

ROCK ISLAND COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended November 30, 2009

Prepared by:
Diana Robinson, County Auditor

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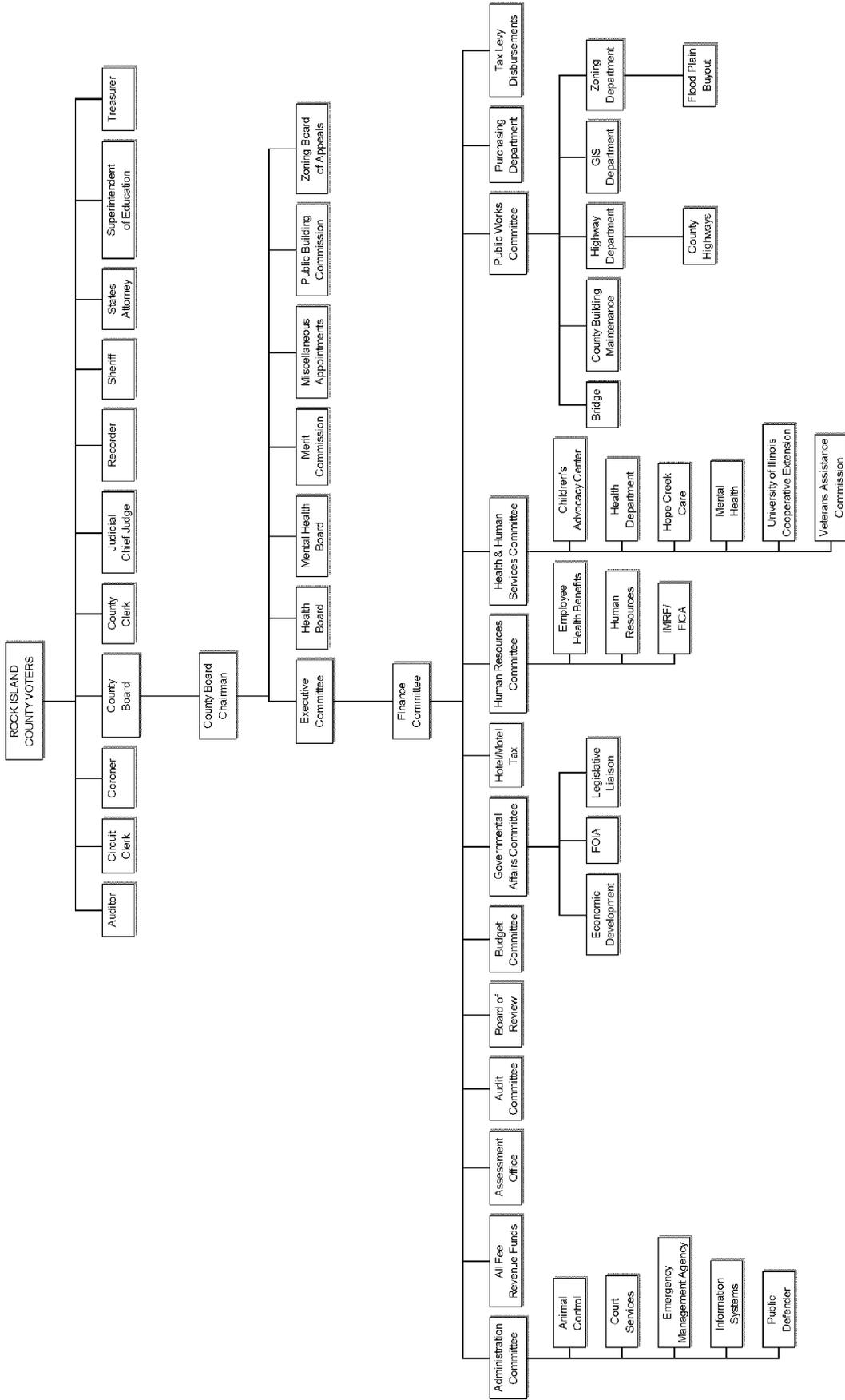
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ROCK ISLAND COUNTY - ORGANIZATIONAL CHART



Rock Island County, Illinois

List of Elected and Appointed Officials November 30, 2009

Elected Officials

County Board Members

District 1 Richard Morthland
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
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 Brian Gustafson
Recorder of Deeds Pat Veronda
Sheriff Mike Huff
States Attorney Jeff Terronez
Regional Supt. Of Education Jim Widdop
Treasurer Louise Kerr

Appointed Officials

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

Maintenance Supervisor Michael VanErstvelde
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 23, 2010

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

The Comprehensive Annual Financial Report (CAFR) of the County of Rock Island, Illinois for fiscal year ended November 30, 2009 is submitted herewith. The CAFR is management's annual financial report to its taxpayers, governing board, oversight bodies, investors and creditors.

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

The County's financial statements have been audited by McGladrey & Pullen, LLP, Certified Public Accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended November 30, 2009, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amount and disclosures in the financial

**DIANA L. ROBINSON
COUNTY AUDITOR**

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**APRIL PALMER
CHIEF DEPUTY**

**SANDY STEPHENSON
INTERNAL AUDITOR**

statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. For the year ended November 30, 2009 McGladrey & Pullen, LLP have issued an unqualified ("clean") opinion on Rock Island County's financial statements. The independent auditor's report is presented as the first component of the financial section of the report.

The independent audit of the financial statements of the County was part of a broader federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on 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.

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

Profile of the Government

Rock Island County was incorporated in March 1831 with its Charter adopted in July 1833. It is located in the western part of Illinois and currently occupies a land area of 452 square miles and serves a population of 146,759 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 Board member is elected in 4 year staggered terms with one member elected per district, by district.

Illinois law determines the functions and services of county government. Rock Island County provides a full range of services to its residents. These services include law enforcement, education; construction and maintenance of roads and bridges; nursing home services; physical and mental health services; animal control services; emergency and disaster services; legal services; zoning, general administration and recreational activities. The largest portion of the County's expenditures are for public safety, correctional facility and judicial which includes the State's Attorney, Public Defender, Circuit Clerk, Circuit Court and Court Services (adult and juvenile probation); and the Sheriff's functions (road patrol and the county correctional center).

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

The County also operates a nursing home, primarily from patient fees and Medicare/Medicaid reimbursements. Voters approved a special property tax levy in 1989 to help support the nursing home. Voters also approved special property taxes in 1995 to fund a Cooperative Extension Education Service, in 2000 to fund a Children's Advocacy Center and in 1976 to help fund mental health services.

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

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

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

Formal budgetary integration is employed as a management control device during the year for the general fund and most special revenue funds. The annual budget serves as the foundation for Rock Island County's financial planning and control. The County follows these

procedures in establishing the budgetary data reflected in the combined financial statements: 1.) At a regular or special called meeting of the County Board in November, the proposed budget for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and means of financing them. 2.) Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance. 3.) Transfers of budgeted amounts among object 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 the obligations outstanding or County Board approval of the specific capital project.

Factors Affecting Financial Condition

Local Economy

State of Illinois The State of Illinois has continued to experience budgetary problems, which in turn has an impact on Rock Island County. Three of the major issues facing Rock Island County involving the State is the decline in three major revenue sources. State Income Tax received by Rock Island County has continued to decline or remain stagnant for several years. Replacement revenue has also seen a major decline in 2009. Both of these are related to the economic downturn. Salary reimbursements are an issue related to the State, where there is uncertainty about some reimbursements that we have received in the past.

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, Mercer in Illinois and Scott County (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 148,732 to 149,388 in the 2000 U.S. 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. A recent trend in Rock Island County is estimated to have had a loss of 2,502 people or -1.7%. In 2009 the estimated population in Rock Island County was 146,759 compared to 146,886 in 2008.

Labor Force Historic labor force totals for the area within the Bi-State Region from 1980 to 2009 indicate that since 2003, the total labor force for the region has increased by 6.3% between 2003 and 2008. For 2009, the region has seen a slight decrease of 1.3%. In Rock Island County the annual average labor force was 74,653 and the average of January to April of 2009 it increased to 78,866 (5%).

Unemployment In Rock Island County the average unemployment rate in 2008 was 5.7%. The average unemployment rate of January thru April was 7.6%. However, at the conclusion of the fiscal year in November it had rose to 9.2%. The first six months of 2009 indicate that the County's unemployment rate at 7.6% was below Illinois State level at 9.1% and the National Level at 8.8%.

Employment The economy of the area has traditionally centered on farm implement manufacturing and agriculture. In the last twenty years there has been a shift from manufacturing jobs into a service providing sector. This shift in the Quad Cities area economy has been in the professional, non-professional, retail and wholesale sectors of the economy. Within that sector, Professional and Business Services 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. Significant issues facing the region are the continued reduction of jobs at the Rock Island Arsenal. In net, about 1,100 civilian jobs are leaving the Rock Island Arsenal as part of the restructuring of the U.S. military initiated in 2005 by the Defense Base Closure and Realignment Commission. The Arsenal realignment is scheduled to be completed by 2011, with roughly 470 jobs having relocated as of September 30, 2008. However, the opportunity in the region may be able to turn the Arsenal job loss into an opportunity for growth and diversification. There are two possible benefits related to the realignment of civilian and military jobs at the Arsenal. Despite the overall loss of jobs, the base will actually have a net gain in uniformed personnel to the base that may indicate that the Department of Defense intends to maintain the Arsenal as a military installation over the long term. Also, the commands being moved from the base are the military equivalent of logistics, finance, and information technology firms. A significant part of their workforce may choose to remain in the Region and look for other employment. The region is being affected by the national recession. The region is experiencing mass layoffs. In Rock Island County alone Q-C Die Casting closed after 50 years in business. About 100 employees lost their

jobs. The closing was completed on July 12, 2009. Hartmax Corporation, with a plant in Rock Island filed for Chapter 11 bankruptcy. It was shut down on June 8, 2009. This company employed approximately 300 employees.

Among some of the major businesses in the area are Deere & Company, the Rock Island Arsenal, Tyson Fresh Meats, Trinity Medical Center, Black Hawk College and Excelon. The County also has a major presence within the area of Augustana College and Western Illinois University.

Economic development efforts for the Quad Cities area continue to try to diversify the economy. Some of the focus will continue to 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 Quad City First (formerly the Quad City Development Group) and the Quad Cities Visitor's and Convention Bureau, who work diligently to promote the Quad Cities area.

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 was in May of 2009. By the end of the 2009 fiscal year the facility was at 95% capacity.

It has been decided that in the coming year and beyond that a balance 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.

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 were provided 2009 through our Human Resources Department that was geared to improve management skills. Education through our third party administrator has been provided through publications sent to employees periodically. In 2010 implementation of a Wellness Program is scheduled to begin, to include understanding good health choices, help resolve current health issues and provide access to a nurse at a location convenient to employees.

Cash management policies and practices. Cash temporarily idle during the year was invested in Black Hawk State Bank, and certificates of deposits. The maturities of the investments are for 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. All funds are collateralized through the FDIC and Federal Reserve through a third party collateralization.

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, 2008. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized CAFR that satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

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

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

A handwritten signature in black ink that reads "Diana L. Robinson". The signature is written in a cursive style with a large, prominent initial "D".

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, 2008

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 stylized, handwritten signature in black ink, appearing to read "JEFFREY R. EMER".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

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, the discretely presented component unit, 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, 2009, 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 11 percent and 6 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 7 percent and 4 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 and the report of the other auditors provide 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, 2009, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As explained in Note 11 to the basic financial statements, the County changed its method of accounting for other postemployment benefits.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 23, 2010, 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 pages 52 and 53, Other Postemployment Benefit Plan on page 54 and budgetary comparison information on pages 55 through 57 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 23, 2010

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2009

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, 2009. 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 \$84,190,986 and \$83,491,273 (net assets) at the close of fiscal years 2009 and 2008, respectively. Of this amount, \$16,683,631 for fiscal year 2009 and \$15,362,448 for fiscal year 2008 may be used to meet the government's ongoing obligations to citizens and creditors.

The government's total net assets increased by \$699,713 and \$1,972,677 in fiscal years 2009 and 2008, respectively.

As of the close of this current fiscal year, the County's governmental funds reported combined ending fund balances of \$29,587,285, an increase of \$4,842,823 in comparison with the prior year. Approximately 81 percent of this total amount, \$24,018,836, is available for spending at the government's discretion (unreserved undesignated fund balance) subject to the limitations imposed by the nature of the fund type.

Unreserved undesignated fund balance for the General Fund was \$7,191,755 and \$8,380,655 or 30 percent and 35 percent of total General Fund expenditures for fiscal years ended 2009 and 2008, respectively.

The County's total long-term debt excluding compensated absences and estimated claims settlements, increased by \$3,455,000 (11 percent) during fiscal year ended November 30, 2009. The increase was due to the County issuing \$4,585,000 of general obligation debt, \$555,000 of revenue bonds and schedule payments on debt.

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, 2009

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 50 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 and Hope Creek Care Center 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 Hope Creek Care Center 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, 2009

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 \$8,617,255 and \$7,115,194 for fiscal years ended 2009 and 2008, 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, other postemployment benefit plan and the General, Forest Preserve Commission and Hope Creek Care Center 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 \$84,190,986, which represents an increase from \$83,491,273 during 2008.

Of the County's net assets, 65 percent and 72 percent for fiscal years ended 2009 and 2008, 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, 2009

Table 1 - Rock Island County, Illinois' Net Assets

	Governmental Activities 2009	Governmental Activities 2008
Current assets	\$ 56,689,256	\$ 54,706,976
Capital assets, net	89,086,920	89,446,396
Other noncurrent assets	265,316	261,102
Total assets	146,041,492	144,414,474
Noncurrent liabilities outstanding	33,695,945	29,539,731
Other liabilities	28,154,561	31,383,470
Total liabilities	61,850,506	60,923,201
Net assets:		
Invested in capital assets, net of related debt	55,081,292	59,757,904
Restricted for:		
Employee benefits	2,041,777	1,834,406
Social services	901,404	785,629
Transportation and public works	4,815,303	3,855,454
Debt service	470	59,286
Capital improvements	4,667,109	869,146
Unrestricted	16,683,631	16,329,448
Total net assets	\$ 84,190,986	\$ 83,491,273

A restricted portion of the County's net assets (14 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, \$16,683,631, 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 \$699,713 during the current fiscal year. This increase was mainly attributable to an increase in fees collected, intergovernmental revenues and increased tax revenues.

Table 2 highlights the County's revenues and expenses for the fiscal year ended November 30, 2009. 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, 2009

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

	Governmental Activities 2009	Governmental Activities 2008
Revenues:		
Program revenues:		
Charges for services	\$ 28,032,557	\$ 25,820,295
Operating grants and contributions	12,894,411	9,885,815
Capital grants and contributions	268,846	2,594,923
General revenues:		
Property taxes	19,548,214	17,992,705
Intergovernmental revenue	9,764,969	10,396,455
Investment earnings	497,877	1,053,360
Gain on sale of capital assets	-	115,348
Miscellaneous	512,088	540,579
Total revenues	71,518,962	68,399,480
Expenses:		
General government	14,277,348	15,185,680
Public safety	7,634,662	8,486,743
Corrections	3,945,665	3,804,707
Judiciary and legal	8,677,746	7,992,555
Transportation and public works	4,311,647	4,590,942
Social services	26,422,028	21,458,449
Culture and recreation	3,656,939	3,290,340
Debt service, interest on long-term debt	1,893,214	1,617,387
Total expenses	70,819,249	66,426,803
Increase in net assets	699,713	1,972,677
Net assets, beginning	83,491,273	81,518,596
Net assets, ending	\$ 84,190,986	\$ 83,491,273

General government expenses decreased approximately \$908,000 or 5 percent. This is primarily due to a decrease in operating expenses and the purchase of machinery and equipment.

Public safety expenses decreased approximately \$852,000 or 10 percent. This is primarily due to the changes in the contract for the Records Managements System for the Sheriff's Department and other entities, less money spent on utilities and on machinery and equipment.

Judiciary and legal expenses increased approximately \$685,000 or 8 percent. This is primarily due to the cost of housing juveniles under court services and increases in salaries and wages.

Social services expenses increased approximately \$4,963,000 or 23 percent. This is primarily due to the costs of the new nursing home facility. These expenses include increased costs of running the facility with increased population of residents and increase in staffing.

Rock Island County, Illinois

**Management's Discussion and Analysis
Year Ended November 30, 2009**

Culture and recreation expenses increased approximately \$366,000 or 11 percent. This is primarily due to the renovation of the Lake George Spillway at the Loud Thunder Forest Preserve, some preliminary work being done at the Niabi Zoo on capital projects funded by a bond issue received and increased prices for purchases, as well as employee raises that were granted.

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.

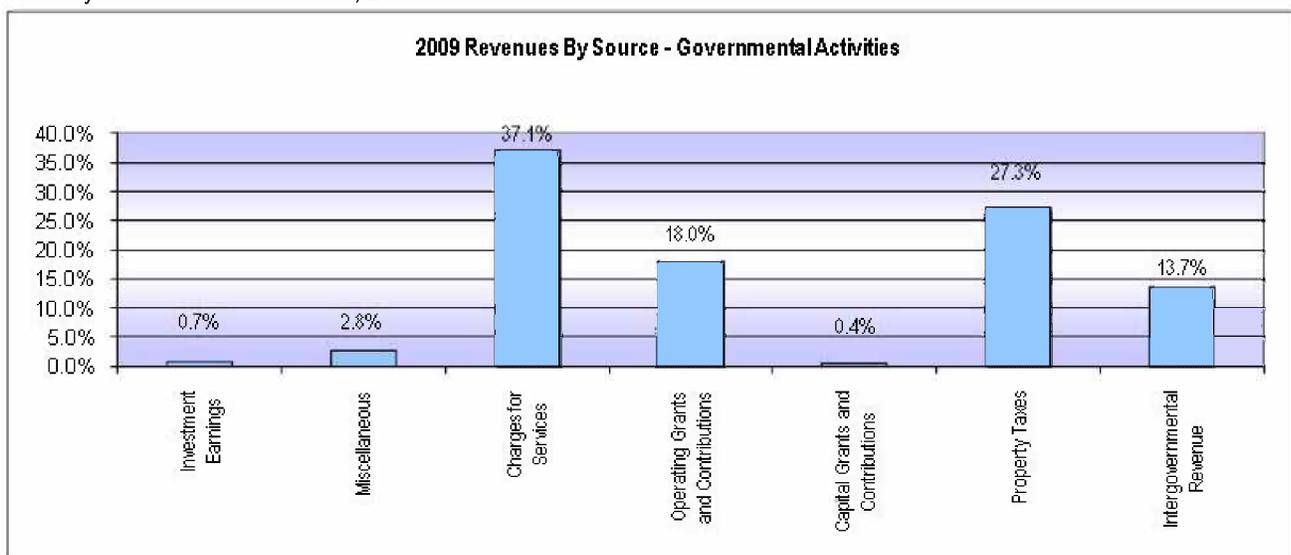
Table 3

Programs	Total Cost of Services 2009	Net Revenue (Expense) of Services 2009
General government	\$ 14,277,348	\$ (8,152,432)
Public safety	7,634,662	(5,613,697)
Corrections	3,945,665	(1,972,945)
Judiciary and legal	8,677,746	(5,277,464)
Transportation and public works	4,311,647	(1,742,738)
Social services	26,422,028	(3,388,555)
Culture and recreation	3,656,939	(1,582,390)
Debt service, interest on long-term debt	1,893,214	(1,893,214)
Total	\$ 70,819,249	\$ (29,623,435)

Net cost of services is 41 percent of total cost of services in 2009. 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, 2009.



Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2009

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 \$29,587,285, an increase of \$4,842,823 in comparison with the prior year. Approximately 81 percent of this total amount, \$24,018,836, constitutes unreserved fund balance, which is available for spending at the government's discretion subject to the limitations imposed by the nature and purpose of fund type. However, approximately 63 percent of this unreserved amount, \$18,666,278, 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 \$7,191,755 while total fund balance reached \$8,037,731. 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 30 percent of total General Fund expenditures, while total fund balance also represents approximately 33 percent of that same amount.

The fund balance of the County's General Fund decreased by \$1,489,328 during the current fiscal year. Key factors in this decrease are:

- Decreased operating grants and contributions due to a decrease in the amounts received for the Help America Vote Act Grant.
- Decreased investment earnings due to less cash available to invest and lower interest rates than the previous year.
- Increased expenses due to salary increases in the General Fund.

The Forest Preserve Commission Fund has a total fund balance of \$7,175,336 for 2009 and \$2,573,945 for 2008. The net increase in fund balance during the current year was \$4,601,391. The increase is primarily due to the increase in revenue from the sale of capital assets, an increase in rent and royalty revenue, and a grant received on behalf of FEMA for flood relief.

