

ROCK ISLAND COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended November 30, 2010

Prepared by:
Diana Robinson, County Auditor
April Palmer, Deputy Chief Auditor

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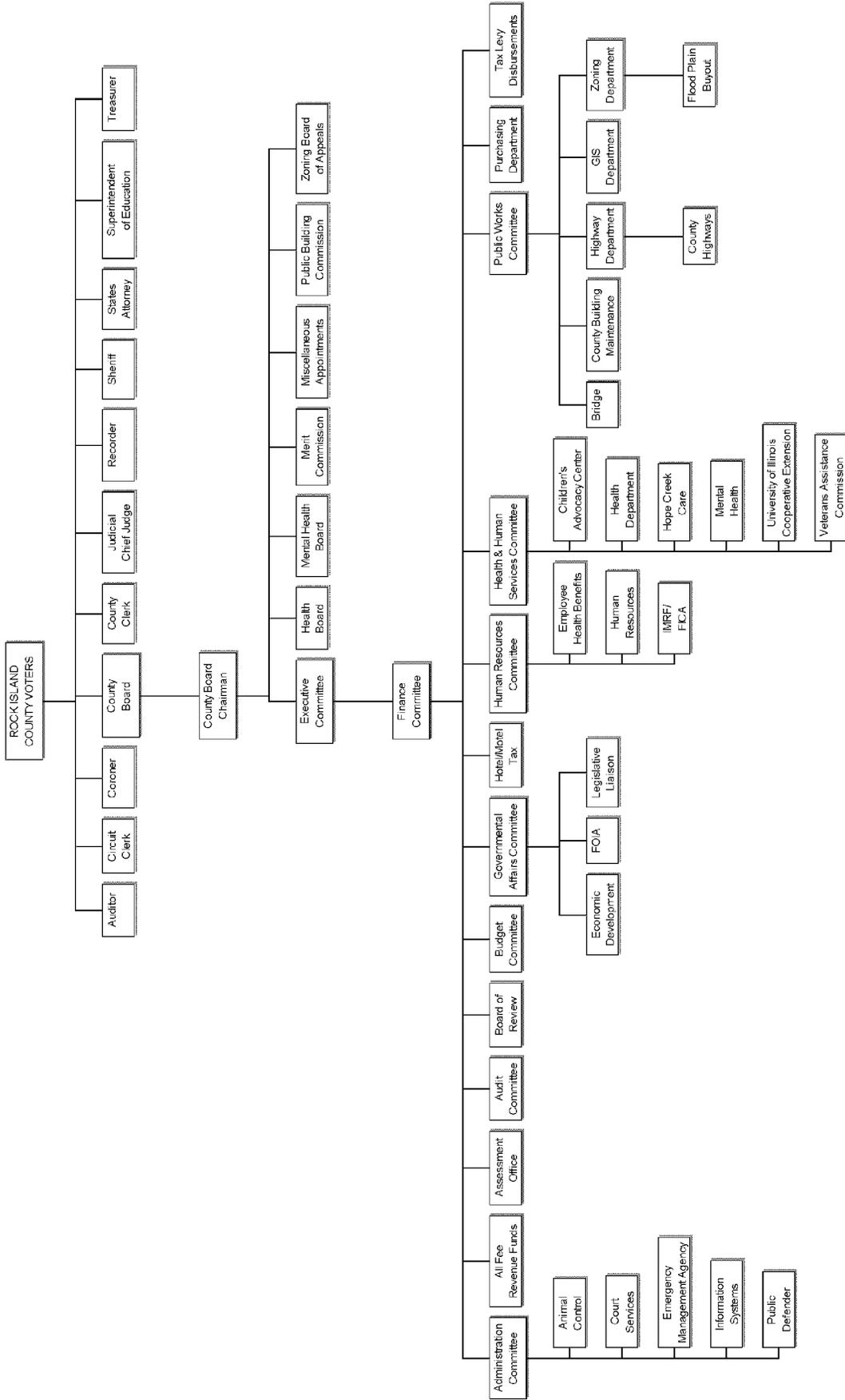
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ROCK ISLAND COUNTY - ORGANIZATIONAL CHART



Rock Island County, Illinois

**List of Elected and Appointed Officials
November 30, 2010**

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/Donald Johnston
District 12 Wanda Sweat
District 13 Harry O. Perez

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

Auditor Diana L. Robinson
Circuit Clerk Lisa Bierman
County Clerk Richard Leibovitz/Dianna Ruhl
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/Dan DePorter
708 Mental Health Board Larry Pollard
Human Resources Director Meg Hoskins
Civil Division Chief Mike Miller

Maintenance Supervisor Michael VanErsteveld
Hope Creek Care Center Adm. Trudy Whittington
Public Defender Baron Heintz
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 28, 2011

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, 2010 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, 2010, 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, 2010 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 those involving the administration of federal awards. These reports are available in Rock Island County's separately issued Single Audit Report.

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

Profile of the Government

Rock Island County was incorporated in March 1831 with its Charter adopted in July 1833. It is located in the western part of Illinois and currently occupies a land area of 452 square miles and serves a population of 147,546 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. Some of these services include education; construction and maintenance of roads and bridges; veteran's assistance; physical and mental health services; animal control services; emergency and disaster services; coroner services; zoning & GIS, general administration and recreational activities. The largest portion of the County's expenditures are for judicial, public safety, and correctional facility which includes the State's Attorney, Public Defender, Circuit Clerk, Circuit Court, Court Services (adult and juvenile probation), and the Sheriff's functions (law enforcement and the county correctional center).

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

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

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

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 assessed the prior year are due and payable in four equal installments in the current year beginning in June, with next installments due in August, September and November.

Formal budgetary integration is employed as a management control device during the year for the general fund and most special revenue funds. The annual budget serves as the foundation for Rock Island County's financial planning and control. The County follows these procedures in establishing the budgetary data reflected in the combined financial statements: 1.) At a regular or special called meeting of the

County Board in November, the proposed budget for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and means of financing them. 2.) Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance. 3.) Transfers of budgeted amounts among object 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. State Income Tax received by Rock Island County has continued to decline or remain stagnant for several years. Although revenue from sales tax and replacement revenue, two major sources of revenue for Rock Island County, has increased, it is still not enough to make up for losses suffered. Also there is a severe cash flow problem at the State level. The timing of those increased receipts is sometimes months from the earned month. For example as of the fiscal year end some salary reimbursements owed by the state dated back to July 2010 effective month. This makes budgeting and making timely expenditures very difficult.

Population Rock Island County is part of a now four county, bi-state, metropolitan area referred to as the Quad-Cities. The Counties of Rock Island, Henry, and Mercer in Illinois, and Scott County in Iowa contain the Quad Cities. The Davenport-Moline-Rock Island - IA/IL Metropolitan Statistical Area (MSA) had a 2010 U.S. Census Bureau count of 379,690, which is a 5.75% increase over the 2000 census count of 359,062. This, however, is due largely in part to the 2003 inclusion of Mercer County to the Quad City demographic definition. Rock Island County itself experienced a decrease from the 2000 U.S. Census of 149,374 to 147,546 in the 2010 U.S. Census or 1.22% less in 2010. Woods and Poole Economics project the population of the Quad Cities MSA to reach 389,884 by 2020, an approximate 2.68% increase over the above cited year 2010 figure. In

2010 the census population in Rock Island County was 147,546 compared to 146,759 in 2009. Rock Island County projected figure for 2020 is 146,948, which is not much of a change.

Labor Force Historic labor force totals for the area within the Bi-State Region indicate that since 2001, the total labor force for the region has increased by only 2.8% between 2001 and 2010. For 2010, the region has seen a considerable decrease of 4.6%. In Rock Island County the annual average labor force was 78,729.

Unemployment In Rock Island County the average unemployment rate in 2009 was 9.2%. At the conclusion of the current fiscal year in November 2010 it had risen above that to 9.5%. Unemployment has increased from 4.8% to 9.5% from 2001 to 2010 with the total unemployed in 2010 now reaching 7,488. This has more than doubled in this time period.

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. Despite the Rock Island Arsenal losing employees to relocation, overall it has moved from the second largest employer to the largest in 2010 with over 8000 employees. The County has received a grant to educate these displaced workers to keep a percentage in the County seeking work elsewhere. This was a huge opportunity in the region to turn the Arsenal job loss into an opportunity for growth and diversification. Also, the base will actually have a net gain in uniformed personnel that may indicate that the Department of Defense intends to maintain the Arsenal as a military installation over the long term.

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 with significant increases in their work force are Deere & Company, Tyson Fresh Meats, Trinity Medical Center, and X-pac (Export Packaging).

Education has become a large employer in the County. There are 10 traditional public school districts operating within Rock Island County with Moline and Rock Island school districts in the top ten employers in the County. Black Hawk College, a post-secondary education facility is also in those top ten. 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. During FY10 repayment of said bonds has begun with the first interest payment in April of 2010 and principal in November of 2010 thus increasing expenditures for the home.

It has been decided beginning with fiscal year 2010 and beyond that a balanced budget will be presented for all funds. The County's definition of a balanced budget is when revenues meet or exceed expenditures in any given year.

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 or is working on an ongoing basis to accomplish most of these goals. In 2011, a Wellness Program and opening of a wellness facility for employees on the health plan will begin. This promotes understanding of good health choices, helps resolve current health issues and provides access to a nurse at a location convenient to employees. The first goal is the only one not moving progressively to accomplishment. Subsequently, in 2011 a new goal setting session will be implemented and a new set of goals decided upon.

Cash management policies and practices. Cash temporarily idle during the year was invested in Black Hawk State Bank, and certificates of deposits. The maturities of the investments are for no more than 12 months. Investments, which consist primarily of mutual funds, are reported at fair value as determined by the fund's current share price. Earnings from these pooled investments are allocated monthly to the appropriate funds based on the average daily investment balance for each fund. All funds are collateralized 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.

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, 2009. 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, appearing to read 'April L. Palmer', written in a cursive style.

April L Palmer
Interim 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, 2009

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.



President

Executive Director



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, 2010, 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 12 percent, 11 percent and 6 percent of the assets, net assets and revenues, respectively, of the governmental activities. We did not audit the blended component unit, the Public Building Commission, which represents 6 percent, 9 percent and 4 percent of the assets, fund balance and revenues, respectively, of the aggregate remaining fund information and 2 percent, 2 percent and 2 percent of the assets, net 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, 2010, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2011, 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 55 and 56, Other Postemployment Benefit Plan on pages 57 and 58 and budgetary comparison information on pages 59 through 61 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 28, 2011

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2010

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, 2010. 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 \$82,679,917 and \$84,190,986 (net assets) at the close of fiscal years 2010 and 2009, respectively. Of this amount, \$13,740,126 for fiscal year 2010 and \$16,683,631 for fiscal year 2009 may be used to meet the government's ongoing obligations to citizens and creditors.

The government's total net assets decreased by \$1,511,069 and increased by \$699,713 in fiscal years 2010 and 2009, respectively.

As of the close of this current fiscal year, the County's governmental funds reported combined ending fund balances of \$25,713,414, a decrease of \$3,873,871 in comparison with the prior year. Approximately 90 percent of this total amount, \$23,193,691, 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 \$5,281,977 and \$7,191,755 or 21 percent and 30 percent of total General Fund expenditures for fiscal years ended 2010 and 2009, respectively.

The County's total long-term debt excluding compensated absences and estimated claims settlements, decreased by \$1,170,000 (4 percent) during fiscal year ended November 30, 2010. The decrease was scheduled payments on debt.

On December 1, 2008, the Forest Preserve District issued \$4,585,000 in General Obligation (alternative revenue source) Bonds. A new Forest Preserve District fund was set up fiscal year 2009 to provide recording for a capital projects bond granted to the Niabi Zoo. The proceeds of this bond are restricted to expenditures for Niabi Zoo Capital Projects. Much of the major construction was complete this fiscal year 2010. A new parking lot was established. The water and sewer upgrades were completed. There will continue to be construction to complete bond projects into fiscal year 2011. As of the close of the fiscal year 2010, the Rock Island County Forest Preserve District's governmental funds reported combined ending fund balances of \$3,351,972, a decrease of \$3,823,364 in comparison to prior year, keeping in mind that this is due to the District spending much of the zoo capital project bond proceeds. The unspent proceeds now total \$1,248,114, which is restricted. The bond interest payments began at the end of fiscal year 2009 with the first payment due fiscal year 2011. The interest rate ranges from 3.7 percent to 5.1 percent. The annual payments range from \$160,000 to \$355,000 and end on December 1, 2028. These payments will be made through increased revenue in the Rock Island County Forest Preserve District's Niabi Zoo fund.

The employees of Rock Island County banded together to save the County money to avoid layoffs. Some of the ways of saving money were voluntarily taking between 6-10 furlough days per person. That translates to a savings of approximately \$273,400. Nine employees took advantage of retirement incentives, which saved the County approximately \$251,200. Three employees voluntarily left the County for other employment and three were terminated due to performance policy violations. These positions were not filled, saving the County approximately \$275,800. The total cost savings equated to about \$800,400.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2010

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).

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

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

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

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

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

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2010

The County maintains 49 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, 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 59 through 61.

The basic governmental fund financial statements can be found on pages 16 through 22 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 23 through 25 of this report.

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The fiduciary funds of the County are considered agency funds. Total assets of the fiduciary funds were \$9,092,966 and \$8,617,255 for fiscal years ended 2010 and 2009, respectively.

The basic fiduciary fund financial statements can be found on page 26 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 59 through 61 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 decreased from a year ago. Table 1 reflects total net assets of \$82,679,917, which represents a decrease from \$84,190,986 during 2009.

Of the County's net assets, 71 percent and 65 percent for fiscal years ended 2010 and 2009, 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, 2010**

Table 1 - Rock Island County, Illinois' Net Assets

	Governmental Activities 2010	Governmental Activities 2009
Current assets	\$ 56,126,772	\$ 56,689,256
Capital assets, net	90,764,740	89,086,920
Other noncurrent assets	230,356	265,316
Total assets	147,121,868	146,041,492
Noncurrent liabilities outstanding	33,387,687	33,695,945
Other liabilities	31,054,264	28,154,561
Total liabilities	64,441,951	61,850,506
Net assets:		
Invested in capital assets, net of related debt	58,966,301	55,081,292
Restricted for:		
Employee benefits	2,018,901	2,041,777
Social services	1,176,783	901,404
Transportation and public works	5,529,222	4,815,303
Debt service	470	470
Capital improvements	1,248,114	4,667,109
Unrestricted	13,740,126	16,683,631
Total net assets	\$ 82,679,917	\$ 84,190,986

A restricted portion of the County's net assets (12 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, \$13,740,126, 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 decreased by \$1,511,069 during the current fiscal year. This decrease was mainly attributable to an increase in other liabilities due to accounts payable, insurance liability, and other accrued liabilities being much greater this year.

