintaining the highest standards of professionalism in the management of Rock Island County finances.

Respectfully submitted,



Diana L. Robinson
County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Rock Island County
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
November 30, 2007

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



A handwritten signature in black ink, appearing to read "M. L. R.", is written above the title "President".

President

A handwritten signature in black ink, reading "Jeffrey R. Emer", is written above the title "Executive Director".

Executive Director

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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, 2008, 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, the Forest Preserve Commission, a major governmental fund, which represents 8 percent and 9 percent of the assets and revenues, respectively, of the governmental activities. We did not audit the blended component unit, the Public Building Commission, which represents 8 percent and 5 percent of the assets and revenues, respectively, of the aggregate remaining fund information and 2 percent and 2 percent of the assets and revenues, respectively, of the governmental activities. Those financial statements were audited by other independent auditors whose report thereon has been furnished to us, and our opinion, 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 reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Rock Island, Illinois as of November 30, 2008, 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 April 3, 2009, on our consideration of the County of Rock Island, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* 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 49 and budgetary comparison information on pages 50 through 53 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. 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 has been subjected to the auditing procedures applied by us and other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of other auditors, 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 by us and other auditors in the audit of the basic financial statements and, accordingly, we express no opinion on them.

McGladrey & Pullen, LLP

Davenport, Iowa
April 3, 2009

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2008

As management of Rock Island County, we offer readers of Rock Island County's financial statements this narrative overview and analysis of the financial activities of Rock Island County for the fiscal year ended November 30, 2008. This discussion and analysis is designed to assist the reader in focusing on significant financial issues, identifying material deviations from the financial plan (approved budget), and identifying individual fund issues or concerns.

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

Financial Highlights

The assets of Rock Island County, Illinois (the County) exceeded its liabilities by \$83,491,273 and \$81,518,596 (net assets) at the close of fiscal years 2008 and 2007, respectively. Of this amount, \$15,362,448 may be used to meet the government's ongoing obligations to citizens and creditors.

The government's total net assets increased by \$1,972,677 and \$3,526,002 in fiscal years 2008 and 2007, respectively.

As of the close of this current fiscal year, the County's governmental funds reported combined ending fund balances of \$24,744,462, a decrease of \$14,235,280 in comparison with the prior year. Approximately 92 percent of this total amount, \$22,674,571, is available for spending at the government's discretion (unreserved undesignated fund balance).

Unreserved undesignated fund balance for the General Fund was \$8,380,655 and \$9,630,945 or 35 percent and 43 percent of total General Fund expenditures for fiscal years ended 2008 and 2007, respectively.

The County's total long-term debt excluding compensated absences and estimated claims settlements, decreased by \$575,000 (2 percent) during fiscal year ended November 30, 2008. The decrease was due to scheduled principal payments.

Overview of the Financial Statements

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

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

The statement of net assets presents information on all of the County's 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, 2008

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

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

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

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

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

The County maintains 52 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Forest Preserve Commission, Oak Glen Home Fund and Capital Project Fund which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for most of its funds. A budgetary comparison schedule has been provided as required supplementary information for the General Fund, Forest Preserve Commission Fund and Oak Glen Home Fund to demonstrate compliance with this budget on pages 50 through 53.

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

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

The basic proprietary fund financial statements can be found on pages 22 through 24 of this report.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2008

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The fiduciary funds of the County are considered agency funds. Total assets of the fiduciary funds were \$7,115,194 and \$7,415,474 for fiscal years ended 2008 and 2007, respectively.

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

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

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's Illinois Municipal Retirement Fund and the General, Forest Preserve Commission and Oak Glen Home Funds' budgetary comparisons. This information can be found on pages 49 through 53 of this report.

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

Government-Wide Financial Analysis

As noted earlier, net 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 \$83,491,273, which represents an increase from \$81,518,596 during 2007.

Of the County's net assets, 72 percent and 68 percent for fiscal years ended 2008 and 2007, respectively, reflects its investment in capital assets (e.g., land, construction-in-progress, buildings, improvements other than buildings, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Rock Island County, Illinois

Management's Discussion and Analysis
Year Ended November 30, 2008

Table 1 - Rock Island County, Illinois' Net Assets

	Governmental Activities 2008	Governmental Activities 2007
Current assets	\$ 54,706,976	\$ 65,053,785
Capital assets, net	89,446,396	73,109,179
Other noncurrent assets	261,102	292,946
Total assets	144,414,474	138,455,910
Noncurrent liabilities outstanding	29,539,731	30,914,256
Other liabilities	31,383,470	26,023,058
Total liabilities	60,923,201	56,937,314
Net assets:		
Invested in capital assets, net of related debt	59,757,904	55,397,748
Restricted for:		
Employee benefits	1,834,406	1,724,848
Social services	785,629	1,156,589
Transportation and public works	3,855,454	4,232,554
Debt service	59,286	52,914
Tort liability	967,000	650,000
Capital improvements	869,146	872,600
Capital items	-	25,323
Unrestricted	15,362,448	17,406,020
Total net assets	\$ 83,491,273	\$ 81,518,596

A restricted portion of the County's net assets (10 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, \$15,362,448, may be used to meet the government's ongoing obligations to citizens and creditors.

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

The County's total net assets increased by \$1,972,677 during the current fiscal year. This increase was mainly attributable to an increase in intergovernmental revenue, fees collected and increased tax revenue.

Table 2 highlights the County's revenues and expenses for the fiscal year ended November 30, 2008. 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, 2008

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

	Governmental Activities 2008	Governmental Activities 2007
Revenues:		
Program revenues:		
Charges for services	\$ 24,573,758	\$ 24,490,990
Operating grants and contributions	9,885,815	10,131,726
Capital grants and contributions	2,594,923	2,178,447
General revenues:		
Property taxes	17,992,705	17,200,641
Intergovernmental revenue	10,396,455	9,763,014
Investment earnings	1,053,360	2,012,831
Gain on sale of capital assets	115,348	-
Miscellaneous	1,787,116	1,618,765
Total revenues	68,399,480	67,396,414
Expenses:		
General government	15,185,680	13,236,109
Public safety	8,486,743	7,714,258
Corrections	3,804,707	3,607,818
Judiciary and legal	7,992,555	6,989,607
Transportation and public works	4,590,942	3,945,958
Social services	21,458,449	21,681,369
Culture and recreation	3,290,340	2,961,912
Debt service, interest on long-term debt	1,617,387	3,733,381
Total expenses	66,426,803	63,870,412
Increase in net assets	1,972,677	3,526,002
Net assets, beginning	81,518,596	77,992,594
Net assets, ending	\$ 83,491,273	\$ 81,518,596

Rock Island County, Illinois

Management's Discussion and Analysis
Year Ended November 30, 2008

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.

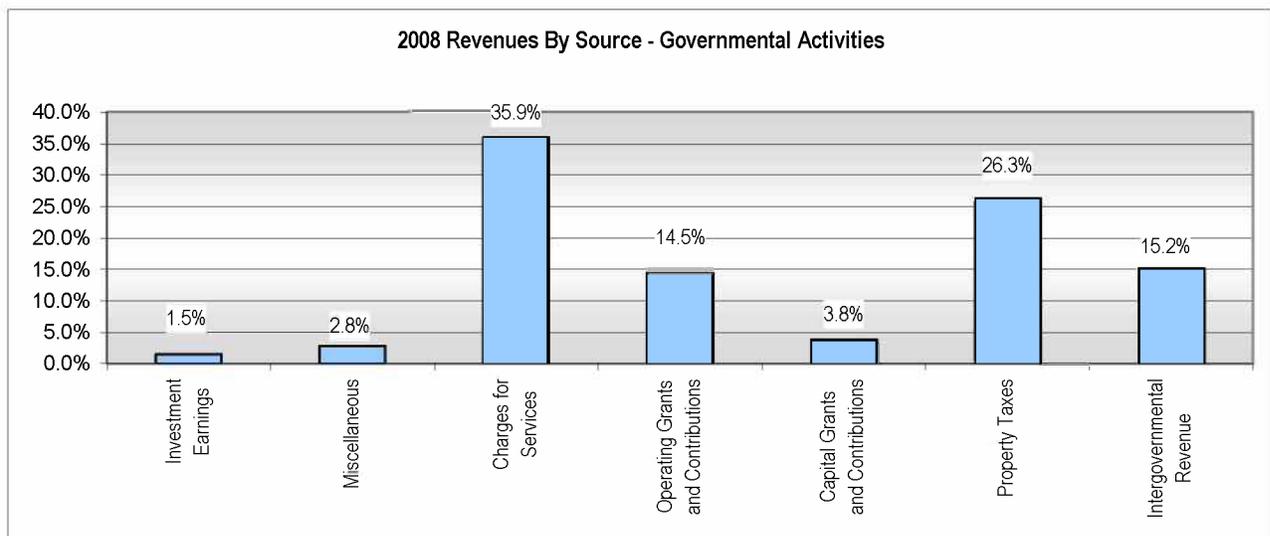
Table 3

Programs	Total Cost of Services 2008	Net Revenue (Expense) of Services 2008
General government	\$ 15,185,680	\$ (10,556,434)
Public safety	8,486,743	(5,834,561)
Corrections	3,804,707	(1,734,665)
Judiciary and legal	7,992,555	(4,471,826)
Transportation and public works	4,590,942	(2,171,793)
Social services	21,458,449	(4,077,031)
Culture and recreation	3,290,340	1,091,390
Debt service, interest on long-term debt	1,617,387	(1,617,387)
Total	\$ 66,426,803	\$ (29,372,307)

Net cost of services is 44 percent of total cost of services in 2008. This reflects a continued reliance on taxes and other general revenue sources to fund the cost of services.

Governmental Activities

The graph below shows the percentage of the total governmental activities revenues allocated by each revenue type for the year ended November 30, 2008.



Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2008

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$24,744,462, a decrease of \$14,235,280 in comparison with the prior year. Approximately 92 percent of this total amount, \$22,674,571, constitutes unreserved fund balance, which is available for spending at the government's discretion. However, approximately 70 percent of this unreserved amount, \$15,946,443, is designated or reported in special revenue funds and less than 1 percent of this unreserved amount is reported in the Debt Service Fund and the Capital Project Fund. The remainder of the fund balance is reserved to indicate 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 \$8,380,655 while total fund balance reached \$9,527,059. 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 35 percent of total General Fund expenditures, while total fund balance also represents approximately 39 percent of that same amount.

The fund balance of the County's General Fund decreased by \$1,011,768 during the current fiscal year. Key factors in this decrease are:

- Decreased operating grants and contributions
- Decreased investment earnings
- Increased expenses

The Forest Preserve Commission Fund has a total fund balance of \$2,573,945 for 2008 and \$2,388,109 for 2007. The net increase in fund balance during the current year was \$185,836. This increase is primarily due to the increase in revenue from the sale of capital assets and an increase in rent and royalty revenue.

The Oak Glen Home Fund has a total fund balance of \$3,094,393 for 2008 and \$2,080,789 for 2007. The net increase in fund balance during the current year was \$1,013,604. This increase is primarily due to the decision not to invest in improvements to the current facility due to the opening of the new facility expected at the beginning of the new fiscal year. The average patient day in 2007 was 170. In 2008 it had fallen some, but managed a strong improvement at the end of 2008. Going into 2009, in the first quarter, the average patient day was 186, with a waiting list for the new facility consisting of 245 beds and a projected full capacity upon opening.

The Capital Project Fund has a total fund balance of \$(1,711,813) for 2008 and \$12,396,652 for 2007. The net decrease in fund balance during the current year was \$14,108,465. The net decrease in fund balance during the current year was \$14,108,465. This decrease is primarily due to the completion of the new Nursing Home project which was reaching completion at the end of 2008.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2008

General Fund Budgetary Highlights

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

- The total original revenue budget of \$23,255,208, excluding transfers in, was increased to \$24,667,691 (an increase of \$1,412,483) due to:
 - Federal and state grants totaling \$458,448
 - Increases in fees collected in the Sheriff's Department and IT Department of \$235,064
 - Increases in Federal Prisoner Housing of \$417,189
 - Increase in Inheritance Tax revenues collected of \$252,196
 - Prisoner nutritional services reimbursement of \$45,568
- Total original expenditure budget of \$23,435,130, excluding transfers out, was increased to \$25,925,733 (an increase of \$2,490,603) for the expected expenditures for the above revenues with the remaining increases due to salaries and wages, benefits and capital outlays.
- The total final budget for transfers out of the General Fund was \$3,152,494 and of that amount actual transfers out were \$3,081,347, a difference of \$71,147 due to \$50,000 less moneys needed in the TBA Fund to defend property assessments. There was also \$19,908 less money collected and transferred to the GIS Fund due to fewer charges for services.

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: The County's investment in capital assets for its governmental activities amounted to \$89,446,396 and \$73,109,179 (net of accumulated depreciation) as of November 30, 2008 and 2007, respectively. This investment in capital assets includes land, construction-in-progress, buildings, improvements other than buildings, equipment and infrastructure.

Major capital asset events during the current fiscal year included construction work on highways and bridges, construction of the nursing home, and building improvements.

Table 4 - Rock Island County, Illinois' Capital Assets

	Governmental Activities	
	2008	2007
Land	\$ 4,457,559	\$ 4,457,309
Construction-in-progress	20,163,121	4,046,713
Buildings	35,764,264	34,614,501
Improvements other than buildings	62,857	13,000
Equipment	11,856,751	11,265,500
Infrastructure	57,192,110	55,711,557
Accumulated depreciation	(40,050,266)	(36,999,401)
Total	\$ 89,446,396	\$ 73,109,179

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

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2008

Debt: The County had revenue bonds outstanding totaling \$7,790,000 and \$8,280,000, and general obligation bonds outstanding totaling \$21,515,000 and \$21,600,000, as of November 30, 2008 and 2007, respectively. The County paid \$575,000 in principal and \$579,829 in interest on outstanding debt. Additional information about the County's long-term debt can be found in Note 7 to the financial statements.

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

	2008	2007	Maturity
Governmental activities:			
General obligation bonds	\$ 21,515,000	\$ 21,600,000	2027
Revenue bonds	7,790,000	8,280,000	2019

Economic Factors and Next Year's Budgets and Rates

The 2008 fiscal year budget is based on an increase in the Equalized Assessed Valuation of approximately 2.7 percent. Increases in fees collected from various County departments and increases in property taxes will help in the decline in intergovernmental revenue that is expected in 2009. After the adoption of the 2009 budget, the County realized that revenues in state income tax, sales taxes and replacement revenues showed a decline in these revenues as the economy has such an impact on these revenues that the County receives. The County Board has requested that each department reassess their budgets and see if they could cut 10 percent from their budgets (not to include salaries and benefits).

The unemployment rate for 2007 was 4.3 percent, followed by 5.8 percent in 2008. This increase over the past year reflects the economic downturn nationwide.

The County continues to develop a budget based on conservative estimates in revenues.

Property taxes for 2009 are expected to be \$17,008,266, compared to \$15,740,280 in 2008. This represents an increase of 8.06 percent increase over the previous fiscal year.

Health care costs and personnel costs, which make up a large portion of the County's operating costs, continue to be reasonably controlled and negotiated. All of the County's seven bargaining unit contracts are currently under negotiation for the 2009 budget year.

Total funds available for all funds in the 2009 fiscal year are expected to be \$95,322,861. This represents an increase of \$3,132,356 or 3.4 percent. Budgeted expenditures are expected to be \$69,440,061 for the 2009 fiscal year, an increase of \$864,485 or 1.26 percent. This results in an unencumbered balance of \$25,056,465, an increase of \$4,419,699 or 21.4 percent.

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, 2008

Assets	Primary Government Governmental Activities	Component Unit Rock Island Tri-County Consortium
Current assets:		
Cash and cash equivalents	\$ 28,230,457	\$ 34,445
Receivables:		
Property taxes	19,510,010	-
Accounts	813,050	-
Accrued interest	45,880	-
Due from other governments	5,003,401	55,402
Other assets	1,104,178	-
Total current assets	54,706,976	89,847
Noncurrent assets:		
Unamortized issuance costs	261,102	-
Capital assets:		
Nondepreciable:		
Land	4,457,559	-
Construction-in-progress	20,163,121	-
Depreciable:		
Buildings	35,764,264	-
Improvements other than building	62,857	-
Equipment	11,856,751	340,758
Infrastructure	57,192,110	-
Less accumulated depreciation	(40,050,266)	(252,253)
Total capital assets	89,446,396	88,505
Total noncurrent assets	89,707,498	88,505
Total assets	\$ 144,414,474	\$ 178,352

See Notes to Basic Financial Statements.

	Primary Government Governmental Activities	Component Unit Rock Island Tri-County Consortium
Liabilities and Net Assets		
Liabilities:		
Accounts payable	\$ 5,593,753	\$ 63,917
Current portion of estimated claims settlements	910,169	-
Accrued liabilities	2,479,824	29,856
Due to other governmental units	1,260,995	
Unearned revenue	17,765,035	7,200
Compensated absences	2,346,126	105,462
Bond premium	27,568	-
Current portion of general obligation bonds	490,000	-
Current portion of revenue bonds payable	510,000	-
Other liabilities	-	3,278
Total current liabilities	31,383,470	209,713
Noncurrent liabilities:		
Bond premium	235,981	-
Estimated claims settlements	56,807	-
General obligation bonds	21,025,000	-
Revenue bonds payable, net of deferred amount of \$941,943	8,221,943	-
Total noncurrent liabilities	29,539,731	-
Total liabilities	60,923,201	209,713
Net assets:		
Invested in capital assets, net of related debt	59,757,904	88,505
Restricted for:		
Employee benefits	1,834,406	-
Social services	785,629	-
Transportation and public works	3,855,454	-
Debt service	59,286	-
Tort liability	967,000	-
Capital improvements	869,146	-
Unrestricted	15,362,448	(119,866)
Total net assets	83,491,273	(31,361)
Total liabilities and net assets	\$ 144,414,474	\$ 178,352

Rock Island County, Illinois

Statement of Activities
Year Ended November 30, 2008

Functions/ Programs	Expenses	Program Revenues		
		Charges for Sales and Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	\$ 15,185,680	\$ 4,629,246	\$ -	\$ -
Public safety	8,486,743	1,596,077	1,056,105	-
Corrections	3,804,707	1,287,735	782,307	-
Judiciary and legal	7,992,555	3,346,176	174,553	-
Transportation and public works	4,590,942	241,940	2,147,227	29,982
Social services	21,458,449	11,792,762	5,588,656	-
Culture and recreation	3,290,340	1,679,822	136,967	2,564,941
Debt service, interest on long-term debt	1,617,387	-	-	-
Total governmental activities	\$ 66,426,803	\$ 24,573,758	\$ 9,885,815	\$ 2,594,923
Component Unit	\$ 1,950,904	\$ -	\$ 1,902,858	\$ -

General Revenues

Property taxes
Intergovernmental revenue:
 Replacement tax
 Sales and use taxes
 Income tax
 Hotel/Motel taxes
 Other
Investment earnings
Gain on sale of capital assets
Miscellaneous
Total general revenues
Changes in net assets
Net assets, beginning of year
Net assets, end of year

See Notes to Basic Financial Statements.

Net (Expense) Revenue and Changes in Net Assets	
Primary Government	Component Unit
Governmental Activities	Rock Island Tri-County Consortium
\$ (10,556,434)	\$ -
(5,834,561)	-
(1,734,665)	-
(4,471,826)	-
(2,171,793)	-
(4,077,031)	-
1,091,390	-
(1,617,387)	-
<u>(29,372,307)</u>	<u>-</u>
-	(48,046)
17,992,705	-
2,890,775	-
4,595,064	-
1,856,456	-
123,356	-
930,804	-
1,053,360	-
115,348	-
1,787,116	-
<u>31,344,984</u>	<u>-</u>
1,972,677	(48,046)
81,518,596	16,685
<u>\$ 83,491,273</u>	<u>\$ (31,361)</u>

Rock Island County, Illinois

**Balance Sheet
Governmental Funds
November 30, 2008**

Assets	Primary Government		
	General	Forest Preserve Commission	Oak Glen Home
Cash and cash equivalents	\$ 7,121,000	\$ 2,610,992	\$ 3,312,156
Receivables:			
Property taxes receivable	7,320,895	1,028,224	-
Accounts receivable	488,305	24,445	94,244
Accrued interest receivable	16,335	4,338	4,414
Due from other funds	664,788	-	5,000
Due from other governmental units	2,230,914	33,212	1,347,233
Other assets	179,404	112	376
Total assets	\$ 18,021,641	\$ 3,701,323	\$ 4,763,423
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 881,244	\$ 276,773	\$ 282,557
Accrued liabilities	531,714	136,837	249,045
Due to other funds	88,634	-	417,825
Due to other governmental units	123,567	-	719,603
Deferred revenues	6,869,423	713,768	-
Total liabilities	8,494,582	1,127,378	1,669,030
Fund balances:			
Reserved for:			
Tort liability	967,000	-	-
Other assets	179,404	112	376
Capital improvements	-	869,146	-
Unreserved, undesignated, reported in:			
General Fund	8,380,655	-	-
Special revenue funds	-	1,704,687	3,094,017
Debt service fund	-	-	-
Capital project fund	-	-	-
Total fund balances	9,527,059	2,573,945	3,094,393
Total liabilities and fund balances	\$ 18,021,641	\$ 3,701,323	\$ 4,763,423

See Notes to Basic Financial Statements.