The Hope Creek Care Center Fund has a total fund balance of \$3,657,488 for 2009 and \$3,094,393 for 2008. Prior to this the average patient days was 170 in 2007, 171 in 2008 and 199 by mid- 2009. However, by the end of 2009 it had reached 95 percent capacity of the 245 beds. Also a favorable mix of private pay and Medicare residents versus a higher percentage of Medicaid residents has had a positive effect on the fund balance.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2009

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 \$25,109,492, excluding transfers in, was increased to \$25,305,507 (an increase of \$196,015) due to:
 - Federal and state grants totaling \$187,510
 - Increased revenue from miscellaneous items totaling \$8,505
- \$50,000 less moneys needed to be transferred to the TBA Fund and \$11,400 less transferred to the Animal Control Fund

Variances in the final budgeted revenues and actual revenues totaled \$2,209,696 were due to fewer fees being collected from the circuit clerk and sheriffs prisoner housing. Intergovernmental revenues were less due to the economic effect on Replacement Revenue and Income Tax revenues from the State of Illinois.

Variances in the final budgeted expenditures and actual revenues totaled \$1,906,110. This was due to our self-insurance on the Employee Health Benefit Plan where lower than expected claims. Also, due to financial outlook for the County, the County Board requested departments to cut back on spending as much as possible.

Capital Asset and Debt Administration

Capital assets: The County's investment in capital assets for its governmental activities amounted to \$89,086,920 and \$89,446,396 (net of accumulated depreciation) as of November 30, 2009 and 2008, 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 reflect the net effect of new items for the new nursing home and the disposal of older items. It also reflects highway and bridge projects for the year.

Table 4 - Rock Island County, Illinois' Capital Assets

	Governmental Activities	
	2009	2008
Land	\$ 5,470,494	\$ 4,457,559
Construction-in-progress	464,114	20,163,121
Buildings	55,097,251	35,764,264
Improvements other than buildings	84,219	62,857
Equipment	12,168,487	11,856,751
Infrastructure	57,285,924	57,192,110
Accumulated depreciation	(41,483,569)	(40,050,266)
Total	\$ 89,086,920	\$ 89,446,396

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, 2009

Debt: The County had revenue bonds outstanding totaling \$8,110,000 and \$7,790,000, and general obligation bonds outstanding totaling \$25,610,000 and \$21,515,000, as of November 30, 2009 and 2008, respectively. The County paid \$1,130,000 in principal and \$794,142 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

	2009	2008	Maturity
Governmental activities:			
General obligation bonds	\$ 25,610,000	\$ 21,515,000	2027
Revenue bonds	8,110,000	7,790,000	2019

Economic Factors and Next Year's Budgets and Rates

The 2010 fiscal year budget is based on an increase in Equalized Assessed Valuation of approximately 1.9 percent. Increases in fees collected from the Sheriff's Department and the County Clerk will go into effect at the beginning of the calendar year. All General Fund appropriations were reduced following the budget hearings by 2.5% due to expected reduction in revenues from the State of Illinois and economic based revenues.

The unemployment rate for 2008 was 5.7 percent, followed by 9.2 percent in 2009. This increase over the past year reflects the economic downturn nationwide.

The County continues to develop a budget based on conservative estimates in revenues. In the 2010 fiscal year budget the goal was to pass a balanced budget and to minimize adverse employee impacts.

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 were up for negotiations for the 2009 budget year. At the close of the fiscal year there were two contracts that had not yet been settled.

Total funds available for all funds in the 2010 fiscal year are expected to be \$91,618,955. This represents a decrease of \$3,703,906 or 4.04 percent. Budgeted expenditures are expected to be \$71,988,659 for the 2010 fiscal year, an increase of \$2,548,598 or 3.5 percent. This results in an unencumbered balance of \$18,005,692, a decrease of \$7,050,773 or 28.14 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, 2009

Assets	Primary Government Governmental Activities	Component Unit Rock Island Tri-County Consortium
Current assets:		
Cash and cash equivalents	\$ 28,729,847	\$ 51,517
Cash with fiscal agent	205,922	-
Receivables:		
Property taxes	20,168,118	-
Accounts	812,679	-
Accrued interest	37,179	-
Due from other governments	5,572,599	159,856
Other assets	1,162,912	-
Total current assets	56,689,256	211,373
Noncurrent assets:		
Unamortized issuance costs	265,316	-
Capital assets:		
Nondepreciable:		
Land	5,470,494	-
Construction-in-progress	464,114	-
Depreciable:		
Buildings	55,097,251	-
Improvements other than building	84,219	-
Equipment	12,168,487	337,361
Infrastructure	57,285,924	-
Less accumulated depreciation	(41,483,569)	(269,067)
Total capital assets	89,086,920	68,294
Total noncurrent assets	89,352,236	68,294
Total assets	\$ 146,041,492	\$ 279,667

See Notes to Basic Financial Statements.

Liabilities and Net Assets	<u>Primary Government</u> Governmental Activities	<u>Component Unit</u> Rock Island Tri-County Consortium
Liabilities:		
Accounts payable	\$ 2,866,603	\$ 100,975
Current portion of estimated claims settlements	469,362	-
Accrued liabilities	2,695,019	54,134
Due to other governmental units	6	-
Unearned revenue	18,337,810	84,610
Compensated absences	2,615,761	74,985
Current portion of general obligation bonds	505,000	-
Current portion of revenue bonds payable	665,000	-
Other liabilities	-	3,278
Total current liabilities	<u>28,154,561</u>	<u>317,982</u>
Noncurrent liabilities:		
Estimated claims settlements	143,512	-
Other postemployment benefits obligation	716,805	-
General obligation bonds, net bond premiums and discounts	25,240,105	-
Revenue bonds payable, net of deferred amount and bond premiums	7,595,523	-
Total noncurrent liabilities	<u>33,695,945</u>	<u>-</u>
Total liabilities	<u>61,850,506</u>	<u>317,982</u>
Net assets (deficit):		
Invested in capital assets, net of related debt	55,081,292	68,294
Restricted for:		
Employee benefits	2,041,777	-
Social services	901,404	-
Transportation and public works	4,815,303	-
Debt service	470	-
Capital improvements	4,667,109	-
Unrestricted (deficit)	16,683,631	(106,609)
Total net assets	<u>84,190,986</u>	<u>(38,315)</u>
Total liabilities and net assets	<u>\$ 146,041,492</u>	<u>\$ 279,667</u>

Rock Island County, Illinois

Statement of Activities
Year Ended November 30, 2009

Functions/ Programs	Expenses	Program Revenues		
		Charges for Sales and Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	\$ 14,277,348	\$ 6,028,775	\$ 96,141	\$ -
Public safety	7,634,662	1,633,778	387,187	-
Corrections	3,945,665	1,264,887	707,833	-
Judiciary and legal	8,677,746	3,216,797	183,485	-
Transportation and public works	4,311,647	198,493	2,370,416	-
Social services	26,422,028	13,980,107	9,053,366	-
Culture and recreation	3,656,939	1,709,720	95,983	268,846
Debt service, interest on long-term debt	1,893,214	-	-	-
Total governmental activities	\$ 70,819,249	\$ 28,032,557	\$ 12,894,411	\$ 268,846
Component Unit	\$ 1,906,065	\$ -	\$ 1,899,111	\$ -

General Revenues

- Property taxes
- Intergovernmental revenue:
 - Replacement tax
 - Sales and use taxes
 - Income tax
 - Hotel/Motel taxes
 - Other
- Investment earnings
- Miscellaneous
- Total general revenues**
- Changes in net assets
- Net assets (deficit), beginning of year
- Net assets (deficit), 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
\$ (8,152,432)	\$ -
(5,613,697)	-
(1,972,945)	-
(5,277,464)	-
(1,742,738)	-
(3,388,555)	-
(1,582,390)	-
(1,893,214)	-
<u>(29,623,435)</u>	<u>-</u>
-	<u>(6,954)</u>
19,548,214	-
2,445,606	-
4,803,890	-
1,406,806	-
115,592	-
993,075	-
497,877	-
512,088	-
<u>30,323,148</u>	<u>-</u>
699,713	(6,954)
83,491,273	(31,361)
<u>\$ 84,190,986</u>	<u>\$ (38,315)</u>

Rock Island County, Illinois

**Balance Sheet
Governmental Funds
November 30, 2009**

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Assets			
Cash and cash equivalents	\$ 4,201,928	\$ 6,749,717	\$ 3,310,006
Cash with fiscal agent	-	205,922	-
Receivables:			
Property taxes receivable	7,419,872	1,390,405	-
Accounts receivable	500,106	17,192	74,913
Accrued interest receivable	11,945	8,419	3,107
Due from other funds	2,176,093	-	92,000
Due from other governmental units	2,229,027	30,053	1,125,600
Other assets	232,976	670	15,171
Total assets	\$ 16,771,947	\$ 8,402,378	\$ 4,620,797
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 664,139	\$ 156,358	\$ 519,526
Accrued liabilities	571,438	155,402	348,935
Due to other funds	159,853	-	585
Due to other governmental units	6	-	-
Deferred revenues	7,338,780	915,282	94,303
Total liabilities	8,734,216	1,227,042	963,349
Fund balances:			
Reserved for:			
Tort liability	613,000	-	-
Other assets	232,976	670	15,171
Capital improvements	-	4,667,109	-
Unreserved, undesignated, reported in:			
General Fund	7,191,755	-	-
Special revenue funds	-	2,507,557	3,642,277
Debt service fund	-	-	-
Capital project fund	-	-	-
Total fund balances	8,037,731	7,175,336	3,657,448
Total liabilities and fund balances	\$ 16,771,947	\$ 8,402,378	\$ 4,620,797

See Notes to Basic Financial Statements.

Nonmajor Governmental		Total	
\$	12,510,492	\$	26,772,143
	-		205,922
	11,357,841		20,168,118
	172,361		764,572
	11,881		35,352
	451,091		2,719,184
	2,100,510		5,485,190
	39,523		288,340
<u>\$</u>	<u>26,643,699</u>	<u>\$</u>	<u>56,438,821</u>

\$	1,521,785	\$	2,861,808
	438,714		1,514,489
	2,564,539		2,724,977
	-		6
	11,401,891		19,750,256
<u>\$</u>	<u>15,926,929</u>	<u>\$</u>	<u>26,851,536</u>

	-		613,000
	39,523		288,340
	-		4,667,109
	-		7,191,755
	12,516,444		18,666,278
	470		470
	(1,839,667)		(1,839,667)
<u>\$</u>	<u>10,716,770</u>	<u>\$</u>	<u>29,587,285</u>
<u>\$</u>	<u>26,643,699</u>	<u>\$</u>	<u>56,438,821</u>

Rock Island County, Illinois

**Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Assets
November 30, 2009**

Total governmental fund balances \$ 29,587,285

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

Land	\$ 5,290,244	
Construction-in-progress	464,114	
Buildings	54,383,337	
Equipment	12,152,704	
Infrastructure	57,285,924	
Accumulated depreciation	(41,454,253)	88,122,070

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

Deferred revenues		1,412,446
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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	2,969,619	
Internal balances	5,793	
Capital assets, net	964,850	
Current liabilities	(1,654,687)	2,285,575

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

Estimated claims settlements	(143,512)	
Compensated absences	(2,615,761)	
Other postemployment benefits obligation	(716,805)	
Bond premium, net	(255,597)	
Bond issuance costs, net	265,316	
Bond discount, net	39,128	
Deferred amount on refunding	(69,159)	
General obligation bonds	(25,610,000)	
Revenue bonds payable	(8,110,000)	(37,216,390)
Net assets of governmental activities		\$ 84,190,986

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, 2009

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Revenues:			
Fees	\$ 6,418,379	\$ 1,444,924	\$ 13,527,190
Property taxes	6,952,678	1,845,986	-
Intergovernmental	9,468,748	255,758	-
Investment earnings	130,995	80,265	99,002
Miscellaneous	125,011	430,801	200
Total revenues	23,095,811	4,057,734	13,626,392
Expenditures:			
Current:			
General government	8,022,823	-	-
Public safety	5,790,431	-	-
Corrections	3,937,695	-	-
Judiciary and legal	6,000,278	-	-
Transportation and public works	-	-	-
Social services	-	-	12,946,354
Culture and recreation	-	3,299,684	-
Capital outlay	479,477	535,328	8,527
Debt service:			
Principal	-	90,000	400,000
Interest	-	167,484	206,361
Bond issuance costs	-	16,448	-
Total expenditures	24,230,704	4,108,944	13,561,242
Excess (deficiency) of revenue over expenditures	(1,134,893)	(51,210)	65,150
Other financing sources (uses):			
Transfers in	1,535,517	-	2,323,000
Transfers out	(1,902,365)	-	(1,825,095)
Bond issuance	-	4,585,000	-
Discount on bonds	-	(40,707)	-
Payments to escrow	-	-	-
Premium on bonds	-	-	-
Proceeds from sale of capital assets	12,413	108,308	-
Total other financing sources (uses)	(354,435)	4,652,601	497,905
Net change in fund balances	(1,489,328)	4,601,391	563,055
Fund balances, beginning of year	9,527,059	2,573,945	3,094,393
Fund balances, end of year	\$ 8,037,731	\$ 7,175,336	\$ 3,657,448

See Notes to Basic Financial Statements.

Nonmajor Governmental	Total
\$ 2,773,725	\$ 24,164,218
10,749,550	19,548,214
10,413,939	20,138,445
150,598	460,860
2,432,542	2,988,554
<u>26,520,354</u>	<u>67,300,291</u>
5,181,819	13,204,642
1,786,686	7,577,117
7,970	3,945,665
2,259,758	8,260,036
3,228,474	3,228,474
9,658,824	22,605,178
-	3,299,684
2,129,464	3,152,796
640,000	1,130,000
420,297	794,142
18,883	35,331
<u>25,332,175</u>	<u>67,233,065</u>
<u>1,188,179</u>	<u>67,226</u>
4,980,756	8,839,273
(5,111,813)	(8,839,273)
555,000	5,140,000
-	(40,707)
(555,000)	(555,000)
18,883	18,883
91,700	212,421
<u>(20,474)</u>	<u>4,775,597</u>
1,167,705	4,842,823
9,549,065	24,744,462
<u>\$ 10,716,770</u>	<u>\$ 29,587,285</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, 2009

Net change in fund balances - governmental funds \$ 4,842,823

Amounts reported for governmental activities in the statement of activities are different because:

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

Capital outlay		2,789,755
Depreciation:		
General government	\$ (367,925)	
Public safety	(445,607)	
Judiciary and legal	(114,034)	
Transportation and public works	(1,632,193)	
Social services	(418,148)	
Culture and recreation	(412,142)	(3,390,049)
Loss on disposal of capital assets	(266,069)	
Proceeds from sale of capital assets	(212,421)	
Net insurance proceeds from damaged Zoo asset	22,258	(456,232)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds 742,520

Commodity grant revenue 2,225,656
Commodity grant expenditures (2,225,656)

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:

Bond proceeds		(5,140,000)
Repayment of debt principal		1,130,000
Payments to escrow		555,000
Premium on bonds		(18,883)
Bond issuance costs		35,331
Discount on bonds		40,707
Interest expense		460
Bond premium amortization		26,835
Bond issuance amortization		(130,725)
Bond discount amortization		(1,579)
Deferred amount on refunding amortization		12,392

(Continued)

Rock Island County, Illinois

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities (Continued)
Year Ended November 30, 2009

Internal service fund net change	570,991
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	76,807
Change in compensated absences	(269,635)
Change in other postemployment benefits obligation	(716,805)
	<hr/>
Change in net assets of governmental activities	\$ 699,713
	<hr/> <hr/>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Net Assets
Governmental Activities - Internal Service Funds
November 30, 2009

Assets

Current assets:

Cash and cash equivalents	\$	1,957,704
Receivables:		
Accounts		48,107
Interest		1,827
Due from other funds		5,793
Due from other governmental units		87,409
Other assets		874,572
Total current assets		<u>2,975,412</u>

Noncurrent assets:

Capital assets:

Nondepreciable, land		180,250
Depreciable:		
Equipment and fixtures		15,783
Improvements other than buildings		84,219
Buildings		713,914
Less accumulated depreciation		(29,316)
Total capital assets		<u>964,850</u>
Total assets	\$	<u>3,940,262</u>

Liabilities

Liabilities:

Accounts payable	\$	4,795
Estimated claims settlement		469,362
Accrued liabilities		1,180,530
Total liabilities		<u>1,654,687</u>

Net Assets

Invested in capital assets		964,850
Unrestricted		1,320,725
Total net assets		<u>2,285,575</u>
Total liabilities and net assets	\$	<u>3,940,262</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, 2009

Operating revenues, charges for services	\$ 8,702,391
Operating expenses, other services and charges	<u>8,168,417</u>
Operating income	<u>533,974</u>
Nonoperating revenue (expense), investment earnings	<u>37,017</u>
Change in net assets	570,991
Total net assets, beginning of year	<u>1,714,584</u>
Total net assets, end of year	<u>\$ 2,285,575</u>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Cash Flows
Governmental Activities - Internal Service Funds
Year Ended November 30, 2009

Cash flows from operating activities:	
Cash received from employee contributions and other charges	\$ 7,240,985
Cash payments for claims	(6,902,458)
Cash received for jail lease	1,498,325
Cash payments for jail lease	(1,006,455)
Cash payments for jail operations	(506,604)
Net cash provided by operating activities	<u>323,793</u>
Cash flows from capital activities, acquisition of capital assets	<u>(713,123)</u>
Cash flows from noncapital financing activities, interfund proceeds	<u>(5,793)</u>
Cash flows from investing activities, interest received	<u>37,471</u>
Net decrease in cash	(357,652)
Cash:	
Beginning	2,315,356
Ending	<u>\$ 1,957,704</u>
Reconciliation of operating income to net cash from operating activities:	
Operating income	\$ 533,974
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	16,073
(Increase) decrease in:	
Receivables	11,236
Due from other governmental units	29,822
Other assets	(4,139)
Increase (decrease) in:	
Accounts payable	(287,153)
Accrued liabilities	23,980
Net cash provided by operating activities	<u>\$ 323,793</u>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Assets and Liabilities

Agency Funds

November 30, 2009

Assets

Cash and cash equivalents	\$	7,822,098
Receivables:		
Accounts receivable		401,706
Accrued interest receivable		393,451
Total assets	\$	8,617,255

Liabilities

Due to other governmental units	\$	5,310,562
Due to individuals and private entities		3,306,693
Total liabilities	\$	8,617,255

See Notes to Basic Financial Statements.

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Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2009

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, 2009. 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, 2009. 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, 2009. 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, 2009

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. However, interfund services provided used are not eliminated in the process of consolidation. Governmental activities are normally supported by taxes and intergovernmental revenues.

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

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

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's major governmental funds are listed on the following page.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2009

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.

Hope Creek Care Center Fund, a special revenue fund: To account for the activities of the County's nursing home facility.

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2009

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

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.

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 Hope Creek Care Center's shortfall in Medicare payments.

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.

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2009

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

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

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

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.

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.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2009

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

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

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

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.

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

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, 2009

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, other postemployment benefits 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. For derived tax revenues (i.e., sales taxes), revenues are recorded when the underlying exchange has occurred and the resources meet the liability criteria. For government-mandated or voluntary nonexchange transactions, revenues are recognized when all eligibility requirements have been met and the resources meet the availability criteria.

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

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 2009 tax levy is budgeted for fiscal year 2010, 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, 2009

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, 2009

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 or, in governmental fund financial statements, for receivables that will not be collected within the available period. Property taxes for which there is an enforceable legal claim as of November 30, 2009, but which were levied to finance fiscal year 2010 operations, have been recorded as deferred revenue in governmental financial statements and as unearned revenue in the government-wide statements.

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, 2009

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

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

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

Long-term obligations: 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 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. Bond principal payments are reported as debt service expenditures.

Fund equity: Reservations of fund balance represent amounts that are not available for appropriation or are legally segregated for a specific purpose. 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. 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 \$2,041,777 for employee benefits, \$901,404 for social services, \$4,815,303 for transportation and public works, and \$470 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, 2009

Note 2. Cash and Investments

As of November 30, 2009, the County's cash and cash equivalents and investments were as follows:

Cash and cash equivalents statement of net assets	\$ 28,935,769
Cash and cash equivalents fiduciary funds	7,822,098
Cash and cash equivalents component unit	51,517
	<u>\$ 36,809,384</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 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. The County's pool is in a money market depository account. There are no investments.