Table 2 highlights the County's revenues and expenses for the fiscal year ended November 30, 2010. 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, 2010**

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

	Governmental Activities 2010	Governmental Activities 2009
Revenues:		
Program revenues:		
Charges for services	\$ 27,743,228	\$ 28,032,557
Operating grants and contributions	13,910,831	12,894,411
Capital grants and contributions	596,997	268,846
General revenues:		
Property taxes	20,095,583	19,548,214
Intergovernmental revenue	9,584,729	9,764,969
Investment earnings	327,793	497,877
Miscellaneous	385,995	512,088
Total revenues	72,645,156	71,518,962
Expenses:		
General government	14,579,299	14,277,348
Public safety	8,264,879	7,634,662
Corrections	4,181,571	3,945,665
Judiciary and legal	8,435,950	8,677,746
Transportation and public works	4,331,923	4,311,647
Social services	28,151,986	26,422,028
Culture and recreation	3,999,084	3,656,939
Debt service, interest on long-term debt	2,211,533	1,893,214
Total expenses	74,156,225	70,819,249
Increase in net assets	(1,511,069)	699,713
Net assets, beginning	84,190,986	83,491,273
Net assets, ending	\$ 82,679,917	\$ 84,190,986

General government expenses increased approximately \$302,000 or 2 percent. This is primarily due to salary, supply and equipment costs increasing.

Public safety expenses increased approximately \$630,000 or 8 percent. This is primarily due to settlement of the FOP bargaining unit contract granting retroactive payment of salaries to December 1, 2008.

Corrections expenses increased approximately \$236,000 or 6 percent. This is primarily due to cost of salary and supplies increasing.

Judiciary and legal expenses decreased approximately \$242,000 or 3 percent. This is primarily due to the cost of juvenile welfare under court services decreasing considerably.

Social services expenses increased approximately \$1,730,000 or 7 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 increased staffing. In addition, this was the first year of the new facility bond principal and interest due.

Rock Island County, Illinois

**Management's Discussion and Analysis
Year Ended November 30, 2010**

Culture and recreation expenses increased approximately \$342,000 or 9 percent. This is primarily due to the increase in salaries, the debt being paid on the bonds for the Zoo improvement projects, capital improvements expensed at Indian Bluff Golf Course, and maintenance of the bike path continuing without the aid of grants.

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.

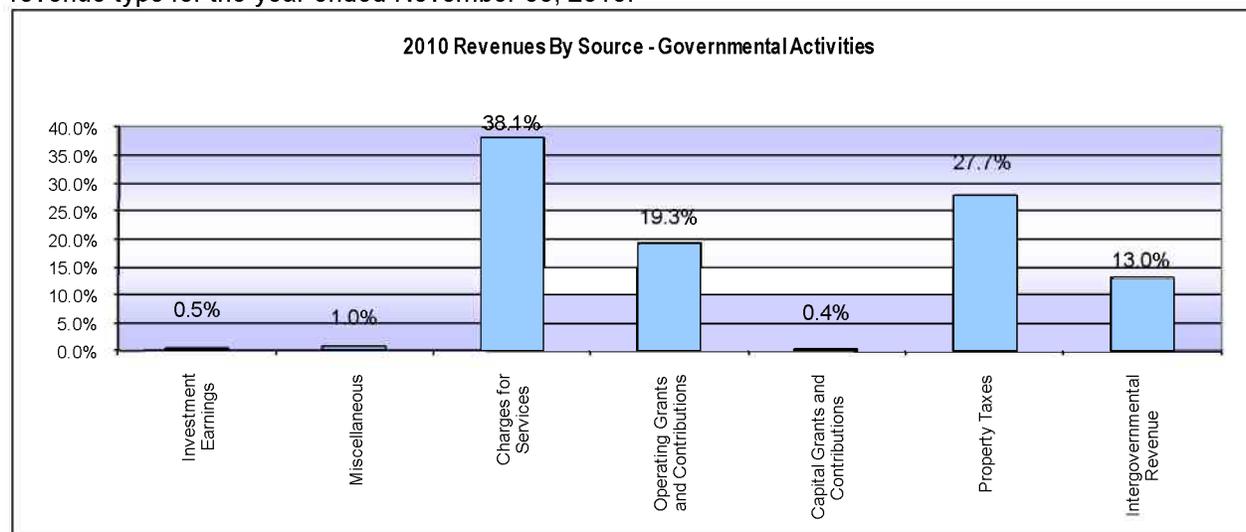
Table 3

Programs	Total Cost of Services 2010	Net Revenue (Expense) of Services 2010
General government	\$ 14,579,299	\$ (8,216,368)
Public safety	8,264,879	(6,290,882)
Corrections	4,181,571	(1,851,952)
Judiciary and legal	8,435,950	(5,114,809)
Transportation and public works	4,331,923	(1,759,579)
Social services	28,151,986	(4,652,109)
Culture and recreation	3,999,084	(1,807,937)
Debt service, interest on long-term debt	2,211,533	(2,211,533)
Total	\$ 74,156,225	\$ (31,905,169)

Net cost of services is 43 percent of total cost of services in 2010. 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, 2010.



Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2010

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 \$25,713,414, a decrease of \$3,873,871 in comparison with the prior year. Approximately 90 percent of this total amount, \$23,193,691, 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 80 percent of this unreserved amount, \$18,622,877, 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 \$5,281,977 while total fund balance reached \$6,489,374. 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 21 percent of total General Fund expenditures, while total fund balance also represents approximately 26 percent of that same amount.

The fund balance of the County's General Fund decreased by \$1,548,357 during the current fiscal year. Key factors in this decrease are:

- Many funds dependent on General Fund supplements were more dependent this year due to increased salaries and associated costs with no additional revenues to offset any other way.
- Decreased investment earnings due to less cash available to invest and lower interest rates than the previous year. Two banks also began assessing bank analysis fees retroactively into 2008.
- Increased expenses due to salary increases in the General Fund and contract settlements initiated retro payroll requirements.

The Forest Preserve Commission Fund has a total fund balance of \$3,351,972 for 2010 and \$7,175,336 for 2009. The net decrease in fund balance during the current year was \$3,823,364. The decrease is primarily due to the district spending much of the Zoo Capital Project bond proceeds equating to over \$3,000,000.

The Hope Creek Care Center Fund has a total fund balance of \$2,404,016 for 2010 and \$3,657,488 for 2009. Management Performance Associates, a private administrative company, was hired and paid for the first time this year. Also, the first bond principal and interest payments were due this year. The home had increased expenses due to the increased number of beds in the new home. Patient payment revenues do not increase proportionately due to public aid issues.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2010

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 \$25,119,075, excluding transfers in, was increased to \$25,682,463 (an increase of \$563,388) due to:
 - New Federal and State grants not anticipated were received.
 - The County increased anticipated fees from the Coroner, Recorder and Federal Prisoner Room and Board even though this was not met.

Variances in the final budgeted revenues and actual revenues totaling \$2,381,539 were due to fewer fees being collected from the Circuit Clerk and Sheriff's Federal prisoner housing, Recorder and traffic court than budgeted. Intergovernmental revenues were less due to the economic effect on Income Tax and Line Easement Tax revenues from the State of Illinois.

Variances in the final budgeted expenditures and actual expenditures totaled \$1,156,935. This was due to many of the fund's expenses, such as salary increases, bond payments, costs of goods and services, new equipment and improvement purchases, and unanticipated bank service charges increasing.

Capital Asset and Debt Administration

Capital assets: The County's investment in capital assets for its governmental activities amounted to \$90,764,740 and \$89,086,920 (net of accumulated depreciation) as of November 30, 2010 and 2009, 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	
	2010	2009
Land	\$ 5,813,686	\$ 5,470,494
Construction-in-progress	784,907	464,114
Buildings	54,102,296	55,097,251
Improvements other than buildings	92,909	84,219
Equipment	12,030,792	12,168,487
Infrastructure	61,758,767	57,285,924
Accumulated depreciation	(43,818,617)	(41,483,569)
Total	\$ 90,764,740	\$ 89,086,920

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, 2010

Debt: The County had revenue bonds outstanding totaling \$7,445,000 and \$8,110,000, and general obligation bonds outstanding totaling \$25,105,000 and \$25,610,000, as of November 30, 2010 and 2009, respectively. The County paid \$1,170,000 in principal and \$1,219,431 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

	2010	2009	Maturity
Governmental activities:			
General obligation bonds	\$ 25,105,000	\$ 25,610,000	2027
Revenue bonds	7,445,000	8,110,000	2019

Economic Factors and Next Year's Budgets and Rates

The 2011 fiscal year budget is based on an increase in Assessed Valuation of approximately \$103,557,284. This projection means the County's tax rate will decrease by 0.58 percent. Based upon 2010 actual fee decreases and income tax decreases, the 2011 budgeted expenditures had to continue to decrease considerably.

The unemployment rate for 2009 was 9.2 percent followed by 9.5 percent in 2010. This increase over the past year reflects the economy still being down and not turning around quickly.

The County continues to develop a budget based on conservative estimates in revenues. In the 2010 fiscal year and continuing into future fiscal years, the goal is to pass a balanced budget and minimize employee impacts. Also in budgeting conservatively for salary increases and the contract settlement being a bit of a strain the furlough and deferred pay days in 2010 were instrumental in keeping to that budget goal.

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 thus impacting the 2010 payroll expenses. At the close of the 2010 fiscal year all contracts were settled and payment of those increases made by year-end.

Total funds available for all funds in the 2011 fiscal year are expected to be \$90,983,898. This represents a decrease of \$635,057 or 0.7 percent. Budgeted expenditures are expected to be \$67,134,667 for the 2011 fiscal year, a decrease of \$4,853,992 or 6.7 percent. This results in an unencumbered balance of \$22,060,540, a decrease of \$855,147 or 3.88 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 April Palmer, Deputy Chief Auditor, Auditor's Office at 1504 Third Avenue, Rock Island, Illinois 61201.

Rock Island County, Illinois

Statement of Net Assets

November 30, 2010

Assets	<u>Primary Government</u> Governmental Activities	<u>Component Unit</u> Rock Island Tri-County Consortium
Current assets:		
Cash and cash equivalents	\$ 27,795,287	\$ 84,059
Receivables:		
Property taxes	21,117,619	-
Accounts	812,328	-
Accrued interest	24,056	-
Due from other governments	5,287,628	164,749
Other assets	1,089,854	-
Total current assets	<u>56,126,772</u>	<u>248,808</u>
Noncurrent assets:		
Unamortized issuance costs	230,356	-
Capital assets:		
Nondepreciable:		
Land	5,813,686	-
Construction-in-progress	784,907	-
Depreciable:		
Buildings	54,102,296	-
Improvements other than building	92,909	-
Equipment	12,030,792	380,308
Infrastructure	61,758,767	-
Less accumulated depreciation	(43,818,617)	(275,421)
Total capital assets	<u>90,764,740</u>	<u>104,887</u>
Total noncurrent assets	<u>90,995,096</u>	<u>104,887</u>
Total assets	<u>\$ 147,121,868</u>	<u>\$ 353,695</u>

See Notes to Basic Financial Statements.

	Primary Government Governmental Activities	Component Unit Rock Island Tri-County Consortium
Liabilities and Net Assets		
Liabilities:		
Accounts payable	\$ 3,525,471	\$ 179,358
Current portion of estimated claims settlements	715,000	-
Accrued liabilities	3,323,363	29,800
Due to other governmental units	360,398	-
Unearned revenue	19,277,379	76,227
Compensated absences	2,472,653	69,828
Current portion of general obligation bonds	685,000	-
Current portion of revenue bonds payable	695,000	-
Other liabilities	-	3,469
Total current liabilities	<u>31,054,264</u>	<u>358,682</u>
Noncurrent liabilities:		
Estimated claims settlements	337,965	-
Other postemployment benefits obligation	1,633,029	-
General obligation bonds, net bond premiums and discounts	24,542,433	-
Revenue bonds payable, net of deferred amount and bond premiums	6,874,260	-
Total noncurrent liabilities	<u>33,387,687</u>	<u>-</u>
Total liabilities	<u>64,441,951</u>	<u>358,682</u>
Net assets (deficit):		
Invested in capital assets, net of related debt	58,966,301	104,887
Restricted for:		
Employee benefits	2,018,901	-
Social services	1,176,783	-
Transportation and public works	5,529,222	-
Debt service	470	-
Capital improvements	1,248,114	-
Unrestricted (deficit)	13,740,126	(109,874)
Total net assets (deficit)	<u>82,679,917</u>	<u>(4,987)</u>
Total liabilities and net assets (deficit)	<u>\$ 147,121,868</u>	<u>\$ 353,695</u>

Rock Island County, Illinois

Statement of Activities
Year Ended November 30, 2010

Functions/ Programs	Expenses	Program Revenues		
		Charges for Sales and Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	\$ 14,579,299	\$ 6,258,607	\$ 104,324	\$ -
Public safety	8,264,879	1,629,046	344,951	-
Corrections	4,181,571	1,206,066	1,123,553	-
Judiciary and legal	8,435,950	3,024,986	296,155	-
Transportation and public works	4,331,923	175,455	2,077,922	318,967
Social services	28,151,986	13,637,170	9,862,707	-
Culture and recreation	3,999,084	1,811,898	101,219	278,030
Debt service, interest on long-term debt	2,211,533	-	-	-
Total governmental activities	\$ 74,156,225	\$ 27,743,228	\$ 13,910,831	\$ 596,997
Component Unit	\$ 3,234,754	\$ -	\$ 3,268,082	\$ -

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 Governmental Activities	Component Unit Rock Island Tri-County
\$ (8,216,368)	\$ -
(6,290,882)	-
(1,851,952)	-
(5,114,809)	-
(1,759,579)	-
(4,652,109)	-
(1,807,937)	-
(2,211,533)	-
<u>(31,905,169)</u>	<u>-</u>
-	<u>33,328</u>
20,095,583	-
2,585,073	-
4,303,323	-
1,488,379	-
124,013	-
1,083,941	-
327,793	-
385,995	-
<u>30,394,100</u>	<u>-</u>
(1,511,069)	33,328
84,190,986	(38,315)
<u>\$ 82,679,917</u>	<u>\$ (4,987)</u>

Rock Island County, Illinois

**Balance Sheet
Governmental Funds
November 30, 2010**

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Assets			
Cash and cash equivalents	\$ 3,603,857	\$ 3,788,082	\$ 2,702,593
Receivables:			
Property taxes receivable	7,825,351	1,463,114	-
Accounts receivable	388,766	22,462	69,018
Accrued interest receivable	9,555	3,719	1,440
Due from other funds	815,805	-	95,000
Due from other governmental units	3,358,128	23,321	567,530
Other assets	154,432	2,009	22,900
Total assets	\$ 16,155,894	\$ 5,302,707	\$ 3,458,481
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 571,020	\$ 635,543	\$ 505,689
Accrued liabilities	915,960	234,578	456,608
Due to other funds	79,772	-	19,514
Due to other governmental units	6	-	-
Deferred revenues	8,099,762	1,080,614	72,654
Total liabilities	9,666,520	1,950,735	1,054,465
Fund balances:			
Reserved for:			
Tort liability	1,052,965	-	-
Other assets	154,432	2,009	22,900
Capital improvements	-	1,248,114	-
Unreserved, undesignated, reported in:			
General Fund	5,281,977	-	-
Special revenue funds	-	2,101,849	2,381,116
Debt service fund	-	-	-
Capital project fund	-	-	-
Total fund balances	6,489,374	3,351,972	2,404,016
Total liabilities and fund balances	\$ 16,155,894	\$ 5,302,707	\$ 3,458,481

See Notes to Basic Financial Statements.