Primary Government			
Capital Project Fund	Nonmajor Governmental		Total
\$ 822,500	\$ 12,048,453	\$	25,915,101
-	11,160,891		19,510,010
-	146,713		753,707
2,884	15,628		43,599
-	654,544		1,324,332
-	1,274,811		4,886,170
-	53,853		233,745
<u>\$ 825,384</u>	<u>\$ 25,354,893</u>	<u>\$</u>	<u>52,666,664</u>
\$ 2,224,197	\$ 1,914,329	\$	5,579,100
-	405,218		1,322,814
313,000	504,873		1,324,332
-	417,825		1,260,995
-	10,851,770		18,434,961
<u>2,537,197</u>	<u>14,094,015</u>		<u>27,922,202</u>
-	-		967,000
-	53,853		233,745
-	-		869,146
-	-		8,380,655
-	11,147,739		15,946,443
-	59,286		59,286
(1,711,813)	-		(1,711,813)
<u>(1,711,813)</u>	<u>11,260,878</u>		<u>24,744,462</u>
<u>\$ 825,384</u>	<u>\$ 25,354,893</u>	<u>\$</u>	<u>52,666,664</u>

Rock Island County, Illinois

Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Assets
November 30, 2008

Total governmental fund balances \$ 24,744,462

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

Land	\$ 4,277,309	
Construction-in-progress	20,140,968	
Buildings	35,764,264	
Equipment	11,840,968	
Infrastructure	57,192,110	
Accumulated depreciation	<u>(40,037,023)</u>	89,178,596

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

Deferred revenues		669,926
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The internal service funds are used by management to charge the costs of self-funding the County's health insurance benefit plans and costs associated with the Public Building Commission. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets:

Current assets	3,364,644	
Capital assets, net	267,800	
Current liabilities	<u>(1,917,860)</u>	1,714,584

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

Estimated claims settlements	(220,319)	
Compensated absences	(2,346,126)	
Bond premium, net	(263,549)	
Bond issuance costs, net	261,102	
Accrued interest	(460)	
General obligation bonds	(21,515,000)	
Revenue bonds payable, net of deferred amount of \$941,943	<u>(8,731,943)</u>	(32,816,295)
Net assets of governmental activities		<u><u>\$ 83,491,273</u></u>

See Notes to Basic Financial Statements.

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Rock Island County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 Year Ended November 30, 2008

	Primary Government		
	General	Forest Preserve	
		Commission	Oak Glen Home
Revenues:			
Fees	\$ 6,854,725	\$ 1,399,344	\$ 11,421,770
Property taxes	6,574,737	1,479,818	-
Intergovernmental	10,849,597	220,250	-
Investment earnings	320,252	97,010	66,019
Miscellaneous	85,356	300,223	685
Total revenues	24,684,667	3,496,645	11,488,474
Expenditures:			
Current:			
General government	7,985,713	-	-
Public safety	5,931,444	-	-
Corrections	3,795,199	-	-
Judiciary and legal	5,744,704	-	-
Transportation and public works	-	-	-
Social services	-	-	12,120,622
Culture and recreation	-	2,955,491	-
Capital outlay	714,182	253,112	1,355
Debt service:			
Principal	-	85,000	-
Interest	-	78,265	-
Total expenditures	24,171,242	3,371,868	12,121,977
Excess (deficiency) of revenue over expenditures	513,425	124,777	(633,503)
Other financing sources (uses):			
Transfers in	1,537,773	-	1,916,000
Transfers out	(3,081,347)	-	(268,893)
Proceeds from sale of capital assets	18,381	61,059	-
Total other financing sources (uses)	(1,525,193)	61,059	1,647,107
Net change in fund balances	(1,011,768)	185,836	1,013,604
Fund balances, beginning of year	10,538,827	2,388,109	2,080,789
Fund balances, end of year	\$ 9,527,059	\$ 2,573,945	\$ 3,094,393

See Notes to Basic Financial Statements.

Primary Government			
Capital Project Fund	Nonmajor Governmental		Total
\$ -	\$ 2,821,290		\$ 22,497,129
-	9,938,150		17,992,705
-	9,206,745		20,276,592
237,528	259,388		980,197
-	2,307,635		2,693,899
<u>237,528</u>	<u>24,533,208</u>		<u>64,440,522</u>
-	5,043,703		13,029,416
-	1,660,006		7,591,450
-	9,508		3,804,707
-	1,857,469		7,602,173
-	3,559,737		3,559,737
-	8,637,754		20,758,376
-	-		2,955,491
15,995,993	1,397,072		18,361,714
-	490,000		575,000
-	501,564		579,829
<u>15,995,993</u>	<u>23,156,813</u>		<u>78,817,893</u>
<u>(15,758,465)</u>	<u>1,376,395</u>		<u>(14,377,371)</u>
1,665,000	3,608,305		8,727,078
(15,000)	(5,361,838)		(8,727,078)
-	62,651		142,091
<u>1,650,000</u>	<u>(1,690,882)</u>		<u>142,091</u>
(14,108,465)	(314,487)		(14,235,280)
12,396,652	11,575,365		38,979,742
<u>\$ (1,711,813)</u>	<u>\$ 11,260,878</u>		<u>\$ 24,744,462</u>

Rock Island County, Illinois

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
Year Ended November 30, 2008**

Net change in fund balances - governmental funds		\$ (14,235,280)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following is the detail of capital outlay and the amount by which capital outlays exceeded depreciation in the current year:		
Capital outlay		17,289,471
Depreciation:		
General government	\$ (355,408)	
Public safety	(987,272)	
Judiciary and legal	(107,241)	
Transportation and public works	(1,647,530)	
Social services	(49,669)	
Culture and recreation	(391,538)	(3,538,658)
Gain on disposal of capital assets	115,348	
Proceeds from sale of capital assets	(142,091)	
Capital contributions	2,547,919	2,521,176
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		186,664
The issuance of long-term debt (e.g., bonds and notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. In the statement of activities, interest is accrued on outstanding bonds, whereas in the governmental funds an interest expenditure is reported when due. The following is the detail of the net effect of these differences in the treatment of long-term debt and related items:		
Repayment of debt principal		575,000
Bond premium amortization		27,568
Bond issuance amortization		(31,844)
Amortization of deferred liability associated with bond refunding		217,371
Internal service fund net change		(586,445)
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		(22,019)
Change in compensated absences		(430,327)
Change in net assets of governmental activities		\$ 1,972,677

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Net Assets
Governmental Activities - Internal Service Funds
November 30, 2008

Assets

Current assets:

Cash and cash equivalents	\$	2,315,356
Receivables:		
Accounts		59,343
Interest		2,281
Due from other governmental units		117,231
Other assets		870,433
Total current assets		<u>3,364,644</u>

Noncurrent assets:

Capital assets:

Nondepreciable:

Land		180,250
Construction-in-progress		22,153

Depreciable:

Equipment and fixtures		15,783
Improvements other than buildings		62,857
Less accumulated depreciation		<u>(13,243)</u>

Total capital assets 267,800

Total assets \$ 3,632,444

Liabilities

Liabilities:

Accounts payable	\$	14,653
Estimated claims settlement		746,657
Accrued liabilities		<u>1,156,550</u>
Total liabilities		<u>1,917,860</u>

Net Assets

Invested in capital assets		267,800
Unrestricted		<u>1,446,784</u>
Total net assets		<u>1,714,584</u>
Total liabilities and net assets	\$	<u><u>3,632,444</u></u>

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, 2008

Operating revenues, charges for services	\$ 8,240,502
Operating expenses, other services and charges	<u>7,649,457</u>
Operating income	<u>591,045</u>
Nonoperating revenue (expense):	
Investment earnings	73,163
Interest expense	<u>(1,250,653)</u>
Total nonoperating revenue (expense)	<u>(1,177,490)</u>
Change in net assets	(586,445)
Total net assets, beginning of year	<u>2,301,029</u>
Total net assets, end of year	<u>\$ 1,714,584</u>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Cash Flows
Governmental Activities - Internal Service Funds
Year Ended November 30, 2008

Cash flows from operating activities:	
Cash received from employee contributions and other charges	\$ 6,675,182
Cash payments for claims	(6,831,346)
Cash received for jail lease	1,505,501
Cash payments for jail operations	(432,094)
Net cash provided by operating activities	<u>917,243</u>
Cash flows from capital activities, acquisition of capital assets	<u>(72,260)</u>
Cash flows from noncapital financing activities:	
Interfund proceeds	36,577
Debt service payments on revenue bonds	(1,250,653)
Net cash used in noncapital financing activities	<u>(1,214,076)</u>
Cash flows from investing activities, interest received	<u>76,443</u>
Net decrease in cash	(292,650)
Cash:	
Beginning	<u>2,608,006</u>
Ending	<u>\$ 2,315,356</u>
Reconciliation of operating income to net cash from operating activities:	
Operating income	\$ 591,045
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	7,032
(Increase) decrease in:	
Receivables	(58,499)
Due from other governmental units	(7,872)
Other assets	6,552
Increase in:	
Accounts payable	129,221
Accrued liabilities	249,764
Net cash provided by operating activities	<u>\$ 917,243</u>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Assets and Liabilities

Agency Funds

November 30, 2008

Assets

Cash and cash equivalents	\$	6,191,641
Receivables:		
Accounts receivable		484,618
Accrued interest receivable		438,935
Total assets	\$	7,115,194

Liabilities

Due to other governmental units	\$	4,465,555
Due to individuals and private entities		2,649,639
Total liabilities	\$	7,115,194

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2008

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 25-member board. As required by accounting principles generally accepted in the United States of America, these basic financial statements present Rock Island County, Illinois and its blended component units (the primary government) and its discretely presented component unit (the Rock Island Tri-County Consortium). The Rock Island Tri-County Consortium ("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, 2008. 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 entities are included as part of the primary government for the reasons indicated:

Forest Preserve District, Rock Island County, Illinois ("the District"): The District provides a broad range of services to citizens of the County, including the operation of Niabi Zoo, Loud Thunder Park, Illiniwek Park and Indian Bluff Park and Golf Course. Although it is legally separate from the County, the District is reported as if it were part of the primary government because the members of the District's board are the same as the County's board. The District operates on a June 30 fiscal year. The basic financial statements of the County include the funds of the District in the special revenue fund type as of and for the year ended June 30, 2008. Complete financial statements of the District can be obtained from the District's administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

Public Building Commission, Rock Island County, Illinois ("PBC"): The PBC was formed for the purpose of providing a new jail for the use of the County. Although it is legally separate from the County, the PBC is reported as if it were part of the primary government because all of the PBC board members are appointed by the County board and the PBC's sole purpose is to finance and construct the County's jail. The PBC operates on a June 30 fiscal year. The basic financial statements of the County include the funds of the PBC in the corrections function and as an internal service fund type as of and for the year ended June 30, 2008. Complete financial statements of the PBC can be obtained from its administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2008

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

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

Basis of presentation:

The County's basic financial statements consist of government-wide statements, including a statement of net 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:

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2008

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

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

Forest Preserve Commission Fund, a special revenue fund: To account for culture and recreation services provided to County citizens.

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

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

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

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

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

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

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

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.

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 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.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2008

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

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

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

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

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

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

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.

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

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.

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

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

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.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2008

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

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 received from the U.S. Department of Homeland Security.

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

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2008

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.

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.

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

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

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

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

Employee Indebtedness Fund: To account for wage garnishments.

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

Jail Inmate Deposit Fund: To account for funds confiscated upon arrest.

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

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

Oak Glen Home Patient's Fund: To account for funds for those individuals at Oak Glen Home.

Jail Commissary Fund: To account for receipts from the sale of commissary items to inmates.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2008

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

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

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

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

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.

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 November 30. Property taxes attach as an enforceable lien on property as of the preceding January 1, at which time they are recognized. These taxes are due in four installments on June 6, August 6, September 6 and November 6 of the following year. Since the 2008 tax levy is budgeted for fiscal year 2009, 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.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2008

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

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

Significant accounting policies:

Cash and cash equivalents: Cash and cash equivalents, which consist primarily of money market funds, are reported at 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 and Financial Investors Trust Fund, which are 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.

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

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

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2008

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

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

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

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

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

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

Deferred and unearned 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, 2008, but which were levied to finance fiscal year 2009 operations, have been recorded as deferred revenue in governmental financial statements and as unearned revenue in the government-wide statements. In governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Unearned revenues also include grant awards received but unearned by either the passage of a specified time or the fulfillment of expenditure provisions are recorded as unearned grant 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."

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2008

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

Compensated absences: County employees are granted vacation in varying amounts based upon length of employment by the County. Vacations are not cumulative and shall be forfeited if not used within one year of earning such vacation. Nonunion employees are allowed to carry over one week of vacation. Any employee who has completed one year of service will be paid for all or part of their accrued but unused vacation upon termination of employment depending on the anniversary year that termination of employment occurs.

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 expenditure when paid.

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

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

Fund 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.

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. Unspent debt proceeds for the Capital Project Fund was \$822,000. 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. Net assets restricted through enabling legislation consists of \$1,834,406 for employee benefits, \$785,629 for social services, \$3,855,454 for transportation and public works, and \$59,286 for debt service.

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.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2008

Note 2. Cash and Investments

As of November 30, 2008, the County's cash and cash equivalents and investments were as follows:

Cash and cash equivalents statement of net assets	\$ 28,230,457
Cash and cash equivalents fiduciary funds	6,191,641
Cash and cash equivalents component unit	34,445
	<u>\$ 34,456,543</u>

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

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

The PBC's investment policy states the highest interest rate available will always be the objective of the investment policy combined with safety of principal, which is left to the discretion of the Commission Treasurer.

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

Concentration of credit risk: The County's investment policy is to apply the prudent-person rule: Investments shall be made utilizing the judgment and care, under the circumstances then present, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investments, considering probable safety of their capital as well as the probable income to be derived. The investment policy further limits the County's investments to be less than 65 percent of the financial institutions' capital and surplus. As of November 30, 2008, the County held no investments.

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2008

Note 2. Cash and Investments (Continued)

The District's investment policy is to apply the prudent-person rule: "Investments shall be made utilizing the judgment and care, under the circumstances then present, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investments, considering probable safety of their capital as well as the probable income to be derived." As of June 30, 2008, the District held no investments.

The Consortium has no formal investment policy.

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

As of November 30, 2008, none of the County's bank balance was exposed to custodial credit risk.

The carrying amount and bank balance of the Consortium's deposits as of June 30, 2008 was \$34,445. 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, 2008:

Fund	Deficit Fund Balance
Special Revenue Funds:	
Animal Control Fund	\$ 184,790
Veterans Assistance Fund	184
Capital Project Fund	1,711,813

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2008

Note 4. Interfund Account Balances

The individual fund interfund receivable and payable balances as of November 30, 2008 are as follows:

	Due From Other Funds	Due To Other Funds
General	\$ 664,788	\$ 88,634
Oak Glen Home	5,000	417,825
Capital Project Fund	-	313,000
Nonmajor governmental funds	654,544	504,873
Total	<u>\$ 1,324,332</u>	<u>\$ 1,324,332</u>

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

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	\$ 1,537,773	\$ 3,081,347
Oak Glen Home	1,916,000	268,893
Capital Project Fund	1,665,000	15,000
Nonmajor governmental funds	3,608,305	5,361,838
Total	<u>\$ 8,727,078</u>	<u>\$ 8,727,078</u>

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2008

Note 6. Capital Assets

The following is a summary of changes in capital assets for the year ended November 30, 2008:

	2007 Balance	Additions	Deletions	2008 Balance
Governmental Activities:				
Capital assets not depreciated:				
Land	\$ 4,457,309	\$ 250	\$ -	\$ 4,457,559
Construction-in-progress	4,046,713	16,164,377	47,969	20,163,121
Total capital assets not being depreciated	8,504,022	16,164,627	47,969	24,620,680
Capital assets being depreciated:				
Buildings	34,614,501	1,169,235	19,472	35,764,264
Improvements other than buildings	13,000	49,857	-	62,857
Equipment	11,265,500	1,093,347	502,096	11,856,751
Infrastructure	55,711,557	1,480,553	-	57,192,110
Total capital assets being depreciated	101,604,558	3,792,992	521,568	104,875,982
Less accumulated depreciation for:				
Buildings	13,126,235	839,624	16,377	13,949,482
Improvements other than buildings	27	4,064	-	4,091
Equipment	7,397,371	1,133,881	478,448	8,052,804
Infrastructure	16,475,768	1,568,121	-	18,043,889
Total accumulated depreciation	36,999,401	3,545,690	494,825	40,050,266
Total capital assets being depreciated, net	64,605,157	247,302	26,743	64,825,716
Governmental activities capital assets, net	\$ 73,109,179	\$ 16,411,929	\$ 74,712	\$ 89,446,396

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

	2007 Balance	Additions	Deletions	2008 Balance
Discretely Presented Component Unit:				
Capital assets being depreciated, equipment	\$ 372,712	\$ 2,210	\$ 34,164	\$ 340,758
Less accumulated depreciation for equipment	230,754	54,308	32,809	252,253
Component unit capital assets, net	\$ 141,958	\$ (52,098)	\$ 1,355	\$ 88,505

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2008

Note 6. Capital Assets (Continued)

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

General government	\$ 355,408
Public safety	987,272
Judiciary and legal	107,241
Transportation and public works	1,647,530
Social services	49,669
Culture and recreation	391,538
Internal service fund	7,032
Total depreciation expense, governmental activities	<u>\$ 3,545,690</u>

Note 7. Long-Term Debt

The following is a summary of changes in long-term debt for the year ended November 30, 2008:

	Balance November 30, 2007	Additions	Deletions	Balance November 30, 2008	Due Within One Year
Governmental Activities:					
General obligation bonds	\$ 21,600,000	\$ -	\$ 85,000	\$ 21,515,000	\$ 490,000
Revenue bonds payable	8,280,000	-	490,000	7,790,000	510,000
Add deferred amount on refunding	1,159,314	-	217,371	941,943	-
Compensated absences	1,915,799	2,346,126	1,915,799	2,346,126	2,346,126
Estimated claims settlements	650,389	6,695,932	6,379,345	966,976	910,169
	<u>\$ 33,605,502</u>	<u>\$ 9,042,058</u>	<u>\$ 9,087,515</u>	<u>\$ 33,560,045</u>	<u>\$ 4,256,295</u>
	Balance November 30, 2007	Additions	Retirements	Balance November 30, 2008	Due Within One Year
Discretely Presented Component					
Unit, compensated absences	\$ 103,172	\$ 105,462	\$ 103,172	\$ 105,462	\$ 105,462

General obligation bonds: The County issued two separate series of bonds to finance the acquisition, construction and installation of a new County nursing home and related facilities, improvements and costs. On December 15, 2006, the County issued \$9,950,000 General Obligation Bonds (Alternate Revenue Source), Series 2006. These bonds are due in annual installments of \$400,000 to \$750,000 through 2027 at an interest rate of 3.60 percent to 5.50 percent.

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

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2008**

Note 7. Long-Term Debt (Continued)

Revenue bonds: On April 1, 2005, Rock Island County (Public Building Commission) issued \$9,020,000 in Justice Center Refunding Revenue Bonds, Series 2005 with interest rates ranging from 3.7 percent to 4.35 percent to advance refund \$7,850,000 of outstanding Local Government Program Revenue Bonds, Series 1998 with interest rates from 4.0 percent to 5.0 percent and \$2,810,000 of Justice Center Revenue Bonds, Series 1999 with interest rates from 5.0 percent to 8.9 percent. The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$1,738,970. This difference, a deferred liability, is reported in the accompanying financial statements as an addition to bonds payable and is being amortized through 2012. The balance of the deferred liability as of November 30, 2008 was \$941,943.

The County has pledged as security for bonds issued by the Public Building Commission, a portion of the County's property tax. The bonds issued by the Public Building Commission in 2005 in the amount of \$9,020,000 for the purpose of advance refunding of Local Government Program Revenue Bonds, Series 1998 and Justice Center Revenue Bonds, Series 1999, are payable through 2019. The County has committed to appropriate each year from the property tax, an amount sufficient to cover the principal and interest requirements on the Public Building Commission's debt. The Public Building Commission has pledged as sole security for the bonds the appropriation from the County. Total principal and interest remaining on the debt is \$9,869,290 with annual requirements ranging from \$820,000 to \$1,005,048. For the current year, principal and interest paid by the Public Building Commission and the total property tax revenue recognized by the County were \$827,270 and \$1,496,627, respectively.

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

As of November 30, 2008, the County's future cash flow requirements for the retirement of the general obligation bonds is as follows:

<u>Year ending November 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 490,000	\$ 906,026	\$ 1,396,026
2010	505,000	886,168	1,391,168
2011	525,000	865,656	1,390,656
2012	950,000	844,215	1,794,215
2013	995,000	806,033	1,801,033
2014-2018	5,615,000	3,380,292	8,995,292
2019-2023	6,540,000	2,105,417	8,645,417
2024-2027	5,895,000	627,495	6,522,495
Total	<u>\$ 21,515,000</u>	<u>\$ 10,421,302</u>	<u>\$ 31,936,302</u>

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2008**

Note 7. Long-Term Debt (Continued)

As of November 30, 2008, the County's future cash flow requirements for the retirement of the revenue bonds is as follows:

Year ending November 30:	Principal	Interest	Total
2009	\$ 510,000	\$ 315,955	\$ 825,955
2010	530,000	293,770	823,770
2011	550,000	270,980	820,980
2012	575,000	247,330	822,330
2013	700,000	222,605	922,605
2014-2018	3,960,000	688,603	4,648,603
2019	965,000	40,047	1,005,047
Total	\$ 7,790,000	\$ 2,079,290	\$ 9,869,290

Assessed value	<u>\$ 2,365,608,928</u>
Debt limit, 2.875% of assessed value	\$ 68,011,257
Debt applicable to debt limit	<u>29,305,000</u>
Legal debt margin	<u>\$ 38,706,257</u>

As of November 30, 2008, the County did not exceed its legal debt margin:

Prior Year Defeasance: In the prior year, the County defeased certain revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. As of November 30, 2008, \$2,545,000 of bonds outstanding are considered defeased.