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, 2009, 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, 2009

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, 2009, 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, 2009, 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, 2009 was \$51,517. 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, 2009:

Special Revenue Funds:	
Animal Control Fund	\$ 238,663
Maintenance and Child Support Fund	2,885
Veterans Assistance Fund	69,174
Capital Project Fund	1,839,667

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, 2009

Note 4. Interfund Account Balances

The individual fund interfund receivable and payable balances as of November 30, 2009 are as follows:

	Due From Other Funds	Due To Other Funds
General	\$ 2,176,093	\$ 159,853
Hope Creek Care Center	92,000	585
Nonmajor governmental funds	451,091	2,564,539
Employee Health Benefits, Internal Service Fund	5,793	-
Total	<u>\$ 2,724,977</u>	<u>\$ 2,724,977</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	\$ 1,535,517	\$ 1,902,365
Hope Creek Care Center	2,323,000	1,825,095
Nonmajor governmental funds	4,980,756	5,111,813
Total	<u>\$ 8,839,273</u>	<u>\$ 8,839,273</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, 2009

Note 6. Capital Assets

The following is a summary of changes in capital assets for the year ended November 30, 2009:

	2008 Balance	Additions	Deletions	2009 Balance
Governmental Activities:				
Capital assets not depreciated:				
Land	\$ 4,457,559	\$ 1,012,935	\$ -	\$ 5,470,494
Construction-in-progress	20,163,121	2,102,084	21,801,091	464,114
Total capital assets not being depreciated	24,620,680	3,115,019	21,801,091	5,934,608
Capital assets being depreciated:				
Buildings	35,764,264	20,506,346	1,173,359	55,097,251
Improvements other than buildings	62,857	21,362	-	84,219
Equipment	11,856,751	1,270,777	959,041	12,168,487
Infrastructure	57,192,110	412,723	318,909	57,285,924
Total capital assets being depreciated	104,875,982	22,211,208	2,451,309	124,635,881
Less accumulated depreciation for:				
Buildings	13,949,482	1,233,425	694,869	14,488,038
Improvements other than buildings	4,091	5,668	-	9,759
Equipment	8,052,804	578,529	959,041	7,672,292
Infrastructure	18,043,889	1,588,500	318,909	19,313,480
Total accumulated depreciation	40,050,266	3,406,122	1,972,819	41,483,569
Total capital assets being depreciated, net	64,825,716	18,805,086	478,490	83,152,312
Governmental activities capital assets, net	\$ 89,446,396	\$ 21,920,105	\$ 22,279,581	\$ 89,086,920

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

	2008 Balance	Additions	Deletions	2009 Balance
Discretely Presented Component Unit:				
Capital assets being depreciated, equipment	\$ 340,758	\$ 23,084	\$ 26,481	\$ 337,361
Less accumulated depreciation for equipment	252,253	41,282	24,468	269,067
Component unit capital assets, net	\$ 88,505	\$ (18,198)	\$ 2,013	\$ 68,294

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2009

Note 6. Capital Assets (Continued)

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

General government	\$ 367,925
Public safety	461,680
Judiciary and legal	114,034
Transportation and public works	1,632,193
Social services	418,148
Culture and recreation	412,142
Total depreciation expense, governmental activities	\$ 3,406,122

Note 7. Long-Term Debt

The following is a summary of changes in long-term debt for the year ended November 30, 2009:

	Balance November 30, 2008	Additions	Deletions	Balance November 30, 2009	Due Within One Year
Governmental Activities:					
General obligation bonds	\$ 21,515,000	\$ 4,585,000	\$ 490,000	\$ 25,610,000	\$ 505,000
Revenue bonds payable	8,750,000	555,000	1,195,000	8,110,000	665,000
Add deferred amount on refunding and premiums	345,100	18,883	39,227	324,756	-
Less discounts	-	(40,707)	(1,579)	(39,128)	-
Compensated absences	2,346,126	2,615,761	2,346,126	2,615,761	2,615,761
Estimated claims settlements	966,976	6,345,641	6,699,743	612,874	469,362
	\$ 33,923,202	\$ 14,079,578	\$ 10,768,517	\$ 37,234,263	\$ 4,255,123
Discretely Presented Component					
Unit, compensated absences	\$ 105,462	\$ 74,985	\$ 105,462	\$ 74,985	\$ 74,985

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 \$410,000 to \$750,000 through 2027 at an interest rate of 3.60 percent to 5.50 percent.

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2009

Note 7. Long-Term Debt (Continued)

Revenue bonds: On October 1, 2009, Rock Island County (Public Building Commission) issued \$555,000 in Justice Center Refunding Revenue Bonds with interest rates ranging from 3.7 percent to 8.5 percent to advance refund \$555,000 of Local Government Revenue Bonds, Series 1998 with interest rates from 4.65 percent to 5.0 percent. The net proceeds of \$557,251 (after payment of \$18,883 in underwriting fees, insurance and other costs) were used to purchase government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the Series 1998 bonds. As a result, the 1998 Series are considered defeased and the liability for those bonds have been removed from the government-wide statement of net assets.

The advanced refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$0. The difference, reported in the accompanying financial statements as a deduction in bonds payable, is being charged to operations in the current year. The County completed the advance refunding to reduce its total debt service payments over the next eight years by \$20,050 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of \$17,111.

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

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 and 2009 in the amounts of \$9,020,000 and \$555,000, respectively, for the purpose of advance refunding of Local Government Program Revenue Bonds, Series 1998 and Justice Center Revenue Bonds, Series 1999, which are payable through 2019 and 2018, respectively. 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 \$10,370,106 with annual requirements ranging from \$997,220 to \$1,120,125. For the current year, principal and interest paid by the Public Building Commission and the total property tax revenue recognized by the County were \$816,613 and \$1,499,890, respectively.

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2009

Note 7. Long-Term Debt (Continued)

As of November 30, 2009, 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>
2010	\$ 505,000	\$ 1,092,090	\$ 1,597,090
2011	685,000	1,068,619	1,753,619
2012	1,120,000	1,041,072	2,161,072
2013	1,170,000	996,771	2,166,771
2014	1,215,000	950,883	2,165,883
2015-2019	6,860,000	3,956,258	10,816,258
2020-2024	7,945,000	2,377,272	10,322,272
2025-2029	6,110,000	584,223	6,694,223
Total	<u>\$ 25,610,000</u>	<u>\$ 12,067,188</u>	<u>\$ 37,677,188</u>

As of November 30, 2009, the County's future cash flow requirements for the retirement of the revenue bonds is as follows:

<u>Year ending November 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 665,000	\$ 455,125	\$ 1,120,125
2011	695,000	417,303	1,112,303
2012	730,000	383,328	1,113,328
2013	760,000	237,220	997,220
2014	795,000	209,100	1,004,100
2015-2019	4,465,000	558,030	5,023,030
Total	<u>\$ 8,110,000</u>	<u>\$ 2,260,106</u>	<u>\$ 10,370,106</u>

As of November 30, 2009, the County did not exceed its legal debt margin:

Assessed value	<u>\$ 2,440,076,128</u>
Debt limit, 2.875% of assessed value	\$ 70,152,189
Debt applicable to debt limit	<u>33,720,000</u>
Legal debt margin	<u>\$ 36,432,189</u>

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, 2009, \$2,745,000 of bonds outstanding are considered defeased.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2009

Note 8. Retirement System

Plan Descriptions and Provisions:

Illinois Municipal Retirement Fund

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

Plan Description – The County's defined benefit pension plan provides retirement and disability benefits, 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, 10.23 percent of covered payroll for the District 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 \$3,117,047, including blended 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	\$ 3,117,047	100%	- %
12/31/2007	2,992,936	100	-
12/31/2006	2,874,982	100	-

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2009

Note 8. Retirement System (Continued)

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, 2006, was 24 years.

Funded Status and Funding Progress – As of December 31, 2008, the most recent actuarial valuation date, the plan for the County, including blended component units, was 67.9 percent funded. The actuarial accrued liability for benefits was \$78,948,206 and the actuarial value of assets was \$53,573,706 resulting in an unfunded actuarial accrued liability (UAAL) of \$25,374,500. The covered payroll (annual payroll of active employees covered by the plan) was \$26,522,377 and the ratio of the UAAL to the covered payroll was 95.7 percent.

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

Rock Island Tri-County Consortium

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

Funding Policy – As set by statute, the Consortium's plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2008 was 18.52 percent of annual covered payroll. The Consortium also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2009

Note 8. Retirement System (Continued)

Annual Pension Cost – For 2008, the Consortium’s annual pension cost of \$105,034 was equal to the Consortium’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	\$ 105,034	100%	-	
12/31/2007	105,932	100	-	
12/31/2006	103,934	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 Consortium’s plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investment over a five-year period with a 20 percent corridor between the actuarial and market value of assets. The Consortium’s Regular plan’s unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2006, was 5 years.

Funded Status and Funding Progress – As of December 31, 2008, the most recent actuarial valuation date, the plan was 79.73 percent funded. The actuarial accrued liability for benefits was \$1,839,792 and the actuarial value of assets was \$1,466,853 resulting in an unfunded actuarial accrued liability (UAAL) of \$372,939. The covered payroll (annual payroll of active employees covered by the plan) was \$567,141 and the ratio of the UAAL to the covered payroll was 66.0 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.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2009

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. As of November 30, 2009, \$613,000 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, \$613,000 of the General Fund balance is reserved for payment of future claims liability. These claims are administered by the County.

As of November 30, 2009, the amount of liabilities recorded for estimated claim settlements for health benefits, worker's compensation, general and auto liability claims was \$612,874 of which \$469,362 was recorded in the Internal Service Fund and \$143,512 was recorded in the government-wide statements.

Changes in reported liabilities during fiscal 2009 and 2008 were:

	Self-Insurance	
	2009	2008
Claims payable, beginning of year	\$ 966,976	\$ 650,389
Claims expense and changes in estimates	6,345,641	6,695,932
Claims payments	(6,699,743)	(6,379,345)
Claims payable, end of year	<u>\$ 612,874</u>	<u>\$ 966,976</u>

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2009

Note 11. Other Postemployment Benefits

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

Funding policy: The County establishes and amends contribution requirements. The County pays approximately 87 percent of the pre-Medicare retirees' health insurance premiums for single coverage or 83 percent of the premium for family coverage for all retirees qualifying under (1) or (2) above. The County pays 50 percent of the pre-Medicare retirees' health insurance premiums for all retirees qualifying under (3) above. The County pays between 2 percent and 50 percent, depending on the length of employee's service, for all retirees qualifying under (4) above. For fiscal year 2009, the County contributed \$419,199. Active members receiving benefits have required monthly contributions of:

Coverage Type	Rate
Single	\$ 52.84
Single + One	118.92
Single + Two	156.68
Family	184.92
Single ERI	207.41
Single + One ERI	535.85
Single + Two ERI	535.85
Family ERI	535.85
Single COBRA	423.12
Family COBRA	1,093.13

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2009

Note 11. Other Postemployment Benefits (Continued)

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

Annual required contribution/OPEB cost	\$ 1,136,004
Contributions and payments made	419,199
Increase in net OPEB obligation	<u>716,805</u>
Net OPEB obligation, beginning of year	-
Net OPEB obligation, end of year	<u>\$ 716,805</u>

obligation:

The County's annual OPEB cost, the percent of annual OPEB cost contributed to the plan and to the net OPEB obligations for 2009, which is the transition year of GASB Statement No. 45, follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
November 30, 2009	\$ 1,136,004	36.9%	\$ 716,805

Funded status and funding progress: As of November 30, 2009, the most recent actuarial valuation date, the plan was 0 percent funded. The actuarial accrued liability for benefits was \$13,294,660 and the actuarial value of assets is none resulting in an unfunded actuarial accrued liability (UAAL) of \$13,294,660. The covered payroll (annual payroll of active employees covered by the plan) was \$23,576,810 and the ratio of the UAAL to the covered payroll was 56.39 percent.

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2009

Note 11. Other Postemployment Benefits (Continued)

In the November 30, 2009 actuarial valuation, entry age method was used. The actuarial assumptions included a 5 percent investment rate of return which includes inflation at 3 percent, salary increases of 5 percent and health care cost trend rate of 8 percent initially and an ultimate rate of 6 percent. The UAAL is being amortized as a level percentage of pay on an open basis. The amortization of UAAL is done over a period of 30 years.

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, 2009 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, 2009:

- GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. 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. The effect of the adoption of this Statement to the County was to record a liability of \$716,805 for the net other postemployment benefit obligation. The actuarial accrued liability is estimated by an actuary to be \$13,294,660 as of November 30, 2009.
- GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*. 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. This Statement had no effect on the County in the current year.

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. 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.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2009

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

- 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.
- GASB Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, an amendment of GASB Statement No. 43 and No. 45, issued January 2010, will be effective for the County beginning with its year ending November 30, 2012. This Statement addresses issues related to measurement of OPEB obligations by certain employers participating in agent multiple-employer OPEB plans.
- GASB Statement No. 58, *Accounting and Financial Reporting for Chapter 9 Bankruptcies*, issued January 2010, will be effective for the County beginning with its year ending November 30, 2010. This Statement provides guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. It establishes requirements for recognizing and measuring the effects of the bankruptcy process on assets and liabilities, and for classifying changes in those items and related costs.

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.

Note 15. Subsequent Event

On February 16, 2010, the County approved the demolition contract of Oak Glen Home at \$346,000.

Rock Island County, Illinois

Required Supplementary Information

Illinois Municipal Retirement Fund - County and Forest Preserve District,
Primary Government

Schedule of Funding Progress

Actuarial Valuation Date	Fair Value of Net Assets (a)	Actuarial Accrued Liability (AAL) * (b)	Unfunded (Over-funded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/2008	\$ 53,573,706	\$ 78,948,206	\$ 25,374,500	67.9%	\$ 26,522,377	95.7%
12/31/2007	66,117,841	74,220,460	8,102,619	89.1	25,713,317	31.5
12/31/2006	63,230,470	71,867,320	8,636,850	88.0	24,619,777	35.1

Schedule of Employer Contributions

Actuarial Valuation Date	Annual Required Contributions (ARC) (a)	Total Contributions (b)	Percentage of ARC Contributed (b/a)
12/31/2008	\$ 3,117,047	\$ 3,117,047	100%
12/31/2007	2,992,936	2,992,936	100
12/31/2006	2,874,982	2,874,982	100

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

The information presented in the required supplementary schedules was determined as part of the actuarial valuation as of December 31, 2008. Additional information follows:

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

Digest of changes: The actuarial assumptions used to determine the actuarial accrued liability for 2008 are based on the 2005 – 2007 experience study.

Note: For fiscal years ended 12/31/2005 and before, the Rock Island Tri-County Consortium was included with the County and Forest Preserve District RSI.

Rock Island County, Illinois

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

Schedule of Funding Progress

Actuarial Valuation Date	Fair Value of Net Assets (a)	Actuarial Accrued Liability (AAL) * (b)	Unfunded (Over-funded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/2008	\$ 1,466,853	\$ 1,839,792	\$ 372,939	79.7%	\$ 567,141	65.8%
12/31/2007	1,842,660	2,193,874	351,214	84.0	726,062	48.4
12/31/2006	1,642,204	2,053,399	411,195	80.0	837,499	49.1

Schedule of Employer Contributions

Actuarial Valuation Date	Annual Required Contributions (ARC) (a)	Total Contributions (b)	Percentage of ARC Contributed (b/a)
12/31/2008	\$ 105,034	\$ 105,034	100%
12/31/2007	105,932	105,932	100
12/31/2006	103,934	103,934	100

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

The information presented in the required supplementary schedules was determined as part of the actuarial valuation as of December 31, 2008. Additional information follows:

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

Digest of changes: The actuarial assumptions used to determine the actuarial accrued liability for 2008 are based on the 2005 – 2007 experience study.

Rock Island County, Illinois

Required Supplementary Information
Other Postemployment Benefit Plan

SCHEDULE OF FUNDING PROGRESS

Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of Net Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
2009	11/30/09	\$ -	\$ 13,294,660	\$ 13,294,660	0.00%	\$ 23,576,810	56.39%

Note: Fiscal year 2009 is the transition year for GASB Statement No. 45

The information presented in the required supplementary schedules was determined as part of the actuarial valuation date as of November 30, 2009. Additional information follows:

- a. The cost method used to determine the ARC is the Entry Age Actuarial Cost method.
- b. There are no plan assets.
- c. The actuarial assumptions included: 1) 5 percent investment rate of return which includes inflation at 3 percent, 2) salary increases of 5 percent and 3) health care cost trend rate of 8 percent initially and an ultimate rate of 6 percent.
- d. The amortization method is level percentage of pay on an open basis.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 General Fund
 Year Ended November 30, 2009

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Fees	\$ 7,321,524	\$ 7,321,524	\$ 6,418,379	\$ (903,145)
Property taxes	6,906,550	6,906,550	6,952,678	46,128
Intergovernmental	10,418,798	10,606,307	9,468,748	(1,137,559)
Investment earnings	369,120	369,120	130,995	(238,125)
Miscellaneous	93,500	102,006	125,011	23,005
Total revenues	25,109,492	25,305,507	23,095,811	(2,209,696)
Expenditures:				
Current:				
Salaries and wages	15,985,329	16,356,807	16,123,548	233,259
Personal benefits	3,582,836	3,645,603	3,076,811	568,792
Supplies	678,077	836,578	697,650	138,928
Other services and charges	4,087,404	4,697,402	3,853,218	844,184
Capital outlay	617,415	600,424	479,477	120,947
Total expenditures	24,951,061	26,136,814	24,230,704	1,906,110
Excess (deficiency) of revenues over expenditures	158,431	(831,307)	(1,134,893)	(303,586)
Other financing sources (uses):				
Transfers in	1,462,073	1,462,073	1,535,517	73,444
Transfers out	(1,571,570)	(1,963,787)	(1,902,365)	61,422
Proceeds from sale of capital asset	500	500	12,413	11,913
Total other financing sources (uses)	(108,997)	(501,214)	(354,435)	146,779
Net change in fund balance	\$ 49,434	\$ (1,332,521)	(1,489,328)	\$ (156,807)
Fund balances, beginning of year			9,527,059	
Fund balances, end of year			<u>\$ 8,037,731</u>	

See Note to Required Supplementary Information.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 Forest Preserve Commission
 Year Ended November 30, 2009

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Fees	\$ 1,163,100	\$ 1,163,100	\$ 1,444,924	\$ 281,824
Property taxes	1,497,900	1,497,900	1,845,986	348,086
Intergovernmental	184,600	234,617	255,758	21,141
Investment earnings	40,650	40,650	80,265	39,615
Miscellaneous	346,310	346,310	430,801	84,491
Total revenues	3,232,560	3,282,577	4,057,734	775,157
Expenditures:				
Current:				
Salaries and wages	1,455,800	1,606,762	1,595,235	11,527
Personal benefits	503,550	559,560	549,569	9,991
Supplies	380,807	603,655	591,237	12,418
Other services and charges	491,300	598,985	563,643	35,342
Capital outlay	238,000	317,815	535,328	(217,513)
Debt service:				
Principal retirement	90,000	90,000	90,000	-
Interest and fiscal charges	73,103	73,103	167,484	(94,381)
Bond issue costs	-	-	16,448	(16,448)
Total expenditures	3,232,560	3,849,880	4,108,944	(259,064)
Excess (deficiency) of revenues over expenditures	-	(567,303)	(51,210)	516,093
Other financing sources (uses):				
Bond proceeds	-	-	4,585,000	4,585,000
Discount on bonds	-	-	(40,707)	(40,707)
Proceeds from sale of capital assets	-	-	108,308	108,308
Total other financing sources	-	-	4,652,601	4,652,601
Net change in fund balance	\$ -	\$ (567,303)	4,601,391	\$ 5,168,694
Fund balance, beginning of year			2,573,945	
Fund balance, end of year			<u>\$ 7,175,336</u>	

See Note to Required Supplementary Information.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 Hope Creek Care Center Fund
 Year Ended November 30, 2009

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Fees	\$ 15,248,138	\$ 15,248,138	\$ 13,527,190	\$ (1,720,948)
Investment earnings	70,000	70,000	99,002	29,002
Miscellaneous	500	500	200	(300)
Total revenues	15,318,638	15,318,638	13,626,392	(1,692,246)
Expenditures:				
Current:				
Salaries and wages	5,649,655	6,708,798	6,576,814	131,984
Personal benefits	2,441,484	2,549,724	2,369,217	180,507
Supplies	1,022,415	1,335,779	1,301,701	34,078
Other services and charges	5,467,019	5,907,973	2,698,622	3,209,351
Capital outlay	2,000	37,027	8,527	28,500
Debt service:				
Principal retirement	-	400,000	400,000	-
Interest and fiscal charges	-	206,361	206,361	-
Total expenditures	14,582,573	17,145,662	13,561,242	3,584,420
Excess (deficiency) of revenue over expenditures	736,065	(1,827,024)	65,150	1,892,174
Other financing sources (uses):				
Transfers in	2,250,000	2,250,000	2,323,000	73,000
Transfers out	(1,144,450)	(1,825,095)	(1,825,095)	-
Total other financing sources (uses)	1,105,550	424,905	497,905	73,000
Net change in fund balance	\$ 1,841,615	\$ (1,402,119)	563,055	\$ 1,965,174
Fund balance, beginning of year			3,094,393	
Fund balance, end of year			<u>\$ 3,657,448</u>	

See Note to Required Supplementary Information.