Nonmajor Governmental		Total
\$	14,908,092	\$ 25,002,624
	11,829,154	21,117,619
	282,789	763,035
	7,590	22,304
	366,772	1,277,577
	1,258,026	5,207,005
	39,303	218,644
<u>\$</u>	<u>28,691,726</u>	<u>\$ 53,608,808</u>

\$	1,733,653	\$ 3,445,905
	529,891	2,137,037
	1,193,306	1,292,592
	360,392	360,398
	11,406,432	20,659,462
<u>\$</u>	<u>15,223,674</u>	<u>27,895,394</u>

	-	1,052,965
	39,303	218,644
	-	1,248,114
	-	5,281,977
	14,139,912	18,622,877
	470	470
	(711,633)	(711,633)
<u>\$</u>	<u>13,468,052</u>	<u>25,713,414</u>
<u>\$</u>	<u>28,691,726</u>	<u>\$ 53,608,808</u>

Rock Island County, Illinois

**Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Assets
November 30, 2010**

Total governmental fund balances \$ 25,713,414

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

Land	\$	5,633,436	
Construction-in-progress		784,907	
Buildings		53,388,382	
Equipment		12,006,700	
Infrastructure		61,758,767	
Accumulated depreciation		<u>(43,762,775)</u>	89,809,417

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

Deferred revenues			1,382,083
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The internal service funds are used by management to charge the costs of self-funding the County's health insurance benefit plans and costs associated with the Public Building Commission. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets:

Current assets		3,795,541	
Internal balances		15,015	
Capital assets, net		955,323	
Current liabilities		<u>(1,980,892)</u>	2,784,987

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

Estimated claims settlements		(337,965)	
Compensated absences		(2,472,653)	
Other postemployment benefits obligation		(1,633,029)	
Bond premium, net		(225,027)	
Bond issuance costs, net		230,356	
Bond discount, net		35,971	
Deferred amount on refunding		(57,637)	
General obligation bonds		(25,105,000)	
Revenue bonds payable		<u>(7,445,000)</u>	(37,009,984)
Net assets of governmental activities			<u><u>\$ 82,679,917</u></u>

See Notes to Basic Financial Statements.

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Rock Island County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 Year Ended November 30, 2010

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Revenues:			
Fees	\$ 6,179,510	\$ 1,528,865	\$ 13,336,905
Property taxes	7,099,652	2,049,685	-
Intergovernmental	9,906,006	170,789	-
Investment earnings	109,969	66,252	23,499
Miscellaneous	5,787	330,993	19
Total revenues	23,300,924	4,146,584	13,360,423
Expenditures:			
Current:			
General government	8,127,324	-	-
Public safety	5,905,556	-	-
Corrections	4,175,092	-	-
Judiciary and legal	5,986,060	-	-
Transportation and public works	-	-	-
Social services	-	-	14,394,751
Culture and recreation	-	3,663,183	-
Capital outlay	636,810	3,952,296	59,776
Debt service:			
Principal	-	95,000	410,000
Interest	-	273,567	615,446
Total expenditures	24,830,842	7,984,046	15,479,973
Excess (deficiency) of revenue over expenditures	(1,529,918)	(3,837,462)	(2,119,550)
Other financing sources (uses):			
Transfers in	1,628,425	-	2,252,519
Transfers out	(1,669,904)	-	(1,386,401)
Proceeds from sale of capital assets	23,040	14,098	-
Total other financing sources (uses)	(18,439)	14,098	866,118
Net change in fund balances	(1,548,357)	(3,823,364)	(1,253,432)
Fund balances, beginning of year	8,037,731	7,175,336	3,657,448
Fund balances, end of year	\$ 6,489,374	\$ 3,351,972	\$ 2,404,016

See Notes to Basic Financial Statements.

Nonmajor Governmental	Total
\$ 3,118,931	\$ 24,164,211
10,946,246	20,095,583
11,619,702	21,696,497
102,698	302,418
2,274,777	2,611,576
<u>28,062,354</u>	<u>68,870,285</u>
5,257,687	13,385,011
1,751,118	7,656,674
6,510	4,181,602
2,044,591	8,030,651
3,318,136	3,318,136
10,477,763	24,872,514
-	3,663,183
695,140	5,344,022
665,000	1,170,000
330,418	1,219,431
<u>24,546,363</u>	<u>72,841,224</u>
<u>3,515,991</u>	<u>(3,970,939)</u>
2,562,098	6,443,042
(3,386,737)	(6,443,042)
59,930	97,068
<u>(764,709)</u>	<u>97,068</u>
2,751,282	(3,873,871)
10,716,770	29,587,285
<u>\$ 13,468,052</u>	<u>\$ 25,713,414</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, 2010**

Net change in fund balances - governmental funds \$ (3,873,871)

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		5,431,692
Depreciation:		
General government	\$ (380,841)	
Public safety	(1,019,041)	
Judiciary and legal	(97,276)	
Transportation and public works	(1,642,324)	
Social services	(603,938)	
Culture and recreation	(411,379)	(4,154,799)
Capital contributions	521,247	
Loss on disposal of capital assets	(13,725)	
Proceeds from sale of capital assets	(97,068)	410,454

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds (30,363)

Commodity grant revenue 2,128,838
 Commodity grant expenditures (2,128,838)

The issuance of long-term debt (e.g., bonds and notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.

Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. In the statement of activities, interest is accrued on outstanding bonds, whereas in the governmental funds an interest expenditure is reported when due. The following is the detail of the net effect of these differences in the treatment of long-term debt and related items:

Repayment of debt principal		1,170,000
Bond premium amortization		30,570
Bond issuance amortization		(34,960)
Bond discount amortization		(3,157)
Deferred amount on refunding amortization		11,522

(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, 2010**

Internal service funds net change	499,412
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	(194,453)
Change in compensated absences	143,108
Change in other postemployment benefits obligation	<u>(916,224)</u>
Change in net assets of governmental activities	<u>\$ (1,511,069)</u>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Net Assets
Governmental Activities - Internal Service Funds
November 30, 2010

Assets

Current assets:

Cash and cash equivalents	\$	2,792,663
Receivables:		
Accounts		49,293
Interest		1,752
Due from other funds		15,015
Due from other governmental units		80,623
Other assets		871,210
Total current assets		<u>3,810,556</u>

Noncurrent assets:

Capital assets:

Nondepreciable, land		180,250
Depreciable:		
Equipment and fixtures		24,092
Improvements other than buildings		92,909
Buildings		713,914
Less accumulated depreciation		(55,842)
Total capital assets		<u>955,323</u>
Total assets	\$	<u><u>4,765,879</u></u>

Liabilities and Net Assets

Liabilities:

Accounts payable	\$	79,566
Estimated claims settlement		715,000
Accrued liabilities		1,186,326
Total liabilities		<u>1,980,892</u>

Net assets:

Invested in capital assets		955,323
Unrestricted		1,829,664
Total net assets		<u>2,784,987</u>
Total liabilities and net assets	\$	<u><u>4,765,879</u></u>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

**Statement of Revenues, Expenses and Changes in Net Assets
Governmental Activities - Internal Service Funds
Year Ended November 30, 2010**

Operating revenues, charges for services	\$ 8,673,527
Operating expenses, other services and charges	<u>8,201,741</u>
Operating income	<u>471,786</u>
Nonoperating revenue:	
Bond sales proceeds	2,251
Investment earnings	<u>25,375</u>
Change in net assets	499,412
Total net assets, beginning of year	<u>2,285,575</u>
Total net assets, end of year	<u><u>\$ 2,784,987</u></u>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Cash Flows
Governmental Activities - Internal Service Funds
Year Ended November 30, 2010

Cash flows from operating activities:	
Cash received from employee contributions and other charges	\$ 7,181,448
Cash payments for claims	(6,333,987)
Cash received for jail lease	1,501,041
Cash payments for jail lease	(996,077)
Cash payments for jail operations	(518,946)
Net cash provided by operating activities	<u>833,479</u>
Cash flows from capital and related financing activities:	
Bond sale proceeds	2,251
Acquisition of capital assets	(16,999)
Net cash (used in) capital and related financing activities	<u>(14,748)</u>
Cash flows from noncapital financing activities, interfund payments	<u>(9,222)</u>
Cash flows from investing activities, interest received	<u>25,450</u>
Net increase in cash	834,959
Cash:	
Beginning	<u>1,957,704</u>
Ending	<u>\$ 2,792,663</u>
Reconciliation of operating income to net cash from operating activities:	
Operating income	\$ 471,786
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	26,526
(Increase) decrease in:	
Receivables	(1,186)
Due from other governmental units	6,786
Other assets	3,362
Increase in:	
Accounts payable	320,409
Accrued liabilities	5,796
Net cash provided by operating activities	<u>\$ 833,479</u>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Assets and Liabilities

Agency Funds

November 30, 2010

Assets

Cash and cash equivalents	\$	8,578,526
Receivables:		
Accounts receivable		169,497
Accrued interest receivable		344,943
Total assets	\$	9,092,966

Liabilities

Due to other governmental units	\$	6,128,535
Due to individuals and private entities		2,964,431
Total liabilities	\$	9,092,966

See Notes to Basic Financial Statements.

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Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2010

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, 2010. 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, 2010. 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, 2010. 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, 2010

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, 2010

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, 2010

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.

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, 2010

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.

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.

Sheriff Crime Lab Fund: To account for fee revenue used to test crime evidence within Rock Island County.

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, 2010

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 Funds: To account for assets the Circuit Clerk holds for others.

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

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

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

Employee Indebtedness Fund: To account for wage garnishments.

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

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, 2010

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.

Hope Creek Care Center Vending Fund: To account for vending services held on site at Hope Creek Care Center.

Prisoner Welfare Fund: To account for funds confiscated or deposited for inmates.

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 2010 tax levy is budgeted for fiscal year 2011, the revenue from this tax levy is deferred.

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2010**

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

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

Proprietary (internal service) funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's internal service fund is 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, 2010**

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, 2010, but which were levied to finance fiscal year 2011 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, 2010**

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 the proprietary fund type fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type statement of net 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 represent tentative management plans that are subject to change.

Net assets: Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets invested in capital assets, net of related debt, excludes unspent debt proceeds. Unspent debt proceeds for the Forest Preserve special revenue fund were \$998,254. 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 \$2,018,901 for employee benefits, \$1,176,783 for social services, \$5,529,222 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 and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2010

Note 2. Cash and Investments

As of November 30, 2010, the County's cash and cash equivalents and investments were as follows:

Cash and cash equivalents statement of net assets	\$ 27,795,287
Cash and cash equivalents fiduciary funds	8,578,526
Cash and cash equivalents component unit	84,059
	<u>\$ 36,457,872</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 obligations of or obligations guaranteed by, the United States Treasury or agencies of the United States, money market mutual funds whose portfolios consist of government securities, Illinois Funds Money Market Funds and annuities. The County maintains a 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, 2010, 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, 2010**

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, 2010, 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, 2010, 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, 2010 was \$84,059. 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, 2010:

Fund	Deficit Fund Balance
Special Revenue Funds:	
Animal Control Fund	\$ 150,742
COPS Grant Fund	17,037
Capital Project Fund	711,633

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, 2010**

Note 4. Interfund Account Balances

The individual fund interfund receivable and payable balances as of November 30, 2010 are as follows:

	Due From Other Funds	Due To Other Funds
General	\$ 815,805	\$ 79,772
Hope Creek Care Center	95,000	19,514
Nonmajor governmental funds	366,772	1,193,306
Internal Service Funds	15,015	-
Total	\$ 1,292,592	\$ 1,292,592

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	\$ 1,628,425	\$ 1,669,904
Hope Creek Care Center	2,252,519	1,386,401
Nonmajor governmental funds	2,562,098	3,386,737
Total	\$ 6,443,042	\$ 6,443,042

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, 2010

Note 6. Capital Assets

The following is a summary of changes in capital assets for the year ended November 30, 2010:

	2009 Balance	Additions	Deletions	2010 Balance
Governmental Activities:				
Capital assets not depreciated:				
Land	\$ 5,470,494	\$ 343,192	\$ -	\$ 5,813,686
Construction-in-progress	464,114	752,319	431,526	784,907
Total capital assets not being depreciated	5,934,608	1,095,511	431,526	6,598,593
Capital assets being depreciated:				
Buildings	55,097,251	29,244	1,024,199	54,102,296
Improvements other than buildings	84,219	8,690	-	92,909
Equipment	12,168,487	586,681	724,376	12,030,792
Infrastructure	57,285,924	4,681,338	208,495	61,758,767
Total capital assets being depreciated	124,635,881	5,305,953	1,957,070	127,984,764
Less accumulated depreciation for:				
Buildings	14,488,038	1,395,138	998,974	14,884,202
Improvements other than buildings	9,759	5,620	-	15,379
Equipment	7,672,292	1,211,708	670,777	8,213,223
Infrastructure	19,313,480	1,568,859	176,526	20,705,813
Total accumulated depreciation	41,483,569	4,181,325	1,846,277	43,818,617
Total capital assets being depreciated, net	83,152,312	1,124,628	110,793	84,166,147
Governmental activities capital assets, net	\$ 89,086,920	\$ 2,220,139	\$ 542,319	\$ 90,764,740

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

	2009 Balance	Additions	Deletions	2010 Balance
Discretely Presented Component Unit:				
Capital assets being depreciated, equipment	\$ 337,361	\$ 81,762	\$ 38,815	\$ 380,308
Less accumulated depreciation for equipment	269,067	44,471	38,117	275,421
Component unit capital assets, net	\$ 68,294	\$ 37,291	\$ 698	\$ 104,887

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2010**

Note 6. Capital Assets (Continued)

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

General government	\$ 380,841
Public safety	1,045,567
Judiciary and legal	97,276
Transportation and public works	1,642,324
Social services	603,938
Culture and recreation	411,379
Total depreciation expense, governmental activities	\$ 4,181,325

Note 7. Long-Term Debt

The following is a summary of changes in long-term debt for the year ended November 30, 2010:

	Balance November 30, 2009	Additions	Deletions	Balance November 30, 2010	Due Within One Year
Governmental Activities:					
General obligation bonds	\$ 25,610,000	\$ -	\$ 505,000	\$ 25,105,000	\$ 685,000
Revenue bonds payable	8,110,000	-	665,000	7,445,000	695,000
Add deferred amount on refunding and premiums	324,756	-	42,092	282,664	-
Less discounts	(39,128)	-	(3,157)	(35,971)	-
Compensated absences	2,615,761	2,472,653	2,615,761	2,472,653	2,472,653
Estimated claims settlements	612,874	6,457,851	6,017,760	1,052,965	715,000
	\$ 37,234,263	\$ 8,930,504	\$ 9,842,456	\$ 36,322,311	\$ 4,567,653
Discretely Presented Component					
Unit, compensated absences	\$ 74,985	\$ 69,828	\$ 74,985	\$ 69,828	\$ 69,828

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, 2010

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.