Note 8. Retirement System

Plan Descriptions and Provisions:

Illinois Municipal Retirement Fund

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2008

Note 8. Retirement System (Continued)

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

Funding Policy – As set by statute, the County’s plan members, other than Sheriff’s Law Enforcement Personnel (SLEP) and Elected County Officials (ECO), are required to contribute 4.50 percent of their annual covered salary. SLEP and ECO employees participating in IMRF are required to contribute 7.50 percent of their covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2008 was 18.93 percent of annual covered payroll for SLEP participants, 37.82 percent of covered payroll for ECO participants, 9.79 percent of covered payroll for the District participants, 14.59 percent of covered payroll for the Consortium participants and 9.63 percent of covered payroll for all other participants. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost – For 2008, the County’s annual pension cost of \$3,214,366, including all component units, was equal to the County’s required and actual contributions.

Three-Year Trend Information			
Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2008	\$ 3,214,366	100%	- %
12/31/2007	3,098,868	100	-
12/31/2006	2,978,916	100	-

The required contribution for 2008 was determined as part of the December 31, 2006, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2006, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 percent to 11.6 percent per year depending on age and service, attributable to seniority/merit and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of the County’s plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investment over a five-year period with a 20 percent corridor between the actuarial and market value of assets. The County’s Regular plan’s unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2008, was 24 years.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2008

Note 8. Retirement System (Continued)

Funded Status and Funding Progress – As of December 31, 2008, the most recent actuarial valuation date, the plan for the County, including all component units, was 68.7 percent funded. The actuarial accrued liability for benefits was \$80,811,370 and the actuarial value of assets was \$55,474,602 resulting in an unfunded actuarial accrued liability (UAAL) of \$25,336,768. The covered payroll (annual payroll of active employees covered by the plan) was \$27,216,477 and the ratio of the UAAL to the covered payroll was 93.1 percent.

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

Note 9. Deferred Compensation Plan

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

Note 10. Risk Management and Insurance

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

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

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
Year Ended November 30, 2008

Note 10. Risk Management and Insurance (Continued)

As of November 30, 2008, the amount of liabilities recorded for estimated claim settlements for health benefits, worker's compensation, general and auto liability claims was \$966,976 of which \$746,657 was recorded in the Internal Service Fund and \$220,319 was recorded in the government-wide statements.

Changes in reported liabilities during fiscal 2008 and 2007 were:

	Self-Insurance	
	2008	2007
Claims payable, beginning of year	\$ 650,389	\$ 615,000
Claims expense and changes in estimates	6,695,932	5,517,223
Claims payments	(6,379,345)	(5,481,834)
Claims payable, end of year	<u>\$ 966,976</u>	<u>\$ 650,389</u>

As of November 30, 2008, \$967,000 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, \$967,000 of the General Fund balance is reserved for payment of future claims liability.

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

Note 11. Other 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) retired from the County after January 1, 2001 after participating in the group health insurance plan for at least eight years, eligible for immediate receipt of pension from IMRF or SLEP, and insurance coverage was in effect the day before retirement begins. Currently, 59 retirees meet one of those eligibility requirements. The County pays approximately 87 percent of the pre-Medicare retirees' health insurance premiums for single coverage or 83 percent of the premium for family coverage for all retirees qualifying under (1) or (2) above. The County pays 50 percent of the pre-Medicare retirees' health insurance premiums for all retirees qualifying under (3) above. The County pays between 2 percent and 50 percent, depending on the length of employee's service, for all retirees qualifying under (4) above. Expenditures for postretirement health care benefits are recognized as premiums are paid. During the year ended November 30, 2008, expenditures of \$232,054 were recognized for postretirement health care.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2008

Note 12. Commitments and Contingencies

The County is a defendant in a number of lawsuits, including complaints involving worker's compensation, personal injury and other matters, arising from the normal conduct of the County's operations. A liability has been recorded by the County as of November 30, 2008 for the lawsuits which, in the opinion of the County's officials and the County's legal counsel, are probable to result in a loss to the County and for which the loss can be reasonably estimated. Generally, the County may levy a tax for judgments entered against it.

Note 13. Pending Governmental Accounting Standards Board (GASB) Statements

The County adopted the following GASB statements during the year ended November 30, 2008:

- GASB Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. This Statement establishes uniform financial reporting standards for other postemployment benefit plans (OPEB plans) and supercedes existing guidance. This Statement had no effect on the County in the current year.
- GASB Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*. This Statement establishes accounting and financial reporting standards for transactions in which a government receives, or is entitled to, resources in exchange for future cash flows generated by collecting specific receivables or specific future revenues. It also provides disclosure requirements for a government that pledges or commits future cash flows from a specific revenue source. In addition, this Statement establishes accounting and financial reporting standards for intra-entity transfers of assets and future revenues. The effect of the adoption of this Statement to the County was the addition of a note disclosure regarding pledged revenue for long-term obligations.
- GASB Statement No. 50, *Pension Disclosures*, an amendment of GASB Statement Nos. 25 and 27. This Statement more closely aligns the financial reporting requirements for pensions with those for other postemployment benefits (OPEB) and, in doing so, enhances information disclosed in notes to the financial statements or presented as required supplementary information (RSI) by pension plans and by employers that provide pension benefits. This Statement modified the disclosures for the County's pension plans.

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

- GASB Statement No. 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.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2008

Note 13. Pending Governmental Accounting Standards Board (GASB) Statements (Continued)

- GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, issued November 2006, will be effective for the County beginning with its year ending November 30, 2009. This Statement addresses accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effects of existing pollution by participating in pollution remediation activities, such as site assessments and cleanups. This standard requires the government to estimate the components of expected pollution remediation outlays and determine whether the outlays for those components should be accrued as a liability or, if appropriate, capitalized when goods and services are acquired.
- GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, issued July 2007, will be effective for the County beginning with its year ending November 30, 2010. This Statement provides guidance regarding how to identify, account for and report intangible assets. The new standard characterizes an intangible asset as an asset that lacks physical substance, is nonfinancial in nature and has an initial useful life extending beyond a single reporting period.
- GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, issued June 2008, will be effective for the County beginning with its year ending November 30, 2010. This Statement will improve how state and local governments report information about derivative instruments in their financial statements. The Statement specifically requires governments to measure most derivative instruments at fair value in their financial statements that are prepared using the economic resources measurement focus and the accrual basis of accounting. The guidance in this Statement also addresses hedge accounting requirements.
- GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, issued March 2009, will be effective for the County beginning with its year ending November 30, 2011. This Statement is intended to improve the usefulness of information provided to financial report users about fund balances by providing clearer, more structured fund balance classifications, and by clarifying the definitions of existing governmental fund types. Fund balance information is among the most widely and frequently used information in state and local government financial reports. The GASB developed this standard to address the diversity of practice and the resulting lack of consistency that had evolved in fund balance reporting. To reduce confusion, the new standard establishes a hierarchy of fund balance classification based primarily on the extent to which a government is bound to observe spending constraints.

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

Note 14. Conduit Debt Obligations

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

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2008**

Note 15. Subsequent Event

On December 16, 2008, the Forest Preserve District issued \$4,585,000 in General Obligation (alternative revenue source) Bonds. The purpose of the bonds is to defray the costs of Niabi Zoo facilities and improvements. The interest rate ranges from 3.7 percent to 5.1 percent. The annual payments range from \$160,000 to \$355,000. The last payment due is \$355,000 on December 1, 2028.

Rock Island County, Illinois

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)	UAAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/2008	\$ 55,474,602	\$ 80,811,370	\$ 25,336,768	68.7%	\$ 27,216,477	93.1%
12/31/2007	67,960,501	76,414,334	8,453,833	88.9	26,439,379	32.0
12/31/2006	64,872,674	73,920,719	9,048,045	87.8	25,457,276	35.5
12/31/2005	58,055,095	66,486,380	8,431,285	87.3	24,065,475	35.0
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

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 General Fund
 Year Ended November 30, 2008

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Fees	\$ 6,536,796	\$ 6,704,912	\$ 6,854,725	\$ 149,813
Property taxes	5,853,020	6,478,020	6,574,737	96,717
Intergovernmental	10,291,692	10,907,646	10,849,597	(58,049)
Investment earnings	493,000	493,000	320,252	(172,748)
Miscellaneous	80,700	84,113	85,356	1,243
Total revenues	23,255,208	24,667,691	24,684,667	16,976
Expenditures:				
Current:				
Salaries and wages	15,765,180	16,125,811	15,638,005	487,806
Personal benefits	2,765,758	2,997,837	2,849,853	147,984
Supplies	595,128	873,566	738,974	134,592
Other services and charges	3,792,944	5,149,136	4,230,228	918,908
Capital outlay	516,120	779,383	714,182	65,201
Total expenditures	23,435,130	25,925,733	24,171,242	1,754,491
Excess (deficiency) of revenues over expenditures	(179,922)	(1,258,042)	513,425	1,771,467
Other financing sources (uses):				
Transfers in	1,402,726	1,540,326	1,537,773	(2,553)
Transfers out	(1,403,514)	(3,152,494)	(3,081,347)	71,147
Proceeds from sale of capital asset	500	500	18,381	17,881
Total other financing sources (uses)	(288)	(1,611,668)	(1,525,193)	86,475
Net change in fund balance	\$ (180,210)	\$ (2,869,710)	(1,011,768)	\$ 1,857,942
Fund balances, beginning of year			10,538,827	
Fund balances, end of year			<u>\$ 9,527,059</u>	

See Note to Required Supplementary Information.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 Forest Preserve Commission
 Year Ended November 30, 2008

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Fees	\$ 1,168,000	\$ 1,168,000	\$ 1,399,344	\$ 231,344
Property taxes	1,439,300	1,439,300	1,479,818	40,518
Intergovernmental	210,000	210,000	220,250	10,250
Investment earnings	37,600	37,600	97,010	59,410
Miscellaneous	184,759	184,759	300,223	115,464
Total revenues	3,039,659	3,039,659	3,496,645	456,986
Expenditures:				
Current:				
Salaries and wages	1,389,900	1,495,657	1,494,707	950
Personal benefits	409,675	488,589	461,223	27,366
Supplies	388,215	530,277	527,067	3,210
Other services and charges	481,900	495,427	472,494	22,933
Capital outlay	159,000	155,294	253,112	(97,818)
Debt service:				
Principal retirement	-	85,000	85,000	-
Interest and fiscal charges	-	78,265	78,265	-
Total expenditures	2,828,690	3,328,509	3,371,868	(43,359)
Excess (deficiency) of revenues over expenditures	210,969	(288,850)	124,777	413,627
Other financing sources, proceeds from sale of capital assets	-	-	61,059	61,059
Net change in fund balance	\$ 210,969	\$ (288,850)	185,836	\$ 474,686
Fund balance, beginning of year			2,388,109	
Fund balance, end of year			<u>\$ 2,573,945</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, 2008

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Fees	\$ 7,330,179	\$ 9,535,982	\$ 11,421,770	\$ 1,885,788
Investment earnings	70,000	70,000	66,019	(3,981)
Miscellaneous	500	500	685	185
Total revenues	7,400,679	9,606,482	11,488,474	1,881,992
Expenditures:				
Current:				
Salaries and wages	5,610,259	5,496,957	5,493,832	3,125
Personal benefits	2,162,322	2,177,768	2,057,171	120,597
Supplies	849,375	1,021,977	990,893	31,084
Other services and charges	852,811	3,198,804	3,578,726	(379,922)
Capital outlay	-	1,355	1,355	-
Total expenditures	9,474,767	11,896,861	12,121,977	(225,116)
Excess (deficiency) of revenue over expenditures	(2,074,088)	(2,290,379)	(633,503)	1,656,876
Other financing sources (uses):				
Transfers in	1,850,068	1,850,068	1,916,000	65,932
Transfers out	(268,893)	(268,893)	(268,893)	-
Total other financing sources (uses)	1,581,175	1,581,175	1,647,107	65,932
Net change in fund balance	\$ (492,913)	\$ (709,204)	1,013,604	\$ 1,722,808
Fund balance, beginning of year			2,080,789	
Fund balance, end of year			<u>\$ 3,094,393</u>	

See Note to Required Supplementary Information.

Rock Island County, Illinois

Note to Required Supplementary Information Year Ended November 30, 2008

Budgetary Comparison Schedules

The budgetary comparison schedules are presented for the General Fund and the major special revenue funds, Forest Preserve Commission Fund and Oak Glen Home 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 were several budget amendments during the year.

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

The County follows these procedures in establishing their operational budget:

1. At a regular or special call meeting of the County Board in October or November, the proposed budget for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and the means of financing them.
2. Prior to December 1, the budget is legally enacted through passage 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 increased by \$6,297,940, primarily due to the availability of revenues during the year from grants and unexpected changes in various costs and building improvements not originally budgeted for.
4. Budgets for the General and certain special revenue funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
5. Expenditures may not legally exceed the total amount of the revised budget appropriations of individual funds.

However, actual expenditures exceeded budgetary amounts for the following fund for the year ended November 30, 2008:

	Final Budget	Actual	Amount Over Final Budget
Special Revenue Funds:			
Forest Preserve Commission	\$ 3,328,509	\$ 3,371,868	\$ 43,359
Oak Glen Home	11,896,861	12,121,977	225,116
Evening Reporting Center Grant Fund	-	45	45
Peer Justice Program Fund	-	2,864	2,864
Capital Project Fund	15,941,245	15,995,993	54,748

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, FEMA GPS Grant Fund, Metropolitan Enforcement Group, Sheriff Foreclosure Sale, Oak Glen Home Activities, Oak Glen Home Grandparents, Oak Glen Home Memorial, County Indemnity and Circuit Clerk Administration Costs Special Revenue Funds were not budgeted for the year ended November 30, 2008 and are not included in the Budgetary Comparison Schedules.

Rock Island County, Illinois

Schedule of Revenues and Other Financing Sources - Budget and Actual

General Fund

Year Ended November 30, 2008

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fees:				
Circuit clerk fees	\$ 3,044,000	\$ 3,044,000	\$ 2,806,705	\$ (237,295)
County recorder fees	1,296,100	1,296,100	1,169,379	(126,721)
States attorney fees	40,800	40,800	49,649	8,849
County sheriff fees	450,000	450,000	486,386	36,386
Other	1,705,896	1,874,012	2,342,606	468,594
Total fees	6,536,796	6,704,912	6,854,725	149,813
Property taxes:				
Property taxes	5,235,000	5,860,000	5,855,346	(4,654)
Penalties and interest	618,020	618,020	719,391	101,371
Total property taxes	5,853,020	6,478,020	6,574,737	96,717
Intergovernmental:				
Salary reimbursements	849,135	849,135	717,155	(131,980)
Sales and use tax	4,336,000	4,336,000	4,442,221	106,221
State income tax	1,980,000	1,980,000	1,856,456	(123,544)
Tax replacement revenue	2,800,000	2,800,000	2,670,635	(129,365)
Other	326,557	942,511	1,163,130	220,619
Total intergovernmental	10,291,692	10,907,646	10,849,597	(58,049)
Investment earnings	493,000	493,000	320,252	(172,748)
Miscellaneous	80,700	84,113	85,356	1,243
Total revenues	23,255,208	24,667,691	24,684,667	16,976
Other financing sources:				
Transfers from other funds	1,402,726	1,540,326	1,537,773	(2,553)
Proceeds from sale of fixed asset	500	500	18,381	17,881
Total other financing sources	1,403,226	1,540,826	1,556,154	15,328
Total revenues and other financing sources	\$ 24,658,434	\$ 26,208,517	\$ 26,240,821	\$ 32,304

Rock Island County, Illinois

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

General Fund

Year Ended November 30, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures:				
Assessment Map:				
Salaries and wages	\$ 178,077	\$ 203,937	\$ 193,788	\$ 10,149
Personal benefits	2,000	2,000	1,900	100
Supplies	1,800	2,529	2,368	161
Other services and charges	25,330	28,341	26,364	1,977
Total	207,207	236,807	224,420	12,387
Auditor:				
Salaries and wages	188,587	200,187	199,389	798
Personal benefits	2,250	2,645	2,645	-
Supplies	1,400	1,660	1,585	75
Other services and charges	4,769	5,151	5,142	9
Total	197,006	209,643	208,761	882
County Board:				
Salaries and wages	301,700	318,433	313,143	5,290
Personal benefits	2,000	3,188	3,108	80
Supplies	3,000	3,260	2,995	265
Other services and charges	23,500	66,889	39,854	27,035
Total	330,200	391,770	359,100	32,670
Circuit Clerk:				
Salaries and wages	1,120,705	1,130,345	1,122,779	7,566
Personal benefits	-	27	27	-
Supplies	15,300	23,133	22,818	315
Other services and charges	44,900	52,645	48,991	3,654
Total	1,180,905	1,206,150	1,194,615	11,535
Circuit Court:				
Salaries and wages	123,894	137,764	135,877	1,887
Personal benefits	-	544	544	-
Supplies	5,000	5,000	2,152	2,848
Other services and charges	283,100	381,130	364,594	16,536
Total	411,994	524,438	503,167	21,271
Civil Defense:				
Salaries and wages	45,003	47,045	47,042	3
Personal benefits	650	111	-	111
Supplies	6,835	11,892	9,181	2,711
Other services and charges	17,604	21,265	20,720	545
Capital outlay	-	7,734	1,217	6,517
Total	70,092	88,047	78,160	9,887

(Continued)

Rock Island County, Illinois

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

General Fund

Year Ended November 30, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
County Clerk:				
Salaries and wages	\$ 525,797	\$ 518,098	\$ 468,105	\$ 49,993
Personal benefits	2,250	2,188	135	2,053
Supplies	65,300	138,116	96,495	41,621
Other services and charges	113,350	474,868	287,361	187,507
Capital outlay	-	52,325	47,251	5,074
Total	706,697	1,185,595	899,347	286,248
Coroner:				
Salaries and wages	161,987	181,137	173,730	7,407
Personal benefits	2,000	149	149	-
Supplies	2,800	4,083	3,914	169
Other services and charges	71,300	80,211	80,210	1
Capital outlay	348,429	342,899	337,370	5,529
Total	586,516	608,479	595,373	13,106
Information Systems:				
Salaries and wages	437,272	446,434	439,312	7,122
Personal benefits	3,520	2,770	1,301	1,469
Supplies	16,705	21,603	20,263	1,340
Other services and charges	56,814	59,814	60,180	(366)
Capital outlay	11,921	37,773	38,489	(716)
Total	526,232	568,394	559,545	8,849
Liquor Commission, other services and charges				
	100	100	56	44
Building Maintenance:				
Salaries and wages	146,631	164,831	162,968	1,863
Personal benefits	2,200	2,200	1,600	600
Supplies	15,500	19,368	16,873	2,495
Other services and charges, principally utilities	434,700	564,592	563,767	825
Capital outlay	-	52,872	52,872	-
Total	599,031	803,863	798,080	5,783
County Zoning:				
Salaries and wages	243,618	246,443	246,137	306
Personal benefits	4,000	4,328	4,327	1
Supplies	659	968	949	19
Other services and charges	15,245	17,963	17,963	-
Capital outlay	-	41,117	39,607	1,510
Total	263,522	310,819	308,983	1,836

(Continued)

Rock Island County, Illinois

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

General Fund

Year Ended November 30, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
General County Services:				
Salaries and wages	\$ 900	\$ 900	\$ 480	\$ 420
Personal benefits	2,468,329	2,690,036	2,577,784	112,252
Supplies	-	14,891	4,891	10,000
Other services and charges	612,967	848,952	696,838	152,114
Total	3,082,196	3,554,779	3,279,993	274,786
Court Services:				
Salaries and wages	1,789,282	1,815,395	1,709,850	105,545
Supplies	18,300	19,565	13,372	6,193
Other services and charges	80,200	84,931	55,451	29,480
Capital outlay	2,000	1,000	-	1,000
Total	1,889,782	1,920,891	1,778,673	142,218
Recorder:				
Salaries and wages	371,724	376,341	351,597	24,744
Supplies	3,564	4,674	3,448	1,226
Other services and charges	945	1,639	1,293	346
Total	376,233	382,654	356,338	26,316
Sheriff:				
Salaries and wages	7,157,556	7,189,929	6,983,882	206,047
Personal benefits	134,200	136,853	129,521	7,332
Supplies	369,670	505,121	466,324	38,797
Other services and charges	1,420,636	1,669,500	1,542,538	126,962
Capital outlay	148,620	196,425	151,608	44,817
Total	9,230,682	9,697,828	9,273,873	423,955
States Attorney:				
Salaries and wages	1,492,392	1,593,079	1,563,977	29,102
Personal benefits	5,950	5,950	1,405	4,545
Supplies	17,400	27,507	24,452	3,055
Other services and charges	100,750	114,512	89,113	25,399
Capital outlay	5,150	650	-	650
Total	1,621,642	1,741,698	1,678,947	62,751
Superintendent of Educational Services Region:				
Salaries and wages	40,830	40,835	40,830	5
Supplies	2,000	2,505	2,505	-
Other services and charges	26,500	25,990	25,952	38
Total	69,330	69,330	69,287	43

(Continued)