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Rock Island County, Illinois

Note to Required Supplementary Information Year Ended November 30, 2009

Budgetary Comparison Schedules

The budgetary comparison schedules are presented for the General Fund and the major special revenue funds, Forest Preserve Commission Fund and Hope Creek Care Center 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 \$9,114,714, 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, 2009:

	Final Budget	Actual	Amount Over Final Budget
Special Revenue Funds:			
Forest Preserve Commission	\$ -	\$ 16,448	\$ 16,448
Debt Service Fund	1,060,297	1,079,180	18,883

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 and County Indemnity Special Revenue Funds were not budgeted for the year ended November 30, 2009 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, 2009

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fees:				
Circuit clerk fees	\$ 3,100,000	\$ 3,100,000	\$ 2,721,751	\$ (378,249)
County recorder fees	1,358,118	1,358,118	1,172,222	(185,896)
States attorney fees	45,000	45,000	41,755	(3,245)
County sheriff fees	500,000	500,000	425,933	(74,067)
Other	2,318,406	2,318,406	2,056,718	(261,688)
Total fees	7,321,524	7,321,524	6,418,379	(903,145)
Property taxes:				
Property taxes	6,304,500	6,304,500	6,261,913	(42,587)
Penalties and interest	602,050	602,050	690,765	88,715
Total property taxes	6,906,550	6,906,550	6,952,678	46,128
Intergovernmental:				
Salary reimbursements	828,194	828,194	717,416	(110,778)
Sales and use tax	4,423,000	4,423,000	4,380,839	(42,161)
State income tax	1,800,000	1,800,000	1,406,806	(393,194)
Tax replacement revenue	3,000,000	3,000,000	2,253,034	(746,966)
Other	367,604	555,113	710,653	155,540
Total intergovernmental	10,418,798	10,606,307	9,468,748	(1,137,559)
Investment earnings	369,120	369,120	130,995	(238,125)
Miscellaneous	93,500	102,006	125,011	23,005
Total revenues	25,109,492	25,305,507	23,095,811	(2,209,696)
Other financing sources:				
Transfers from other funds	1,462,073	1,462,073	1,535,517	73,444
Proceeds from sale of fixed asset	500	500	12,413	11,913
Total other financing sources	1,462,573	1,462,573	1,547,930	85,357
Total revenues and other financing sources	\$ 26,572,065	\$ 26,768,080	\$ 24,643,741	\$ (2,124,339)

Rock Island County, Illinois

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

General Fund

Year Ended November 30, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures:				
Assessment Map:				
Salaries and wages	\$ 184,358	\$ 191,972	\$ 191,972	\$ -
Personal benefits	2,405	1,985	1,985	-
Supplies	1,800	1,539	1,266	273
Other services and charges	25,790	26,471	25,404	1,067
Total	214,353	221,967	220,627	1,340
Auditor:				
Salaries and wages	203,449	207,476	207,476	-
Personal benefits	2,920	2,332	2,325	7
Supplies	1,412	971	964	7
Other services and charges	5,211	6,441	6,178	263
Total	212,992	217,220	216,943	277
County Board:				
Salaries and wages	333,802	338,594	337,598	996
Personal benefits	2,000	2,000	705	1,295
Supplies	3,500	3,500	1,971	1,529
Other services and charges	31,950	31,950	25,457	6,493
Total	371,252	376,044	365,731	10,313
Circuit Clerk:				
Salaries and wages	1,134,237	1,175,054	1,175,054	-
Personal benefits	-	-	-	-
Supplies	16,300	15,800	10,911	4,889
Other services and charges	45,400	45,400	15,464	29,936
Total	1,195,937	1,236,254	1,201,429	34,825
Circuit Court:				
Salaries and wages	128,286	140,126	124,820	15,306
Personal benefits	-	-	-	-
Supplies	4,800	10,194	9,966	228
Other services and charges	349,700	412,757	411,494	1,263
Total	482,786	563,077	546,280	16,797
Civil Defense:				
Salaries and wages	41,654	49,700	42,069	7,631
Personal benefits	2,740	9,040	131	8,909
Supplies	12,953	34,449	17,365	17,084
Other services and charges	27,752	66,032	26,895	39,137
Capital outlay	5,500	26,685	19,279	7,406
Total	90,599	185,906	105,739	80,167

(Continued)

Rock Island County, Illinois

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

General Fund

Year Ended November 30, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
County Clerk:				
Salaries and wages	\$ 513,511	\$ 531,451	\$ 499,245	\$ 32,206
Personal benefits	2,250	2,250	180	2,070
Supplies	60,000	30,565	29,183	1,382
Other services and charges	135,400	173,490	159,828	13,662
Capital outlay	-	22,826	22,782	44
Total	711,161	760,582	711,218	49,364
Coroner:				
Salaries and wages	172,870	175,730	175,730	-
Personal benefits	2,000	5,236	4,631	605
Supplies	3,300	6,214	5,759	455
Other services and charges	71,300	73,082	69,292	3,790
Capital outlay	453,100	357,384	316,031	41,353
Total	702,570	617,646	571,443	46,203
Information Systems:				
Salaries and wages	448,537	457,160	454,875	2,285
Personal benefits	4,000	4,000	1,280	2,720
Supplies	17,033	27,133	24,928	2,205
Other services and charges	61,645	62,966	47,480	15,486
Capital outlay	33,390	23,119	16,082	7,037
Total	564,605	574,378	544,645	29,733
Liquor Commission, other services and charges				
	100	100	32	68
Building Maintenance:				
Salaries and wages	151,540	170,206	164,160	6,046
Personal benefits	1,600	1,600	1,600	-
Supplies	18,000	16,831	13,692	3,139
Other services and charges, principally utilities	540,400	500,150	472,161	27,989
Capital outlay	4,500	4,500	-	4,500
Total	716,040	693,287	651,613	41,674
County Zoning:				
Salaries and wages	254,048	260,591	260,591	-
Personal benefits	4,920	6,093	6,017	76
Supplies	1,447	2,443	2,297	146
Other services and charges	18,535	21,385	21,161	224
Total	278,950	290,512	290,066	446

(Continued)

Rock Island County, Illinois

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

General Fund

Year Ended November 30, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
General County Services:				
Salaries and wages	\$ 900	\$ 900	\$ 360	\$ 540
Personal benefits	3,288,621	3,307,200	2,800,942	506,258
Supplies	19,466	16,099	10,030	6,069
Other services and charges	505,462	566,296	396,907	169,389
Total	3,814,449	3,890,495	3,208,239	682,256
Court Services:				
Salaries and wages	1,786,510	1,807,054	1,761,017	46,037
Supplies	25,126	27,521	18,005	9,516
Other services and charges	95,700	144,575	125,974	18,601
Capital outlay	27,000	27,000	-	27,000
Total	1,934,336	2,006,150	1,904,996	101,154
Recorder:				
Salaries and wages	371,438	378,445	378,445	-
Supplies	4,000	4,000	880	3,120
Other services and charges	6,106	6,106	2,369	3,737
Total	381,544	388,551	381,694	6,857
Sheriff:				
Salaries and wages	7,144,111	7,261,391	7,191,730	69,661
Personal benefits	123,700	144,873	118,179	26,694
Supplies	413,450	544,680	485,710	58,970
Other services and charges	1,591,800	1,634,185	1,300,537	333,648
Capital outlay	86,750	133,693	102,459	31,234
Total	9,359,811	9,718,822	9,198,615	520,207
States Attorney:				
Salaries and wages	1,562,352	1,586,382	1,567,327	19,055
Personal benefits	5,160	2,055	2,055	-
Supplies	10,940	25,675	25,438	237
Other services and charges	106,843	139,458	139,457	1
Capital outlay	7,175	-	-	-
Total	1,692,470	1,753,570	1,734,277	19,293
Superintendent of Educational Services Region:				
Salaries and wages	42,988	42,987	42,218	769
Supplies	2,100	488	488	-
Other services and charges	28,100	29,712	29,712	-
Total	73,188	73,187	72,418	769

(Continued)

Rock Island County, Illinois

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

General Fund

Year Ended November 30, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
Treasurer:				
Salaries and wages	\$ 309,275	\$ 317,926	\$ 317,926	\$ -
Supplies	10,500	12,110	11,076	1,034
Other services and charges	50,600	49,461	44,211	5,250
Total	370,375	379,497	373,213	6,284
Board of Review:				
Salaries and wages	53,001	53,054	53,054	-
Personal benefits	1,770	1,030	35	995
Supplies	600	750	602	148
Other services and charges	4,650	5,240	4,705	535
Total	60,021	60,074	58,396	1,678
Public Defender:				
Salaries and wages	572,561	595,816	595,816	-
Personal benefits	3,000	12,854	5,464	7,390
Supplies	2,500	5,700	4,264	1,436
Other services and charges	29,350	19,496	7,909	11,587
Total	607,411	633,866	613,453	20,413
Central Services:				
Salaries and wages	106,825	108,065	108,065	-
Personal benefits	-	235	235	-
Supplies	46,300	46,928	21,147	25,781
Other services and charges	73,045	72,183	(14,137)	86,320
Capital outlay	-	5,217	2,844	2,373
Total	226,170	232,628	118,154	114,474
Liability Insurance:				
Salaries and wages	354,540	374,878	342,151	32,727
Personal benefits	132,750	139,384	128,338	11,046
Supplies	1,550	1,860	876	984
Other services and charges	281,765	584,518	511,911	72,607
Total	770,605	1,100,640	983,276	117,364
Human Resources:				
Salaries and wages	114,536	131,849	131,849	-
Personal benefits	3,000	3,436	2,709	-
Supplies	1,000	1,128	832	296
Other services and charges	800	25,948	22,817	3,131
Total	119,336	162,361	158,207	3,427

(Continued)

Rock Island County, Illinois

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

General Fund

Year Ended November 30, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
Total General Fund:				
Salaries and wages	\$ 15,985,329	\$ 16,356,807	\$ 16,123,548	\$ 233,259
Personal benefits	3,582,836	3,645,603	3,076,811	568,792
Supplies	678,077	836,578	697,650	138,928
Other services and charges	4,087,404	4,697,402	3,853,218	844,184
Capital outlay	617,415	600,424	479,477	120,947
Total expenditures	24,951,061	26,136,814	24,230,704	1,906,110
Other financing uses, transfers to other funds	1,571,570	1,963,787	1,902,365	61,422
Total expenditures and other financing uses	\$ 26,522,631	\$ 28,100,601	\$ 26,133,069	\$ 1,967,532

Rock Island County, Illinois

Combining Balance Sheet
 Nonmajor Governmental Funds
 November 30, 2009

	Total	Special Revenue		
		Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund
Assets				
Cash and cash equivalents	\$ 12,510,492	\$ 8,748	\$ 72,382	\$ -
Receivables:				
Property taxes receivable	11,357,841	-	-	72,943
Accounts receivable	172,361	13,212	-	-
Accrued interest receivable	11,881	-	89	6
Due from other funds	451,091	-	-	-
Due from other governmental units	2,100,510	-	2,327	-
Other assets	39,523	-	-	-
Total assets	\$ 26,643,699	\$ 21,960	\$ 74,798	\$ 72,949
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 1,521,785	\$ 34,671	\$ -	\$ 2,949
Accrued liabilities	438,714	150,952	-	-
Due to other funds	2,564,539	75,000	-	-
Due to other governmental units	-	-	-	-
Deferred revenues	11,401,891	-	-	70,000
Total liabilities	15,926,929	260,623	-	72,949
Fund balances (deficits):				
Reserved for other assets	39,523	-	-	-
Unreserved (deficits), undesignated, reported in:				
Special revenue funds	12,516,444	(238,663)	74,798	-
Debt Service Fund	470	-	-	-
Capital Project Fund	(1,839,667)	-	-	-
Total fund balances (deficits)	10,716,770	(238,663)	74,798	-
Total liabilities and fund balances (deficits)	\$ 26,643,699	\$ 21,960	\$ 74,798	\$ 72,949

(Continued)

Special Revenue

Child Welfare Fund	Collector Tax Fee Fund	Community Mental Health Fund	COPS Grant Fund	County Bridge Fund	County Clerk Document Fund
\$ 205	\$ 217,528	\$ 830,127	\$ 27,498	\$ 324,601	\$ 124,472
-	-	1,456,838	-	161,254	-
-	-	-	-	-	162
-	222	930	-	324	126
99,038	-	-	2,000	-	-
-	105,390	-	11,044	-	-
-	-	5,536	-	-	-
<u>\$ 99,243</u>	<u>\$ 323,140</u>	<u>\$ 2,293,431</u>	<u>\$ 40,542</u>	<u>\$ 486,179</u>	<u>\$ 124,760</u>
\$ 98,619	\$ -	\$ 423,533	\$ -	\$ 786	\$ 1,954
-	-	1,877	19,654	-	-
-	100,000	-	-	1,378	-
-	-	-	-	-	-
-	-	1,400,000	-	155,000	-
<u>98,619</u>	<u>100,000</u>	<u>1,825,410</u>	<u>19,654</u>	<u>157,164</u>	<u>1,954</u>
-	-	5,536	-	-	-
624	223,140	462,485	20,888	329,015	122,806
-	-	-	-	-	-
-	-	-	-	-	-
<u>624</u>	<u>223,140</u>	<u>468,021</u>	<u>20,888</u>	<u>329,015</u>	<u>122,806</u>
<u>\$ 99,243</u>	<u>\$ 323,140</u>	<u>\$ 2,293,431</u>	<u>\$ 40,542</u>	<u>\$ 486,179</u>	<u>\$ 124,760</u>

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2009

	Special Revenue			
	County Extension Education Fund	County Health Fund	County Highway Fund	County Law Library Fund
Assets				
Cash and cash equivalents	\$ -	\$ 128,282	\$ 940,207	\$ 94,668
Receivables:				
Property taxes receivable	234,013	665,016	1,001,524	-
Accounts receivable	-	37,623	1,368	-
Accrued interest receivable	17	178	837	111
Due from other funds	-	-	135,296	-
Due from other governmental units	-	992,291	-	-
Other assets	-	7,229	4,515	-
Total assets	\$ 234,030	\$ 1,830,619	\$ 2,083,747	\$ 94,779
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 9,030	\$ 404,399	\$ 52,184	\$ 5,576
Accrued liabilities	-	128,218	22,840	-
Due to other funds	-	21,922	2,594	-
Due to other governmental units	-	-	-	-
Deferred revenues	225,000	843,028	964,000	-
Total liabilities	234,030	1,397,567	1,041,618	5,576
Fund balances (deficits):				
Reserved for other assets	-	7,229	4,515	-
Unreserved (deficits), undesignated, reported in:				
Special revenue funds	-	425,823	1,037,614	89,203
Debt Service Fund	-	-	-	-
Capital Project Fund	-	-	-	-
Total fund balances (deficits)	-	433,052	1,042,129	89,203
Total liabilities and fund balances (deficits)	\$ 234,030	\$ 1,830,619	\$ 2,083,747	\$ 94,779

(Continued)

Special Revenue					
Court Automation Fund	Court Document Storage Fund	Court Security Fund	Federal Social Security Fund	GIS 2005 Fund	
\$ 1,132,652	\$ 872,247	\$ 19,170	\$ 846,220	\$ 239,112	
-	-	-	1,299,113	-	
-	-	-	-	-	
1,153	891	19	822	229	
-	-	-	-	4,346	
22,201	21,507	23,042	-	120	
-	-	-	-	17,310	
<u>\$ 1,156,006</u>	<u>\$ 894,645</u>	<u>\$ 42,231</u>	<u>\$ 2,146,155</u>	<u>\$ 261,117</u>	
\$ 20,998	\$ 9,766	\$ 3,623	\$ 214	\$ 21,630	
-	2,658	11,137	30,935	4,458	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	1,250,000	-	
<u>20,998</u>	<u>12,424</u>	<u>14,760</u>	<u>1,281,149</u>	<u>26,088</u>	
-	-	-	-	17,310	
1,135,008	882,221	27,471	865,006	217,719	
-	-	-	-	-	
-	-	-	-	-	
<u>1,135,008</u>	<u>882,221</u>	<u>27,471</u>	<u>865,006</u>	<u>235,029</u>	
<u>\$ 1,156,006</u>	<u>\$ 894,645</u>	<u>\$ 42,231</u>	<u>\$ 2,146,155</u>	<u>\$ 261,117</u>	

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2009

	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	\$ 51,178	\$ 1,025,534	\$ 204	\$ -
Receivables:				
Property taxes receivable	8,945	2,106,854	-	-
Accounts receivable	-	102,772	-	-
Accrued interest receivable	54	1,268	-	-
Due from other funds	-	-	-	-
Due from other governmental units	-	-	624	60,295
Other assets	-	-	-	-
Total assets	\$ 60,177	\$ 3,236,428	\$ 828	\$ 60,295
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 2,157	\$ -	\$ 307	\$ 60,295
Accrued liabilities	-	34,657	3,406	-
Due to other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenues	8,000	2,025,000	-	-
Total liabilities	10,157	2,059,657	3,713	60,295
Fund balances (deficits):				
Reserved for other assets	-	-	-	-
Unreserved (deficits), undesignated, reported in:				
Special revenue funds	50,020	1,176,771	(2,885)	-
Debt Service Fund	-	-	-	-
Capital Project Fund	-	-	-	-
Total fund balances (deficits)	50,020	1,176,771	(2,885)	-
Total liabilities and fund balances (deficits)	\$ 60,177	\$ 3,236,428	\$ 828	\$ 60,295

(Continued)

Special Revenue

Motor Fuel Tax Fund	Nursing Home Tax Levy Fund	Probation Services Fee Fund	Quad City Bomb Squad Fund	Hope Creek Care Center Activities Fund	Hope Creek Care Center Grandparents Fund
\$ 3,002,217	\$ 194	\$ 921,047	\$ 5,759	\$ 1,935	\$ 4,974
-	2,341,971	-	-	-	-
-	-	-	-	-	-
3,130	166	-	-	-	-
-	-	8,862	-	-	-
469,925	-	33,501	-	-	-
-	-	-	-	-	-
<u>\$ 3,475,272</u>	<u>\$ 2,342,331</u>	<u>\$ 963,410</u>	<u>\$ 5,759</u>	<u>\$ 1,935</u>	<u>\$ 4,974</u>
\$ 65,880	\$ -	\$ 28,238	\$ 2,410	\$ -	\$ -
21,239	-	-	-	-	-
132,273	92,000	88,122	-	-	-
-	-	-	-	-	-
-	2,250,000	-	-	-	-
<u>219,392</u>	<u>2,342,000</u>	<u>116,360</u>	<u>2,410</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
3,255,880	331	847,050	3,349	1,935	4,974
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,255,880</u>	<u>331</u>	<u>847,050</u>	<u>3,349</u>	<u>1,935</u>	<u>4,974</u>
<u>\$ 3,475,272</u>	<u>\$ 2,342,331</u>	<u>\$ 963,410</u>	<u>\$ 5,759</u>	<u>\$ 1,935</u>	<u>\$ 4,974</u>

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2009

	Special Revenue			
	Hope Creek Care Center Memorial Fund	County Indemnity Fund	Working Cash Fund	Recorders Document Fund
Assets				
Cash and cash equivalents	\$ 26,713	\$ 152	\$ 357,336	\$ 266,525
Receivables:				
Property taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Accrued interest receivable	-	-	366	263
Due from other funds	-	-	157,000	2,549
Due from other governmental units	-	54,250	-	-
Other assets	-	-	-	-
Total assets	\$ 26,713	\$ 54,402	\$ 514,702	\$ 269,337
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 16,984
Accrued liabilities	-	149	-	2,116
Due to other funds	-	54,250	-	-
Due to other governmental units	-	-	-	-
Deferred revenues	-	-	-	-
Total liabilities	-	54,399	-	19,100
Fund balances (deficits):				
Reserved for other assets	-	-	-	-
Unreserved (deficits), undesignated, reported in:				
Special revenue funds	26,713	3	514,702	250,237
Debt Service Fund	-	-	-	-
Capital Project Fund	-	-	-	-
Total fund balances (deficits)	26,713	3	514,702	250,237
Total liabilities and fund balances (deficits)	\$ 26,713	\$ 54,402	\$ 514,702	\$ 269,337