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 \$9,249,981 with annual requirements ranging from \$997,220 to \$1,113,328. For the current year, principal and interest paid by the Public Building Commission and the total property tax revenue recognized by the County were \$897,460 and \$1,494,635, respectively.

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

As of November 30, 2010, 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>
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	1,270,000	902,219	2,172,219
2016-2020	7,140,000	3,674,952	10,814,952
2021-2025	8,135,000	2,018,730	10,153,730
2026-2030	4,370,000	321,850	4,691,850
Total	\$ 25,105,000	\$ 10,975,096	\$ 36,080,096

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2010**

Note 7. Long-Term Debt (Continued)

As of November 30, 2010, 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>
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	820,000	178,950	998,950
2016-2020	3,645,000	379,080	4,024,080
Total	<u>\$ 7,445,000</u>	<u>\$ 1,804,981</u>	<u>\$ 9,249,981</u>

As of November 30, 2010, the County did not exceed its legal debt margin:

Assessed value	<u>\$ 2,375,173,415</u>
Debt limit, 2.875% of assessed value	\$ 68,286,236
Debt applicable to debt limit	<u>32,550,000</u>
Legal debt margin	<u>\$ 35,736,236</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, 2010, \$2,190,000 of bonds outstanding are considered defeased.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2010

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 2009 was 18.21 percent of annual covered payroll for SLEP participants, 37.48 percent of covered payroll for ECO participants, 11.28 percent of covered payroll for the District participants and 9.40 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 2009, the County's annual pension cost of \$3,377,224, 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
12/31/2009	\$ 3,377,224	100%	\$ -
12/31/2008	3,117,047	100	-
12/31/2007	2,992,936	100	-

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2010

Note 8. Retirement System (Continued)

The required contribution for 2009 was determined as part of the December 31, 2007, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 percent to 10.0 percent per year depending on age and service, attributable to seniority/merit and (d) postretirement benefit increases of 3 percent annually. The actuarial value of the County's plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investment over a five-year period with a 15 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, 2007 was 23 years.

Funded Status and Funding Progress – As of December 31, 2009, the most recent actuarial valuation date, the plan for the County, including blended component units, was 67.2 percent funded. The actuarial accrued liability for benefits was \$87,945,884 and the actuarial value of assets was \$59,067,649 resulting in an unfunded actuarial accrued liability (UAAL) of \$28,878,235. The covered payroll (annual payroll of active employees covered by the plan) was \$29,423,222 and the ratio of the UAAL to the covered payroll was 98.1 percent. In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effect of short-term volatility in the market value of investments over a five-year period with a 20 percent corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30-year basis.

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 2009 was 16.31 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, 2010

Note 8. Retirement System (Continued)

Annual Pension Cost – For 2009, the Consortium’s annual pension cost of \$99,548 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	
12/31/2009	\$ 99,548	100%	\$	-
12/31/2008	105,034	100		-
12/31/2007	105,932	100		-

The required contribution for 2009 was determined as part of the December 31, 2007, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 percent to 10 percent per year depending on age and service, attributable to seniority/merit and (d) postretirement benefit increases of 3 percent annually. The actuarial value of the Consortium’s plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investment over a five-year period with a 15 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, 2007 was 5 years.

Funded Status and Funding Progress – As of December 31, 2009, the most recent actuarial valuation date, the plan was 54.0 percent funded. The actuarial accrued liability for benefits was \$2,193,901 and the actuarial value of assets was \$1,184,503 resulting in an unfunded actuarial accrued liability (UAAL) of \$1,009,398. The covered payroll (annual payroll of active employees covered by the plan) was \$610,349 and the ratio of the UAAL to the covered payroll was 165.4 percent. In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effect of short-term volatility in the market value of investments over a five-year period with a 20 percent corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 10-year basis.

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, 2010**

Note 10. Risk Management and Insurance

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

The County accounts for its self insurance related to its employees' health benefits in an internal service fund. All claims handling procedures are performed by an independent claims administrator. Liabilities are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Recognized liabilities include a provision for all estimated claims incurred but not reported. For medical claims, self-insurance is in effect up to a specific stop loss of \$500,000.

The County records all other risk management activities, including those relating to worker's compensation, general and automobile liability claims in its 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, 2010, \$1,052,965 of assets in the General Fund were held for the purposes of funding the County's future worker's compensation, general and auto claims. As a result, \$1,052,965 of the General Fund balance is reserved for payment of future claims liability. These claims are administered by the County.

As of November 30, 2010, the amount of liabilities recorded for estimated claim settlements for health benefits, worker's compensation, general and auto liability claims was \$1,052,965 of which \$715,000 was recorded in the Internal Service Fund and \$337,965 was recorded in the government-wide statements.

Changes in reported liabilities during fiscal 2010 and 2009 were:

	Self-Insurance	
	2010	2009
Claims payable, beginning of year	\$ 612,874	\$ 966,976
Claims expense and changes in estimates	6,457,851	6,345,641
Claims payments	(6,017,760)	(6,699,743)
Claims payable, end of year	<u>\$ 1,052,965</u>	<u>\$ 612,874</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, 2010**

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 2010, the County contributed \$222,281. 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, 2010**

Note 11. Other Postemployment Benefits (Continued)

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

Annual required contribution	\$ 1,126,559
Interest on net OPEB obligation	35,840
Adjustment to annual required contribution	(23,894)
Annual OPEB cost (expense)	<u>1,138,505</u>
Contributions and payments made	<u>222,281</u>
Increase in net OPEB obligation	916,224
Net OPEB obligation, beginning of year	<u>716,805</u>
Net OPEB obligation, end of year	<u><u>\$ 1,633,029</u></u>

The County's annual OPEB cost, the percent of annual OPEB cost contributed to the plan and to the net OPEB obligations for 2010 and the two preceding years follows. Fiscal year ended November 30, 2009 was the adoption year of GASB Statement No. 45.

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
November 30, 2008	N/A	N/A	N/A
November 30, 2009	\$ 1,136,004	36.9%	\$ 716,805
November 30, 2010	1,138,505	19.5	1,633,029

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 results of the November 30, 2009 valuation were rolled forward to November 30, 2010. The covered payroll (annual payroll of active employees covered by the plan) was \$24,246,033 and the ratio of the UAAL to the covered payroll was 54.83 percent.

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2010

Note 11. Other Postemployment Benefits (Continued)

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

In the November 30, 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.

Rock Island Tri-County Consortium

Plan description: The Consortium operates a single-employer retiree health care plan whereby eligible retired employees and their eligible dependents may continue coverage under the active employee group health plan on an optional basis. Retirees are eligible, depending on date of hire, if: a) they qualify for immediate receipt of retirement pension benefits from IMRF, b) coverage was in effect under the group health plan immediately preceding the day on which the retirement begins, and c) the employee has participated in the group health insurance plan, either as the employee or as the employed spouse, for at least 8-12 years. Participants must be age 55 or older at retirement. At June 30, 2010, there were 11 active and 3 retired members in the plan.

Health care benefits are provided through a fully insured plan with United Health Care. Retirees electing continued coverage pay the active employee contribution, less a 2 percent premium subsidy for each year of IMRF service, limited to those years of service earned while employed at Rock Island County up to a maximum of 50 percent of the full premium.

Funding policy: The Consortium has established, and funded, reserves for the retiree health care plan, which are held in agency funds. The Consortium's annual cost is calculated based on projected benefits to be paid. The Consortium charges grants based on the annual calculated projected benefits. The amounts reimbursed by the grants are held in agency funds for future claims as such claims are not allowable costs of future grants. During the year ended June 30, 2010, the Consortium charged grants \$26,392 and paid benefits of \$19,005.

Annual OPEB cost and net OPEB obligation: The Consortium's annual 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 Consortium's annual OPEB cost for the year, the amount actuarially contributed to the plan, and changes in the Consortium's annual OPEB obligation.

Annual required contribution/OPEB cost	\$	24,188
Contributions and payments made		<u>26,392</u>
Decrease in net OPEB obligation		(2,204)
Net OPEB obligation, July 1, 2009		<u>-</u>
Net OPEB obligation, July 1, 2010	\$	<u>(2,204)</u>

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2010

Note 11. Other Postemployment Benefits (Continued)

The Consortium's annual OPEB cost, the percentage of annual OPEB cost contribution to the plan, and the net OPEB obligation for fiscal year 2010 follows. This is the transition year of GASB Statement No. 45.

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2010	\$ 24,188	109.1%	\$ (2,204)

The net excess funding of the ARC for the year ended June 30, 2010, is reflected as a prepaid OPEB obligation in the agency fund reserves held to pay future claims.

Funded status and funding progress: As of June 30, 2010, the most recent actuarial valuation date, the plan was 0 percent funded. The Consortium's actuarial accrued liability for benefits was \$343,048 and the actuarial value of assets is none resulting in an unfunded actuarial accrued liability (UAAL) of \$343,048. The covered payroll (annual payroll of active employees covered by the plan) was \$1,131,248 and the ratio of the UAAL to the covered payroll was 30.3 percent.

Actuarial estimates 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 the future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the 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 multiyear information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

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 the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2010 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 5 percent investment rate of return, projected salary increases of 5 percent, an annual health care cost trend rate of 8 percent reduced by decrements annually to an ultimate rate of 6 percent for medical and prescription costs. The UAAL is being amortized as an open level percentage of pay.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2010

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, 2010 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. Current Implementation and Pending Governmental Accounting Standards Board (GASB) Statements

The County adopted the following GASB statements during the year ended November 30, 2010:

- GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*. 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. This Statement had no effect on the County in the current year.
- GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*. This Statement improves 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. This Statement had no effect on the County in the current year.
- GASB Statement No. 58, *Accounting and Financial Reporting for Chapter 9 Bankruptcies*. 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. 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. 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.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2010

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

- 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. 59, *Financial Instruments Omnibus*, issued June 2010, will be effective for the County beginning with its year ending November 30, 2011. This Statement is intended to update and improve existing standards regarding financial reporting of certain financial instruments and external investment pools. Specifically, this Statement provides financial reporting guidance by emphasizing the applicability of SEC requirements to certain external investment pools, addressing the applicability of GASB 53, *Accounting and Financial Reporting for Derivative Instruments*, and applying the reporting provisions for interest-earning investment contracts of GASB 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*.
- GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, issued November 2010, will be effective for the County beginning with its year ending November 30, 2013. This Statement is intended to improve financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. Specifically, this Statement improves financial reporting by establishing recognition, measurement, and disclosure requirements SCAs for both transferors and governmental operators, requiring governments to account for and report SCAs in the same manner, which improves the comparability of financial statements. This Statement also improves the decision usefulness of financial reporting by requiring that specific relevant disclosures be made by transferors and governmental operators about SCAs.
- GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34*, issued November 2010, will be effective for the County beginning with its year ending November 30, 2013. This Statement is intended to improve financial reporting for a governmental financial reporting entity by improving guidance for including, presenting, and disclosing information about component units and equity interest transactions of a financial reporting entity. The amendments to the criteria for including component units allow users of financial statements to better assess the accountability of elected officials by ensuring that the financial reporting entity includes only organizations for which the elected officials are financially accountable or that are determined by the government to be misleading to exclude. The amendments to the criteria for blending also improve the focus of a financial reporting entity on the primary government by ensuring that the primary government includes only those component units that are so intertwined with the primary government that they are essentially the same as the primary government, and by clarifying which component units have that characteristic.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2010

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

- GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, issued January 2011, will be effective for the County beginning with its year ending November 30, 2013. This Statement is intended to enhance the usefulness of the Codification of Governmental Accounting and Financial Reporting Standards by incorporating guidance that previously could only be found in certain FASB and AICPA pronouncements. This Statement incorporates into the GASB's authoritative literature the applicable guidance previously presented in the following pronouncements issued before November 30, 1989: FASB Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the AICPA's Committee on Accounting Procedure. By incorporating and maintaining this guidance in a single source, the GASB believes that GASB 62 reduces the complexity of locating and using authoritative literature needed to prepare state and local government financial reports.

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 statewide 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. Other Component Unit Disclosures

Rock Island Tri-County Consortium management has indicated that effective July, 2011, funding for the programs carried out by Rock Island Tri-County Consortium will be cut from the federal budget. The significance of this event is such that management has serious doubts about the Consortium's ability to continue as a going concern.

The accompanying financial statements do not include any adjustments to the financial statements that might be necessary should the Consortium be unable to continue as a going concern. If the Consortium does not continue past September 1, 2011, as discussed by management, the residual assets and liabilities of the Consortium would revert to the primary government, the County of Rock Island, Illinois.

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]
12/31/2009	\$ 59,067,649	\$ 87,945,884	\$ 28,878,235	67.2%	\$ 29,423,222	98.1%
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

Schedule of Employer Contributions

Actuarial Valuation Date	Annual Required Contributions (ARC) (a)	Total Contributions (b)	Percentage of ARC Contributed (b/a)
12/31/2009	\$ 3,377,224	\$ 3,377,224	100%
12/31/2008	3,117,047	3,117,047	100
12/31/2007	2,992,936	2,992,936	100

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

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$47,759,310. On a market basis, the funded ratio would be 67.88%.

The information presented in the required supplementary schedules was determined as part of the actuarial valuation as of December 31, 2007. Additional information follows:

1. The cost method used to determine the required contribution is the entry age method.
2. The assets are shown at fair market value.
3. Economic assumptions are as follows: investment return rate of 7.5 percent, salary increase of 4.0 percent a year, attributable to inflation, salary increase of 0.4 percent to 10.0 percent a year and postretirement benefit increases of 3.0 percent annually.
4. The amortization method is a closed period, level percentage of payroll.

Rock Island County, Illinois

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

Schedule of Funding Progress

Actuarial Valuation Date	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]
12/31/2009	\$ 1,184,503	\$ 2,193,901	\$ 1,009,398	54.0%	\$ 610,349	165.4%
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

Schedule of Employer Contributions

Actuarial Valuation Date	Annual Required Contributions (ARC) (a)	Total Contributions (b)	Percentage of ARC Contributed (b/a)
12/31/2009	\$ 99,548	\$ 99,548	100%
12/31/2008	105,034	105,034	100
12/31/2007	105,932	105,932	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, 2007. Additional information follows:

1. The cost method used to determine the required contribution is the entry age method.
2. The assets are shown at fair market value.
3. Economic assumptions are as follows: investment return rate of 7.5 percent, salary increase of 4.0 percent a year, attributable to inflation, salary increase of 0.4 percent to 10 percent a year and postretirement benefit increases of 3.0 percent annually.
4. The amortization method is a closed period, level percentage of payroll.