Rock Island County, Illinois

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

General Fund

Year Ended November 30, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
Treasurer:				
Salaries and wages	\$ 297,197	\$ 306,697	\$ 306,024	\$ 673
Supplies	10,500	11,121	10,636	485
Other services and charges	50,600	49,979	43,848	6,131
Total	358,297	367,797	360,508	7,289
Board of Review:				
Salaries and wages	50,000	50,005	50,000	5
Personal benefits	1,770	1,404	610	794
Supplies	600	600	372	228
Other services and charges	4,200	4,561	4,105	456
Total	56,570	56,570	55,087	1,483
Public Defender:				
Salaries and wages	510,359	562,946	562,945	1
Personal benefits	3,000	3,100	3,042	58
Supplies	4,500	4,990	4,914	76
Other services and charges	18,134	19,564	18,853	711
Total	535,993	590,600	589,754	846
Central Services:				
Salaries and wages	110,090	111,078	101,393	9,685
Personal benefits	300	300	199	101
Supplies	32,845	44,953	24,055	20,898
Other services and charges	83,860	77,964	(2,944)	80,908
Capital outlay	-	46,588	45,768	820
Total	227,095	280,883	168,471	112,412
Liability Insurance:				
Salaries and wages	345,578	358,604	353,571	5,033
Personal benefits	130,439	137,877	119,389	18,488
Supplies	1,000	2,836	2,097	739
Other services and charges	302,690	496,065	238,507	257,558
Total	779,707	995,382	713,564	281,818
Human Resources:				
Salaries and wages	126,001	125,348	111,186	14,162
Personal benefits	900	2,167	2,167	-
Supplies	450	3,191	2,315	876
Other services and charges	750	2,510	1,472	1,038
Total	128,101	133,216	117,140	16,076

(Continued)

Rock Island County, Illinois

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

General Fund

Year Ended November 30, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
Total General Fund:				
Salaries and wages	\$ 15,765,180	\$ 16,125,811	\$ 15,638,005	\$ 487,806
Personal benefits	2,765,758	2,997,837	2,849,853	147,984
Supplies	595,128	873,566	738,974	134,592
Other services and charges	3,792,944	5,149,136	4,230,228	918,908
Capital outlay	516,120	779,383	714,182	65,201
Total expenditures	23,435,130	25,925,733	24,171,242	1,754,491
Other financing uses, transfers to other funds	1,403,514	3,152,494	3,081,347	71,147
Total expenditures and other financing uses	\$ 24,838,644	\$ 29,078,227	\$ 27,252,589	\$ 1,825,638

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Rock Island County, Illinois

Combining Balance Sheet
 Nonmajor Governmental Funds
 November 30, 2008

	Total	Special Revenue		
		Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund
Assets				
Cash and cash equivalents	\$ 12,048,453	\$ 15,566	\$ 67,056	\$ -
Receivables:				
Property taxes receivable	11,160,891	-	-	72,909
Accounts receivable	146,713	7,837	-	-
Accrued interest receivable	15,628	-	90	8
Due from other funds	654,544	-	-	-
Due from other governmental units	1,274,811	-	2,160	-
Other assets	53,853	-	-	-
Total assets	\$ 25,354,893	\$ 23,403	\$ 69,306	\$ 72,917
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 1,914,329	\$ 36,123	\$ -	\$ 165
Accrued liabilities	405,218	97,070	-	-
Due to other funds	504,873	75,000	-	-
Due to other governmental units	417,825	-	-	-
Deferred revenues	10,851,770	-	-	70,000
Total liabilities	14,094,015	208,193	-	70,165
Fund balances (deficits):				
Reserved for other assets	53,853	-	-	-
Unreserved (deficits), undesignated, reported in:				
Special revenue funds	11,147,739	(184,790)	69,306	2,752
Debt Service Fund	59,286	-	-	-
Total fund balances (deficits)	11,260,878	(184,790)	69,306	2,752
Total liabilities and fund balances (deficits)	\$ 25,354,893	\$ 23,403	\$ 69,306	\$ 72,917

(Continued)

Special Revenue

Child Welfare Fund	Collector Tax Fee Fund	Community Mental Health Fund	COPS Grant Fund	County Bridge Fund	County Clerk Document Fund
\$ 130	\$ 222,249	\$ 667,114	\$ 7,672	\$ 184,464	\$ 127,036
-	-	1,445,626	-	154,363	-
-	-	-	-	-	168
-	305	1,073	-	246	173
82,100	-	-	-	-	-
-	107,030	-	21,954	19,000	-
-	-	5,536	-	-	-
<u>\$ 82,230</u>	<u>\$ 329,584</u>	<u>\$ 2,119,349</u>	<u>\$ 29,626</u>	<u>\$ 358,073</u>	<u>\$ 127,377</u>
\$ 81,940	\$ -	\$ 304,517	\$ -	\$ -	\$ -
-	-	1,771	17,738	-	-
-	100,000	-	-	8,807	-
-	-	-	-	-	-
-	-	1,390,000	-	150,000	-
<u>81,940</u>	<u>100,000</u>	<u>1,696,288</u>	<u>17,738</u>	<u>158,807</u>	<u>-</u>
-	-	5,536	-	-	-
290	229,584	417,525	11,888	199,266	127,377
-	-	-	-	-	-
<u>290</u>	<u>229,584</u>	<u>423,061</u>	<u>11,888</u>	<u>199,266</u>	<u>127,377</u>
<u>\$ 82,230</u>	<u>\$ 329,584</u>	<u>\$ 2,119,349</u>	<u>\$ 29,626</u>	<u>\$ 358,073</u>	<u>\$ 127,377</u>

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2008

	Special Revenue			
	County Extension Education Fund	County Health Fund	County Highway Fund	County Law Library Fund
Assets				
Cash and cash equivalents	\$ -	\$ 45,330	\$ 1,200,873	\$ 182,498
Receivables:				
Property taxes receivable	229,271	632,633	948,902	-
Accounts receivable	-	45,602	673	7,355
Accrued interest receivable	27	188	1,789	251
Due from other funds	-	8,175	142,282	-
Due from other governmental units	-	446,117	2,188	-
Other assets	-	15,076	4,515	628
Total assets	\$ 229,298	\$ 1,193,121	\$ 2,301,222	\$ 190,732
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 528	\$ 140,034	\$ 269,721	\$ 9,614
Accrued liabilities	-	124,405	32,046	-
Due to other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenues	220,000	653,225	914,000	-
Total liabilities	220,528	917,664	1,215,767	9,614
Fund balances (deficits):				
Reserved for other assets	-	15,076	4,515	628
Unreserved (deficits), undesignated, reported in:				
Special revenue funds	8,770	260,381	1,080,940	180,490
Debt Service Fund	-	-	-	-
Total fund balances (deficits)	8,770	275,457	1,085,455	181,118
Total liabilities and fund balances (deficits)	\$ 229,298	\$ 1,193,121	\$ 2,301,222	\$ 190,732

(Continued)

Special Revenue

Court Automation Fund	Court Document Storage Fund	Court Security Fund	Federal Social Security Fund	FEMA GPS Grant Fund	GIS 2005 Fund
\$ 1,069,796	\$ 796,184	\$ 68,685	\$ 798,417	\$ 4,122	\$ 199,588
-	-	-	1,248,537	-	-
-	-	-	-	-	-
1,463	1,093	92	1,067	-	263
-	-	-	-	-	2,076
23,908	24,093	25,660	-	-	1,620
-	-	-	-	-	19,190
<u>\$ 1,095,167</u>	<u>\$ 821,370</u>	<u>\$ 94,437</u>	<u>\$ 2,048,021</u>	<u>\$ 4,122</u>	<u>\$ 222,737</u>
\$ 3,091	\$ 1,938	\$ 178	\$ 6	\$ -	\$ 22,862
168	2,614	9,986	27,973	-	3,621
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,200,000	-	-
<u>3,259</u>	<u>4,552</u>	<u>10,164</u>	<u>1,227,979</u>	<u>-</u>	<u>26,483</u>
-	-	-	-	-	19,190
1,091,908	816,818	84,273	820,042	4,122	177,064
-	-	-	-	-	-
<u>1,091,908</u>	<u>816,818</u>	<u>84,273</u>	<u>820,042</u>	<u>4,122</u>	<u>196,254</u>
<u>\$ 1,095,167</u>	<u>\$ 821,370</u>	<u>\$ 94,437</u>	<u>\$ 2,048,021</u>	<u>\$ 4,122</u>	<u>\$ 222,737</u>

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2008

	Special Revenue			
	Hillsdale Special Service Area Fund	Illinois Municipal Retirement Fund	Maintenance and Child Support Collection Fund	Metropolitan Enforcement Group Fund
Assets				
Cash and cash equivalents	\$ 50,738	\$ 1,287,179	\$ 12,391	\$ -
Receivables:				
Property taxes receivable	8,908	2,080,530	-	-
Accounts receivable	-	52,606	-	-
Accrued interest receivable	77	1,608	-	-
Due from other funds	-	-	-	-
Due from other governmental units	-	3,922	6,850	27,242
Other assets	-	-	-	-
Total assets	\$ 59,723	\$ 3,425,845	\$ 19,241	\$ 27,242
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 627	\$ 346,143	\$ 362	\$ -
Accrued liabilities	-	65,308	2,670	-
Due to other funds	-	30	-	-
Due to other governmental units	-	-	-	-
Deferred revenues	8,000	2,000,000	-	27,242
Total liabilities	8,627	2,411,481	3,032	27,242
Fund balances (deficits):				
Reserved for other assets	-	-	-	-
Unreserved (deficits), undesignated, reported in:				
Special revenue funds	51,096	1,014,364	16,209	-
Debt Service Fund	-	-	-	-
Total fund balances (deficits)	51,096	1,014,364	16,209	-
Total liabilities and fund balances (deficits)	\$ 59,723	\$ 3,425,845	\$ 19,241	\$ 27,242

(Continued)

Special Revenue

Motor Fuel Fund	Nursing Home Tax Levy Fund	Probation Services Fee Fund	Quad City Bomb Squad Fund	Oak Glen Home Activities Fund	Oak Glen Home Grandparents Fund
\$ 2,678,386	\$ 551	\$ 965,335	\$ 7,196	\$ 828	\$ 6,149
-	2,329,985	-	-	-	-
-	-	-	-	-	-
3,732	237	-	-	-	-
-	417,825	-	-	-	-
404,245	-	31,867	-	-	-
-	-	390	-	-	-
<u>\$ 3,086,363</u>	<u>\$ 2,748,598</u>	<u>\$ 997,592</u>	<u>\$ 7,196</u>	<u>\$ 828</u>	<u>\$ 6,149</u>
\$ 533,414	\$ -	\$ 26,466	\$ 326	\$ -	\$ -
13,842	-	-	-	-	-
132,127	5,000	130,879	-	-	-
-	417,825	-	-	-	-
35,037	2,250,000	-	-	-	-
<u>714,420</u>	<u>2,672,825</u>	<u>157,345</u>	<u>326</u>	<u>-</u>	<u>-</u>
-	-	390	-	-	-
2,371,943	75,773	839,857	6,870	828	6,149
-	-	-	-	-	-
<u>2,371,943</u>	<u>75,773</u>	<u>840,247</u>	<u>6,870</u>	<u>828</u>	<u>6,149</u>
<u>\$ 3,086,363</u>	<u>\$ 2,748,598</u>	<u>\$ 997,592</u>	<u>\$ 7,196</u>	<u>\$ 828</u>	<u>\$ 6,149</u>

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2008

	Special Revenue			
	Oak Glen Home Memorial Fund	County Indemnity Fund	Working Cash Fund	Recorders Document Fund
Assets				
Cash and cash equivalents	\$ 43,687	\$ 152	\$ 509,884	\$ 208,815
Receivables:				
Property taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Accrued interest receivable	-	-	703	271
Due from other funds	-	-	-	2,086
Due from other governmental units	-	53,030	-	-
Other assets	-	-	-	-
Total assets	\$ 43,687	\$ 53,182	\$ 510,587	\$ 211,172
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 20,388
Accrued liabilities	-	149	-	1,890
Due to other funds	-	53,030	-	-
Due to other governmental units	-	-	-	-
Deferred revenues	-	-	-	-
Total liabilities	-	53,179	-	22,278
Fund balances (deficits):				
Reserved for other assets	-	-	-	-
Unreserved (deficits), undesignated, reported in:				
Special revenue funds	43,687	3	510,587	188,894
Debt Service Fund	-	-	-	-
Total fund balances (deficits)	43,687	3	510,587	188,894
Total liabilities and fund balances (deficits)	\$ 43,687	\$ 53,182	\$ 510,587	\$ 211,172

(Continued)

Special Revenue						
States Attorney Drug Enforcement Fund	Treasurer's Automation Fund	Veterans Assistance Fund	Zuma-Canoe Creek Special Service Area Fund	Sheriff Foreclosure Sale Fund	Local Law Enforcement Grant Fund	
\$ 93,034	\$ 106,133	\$ 15,460	\$ 146,371	\$ 39,782	\$ 16	
-	-	411,089	36,702	-	-	
19,883	119	-	-	-	-	
-	146	37	198	-	-	
-	-	-	-	-	-	
921	21,250	-	-	-	-	
-	437	8,081	-	-	-	
<u>\$ 113,838</u>	<u>\$ 128,085</u>	<u>\$ 434,667</u>	<u>\$ 183,271</u>	<u>\$ 39,782</u>	<u>\$ 16</u>	
\$ 8,137	\$ 3,496	\$ 30,884	\$ 577	\$ -	\$ -	
-	-	3,967	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	400,000	35,000	-	-	
<u>8,137</u>	<u>3,496</u>	<u>434,851</u>	<u>35,577</u>	<u>-</u>	<u>-</u>	
-	437	8,081	-	-	-	
105,701	124,152	(8,265)	147,694	39,782	16	
-	-	-	-	-	-	
<u>105,701</u>	<u>124,589</u>	<u>(184)</u>	<u>147,694</u>	<u>39,782</u>	<u>16</u>	
<u>\$ 113,838</u>	<u>\$ 128,085</u>	<u>\$ 434,667</u>	<u>\$ 183,271</u>	<u>\$ 39,782</u>	<u>\$ 16</u>	

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2008

	Special Revenue		
	Homeland Security Fund	Covemakers Buy-Out Fund	Circuit Clerk Administration Cost Fund
Assets			
Cash and cash equivalents	\$ 14,127	\$ -	\$ 43,385
Receivables:			
Property taxes receivable	-	-	-
Accounts receivable	-	-	1,766
Accrued interest receivable	-	-	58
Due from other funds	-	-	-
Due from other governmental units	809	50,945	-
Other assets	-	-	-
Total assets	\$ 14,936	\$ 50,945	\$ 45,209
Liabilities and Fund Balances (Deficits)			
Liabilities:			
Accounts payable	\$ 809	\$ 50,945	\$ -
Accrued liabilities	-	-	-
Due to other funds	-	-	-
Due to other governmental units	-	-	-
Deferred revenues	-	-	-
Total liabilities	809	50,945	-
Fund balances (deficits):			
Reserved for other assets	-	-	-
Unreserved (deficits), undesignated, reported in:			
Special revenue funds	14,127	-	45,209
Debt Service Fund	-	-	-
Total fund balances (deficits)	14,127	-	45,209
Total liabilities and fund balances (deficits)	\$ 14,936	\$ 50,945	\$ 45,209

Special Revenue		
Hotel/Motel Tax Fund	Drug Court Grant Fund	Debt Service Fund
\$ 105,128	\$ 56,476	\$ 470
-	-	1,561,436
8,175	2,529	-
174	75	184
-	-	-
-	-	-
-	-	-
<u>\$ 113,477</u>	<u>\$ 59,080</u>	<u>\$ 1,562,090</u>
\$ 17,500	\$ -	\$ 3,538
-	-	-
-	-	-
-	-	-
-	-	1,499,266
<u>17,500</u>	<u>-</u>	<u>1,502,804</u>
-	-	-
95,977	59,080	-
-	-	59,286
<u>95,977</u>	<u>59,080</u>	<u>59,286</u>
<u>\$ 113,477</u>	<u>\$ 59,080</u>	<u>\$ 1,562,090</u>

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits)
Nonmajor Governmental Funds
Year Ended November 30, 2008**

	Total	Special Revenue		
		Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund
Revenues:				
Fees	\$ 2,821,290	\$ 613,861	\$ 33,230	\$ -
Property taxes	9,938,150	-	-	70,029
Intergovernmental	9,206,745	-	-	-
Investment earnings	259,388	11	3,443	54
Miscellaneous	2,307,635	19,863	-	-
Total revenues	24,533,208	633,735	36,673	70,083
Expenditures:				
Current:				
General government	5,043,703	-	-	-
Public safety	1,660,006	677,875	-	-
Corrections	9,508	-	-	-
Judiciary and legal	1,857,469	-	-	-
Transportation and public works	3,559,737	-	-	-
Social services	8,637,754	-	-	69,897
Capital outlay	1,397,072	2,952	-	-
Debt service:				
Principal retirement	490,000	-	-	-
Interest and fiscal charges	501,564	-	-	-
Total expenditures	23,156,813	680,827	-	69,897
Excess (deficiency) of revenues over expenditures	1,376,395	(47,092)	36,673	186
Other financing sources (uses):				
Transfers in	3,608,305	-	-	-
Transfers out	(5,361,838)	-	(100,000)	-
Proceeds from sale of capital assets	62,651	-	-	-
Total other financing sources (uses)	(1,690,882)	-	(100,000)	-
Net change in fund balances	(314,487)	(47,092)	(63,327)	186
Fund balances (deficits), beginning of year	11,575,365	(137,698)	132,633	2,566
Fund balances (deficits), end of year	\$ 11,260,878	\$ (184,790)	\$ 69,306	\$ 2,752

(Continued)

Special Revenue									
Child Welfare Fund	Collector Tax Fee Fund	Community Mental Health Fund	COPS Grant Fund	County Bridge Fund	County Clerk Document Fund				
\$ -	\$ 107,030	\$ -	\$ -	\$ -	\$ 31,674				
-	-	1,339,228	-	105,038	-				
-	-	-	475,485	72,243	-				
-	5,642	11,838	-	2,660	3,374				
-	-	-	-	-	-				
-	112,672	1,351,066	475,485	179,941	35,048				
-	5,796	-	-	-	31,031				
-	-	-	643,262	-	-				
-	-	-	-	-	-				
660,411	-	-	-	-	-				
-	-	-	-	19,395	-				
-	-	1,314,623	-	-	-				
-	-	-	-	-	4,247				
-	-	-	-	-	-				
-	-	-	-	-	-				
660,411	5,796	1,314,623	643,262	19,395	35,278				
(660,411)	106,876	36,443	(167,777)	160,546	(230)				
660,570	-	-	203,240	-	-				
-	(100,000)	(23,837)	-	(4,455)	(5,056)				
-	-	-	-	-	-				
660,570	(100,000)	(23,837)	203,240	(4,455)	(5,056)				
159	6,876	12,606	35,463	156,091	(5,286)				
131	222,708	410,455	(23,575)	43,175	132,663				
\$ 290	\$ 229,584	\$ 423,061	\$ 11,888	\$ 199,266	\$ 127,377				

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2008

	Special Revenue			
	County Extension Education Fund	County Health Fund	County Highway Fund	County Law Library Fund
	Revenues:			
Fees	\$ -	\$ 374,481	\$ 43,794	\$ 103,250
Property taxes	223,207	520,811	840,285	-
Intergovernmental	-	3,641,697	-	-
Investment earnings	172	8,140	28,716	4,404
Miscellaneous	-	48,549	644,022	-
Total revenues	223,379	4,593,678	1,556,817	107,654
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and legal	-	-	-	64,369
Transportation and public works	-	-	1,260,705	-
Social services	222,458	4,869,099	-	-
Capital outlay	-	20,807	352,323	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	222,458	4,889,906	1,613,028	64,369
Excess (deficiency) of revenues over expenditures	921	(296,228)	(56,211)	43,285
Other financing sources (uses):				
Transfers in	-	23,877	-	-
Transfers out	-	(20,000)	(125,996)	(8,884)
Proceeds from sale of capital assets	-	151	62,500	-
Total other financing sources (uses)	-	4,028	(63,496)	(8,884)
Net change in fund balances	921	(292,200)	(119,707)	34,401
Fund balances (deficits), beginning of year	7,849	567,657	1,205,162	146,717
Fund balances (deficits), end of year	\$ 8,770	\$ 275,457	\$ 1,085,455	\$ 181,118

(Continued)

Special Revenue						
Court Automation Fund	Court Document Storage Fund	Court Security Fund	Federal Social Security Fund	FEMA GPS Grant Fund	GIS 2005 Fund	
\$ 327,116	\$ -	\$ 349,927	\$ -	\$ -	\$ 30,627	
-	-	-	1,168,541	-	-	
-	-	-	-	-	-	
25,892	18,521	2,279	13,541	-	4,470	
-	329,185	-	-	-	-	
353,008	347,706	352,206	1,182,082	-	35,097	
-	-	-	1,132,210	-	259,270	
-	-	-	-	-	960	
-	-	-	-	-	-	
170,228	171,910	358,286	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
16,627	-	-	-	-	7,444	
-	-	-	-	-	-	
-	-	-	-	-	-	
186,855	171,910	358,286	1,132,210	-	267,674	
166,153	175,796	(6,080)	49,872	-	(232,577)	
-	-	-	-	-	260,092	
(4,000)	(6,136)	(13,072)	-	-	(18,299)	
-	-	-	-	-	-	
(4,000)	(6,136)	(13,072)	-	-	241,793	
162,153	169,660	(19,152)	49,872	-	9,216	
929,755	647,158	103,425	770,170	4,122	187,038	
\$ 1,091,908	\$ 816,818	\$ 84,273	\$ 820,042	\$ 4,122	\$ 196,254	