(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	
\$ 126,150	\$ 94,100	\$ 89,848	\$ 137,701	\$ 201,820	\$ 16	
-	-	416,371	38,059	-	-	-
2,833	499	175	-	-	-	-
-	96	71	138	-	-	-
-	-	-	-	-	-	-
-	21,375	-	-	-	-	-
-	461	4,472	-	-	-	-
<u>\$ 128,983</u>	<u>\$ 116,531</u>	<u>\$ 510,937</u>	<u>\$ 175,898</u>	<u>\$ 201,820</u>	<u>\$ 16</u>	
\$ 13,306	\$ 412	\$ 18,693	\$ 1,428	\$ 55,037	\$ -	
-	-	4,418	-	-	-	-
-	-	157,000	-	-	-	-
-	-	-	-	-	-	-
-	-	400,000	36,210	-	-	-
<u>13,306</u>	<u>412</u>	<u>580,111</u>	<u>37,638</u>	<u>55,037</u>	<u>-</u>	
-	461	4,472	-	-	-	-
115,677	115,658	(73,646)	138,260	146,783	16	
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>115,677</u>	<u>116,119</u>	<u>(69,174)</u>	<u>138,260</u>	<u>146,783</u>	<u>16</u>	
<u>\$ 128,983</u>	<u>\$ 116,531</u>	<u>\$ 510,937</u>	<u>\$ 175,898</u>	<u>\$ 201,820</u>	<u>\$ 16</u>	

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2009

	Special Revenue		
	Homeland Security Fund	Circuit Clerk Administration Cost Fund	Hotel/Motel Tax Fund
Assets			
Cash and cash equivalents	\$ 13,563	\$ 69,133	\$ 105,918
Receivables:			
Property taxes receivable	-	-	-
Accounts receivable	-	1,629	8,488
Accrued interest receivable	-	70	102
Due from other funds	-	-	-
Due from other governmental units	468	-	-
Other assets	-	-	-
Total assets	\$ 14,031	\$ 70,832	\$ 114,508
Liabilities and Fund Balances (Deficits)			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 20,000
Accrued liabilities	-	-	-
Due to other funds	-	-	-
Due to other governmental units	-	-	-
Deferred revenues	-	-	-
Total liabilities	-	-	20,000
Fund balances (deficits):			
Reserved for other assets	-	-	-
Unreserved (deficits), undesignated, reported in:			
Special revenue funds	14,031	70,832	94,508
Debt Service Fund	-	-	-
Capital Project Fund	-	-	-
Total fund balances (deficits)	14,031	70,832	94,508
Total liabilities and fund balances (deficits)	\$ 14,031	\$ 70,832	\$ 114,508

<u>Special Revenue</u>		
Drug Court Grant Fund	Debt Service Fund	Capital Project Fund
\$ 89,435	\$ 470	\$ 40,451
-	1,554,940	-
2,610	-	990
92	111	-
-	-	42,000
-	-	282,150
-	-	-
<u>\$ 92,137</u>	<u>\$ 1,555,521</u>	<u>\$ 365,591</u>
\$ 2,050	\$ 61,548	\$ 83,108
-	-	-
-	-	1,840,000
-	-	-
-	1,493,503	282,150
<u>2,050</u>	<u>1,555,051</u>	<u>2,205,258</u>
-	-	-
90,087	-	-
-	470	-
-	-	(1,839,667)
<u>90,087</u>	<u>470</u>	<u>(1,839,667)</u>
<u>\$ 92,137</u>	<u>\$ 1,555,521</u>	<u>\$ 365,591</u>

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits)
Nonmajor Governmental Funds
Year Ended November 30, 2009

	Total	Special Revenue		
		Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund
Revenues:				
Fees	\$ 2,773,725	\$ 661,550	\$ 32,733	\$ -
Property taxes	10,749,550	-	-	71,896
Intergovernmental	10,413,939	-	-	-
Investment earnings	150,598	-	1,259	38
Miscellaneous	2,432,542	9,966	-	-
Total revenues	26,520,354	671,516	33,992	71,934
Expenditures:				
Current:				
General government	5,181,819	-	-	-
Public safety	1,786,686	762,889	-	-
Corrections	7,970	-	-	-
Judiciary and legal	2,259,758	-	-	-
Transportation and public works	3,228,474	-	-	-
Social services	9,658,824	-	-	74,686
Capital outlay	2,129,464	2,500	-	-
Debt service:				
Principal retirement	640,000	-	-	-
Interest and fiscal charges	420,297	-	-	-
Bond issuance costs	18,883	-	-	-
Total expenditures	25,332,175	765,389	-	74,686
Excess (deficiency) of revenues over expenditures	1,188,179	(93,873)	33,992	(2,752)
Other financing sources (uses):				
Transfers in	4,980,756	40,000	-	-
Transfers out	(5,111,813)	-	(28,500)	-
Bond issuance	555,000	-	-	-
Payments to escrow	(555,000)	-	-	-
Premium on bonds	18,883	-	-	-
Proceeds from sale of capital assets	91,700	-	-	-
Total other financing sources (uses)	(20,474)	40,000	(28,500)	-
Net change in fund balances	1,167,705	(53,873)	5,492	(2,752)
Fund balances (deficits), beginning of year	9,549,065	(184,790)	69,306	2,752
Fund balances (deficits), end of year	\$ 10,716,770	\$ (238,663)	\$ 74,798	\$ -

(Continued)

Special Revenue					
Child Welfare Fund	Collector Tax Fee Fund	Community Mental Health Fund	COPS Grant Fund	County Bridge Fund	County Clerk Document Fund
\$ -	\$ 105,390	\$ -	\$ -	\$ -	\$ 29,482
-	-	1,388,314	-	152,740	-
-	-	-	555,312	-	-
-	3,145	7,650	-	3,544	2,075
-	-	-	-	-	-
-	108,535	1,395,964	555,312	156,284	31,557
-	14,979	-	-	-	7,261
-	-	-	796,312	-	-
-	-	-	-	-	-
966,954	-	-	-	-	-
-	-	-	-	11,826	-
-	-	1,327,167	-	-	-
-	-	-	-	10,254	17,749
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
966,954	14,979	1,327,167	796,312	22,080	25,010
(966,954)	93,556	68,797	(241,000)	134,204	6,547
967,288	-	-	250,000	-	-
-	(100,000)	(23,837)	-	(4,455)	(11,118)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
967,288	(100,000)	(23,837)	250,000	(4,455)	(11,118)
334	(6,444)	44,960	9,000	129,749	(4,571)
290	229,584	423,061	11,888	199,266	127,377
\$ 624	\$ 223,140	\$ 468,021	\$ 20,888	\$ 329,015	\$ 122,806

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2009

	Special Revenue			
	County Extension Education Fund	County Health Fund	County Highway Fund	County Law Library Fund
	Revenues:			
Fees	\$ -	\$ 402,666	\$ 28,907	\$ 87,246
Property taxes	220,167	610,995	916,534	-
Intergovernmental	-	4,163,347	-	-
Investment earnings	118	2,424	12,052	2,298
Miscellaneous	-	33,771	555,692	-
Total revenues	220,285	5,213,203	1,513,185	89,544
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and legal	-	-	-	85,575
Transportation and public works	-	-	1,246,154	-
Social services	229,055	5,049,503	-	-
Capital outlay	-	-	275,911	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	229,055	5,049,503	1,522,065	85,575
Excess (deficiency) of revenues over expenditures	(8,770)	163,700	(8,880)	3,969
Other financing sources (uses):				
Transfers in	-	13,745	-	-
Transfers out	-	(20,000)	(125,996)	(95,884)
Bond issuance	-	-	-	-
Payments to escrow	-	-	-	-
Premium on bonds	-	-	-	-
Proceeds from sale of capital assets	-	150	91,550	-
Total other financing sources (uses)	-	(6,105)	(34,446)	(95,884)
Net change in fund balances	(8,770)	157,595	(43,326)	(91,915)
Fund balances (deficits), beginning of year	8,770	275,457	1,085,455	181,118
Fund balances (deficits), end of year	\$ -	\$ 433,052	\$ 1,042,129	\$ 89,203

(Continued)

Special Revenue						
Court Automation Fund	Court Document Storage Fund	Court Security Fund	Federal Social Security Fund	FEMA GPS Grant Fund	GIS 2005 Fund	
\$ 314,218	\$ -	\$ 327,144	\$ -	\$ -	\$ 30,482	
-	-	-	1,199,628	-	-	
-	-	-	-	-	-	
16,598	12,623	685	9,302	-	2,924	
202	315,164	-	-	-	-	
331,018	327,787	327,829	1,208,930	-	33,406	
-	-	-	1,163,966	-	246,498	
-	-	-	-	-	-	
-	-	-	-	-	-	
173,130	229,243	371,559	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
110,788	27,005	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
283,918	256,248	371,559	1,163,966	-	246,498	
47,100	71,539	(43,730)	44,964	-	(213,092)	
-	-	-	-	-	270,084	
(4,000)	(6,136)	(13,072)	-	(4,122)	(18,217)	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
(4,000)	(6,136)	(13,072)	-	(4,122)	251,867	
43,100	65,403	(56,802)	44,964	(4,122)	38,775	
1,091,908	816,818	84,273	820,042	4,122	196,254	
\$ 1,135,008	\$ 882,221	\$ 27,471	\$ 865,006	\$ -	\$ 235,029	

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2009

	Special Revenue			
	Hillsdale Special Service Area Fund	Illinois Municipal Retirement Fund	Workforce Investment Act Fund	Maintenance and Child Support Collection Fund
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ 63,464
Property taxes	8,074	1,999,369	-	-
Intergovernmental	-	-	2,452,247	52,203
Investment earnings	784	13,346	-	-
Miscellaneous	-	-	-	-
Total revenues	8,858	2,012,715	2,452,247	115,667
Expenditures:				
Current:				
General government	-	1,850,308	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and legal	-	-	-	178,761
Transportation and public works	9,934	-	-	-
Social services	-	-	2,452,247	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	9,934	1,850,308	2,452,247	178,761
Excess (deficiency) of revenues over expenditures	(1,076)	162,407	-	(63,094)
Other financing sources (uses):				
Transfers in	-	-	-	44,000
Transfers out	-	-	-	-
Bond issuance	-	-	-	-
Payments to escrow	-	-	-	-
Premium on bonds	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	44,000
Net change in fund balances	(1,076)	162,407	-	(19,094)
Fund balances (deficits), beginning of year	51,096	1,014,364	-	16,209
Fund balances (deficits), end of year	\$ 50,020	\$ 1,176,771	\$ -	\$ (2,885)

(Continued)

Special Revenue				
Metropolitan Enforcement Group Fund	Motor Fuel Tax Fund	Nursing Home Tax Levy Fund	Probation Services Fee Fund	
\$ -	\$ 2,094	\$ -	\$ 494,364	
-	-	2,246,354	-	
214,271	2,824,491	-	16,114	
-	37,876	1,204	-	
-	333	-	1,000	
214,271	2,864,794	2,247,558	511,478	
-	-	-	-	
214,271	-	-	-	
-	-	-	-	
-	-	-	224,371	
-	1,908,887	-	-	
-	-	-	-	
-	71,970	-	24,852	
-	-	-	-	
-	-	-	-	
-	-	-	-	
214,271	1,980,857	-	249,223	
-	883,937	2,247,558	262,255	
-	-	1,508,444	-	
-	-	(3,831,444)	(255,452)	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	(2,323,000)	(255,452)	
-	883,937	(75,442)	6,803	
-	2,371,943	75,773	840,247	
\$ -	\$ 3,255,880	\$ 331	\$ 847,050	

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2009

	Special Revenue			
	Quad City Bomb Squad Fund	Hope Creek Care Center Activities Fund	Hope Creek Care Center Grandparents Fund	Hope Creek Care Center Memorial Fund
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	-	-	-	148
Miscellaneous	-	5,868	25,873	4,873
Total revenues	-	5,868	25,873	5,021
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	3,521	-	-	-
Corrections	-	-	-	-
Judiciary and legal	-	-	-	-
Transportation and public works	-	-	-	-
Social services	-	4,761	27,048	21,995
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	3,521	4,761	27,048	21,995
Excess (deficiency) of revenues over expenditures	(3,521)	1,107	(1,175)	(16,974)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Bond issuance	-	-	-	-
Payments to escrow	-	-	-	-
Premium on bonds	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(3,521)	1,107	(1,175)	(16,974)
Fund balances (deficits), beginning of year	6,870	828	6,149	43,687
Fund balances (deficits), end of year	\$ 3,349	\$ 1,935	\$ 4,974	\$ 26,713

(Continued)

Special Revenue						
County Indemnity Fund	Working Cash Fund	Recorders Document Fund	States Attorney Drug Enforcement Fund	Treasurer's Automation Fund	Veterans Assistance Fund	
\$ 54,250	\$ -	\$ -	\$ 46,001	\$ 31,076	\$ -	
-	-	-	-	-	399,817	
-	-	-	-	-	-	
-	4,115	3,425	-	1,706	514	
-	-	-	-	-	4,526	
54,250	4,115	3,425	46,001	32,782	404,857	
-	-	206,858	-	13,503	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	30,165	-	-	
-	-	-	-	-	-	
-	-	-	-	-	472,362	
-	-	18,887	5,860	17,749	1,485	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	225,745	36,025	31,252	473,847	
54,250	4,115	(222,320)	9,976	1,530	(68,990)	
-	-	288,993	-	-	-	
(54,250)	-	(5,330)	-	(10,000)	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
(54,250)	-	283,663	-	(10,000)	-	
-	4,115	61,343	9,976	(8,470)	(68,990)	
3	510,587	188,894	105,701	124,589	(184)	
\$ 3	\$ 514,702	\$ 250,237	\$ 115,677	\$ 116,119	\$ (69,174)	

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2009

	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	34,984	-	-	-
Intergovernmental	5,079	-	-	8,672
Investment earnings	2,176	-	-	-
Miscellaneous	-	1,475,274	-	-
Total revenues	42,239	1,475,274	-	8,672
Expenditures:				
Current:				
General government	-	1,368,273	-	-
Public safety	-	-	-	3,082
Corrections	-	-	-	-
Judiciary and legal	-	-	-	-
Transportation and public works	51,673	-	-	-
Social services	-	-	-	-
Capital outlay	-	-	-	5,686
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	51,673	1,368,273	-	8,768
Excess (deficiency) of revenues over expenditures	(9,434)	107,001	-	(96)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Bond issuance	-	-	-	-
Payments to escrow	-	-	-	-
Premium on bonds	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(9,434)	107,001	-	(96)
Fund balances (deficits), beginning of year	147,694	39,782	16	14,127
Fund balances (deficits), end of year	\$ 138,260	\$ 146,783	\$ 16	\$ 14,031

Special Revenue						
Covemakers Buy-Out Fund	Circuit Clerk Administration Costs Fund	Hotel/Motel Tax Fund	Drug Court Grant Fund	Debt Service Fund	Capital Project Fund	
\$ -	\$ 24,783	\$ -	\$ 37,875	\$ -	\$ -	
-	-	-	-	1,500,678	-	
6,611	-	115,592	-	-	-	
-	840	1,085	1,102	803	4,739	
-	-	-	-	-	-	
6,611	25,623	116,677	38,977	1,501,481	4,739	
-	-	118,146	-	-	192,027	
6,611	-	-	-	-	-	
-	-	-	7,970	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	1,538,768	
-	-	-	-	640,000	-	
-	-	-	-	420,297	-	
-	-	-	-	18,883	-	
6,611	-	118,146	7,970	1,079,180	1,730,795	
-	25,623	(1,469)	31,007	422,301	(1,726,056)	
-	-	-	-	-	1,598,202	
-	-	-	-	(500,000)	-	
-	-	-	-	555,000	-	
-	-	-	-	(555,000)	-	
-	-	-	-	18,883	-	
-	-	-	-	-	-	
-	-	-	-	(481,117)	1,598,202	
-	25,623	(1,469)	31,007	(58,816)	(127,854)	
-	45,209	95,977	59,080	59,286	(1,711,813)	
\$ -	\$ 70,832	\$ 94,508	\$ 90,087	\$ 470	\$ (1,839,667)	

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, 2009

	Special Revenue			
	Animal Control Fund		Arrestee Medical Costs Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 559,500	\$ 661,550	\$ 24,000	\$ 32,733
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	-	-	4,500	1,259
Miscellaneous	13,000	9,966	-	-
Total revenues	572,500	671,516	28,500	33,992
Expenditures:				
Current operating:				
Salaries and wages	273,291	265,805	-	-
Personal benefits	100,660	97,051	-	-
Supplies	51,372	50,616	-	-
Other services and charges	351,785	349,417	-	-
Capital outlay	2,500	2,500	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	779,608	765,389	-	-
Excess (deficiency) of revenues over expenditures	(207,108)	(93,873)	28,500	33,992
Other financing sources (uses):				
Transfers in	97,100	40,000	-	-
Transfers out	-	-	(28,500)	(28,500)
Bond issuance	-	-	-	-
Payments to escrow	-	-	-	-
Premium on bonds	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	97,100	40,000	(28,500)	(28,500)
Net change in fund balances	\$ (110,008)	(53,873)	\$ -	5,492
Fund balances (deficits), beginning of year		(184,790)		69,306
Fund balances (deficits), end of year		<u><u>\$ (238,663)</u></u>		<u><u>\$ 74,798</u></u>

(Continued)

Special Revenue					
Child Advocacy Fund		Child Welfare Fund		Collector Tax Fee Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 105,390
71,737	71,896	-	-	-	-
-	-	-	-	-	-
130	38	-	-	10,000	3,145
-	-	-	-	-	-
71,867	71,934	-	-	100,000	108,535
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
74,686	74,686	989,041	966,954	20,000	14,979
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
74,686	74,686	989,041	966,954	20,000	14,979
(2,819)	(2,752)	(989,041)	(966,954)	80,000	93,556
-	-	650,000	967,288	-	-
-	-	-	-	(100,000)	(100,000)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	650,000	967,288	(100,000)	(100,000)
<u>\$ (2,819)</u>	<u>(2,752)</u>	<u>\$ (339,041)</u>	<u>334</u>	<u>\$ (20,000)</u>	<u>(6,444)</u>
	2,752		290		229,584
	<u>\$ -</u>		<u>\$ 624</u>		<u>\$ 223,140</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, 2009

	Special Revenue			
	Community Mental Health Fund		COPS Grant Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Property taxes	1,390,000	1,388,314	-	-
Intergovernmental	-	-	549,462	555,312
Investment earnings	9,900	7,650	-	-
Miscellaneous	-	-	-	-
Total revenues	1,399,900	1,395,964	549,462	555,312
Expenditures:				
Current operating:				
Salaries and wages	36,779	36,779	588,610	571,072
Personal benefits	11,176	10,992	234,345	225,240
Supplies	639	150	-	-
Other services and charges	1,314,019	1,279,246	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	1,362,613	1,327,167	822,955	796,312
Excess (deficiency) of revenues over expenditures	37,287	68,797	(273,493)	(241,000)
Other financing sources (uses):				
Transfers in	-	-	280,000	250,000
Transfers out	(23,837)	(23,837)	-	-
Bond issuance	-	-	-	-
Payments to escrow	-	-	-	-
Premium on bonds	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(23,837)	(23,837)	280,000	250,000
Net change in fund balances	\$ 13,450	44,960	\$ 6,507	9,000
Fund balances (deficits), beginning of year		423,061		11,888
Fund balances (deficits), end of year		<u>\$ 468,021</u>		<u>\$ 20,888</u>

(Continued)

Special Revenue

County Bridge Fund		County Clerk Document Fund		County Extension Education Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 36,000	\$ 29,482	\$ -	\$ -
150,000	152,740	-	-	220,027	220,167
-	-	-	-	-	-
2,000	3,544	3,500	2,075	-	118
-	-	-	-	-	-
152,000	156,284	39,500	31,557	220,027	220,285
15,000	11,040	-	-	-	-
865	-	-	-	-	-
-	-	9,430	2,034	-	-
154,930	786	28,070	5,227	229,056	229,055
10,270	10,254	17,749	17,749	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
181,065	22,080	55,249	25,010	229,056	229,055
(29,065)	134,204	(15,749)	6,547	(9,029)	(8,770)
-	-	-	-	-	-
(4,455)	(4,455)	(7,417)	(11,118)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(4,455)	(4,455)	(7,417)	(11,118)	-	-
<u>\$ (33,520)</u>	129,749	<u>\$ (23,166)</u>	(4,571)	<u>\$ (9,029)</u>	(8,770)
	199,266		127,377		8,770
	<u>\$ 329,015</u>		<u>\$ 122,806</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, 2009