Rock Island County, Illinois

**Required Supplementary Information
Other Postemployment Benefit Plan - County,
Primary Government**

SCHEDULE OF FUNDING PROGRESS

Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of 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]
2010	11/30/09	\$ -	\$ 13,294,660	\$ 13,294,660	- %	\$ 24,246,033	54.83%
2009	11/30/09	-	13,294,660	13,294,660	-	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
Other Postemployment Benefit Plan - Rock Island Tri-County Consortium,
Discretely Presented Component Unit**

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]
2010	6/30/10	\$ -	\$ 343,048	\$ 343,048	- %	\$ 1,131,248	30.32%

Note: Fiscal year 2010 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 June 30, 2010. Additional information follows:

- a. The cost method used to determine the ARC is the Entry Age Actuarial Cost method.
- b. There are no plan assets.
- c. The actuarial assumptions included: 1) 5 percent investment rate of return, 2) salary increases of 5 percent and 3) health care cost trend rate of 8 percent initially and an ultimate rate of 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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 7,626,872	\$ 7,686,449	\$ 6,179,510	\$ (1,506,939)
Property taxes	7,153,050	7,153,050	7,099,652	(53,398)
Intergovernmental	10,166,863	10,650,124	9,906,006	(744,118)
Investment earnings	141,790	141,790	109,969	(31,821)
Miscellaneous	30,500	51,050	5,787	(45,263)
Total revenues	25,119,075	25,682,463	23,300,924	(2,381,539)
Expenditures:				
Current:				
Salaries and wages	16,487,125	16,822,566	16,643,583	178,983
Personal benefits	3,257,392	3,169,464	2,890,469	278,995
Supplies	673,794	629,044	563,002	66,042
Other services and charges	4,138,677	4,647,541	4,096,978	550,563
Capital outlay	536,542	719,162	636,810	82,352
Total expenditures	25,093,530	25,987,777	24,830,842	1,156,935
Excess (deficiency) of revenues over expenditures	25,545	(305,314)	(1,529,918)	(1,224,604)
Other financing sources (uses):				
Transfers in	1,720,408	2,030,951	1,628,425	(402,526)
Transfers out	(1,534,416)	(1,688,130)	(1,669,904)	18,226
Proceeds from sale of capital asset	500	500	23,040	22,540
Total other financing sources (uses)	186,492	343,321	(18,439)	(361,760)
Net change in fund balance	\$ 212,037	\$ 38,007	(1,548,357)	\$ (1,586,364)
Fund balances, beginning of year			8,037,731	
Fund balances, end of year			<u>\$ 6,489,374</u>	

See Note to Required Supplementary Information.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 Forest Preserve Commission
 Year Ended November 30, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 1,246,100	\$ 1,246,100	\$ 1,528,865	\$ 282,765
Property taxes	2,036,600	2,036,600	2,049,685	13,085
Intergovernmental	398,000	398,000	170,789	(227,211)
Investment earnings	46,150	46,150	66,252	20,102
Miscellaneous	235,850	235,850	330,993	95,143
Total revenues	3,962,700	3,962,700	4,146,584	183,884
Expenditures:				
Current:				
Salaries and wages	1,475,800	1,809,906	1,809,904	2
Personal benefits	643,550	600,285	599,121	1,164
Supplies	436,025	661,242	654,013	7,229
Other services and charges	821,310	885,376	600,145	285,231
Capital outlay	426,000	248,748	3,952,296	(3,703,548)
Debt service:				
Principal retirement	95,000	95,000	95,000	-
Interest and fiscal charges	67,645	67,645	273,567	(205,922)
Total expenditures	3,965,330	4,368,202	7,984,046	(3,615,844)
(Deficiency) of revenues over expenditures	(2,630)	(405,502)	(3,837,462)	(3,431,960)
Other financing sources,				
proceeds from sale of capital assets	2,630	2,630	14,098	11,468
Total other financing sources	2,630	2,630	14,098	11,468
Net change in fund balance	\$ -	\$ (402,872)	(3,823,364)	\$ (3,420,492)
Fund balance, beginning of year			7,175,336	
Fund balance, end of year			<u>\$ 3,351,972</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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 16,004,500	\$ 16,260,190	\$ 13,336,905	\$ (2,923,285)
Investment earnings	40,000	21,000	23,499	2,499
Miscellaneous	-	-	19	19
Total revenues	16,044,500	16,281,190	13,360,423	(2,920,767)
Expenditures:				
Current:				
Salaries and wages	7,977,944	8,094,244	8,015,699	78,545
Personal benefits	3,936,990	2,977,672	2,751,490	226,182
Supplies	1,035,275	1,443,793	1,359,005	84,788
Other services and charges	4,375,438	2,463,754	2,268,557	195,197
Capital outlay	5,627	73,491	59,776	13,715
Debt service:				
Principal retirement	410,000	415,979	410,000	5,979
Interest and fiscal charges	678,455	678,455	615,446	63,009
Total expenditures	18,419,729	16,147,388	15,479,973	667,415
Excess (deficiency) of revenue over expenditures	(2,375,229)	133,802	(2,119,550)	(2,253,352)
Other financing sources (uses):				
Transfers in	2,250,000	2,250,000	2,252,519	2,519
Transfers out	(518,893)	(1,554,038)	(1,386,401)	167,637
Total other financing sources	1,731,107	695,962	866,118	170,156
Net change in fund balance	\$ (644,122)	\$ 829,764	(1,253,432)	\$ (2,083,196)
Fund balance, beginning of year			3,657,448	
Fund balance, end of year			<u>\$ 2,404,016</u>	

See Note to Required Supplementary Information.

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Rock Island County, Illinois

Note to Required Supplementary Information Year Ended November 30, 2010

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 \$1,820,026, 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, 2010:

	Final Budget	Actual	Amount Over Final Budget
Special Revenue Funds:			
Forest Preserve Commission	\$ 4,368,202	\$ 7,984,046	\$ 3,615,844
Probation Services	88,911	253,693	164,782
Quad City Bomb Squad	1,115	1,182	67
Capital Projects Fund	-	1,554	1,554

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, 2010 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, 2010

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fees:				
Circuit clerk fees	\$ 3,175,000	\$ 3,175,000	\$ 2,542,580	\$ (632,420)
County recorder fees	1,230,000	1,271,000	1,090,930	(180,070)
States attorney fees	45,000	45,000	38,466	(6,534)
County sheriff fees	500,000	500,000	406,667	(93,333)
Other	2,676,872	2,695,449	2,100,867	(594,582)
Total fees	7,626,872	7,686,449	6,179,510	(1,506,939)
Property taxes:				
Property taxes	6,427,300	6,427,300	6,404,062	(23,238)
Penalties and interest	725,750	725,750	695,590	(30,160)
Total property taxes	7,153,050	7,153,050	7,099,652	(53,398)
Intergovernmental:				
Salary reimbursements	728,682	966,804	1,222,038	255,234
Sales and use tax	4,625,000	4,625,000	4,295,193	(329,807)
State income tax	1,900,000	1,900,000	1,363,729	(536,271)
Tax replacement revenue	2,500,000	2,500,000	2,429,284	(70,716)
Other	413,181	658,320	595,762	(62,558)
Total intergovernmental	10,166,863	10,650,124	9,906,006	(744,118)
Investment earnings	141,790	141,790	109,969	(31,821)
Miscellaneous	30,500	51,050	5,787	(45,263)
Total revenues	25,119,075	25,682,463	23,300,924	(2,381,539)
Other financing sources:				
Transfers from other funds	1,720,408	2,030,951	1,628,425	(402,526)
Proceeds from sale of fixed asset	500	500	23,040	22,540
Total other financing sources	1,720,908	2,031,451	1,651,465	(379,986)
Total revenues and other financing sources	\$ 26,839,983	\$ 27,713,914	\$ 24,952,389	\$ (2,761,525)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual
 General Fund
 Year Ended November 30, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures:				
Assessment Map:				
Salaries and wages	\$ 186,981	\$ 194,522	\$ 193,178	\$ 1,344
Supplies	1,463	1,703	1,219	484
Other services and charges	29,780	25,540	17,331	8,209
Total	218,224	221,765	211,728	10,037
Auditor:				
Salaries and wages	210,646	202,801	199,714	3,087
Supplies	1,159	736	700	36
Other services and charges	5,601	5,623	5,493	130
Total	217,406	209,160	205,907	3,253
County Board:				
Salaries and wages	335,772	334,833	333,449	1,384
Supplies	3,413	1,882	1,837	45
Other services and charges	32,128	16,836	12,067	4,769
Capital outlay	-	29,893	29,881	12
Total	371,313	383,444	377,234	6,198
Circuit Clerk:				
Salaries and wages	1,199,291	1,271,908	1,246,490	25,418
Supplies	98	546	464	82
Other services and charges	33,150	14,349	14,349	-
Total	1,232,539	1,286,803	1,261,303	25,500
Circuit Court:				
Salaries and wages	143,960	157,121	154,881	2,240
Supplies	3,462	3,462	1,379	2,083
Other services and charges	339,009	409,009	396,467	12,542
Total	486,431	569,592	552,727	16,865
Civil Defense:				
Salaries and wages	48,949	52,091	51,893	198
Personal benefits	3,332	3,104	-	3,104
Supplies	12,441	18,094	12,647	5,447
Other services and charges	28,936	69,136	58,546	10,590
Capital outlay	2,925	8,244	7,703	541
Total	96,583	150,669	130,789	19,880

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)
 General Fund
 Year Ended November 30, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
County Clerk:				
Salaries and wages	\$ 526,710	\$ 489,692	\$ 475,774	\$ 13,918
Supplies	67,082	20,026	19,538	488
Other services and charges	169,698	302,807	300,238	2,569
Total	763,490	812,525	795,550	16,975
Coroner:				
Salaries and wages	176,086	186,084	183,030	3,054
Supplies	3,267	2,192	2,114	78
Other services and charges	68,776	60,985	59,280	1,705
Capital outlay	364,748	214,141	171,057	43,084
Total	612,877	463,402	415,481	47,921
Information Systems:				
Salaries and wages	429,329	448,447	447,064	1,383
Supplies	25,497	8,697	9,006	(309)
Other services and charges	75,277	71,917	66,142	5,775
Capital outlay	17,160	19,042	19,042	-
Total	547,263	548,103	541,254	6,849
Liquor Commission, other services and charges				
	98	98	31	67
Building Maintenance:				
Salaries and wages	157,603	163,647	159,968	3,679
Personal benefits	1,560	1,600	1,600	-
Supplies	9,263	11,266	9,081	2,185
Other services and charges, principally utilities	522,308	526,029	482,504	43,525
Capital outlay	-	2,385	2,383	2
Total	690,734	704,927	655,536	49,391
County Zoning:				
Salaries and wages	262,251	230,463	228,603	1,860
Personal benefits	488	488	-	488
Supplies	897	2,744	2,598	146
Other services and charges	22,266	25,932	23,628	2,304
Total	285,902	259,627	254,829	4,798

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)
 General Fund
 Year Ended November 30, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
General County Services:				
Salaries and wages	\$ 878	\$ 720	\$ 720	\$ -
Personal benefits	3,023,700	2,924,510	2,671,311	253,199
Supplies	18,979	19,606	-	19,606
Other services and charges	719,103	868,926	700,975	167,951
Capital outlay	-	346,259	342,642	3,617
Total	3,762,660	4,160,021	3,715,648	444,373
Court Services:				
Salaries and wages	1,827,449	1,853,337	1,851,531	1,806
Supplies	10,530	13,601	11,753	1,848
Other services and charges	83,217	72,147	57,091	15,056
Capital outlay	11,700	5,565	-	5,565
Total	1,932,896	1,944,650	1,920,375	24,275
Recorder:				
Salaries and wages	385,881	391,432	386,843	4,589
Supplies	1,074	1,074	659	415
Other services and charges	3,423	3,423	3,174	249
Total	390,378	395,929	390,676	5,253
Sheriff:				
Salaries and wages	7,405,254	7,605,906	7,565,994	39,912
Personal benefits	88,921	67,591	67,303	288
Supplies	433,224	460,589	432,065	28,524
Other services and charges	1,471,080	1,539,125	1,392,916	146,209
Capital outlay	135,769	91,148	64,102	27,046
Total	9,534,248	9,764,359	9,522,380	241,979
States Attorney:				
Salaries and wages	1,624,532	1,577,641	1,570,685	6,956
Supplies	13,753	10,086	9,821	265
Other services and charges	92,724	61,093	57,139	3,954
Capital outlay	1,755	-	-	-
Total	1,732,764	1,648,820	1,637,645	11,175
Superintendent of Educational Services Region:				
Salaries and wages	42,266	43,801	43,801	-
Supplies	488	458	(1,422)	1,880
Other services and charges	20,280	19,973	17,337	2,636
Total	63,034	64,232	59,716	4,516

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)
General Fund
Year Ended November 30, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
Treasurer:				
Salaries and wages	\$ 320,523	\$ 393,672	\$ 335,336	\$ 58,336
Supplies	10,238	10,238	10,258	(20)
Other services and charges	49,336	49,336	44,605	4,731
Total	380,097	453,246	390,199	63,047
Board of Review:				
Salaries and wages	53,225	54,961	54,931	30
Supplies	391	1,028	859	169
Other services and charges	5,412	4,325	4,184	141
Total	59,028	60,314	59,974	340
Public Defender:				
Salaries and wages	583,065	600,883	600,883	-
Supplies	4,681	4,781	4,694	87
Other services and charges	25,044	21,936	8,897	13,039
Capital outlay	2,485	2,485	-	2,485
Total	615,275	630,085	614,474	15,611
Central Services:				
Salaries and wages	110,981	114,884	114,884	-
Supplies	44,363	27,472	26,579	893
Other services and charges	68,714	68,133	(14,072)	82,205
Capital outlay	-	-	-	-
Total	224,058	210,489	127,391	83,098
Liability Insurance:				
Salaries and wages	344,612	347,304	338,383	8,921
Personal benefits	139,391	172,171	150,255	21,916
Supplies	7,300	7,501	6,324	1,177
Other services and charges	244,865	379,327	357,122	22,205
Total	736,168	906,303	852,084	54,219
Human Resources:				
Salaries and wages	110,881	106,416	105,548	868
Supplies	731	1,262	829	433
Other services and charges	28,452	31,536	31,534	2
Total	140,064	139,214	137,911	1,303

(Continued)

Rock Island County, Illinois

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

General Fund

Year Ended November 30, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
Total General Fund:				
Salaries and wages	\$ 16,487,125	\$ 16,822,566	\$ 16,643,583	\$ 178,983
Personal benefits	3,257,392	3,169,464	2,890,469	278,995
Supplies	673,794	629,044	563,002	66,042
Other services and charges	4,138,677	4,647,541	4,096,978	550,563
Capital outlay	536,542	719,162	636,810	82,352
Total expenditures	25,093,530	25,987,777	24,830,842	1,156,935
Other financing uses, transfers to other funds	1,534,416	1,688,130	1,669,904	18,226
Total expenditures and other financing uses	\$ 26,627,946	\$ 27,675,907	\$ 26,500,746	\$ 1,175,161