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2008

	Special Revenue			
	Hillsdale Special Service Area Fund	Illinois Municipal Retirement Fund	Workforce Investment Act Fund	Maintenance and Child Support Collection Fund
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ 110,435
Property taxes	8,012	1,938,806	-	-
Intergovernmental	-	-	1,776,640	50,684
Investment earnings	1,861	21,220	-	-
Miscellaneous	-	-	-	-
Total revenues	9,873	1,960,026	1,776,640	161,119
Expenditures:				
Current:				
General government	-	1,900,339	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and legal	-	-	-	173,068
Transportation and public works	36,673	-	-	-
Social services	-	-	1,776,640	-
Capital outlay	-	-	-	6,165
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	36,673	1,900,339	1,776,640	179,233
Excess (deficiency) of revenues over expenditures	(26,800)	59,687	-	(18,114)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(26,800)	59,687	-	(18,114)
Fund balances (deficits), beginning of year	77,896	954,677	-	34,323
Fund balances (deficits), end of year	\$ 51,096	\$ 1,014,364	\$ -	\$ 16,209

(Continued)

Special Revenue					
Evening Reporting Center Grant Fund	Metropolitan Enforcement Group Fund	Motor Fuel Fund	Nursing Home Tax Levy Fund	Peer Justice Program Fund	Probation Services Fee Fund
\$ -	\$ -	\$ 4,402	\$ -	\$ -	\$ 497,250
-	-	-	1,925,680	-	-
-	137,192	2,471,117	-	-	19,500
-	-	72,024	1,488	-	-
-	-	965	-	-	334
-	137,192	2,548,508	1,927,168	-	517,084
-	-	-	-	-	-
-	137,192	-	-	-	-
-	-	-	-	-	-
45	-	-	-	2,864	236,632
-	-	2,226,958	-	-	-
-	-	-	-	-	-
-	-	729,452	-	-	8,965
-	-	-	-	-	-
-	-	-	-	-	-
45	137,192	2,956,410	-	2,864	245,597
(45)	-	(407,902)	1,927,168	(2,864)	271,487
-	-	-	2,184,811	-	-
-	-	-	(4,100,811)	-	(272,932)
-	-	-	-	-	-
-	-	-	(1,916,000)	-	(272,932)
(45)	-	(407,902)	11,168	(2,864)	(1,445)
45	-	2,779,845	64,605	2,864	841,692
\$ -	\$ -	\$ 2,371,943	\$ 75,773	\$ -	\$ 840,247

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2008

	Special Revenue			
	Quad City Bomb Squad Fund	Oak Glen Home Activities Fund	Oak Glen Home Grandparents Fund	Oak Glen Home Memorial Fund
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	-	-	-	387
Miscellaneous	299	3,303	10,135	3,290
Total revenues	299	3,303	10,135	3,677
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	1,698	-	-	-
Corrections	-	-	-	-
Judiciary and legal	-	-	-	-
Transportation and public works	-	-	-	-
Social services	-	3,557	7,979	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	1,698	3,557	7,979	-
Excess (deficiency) of revenues over expenditures	(1,399)	(254)	2,156	3,677
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(1,399)	(254)	2,156	3,677
Fund balances (deficits), beginning of year	8,269	1,082	3,993	40,010
Fund balances (deficits), end of year	\$ 6,870	\$ 828	\$ 6,149	\$ 43,687

(Continued)

Special Revenue						
County Indemnity Fund	Working Cash Fund	Recorders Document Fund	States Attorney Drug Enforcement Fund	Treasurer's Automation Fund	Veterans Assistance Fund	
\$ 53,030	\$ -	\$ -	\$ 51,474	\$ 27,408	\$ -	
-	-	-	-	-	266,975	
-	-	-	-	-	-	
-	11,843	3,967	-	2,720	1,730	
-	-	-	-	-	1,153	
53,030	11,843	3,967	51,474	30,128	269,858	
-	-	192,655	-	16,691	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	19,656	-	-	
-	-	-	-	-	-	
-	-	-	-	-	373,501	
-	-	-	9,279	8,075	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	192,655	28,935	24,766	373,501	
53,030	11,843	(188,688)	22,539	5,362	(103,643)	
-	-	275,715	-	-	-	
(53,030)	-	(5,330)	-	-	-	
-	-	-	-	-	-	
(53,030)	-	270,385	-	-	-	
-	11,843	81,697	22,539	5,362	(103,643)	
3	498,744	107,197	83,162	119,227	103,459	
\$ 3	\$ 510,587	\$ 188,894	\$ 105,701	\$ 124,589	\$ (184)	

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2008

	Special Revenue			
	Zuma-Canoe Creek Special Service Area Fund	Sheriff Foreclosure Sale Fund	Local Law Enforcement Grant Fund	Homeland Security Fund
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Property taxes	34,758	-	-	-
Intergovernmental	-	-	-	299,018
Investment earnings	3,411	-	-	-
Miscellaneous	-	1,246,537	-	-
Total revenues	38,169	1,246,537	-	299,018
Expenditures:				
Current:				
General government	-	1,397,986	-	-
Public safety	945	-	-	68,677
Corrections	-	-	-	-
Judiciary and legal	-	-	-	-
Transportation and public works	16,006	-	-	-
Social services	-	-	-	-
Capital outlay	-	-	-	230,736
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	16,951	1,397,986	-	299,413
Excess (deficiency) of revenues over expenditures	21,218	(151,449)	-	(395)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	21,218	(151,449)	-	(395)
Fund balances (deficits), beginning of year	126,476	191,231	16	14,522
Fund balances (deficits), end of year	\$ 147,694	\$ 39,782	\$ 16	\$ 14,127

Special Revenue					
Covemakers Buy-Out Fund	Circuit Clerk Administration Costs Fund	Hotel/Motel Tax Fund	Drug Court Grant Fund	Debt Service Fund	
\$ -	\$ 25,132	\$ -	\$ 37,169	\$ -	
-	-	-	-	1,496,780	
139,813	-	123,356	-	-	
-	730	2,662	1,032	1,156	
-	-	-	-	-	
139,813	25,862	126,018	38,201	1,497,936	
-	-	107,725	-	-	
129,397	-	-	-	-	
-	-	-	9,508	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	490,000	
-	-	-	-	501,564	
129,397	-	107,725	9,508	991,564	
10,416	25,862	18,293	28,693	506,372	
-	-	-	-	-	
-	-	-	-	(500,000)	
-	-	-	-	-	
-	-	-	-	(500,000)	
10,416	25,862	18,293	28,693	6,372	
(10,416)	19,347	77,684	30,387	52,914	
\$ -	\$ 45,209	\$ 95,977	\$ 59,080	\$ 59,286	

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
 Budget and Actual - Nonmajor Governmental Funds
 Year Ended November 30, 2008

	Special Revenue			
	Animal Control Fund		Arrestee Medical Costs Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 529,500	\$ 613,861	\$ 24,000	\$ 33,230
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	1,600	11	4,000	3,443
Miscellaneous	17,179	19,863	-	-
Total revenues	548,279	633,735	28,000	36,673
Expenditures:				
Current operating:				
Salaries and wages	294,506	294,505	-	-
Personal benefits	105,446	93,570	-	-
Supplies	53,301	53,301	-	-
Other services and charges	268,759	236,499	-	-
Capital outlay	2,952	2,952	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	724,964	680,827	-	-
Excess (deficiency) of revenues over expenditures	(176,685)	(47,092)	28,000	36,673
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	(100,000)	(100,000)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	(100,000)	(100,000)
Net change in fund balances	\$ (176,685)	(47,092)	\$ (72,000)	(63,327)
Fund balances (deficits), beginning of year		(137,698)		132,633
Fund balances (deficits), end of year		<u>\$ (184,790)</u>		<u>\$ 69,306</u>

(Continued)

Special Revenue					
Child Advocacy Fund		Child Welfare Fund		Collector Tax Fee Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ 92,000	\$ 107,030
70,000	70,029	-	-	-	-
-	-	-	-	-	-
130	54	-	-	16,000	5,642
-	-	-	-	-	-
<u>70,130</u>	<u>70,083</u>	-	-	<u>108,000</u>	<u>112,672</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
70,000	69,897	685,000	660,411	10,000	5,796
-	-	-	-	-	-
-	-	-	-	-	-
<u>70,000</u>	<u>69,897</u>	<u>685,000</u>	<u>660,411</u>	<u>10,000</u>	<u>5,796</u>
130	186	(685,000)	(660,411)	98,000	106,876
-	-	650,000	660,570	-	-
-	-	-	-	(100,000)	(100,000)
-	-	-	-	-	-
-	-	650,000	660,570	(100,000)	(100,000)
<u>\$ 130</u>	<u>186</u>	<u>\$ (35,000)</u>	<u>159</u>	<u>\$ (2,000)</u>	<u>6,876</u>
	<u>2,566</u>		<u>131</u>		<u>222,708</u>
	<u>\$ 2,752</u>		<u>\$ 290</u>		<u>\$ 229,584</u>

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
 Budget and Actual - Nonmajor Governmental Funds (Continued)
 Year Ended November 30, 2008

	Special Revenue			
	Community Mental Health Fund		COPS Grant Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Property taxes	1,340,000	1,339,228	-	-
Intergovernmental	-	-	374,522	475,485
Investment earnings	23,000	11,838	-	-
Miscellaneous	-	-	-	-
Total revenues	1,363,000	1,351,066	374,522	475,485
Expenditures:				
Current operating:				
Salaries and wages	35,693	35,693	510,442	470,168
Personal benefits	11,234	10,553	235,330	173,094
Supplies	670	369	-	-
Other services and charges	1,346,752	1,268,008	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	1,394,349	1,314,623	745,772	643,262
Excess (deficiency) of revenues over expenditures	(31,349)	36,443	(371,250)	(167,777)
Other financing sources (uses):				
Transfers in	-	-	287,001	203,240
Transfers out	(23,837)	(23,837)	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(23,837)	(23,837)	287,001	203,240
Net change in fund balances	\$ (55,186)	12,606	\$ (84,249)	35,463
Fund balances (deficits), beginning of year		410,455		(23,575)
Fund balances (deficits), end of year		<u>\$ 423,061</u>		<u>\$ 11,888</u>

(Continued)

Special Revenue					
County Bridge Fund		County Clerk Document Fund		County Extension Education Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 36,000	\$ 31,674	\$ -	\$ -
101,000	105,038	-	-	220,000	223,207
-	72,243	-	-	-	-
9,000	2,660	5,700	3,374	400	172
-	-	-	-	-	-
110,000	179,941	41,700	35,048	220,400	223,379
16,500	16,481	-	-	-	-
-	-	-	-	-	-
-	-	1,492	1,272	-	-
69,950	2,914	44,260	29,759	222,530	222,458
100	-	4,248	4,247	-	-
-	-	-	-	-	-
-	-	-	-	-	-
86,550	19,395	50,000	35,278	222,530	222,458
23,450	160,546	(8,300)	(230)	(2,130)	921
-	-	-	-	-	-
(4,455)	(4,455)	(8,017)	(5,056)	-	-
-	-	-	-	-	-
(4,455)	(4,455)	(8,017)	(5,056)	-	-
<u>\$ 18,995</u>	<u>156,091</u>	<u>\$ (16,317)</u>	<u>(5,286)</u>	<u>\$ (2,130)</u>	<u>921</u>
	<u>43,175</u>		<u>132,663</u>		<u>7,849</u>
	<u>\$ 199,266</u>		<u>\$ 127,377</u>		<u>\$ 8,770</u>

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
 Budget and Actual - Nonmajor Governmental Funds (Continued)
 Year Ended November 30, 2008

	Special Revenue			
	County Health Fund		County Highway Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 437,100	\$ 374,481	\$ 32,000	\$ 43,794
Property taxes	520,000	520,811	841,000	840,285
Intergovernmental	3,785,496	3,641,697	-	-
Investment earnings	24,100	8,140	35,000	28,716
Miscellaneous	48,300	48,549	600,000	644,022
Total revenues	4,814,996	4,593,678	1,508,000	1,556,817
Expenditures:				
Current operating:				
Salaries and wages	3,964,046	3,746,435	639,332	616,549
Personal benefits	20,570	8,335	434,700	180,112
Supplies	304,872	281,044	379,580	356,882
Other services and charges	946,689	833,285	115,350	107,162
Capital outlay	21,690	20,807	353,695	352,323
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	5,257,867	4,889,906	1,922,657	1,613,028
Excess (deficiency) of revenues over expenditures	(442,871)	(296,228)	(414,657)	(56,211)
Other financing sources (uses):				
Transfers in	16,380	23,877	-	-
Transfers out	(20,000)	(20,000)	(125,996)	(125,996)
Proceeds from sale of capital assets	100	151	60,000	62,500
Total other financing sources (uses)	(3,520)	4,028	(65,996)	(63,496)
Net change in fund balances	\$ (446,391)	(292,200)	\$ (480,653)	(119,707)
Fund balances (deficits), beginning of year		567,657		1,205,162
Fund balances (deficits), end of year		<u>\$ 275,457</u>		<u>\$ 1,085,455</u>

(Continued)

Special Revenue						
County Law Library Fund		Court Automation Fund		Court Document Storage Fund		
Budget	Actual	Budget	Actual	Budget	Actual	
\$ 98,200	\$ 103,250	\$ 340,000	\$ 327,116	\$ 1,200	\$ -	
-	-	-	-	-	-	
-	-	1,500	-	-	-	
4,100	4,404	24,000	25,892	17,000	18,521	
-	-	-	-	348,000	329,185	
102,300	107,654	365,500	353,008	366,200	347,706	
7,000	-	-	-	102,909	77,042	
1,210	1,209	4,500	168	42,890	26,344	
70,500	59,528	96,000	91,977	23,238	14,889	
8,000	3,632	85,283	78,083	89,100	53,635	
-	-	15,310	16,627	31,100	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
86,710	64,369	201,093	186,855	289,237	171,910	
15,590	43,285	164,407	166,153	76,963	175,796	
-	-	-	-	-	-	
(8,884)	(8,884)	(4,000)	(4,000)	(6,136)	(6,136)	
-	-	1,500	-	-	-	
(8,884)	(8,884)	(2,500)	(4,000)	(6,136)	(6,136)	
<u>\$ 6,706</u>	<u>34,401</u>	<u>\$ 161,907</u>	<u>162,153</u>	<u>\$ 70,827</u>	<u>169,660</u>	
	<u>146,717</u>		<u>929,755</u>		<u>647,158</u>	
	<u>\$ 181,118</u>		<u>\$ 1,091,908</u>		<u>\$ 816,818</u>	

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
 Budget and Actual - Nonmajor Governmental Funds (Continued)
 Year Ended November 30, 2008

	Special Revenue			
	Court Security Fund		Federal Social Security Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 348,000	\$ 349,927	\$ -	\$ -
Property taxes	-	-	1,166,000	1,168,541
Intergovernmental	-	-	-	-
Investment earnings	3,200	2,279	17,000	13,541
Miscellaneous	-	-	-	-
Total revenues	351,200	352,206	1,183,000	1,182,082
Expenditures:				
Current operating:				
Salaries and wages	347,390	288,249	-	-
Personal benefits	69,999	63,587	1,182,138	1,132,210
Supplies	600	583	-	-
Other services and charges	16,300	5,867	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	434,289	358,286	1,182,138	1,132,210
Excess (deficiency) of revenues over expenditures	(83,089)	(6,080)	862	49,872
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(13,072)	(13,072)	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(13,072)	(13,072)	-	-
Net change in fund balances	\$ (96,161)	(19,152)	\$ 862	49,872
Fund balances, beginning of year		103,425		770,170
Fund balances, end of year		<u>\$ 84,273</u>		<u>\$ 820,042</u>

(Continued)

Special Revenue					
GIS 2005 Fund		Hillsdale Special Service Area Fund		Illinois Municipal Retirement Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 32,500	\$ 30,627	\$ -	\$ -	\$ -	\$ -
-	-	8,000	8,012	1,939,000	1,938,806
-	-	-	-	-	-
6,000	4,470	2,800	1,861	25,000	21,220
-	-	-	-	-	-
<u>38,500</u>	<u>35,097</u>	<u>10,800</u>	<u>9,873</u>	<u>1,964,000</u>	<u>1,960,026</u>
198,110	175,909	2,400	94	-	-
67,039	54,033	100	7	1,956,554	1,900,339
3,852	3,174	-	-	-	-
32,533	27,114	40,000	36,572	-	-
7,503	7,444	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>309,037</u>	<u>267,674</u>	<u>42,500</u>	<u>36,673</u>	<u>1,956,554</u>	<u>1,900,339</u>
(270,537)	(232,577)	(31,700)	(26,800)	7,446	59,687
280,000	260,092	-	-	-	-
(18,299)	(18,299)	-	-	-	-
-	-	-	-	-	-
<u>261,701</u>	<u>241,793</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ (8,836)</u>	<u>9,216</u>	<u>\$ (31,700)</u>	<u>(26,800)</u>	<u>\$ 7,446</u>	<u>59,687</u>
	<u>187,038</u>		<u>77,896</u>		<u>954,677</u>
	<u>\$ 196,254</u>		<u>\$ 51,096</u>		<u>\$ 1,014,364</u>

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
 Budget and Actual - Nonmajor Governmental Funds (Continued)
 Year Ended November 30, 2008

	Special Revenue			
	Maintenance and Child Support Collection Fund		Evening Reporting Center Grant Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 108,000	\$ 110,435	\$ -	\$ -
Property taxes	-	-	-	-
Intergovernmental	50,684	50,684	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	158,684	161,119	-	-
Expenditures:				
Current operating:				
Salaries and wages	125,338	124,497	-	-
Personal benefits	54,016	45,922	-	-
Supplies	5,800	-	-	-
Other services and charges	5,250	2,649	-	45
Capital outlay	6,200	6,165	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	196,604	179,233	-	45
Excess (deficiency) of revenues over expenditures	(37,920)	(18,114)	-	(45)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	\$ (37,920)	(18,114)	\$ -	(45)
Fund balances (deficits), beginning of year		34,323		45
Fund balances (deficits), end of year		<u>\$ 16,209</u>		<u>\$ -</u>

(Continued)

Special Revenue					
Motor Fuel Fund		Nursing Home Tax Levy Fund		Peer Justice Program Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ 4,402	\$ -	\$ -	\$ -	\$ -
-	-	1,924,000	1,925,680	-	-
2,685,000	2,471,117	-	-	-	-
150,000	72,024	-	1,488	-	-
-	965	-	-	-	-
<u>2,835,000</u>	<u>2,548,508</u>	<u>1,924,000</u>	<u>1,927,168</u>	-	-
720,879	594,601	-	-	-	-
336,835	233,473	-	-	-	-
723,366	691,621	-	-	-	-
727,000	707,263	-	-	-	2,864
876,104	729,452	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,384,184</u>	<u>2,956,410</u>	-	-	-	<u>2,864</u>
(549,184)	(407,902)	1,924,000	1,927,168	-	(2,864)
-	-	1,732,622	2,184,811	-	-
-	-	(3,682,986)	(4,100,811)	-	-
-	-	-	-	-	-
-	-	(1,950,364)	(1,916,000)	-	-
<u>\$ (549,184)</u>	<u>(407,902)</u>	<u>\$ (26,364)</u>	<u>11,168</u>	<u>\$ -</u>	<u>(2,864)</u>
	<u>2,779,845</u>		<u>64,605</u>		<u>2,864</u>
	<u>\$ 2,371,943</u>		<u>\$ 75,773</u>		<u>\$ -</u>

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
 Budget and Actual - Nonmajor Governmental Funds (Continued)
 Year Ended November 30, 2008

	Special Revenue			
	Probation Services Fee Fund		Quad City Bomb Squad Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 466,000	\$ 497,250	\$ -	\$ -
Property taxes	-	-	-	-
Intergovernmental revenues	19,500	19,500	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	334	-	299
Total revenues	485,500	517,084	-	299
Expenditures:				
Current operating:				
Salaries and wages	-	-	-	-
Personal benefits	1,150	710	1,000	-
Supplies	57,512	18,437	600	448
Other services and charges	270,761	217,485	3,320	1,250
Capital outlay	19,339	8,965	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	348,762	245,597	4,920	1,698
Excess (deficiency) of revenues over expenditures	136,738	271,487	(4,920)	(1,399)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(274,907)	(272,932)	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(274,907)	(272,932)	-	-
Net change in fund balances	\$ (138,169)	(1,445)	\$ (4,920)	(1,399)
Fund balances (deficits), beginning of year		841,692		8,269
Fund balances (deficits), end of year		<u>\$ 840,247</u>		<u>\$ 6,870</u>

(Continued)

Special Revenue							
Working Cash Fund		Recorders Document Fund		States Attorney Drug Enforcement Fund			
Budget	Actual	Budget	Actual	Budget	Actual		
\$ -	\$ -	\$ 270,274	\$ -	\$ 7,000	\$ -		\$ 51,474
-	-	-	-	-	-		-
-	-	-	-	-	-		-
23,000	11,843	2,200	3,967	-	-		-
-	-	-	-	-	-		-
<u>23,000</u>	<u>11,843</u>	<u>272,474</u>	<u>3,967</u>	<u>7,000</u>	<u>51,474</u>		
-	-	53,732	46,670	-	-		-
-	-	30,860	23,385	1,518	1,515		1,515
-	-	2,913	2,532	3,482	3,424		3,424
-	-	122,138	120,068	15,106	14,717		14,717
-	-	-	-	9,416	9,279		9,279
-	-	-	-	-	-		-
-	-	-	-	-	-		-
-	-	<u>209,643</u>	<u>192,655</u>	<u>29,522</u>	<u>28,935</u>		
23,000	11,843	62,831	(188,688)	(22,522)	22,539		
-	-	-	275,715	-	-		-
-	-	(5,330)	(5,330)	-	-		-
-	-	-	-	-	-		-
-	-	<u>(5,330)</u>	<u>270,385</u>	<u>-</u>	<u>-</u>		<u>-</u>
<u>\$ 23,000</u>	<u>11,843</u>	<u>\$ 57,501</u>	<u>81,697</u>	<u>\$ (22,522)</u>	<u>22,539</u>		
	<u>498,744</u>		<u>107,197</u>		<u>83,162</u>		
	<u>\$ 510,587</u>		<u>\$ 188,894</u>		<u>\$ 105,701</u>		