	Special Revenue			
	County Health Fund		County Highway Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 451,800	\$ 402,666	\$ 22,500	\$ 28,907
Property taxes	611,000	610,995	914,000	916,534
Intergovernmental	4,799,125	4,163,347	-	-
Investment earnings	8,000	2,424	30,000	12,052
Miscellaneous	40,100	33,771	810,000	555,692
Total revenues	5,910,025	5,213,203	1,776,500	1,513,185
Expenditures:				
Current operating:				
Salaries and wages	2,901,591	2,747,228	667,306	626,115
Personal benefits	1,043,995	976,872	354,145	229,054
Supplies	468,569	358,510	319,575	282,891
Other services and charges	1,521,270	966,893	128,200	108,094
Capital outlay	3,000	-	280,151	275,911
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	5,938,425	5,049,503	1,749,377	1,522,065
Excess (deficiency) of revenues over expenditures	(28,400)	163,700	27,123	(8,880)
Other financing sources (uses):				
Transfers in	19,500	13,745	-	-
Transfers out	(20,000)	(20,000)	(125,996)	(125,996)
Bond issuance	-	-	-	-
Payments to escrow	-	-	-	-
Premium on bonds	-	-	-	-
Proceeds from sale of capital assets	-	150	121,501	91,550
Total other financing sources (uses)	(500)	(6,105)	(4,495)	(34,446)
Net change in fund balances	\$ (28,900)	157,595	\$ 22,628	(43,326)
Fund balances (deficits), beginning of year		275,457		1,085,455
Fund balances (deficits), end of year		<u>\$ 433,052</u>		<u>\$ 1,042,129</u>

(Continued)

Special Revenue

County Law Library Fund		Court Automation Fund		Court Document Storage Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 97,700	\$ 87,246	\$ 340,000	\$ 314,218	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
4,100	2,298	24,000	16,598	18,000	12,623
-	-	-	202	334,000	315,164
101,800	89,544	364,000	331,018	352,000	327,787
18,632	15,000	-	-	104,643	88,038
2,919	2,919	5,000	-	34,412	24,845
67,616	66,541	117,295	111,835	46,869	45,388
8,000	1,115	67,100	61,295	83,036	70,972
-	-	112,700	110,788	29,100	27,005
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
97,167	85,575	302,095	283,918	298,060	256,248
4,633	3,969	61,905	47,100	53,940	71,539
-	-	-	-	-	-
(95,884)	(95,884)	(4,000)	(4,000)	(6,136)	(6,136)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,500	-	-	-
(95,884)	(95,884)	(2,500)	(4,000)	(6,136)	(6,136)
<u>\$ (91,251)</u>	<u>(91,915)</u>	<u>\$ 59,405</u>	43,100	<u>\$ 47,804</u>	65,403
	181,118		1,091,908		816,818
	<u>\$ 89,203</u>		<u>\$ 1,135,008</u>		<u>\$ 882,221</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, 2009

	Special Revenue			
	Court Security Fund		Federal Social Security Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 350,000	\$ 327,144	\$ -	\$ -
Property taxes	-	-	1,200,000	1,199,628
Intergovernmental	-	-	-	-
Investment earnings	2,500	685	10,000	9,302
Miscellaneous	-	-	-	-
Total revenues	352,500	327,829	1,210,000	1,208,930
Expenditures:				
Current operating:				
Salaries and wages	364,255	295,809	-	-
Personal benefits	70,623	65,530	1,191,457	1,163,966
Supplies	-	-	-	-
Other services and charges	16,900	10,220	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	451,778	371,559	1,191,457	1,163,966
Excess (deficiency) of revenues over expenditures	(99,278)	(43,730)	18,543	44,964
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(13,072)	(13,072)	-	-
Bond issuance	-	-	-	-
Payments to escrow	-	-	-	-
Premium on bonds	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(13,072)	(13,072)	-	-
Net change in fund balances	\$ (112,350)	(56,802)	\$ 18,543	44,964
Fund balances (deficits), beginning of year		84,273		820,042
Fund balances (deficits), end of year		<u>\$ 27,471</u>		<u>\$ 865,006</u>

(Continued)

Special Revenue

GIS 2005 Fund		Hillsdale Special Service Area Fund		Illinois Municipal Retirement Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 32,000	\$ 30,482	\$ -	\$ -	\$ -	\$ -
-	-	8,000	8,074	2,000,000	1,999,369
-	-	-	-	-	-
4,500	2,924	1,000	784	15,000	13,346
-	-	-	-	-	-
36,500	33,406	9,000	8,858	2,015,000	2,012,715
198,911	166,632	3,000	-	-	-
69,886	49,989	289	-	1,973,531	1,850,308
6,198	5,397	380	380	-	-
30,195	24,480	38,620	9,554	-	-
2,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
307,190	246,498	42,289	9,934	1,973,531	1,850,308
(270,690)	(213,092)	(33,289)	(1,076)	41,469	162,407
270,000	270,084	-	-	-	-
(18,217)	(18,217)	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
251,783	251,867	-	-	-	-
<u>\$ (18,907)</u>	38,775	<u>\$ (33,289)</u>	(1,076)	<u>\$ 41,469</u>	162,407
	196,254		51,096		1,014,364
	<u>\$ 235,029</u>		<u>\$ 50,020</u>		<u>\$ 1,176,771</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, 2009

	Special Revenue			
	Maintenance and Child Support Collection Fund		Motor Fuel Tax Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 90,000	\$ 63,464	\$ 366,000	\$ 2,094
Property taxes	-	-	-	-
Intergovernmental	55,800	52,203	2,309,142	2,824,491
Investment earnings	-	-	75,000	37,876
Miscellaneous	-	-	1,000	333
Total revenues	145,800	115,667	2,751,142	2,864,794
Expenditures:				
Current operating:				
Salaries and wages	136,640	132,095	670,641	563,740
Personal benefits	58,089	42,617	322,351	225,371
Supplies	3,500	183	769,500	522,342
Other services and charges	4,750	3,866	651,343	597,434
Capital outlay	5,000	-	326,000	71,970
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	207,979	178,761	2,739,835	1,980,857
Excess (deficiency) of revenues over expenditures	(62,179)	(63,094)	11,307	883,937
Other financing sources (uses):				
Transfers in	50,000	44,000	-	-
Transfers out	-	-	-	-
Bond issuance	-	-	-	-
Payments to escrow	-	-	-	-
Premium on bonds	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	50,000	44,000	-	-
Net change in fund balances	\$ (12,179)	(19,094)	\$ 11,307	883,937
Fund balances (deficits), beginning of year		16,209		2,371,943
Fund balances (deficits), end of year		<u>\$ (2,885)</u>		<u>\$ 3,255,880</u>

(Continued)

Special Revenue

Nursing Home Tax Levy Fund		Probation Services Fee Fund		Quad City Bomb Squad Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 486,000	\$ 494,364	\$ -	\$ -
2,250,000	2,246,354	-	-	-	-
-	-	19,500	16,114	-	-
-	1,204	-	-	-	-
-	-	-	1,000	-	-
2,250,000	2,247,558	505,500	511,478	-	-
-	-	-	-	-	-
-	-	-	-	200	-
-	-	57,193	8,148	3,300	2,955
-	-	297,531	216,223	600	566
-	-	28,749	24,852	1,500	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	383,473	249,223	5,600	3,521
2,250,000	2,247,558	122,027	262,255	(5,600)	(3,521)
4,363,125	1,508,444	-	-	-	-
(6,615,125)	(3,831,444)	(284,408)	(255,452)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(2,252,000)	(2,323,000)	(284,408)	(255,452)	-	-
<u>\$ (2,000)</u>	<u>(75,442)</u>	<u>\$ (162,381)</u>	<u>6,803</u>	<u>\$ (5,600)</u>	<u>(3,521)</u>
	75,773		840,247		6,870
	<u>\$ 331</u>		<u>\$ 847,050</u>		<u>\$ 3,349</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, 2009

	Special Revenue			
	Hope Creek Care Center Activities Fund		Hope Creek Care Center Grandparents Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
Intergovernmental revenues	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	3,000	5,868	15,000	25,873
Total revenues	3,000	5,868	15,000	25,873
Expenditures:				
Current operating:				
Salaries and wages	-	-	-	-
Personal benefits	-	-	-	-
Supplies	-	-	-	-
Other services and charges	4,761	4,761	27,048	27,048
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	4,761	4,761	27,048	27,048
Excess (deficiency) of revenues over expenditures	(1,761)	1,107	(12,048)	(1,175)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Bond issuance	-	-	-	-
Payments to escrow	-	-	-	-
Premium on bonds	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	\$ (1,761)	1,107	\$ (12,048)	(1,175)
Fund balances (deficits), beginning of year		828		6,149
Fund balances (deficits), end of year		<u>\$ 1,935</u>		<u>\$ 4,974</u>

(Continued)

Special Revenue									
Hope Creek Care Center Memorial Fund			Working Cash Fund			Recorders Document Fund			
Budget		Actual	Budget		Actual	Budget		Actual	
\$	-	\$	-	\$	-	\$	-	\$	-
	-		-		-		-		-
	-		-		-		-		-
	-	148		-	4,115		1,500		3,425
	2,000	4,873		-	-		-		-
	2,000	5,021		-	4,115		1,500		3,425
	-	-		-	-		46,352		46,352
	-	-		-	-		30,055		30,055
	-	-		-	-		4,283		4,206
	21,995	21,995		-	-		130,403		126,245
	-	-		-	-		20,263		18,887
	-	-		-	-		-		-
	-	-		-	-		-		-
	-	-		-	-		-		-
	21,995	21,995		-	-		231,356		225,745
	(19,995)	(16,974)		-	4,115		(229,856)		(222,320)
	-	-		-	-		284,470		288,993
	-	-		-	-		(5,330)		(5,330)
	-	-		-	-		-		-
	-	-		-	-		-		-
	-	-		-	-		-		-
	-	-		-	-		-		-
	-	-		-	-		279,140		283,663
\$	<u>(19,995)</u>	<u>(16,974)</u>	\$	<u>-</u>	<u>4,115</u>	\$	<u>49,284</u>		<u>61,343</u>
		43,687			510,587				188,894
	\$	<u>26,713</u>		\$	<u>514,702</u>		\$	<u>250,237</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, 2009

	Special Revenue			
	States Attorney Drug Enforcement Fund		Treasurer's Automation Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 30,000	\$ 46,001	\$ 30,000	\$ 31,076
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	-	-	3,000	1,706
Miscellaneous	-	-	-	-
Total revenues	30,000	46,001	33,000	32,782
Expenditures:				
Current operating:				
Salaries and wages	-	-	-	-
Personal benefits	2,920	2,920	1,100	677
Supplies	5,114	5,115	3,831	2,430
Other services and charges	23,551	22,130	11,019	10,396
Capital outlay	5,860	5,860	19,749	17,749
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	37,445	36,025	35,699	31,252
Excess (deficiency) of revenues over expenditures	(7,445)	9,976	(2,699)	1,530
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	(10,000)	(10,000)
Bond issuance	-	-	-	-
Payments to escrow	-	-	-	-
Premium on bonds	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	(10,000)	(10,000)
Net change in fund balances	\$ (7,445)	9,976	\$ (12,699)	(8,470)
Fund balances (deficits), beginning of year		105,701		124,589
Fund balances (deficits), end of year		<u>\$ 115,677</u>		<u>\$ 116,119</u>

(Continued)

Special Revenue					
Veterans Assistance Fund		Zuma-Canoe Creek Special Service Area Fund		Local Law Enforcement Grant Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400,000	399,817	35,000	34,984	-	-
-	-	1,134	5,079	-	-
2,000	514	3,500	2,176	-	-
-	4,526	-	-	-	-
402,000	404,857	39,634	42,239	-	-
82,495	82,485	9,500	2,477	-	-
39,024	37,538	915	186	-	-
1,790	1,525	4,600	1,612	-	-
384,865	350,814	82,500	47,398	-	-
1,485	1,485	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
509,659	473,847	97,515	51,673	-	-
(107,659)	(68,990)	(57,881)	(9,434)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ (107,659)</u>	<u>(68,990)</u>	<u>\$ (57,881)</u>	<u>(9,434)</u>	<u>\$ -</u>	<u>-</u>
	(184)		147,694		16
	<u>\$ (69,174)</u>		<u>\$ 138,260</u>		<u>\$ 16</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, 2009

	Special Revenue			
	Homeland Security Fund		Covemakers Buy-Out Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
Intergovernmental	8,204	8,672	6,611	6,611
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	8,204	8,672	6,611	6,611
Expenditures:				
Current operating:				
Salaries and wages	-	-	-	-
Personal benefits	-	-	-	-
Supplies	3,189	3,082	-	-
Other services and charges	-	-	6,611	6,611
Capital outlay	5,686	5,686	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	8,875	8,768	6,611	6,611
Excess (deficiency) of revenues over expenditures	(671)	(96)	-	-
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Bond issuance	-	-	-	-
Payments to escrow	-	-	-	-
Premium on bonds	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	\$ (671)	(96)	\$ -	-
Fund balances (deficits), beginning of year		14,127		-
Fund balances (deficits), end of year		<u>\$ 14,031</u>		<u>\$ -</u>

(Continued)

Special Revenue

Circuit Clerk Administration Costs Fund		Hotel/Motel Tax Fund		Drug Court Grant Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 25,000	\$ 24,783	\$ -	\$ -	\$ 34,000	\$ 37,875
-	-	-	-	-	-
-	-	105,000	115,592	-	-
600	840	2,000	1,085	-	1,102
-	-	-	-	-	-
<u>25,600</u>	<u>25,623</u>	<u>107,000</u>	<u>116,677</u>	<u>34,000</u>	<u>38,977</u>
-	-	-	-	-	-
-	-	-	-	5,441	980
-	-	25,900	23,146	2,312	2,312
-	-	95,000	95,000	9,900	4,678
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	120,900	118,146	17,653	7,970
<u>25,600</u>	<u>25,623</u>	<u>(13,900)</u>	<u>(1,469)</u>	<u>16,347</u>	<u>31,007</u>
-	-	-	-	-	-
(25,000)	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(25,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 600</u>	<u>25,623</u>	<u>\$ (13,900)</u>	<u>(1,469)</u>	<u>\$ 16,347</u>	<u>31,007</u>
	45,209		95,977		59,080
	<u>\$ 70,832</u>		<u>\$ 94,508</u>		<u>\$ 90,087</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, 2009

	Debt Service Fund		Capital Project Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Property taxes	1,499,266	1,500,678	-	-
Intergovernmental	-	-	-	-
Investment earnings	2,000	803	-	4,739
Miscellaneous	-	-	-	-
Total revenues	1,501,266	1,501,481	-	4,739
Expenditures:				
Current operating:				
Salaries and wages	-	-	-	-
Personal benefits	-	-	-	-
Supplies	-	-	-	186,887
Other services and charges	-	-	-	5,140
Capital outlay	-	-	3,774,897	1,538,768
Debt service:				
Principal retirement	640,000	640,000	-	-
Interest and fiscal charges	420,297	420,297	-	-
Bond issuance costs	-	18,883	-	-
Total expenditures	1,060,297	1,079,180	3,774,897	1,730,795
Excess (deficiency) of revenues over expenditures	440,969	422,301	(3,774,897)	(1,726,056)
Other financing sources (uses):				
Transfers in	-	-	43,178	1,598,202
Transfers out	(500,517)	(500,000)	-	-
Bond issuance	-	555,000	-	-
Payments to escrow	-	(555,000)	-	-
Premium on bonds	-	18,883	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(500,517)	(481,117)	43,178	1,598,202
Net change in fund balances	\$ (59,548)	(58,816)	\$ (3,731,719)	(127,854)
Fund balances (deficits), beginning of year		59,286		(1,711,813)
Fund balances (deficits), end of year		<u>\$ 470</u>		<u>\$ (1,839,667)</u>

(Continued)

Rock Island County, Illinois

Combining Statement of Net Assets
Internal Service Funds
November 30, 2009

	Public Building Commission	Employee Health Benefits	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 862,848	\$ 1,094,856	\$ 1,957,704
Receivables:			
Accounts	-	48,107	48,107
Interest	-	1,827	1,827
Due from other funds	-	5,793	5,793
Due from other governmental units	-	87,409	87,409
Other assets	874,572	-	874,572
Total current assets	1,737,420	1,237,992	2,975,412
Noncurrent assets:			
Capital assets:			
Nondepreciable, land	180,250	-	180,250
Depreciable:			
Equipment and fixtures	15,783	-	15,783
Improvements other than buildings	84,219	-	84,219
Buildings	713,914	-	713,914
Less accumulated depreciation	(29,316)	-	(29,316)
Total capital assets	964,850	-	964,850
Total assets	\$ 2,702,270	\$ 1,237,992	\$ 3,940,262
Liabilities			
Current liabilities:			
Accounts payable	\$ 4,795	\$ -	\$ 4,795
Estimated claims settlement	-	469,362	469,362
Accrued liabilities	1,180,530	-	1,180,530
Total liabilities	1,185,325	469,362	1,654,687
Net Assets			
Invested in capital assets	964,850	-	964,850
Unrestricted	552,095	768,630	1,320,725
Total net assets	1,516,945	768,630	2,285,575
Total liabilities and net assets	\$ 2,702,270	\$ 1,237,992	\$ 3,940,262

Rock Island County, Illinois

Combining Statement of Revenues, Expenses and Changes in Net Assets
 Governmental Activities - Internal Service Funds
 Year Ended November 30, 2009

	Public Building Commission	Employee Health Benefits	Total
Operating revenue, charges for services	\$ 1,502,464	\$ 7,199,927	\$ 8,702,391
Operating expenses, other services and charges	1,543,254	6,625,163	8,168,417
Operating income (loss)	(40,790)	574,764	533,974
Nonoperating revenue:			
Investment earnings	19,663	17,354	37,017
Change in net assets	(21,127)	592,118	570,991
Total net assets, beginning of year	1,538,072	176,512	1,714,584
Total net assets, end of year	\$ 1,516,945	\$ 768,630	\$ 2,285,575

Rock Island County, Illinois

Combining Statement of Cash Flows
 Governmental Activities - Internal Service Funds
 Year Ended November 30, 2009

	Public Building Commission	Employee Health Benefits	Total
Cash flows from operating activities:			
Cash received from employee contributions and other charges	\$ -	\$ 7,240,985	\$ 7,240,985
Cash payments for claims	-	(6,902,458)	(6,902,458)
Cash received for jail lease	1,498,325	-	1,498,325
Cash paid for jail lease	(1,006,455)	-	(1,006,455)
Cash payments for jail operations	(506,604)	-	(506,604)
Net cash provided by operating activities	(14,734)	338,527	323,793
Cash flows from capital financing activities, acquisition of capital assets			
	(713,123)	-	(713,123)
Cash flows from noncapital financing activities:			
Interfund payments	-	(5,793)	(5,793)
Cash flows from investing activities, interest received			
	19,663	17,808	37,471
Net increase (decrease) in cash	(708,194)	350,542	(357,652)
Cash:			
Beginning	1,571,042	744,314	2,315,356
Ending	\$ 862,848	\$ 1,094,856	\$ 1,957,704
Reconciliation of operating income (loss) to net cash from operating activities:			
Operating income (loss)	\$ (40,790)	\$ 574,764	\$ 533,974
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense	16,073	-	16,073
(Increase) decrease in:			
Receivables	-	11,236	11,236
Due from other governmental units	-	29,822	29,822
Other assets	(4,139)	-	(4,139)
Increase (decrease) in:			
Accounts payable	(9,858)	(277,295)	(287,153)
Accrued liabilities	23,980	-	23,980
Net cash provided by operating activities	\$ (14,734)	\$ 338,527	\$ 323,793

Rock Island County, Illinois

Combining Balance Sheet - Agency Funds
November 30, 2009

	Total	Circuit Clerk Fund	Circuit Clerk Probation Fund	County Clerk Redemption Fund
Assets				
Cash and cash equivalents	\$ 7,822,098	\$ 2,670,728	\$ 4,110	\$ 340,509
Receivables:				
Accounts receivable	401,706	-	-	-
Accrued interest receivable	393,451	-	-	-
Total assets	\$ 8,617,255	\$ 2,670,728	\$ 4,110	\$ 340,509
Liabilities				
Due to other governmental units	\$ 5,310,562	\$ 592,092	\$ -	\$ -
Due to individuals and private entities	3,306,693	2,078,636	4,110	340,509
Total liabilities	\$ 8,617,255	\$ 2,670,728	\$ 4,110	\$ 340,509

(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
\$ 2,639,427	\$ 1,076,357	\$ 988	\$ 176,755	-	\$ 107,245	\$ 571,430
-	189,154	-	8,641	53,002	57,866	-
392,188	998	-	-	-	128	-
<u>\$ 3,031,615</u>	<u>\$ 1,266,509</u>	<u>\$ 988</u>	<u>\$ 185,396</u>	<u>\$ 53,002</u>	<u>\$ 165,239</u>	<u>\$ 571,430</u>
\$ 3,004,579	\$ 1,266,509	\$ -	\$ 185,396	\$ -	\$ 165,239	\$ -
27,036	-	988	-	53,002	-	571,430
<u>\$ 3,031,615</u>	<u>\$ 1,266,509</u>	<u>\$ 988</u>	<u>\$ 185,396</u>	<u>\$ 53,002</u>	<u>\$ 165,239</u>	<u>\$ 571,430</u>