Rock Island County, Illinois

Combining Balance Sheet
 Nonmajor Governmental Funds
 November 30, 2010

	Total	Special Revenue		
		Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund
Assets				
Cash and cash equivalents	\$ 14,908,092	\$ 27,527	\$ 79,078	\$ -
Receivables:				
Property taxes receivable	11,829,154	-	-	73,065
Accounts receivable	282,789	12,675	-	-
Accrued interest receivable	7,590	-	44	4
Due from other funds	366,772	-	-	-
Due from other governmental units	1,258,026	-	2,298	-
Other assets	39,303	-	-	-
Total assets	\$ 28,691,726	\$ 40,202	\$ 81,420	\$ 73,069
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 1,733,653	\$ 37,965	\$ 31	\$ 3,069
Accrued liabilities	529,891	77,970	-	-
Due to other funds	1,193,306	75,009	-	-
Due to other governmental units	360,392	-	-	-
Deferred revenues	11,406,432	-	-	70,000
Total liabilities	15,223,674	190,944	31	73,069
Fund balances (deficits):				
Reserved for other assets	39,303	-	-	-
Unreserved (deficits), undesignated, reported in:				
Special revenue funds	14,139,912	(150,742)	81,389	-
Debt Service Fund	470	-	-	-
Capital Project Fund	(711,633)	-	-	-
Total fund balances (deficits)	13,468,052	(150,742)	81,389	-
Total liabilities and fund balances (deficits)	\$ 28,691,726	\$ 40,202	\$ 81,420	\$ 73,069

(Continued)

Special Revenue

Child Welfare Fund	Collector Tax Fee Fund	Community Mental Health Fund	COPS Grant Fund	County Bridge Fund	County Clerk Document Fund
\$ 116	\$ 127,815	\$ 668,252	\$ 651	\$ 428,535	\$ 88,703
-	-	1,459,011	-	169,206	-
-	-	211	-	-	178
-	73	397	-	240	54
73,878	-	-	-	-	-
-	86,370	2,245	11,630	18,666	-
-	-	5,536	-	-	21
<u>\$ 73,994</u>	<u>\$ 214,258</u>	<u>\$ 2,135,652</u>	<u>\$ 12,281</u>	<u>\$ 616,647</u>	<u>\$ 88,956</u>
\$ 73,861	\$ 64	\$ 249,311	\$ -	\$ 4,714	\$ 1,502
-	-	1,721	29,318	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,400,000	-	162,500	-
<u>73,861</u>	<u>64</u>	<u>1,651,032</u>	<u>29,318</u>	<u>167,214</u>	<u>1,502</u>
-	-	5,536	-	-	21
133	214,194	479,084	(17,037)	449,433	87,433
-	-	-	-	-	-
-	-	-	-	-	-
<u>133</u>	<u>214,194</u>	<u>484,620</u>	<u>(17,037)</u>	<u>449,433</u>	<u>87,454</u>
\$ 73,994	\$ 214,258	\$ 2,135,652	\$ 12,281	\$ 616,647	\$ 88,956

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2010

	Special Revenue			
	County Extension Education Fund	County Health Fund	County Highway Fund	County Law Library Fund
Assets				
Cash and cash equivalents	\$ -	\$ 533,915	\$ 1,360,933	\$ 112,179
Receivables:				
Property taxes receivable	234,580	737,015	1,050,618	-
Accounts receivable	-	137,194	2,178	7,195
Accrued interest receivable	11	311	760	64
Due from other funds	-	-	-	-
Due from other governmental units	-	560,498	2,209	-
Other assets	-	8,518	4,613	-
Total assets	\$ 234,591	\$ 1,977,451	\$ 2,421,311	\$ 119,438
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 9,591	\$ 300,434	\$ 147,992	\$ 11,987
Accrued liabilities	-	155,517	38,975	-
Due to other funds	-	124,917	1,530	-
Due to other governmental units	-	-	-	-
Deferred revenues	225,000	746,333	1,012,209	-
Total liabilities	234,591	1,327,201	1,200,706	11,987
Fund balances (deficits):				
Reserved for other assets	-	8,518	4,613	-
Unreserved (deficits), undesignated, reported in:				
Special revenue funds	-	641,732	1,215,992	107,451
Debt Service Fund	-	-	-	-
Capital Project Fund	-	-	-	-
Total fund balances (deficits)	-	650,250	1,220,605	107,451
Total liabilities and fund balances (deficits)	\$ 234,591	\$ 1,977,451	\$ 2,421,311	\$ 119,438

(Continued)

Special Revenue					
Court Automation Fund	Court Document Storage Fund	Court Security Fund	Federal Social Security Fund	GIS 2005 Fund	
\$ 1,298,968	\$ 871,539	\$ 15,979	\$ 912,568	\$ 197,330	
-	-	-	1,302,691	-	
-	-	-	-	-	
733	495	-	498	102	
-	-	-	-	2,990	
20,805	21,023	22,144	-	120	
-	-	-	-	16,810	
<u>\$ 1,320,506</u>	<u>\$ 893,057</u>	<u>\$ 38,123</u>	<u>\$ 2,215,757</u>	<u>\$ 217,352</u>	
\$ 3,326	\$ 29,209	\$ 2	\$ 238	\$ 17,464	
-	3,129	14,378	52,272	6,971	
-	-	22,000	-	-	
-	-	-	-	-	
-	-	-	1,250,000	-	
<u>3,326</u>	<u>32,338</u>	<u>36,380</u>	<u>1,302,510</u>	<u>24,435</u>	
-	-	-	-	16,810	
1,317,180	860,719	1,743	913,247	176,107	
-	-	-	-	-	
-	-	-	-	-	
<u>1,317,180</u>	<u>860,719</u>	<u>1,743</u>	<u>913,247</u>	<u>192,917</u>	
<u>\$ 1,320,506</u>	<u>\$ 893,057</u>	<u>\$ 38,123</u>	<u>\$ 2,215,757</u>	<u>\$ 217,352</u>	

Rock Island County, Illinois

Combining Balance Sheet (Continued)

Nonmajor Governmental Funds

November 30, 2010

	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	\$ 55,970	\$ 1,351,201	\$ 7,782	\$ -
Receivables:				
Property taxes receivable	9,063	2,285,260	-	-
Accounts receivable	-	103,511	-	-
Accrued interest receivable	31	687	-	-
Due from other funds	-	-	-	-
Due from other governmental units	-	57,352	237	-
Other assets	-	-	-	-
Total assets	\$ 65,064	\$ 3,798,011	\$ 8,019	\$ -
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 42	\$ 375,997	\$ 306	\$ -
Accrued liabilities	-	116,360	4,301	-
Due to other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenues	8,000	2,200,000	-	-
Total liabilities	8,042	2,692,357	4,607	-
Fund balances (deficits):				
Reserved for other assets	-	-	-	-
Unreserved (deficits), undesignated, reported in:				
Special revenue funds	57,022	1,105,654	3,412	-
Debt Service Fund	-	-	-	-
Capital Project Fund	-	-	-	-
Total fund balances (deficits)	57,022	1,105,654	3,412	-
Total liabilities and fund balances (deficits)	\$ 65,064	\$ 3,798,011	\$ 8,019	\$ -

(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
\$ 3,792,302	\$ 305	\$ 1,277,411	\$ 2,886	\$ 1,187	\$ 6,026
-	2,344,649	-	-	-	-
591	-	-	-	-	-
2,143	105	-	-	-	-
-	-	-	-	-	-
336,202	-	40,277	-	-	-
-	-	-	-	-	-
<u>\$ 4,131,238</u>	<u>\$ 2,345,059</u>	<u>\$ 1,317,688</u>	<u>\$ 2,886</u>	<u>\$ 1,187</u>	<u>\$ 6,026</u>
\$ 94,864	\$ -	\$ 47,487	\$ 211	\$ -	\$ -
19,409	-	40	-	-	-
-	95,000	-	-	-	-
360,392	-	-	-	-	-
-	2,250,000	-	-	-	-
<u>474,665</u>	<u>2,345,000</u>	<u>47,527</u>	<u>211</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
3,656,573	59	1,270,161	2,675	1,187	6,026
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,656,573</u>	<u>59</u>	<u>1,270,161</u>	<u>2,675</u>	<u>1,187</u>	<u>6,026</u>
<u>\$ 4,131,238</u>	<u>\$ 2,345,059</u>	<u>\$ 1,317,688</u>	<u>\$ 2,886</u>	<u>\$ 1,187</u>	<u>\$ 6,026</u>

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2010

	Special Revenue			
	Hope Creek Care Center Memorial Fund	County Indemnity Fund	Working Cash Fund	Recorders Document Fund
Assets				
Cash and cash equivalents	\$ 16,680	\$ 151	\$ 229,205	\$ 319,600
Receivables:				
Property taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Accrued interest receivable	-	-	131	174
Due from other funds	-	-	287,000	2,904
Due from other governmental units	-	56,430	-	-
Other assets	-	-	-	-
Total assets	\$ 16,680	\$ 56,581	\$ 516,336	\$ 322,678
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ -	\$ 56,430	\$ 87	\$ 25,360
Accrued liabilities	-	148	-	4,060
Due to other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenues	-	-	-	-
Total liabilities	-	56,578	87	29,420
Fund balances (deficits):				
Reserved for other assets	-	-	-	-
Unreserved (deficits), undesignated, reported in:				
Special revenue funds	16,680	3	516,249	293,258
Debt Service Fund	-	-	-	-
Capital Project Fund	-	-	-	-
Total fund balances (deficits)	16,680	3	516,249	293,258
Total liabilities and fund balances (deficits)	\$ 16,680	\$ 56,581	\$ 516,336	\$ 322,678

(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	
\$ 130,146	\$ 73,562	\$ 203,618	\$ 158,360	\$ 136,959	\$ 16	
-	-	471,860	37,602	-	-	
5,271	9	-	-	-	-	
-	42	106	88	-	-	
-	-	-	-	-	-	
-	19,520	-	-	-	-	
-	475	3,330	-	-	-	
<u>\$ 135,417</u>	<u>\$ 93,608</u>	<u>\$ 678,914</u>	<u>\$ 196,050</u>	<u>\$ 136,959</u>	<u>\$ 16</u>	
\$ 6,847	\$ 1,045	\$ 13,738	\$ 14,761	\$ 97,173	\$ -	
-	-	5,322	-	-	-	
-	-	163,000	-	-	-	
-	-	-	-	-	-	
-	-	455,000	35,700	-	-	
<u>6,847</u>	<u>1,045</u>	<u>637,060</u>	<u>50,461</u>	<u>97,173</u>	<u>-</u>	
-	475	3,330	-	-	-	
128,570	92,088	38,524	145,589	39,786	16	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>128,570</u>	<u>92,563</u>	<u>41,854</u>	<u>145,589</u>	<u>39,786</u>	<u>16</u>	
<u>\$ 135,417</u>	<u>\$ 93,608</u>	<u>\$ 678,914</u>	<u>\$ 196,050</u>	<u>\$ 136,959</u>	<u>\$ 16</u>	

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2010

	Special Revenue		
	Homeland Security Fund	Circuit Clerk Administration Cost Fund	Hotel/Motel Tax Fund
Assets			
Cash and cash equivalents	\$ 14,031	\$ 93,189	\$ 188,555
Receivables:			
Property taxes receivable	-	-	-
Accounts receivable	-	1,650	9,614
Accrued interest receivable	-	53	103
Due from other funds	-	-	-
Due from other governmental units	-	-	-
Other assets	-	-	-
Total assets	\$ 14,031	\$ 94,892	\$ 198,272
Liabilities and Fund Balances (Deficits)			
Liabilities:			
Accounts payable	\$ -	\$ 33	\$ 45,056
Accrued liabilities	-	-	-
Due to other funds	-	-	-
Due to other governmental units	-	-	-
Deferred revenues	-	-	-
Total liabilities	-	33	45,056
Fund balances (deficits):			
Reserved for other assets	-	-	-
Unreserved (deficits), undesignated, reported in:			
Special revenue funds	14,031	94,859	153,216
Debt Service Fund	-	-	-
Capital Project Fund	-	-	-
Total fund balances (deficits)	14,031	94,859	153,216
Total liabilities and fund balances (deficits)	\$ 14,031	\$ 94,892	\$ 198,272

Special Revenue				
Drug Court Grant Fund	Sheriff Crime Lab Fund	Debt Service Fund	Capital Project Fund	
\$ 124,048	\$ 110	\$ 469	\$ 235	
-	-	1,654,534	-	
2,512	-	-	-	
71	-	70	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
<u>\$ 126,631</u>	<u>\$ 110</u>	<u>\$ 1,655,073</u>	<u>\$ 235</u>	
\$ 525	\$ -	\$ 62,913	\$ 18	
-	-	-	-	
-	-	-	711,850	
-	-	-	-	
-	-	1,591,690	-	
<u>525</u>	<u>-</u>	<u>1,654,603</u>	<u>711,868</u>	
-	-	-	-	
126,106	110	-	-	
-	-	470	-	
-	-	-	(711,633)	
<u>126,106</u>	<u>110</u>	<u>470</u>	<u>(711,633)</u>	
<u>\$ 126,631</u>	<u>\$ 110</u>	<u>\$ 1,655,073</u>	<u>\$ 235</u>	

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits)
Nonmajor Governmental Funds
Year Ended November 30, 2010**

	Total	Special Revenue		
		Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund
Revenues:				
Fees	\$ 3,118,931	\$ 834,925	\$ 34,517	\$ -
Property taxes	10,946,246	-	-	72,922
Intergovernmental	11,619,702	-	-	-
Investment earnings	102,698	-	714	21
Miscellaneous	2,274,777	22,739	(109)	-
Total revenues	28,062,354	857,664	35,122	72,943
Expenditures:				
Current:				
General government	5,257,687	-	-	-
Public safety	1,751,118	836,343	-	-
Corrections	6,510	-	31	-
Judiciary and legal	2,044,591	-	-	-
Transportation and public works	3,318,136	-	-	-
Social services	10,477,763	-	-	72,943
Capital outlay	695,140	-	-	-
Debt service:				
Principal retirement	665,000	-	-	-
Interest and fiscal charges	330,418	-	-	-
Total expenditures	24,546,363	836,343	31	72,943
Excess (deficiency) of revenues over expenditures	3,515,991	21,321	35,091	-
Other financing sources (uses):				
Transfers in	2,562,098	66,600	-	-
Transfers out	(3,386,737)	-	(28,500)	-
Proceeds from sale of capital assets	59,930	-	-	-
Total other financing sources (uses)	(764,709)	66,600	(28,500)	-
Net change in fund balances	2,751,282	87,921	6,591	-
Fund balances (deficits), beginning of year	10,716,770	(238,663)	74,798	-
Fund balances (deficits), end of year	\$ 13,468,052	\$ (150,742)	\$ 81,389	\$ -

(Continued)

Special Revenue					
Child Welfare Fund	Collector Tax Fee Fund	Community Mental Health Fund	COPS Grant Fund	County Bridge Fund	County Clerk Document Fund
\$ -	\$ 86,370	\$ -	\$ -	\$ -	\$ 29,162
-	-	1,403,815	-	159,527	-
-	-	34,611	546,310	-	-
-	1,494	5,165	-	2,967	1,153
-	-	-	-	-	-
-	87,864	1,443,591	546,310	162,494	30,315
-	6,810	-	-	-	17,386
-	-	-	832,735	-	-
714,381	-	-	-	-	-
-	-	-	-	22,092	-
-	-	1,381,488	-	-	-
-	-	-	-	15,529	-
-	-	-	-	-	-
-	-	-	-	-	-
714,381	6,810	1,381,488	832,735	37,621	17,386
(714,381)	81,054	62,103	(286,425)	124,873	12,929
713,890	-	-	248,500	-	-
-	(90,000)	(45,504)	-	(4,455)	(48,281)
-	-	-	-	-	-
713,890	(90,000)	(45,504)	248,500	(4,455)	(48,281)
(491)	(8,946)	16,599	(37,925)	120,418	(35,352)
624	223,140	468,021	20,888	329,015	122,806
\$ 133	\$ 214,194	\$ 484,620	\$ (17,037)	\$ 449,433	\$ 87,454