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
 Budget and Actual - Nonmajor Governmental Funds (Continued)
 Year Ended November 30, 2008

	Special Revenue			
	Treasurer's Automation Fund		Veterans Assistance Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 30,000	\$ 27,408	\$ -	\$ -
Property taxes	-	-	265,000	266,975
Intergovernmental	-	-	-	-
Investment earnings	3,000	2,720	2,000	1,730
Miscellaneous	-	-	-	1,153
Total revenues	33,000	30,128	267,000	269,858
Expenditures:				
Current operating:				
Salaries and wages	-	-	75,241	75,241
Personal benefits	1,440	645	44,242	36,225
Supplies	1,873	1,867	1,400	1,202
Other services and charges	14,179	14,179	280,630	260,833
Capital outlay	12,724	8,075	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	30,216	24,766	401,513	373,501
Excess (deficiency) of revenues over expenditures	2,784	5,362	(134,513)	(103,643)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(6,542)	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(6,542)	-	-	-
Net change in fund balances	\$ (3,758)	5,362	\$ (134,513)	(103,643)
Fund balances (deficits), beginning of year		119,227		103,459
Fund balances (deficits), end of year		<u>\$ 124,589</u>		<u>\$ (184)</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		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35,000	34,758		-	-		-	-		-
-	-		-	-		251,936	299,018		-
4,000	3,411		-	-		-	-		-
-	-		-	-		-	-		-
<u>39,000</u>	<u>38,169</u>		-	-		<u>251,936</u>	<u>299,018</u>		-
8,670	1,400		-	-		-	-		-
330	106		-	-		70,668	68,677		-
4,625	627		-	-		8,000	-		-
32,525	14,818		-	-		229,059	230,736		-
-	-		-	-		-	-		-
-	-		-	-		-	-		-
-	-		-	-		-	-		-
<u>46,150</u>	<u>16,951</u>		-	-		<u>307,727</u>	<u>299,413</u>		-
(7,150)	21,218		-	-		(55,791)	(395)		-
-	-		-	-		-	-		-
-	-		-	-		-	-		-
-	-		-	-		-	-		-
<u>\$ (7,150)</u>	<u>21,218</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>\$ (55,791)</u>	<u>(395)</u>			
	<u>126,476</u>			<u>16</u>			<u>14,522</u>		
	<u>\$ 147,694</u>			<u>\$ 16</u>			<u>\$ 14,127</u>		

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
 Budget and Actual - Nonmajor Governmental Funds (Continued)
 Year Ended November 30, 2008

	Special Revenue			
	Covemakers Buy-Out Fund		Hotel/Motel Tax Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
Intergovernmental	139,814	139,813	78,200	123,356
Investment earnings	-	-	-	2,662
Miscellaneous	-	-	-	-
Total revenues	139,814	139,813	78,200	126,018
Expenditures:				
Current operating:				
Salaries and wages	-	-	-	-
Personal benefits	-	-	-	-
Supplies	-	-	75,420	57,725
Other services and charges	139,814	129,397	55,000	50,000
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	139,814	129,397	130,420	107,725
Excess (deficiency) of revenues over expenditures	-	10,416	(52,220)	18,293
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	\$ -	10,416	\$ (52,220)	18,293
Fund balances (deficits), beginning of year		(10,416)		77,684
Fund balances (deficits), end of year		<u>\$ -</u>		<u>\$ 95,977</u>

(Continued)

Drug Court Grant Fund		Debt Service Fund	
Budget	Actual	Budget	Actual
\$ -	\$ 37,169	\$ -	\$ -
-	-	1,494,280	1,496,780
-	-	-	-
-	1,032	2,000	1,156
-	-	-	-
-	38,201	1,496,280	1,497,936
-	-	-	-
7,560	6,310	-	-
589	588	-	-
11,851	2,610	-	-
-	-	-	-
-	-	490,000	490,000
-	-	501,564	501,564
20,000	9,508	991,564	991,564
(20,000)	28,693	504,716	506,372
-	-	-	-
-	-	(759,653)	(500,000)
-	-	-	-
-	-	(759,653)	(500,000)
<u>\$ (20,000)</u>	28,693	<u>\$ (254,937)</u>	6,372
	30,387		52,914
	<u>\$ 59,080</u>		<u>\$ 59,286</u>

Rock Island County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Capital Project Fund
Year Ended November 30, 2008**

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Intergovernmental	\$ 700,000	\$ 700,000	\$ -	\$ (700,000)
Investment earnings	-	-	237,528	237,528
Total revenues	<u>700,000</u>	<u>700,000</u>	<u>237,528</u>	<u>(462,472)</u>
Expenditures, capital outlay	12,500,000	15,941,245	15,995,993	(54,748)
Excess (deficiency) of revenue over expenditures	<u>(11,800,000)</u>	<u>(15,241,245)</u>	<u>(15,758,465)</u>	<u>(517,220)</u>
Other financing sources:				
Transfers in	-	1,665,000	1,665,000	-
Transfers out	-	(15,000)	(15,000)	-
Total other financing sources	<u>-</u>	<u>1,650,000</u>	<u>1,650,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (11,800,000)</u>	<u>\$ (13,591,245)</u>	<u>(14,108,465)</u>	<u>\$ (517,220)</u>
Fund balance, beginning of year			12,396,652	
Fund balance, end of year			<u>\$ (1,711,813)</u>	

Rock Island County, Illinois

Combining Statement of Net Assets
Internal Service Funds
November 30, 2008

	Public Building Commission	Employee Health Benefits	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 1,571,042	\$ 744,314	\$ 2,315,356
Receivables:			
Accounts	-	59,343	59,343
Interest	-	2,281	2,281
Due from other governmental units	-	117,231	117,231
Other assets	870,433	-	870,433
Total current assets	2,441,475	923,169	3,364,644
Noncurrent assets:			
Capital assets:			
Nondepreciable, land			
Land	180,250	-	180,250
Construction-in-progress	22,153	-	22,153
Depreciable:			
Equipment and fixtures	15,783	-	15,783
Improvements other than buildings	62,857	-	62,857
Less accumulated depreciation	(13,243)	-	(13,243)
Total capital assets	267,800	-	267,800
Total assets	\$ 2,709,275	\$ 923,169	\$ 3,632,444
Liabilities			
Current liabilities:			
Accounts payable	\$ 14,653	\$ -	\$ 14,653
Estimated claims settlement	-	746,657	746,657
Accrued liabilities	1,156,550	-	1,156,550
Total liabilities	1,171,203	746,657	1,917,860
Net Assets			
Invested in capital assets	267,800	-	267,800
Unrestricted	1,270,272	176,512	1,446,784
Total net assets	1,538,072	176,512	1,714,584
Total liabilities and net assets	\$ 2,709,275	\$ 923,169	\$ 3,632,444

Rock Island County, Illinois

**Combining Statement of Revenues, Expenses and Changes in Net Assets
Governmental Activities - Internal Service Funds
Year Ended November 30, 2008**

	Public Building Commission	Employee Health Benefits	Total
Operating revenue, charges for services	\$ 1,498,949	\$ 6,741,553	\$ 8,240,502
Operating expenses, other services and charges	523,543	7,125,914	7,649,457
Operating income (loss)	975,406	(384,361)	591,045
Nonoperating revenue (expense):			
Investment earnings	58,597	14,566	73,163
Debt service agreement	(1,250,653)	-	(1,250,653)
Total nonoperating revenue (expenses)	(1,192,056)	14,566	(1,177,490)
Change in net assets	(216,650)	(369,795)	(586,445)
Total net assets, beginning of year	1,754,722	546,307	2,301,029
Total net assets, end of year	\$ 1,538,072	\$ 176,512	\$ 1,714,584

Rock Island County, Illinois

Combining Statement of Cash Flows
 Governmental Activities - Internal Service Funds
 Year Ended November 30, 2008

	Public Building Commission	Employee Health Benefits	Total
Cash flows from operating activities:			
Cash received from employee contributions and other charges	\$ -	\$ 6,675,182	\$ 6,675,182
Cash payments for claims	-	(6,831,346)	(6,831,346)
Cash received for jail lease	1,505,501	-	1,505,501
Cash payments for jail operations	(432,094)	-	(432,094)
Net cash provided by (used in) operating activities	1,073,407	(156,164)	917,243
Cash flows from capital financing activities, acquisition of capital assets			
	(72,260)	-	(72,260)
Cash flows from noncapital financing activities:			
Interfund proceeds	-	36,577	36,577
Debt service payments on revenue bonds	(1,250,653)	-	(1,250,653)
Net cash provided by (used in) noncapital financing activities	(1,250,653)	36,577	(1,214,076)
Cash flows from investing activities, interest received			
	58,597	17,846	76,443
Net (decrease) in cash	(190,909)	(101,741)	(292,650)
Cash:			
Beginning	1,761,951	846,055	2,608,006
Ending	\$ 1,571,042	\$ 744,314	\$ 2,315,356
Reconciliation of operating income (loss) to net cash from operating activities:			
Operating income (loss)	\$ 975,406	\$ (384,361)	\$ 591,045
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation expense	7,032	-	7,032
(Increase) decrease in:			
Receivables	-	(58,499)	(58,499)
Due from other governmental units	-	(7,872)	(7,872)
Other assets	6,552	-	6,552
Increase (decrease) in:			
Accounts payable	(165,347)	294,568	129,221
Accrued liabilities	249,764	-	249,764
Net cash provided by (used in) operating activities	\$ 1,073,407	\$ (156,164)	\$ 917,243

Rock Island County, Illinois

Combining Balance Sheet - Agency Funds
November 30, 2008

	Total	Circuit Clerk Fund	Circuit Clerk Probation Fund	County Clerk Redemption Fund
Assets				
Cash and cash equivalents	\$ 6,191,641	\$ 2,586,618	\$ 2,475	\$ 334,675
Receivables:				
Accounts receivable	484,618	-	-	-
Accrued interest receivable	438,935	-	-	-
Total assets	\$ 7,115,194	\$ 2,586,618	\$ 2,475	\$ 334,675
Liabilities				
Due to other governmental units	\$ 4,465,555	\$ 625,423	\$ -	\$ -
Due to individuals and private entities	2,649,639	1,961,195	2,475	334,675
Total liabilities	\$ 7,115,194	\$ 2,586,618	\$ 2,475	\$ 334,675

(Continued)

County Collector's Fund	Emergency Telephone Service Fund	Employee Indebtedness Fund	Inheritance Tax Fund	Jail Inmate Deposit Fund	Rock Island County Waste Management Agency Fund	Treasurer's Fund
\$ 1,493,971	\$ 881,438	\$ 2,244	\$ 160,213	-	\$ 221,898	\$ 80,906
-	366,487	-	8,641	19,549	56,997	-
437,107	1,081	-	-	-	341	-
<u>\$ 1,931,078</u>	<u>\$ 1,249,006</u>	<u>\$ 2,244</u>	<u>\$ 168,854</u>	<u>\$ 19,549</u>	<u>\$ 279,236</u>	<u>\$ 80,906</u>
\$ 1,904,042	\$ 1,249,006	\$ -	\$ 168,854	\$ -	\$ 279,236	\$ -
27,036	-	2,244	-	19,549	-	80,906
<u>\$ 1,931,078</u>	<u>\$ 1,249,006</u>	<u>\$ 2,244</u>	<u>\$ 168,854</u>	<u>\$ 19,549</u>	<u>\$ 279,236</u>	<u>\$ 80,906</u>

Rock Island County, Illinois

Combining Balance Sheet - Agency Funds (Continued)
November 30, 2008

	Oak Glen Home		TBA	Township	Township
	Patient's	Jail Commissary	Fund	Bridge	Motor
	Fund	Fund	Fund	Fund	Fuel Tax
					Fund
Assets					
Cash and cash equivalents	\$ 31,823	\$ 61,026	\$ 128,533	\$ 21,490	\$ 184,331
Receivables:					
Accounts receivable	-	-	-	-	32,944
Accrued interest receivable	-	-	177	23	206
Total assets	\$ 31,823	\$ 61,026	\$ 128,710	\$ 21,513	\$ 217,481
Liabilities					
Due to other governmental units	\$ -	\$ -	\$ -	\$ 21,513	\$ 217,481
Due to individuals and private entities	31,823	61,026	128,710	-	-
Total liabilities	\$ 31,823	\$ 61,026	\$ 128,710	\$ 21,513	\$ 217,481

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
Agency Funds
Year Ended November 30, 2008

	Balance November 30, 2007	Additions	Deletions	Balance November 30, 2008
Circuit Clerk Fund				
Assets , cash and cash equivalents	\$ 2,702,353	\$ 23,932,029	\$ 24,047,764	\$ 2,586,618
Liabilities				
Due to other governmental units	\$ 644,090	\$ 8,614,905	\$ 8,633,572	\$ 625,423
Due to individuals and private entities	2,058,263	15,176,168	15,273,236	1,961,195
Maintenance/child support deposits	-	281,101	281,101	-
Total liabilities	\$ 2,702,353	\$ 24,072,174	\$ 24,187,909	\$ 2,586,618
Circuit Clerk Probation Fund				
Assets , cash and cash equivalents	\$ 2,767	\$ 8,046	\$ 8,338	\$ 2,475
Liabilities , due to individuals and private entities				
	\$ 2,767	\$ 6,114	\$ 6,406	\$ 2,475
County Clerk Redemption Fund				
Assets , cash and cash equivalents	\$ 413,130	\$ 3,966,078	\$ 4,044,533	\$ 334,675
Liabilities , due to individuals and private entities				
	\$ 413,130	\$ 3,966,078	\$ 4,044,533	\$ 334,675
County Collector's Fund				
Assets				
Cash and cash equivalents	\$ 1,643,982	\$ 674,541,122	\$ 674,691,133	\$ 1,493,971
Accrued interest receivable	327,400	437,107	327,400	437,107
Total assets	\$ 1,971,382	\$ 674,978,229	\$ 675,018,533	\$ 1,931,078
Liabilities				
Due to other governmental units	\$ 1,971,382	\$ 674,951,193	\$ 675,018,533	\$ 1,904,042
Due to individuals and private entities	-	27,036	-	27,036
	\$ 1,971,382	\$ 674,978,229	\$ 675,018,533	\$ 1,931,078

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2008

	Balance November 30, 2007	Additions	Deletions	Balance November 30, 2008
Emergency Telephone Service Fund				
Assets				
Cash and cash equivalents	\$ 1,137,286	\$ 4,327,237	\$ 4,583,085	\$ 881,438
Accounts receivable	275,950	346,570	256,033	366,487
Accrued interest receivable	4,310	1,081	4,310	1,081
Total assets	\$ 1,417,546	\$ 4,674,888	\$ 4,843,428	\$ 1,249,006
Liabilities , due to other governmental units	\$ 1,417,546	\$ 4,674,888	\$ 4,843,428	\$ 1,249,006
Employee Indebtedness Fund				
Assets , cash and cash equivalents	\$ 191	\$ 21,973	\$ 19,920	\$ 2,244
Liabilities , due to individuals and private entities	\$ 191	\$ 21,973	\$ 19,920	\$ 2,244
Inheritance Tax Fund				
Assets				
Cash and cash equivalents	\$ 31	\$ 15,166,179	\$ 15,005,997	\$ 160,213
Accounts receivable	8,641	-	-	8,641
Total assets	\$ 8,672	\$ 15,166,179	\$ 15,005,997	\$ 168,854
Liabilities , due to other governmental units	\$ 8,672	\$ 15,166,179	\$ 15,005,997	\$ 168,854
Jail Inmate Deposit Fund				
Assets				
Cash and cash equivalents	\$ 2,465	\$ -	\$ 2,465	\$ -
Accounts receivable	(100)	986,610	966,961	19,549
Total assets	\$ 2,365	\$ 986,610	\$ 969,426	\$ 19,549
Liabilities , due to individuals and private entities	\$ 2,365	\$ 986,610	\$ 969,426	\$ 19,549

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
 Agency Funds (Continued)
 Year Ended November 30, 2008

	Balance November 30, 2007	Additions	Deletions	Balance November 30, 2008
Rock Island County Waste Management Agency Fund				
Assets				
Cash and cash equivalents	\$ 241,440	\$ 1,305,558	\$ 1,325,100	\$ 221,898
Accounts receivable	72,833	88,805	104,641	56,997
Accrued interest receivable	994	341	994	341
Total assets	\$ 315,267	\$ 1,394,704	\$ 1,430,735	\$ 279,236
Liabilities , due to other governmental units	\$ 315,267	\$ 1,394,704	\$ 1,430,735	\$ 279,236
Treasurer's Fund				
Assets , cash and cash equivalents	\$ 80,879	\$ 7,260	\$ 7,233	\$ 80,906
Liabilities , due to individuals and private entities	\$ 80,879	\$ 7,260	\$ 7,233	\$ 80,906
Oak Glen Home Patient's Fund				
Assets , cash and cash equivalents	\$ 17,325	\$ 174,049	\$ 159,551	\$ 31,823
Liabilities , due to individuals and private entities	\$ 17,325	\$ 174,049	\$ 159,551	\$ 31,823
Jail Commissary Fund				
Assets , cash and cash equivalents	\$ 36,504	\$ 245,478	\$ 220,956	\$ 61,026
Liabilities , due to individuals and private entities	\$ 36,504	\$ 245,478	\$ 220,956	\$ 61,026
TBA Fund				
Assets				
Cash and cash equivalents	\$ 124,922	\$ 8,314	\$ 4,703	\$ 128,533
Accounts receivable	-	438	438	-
Accrued interest receivable	473	177	473	177
Total assets	\$ 125,395	\$ 8,929	\$ 5,614	\$ 128,710
Liabilities , due to individuals and private entities	\$ 125,395	\$ 8,929	\$ 5,614	\$ 128,710

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2008

	Balance November 30, 2007	Additions	Deletions	Balance November 30, 2008
Township Bridge Fund				
Assets				
Cash and cash equivalents	\$ 27,582	\$ 65,540	\$ 71,632	\$ 21,490
Accrued interest receivable	102	24	103	23
Total assets	\$ 27,684	\$ 65,564	\$ 71,735	\$ 21,513
Liabilities, due to other governmental units				
	\$ 27,684	\$ 65,564	\$ 71,735	\$ 21,513
Township Motor Fuel Tax Fund				
Assets				
Cash and cash equivalents	\$ 251,147	\$ 2,210,548	\$ 2,277,364	\$ 184,331
Accounts receivable	41,953	32,944	41,953	32,944
Accrued interest receivable	914	206	914	206
Total assets	\$ 294,014	\$ 2,243,698	\$ 2,320,231	\$ 217,481
Liabilities, due to other governmental units				
	\$ 294,014	\$ 2,243,698	\$ 2,320,231	\$ 217,481
Totals - All Agency Funds				
Assets				
Cash and cash equivalents	\$ 6,682,004	\$ 725,979,411	\$ 726,469,774	\$ 6,191,641
Accounts receivable	399,277	1,455,367	1,370,026	484,618
Accrued interest receivable	334,193	438,936	334,194	438,935
Total assets	\$ 7,415,474	\$ 727,873,714	\$ 728,173,994	\$ 7,115,194
Liabilities				
Due to other governmental units	\$ 4,678,655	\$ 707,111,131	\$ 707,324,231	\$ 4,465,555
Due to individuals and private entities	2,736,819	20,619,695	20,706,875	2,649,639
Maintenance/child support deposits	-	281,101	281,101	-
Total liabilities	\$ 7,415,474	\$ 728,011,927	\$ 728,312,207	\$ 7,115,194

Rock Island County, Illinois

Statistical Section Contents

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

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well being have changed over time.	108 - 117
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue sources, the property tax (or sales tax).	118 - 124
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the County's ability to issue additional debt in the future.	125 - 129
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	130 - 135
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	136 - 143

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

Rock Island County, Illinois

**Net Assets by Component
Last Six Fiscal Years*
(accrual basis of accounting)
(Unaudited)**

	Fiscal Year		
	2003	2004	2005
Governmental activities:			
Invested in capital assets, net of related debt	\$ 41,436,253	\$ 42,261,065	\$ 48,006,622
Restricted for:			
Employee benefits	-	-	3,160,016
Social services	-	-	1,686,470
Transportation and public works	-	-	4,944,061
Debt service	-	-	(110,512)
Tort liability	825,609	1,371,658	1,262,103
Capital improvements	-	-	256,465
Capital items	-	-	-
Unrestricted	19,727,475	21,385,100	10,869,390
Total governmental activities net assets	\$ 61,989,337	\$ 65,017,823	\$ 70,074,615

GASB Statement No. 34 implemented in fiscal year 2003.

Source: County records.