Rock Island County, Illinois

Combining Balance Sheet - Agency Funds (Continued)
 November 30, 2009

	Oak Glen Home Patient's Fund	Jail Commissary Fund	TBA Fund	Township Bridge Fund	Township Motor Fuel Tax Fund
Assets					
Cash and cash equivalents	\$ 36,523	\$ 63,755	\$ 130,570	\$ 2,562	\$ 1,139
Receivables:					
Accounts receivable	-	-	-	-	93,043
Accrued interest receivable	-	-	134	2	1
Total assets	\$ 36,523	\$ 63,755	\$ 130,704	\$ 2,564	\$ 94,183
Liabilities					
Due to other governmental units	\$ -	\$ -	\$ -	\$ 2,564	\$ 94,183
Due to individuals and private entities	36,523	63,755	130,704	-	-
Total liabilities	\$ 36,523	\$ 63,755	\$ 130,704	\$ 2,564	\$ 94,183

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
Agency Funds
Year Ended November 30, 2009

	Balance November 30, 2008	Additions	Deletions	Balance November 30, 2009
Circuit Clerk Fund				
Assets, cash and cash equivalents	\$ 2,586,618	\$ 20,393,254	\$ 20,309,144	\$ 2,670,728
Liabilities				
Due to other governmental units	\$ 625,423	\$ 8,291,507	\$ 8,324,838	\$ 592,092
Due to individuals and private entities	1,961,195	14,109,995	13,992,554	2,078,636
Maintenance/child support deposits	-	228,067	228,067	-
Total liabilities	\$ 2,586,618	\$ 22,629,569	\$ 22,545,459	\$ 2,670,728
Circuit Clerk Probation Fund				
Assets, cash and cash equivalents	\$ 2,475	\$ 22,811	\$ 21,176	\$ 4,110
Liabilities, due to individuals and private entities				
	\$ 2,475	\$ 22,810	\$ 21,175	\$ 4,110
County Clerk Redemption Fund				
Assets, cash and cash equivalents	\$ 334,675	\$ 10,038,595	\$ 10,032,761	\$ 340,509
Liabilities, due to individuals and private entities				
	\$ 334,675	\$ 10,344,631	\$ 10,338,797	\$ 340,509
County Collector's Fund				
Assets				
Cash and cash equivalents	\$ 1,493,971	\$ 697,252,815	\$ 696,107,359	\$ 2,639,427
Accrued interest receivable	437,107	392,188	437,107	392,188
Total assets	\$ 1,931,078	\$ 697,645,003	\$ 696,544,466	\$ 3,031,615
Liabilities				
Due to other governmental units	\$ 1,904,042	\$ 697,645,003	\$ 696,544,466	\$ 3,004,579
Due to individuals and private entities	27,036	-	-	27,036
	\$ 1,931,078	\$ 697,645,003	\$ 696,544,466	\$ 3,031,615

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2009

	Balance November 30, 2008	Additions	Deletions	Balance November 30, 2009
Emergency Telephone Service Fund				
Assets				
Cash and cash equivalents	\$ 881,438	\$ 3,983,508	\$ 3,788,589	\$ 1,076,357
Accounts receivable	366,487	169,237	346,570	189,154
Accrued interest receivable	1,081	998	1,081	998
Total assets	\$ 1,249,006	\$ 4,153,743	\$ 4,136,240	\$ 1,266,509
Liabilities, due to other governmental units	\$ 1,249,006	\$ 4,153,743	\$ 4,136,240	\$ 1,266,509
Employee Indebtedness Fund				
Assets, cash and cash equivalents	\$ 2,244	\$ 7,230	\$ 8,486	\$ 988
Liabilities, due to individuals and private entities	\$ 2,244	\$ 7,230	\$ 8,486	\$ 988
Inheritance Tax Fund				
Assets				
Cash and cash equivalents	\$ 160,213	\$ 3,418,099	\$ 3,401,557	\$ 176,755
Accounts receivable	8,641	-	-	8,641
Total assets	\$ 168,854	\$ 3,418,099	\$ 3,401,557	\$ 185,396
Liabilities, due to other governmental units	\$ 168,854	\$ 3,418,099	\$ 3,401,557	\$ 185,396
Jail Inmate Deposit Fund				
Assets				
Accounts receivable	\$ 19,549	\$ 948,360	\$ 914,907	\$ 53,002
Liabilities, due to individuals and private entities	\$ 19,549	\$ 948,360	\$ 914,907	\$ 53,002

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2009

	Balance November 30, 2008	Additions	Deletions	Balance November 30, 2009
Rock Island County Waste Management Agency Fund				
Assets				
Cash and cash equivalents	\$ 221,898	\$ 1,234,668	\$ 1,349,321	\$ 107,245
Accounts receivable	56,997	89,674	88,805	57,866
Accrued interest receivable	341	128	341	128
Total assets	\$ 279,236	\$ 1,324,470	\$ 1,438,467	\$ 165,239
Liabilities, due to other governmental units	\$ 279,236	\$ 1,324,470	\$ 1,438,467	\$ 165,239
Treasurer's Fund				
Assets, cash and cash equivalents	\$ 80,906	\$ 1,039,812	\$ 549,288	\$ 571,430
Liabilities, due to individuals and private entities	\$ 80,906	\$ 1,039,812	\$ 549,288	\$ 571,430
Hope Creek Care Center Patient's Fund				
Assets, cash and cash equivalents	\$ 31,823	\$ 178,738	\$ 174,038	\$ 36,523
Liabilities, due to individuals and private entities	\$ 31,823	\$ 178,738	\$ 174,038	\$ 36,523
Jail Commissary Fund				
Assets, cash and cash equivalents	\$ 61,026	\$ 244,857	\$ 242,128	\$ 63,755
Liabilities, due to individuals and private entities	\$ 61,026	\$ 244,857	\$ 242,128	\$ 63,755
TBA Fund				
Assets				
Cash and cash equivalents	\$ 128,533	\$ 15,912	\$ 13,875	\$ 130,570
Accounts receivable	-	8,827	8,827	-
Accrued interest receivable	177	134	177	134
Total assets	\$ 128,710	\$ 24,873	\$ 22,879	\$ 130,704
Liabilities, due to individuals and private entities	\$ 128,710	\$ 24,873	\$ 22,879	\$ 130,704

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2009

	Balance November 30, 2008	Additions	Deletions	Balance November 30, 2009
Township Bridge Fund				
Assets				
Cash and cash equivalents	\$ 21,490	\$ 19,072	\$ 38,000	\$ 2,562
Accrued interest receivable	23	2	23	2
Total assets	\$ 21,513	\$ 19,074	\$ 38,023	\$ 2,564
Liabilities, due to other governmental units	\$ 21,513	\$ 19,074	\$ 38,023	\$ 2,564
Township Motor Fuel Tax Fund				
Assets				
Cash and cash equivalents	\$ 184,331	\$ 1,594,213	\$ 1,777,405	\$ 1,139
Accounts receivable	32,944	93,043	32,944	93,043
Accrued interest receivable	206	1	206	1
Total assets	\$ 217,481	\$ 1,687,257	\$ 1,810,555	\$ 94,183
Liabilities, due to other governmental units	\$ 217,481	\$ 1,687,257	\$ 1,810,555	\$ 94,183
Totals - All Agency Funds				
Assets				
Cash and cash equivalents	\$ 6,191,641	\$ 739,443,584	\$ 737,813,127	\$ 7,822,098
Accounts receivable	484,618	1,309,141	1,392,053	401,706
Accrued interest receivable	438,935	393,451	438,935	393,451
Total assets	\$ 7,115,194	\$ 741,146,176	\$ 739,644,115	\$ 8,617,255
Liabilities				
Due to other governmental units	\$ 4,465,555	\$ 716,539,153	\$ 715,694,146	\$ 5,310,562
Due to individuals and private entities	2,649,639	26,921,306	26,264,252	3,306,693
Maintenance/child support deposits	-	228,067	228,067	-
Total liabilities	\$ 7,115,194	\$ 743,688,526	\$ 742,186,465	\$ 8,617,255

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.	113 - 122
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).	123 - 129
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.	130 - 134
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.	135 - 140
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	141 - 148

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 Seven 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		2009	
\$	54,083,699	\$	55,397,748	\$	59,757,904	\$	55,081,292
	1,602,099		1,724,848		1,834,406		2,041,777
	1,643,710		1,156,589		785,629		901,404
	4,639,322		4,232,554		3,855,454		4,815,303
	54,671		52,914		59,286		470
	960,057		650,000		967,000		-
	2,079,454		872,600		869,146		4,667,109
	-		25,323		-		-
	12,929,582		17,406,020		15,362,448		16,683,631
\$	77,992,594	\$	81,518,596	\$	83,491,273	\$	84,190,986

Rock Island County, Illinois

**Changes in Net Assets
Last Seven 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		2009	
\$	12,449,672	\$	13,236,109	\$	15,185,680	\$	14,277,348
	6,912,721		7,714,258		8,486,743		7,634,662
	3,449,301		3,607,818		3,804,707		3,945,665
	6,910,035		6,989,607		7,992,555		8,677,746
	3,908,958		3,945,958		4,590,942		4,311,647
	17,521,780		21,681,369		21,458,449		26,422,028
	2,773,705		2,961,912		3,290,340		3,656,939
	1,744,565		3,733,381		1,617,387		1,893,214
	55,670,737		63,870,412		66,426,803		70,819,249
	3,257,168		4,648,948		4,629,246		6,028,775
	3,379,391		3,599,036		3,346,176		3,216,797
	7,613,330		11,757,305		11,792,762		13,980,107
	4,377,663		4,485,701		4,805,574		4,806,878
	11,288,532		10,131,726		9,885,815		12,894,411
	4,743,695		2,178,447		2,594,923		268,846
	34,659,779		36,801,163		37,054,496		41,195,814
	(21,010,958)		(27,069,249)		(29,372,307)		(29,623,435)
	16,598,792		17,200,641		17,992,705		19,548,214
	-		-		-		-
	2,470,733		2,906,481		-		-
	4,564,481		4,673,128		2,890,775		2,445,606
	1,605,688		1,735,783		4,595,064		4,803,890
	461,918		107,051		1,856,456		1,406,806
	-		-		123,356		115,592
	1,219,509		340,571		930,804		993,075
	1,221		2,012,831		1,053,360		497,877
	-		-		115,348		-
	-		-		-		-
	-		-		-		-
	2,006,595		1,618,765		1,787,116		512,088
	28,928,937		30,595,251		31,344,984		30,323,148
\$	7,917,979	\$	3,526,002	\$	1,972,677	\$	699,713

Rock Island County, Illinois

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

	Fiscal Year			
	2000	2001	2002	2003
General Fund:				
Reserved:				
Tort liability	\$ 414,235	\$ 469,064	\$ 239,697	\$ 825,609
Advances	-	-	-	76,675
Other assets	-	-	-	-
Capital improvements	-	-	-	-
Employee health claims	-	859,052	-	-
Unreserved, undesignated	3,156,268	3,514,943	3,259,848	4,497,139
Total general fund	3,570,503	4,843,059	3,499,545	5,399,423
All other governmental funds:				
Reserved for:				
Advances	-	-	-	1,000
Other assets	-	-	-	-
Capital projects/improvements	2,073,187	426,668	-	-
Contributed capital	-	-	700,654	-
Employee health claims	-	-	(190,606)	-
Unreserved, undesignated:				
Special revenue funds	10,604,860	12,298,346	15,553,763	15,545,354
Debt service fund	1,657,147	1,214,900	94,742	-
Capital project fund	-	-	-	-
Total all other governmental funds	14,335,194	13,939,914	16,158,553	15,546,354
Total fund balances	\$ 17,905,697	\$ 18,782,973	\$ 19,658,098	\$ 20,945,777

Source: County records.

		Fiscal Year									
		2004	2005	2006	2007	2008	2009				
\$	1,371,658	\$	1,262,103	\$	960,057	\$	650,000	\$	967,000	\$	613,000
	-		-		-		-		-		-
	-		215,136		187,350		257,882		179,404		232,976
	-		-		-		-		-		-
	-		-		-		-		-		-
	4,938,930		5,357,539		7,559,063		9,630,945		8,380,655		7,191,755
	6,310,588		6,834,778		8,706,470		10,538,827		9,527,059		8,037,731
	1,000		1,000		-		-		-		-
	-		59,311		64,412		50,975		54,341		55,364
	-		256,465		2,079,454		872,600		869,146		4,667,109
	-		-		-		-		-		-
	-		-		-		-		-		-
	16,606,382		15,137,179		12,193,244		15,067,774		15,946,443		18,666,278
	65,654		(110,512)		54,671		52,914		59,286		470
	-		-		-		12,396,652		(1,711,813)		(1,839,667)
	16,673,036		15,343,443		14,391,781		28,440,915		15,217,403		21,549,554
\$	22,983,624	\$	22,178,221	\$	23,098,251	\$	38,979,742	\$	24,744,462	\$	29,587,285

Rock Island County, Illinois

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(Unaudited)

	Fiscal Year			
	2000	2001	2002	2003
Revenues:				
Fees	\$ 11,796,168	\$ 15,784,959	\$ 13,874,943	\$ 14,674,377
Property taxes	11,318,235	12,396,471	14,104,210	14,772,177
Intergovernmental	19,374,924	17,465,956	19,159,055	17,590,909
Investment earnings	1,357,871	935,077	432,234	377,797
Miscellaneous	1,143,380	1,296,720	1,013,244	1,320,233
Total revenues	44,990,578	47,879,183	48,583,686	48,735,493
Expenditures:				
General government	7,607,821	10,924,582	8,391,854	7,694,734
Social services	11,984,413	11,913,029	11,981,807	12,652,077
Public safety and corrections	16,625,230	9,607,304	11,090,967	9,065,904
Transportation and public works	3,489,605	3,330,189	3,941,077	4,887,316
Judiciary and legal/legislative	6,080,328	6,494,127	6,766,339	6,805,634
Debt service:	1,045,778	1,257,248	-	-
Principal	-	-	-	410,000
Interest	-	-	-	587,992
Bond issue costs	-	-	-	-
Culture and recreation	2,129,367	2,043,844	2,198,022	2,138,622
Expenditures in capital outlay not capitalized	-	-	-	-
Capitalized capital outlay	-	-	-	-
Total expenditures	48,962,542	45,570,323	44,370,066	44,242,279
Excess of revenues over (under) expenditures	(3,971,964)	2,308,860	4,213,620	4,493,214
Other financing sources (uses):				
Proceeds from installment purchase	288,079	-	-	-
Transfers in	4,171,557	2,593,283	4,884,129	3,715,314
Transfers out	(4,179,957)	(2,593,283)	(4,578,578)	(3,765,704)
Transfers to component units	(2,031,123)	(2,355,186)	(3,359,158)	(2,922,651)
Issuance of debt	-	-	-	-
Proceeds from refunded bond escrow agent	-	-	-	-
Bond premiums / discounts	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(1,751,444)	(2,355,186)	(3,053,607)	(2,973,041)
Net change in fund balances	(5,723,408)	(46,326)	1,160,013	1,520,173
Fund balances, beginning of year	23,629,105	18,099,552	18,783,488	19,425,603
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	\$ 17,905,697	\$ 18,782,973	\$ 19,148,050	\$ 20,945,776

Debt service as a percentage of noncapital expenditures

2.14% 2.76% 0.00% 2.26%

Source: County records.

		Fiscal Year									
		2004	2005	2006	2007	2008	2009				
\$	15,268,162	\$	16,456,235	\$	17,759,888	\$	22,460,644	\$	22,497,129	\$	24,164,218
	15,559,590		15,934,655		16,598,792		17,200,641		17,992,705		19,548,214
	18,088,989		20,281,552		21,170,873		19,961,889		20,276,592		20,138,445
	424,026		667,079		1,121,574		1,878,701		980,197		460,860
	2,490,276		2,965,727		2,937,621		2,640,588		2,693,899		2,988,554
	51,831,043		56,305,248		59,588,748		64,142,463		64,440,522		67,300,291
	9,991,659		12,740,846		11,808,995		11,780,026		13,029,416		13,204,642
	13,402,015		17,201,590		17,636,693		21,175,990		20,758,376		22,605,178
	9,641,845		10,772,145		10,052,132		11,023,401		11,396,157		11,522,782
	3,518,467		5,686,085		3,164,291		3,016,355		3,559,737		3,228,474
	6,828,921		7,086,828		6,911,813		6,681,335		7,602,173		8,260,036
	430,000		655,000		65,000		505,000		575,000		1,130,000
	568,302		525,355		776,195		2,942,387		579,829		794,142
	-		213,432		-		143,893		-		35,331
	2,248,809		2,590,083		2,605,220		2,748,073		2,955,491		3,299,684
	-		-		-		-		1,072,243		363,041
	-		-		7,091,323		8,423,589		17,289,471		2,789,755
	46,630,018		57,471,364		60,111,662		68,440,049		78,817,893		67,233,065
	5,201,025		(1,166,116)		(522,914)		(4,297,586)		(14,377,371)		67,226
	-		-		-		-		-		-
	3,707,463		5,340,737		4,506,909		7,511,860		8,727,078		8,839,273
	(3,727,720)		(5,340,737)		(4,906,909)		(7,511,860)		(8,727,078)		(8,839,273)
	(3,214,377)		-		-		-		-		-
	-		9,020,000		1,750,000		19,885,000		-		5,140,000
	-		(8,921,030)		-		-		-		(555,000)
	-		114,462		-		219,887.00		-		(21,824)
	71,456		48,080		92,944		74,190		142,091		212,421
	(3,163,178)		261,512		1,442,944		20,179,077		142,091		4,775,597
	2,037,847		(904,604)		920,030		15,881,491		(14,235,280)		4,842,823
	20,945,777		23,082,825		22,178,221		23,098,251		38,979,742		24,744,462
	-		-		-		-		-		-
	-		-		-		-		-		-
\$	22,983,624	\$	22,178,221	\$	23,098,251	\$	38,979,742	\$	24,744,462	\$	29,587,285

2.14%

2.43%

1.59%

5.98%

1.88%

3.04%

Rock Island County, Illinois

Program Revenues by Function/Program
Last Seven 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		2009	
\$	3,532,475	\$	4,945,177	\$	4,629,246	\$	6,124,916
	3,230,077		2,017,911		2,652,182		2,020,965
	1,940,339		1,796,405		2,070,042		1,972,720
	3,515,927		3,763,486		3,520,729		3,400,282
	6,914,858		5,063,944		2,419,149		2,568,909
	13,152,652		17,463,119		17,381,418		23,033,473
	2,373,451		1,751,121		4,381,730		2,074,549
	-		-		-		-
	34,659,779		36,801,163		37,054,496		41,195,814
	2,537,255		2,212,303		1,902,858		1,899,111
\$	37,197,034	\$	39,013,466	\$	38,957,354	\$	43,094,925

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
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
2009	19,548,214	2,253,034	4,380,839	1,406,806	710,653	28,299,546

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		Tax Increment Financing District Values	Total Direct Tax Rate
	Taxable Value	Assessed Value (1)	Taxable Value	Assessed Value (1)		
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		
2008-09	2,435,258,031	7,306,504,743	4,818,097	14,455,736		

Fiscal Year	Total		Ratio of Taxable to Assessed Value	Tax Increment Financing District Values	Total Direct Tax Rate
	Taxable Value	Assessed Value (1)			
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
2008-09	2,440,076,128	7,320,960,480	33.3	186,397,699	0.84800

(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	2009		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
COMED	\$ 100,000,000	1	4.10%
Deere & Co.	35,388,873	2	1.45%
Sdg Macerich Property	19,664,700	3	0.81%
Modern Woodmen of America	9,356,202	4	0.38%
PFG Thoms Proestler Co	5,424,278	5	0.22%
Cordova Energy	4,564,373	6	0.19%
Geneva Management Service	4,420,000	7	0.18%
Tyson Foods Inc	4,289,610	8	0.18%
Lighthouse at Silvis LLC	4,120,823	9	0.17%
Walmart	4,116,879	10	0.17%
2009 Total	\$ 191,345,738		7.84%

Taxpayer	2000		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Commonwealth Edison	\$ 68,787,011	1	3.77%
Deere & Co.	38,022,838	2	2.08%
SDG Macerich Property	21,056,746	3	1.15%
JI Case Co.	5,663,570	4	0.31%
PFG Thoms-Proestler Co.	4,935,964	5	0.27%
IBP	4,762,599	6	0.26%
3M	3,287,655	7	0.18%
Eagle Food Centers, Inc	2,876,379	8	0.16%
Heritage Plaza	2,824,310	9	0.15%
Walmart	2,759,550	10	0.15%
2000 Total	\$ 154,976,622		8.49%

Source: County Assessor
 Taxable Value 2008-09
 Taxable Value 1999-2000

\$ 2,440,076,128
 1,825,794,261

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
1999-00	\$ 129,943,813	\$ 129,453,960	99.68%	\$ 87,090	\$ 129,541,050	99.72%	\$ 192,627	0.16%
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
2008-09	17,026,818	17,101,407	100.43	4,237	17,105,644	100.46	41,565	0.24