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2010**

	Special Revenue			
	County Extension Education Fund	County Health Fund	County Highway Fund	County Law Library Fund
	Revenues:			
Fees	\$ -	\$ 422,103	\$ 30,060	\$ 100,299
Property taxes	227,895	642,645	966,255	-
Intergovernmental	-	4,487,134	-	-
Investment earnings	66	3,755	8,024	956
Miscellaneous	-	47,028	629,901	-
Total revenues	227,961	5,602,665	1,634,240	101,255
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and legal	-	-	-	74,123
Transportation and public works	-	-	1,189,637	-
Social services	227,961	5,341,942	-	-
Capital outlay	-	11,700	200,061	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	227,961	5,353,642	1,389,698	74,123
Excess (deficiency) of revenues over expenditures	-	249,023	244,542	27,132
Other financing sources (uses):				
Transfers in	-	22,929	-	-
Transfers out	-	(54,754)	(125,996)	(8,884)
Proceeds from sale of capital assets	-	-	59,930	-
Total other financing sources (uses)	-	(31,825)	(66,066)	(8,884)
Net change in fund balances	-	217,198	178,476	18,248
Fund balances (deficits), beginning of year	-	433,052	1,042,129	89,203
Fund balances (deficits), end of year	\$ -	\$ 650,250	\$ 1,220,605	\$ 107,451

(Continued)

Special Revenue				
Court Automation Fund	Court Document Storage Fund	Court Security Fund	Federal Social Security Fund	GIS 2005 Fund
\$ 286,671	\$ -	\$ 308,659	\$ -	\$ 30,519
-	-	-	1,253,407	-
11,494	-	-	-	-
11,113	7,967	40	5,713	1,776
885	290,242	-	-	-
310,163	298,209	308,699	1,259,120	32,295
-	-	-	1,210,879	250,776
-	-	-	-	-
-	-	-	-	-
108,185	313,575	362,355	-	-
-	-	-	-	-
-	-	-	-	-
15,806	-	-	-	-
-	-	-	-	-
-	-	-	-	-
123,991	313,575	362,355	1,210,879	250,776
186,172	(15,366)	(53,656)	48,241	(218,481)
-	-	41,000	-	247,666
(4,000)	(6,136)	(13,072)	-	(71,297)
-	-	-	-	-
(4,000)	(6,136)	27,928	-	176,369
182,172	(21,502)	(25,728)	48,241	(42,112)
1,135,008	882,221	27,471	865,006	235,029
\$ 1,317,180	\$ 860,719	\$ 1,743	\$ 913,247	\$ 192,917

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2010**

	Special Revenue			
	Hillsdale Special Service Area Fund	Illinois Municipal Retirement Fund	Workforce Investment Act Fund	Maintenance and Child Support Collection Fund
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ 72,117
Property taxes	7,969	2,028,244	-	-
Intergovernmental	-	-	3,125,332	52,203
Investment earnings	475	7,979	-	-
Miscellaneous	2	-	-	-
Total revenues	8,446	2,036,223	3,125,332	124,320
Expenditures:				
Current:				
General government	-	2,107,340	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and legal	-	-	-	188,760
Transportation and public works	1,444	-	-	-
Social services	-	-	3,125,332	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	1,444	2,107,340	3,125,332	188,760
Excess (deficiency) of revenues over expenditures	7,002	(71,117)	-	(64,440)
Other financing sources (uses):				
Transfers in	-	-	-	82,000
Transfers out	-	-	-	(11,263)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	70,737
Net change in fund balances	7,002	(71,117)	-	6,297
Fund balances (deficits), beginning of year	50,020	1,176,771	-	(2,885)
Fund balances (deficits), end of year	\$ 57,022	\$ 1,105,654	\$ -	\$ 3,412

(Continued)

Special Revenue				
Metropolitan Enforcement Group Fund	Motor Fuel Tax Fund	Nursing Home Tax Levy Fund	Probation Services Fee Fund	
\$ -	\$ 11,073	\$ -	\$ 657,967	
-	-	2,251,590	-	
80,858	2,852,203	-	22,886	
-	29,702	657	-	
-	-	-	1,000	
80,858	2,892,978	2,252,247	681,853	
-	-	-	-	
80,858	-	-	-	
-	-	-	-	
-	-	-	237,918	
-	2,075,081	-	-	
-	-	-	-	
-	417,204	-	15,775	
-	-	-	-	
-	-	-	-	
80,858	2,492,285	-	253,693	
-	400,693	2,252,247	428,160	
-	-	-	21,667	
-	-	(2,252,519)	(26,716)	
-	-	-	-	
-	-	(2,252,519)	(5,049)	
-	400,693	(272)	423,111	
-	3,255,880	331	847,050	
\$ -	\$ 3,656,573	\$ 59	\$ 1,270,161	

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2010**

	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	508	-	-	-
Investment earnings	-	-	-	90
Miscellaneous	-	4,951	22,960	1,225
Total revenues	508	4,951	22,960	1,315
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	1,182	-	-	-
Corrections	-	-	-	-
Judiciary and legal	-	-	-	-
Transportation and public works	-	-	-	-
Social services	-	5,699	21,908	11,348
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	1,182	5,699	21,908	11,348
Excess (deficiency) of revenues over expenditures	(674)	(748)	1,052	(10,033)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(674)	(748)	1,052	(10,033)
Fund balances (deficits), beginning of year	3,349	1,935	4,974	26,713
Fund balances (deficits), end of year	\$ 2,675	\$ 1,187	\$ 6,026	\$ 16,680

(Continued)

Special Revenue						
County Indemnity Fund	Working Cash Fund	Recorders Document Fund	States Attorney Drug Enforcement Fund	Treasurer's Automation Fund	Veterans Assistance Fund	
\$ 56,430	\$ -	\$ -	\$ 64,169	\$ 28,882	\$ -	
-	-	-	-	-	401,090	
-	-	-	-	-	-	
-	2,017	2,588	-	856	1,255	
-	(383)	-	-	-	(2,175)	
56,430	1,634	2,588	64,169	29,738	400,170	
-	87	220,549	-	13,745	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	45,294	-	-	
-	-	-	-	-	-	
-	-	-	-	-	289,142	
-	-	5,534	5,982	7,549	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	87	226,083	51,276	21,294	289,142	
56,430	1,547	(223,495)	12,893	8,444	111,028	
-	-	271,846	-	-	-	
(56,430)	-	(5,330)	-	(32,000)	-	
-	-	-	-	-	-	
(56,430)	-	266,516	-	(32,000)	-	
-	1,547	43,021	12,893	(23,556)	111,028	
3	514,702	250,237	115,677	116,119	(69,174)	
\$ 3	\$ 516,249	\$ 293,258	\$ 128,570	\$ 92,563	\$ 41,854	

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2010**

	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	35,904	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	1,305	-	-	-
Miscellaneous	2	1,256,675	-	-
Total revenues	37,211	1,256,675	-	-
Expenditures:				
Current:				
General government	-	1,363,672	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and legal	-	-	-	-
Transportation and public works	29,882	-	-	-
Social services	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	29,882	1,363,672	-	-
Excess (deficiency) of revenues over expenditures	7,329	(106,997)	-	-
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	7,329	(106,997)	-	-
Fund balances (deficits), beginning of year	138,260	146,783	16	14,031
Fund balances (deficits), end of year	\$ 145,589	\$ 39,786	\$ 16	\$ 14,031

Special Revenue						
Circuit Clerk Administration Cost Fund	Hotel/Motel Tax Fund	Drug Court Grant Fund	Sheriff Crime Lab Fund	Debt Service Fund	Capital Project Fund	
\$ 23,382	\$ -	\$ 41,516	\$ 110	\$ -	\$ -	
-	-	-	-	1,494,983	-	
-	124,013	-	-	-	282,150	
739	1,256	982	-	435	1,438	
(61)	(105)	-	-	-	-	
24,060	125,164	42,498	110	1,495,418	283,588	
33	64,856	-	-	-	1,554	
-	-	-	-	-	-	
-	-	6,479	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	665,000	-	
-	-	-	-	330,418	-	
33	64,856	6,479	-	995,418	1,554	
24,027	60,308	36,019	110	500,000	282,034	
-	-	-	-	-	846,000	
-	(1,600)	-	-	(500,000)	-	
-	-	-	-	-	-	
-	(1,600)	-	-	(500,000)	846,000	
24,027	58,708	36,019	110	-	1,128,034	
70,832	94,508	90,087	-	470	(1,839,667)	
\$ 94,859	\$ 153,216	\$ 126,106	\$ 110	\$ 470	\$ (711,633)	

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, 2010**

	Special Revenue			
	Animal Control Fund		Arrestee Medical Costs Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 650,500	\$ 834,925	\$ 28,500	\$ 34,517
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	-	-	1,500	714
Miscellaneous	13,300	22,739	-	(109)
Total revenues	663,800	857,664	30,000	35,122
Expenditures:				
Current operating:				
Salaries and wages	313,580	312,393	-	-
Personal benefits	111,975	105,763	-	-
Supplies	46,199	45,881	-	-
Other services and charges	376,430	372,306	31	31
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	848,184	836,343	31	31
Excess (deficiency) of revenues over expenditures	(184,384)	21,321	29,969	35,091
Other financing sources (uses):				
Transfers in	115,236	66,600	-	-
Transfers out	-	-	(28,500)	(28,500)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	115,236	66,600	(28,500)	(28,500)
Net change in fund balances	\$ (69,148)	87,921	\$ 1,469	6,591
Fund balances (deficits), beginning of year		(238,663)		74,798
Fund balances (deficits), end of year		<u>\$ (150,742)</u>		<u>\$ 81,389</u>

(Continued)

Special Revenue

Child Advocacy Fund		Child Welfare Fund		Collector Tax Fee Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 86,370
70,047	72,922	-	-	-	-
-	-	-	-	-	-
-	21	-	-	3,200	1,494
-	-	-	-	-	-
70,047	72,943	-	-	93,200	87,864
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
73,000	72,943	775,000	714,381	10,000	6,810
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
73,000	72,943	775,000	714,381	10,000	6,810
(2,953)	-	(775,000)	(714,381)	83,200	81,054
-	-	731,250	713,890	-	-
-	-	-	-	(90,000)	(90,000)
-	-	-	-	-	-
-	-	731,250	713,890	(90,000)	(90,000)
<u>\$ (2,953)</u>	-	<u>\$ (43,750)</u>	(491)	<u>\$ (6,800)</u>	(8,946)
	-		624		223,140
<u>\$ -</u>	-	<u>\$ -</u>	<u>133</u>	<u>\$ -</u>	<u>214,194</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, 2010**

	Special Revenue			
	Community Mental Health Fund		COPS Grant Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Property taxes	1,400,000	1,403,815	-	-
Intergovernmental	60,000	34,611	560,424	546,310
Investment earnings	6,000	5,165	-	-
Miscellaneous	-	-	-	-
Total revenues	1,466,000	1,443,591	560,424	546,310
Expenditures:				
Current operating:				
Salaries and wages	37,861	37,760	613,853	584,220
Personal benefits	12,458	10,612	291,187	248,515
Supplies	767	330	-	-
Other services and charges	1,341,613	1,332,786	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	1,392,699	1,381,488	905,040	832,735
Excess (deficiency) of revenues over expenditures	73,301	62,103	(344,616)	(286,425)
Other financing sources (uses):				
Transfers in	-	-	248,500	248,500
Transfers out	(45,504)	(45,504)	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(45,504)	(45,504)	248,500	248,500
Net change in fund balances	\$ 27,797	16,599	\$ (96,116)	(37,925)
Fund balances (deficits), beginning of year		468,021		20,888
Fund balances (deficits), end of year		<u>\$ 484,620</u>		<u>\$ (17,037)</u>

(Continued)

Special Revenue

County Bridge Fund		County Clerk Document Fund		County Extension Education Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 38,500	\$ 29,162	\$ -	\$ -
155,050	159,527	-	-	225,000	227,895
220,000	-	-	-	-	-
3,020	2,967	2,500	1,153	160	66
-	-	-	-	-	-
378,070	162,494	41,000	30,315	225,160	227,961
40,000	8,507	-	-	-	-
8,689	-	-	-	-	-
5,000	12,935	17,208	8,705	-	-
(55,271)	650	9,455	8,681	228,000	227,961
294,600	15,529	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
293,018	37,621	26,663	17,386	228,000	227,961
85,052	124,873	14,337	12,929	(2,840)	-
-	-	-	-	-	-
(4,455)	(4,455)	(48,281)	(48,281)	-	-
-	-	-	-	-	-
(4,455)	(4,455)	(48,281)	(48,281)	-	-
<u>\$ 80,597</u>	120,418	<u>\$ (33,944)</u>	(35,352)	<u>\$ (2,840)</u>	-
	329,015		122,806		-
	<u>\$ 449,433</u>		<u>\$ 87,454</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, 2010**

	Special Revenue			
	County Health Fund		County Highway Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 486,705	\$ 422,103	\$ 22,500	\$ 30,060
Property taxes	640,100	642,645	964,400	966,255
Intergovernmental	5,244,959	4,487,134	4,418	-
Investment earnings	200	3,755	10,100	8,024
Miscellaneous	40,200	47,028	810,000	629,901
Total revenues	6,412,164	5,602,665	1,811,418	1,634,240
Expenditures:				
Current operating:				
Salaries and wages	3,078,673	2,747,970	682,827	563,789
Personal benefits	1,102,728	938,013	419,543	230,284
Supplies	292,367	220,408	330,090	300,062
Other services and charges	1,893,119	1,435,551	132,913	95,502
Capital outlay	11,700	11,700	244,831	200,061
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	6,378,587	5,353,642	1,810,204	1,389,698
Excess (deficiency) of revenues over expenditures	33,577	249,023	1,214	244,542
Other financing sources (uses):				
Transfers in	19,500	22,929	-	-
Transfers out	(54,754)	(54,754)	(125,996)	(125,996)
Proceeds from sale of capital assets	-	-	73,316	59,930
Total other financing sources (uses)	(35,254)	(31,825)	(52,680)	(66,066)
Net change in fund balances	\$ (1,677)	217,198	\$ (51,466)	178,476
Fund balances (deficits), beginning of year		433,052		1,042,129
Fund balances (deficits), end of year		<u>\$ 650,250</u>		<u>\$ 1,220,605</u>

(Continued)