			Fiscal Year		
2006		2007		2008	
\$	54,083,699	\$	55,397,748	\$	59,757,904
	1,602,099		1,724,848		1,834,406
	1,643,710		1,156,589		785,629
	4,639,322		4,232,554		3,855,454
	54,671		52,914		59,286
	960,057		650,000		967,000
	2,079,454		872,600		869,146
	-		25,323		-
	12,929,582		17,406,020		15,362,448
\$	77,992,594	\$	81,518,596	\$	83,491,273

Rock Island County, Illinois

**Changes in Net Assets
Last Six Fiscal Years***
(accrual basis of accounting)
(Unaudited)

	Fiscal Year		
	2003	2004	2005
Expenses:			
Governmental activities:			
General government	\$ 8,129,706	\$ 9,040,086	\$ 9,773,592
Public safety	6,478,503	7,857,896	9,230,103
Corrections	5,254,354	3,660,800	3,594,431
Judiciary and legal	5,515,196	5,662,364	5,655,496
Transportation and public works	3,856,972	2,101,191	3,116,774
Social services	13,765,742	14,771,782	18,624,769
Culture and recreation	2,181,568	2,289,551	2,519,529
Debt service, interest on long-term debt	581,800	562,774	112,947
Total governmental activities expenses	45,763,841	45,946,444	52,627,641
Program revenues:			
Governmental activities:			
Charges for sales and services:			
General government	2,932,177	2,949,829	2,773,248
Judiciary and legal	2,330,401	2,761,854	2,956,294
Social Services	7,191,841	7,060,834	7,745,349
Other	4,616,955	4,549,526	5,789,750
Operating grants and contributions	8,171,416	8,591,721	11,092,696
Capital grants and contributions	-	53,971	909,528
Total governmental activities program revenues	25,242,790	25,967,735	31,266,865
Net (expense)/revenue, governmental activities	(20,521,051)	(19,978,709)	(21,360,776)
General revenues and other changes in net assets:			
Governmental activities:			
Taxes:			
Property taxes	14,772,177	15,559,590	15,934,655
Intergovernmental revenue	9,551,098	-	-
Motor fuel tax	-	2,736,177	-
Replacement tax	-	1,553,641	2,296,670
Sales and use taxes	-	4,255,799	4,141,767
Income tax	-	1,246,329	1,463,456
Hotel/Motel taxes	-	-	-
Other	-	304,349	1,120,773
Investment earnings	410,735	449,719	717,808
Gain on disposal of capital assets	-	10,980	14,716
Loss on disposal of capital assets	(16,778)	-	-
Internal transfers - blended component unit	(50,390)	(20,257)	-
Transfers to discretely presented component unit	(2,922,651)	(3,214,377)	-
Miscellaneous	607,876	125,245	166,983
Total governmental activities	22,352,067	23,007,195	25,856,828
Change in net assets, governmental activities	\$ 1,831,016	\$ 3,028,486	\$ 4,496,052

GASB Statement No. 34 implemented in fiscal year 2003.

Source: County records.

			Fiscal Year		
			2006	2007	2008
\$	12,449,672	\$	13,236,109	\$	15,185,680
	6,912,721		7,714,258		8,486,743
	3,449,301		3,607,818		3,804,707
	6,910,035		6,989,607		7,992,555
	3,908,958		3,945,958		4,590,942
	17,521,780		21,681,369		21,458,449
	2,773,705		2,961,912		3,290,340
	1,744,565		3,733,381		1,617,387
	55,670,737		63,870,412		66,426,803
	3,257,168		4,648,948		4,629,246
	3,379,391		3,599,036		3,346,176
	7,613,330		11,757,305		11,792,762
	4,377,663		4,485,701		4,805,574
	11,288,532		10,131,726		9,885,815
	4,743,695		2,178,447		2,594,923
	34,659,779		36,801,163		37,054,496
	(21,010,958)		(27,069,249)		(29,372,307)
	16,598,792		17,200,641		17,992,705
	-		-		-
	2,470,733		2,906,481		-
	4,564,481		4,673,128		2,890,775
	1,605,688		1,735,783		4,595,064
	461,918		107,051		1,856,456
	-		-		123,356
	1,219,509		340,571		930,804
	1,221		2,012,831		1,053,360
	-		-		115,348
	-		-		-
	-		-		-
	2,006,595		1,618,765		1,787,116
	28,928,937		30,595,251		31,344,984
\$	7,917,979	\$	3,526,002	\$	1,972,677

Rock Island County, Illinois

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

	Fiscal Year			
	1999*	2000	2001	2002
General Fund:				
Reserved:				
Tort liability	\$ -	\$ 414,235	\$ 469,064	\$ 239,697
Advances	-	-	-	-
Other assets	-	-	-	-
Capital improvements	-	-	-	-
Employee health claims	-	-	859,052	-
Unreserved, undesignated	4,063,707	3,156,268	3,514,943	3,259,848
Total general fund	4,063,707	3,570,503	4,843,059	3,499,545
All other governmental funds:				
Reserved for:				
Advances	-	-	-	-
Other assets	-	-	-	-
Capital projects/improvements	9,755,743	2,073,187	426,668	-
Contributed capital	-	-	-	700,654
Employee health claims	-	-	-	(190,606)
Unreserved, undesignated:				
Special revenue funds	8,298,453	10,604,860	12,298,346	15,553,763
Debt service fund	1,511,202	1,657,147	1,214,900	94,742
Capital project fund	-	-	-	-
Total all other governmental funds	19,565,398	14,335,194	13,939,914	16,158,553
Total fund balances	\$ 23,629,105	\$ 17,905,697	\$ 18,782,973	\$ 19,658,098

Source: County records.

Fiscal Year						
2003	2004	2005	2006	2007	2008	
\$ 825,609	\$ 1,371,658	\$ 1,262,103	\$ 960,057	\$ 650,000	\$ 967,000	
76,675	-	-	-	-		
-	-	215,136	187,350	257,882	179,404	
-	-	-	-	-		
4,497,139	4,938,930	5,357,539	7,559,063	9,630,945	8,380,655	
5,399,423	6,310,588	6,834,778	8,706,470	10,538,827	9,527,059	
1,000	1,000	1,000	-	-	-	
-	-	59,311	64,412	50,975	54,341	
-	-	256,465	2,079,454	872,600	869,146	
-	-	-	-	-	-	
-	-	-	-	-	-	
15,545,354	16,606,382	15,137,179	12,193,244	15,067,774	15,946,443	
-	65,654	(110,512)	54,671	52,914	59,286	
-	-	-	-	12,396,652	(1,711,813)	
15,546,354	16,673,036	15,343,443	14,391,781	28,440,915	15,217,403	
\$ 20,945,777	\$ 22,983,624	\$ 22,178,221	\$ 23,098,251	\$ 38,979,742	\$ 24,744,462	

Rock Island County, Illinois

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

	Fiscal Year			
	1999*	2000	2001	2002
Revenues:				
Fees	\$ 12,033,898	\$ 11,796,168	\$ 15,784,959	\$ 13,874,943
Property taxes	9,694,638	11,318,235	12,396,471	14,104,210
Intergovernmental	16,778,326	19,374,924	17,465,956	19,159,055
Investment earnings	1,181,981	1,357,871	935,077	432,234
Miscellaneous	861,066	1,143,380	1,296,720	1,013,244
Total revenues	40,549,909	44,990,578	47,879,183	48,583,686
Expenditures:				
General government	6,825,789	7,607,821	10,924,582	8,391,854
Social services	11,859,071	11,984,413	11,913,029	11,981,807
Public safety and corrections	9,911,025	16,625,230	9,607,304	11,090,967
Transportation and public works	3,228,635	3,489,605	3,330,189	3,941,077
Judiciary and legal/legislative	5,762,209	6,080,328	6,494,127	6,766,339
Debt service:	433,214	1,045,778	1,257,248	-
Principal	-	-	-	-
Interest	-	-	-	-
Bond issue costs	-	-	-	-
Culture and recreation	1,808,703	2,129,367	2,043,844	2,198,022
Expenditures in capital outlay not capitalized	-	-	-	-
Capitalized capital outlay	-	-	-	-
Total expenditures	39,828,646	48,962,542	45,570,323	44,370,066
Excess of revenues over (under) expenditures	721,263	(3,971,964)	2,308,860	4,213,620
Other financing sources (uses):				
Proceeds from installment purchase	-	288,079	-	-
Transfers in	1,881,715	4,171,557	2,593,283	4,884,129
Transfers out	(1,866,455)	(4,179,957)	(2,593,283)	(4,578,578)
Transfers to component units	(2,138,611)	(2,031,123)	(2,355,186)	(3,359,158)
Issuance of debt	3,000,000	-	-	-
Proceeds from refunded bond escrow agent	-	-	-	-
Bond premiums	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	876,649	(1,751,444)	(2,355,186)	(3,053,607)
Net change in fund balances	1,597,912	(5,723,408)	(46,326)	1,160,013
Fund balances, beginning of year	22,031,193	23,629,105	18,099,552	18,783,488
Residual equity transfer in	-	1,634	729,747	1,585,472
Residual equity transfer (out)	-	(1,634)	-	(2,380,923)
Fund balances, end of year	\$ 23,629,105	\$ 17,905,697	\$ 18,782,973	\$ 19,148,050
Debt service as a percentage of noncapital expenditures	1.09%	2.14%	2.76%	0.00%

Source: County records.

		Fiscal Year									
		2003	2004	2005	2006	2007	2008				
\$	14,674,377	\$	15,268,162	\$	16,456,235	\$	17,759,888	\$	22,460,644	\$	22,497,129
	14,772,177		15,559,590		15,934,655		16,598,792		17,200,641		17,992,705
	17,590,909		18,088,989		20,281,552		21,170,873		19,961,889		20,276,592
	377,797		424,026		667,079		1,121,574		1,878,701		980,197
	1,320,233		2,490,276		2,965,727		2,937,621		2,640,588		2,693,899
	48,735,493		51,831,043		56,305,248		59,588,748		64,142,463		64,440,522
	7,694,734		9,991,659		12,740,846		11,808,995		11,780,026		13,029,416
	12,652,077		13,402,015		17,201,590		17,636,693		21,175,990		20,758,376
	9,065,904		9,641,845		10,772,145		10,052,132		11,023,401		11,396,157
	4,887,316		3,518,467		5,686,085		3,164,291		3,016,355		3,559,737
	6,805,634		6,828,921		7,086,828		6,911,813		6,681,335		7,602,173
	410,000		430,000		655,000		65,000		505,000		575,000
	587,992		568,302		525,355		776,195		2,942,387		579,829
	-		-		213,432		-		143,893		-
	2,138,622		2,248,809		2,590,083		2,605,220		2,748,073		2,955,491
	-		-		-		-		-		1,072,243
	-		-		-		7,091,323		8,423,589		17,289,471
	44,242,279		46,630,018		57,471,364		60,111,662		68,440,049		78,817,893
	4,493,214		5,201,025		(1,166,116)		(522,914)		(4,297,586)		(14,377,371)
	-		-		-		-		-		-
	3,715,314		3,707,463		5,340,737		4,506,909		7,511,860		8,727,078
	(3,765,704)		(3,727,720)		(5,340,737)		(4,906,909)		(7,511,860)		(8,727,078)
	(2,922,651)		(3,214,377)		-		-		-		-
	-		-		9,020,000		1,750,000		19,885,000		-
	-		-		(8,921,030)		-		-		-
	-		-		114,462		-		219,887.00		-
	-		71,456		48,080		92,944		74,190		142,091
	(2,973,041)		(3,163,178)		261,512		1,442,944		20,179,077		142,091
	1,520,173		2,037,847		(904,604)		920,030		15,881,491		(14,235,280)
	19,425,603		20,945,777		23,082,825		22,178,221		23,098,251		38,979,742
	-		-		-		-		-		-
	-		-		-		-		-		-
\$	20,945,776	\$	22,983,624	\$	22,178,221	\$	23,098,251	\$	38,979,742	\$	24,744,462
	2.26%		2.14%		2.43%		1.59%		5.98%		1.88%

Rock Island County, Illinois

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

Function / Program	Fiscal Year		
	2003	2004	2005
Governmental activities:			
General government	\$ 2,965,063	\$ 3,155,581	\$ 2,975,134
Public safety	1,763,578	3,297,483	4,428,982
Corrections	3,206,102	1,774,213	2,000,036
Judiciary and legal	2,539,182	2,891,449	3,079,976
Transportation and public works	252,304	240,620	3,716,488
Social services	13,271,795	13,359,217	13,538,192
Culture and recreation	1,244,766	1,249,172	1,528,057
Debt service, interest on long-term debt	-	-	-
Total governmental activities	25,242,790	25,967,735	31,266,865
Component unit	259,830	102,825	3,047,751
Total government	\$ 25,502,620	\$ 26,070,560	\$ 34,314,616

GASB Statement No. 34 implemented in fiscal year 2003.

Source: County records.

			Fiscal Year		
2006		2007		2008	
\$	3,532,475	\$	4,945,177	\$	4,629,246
	3,230,077		2,017,911		2,652,182
	1,940,339		1,796,405		2,070,042
	3,515,927		3,763,486		3,520,729
	6,914,858		5,063,944		2,419,149
	13,152,652		17,463,119		17,381,418
	2,373,451		1,751,121		4,381,730
	-		-		-
	34,659,779		36,801,163		37,054,496
	2,537,255		2,212,303		1,902,858
\$	37,197,034	\$	39,013,466	\$	38,957,354

Rock Island County, Illinois

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

Fiscal Year	Property Taxes	Replacement Tax	Sales and Use Taxes	Income Taxes	Other Taxes	Total
1999	\$ 7,652,952	\$ 1,225,011	\$ 3,965,545	\$ 1,466,870	\$ 219,054	\$ 14,529,432
2000	8,877,254	1,578,402	4,144,849	1,573,168	264,766	16,438,439
2001	10,122,243	1,435,339	4,080,353	1,489,857	184,916	17,312,708
2002	11,504,102	1,140,636	3,941,073	1,285,503	144,886	18,016,200
2003	14,772,177	1,193,968	3,854,654	1,215,283	183,411	21,219,493
2004	15,559,590	1,553,641	4,255,799	1,246,329	304,349	22,919,708
2005	15,934,655	2,296,670	4,141,767	1,463,456	1,120,773	24,957,321
2006	16,598,792	2,470,733	4,564,481	1,605,688	461,918	25,701,612
2007	17,200,641	2,906,481	4,673,128	1,735,783	447,622	26,963,655
2008	17,992,705	2,890,775	4,595,064	1,856,456	1,054,160	28,389,160

Source: County records.

Rock Island County, Illinois

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

Fiscal Year	Real Property		Railroad Property	
	Taxable Value	Assessed Value (1)	Taxable Value	Assessed Value (1)
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
2004-05	2,015,104,855	6,045,919,157	3,457,295	10,371,885
2005-06	2,136,061,643	6,408,825,812	3,183,529	9,550,587
2006-07	2,231,350,979	6,694,722,409	3,557,759	10,674,344
2007-08	2,361,544,650	7,085,342,484	4,064,278	12,194,053

Fiscal Year	Total		Ratio of Taxable to Assessed Value	Tax Increment	Total Direct Tax Rate
	Taxable Value	Assessed Value (1)		Financing District Values	
1998-99	\$ 1,505,482,644	\$ 4,516,447,932	33.3%	\$ 42,816,631	0.58720
1999-00	1,829,308,004	5,487,924,012	33.3	47,100,898	0.65280
2000-01	1,684,808,308	5,054,424,924	33.3	60,073,619	0.67600
2001-02	1,785,484,717	5,356,454,151	33.3	74,227,817	0.73280
2002-03	1,904,894,699	5,714,684,097	33.3	86,336,808	0.71840
2003-04	2,014,667,178	6,044,604,955	33.3	90,239,180	0.70820
2004-05	2,018,562,150	6,056,291,042	33.3	111,397,463	0.73420
2005-06	2,139,245,172	6,418,376,399	33.3	129,144,903	0.72840
2006-07	2,234,908,738	6,705,396,753	33.3	136,763,705	0.72600
2007-08	2,365,608,928	7,097,536,537	33.3	173,741,645	0.72000

(1) Assessed value equals estimate actual value

Source: County Assessor and County Clerk Records

Rock Island County, Illinois

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

Taxpayer	2008		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
COMED	\$ 100,000,000	1	4.23%
Deere & Co.	35,774,053	2	1.51%
Sdg Macerich Property	20,898,790	3	0.88%
Modern Woodmen of America	8,910,669	4	0.38%
Geneva Management Service	6,168,892	5	0.26%
PFG Thoms Proestler Co	5,370,572	6	0.23%
Cordova Energy	4,431,430	7	0.19%
Tyson Foods Inc	4,185,500	8	0.18%
Lighthouse at Silvis LLC	4,080,022	9	0.17%
United Health Care	3,916,237	10	0.17%
2008 Total	\$ 193,736,165		8.19%

Taxpayer	1999		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Commonwealth Edison	\$ 66,141,357	1	4.55%
Deere & Co.	27,507,002	2	1.89%
SDG Macerich Property	19,780,758	3	1.36%
JI Case Co.	5,675,137	4	0.39%
PFG Thoms-Proestler Co.	4,746,119	5	0.33%
IBP	4,283,526	6	0.29%
3M	3,161,207	7	0.22%
Eagle Food Centers, Inc	2,996,245	8	0.21%
Heritage Place Inc.	2,824,310	9	0.19%
Moline Hotel Inc	2,799,684	10	0.19%
1999 Total	\$ 139,915,345		10.39%

Source: County Assessor

Rock Island County, Illinois

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

Fiscal Year Ended June 30	Total Tax Levy (Extended)	Current Tax Collections	Percentage of Levy to Collections	Delinquent Tax Collections (Forfeitures Paid)	Total Tax Collections	Collections as Percentage of Current Levy	Delinquent Taxes (Forfeited)	As Percentage of Current Levy
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
2004-05	168,591,240	167,968,745	99.63	331,766	168,300,511	99.83	197,702	0.12
2005-06	178,173,536	177,161,043	99.43	156,833	177,317,876	99.52	185,441	0.10
2006-07	15,159,697	15,142,051	99.88	5,925	15,147,976	99.92	19,878	0.13
2007-08	15,770,214	15,797,683	100.17	11,256	15,808,939	100.25	27,515	0.17

Source:

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

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

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates

Last Ten Years

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

(Unaudited)

	Rock Island	Moline	East Moline		Silvis		Milan
	Rock Island	Moline	East Moline	UTHS	Silvis	UTHS	Rock Island
2007-08:							
City	2.35020	2.00620	1.81160	1.81160	1.71040	1.71040	0.87220
Black Hawk College	0.50160	0.50160	0.50160	0.50160	0.50160	0.50160	0.50160
School District	5.07880	5.05860	3.77540	1.96580	3.52520	1.96580	5.07880
Forest Preserve	0.06900	0.06900	0.06900	0.06900	0.06900	0.06900	0.06900
County	0.72000	0.72000	0.72000	0.72000	0.72000	0.72000	0.72000
Total levy	8.71960	8.35540	6.87760	5.06800	6.52620	4.96680	7.24160
Ratio of County to totals	0.08257	0.08617	0.10469	0.14207	0.11032	0.14496	0.09943
2006-07:							
City	2.36520	1.96460	1.88700	1.88700	1.81160	1.81160	0.87100
Black Hawk College	0.45790	0.45790	0.45790	0.45790	0.45790	0.45790	0.45790
School District	5.11920	5.11520	3.77540	1.94280	3.43360	1.94280	5.11920
Forest Preserve	0.06960	0.06960	0.06960	0.06960	0.06960	0.06960	0.06960
County	0.72600	0.72600	0.72600	0.72600	0.72600	0.72600	0.72600
Total levy	8.73790	8.33330	6.91590	5.08330	6.49870	5.00790	7.24370
Ratio of County to totals	0.08309	0.08712	0.10498	0.14282	0.11171	0.14497	0.10023
2005-06:							
City	2.43820	1.95940	1.88220	1.88220	1.92200	1.92200	0.89660
Black Hawk College	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450
School District	5.14520	5.15080	3.74760	1.99060	3.53340	1.99060	5.14520
Forest Preserve	0.06920	0.06920	0.06920	0.06920	0.06920	0.06920	0.06920
County	0.72840	0.72840	0.72840	0.72840	0.72840	0.72840	0.72840
Total levy	8.79550	8.32230	6.84190	5.08490	6.66750	5.12470	7.25390
Ratio of County to totals	0.08282	0.08752	0.10646	0.14325	0.10925	0.14214	0.10041
2004-05:							
City	2.57300	1.91160	1.86460	1.86460	1.88600	1.88600	0.88960
Black Hawk College	0.40210	0.40210	0.40210	0.40210	0.40210	0.40210	0.40210
School District	5.17140	5.11080	3.71500	2.01640	3.53900	2.01640	5.17140
Forest Preserve	0.06980	0.06980	0.06980	0.06980	0.06980	0.06980	0.06980
County	0.73420	0.73420	0.73420	0.73420	0.73420	0.73420	0.73420
Total levy	8.95050	8.22850	6.78570	5.08710	6.63110	5.10850	7.26710
Ratio of County to totals	0.08203	0.08923	0.10820	0.14433	0.11072	0.14372	0.10103

(Continued)

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates (Continued)

Last Ten Years

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

(Unaudited)

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

(Continued)

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates (Continued)

Last Ten Years

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

(Unaudited)

	Rock Island	Moline	East Moline		Silvis		Milan
	Rock Island	Moline	East Moline	UTHS	Silvis	UTHS	Rock Island
1999-00:							
City	2.77060	1.93720	1.80020	1.80020	1.62760	1.62760	0.86800
Black Hawk College	0.34070	0.34070	0.34070	0.37040	0.34070	0.34070	0.34070
School District	5.09920	5.33180	3.66420	1.97680	3.44200	1.97680	5.09920
Forest Preserve	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
Total levy	8.92050	8.31970	6.51510	4.85740	6.12030	4.65510	7.01790
Ratio of County to totals	0.07318	0.07846	0.10020	0.13439	0.10666	0.14023	0.09302
1998-99:							
City	2.81060	1.80140	1.76520	1.76520	1.63160	1.63160	0.88760
Black Hawk College	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	5.11320
Forest Preserve	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
Total levy	8.92270	8.15370	6.42110	4.83230	6.14090	4.69870	6.99970
Ratio of County to totals	0.06581	0.07202	0.09145	0.12152	0.09562	0.12497	0.08389

Source: County Clerk Current Tax Extensions

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

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

Not shown:

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

Rock Island County, Illinois

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

(dollars in thousands, except per capita)

(Unaudited)

	General Obligation Bonds	Revenue Bonds Payable	Capital Leases	Installment Purchase	Total Primary Government	Percentage of Personal Income	Per Capita
1999	\$ -	\$ 13,000,000	\$ -	\$ -	\$ 13,000,000	0.2000%	\$ 86.68
2000	-	12,675,000	-	279,740	12,954,740	0.2000	86.87
2001	-	12,340,000	-	228,009	12,568,009	0.2110	84.48
2002	-	11,950,000	-	173,244	12,123,244	0.2200	81.64
2003	-	11,540,000	-	115,267	11,655,267	0.2300	78.79
2004	-	11,110,000	-	53,889	11,163,889	0.2500	75.57
2005	-	8,815,000	-	-	8,815,000	0.3400	59.67
2006	1,750,000	8,750,000	-	-	10,500,000	0.3000	71.16
2007	21,600,000	8,280,000	-	-	29,880,000	0.1100	202.28
2008	21,515,000	7,790,000	-	-	29,305,000	N/A	205.46

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

N/A - Information not available at the time of report being issued.