Source:

Tax Settlement Book Treasurer's Office
 Levy Confirmation Sheet from County Clerk Certified to Collect

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

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates

Last Ten Years

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

(Unaudited)

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

(Continued)

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates (Continued)

Last Ten Years

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

(Unaudited)

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

(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
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
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

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
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	0.12*	205.46
2009	25,610,000	8,110,000	-	-	33,720,000	0.11*	229.76

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

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

*Used 2007 . 2008 and 2009 not available at reporting time

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
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
2008-09	33,720,000	2,440,076,128	0.01382	146,759	229.77

(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, 2009
(dollars in thousands)
(Unaudited)

Governmental Unit	Gross Debt	Percentage of Debt to County	County Share of Debt
Building commission	\$ 8,750,000	100.00%	\$ 8,750,000
Rock Island Nursing Home	19,885,000	100.00%	19,885,000
Rock Island County Forest Preserve	6,125,000	100.00%	6,125,000
School Districts:			
#1 Erie	2,230,000	71.98	1,605,154
#29 Hampton	396,000	100.00	396,000
#30 UTHS	1,905,000	92.06	1,753,743
#34 Silvis	750,000	100.00	750,000
#36 Carbon Cliff	1,595,000	100.00	1,595,000
#37 East Moline	5,726,420	100.00	5,726,420
#40 Moline	16,050,000	100.00	16,050,000
#41 Rock Island	41,000,000	100.00	41,000,000
#100 Riverdale	565,000	100.00	565,000
#190 Colona	1,185,000	0.11	1,304
#200 Sherrard	4,772,407	31.19	1,488,514
#203 Westmer	455,000	4.21	19,156
#223 Orion	5,557,974	7.23	401,842
#300 Rockridge	1,650,000	98.34	1,622,610
#503 Black Hawk College	12,210,000	67.75	8,272,275
Cities and Villages:			
Andalusia	600,000	100.00	600,000
Coal Valley	1,890,000	89.46	1,690,794
Cordova	97,551	100.00	97,551
East Moline	32,595,000	100.00	32,595,000
Village of Milan	6,100,000	100.00	6,100,000
Moline	85,020,000	100.00	85,020,000
Rock Island	36,588,333	100.00	36,588,333
Silvis	5,700,000	100.00	5,700,000
Special Districts:			
Carbon Cliff Spec. Svc. 3	290,000	100.00	290,000
Illini Hospital (Ambulance)	9,880,000	86.81	8,576,828
Metropolitan Airport	18,115,000	100.00	18,115,000
Moline Special Svc. 3	515,000	100.00	515,000
Silvis Special Svc. 1	1,745,000	100.00	1,745,000
Coal Valley FPD	660,000	85.37	563,442
Totals	\$ 330,603,685		\$ 314,203,964
Total underlying long-term debt	\$ 330,603,685		
Total direct and underlying long-term debt	\$ 314,203,964		

Source:
 Rock Island County Clerk's Office
 Current Tax Extension Book

Rock Island County, Illinois

Legal Debt Margin Information

As of November 30, 2009

(dollars in thousands)

(Unaudited)

	2000	2001	2002	2003
Assessed value	\$ 1,825,794,261	\$ 1,681,147,034	\$ 1,781,634,789	\$ 1,901,430,958
Debt limit	\$ 52,491,585	\$ 48,332,977	\$ 51,222,000	\$ 54,666,140
Debt applicable to debt limit	12,992,798	12,594,430	11,950,000	11,540,000
Legal debt margin	\$ 39,498,787	\$ 35,738,547	\$ 39,272,000	\$ 43,126,140
Total net debt applicable to the limit as a percentage of debt limit	24.75%	26.06%	23.33%	21.11%

Source: County records

Legal Debt Margin Calculation for Fiscal Year 2009

Assessed value	<u>\$ 2,440,076,128</u>
Debt limit (2.875% of assessed value)	<u>\$ 70,152,189</u>
Debt applicable to limit:	
General obligation bonds	33,720,000
Capital leases	-
Total net applicable to limit	<u>33,720,000</u>
Legal debt margin	<u>\$ 36,432,189</u>

	2004	2005	2006	2007	2008	2009
	\$ 2,011,203,439	\$ 2,015,104,855	\$ 2,136,061,643	\$ 2,231,350,979	\$ 2,365,608,928	\$ 2,440,076,128
	\$ 57,822,099	\$ 57,934,265	\$ 61,411,772	\$ 64,151,341	\$ 68,011,257	\$ 70,152,189
	11,110,000	8,815,000	10,500,000	29,880,000	29,305,000	33,720,000
	\$ 46,712,099	\$ 49,119,265	\$ 50,911,772	\$ 34,271,341	\$ 68,011,257	\$ 36,432,189
	19.21%	15.22%	17.10%	46.58%	43.09%	48.07%

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
1999-00	149,127	\$ 26,715	\$ 38	4.6%	24,800
2000-01	148,620	26,699	38	4.8	24,753
2001-02	148,133	27,396	38	5.6	24,519
2002-03	147,056	28,678	38	6.0	23,419
2003-04	146,857	30,319	38	5.4	23,303
2004-05	146,532	31,130	38	4.8	23,038
2005-06	146,379	33,030	38	4.6	22,774
2006-07	147,136	35,228	38	4.8	22,577
2007-08	146,886	not avail	38	5.7	22,484
2008-09	146,759	not avail.	38	9.2	22,105

Source: Bi-State Regional Commission

⁽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	2000	
	Employees	Rank
Deere & Company	8,292	1
Rock Island Arsenal	6,936	2
IBP	2,500	3
Trinity Medical Center	2,348	4
Illini Hospital	950	5
APAC	800	6
Moline-Coal Valley Community Schools	600+	7
Montgomery Kone	600	8
Norcross Safety Products	471	9
Modern Woodman of America Insurance	430	10

Source: Individual Responses

	2009	
	Employees	Rank
Rock Island Arsenal	6500+	1
Deere & Company	5000+	2
Tyson Fresh Meats	2400+	3
Trinity Medical Center	2000+	4
Black Hawk College	700+	5
Excelon	700+	6
Moline Public Schools District	600+	8
Xpac	550+	9
AT&T	450+	10

Source: Bi-State Regional Commission

Rock Island County, Illinois

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

Function / Program	Fiscal Year			
	2000	2001	2002	2003
Social service:				
Hope Creek	169.0	163.5	168.0	172.0
Veteran's administration	2.0	2.0	2.0	2.0
Health department	77.5	73.5	67.5	68.5
Mental health	1.0	0.5	0.5	0.5
Total social service	249.5	239.5	238.0	243.0
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	12.0
Recorder	9.0	10.0	9.0	10.0
Superintendent of Education	1.0	1.0	1.0	1.0
Treasurer	8.0	7.0	7.0	7.0
Assessment map	5.0	5.0	4.0	4.0
Board of review	1.5	1.5	1.5	1.5
Info system	11.0	11.0	11.0	10.0
County building	4.0	4.5	5.5	4.5
Human resources	-	-	-	-
HR/liability	4.0	4.0	4.0	4.0
GIS	2.0	3.0	4.0	4.0
Document storage	5.5	5.5	5.0	3.5
Recorder document	1.0	2.0	2.0	2.0
Central services	3.5	1.0	2.0	3.0
Total general government	84.0	84.0	84.5	84.0

(Continued)

Fiscal Year					
2004	2005	2006	2007	2008	2009
172.5	172.0	168.0	174.0	183.0	232.0
2.0	2.0	2.0	2.0	2.0	2.0
69.0	70.5	70.0	72.5	62.5	66.5
1.0	1.5	1.0	1.0	0.5	0.5
244.5	246.0	241.0	249.5	248.0	301.0
3.0	3.0	3.0	3.5	3.5	4.0
15.5	15.5	13.5	14.0	13.5	14.0
11.5	11.0	13.0	11.0	11.0	12.0
10.0	10.0	10.0	9.0	8.0	10.0
2.0	2.0	2.0	1.0	1.0	1.0
7.0	7.0	8.0	7.0	7.0	7.0
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	9.0
4.5	4.5	4.5	4.5	4.5	4.5
-	-	3.0	2.0	5.0	4.5
7.0	6.0	6.0	6.0	4.0	4.0
4.0	4.0	4.0	4.0	3.0	3.0
4.0	3.0	2.0	2.0	2.0	2.5
2.0	2.0	2.0	2.0	1.0	2.0
3.0	3.0	3.0	2.0	3.0	3.0
89.0	86.5	89.5	83.5	81.0	86.0

Rock Island County, Illinois

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

Function / Program	Fiscal Year			
	2000	2001	2002	2003
Public safety & corrections:				
Coroner	3.0	4.0	3.0	3.0
Sheriff	123.0	133.5	131.0	139.0
ESDA	2.0	2.0	2.0	2.0
Zoning	6.5	6.0	5.0	5.0
Animal control	2.0	2.0	2.0	2.0
Court security	12.0	12.0	13.5	11.5
COPS	5.0	2.0	1.0	1.0
Total public safety & corrections	153.5	161.5	157.5	163.5
Public works & transportation:				
Highway	22.0	20.5	22.0	20.5
Motor fuel tax	-	-	-	-
Total public works & transportation	22.0	20.5	22.0	20.5
Judiciary & legal/legislative:				
Circuit clerk	31.5	32.5	32.5	33.5
Circuit court	2.5	3.5	3.5	3.5
States attorney	28.5	27.5	26.5	28.5
Court services	37.0	42.0	40.0	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	4.0	4.0	4.0	4.0
Courthouse maintenance	13.0	14.0	14.0	14.0
Total judiciary & legal/legislative	126.5	133.5	130.5	133.5
Total	635.5	639.0	632.5	644.5

Source: County year-end payroll report

Fiscal Year						
2004	2005	2006	2007	2008	2009	
3.0	3.0	3.0	3.0	3.0	3.0	
139.5	131.5	110.5	133.0	126.5	134.0	
2.0	1.0	1.0	1.0	1.0	1.0	
6.0	7.5	7.5	7.0	6.0	4.0	
2.0	3.5	8.0	8.0	7.0	9.5	
13.5	13.0	15.0	15.0	13.0	16.0	
-	9.0	8.0	9.0	8.0	11.0	
166.0	168.5	153.0	176.0	164.5	178.5	
23.0	20.5	19.5	20.0	20.0	18.5	
-	2.0	2.0	2.0	2.0	1.0	
23.0	22.5	21.5	22.0	22.0	19.5	
34.5	32.5	30.5	32.5	31.5	33.5	
3.5	3.5	3.5	3.5	3.5	3.5	
23.5	24.5	26.5	25.5	26.5	29.5	
38.5	37.5	38.5	38.0	36.0	40.0	
-	-	-	0.5	0.5	0.5	
8.5	8.5	7.5	7.5	8.5	8.5	
1.0	-	-	-	-	-	
4.0	4.0	4.0	4.0	3.0	4.0	
12.0	12.0	13.0	11.0	11.0	13.0	
125.5	122.5	123.5	122.5	120.5	132.5	
648.0	646.0	298.0	320.5	636.0	717.5	

Rock Island County, Illinois

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

Function / Program	Fiscal Year			
	2000	2001	2002	2003
Public safety and legal services:				
Public defender:				
# of individuals defended-felony	850	914	964	995
# of individuals defended-misd/tr	1,295	1,485	1,678	1,675
# of individuals defended-prt	262	305	356	369
# of individuals defended-other	12	38	63	46
# of individuals defended-juvenile	239	256	305	336
Sheriff:				
# of civil papers served	-	5,776	6,377	6,185
# of jail bookings	8,699	10,437	10,829	11,371
# of traffic citations written	3,339	3,217	3,958	3,650
# of 911 calls	6,235	5,800	5,562	5,207
# prisoner days per year	64,257	77,455	93,112	83,887
average daily count	176	212	255	230
Emergency Management Agency				
Exercises performed & evaluated	not avail.	not avail.	not avail.	not avail.
Activations for severe weather	not avail.	not avail.	not avail.	not avail.
Participation in Regional Emergency	not avail.	not avail.	not avail.	not avail.
Judicial:				
Court Administration				
Juror Summons Mailed	not avail.	not avail.	not avail.	not avail.
Juror Summons Returned	not avail.	not avail.	not avail.	not avail.
Trials conducted	not avail.	not avail.	not avail.	not avail.
State Attorney				
# of felonies filed	1,057	1,109	1,182	1,177
Circuit clerk:				
New Criminal Cases Filed	not avail.	not avail.	not avail.	not avail.
Criminal Cases Files and Processed	not avail.	not avail.	not avail.	not avail.
Bonds Processed	not avail.	not avail.	not avail.	not avail.
DUI Cases Processed	not avail.	not avail.	not avail.	not avail.
New Traffic Cases	not avail.	not avail.	not avail.	not avail.
Veteran's assistance:				
# of veterans assisted	385	525	606	689
# of cases	299	427	426	595
value of assistance	56,112	78,418	103,326	115,008
# of claims	-	-	-	-
# of referrals	-	-	-	-
# of med equipment	-	-	-	-
Health Department:				
# of common disease requiring investigation	1,123	717	272	355
# of environ health inspections conducted	2,708	2,779	2,661	2,848
# of grants	29	32	31	28
Coroner:				
# of coroner cases in Rock Island County	1,166	1,085	1,183	1,133
# of autopsies held	50/*40	52/*43	43/*42	35/*35
# of inquests held	51	80	59	55
# of cremation permits issued	258	265	318	311

(Continued)

Fiscal Year						
2004	2005	2006	2007	2008	2009	
962	947	994	1,042	1,059		not avail.
1,379	934	940	1,987	2,650		not avail.
307	350	333	337	282		not avail.
45	32	15	18	26		not avail.
309	302	312	259	254		not avail.
5,665	5,259	5,614	7,135	4,697		3,539
10,683	10,359	10,944	11,944	12,741		12,512
3,261	2,811	3,339	3,210	2,632		2,765
6,924	6,724	5,610	20,534	14,270		14,300
95,565	90,286	97,852	118,598	115,052		83,950
262	2,547	268	269	251		230
not avail.	1	1	1	1		1
not avail.	-	-	-	2		2
not avail.	1	1	1	1		2
not avail.	18,800	18,800	1,525	13,200		14,500
not avail.	8,500	8,500	6,025	5,280		5,950
not avail.	41	59	53	55		46
1,165	1,104	1,216	1,251	1,274		1,151
not avail.	not avail.	not avail.	3,661	3,625		3,435
not avail.	not avail.	not avail.	2,573	2,455		2,366
not avail.	not avail.	not avail.	15,406	16,056		13,992
not avail.	not avail.	not avail.	998	1,133		1,260
not avail.	not avail.	not avail.	31,497	28,700		27,010
819	745	815	910	1,621		2,246
665	610	652	734	1,194		2,981
138,151	127,710	130,886	138,709	249,785		358,472
60	149	188	226	218		160
60	68	70	162	125		82
26	26	38	75	82		67
220	251	289	438	413		422
2,649	3,083	2,927	3,112	2,853		2,797
30	28	29	34	39		35
1,147	1,101	1,101	1,101	1,109		1,103
25/*25	43/*43	28/*28	45/*44	42/42*		39/39*
62	56	61	84	90		49
312	355	384	395	408		405

Rock Island County, Illinois

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

Function / Program	Fiscal Year			
	2000	2001	2002	2003
County recreation & culture:				
Forest preserve:				
# of boat launch ramps	2	4	4	4
# of ball diamonds	5	5	5	6
# of forest preserves	5	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	1,062	1,207	1,121	948
Value of issued permits	25,927,959	26,480,416	23,276,710	21,508,793
Transportation & public works:				
Highway:				
# of miles of road state, co, city, township	1,393.22	1,393.48	1,388.97	1,392.63
# of miles of road paved-concrete & bituminous	1,160.37	1,161.00	1,177.34	1,177.34
# of miles of road improved-rock & oiled	232.85	232.69	207.38	209.51
# of bridges repaired/replaced	1	-	2	1
Governmental services to residents:				
County clerk elections:				
# of elections	2	2	2	2
# of registered voters	103,667	103,667	96,573	96,573
# of votes cast in general election	66,677	66,677	43,682	43,682
% of registered voters cast ballots	64.32%	64.32%	45.23%	45.23%
County clerk:				
# of births	2,183	2,207	2,207	2,085
# of deaths	1,575	1,441	1,560	1,486
# of marriages	1,235	1,256	1,141	1,202
Recorder:				
# of real estate transactions recorded	32,865	38,606	42,126	49,224
# of discharged service men/women	56	55	59	52

(Continued)

Fiscal Year						
2004	2005	2006	2007	2008	2009	
4	4	4	4	4	4	4
5	5	5	5	5	5	5
5	5	5	5	5	5	5
1	1	1	1	1	1	1
2	2	2	2	2	2	2
8	8	8	8	8	8	8
1	1	1	1	1	1	1
1	1	1	1	1	1	1
986	875	787	762	758	764	
23,801,637	23,094,238	15,236,682	23,680,059	47,594,263	12,362,128	
1,392.63	1,392.56	1,392.56	1,394.36	1,401.73	not avail.	
1,177.37	1,177.27	1,177.27	1,179.07	1,187.14	not avail.	
209.51	209.51	209.51	209.51	208.34	not avail.	
-	1	-	2	1	not avail.	
2	2	2	2	2	2	
104,030	104,030	117,626	95,314	99,048	99,141	
70,308	70,308	47,130	8,360	68,933	22,480	
67.58%	67.58%	40.07%	8.77%	60.13%	22.67%	
2,261	2,245	2,191	2,173	2,178	2,110	
1,415	1,458	1,336	1,361	1,445	1,326	
1,179	1,113	1,082	1,137	1,066	1,036	
37,220	33,205	31,014	30,859	27,736	29,296	
42	39	58	44	38	52	

Rock Island County, Illinois

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

Function / Program	Fiscal Year			
	2000	2001	2002	2003
Administration:				
Auditor:				
# of vouchers processed	-	-	-	21,022
Information technology:				
# of network users	-	-	-	-
Treasurer:				
# of tax bills mailed	-	-	-	62,496
# mobile home tax bills	-	-	-	2,176
# of tax distributions made				
Human resources:				
Payroll checks	19,954	19,735	19,716	19,656
Superintendent of Education:				
Schools within the County:				
Public schools:				
# of elementary schools	44	44	43	43
# of junior high schools	11	11	10	10
# of senior high schools	6	6	6	6
# of alternative high schools	5	5	5	5
# of total students	24,942	24,771	24,524	24,389
Nonpublic schools:				
# of K-8 schools	7	7	9	9
# of high schools	3	3	4	3
# of total students	3,029	3,197	3,090	3,018
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	559	560	561	564
# of farming acres	199,188	198,672	198,540	198,394
# of farms	4,111	4,137	4,154	4,173

Fiscal Year					
2004	2005	2006	2007	2008	2009
22,037	19,403	20,824	20,759	21,443	21,478
-	-	-	553.00	553.00	553.00
62,802	62,631	63,010	58,143	63,438	63,373
2,046	2,195	2,007	1,720	1,815	1,740
					8
19,873	19,879	20,331	20,108	21,038	21,040
43	42	42	42	41	41
10	10	10	10	10	11
6	6	6	6	6	6
5	5	5	5	5	5
24,316	23,973	23,718	23,569	23,307	23,213
9	9	7	9	9	9
3	3	3	3	3	3
2,857	2,542	2,232	2,723	2,140	2,122
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
564	558	561	558	559	559
198,394	198,109	196,442	196,006	193,233	196,121
4,173	4,164	4,180	4,201	4,102	4,102

Rock Island County, Illinois

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

Function / Program	Fiscal Year			
	2001	2002	2003	2004
Social Services:				
# of vehicles	16	17	16	18
# of buildings	8	9	10	9
General Government:				
# of vehicles	2	3	3	2
# of buildings	1	1	1	1
Public Safety/Judiciary:				
# of patrol cars	30	39	43	42
# of other vehicles	59	47	48	57
# of buildings	5	6	6	6
Public Works & Transportation:				
# of vehicles	24	24	26	27
# of buildings	6	6	6	6
Culture & Recreation:				
# of acres managed	2,489.6	2,489.6	2,489.6	2,489.6
# of vehicles	29	23	23	23
# of buildings	49	49	51	50

Fiscal Year				
2005	2006	2007	2008	2009
22	19	19	22	16
8	8	8	7	7
2	2	2	4	3
1	1	1	1	2
39	49	49	52	62
53	51	55	55	38
7	8	8	8	8
27	28	31	28	25
7	7	7	7	6
2,489.6	2,489.6	2,489.6	2,489.6	2,489.6
26	25	28	32	34
48	64	60	61	59

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