Rock Island County, Illinois

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

Fiscal Year	General Obligation Bonded Debt Outstanding (1)	Assessed Value	Percent of Debt to Assessed Value	Estimated Population	Debt Per Capita
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
2004-05	9,020,000	2,015,104,855	0.00448	147,715	61.06
2005-06	10,500,000	2,136,061,643	0.00492	143,140	61.58
2006-07	29,880,000	2,231,350,979	0.01330	147,710	202.28
2007-08	29,305,000	2,365,608,928	0.01239	147,216	205.46

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

Source: County records

Rock Island County, Illinois

Direct and Overlapping Governmental Activities Debt

As of November 30, 2008

(dollars in thousands)

(Unaudited)

Governmental Unit	Gross Debt	Percentage of Debt to County	County Share of Debt
Building commission	\$ 9,355,000	100.00%	\$ 9,355,000
Rock Island Nursing Home	19,885,000	100.00%	19,885,000
School Districts:			
#1 Erie	2,825,000	72.36	2,044,170
#29 Hampton	460,000	100.00	460,000
#30 UTHS	2,700,000	92.05	2,485,350
#34 Silvis	750,000	100.00	750,000
#36 Carbon Cliff	1,695,000	100.00	1,695,000
#37 East Moline	6,746,929	100.00	6,746,929
#40 Moline	8,975,000	100.00	8,975,000
#41 Rock Island	30,200,000	100.00	30,200,000
#100 Riverdale	620,000	100.00	620,000
#190 Colona	1,310,000	0.13	1,703
#200 Sherrard	5,310,178	32.71	1,736,959
#203 Westmer	500,000	5.01	25,050
#223 Orion	5,321,093	7.45	396,421
#300 Rockridge	1,895,000	98.34	1,863,543
#503 Black Hawk College	15,380,000	100.00	15,380,000
Cities and Villages:			
Coal Valley	2,000,000	89.86	1,797,200
Cordova	142,119	100.00	142,119
East Moline	32,955,000	100.00	32,955,000
Village of Hampton	140,000	100.00	140,000
Village of Milan	6,100,000	100.00	6,100,000
Moline	90,195,000	100.00	90,195,000
Rock Island	24,975,000	100.00	24,975,000
Silvis	6,240,000	100.00	6,240,000
Special Districts:			
Carbon Cliff Spec. Svc. 3	320,000	100.00	320,000
Illini Hospital (Ambulance)	10,960,000	86.64	9,495,744
Metropolitan Airport	18,320,000	100.00	18,320,000
Moline Special Svc. 3	750,000	100.00	750,000
Silvis Special Svc. 1	1,880,000	100.00	1,880,000
Coal Valley FPD	695,000	85.38	593,391
Totals	\$ 309,600,319		\$ 296,523,580
Total underlying long-term debt	\$ 309,600,319		
Total direct and underlying long-term debt	\$ 296,523,580		

Source:

Rock Island County Clerk's Office

Current Tax Extension Book

Rock Island County, Illinois

Legal Debt Margin Information

As of November 30, 2008

(dollars in thousands)

(Unaudited)

	1999*	2000	2001	2002
Assessed value	\$ 1,502,410,488	\$ 1,825,794,261	\$ 1,681,147,034	\$ 1,781,634,789
Debt limit	\$ 43,194,302	\$ 52,491,585	\$ 48,332,977	\$ 51,222,000
Debt applicable to debt limit	13,000,000	12,992,798	12,594,430	11,950,000
Legal debt margin	\$ 30,194,302	\$ 39,498,787	\$ 35,738,547	\$ 39,272,000
Total net debt applicable to the limit as a percentage of debt limit	30.10%	24.75%	26.06%	23.33%

Source: County records

Legal Debt Margin Calculation for Fiscal Year 2008

Assessed value	\$ 2,365,608,928
Debt limit (2.875% of assessed value)	\$ 68,011,257
Debt applicable to limit:	
General obligation bonds	29,305,000
Capital leases	-
Total net applicable to limit	29,305,000
Legal debt margin	\$ 38,706,257

	2003	2004	2005	2006	2007	2008
	\$ 1,901,430,958	\$ 2,011,203,439	\$ 2,015,104,855	\$ 2,136,061,643	\$ 2,231,350,979	\$ 2,365,608,928
	\$ 54,666,140	\$ 57,822,099	\$ 57,934,265	\$ 61,411,772	\$ 64,151,341	\$ 68,011,257
	11,540,000	11,110,000	8,815,000	10,500,000	29,880,000	29,305,000
	\$ 43,126,140	\$ 46,712,099	\$ 49,119,265	\$ 50,911,772	\$ 34,271,341	\$ 38,706,257
	21.11%	19.21%	15.22%	17.10%	46.58%	43.09%

Rock Island County, Illinois

Demographic and Economic Statistics
Last Ten Calendar Years
(Unaudited)

Year	Population ¹	Per Capita Income ²	Median Age ³	Unemployment Rate ⁴	School Enrollment ⁵
1996-97	149,937	\$ 24,630	\$ 37	4.1%	25,734
1997-98	150,027	25,678	37	4.0	25,176
1998-99	149,961	317	38	5.7	24,942
1999-00	149,116	26,716	38	4.6	24,800
2000-01	148,753	26,668	38	4.8	24,753
2001-02	148,487	26,958	38	5.7	24,519
2002-03	147,912	27,695	38	6.1	24,381
2003-04	147,715	28,553	38	5.6	24,071
2004-05	147,715	30,141	38	4.5	23,719
2005-06	147,545	31,475	39	4.6	23,415
2006-07	147,710	33,167	39	4.3	23,505
2007-08	147,216	N/A	38	5.8	23,482

Source: Bi-State Regional Commission

^(2,4) Illinois Department of Employment Security

^(1,3) Woods & Poole Projections

⁽²⁾ U.S. Bureau of Economic Analysis

⁽⁵⁾ Illinois State Board of Education

Rock Island County, Illinois

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

Employer	1999	
	Employees	Rank
US Department of Defense		1
Deere & Company		2
IBP		3
Trinity Medical Center		4
Case IH		5
Eagle Foods Center		6
Moline-Coal Valley Community Schools		7
Rock Island-Milan Community Schools		8
Common Wealth Edison		9
Illini Hospital		10

Source: Individual Responses

Employer	2008	
	Employees	Rank
Rock Island Arsenal	7270	1
Deere & Company	6000	2
Trinity Medical Center	2900	3
Tyson Fresh Meats	2400	4
Xpac (Export Packaging, Inc.)	1195	5
Excelon	700	6
Black Hawk College	700	7
Moline Public Schools District	631	8
Augustana College	480	9
Casino Rock Island	470	10

Source: Bi-State Regional Commission

Note: Information for 1999 is not available.

Rock Island County, Illinois

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

Function / Program	Fiscal Year			
	1999	2000	2001	2002
Social service:				
Oak Glen Home	197.0	169.0	163.5	168.0
Veteran's administration	2.0	2.0	2.0	2.0
Health department	80.5	77.5	73.5	67.5
Mental health	0.5	1.0	0.5	0.5
Mental health grants	4.5	-	-	-
Total social service	284.5	249.5	239.5	238.0
General government:				
Auditor	3.0	3.0	3.0	3.0
County board	14.5	14.5	14.5	14.5
County clerk	11.0	11.0	11.0	11.0
Recorder	10.0	9.0	10.0	9.0
Superintendent of Education	2.0	1.0	1.0	1.0
Treasurer	7.0	8.0	7.0	7.0
Assessment map	5.0	5.0	5.0	4.0
Board of review	1.5	1.5	1.5	1.5
Info system	10.0	11.0	11.0	11.0
County building	4.0	4.0	4.5	5.5
Human resources	-	-	-	-
HR/liability	4.0	4.0	4.0	4.0
GIS	2.0	2.0	3.0	4.0
Document storage	5.0	5.5	5.5	5.0
Recorder document	1.0	1.0	2.0	2.0
Central services	3.5	3.5	1.0	2.0
Total general government	83.5	84.0	84.0	84.5

(Continued)

Fiscal Year					
2003	2004	2005	2006	2007	2008
172.0	172.5	172.0	168.0	174.0	183.0
2.0	2.0	2.0	2.0	2.0	2.0
68.5	69.0	70.5	70.0	72.5	62.5
0.5	1.0	1.5	1.0	1.0	0.5
-	-	-	-	-	-
243.0	244.5	246.0	241.0	249.5	248.0
3.0	3.0	3.0	3.0	3.5	3.5
14.5	15.5	15.5	13.5	14.0	13.5
12.0	11.5	11.0	13.0	11.0	11.0
10.0	10.0	10.0	10.0	9.0	8.0
1.0	2.0	2.0	2.0	1.0	1.0
7.0	7.0	7.0	8.0	7.0	6.0
4.0	4.0	4.0	4.0	4.0	4.0
1.5	1.5	1.5	1.5	1.5	1.5
10.0	10.0	10.0	10.0	10.0	10.0
4.5	4.5	4.5	4.5	4.5	4.5
-	-	-	3.0	2.0	5.0
4.0	7.0	6.0	6.0	6.0	4.0
4.0	4.0	4.0	4.0	4.0	3.0
3.5	4.0	3.0	2.0	2.0	2.0
2.0	2.0	2.0	2.0	2.0	1.0
3.0	3.0	3.0	3.0	2.0	3.0
84.0	89.0	86.5	89.5	83.5	81.0

Rock Island County, Illinois

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

Function / Program	Fiscal Year			
	1999	2000	2001	2002
Public safety & corrections:				
Coroner	3.0	3.0	4.0	3.0
Sheriff	116.5	123.0	133.5	131.0
ESDA	2.0	2.0	2.0	2.0
Zoning	6.0	6.5	6.0	5.0
Animal control	2.0	2.0	2.0	2.0
Court security	12.0	12.0	12.0	13.5
COPS	5.0	5.0	2.0	1.0
Total public safety & corrections	146.5	153.5	161.5	157.5
Public works & transportation:				
Highway	21.0	22.0	20.5	22.0
Motor fuel tax	-	-	-	-
Total public works & transportation	21.0	22.0	20.5	22.0
Judiciary & legal/legislative:				
Circuit clerk	32.5	31.5	32.5	32.5
Circuit court	3.5	2.5	3.5	3.5
States attorney	28.5	28.5	27.5	26.5
Court services	37.0	37.0	42.0	40.0
Ostrom maintenance	0.5	0.5	0.5	0.5
Public defender	8.5	8.5	8.5	8.5
Law library	1.0	1.0	1.0	1.0
Child support	3.0	4.0	4.0	4.0
Courthouse maintenance	12.0	13.0	14.0	14.0
Total judiciary & legal/legislative	126.5	126.5	133.5	130.5
Total	662.0	635.5	639.0	632.5

Source: County year-end payroll report

Fiscal Year					
2003	2004	2005	2006	2007	2008
3.0	3.0	3.0	3.0	3.0	3.0
139.0	139.5	131.5	110.5	133.0	126.5
2.0	2.0	1.0	1.0	1.0	1.0
5.0	6.0	7.5	7.5	7.0	6.0
2.0	2.0	3.5	8.0	8.0	7.0
11.5	13.5	13.0	15.0	15.0	13.0
1.0	-	9.0	8.0	9.0	8.0
163.5	166.0	168.5	153.0	176.0	164.5
20.5	23.0	20.5	19.5	20.0	20.0
-	-	2.0	2.0	2.0	2.0
20.5	23.0	22.5	21.5	22.0	22.0
33.5	34.5	32.5	30.5	32.5	31.5
3.5	3.5	3.5	3.5	3.5	3.5
28.5	23.5	24.5	26.5	25.5	26.5
40.0	38.5	37.5	38.5	38.0	36.0
0.5	-	-	-	0.5	0.5
8.5	8.5	8.5	7.5	7.5	8.5
1.0	1.0	-	-	-	-
4.0	4.0	4.0	4.0	4.0	3.0
14.0	12.0	12.0	13.0	11.0	11.0
133.5	125.5	122.5	123.5	122.5	120.5
644.5	648.0	646.0	298.0	320.5	636.0

Rock Island County, Illinois

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

Function / Program	Fiscal Year			
	1999	2000	2001	2002
Public safety and legal services:				
Public defender:				
# of individuals defended-felony	869	850	914	964
# of individuals defended-misd/tr	1,374	1,295	1,485	1,678
# of individuals defended-prt	245	262	305	356
# of individuals defended-other	27	12	38	63
# of individuals defended-juvenile	274	239	256	305
State Attorney:				
# of felonies filed	1,096	1,057	1,109	1,182
Sheriff:				
# of civil papers served	-	-	5,776	6,377
# of jail bookings	-	8,699	10,437	10,829
# of traffic citations written	-	3,339	3,217	3,958
# of 911 calls	5,202	6,235	5,800	5,562
# prisoner days per year	71,932	64,257	77,455	93,112
average daily count	197	176	212	255
Social services:				
Veteran's assistance:				
# of veterans assisted	405	385	525	606
# of cases	392	299	427	426
value of assistance	58,122	56,112	78,418	103,326
# of claims	-	-	-	-
# of referrals	-	-	-	-
# of med equipment	-	-	-	-
Health Department:				
# of common disease requiring investigation	736	1,123	717	272
# of environ health inspections conducted	2,794	2,708	2,779	2,661
# of grants	26	29	32	31
Coroner:				
# of coroner cases in Rock Island County	1,177	1,166	1,085	1,183
# of autopsies held	71/*60	50/*40	52/*43	43/*42
# of inquests held	75	51	80	59
# of cremation permits issued	289	258	265	318
* County paid				

(Continued)

Fiscal Year						
2003	2004	2005	2006	2007	2008	
995	962	947	994	1,042	1,059	
1,675	1,379	934	940	1,987	2,650	
369	307	350	333	337	282	
46	45	32	15	18	26	
336	309	302	312	259	254	
1,177	1,165	1,104	1,216	1,251	1,274	
6,185	5,665	5,259	5,614	7,135	4,697	
11,371	10,683	10,359	10,944	11,944	12,741	
3,650	3,261	2,811	3,339	3,210	2,632	
5,207	6,924	6,724	5,610	20,534	14,270	
83,887	95,565	90,286	97,852	118,598	115,052	
230	262	2,547	268	269	251	
689	819	745	815	910	1,621	
595	665	610	652	734	1,194	
115,008	138,151	127,710	130,886	138,709	249,785	
-	60	149	188	226	218	
-	60	68	70	162	125	
-	26	26	38	75	82	
355	220	251	289	438	413	
2,848	2,649	3,083	2,927	3,112	2,853	
28	30	28	29	34	39	
1,133	1,147	1,101	1,101	1,101	1,109	
35/*35	25/*25	43/*43	28/*28	45/*44	42/42*	
55	62	56	61	84	90	
311	312	355	384	395	408	

Rock Island County, Illinois

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

Function / Program	Fiscal Year			
	1999	2000	2001	2002
County recreation & culture:				
Forest preserve:				
# of boat launch ramps	2	2	4	4
# of ball diamonds	5	5	5	5
# of forest preserves	4	5	5	5
# of zoos 287.3 acres	1	1	1	1
# of campgrounds	2	2	2	2
# of playgrounds	8	8	8	8
# manmade lakes 167 acres	1	1	1	1
# of golf courses	1	1	1	1
Planning and development, zoning:				
# of building permits issued	1,216	1,062	1,207	1,121
Value of issued permits	29,269,819	25,927,959	26,480,416	23,276,710
Transportation & public works:				
Highway:				
# of miles of road state, co, city, township	1,390.48	1,393.22	1,393.48	1,388.97
# of miles of road paved-concrete & bituminous	1,156.41	1,160.37	1,161.00	1,177.34
# of miles of road improved-rock & oiled	233.15	232.85	232.69	207.38
# of bridges repaired/replaced	2	1	-	2
Governmental services to residents:				
County clerk elections:				
# of elections	2	2	2	2
# of registered voters	107,293	103,667	103,667	96,573
# of votes cast in general election	48,714	66,677	66,677	43,682
% of registered voters cast ballots	45.00%	64.32%	64.32%	45.23%
County clerk:				
# of births	2,240	2,183	2,207	2,207
# of deaths	1,557	1,575	1,441	1,560
# of marriages	1,311	1,235	1,256	1,141
Recorder:				
# of real estate transactions recorded	37,100	32,865	38,606	42,126
# of discharged service men/women	85	56	55	59

(Continued)

Fiscal Year					
2003	2004	2005	2006	2007	2008
4	4	4	4	4	4
6	5	5	5	5	5
5	5	5	5	5	5
1	1	1	1	1	1
2	2	2	2	2	2
8	8	8	8	8	8
1	1	1	1	1	1
1	1	1	1	1	1
948	986	875	787	762	758
21,508,793	23,801,637	23,094,238	15,236,682	23,680,059	47,594,263
1,392.63	1,392.63	1,392.56	1,392.56	1,394.36	1,401.73
1,177.34	1,177.37	1,177.27	1,177.27	1,179.07	1,187.14
209.51	209.51	209.51	209.51	209.51	208.34
1	-	1	-	2	1
2	2	2	2	2	2
96,573	104,030	104,030	117,626	95,314	99,048
43,682	70,308	70,308	47,130	8,360	68,933
45.23%	67.58%	67.58%	40.07%	8.77%	60.13%
2,085	2,261	2,245	2,191	2,173	2,178
1,486	1,415	1,458	1,336	1,361	1,445
1,202	1,179	1,113	1,082	1,137	1,066
49,224	37,220	33,205	31,014	30,859	27,736
52	42	39	58	44	38

Rock Island County, Illinois

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

Function / Program	Fiscal Year			
	1999	2000	2001	2002
Administration:				
Auditor:				
# of vouchers processed	-	-	-	-
Information technology:				
# of network users	-	-	-	-
Treasurer:				
# of tax bills mailed	-	-	-	-
# mobile home tax bills	-	-	-	-
Human resources:				
Payroll checks	20,732	19,954	19,735	19,716
Superintendent of Education:				
Schools within the County:				
Public schools:				
# of elementary schools	44	44	44	43
# of junior high schools	11	11	11	10
# of senior high schools	6	6	6	6
# of alternative high schools	5	5	5	5
# of total students	25,176	24,942	24,771	24,524
Nonpublic schools:				
# of K-8 schools	7	7	7	9
# of high schools	3	3	3	4
# of total students	2,960	3,029	3,197	3,090
Higher education:				
# of universities	1	1	1	1
# of colleges	1	1	1	1
# of junior colleges	1	1	1	1
Other:				
# of industrial land parcels	549	559	560	561
# of farming acres	199,283	199,188	198,672	198,540
# of farms	4,075	4,111	4,137	4,154

Fiscal Year					
2003	2004	2005	2006	2007	2008
21,022	22,037	19,403	20,824	20,759	21,443
-	-	-	-	553.00	553.00
62,496	62,802	62,631	63,010	58,143	63,438
2,176	2,046	2,195	2,007	1,720	1,815
19,656	19,873	19,879	20,331	20,108	21,038
43	43	42	42	42	41
10	10	10	10	10	10
6	6	6	6	6	6
5	5	5	5	5	5
24,389	24,316	23,973	23,718	23,569	23,307
9	9	9	7	9	9
3	3	3	3	3	3
3,018	2,857	2,542	2,232	2,723	2,140
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
564	564	558	561	558	559
198,394	198,394	198,109	196,442	196,006	193,233
4,173	4,173	4,164	4,180	4,201	4,102

Rock Island County, Illinois

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

Function / Program	Fiscal Year			
	2000	2001	2002	2003
Social Services:				
# of vehicles	17	16	17	16
# of buildings	8	8	9	10
General Government:				
# of vehicles	2	2	3	3
# of buildings	1	1	1	1
Public Safety/Judiciary:				
# of patrol cars	30	30	39	43
# of other vehicles	52	59	47	48
# of buildings	5	5	6	6
Public Works & Transportation:				
# of vehicles	24	24	24	26
# of buildings	6	6	6	6
Culture & Recreation:				
# of acres managed	2,520.0	2,540.0	2,540.0	2,776.9
# of vehicles	27	29	23	23
# of buildings	52	49	49	51

Fiscal Year				
2004	2005	2006	2007	2008
18	22	19	19	22
9	8	8	8	7
2	2	2	2	4
1	1	1	1	1
42	39	49	49	52
57	53	51	55	55
6	7	8	8	8
27	27	28	31	28
6	7	7	7	7
2,776.9	2,776.9	2,776.9	2,489.0	2,489.0
23	26	24	28	29
50	48	51	60	61

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