Special Revenue

County Law Library Fund		Court Automation Fund		Court Document Storage Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 105,750	\$ 100,299	\$ 350,000	\$ 286,671	\$ -	\$ -
-	-	-	-	-	-
-	-	11,494	11,494	-	-
3,500	956	18,000	11,113	14,000	7,967
-	-	-	885	350,000	290,242
109,250	101,255	379,494	310,163	364,000	298,209
-	-	-	-	101,872	88,996
3,066	-	-	-	31,527	24,489
74,116	72,482	47,225	35,793	50,380	40,496
1,542	1,641	84,265	72,392	179,487	159,594
-	-	71,975	15,806	7,000	-
-	-	-	-	-	-
-	-	-	-	-	-
78,724	74,123	203,465	123,991	370,266	313,575
30,526	27,132	176,029	186,172	(6,266)	(15,366)
-	-	-	-	-	-
(41,184)	(8,884)	(4,000)	(4,000)	(6,136)	(6,136)
-	-	-	-	-	-
(41,184)	(8,884)	(4,000)	(4,000)	(6,136)	(6,136)
<u>\$ (10,658)</u>	18,248	<u>\$ 172,029</u>	182,172	<u>\$ (12,402)</u>	(21,502)
	89,203		1,135,008		882,221
	<u>\$ 107,451</u>		<u>\$ 1,317,180</u>		<u>\$ 860,719</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, 2010**

	Special Revenue			
	Court Security Fund		Federal Social Security Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 350,000	\$ 308,659	\$ -	\$ -
Property taxes	-	-	1,250,600	1,253,407
Intergovernmental	-	-	-	-
Investment earnings	1,200	40	8,300	5,713
Miscellaneous	-	-	-	-
Total revenues	351,200	308,699	1,258,900	1,259,120
Expenditures:				
Current operating:				
Salaries and wages	363,802	295,877	-	-
Personal benefits	82,853	65,507	1,214,246	1,209,951
Supplies	-	-	-	-
Other services and charges	19,502	971	238	928
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	466,157	362,355	1,214,484	1,210,879
Excess (deficiency) of revenues over expenditures	(114,957)	(53,656)	44,416	48,241
Other financing sources (uses):				
Transfers in	41,000	41,000	-	-
Transfers out	(13,072)	(13,072)	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	27,928	27,928	-	-
Net change in fund balances	\$ (87,029)	(25,728)	\$ 44,416	48,241
Fund balances (deficits), beginning of year		27,471		865,006
Fund balances (deficits), end of year		<u>\$ 1,743</u>		<u>\$ 913,247</u>

(Continued)

Special Revenue

GIS 2005 Fund		Hillsdale Special Service Area Fund		Illinois Municipal Retirement Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 29,000	\$ 30,519	\$ -	\$ -	\$ -	\$ -
-	-	8,000	7,969	2,026,000	2,028,244
-	-	-	-	-	-
2,000	1,776	1,000	475	12,500	7,979
-	-	-	2	-	-
31,000	32,295	9,000	8,446	2,038,500	2,036,223
175,472	175,472	3,000	-	-	-
57,657	51,241	308	-	2,621,393	2,106,023
1,940	990	-	-	-	-
25,352	23,073	44,021	1,444	328	1,317
3,600	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
264,021	250,776	47,329	1,444	2,621,721	2,107,340
(233,021)	(218,481)	(38,329)	7,002	(583,221)	(71,117)
258,375	247,666	-	-	-	-
(71,299)	(71,297)	-	-	-	-
-	-	-	-	-	-
187,076	176,369	-	-	-	-
<u>\$ (45,945)</u>	<u>(42,112)</u>	<u>\$ (38,329)</u>	7,002	<u>\$ (583,221)</u>	<u>(71,117)</u>
	235,029		50,020		1,176,771
	<u>\$ 192,917</u>		<u>\$ 57,022</u>		<u>\$ 1,105,654</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, 2010**

	Special Revenue			
	Maintenance and Child Support Collection Fund		Motor Fuel Tax Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 110,000	\$ 72,117	\$ 366,000	\$ 11,073
Property taxes	-	-	-	-
Intergovernmental	55,800	52,203	2,350,000	2,852,203
Investment earnings	-	-	40,000	29,702
Miscellaneous	-	-	1,000	-
Total revenues	165,800	124,320	2,757,000	2,892,978
Expenditures:				
Current operating:				
Salaries and wages	141,465	141,465	704,100	643,022
Personal benefits	56,227	43,685	317,680	251,508
Supplies	-	-	599,206	510,417
Other services and charges	3,700	3,610	748,754	670,134
Capital outlay	-	-	487,339	417,204
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	201,392	188,760	2,857,079	2,492,285
Excess (deficiency) of revenues over expenditures	(35,592)	(64,440)	(100,079)	400,693
Other financing sources (uses):				
Transfers in	82,000	82,000	-	-
Transfers out	(11,263)	(11,263)	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	70,737	70,737	-	-
Net change in fund balances	\$ 35,145	6,297	\$ (100,079)	400,693
Fund balances (deficits), beginning of year		(2,885)		3,255,880
Fund balances (deficits), end of year		<u>\$ 3,412</u>		<u>\$ 3,656,573</u>

(Continued)

Special Revenue

Nursing Home Tax Levy Fund		Probation Services Fee Fund		Quad City Bomb Squad Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 491,000	\$ 657,967	\$ -	\$ -
2,250,000	2,251,590	-	-	-	-
-	-	29,250	22,886	-	508
1,300	657	-	-	-	-
-	-	-	1,000	-	-
2,251,300	2,252,247	520,250	681,853	-	508
-	-	-	-	-	-
-	-	-	-	-	-
-	-	30,041	20,252	557	467
-	-	42,470	217,666	558	715
-	-	16,400	15,775	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	88,911	253,693	1,115	1,182
2,251,300	2,252,247	431,339	428,160	(1,115)	(674)
2,800,000	-	26,000	21,667	-	-
(5,050,000)	(2,252,519)	(285,705)	(26,716)	-	-
-	-	-	-	-	-
(2,250,000)	(2,252,519)	(259,705)	(5,049)	-	-
<u>\$ 1,300</u>	<u>(272)</u>	<u>\$ 171,634</u>	<u>423,111</u>	<u>\$ (1,115)</u>	<u>(674)</u>
	331		847,050		3,349
	<u>\$ 59</u>		<u>\$ 1,270,161</u>		<u>\$ 2,675</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, 2010**

	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	3,020	4,951	11,149	22,960
Total revenues	3,020	4,951	11,149	22,960
Expenditures:				
Current operating:				
Salaries and wages	-	-	-	-
Personal benefits	-	-	-	-
Supplies	-	-	-	-
Other services and charges	10,235	5,699	32,523	21,908
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	10,235	5,699	32,523	21,908
Excess (deficiency) of revenues over expenditures	(7,215)	(748)	(21,374)	1,052
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	\$ (7,215)	(748)	\$ (21,374)	1,052
Fund balances (deficits), beginning of year		1,935		4,974
Fund balances (deficits), end of year		<u>\$ 1,187</u>		<u>\$ 6,026</u>

(Continued)

Special Revenue

Hope Creek Care Center Memorial Fund		Working Cash Fund		Recorders Document Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	90	2,000	2,017	3,600	2,588
170	1,225	-	(383)	-	-
170	1,315	2,000	1,634	3,600	2,588
-	-	-	-	64,982	64,160
-	-	-	-	39,678	37,125
-	-	-	-	7,277	5,850
16,670	11,348	87	87	113,164	113,414
-	-	-	-	11,567	5,534
-	-	-	-	-	-
-	-	-	-	-	-
16,670	11,348	87	87	236,668	226,083
(16,500)	(10,033)	1,913	1,547	(233,068)	(223,495)
-	-	-	-	272,762	271,846
-	-	-	-	(5,330)	(5,330)
-	-	-	-	-	-
-	-	-	-	267,432	266,516
<u>\$ (16,500)</u>	<u>(10,033)</u>	<u>\$ 1,913</u>	<u>1,547</u>	<u>\$ 34,364</u>	<u>43,021</u>
	<u>26,713</u>		<u>514,702</u>		<u>250,237</u>
	<u>\$ 16,680</u>		<u>\$ 516,249</u>		<u>\$ 293,258</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, 2010**

	Special Revenue			
	States Attorney Drug Enforcement Fund		Treasurer's Automation Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 38,000	\$ 64,169	\$ 30,000	\$ 28,882
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	-	-	2,000	856
Miscellaneous	-	-	-	-
Total revenues	38,000	64,169	32,000	29,738
Expenditures:				
Current operating:				
Salaries and wages	-	-	-	-
Personal benefits	-	-	-	-
Supplies	9,958	9,142	2,000	1,201
Other services and charges	37,165	36,152	13,986	12,544
Capital outlay	7,755	5,982	31,000	7,549
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	54,878	51,276	46,986	21,294
Excess (deficiency) of revenues over expenditures	(16,878)	12,893	(14,986)	8,444
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	(32,000)	(32,000)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	(32,000)	(32,000)
Net change in fund balances	\$ (16,878)	12,893	\$ (46,986)	(23,556)
Fund balances (deficits), beginning of year		115,677		116,119
Fund balances (deficits), end of year		<u>\$ 128,570</u>		<u>\$ 92,563</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	
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	400,140		401,090		36,210		35,904		-		-
	-		-		-		-		-		-
	200		1,255		3,500		1,305		-		-
	-		(2,175)		-		2		-		-
	400,340		400,170		39,710		37,211		-		-
	85,604		85,604		9,500		2,406		-		-
	41,097		36,818		976		176		-		-
	22,450		20,932		4,625		69		-		-
	155,269		145,788		85,582		27,231		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	304,420		289,142		100,683		29,882		-		-
	95,920		111,028		(60,973)		7,329		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
\$	<u>95,920</u>		<u>111,028</u>	\$	<u>(60,973)</u>		<u>7,329</u>	\$	<u>-</u>		<u>-</u>
			(69,174)				138,260				16
		\$	<u>41,854</u>			\$	<u>145,589</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, 2010

	Special Revenue			
	Homeland Security Fund		Circuit Clerk Administration Cost Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 30,000	\$ 23,382
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	-	-	800	739
Miscellaneous	-	-	-	(61)
Total revenues	-	-	30,800	24,060
Expenditures:				
Current operating:				
Salaries and wages	-	-	-	-
Personal benefits	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	33	33
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	-	33	33
Excess (deficiency) of revenues over expenditures	-	-	30,767	24,027
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	<u>\$ -</u>	<u>-</u>	<u>\$ 30,767</u>	<u>24,027</u>
Fund balances (deficits), beginning of year		14,031		70,832
Fund balances (deficits), end of year		<u>\$ 14,031</u>		<u>\$ 94,859</u>

(Continued)

Special Revenue

Hotel/Motel Tax Fund		Drug Court Grant Fund		Sheriff Crime Lab Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 37,000	\$ 41,516	\$ 4,000	\$ 110
-	-	-	-	-	-
100,000	124,013	-	-	-	-
1,000	1,256	1,000	982	-	-
-	(105)	-	-	-	-
101,000	125,164	38,000	42,498	4,000	110
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,112	239	-	-
64,856	64,856	18,931	6,240	300	-
-	-	-	-	1,800	-
-	-	-	-	-	-
-	-	-	-	-	-
64,856	64,856	21,043	6,479	2,100	-
36,144	60,308	16,957	36,019	1,900	110
-	-	-	-	-	-
(1,600)	(1,600)	-	-	-	-
-	-	-	-	-	-
(1,600)	(1,600)	-	-	-	-
<u>\$ 34,544</u>	<u>58,708</u>	<u>\$ 16,957</u>	<u>36,019</u>	<u>\$ 1,900</u>	<u>110</u>
	94,508		90,087		-
	<u>\$ 153,216</u>		<u>\$ 126,106</u>		<u>\$ 110</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, 2010**

	Debt Service Fund		Capital Project Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Property taxes	1,493,703	1,494,983	-	-
Intergovernmental	-	-	-	282,150
Investment earnings	1,500	435	-	1,438
Miscellaneous	-	-	-	-
Total revenues	1,495,203	1,495,418	-	283,588
Expenditures:				
Current operating:				
Salaries and wages	-	-	-	-
Personal benefits	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	1,554
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	665,000	665,000	-	-
Interest and fiscal charges	330,418	330,418	-	-
Total expenditures	995,418	995,418	-	1,554
Excess (deficiency) of revenues over expenditures	499,785	500,000	-	282,034
Other financing sources (uses):				
Transfers in	-	-	846,000	846,000
Transfers out	(500,085)	(500,000)	(500,000)	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(500,085)	(500,000)	346,000	846,000
Net change in fund balances	\$ (300)	-	\$ 346,000	1,128,034
Fund balances (deficits), beginning of year		470		(1,839,667)
Fund balances (deficits), end of year		<u>\$ 470</u>		<u>\$ (711,633)</u>

Rock Island County, Illinois

Combining Statement of Net Assets
Internal Service Funds
November 30, 2010

	Public Building Commission	Employee Health Benefits	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 843,722	\$ 1,948,941	\$ 2,792,663
Receivables:			
Accounts	-	49,293	49,293
Interest	-	1,752	1,752
Due from other funds	-	15,015	15,015
Due from other governmental units	-	80,623	80,623
Other assets	871,210	-	871,210
Total current assets	1,714,932	2,095,624	3,810,556
Noncurrent assets:			
Capital assets:			
Nondepreciable, land	180,250	-	180,250
Depreciable:			
Equipment and fixtures	24,092	-	24,092
Improvements other than buildings	92,909	-	92,909
Buildings	713,914	-	713,914
Less accumulated depreciation	(55,842)	-	(55,842)
Total capital assets	955,323	-	955,323
Total assets	\$ 2,670,255	\$ 2,095,624	\$ 4,765,879
Liabilities			
Current liabilities:			
Accounts payable	\$ -	\$ 79,566	\$ 79,566
Estimated claims settlement	-	715,000	715,000
Accrued liabilities	1,186,326	-	1,186,326
Total liabilities	1,186,326	794,566	1,980,892
Net Assets			
Invested in capital assets	955,323	-	955,323
Unrestricted	528,606	1,301,058	1,829,664
Total net assets	1,483,929	1,301,058	2,784,987
Total liabilities and net assets	\$ 2,670,255	\$ 2,095,624	\$ 4,765,879

Rock Island County, Illinois

**Combining Statement of Revenues, Expenses and Changes in Net Assets
Governmental Activities - Internal Service Funds
Year Ended November 30, 2010**

	Public Building Commission	Employee Health Benefits	Total
Operating revenue, charges for services	\$ 1,497,679	\$ 7,175,848	\$ 8,673,527
Operating expenses, other services and charges	1,542,550	6,659,191	8,201,741
Operating income (loss)	(44,871)	516,657	471,786
Nonoperating revenue:			
Bond sales proceeds	2,251	-	2,251
Investment earnings	9,604	15,771	25,375
Change in net assets	(33,016)	532,428	499,412
Total net assets, beginning of year	1,516,945	768,630	2,285,575
Total net assets, end of year	\$ 1,483,929	\$ 1,301,058	\$ 2,784,987

Rock Island County, Illinois

**Combining Statement of Cash Flows
Governmental Activities - Internal Service Funds
Year Ended November 30, 2010**

	Public Building Commission	Employee Health Benefits	Total
Cash flows from operating activities:			
Cash received from employee contributions and other charges	\$ -	\$ 7,181,448	\$ 7,181,448
Cash payments for claims	-	(6,333,987)	(6,333,987)
Cash received for jail lease	1,501,041	-	1,501,041
Cash paid for jail lease	(996,077)	-	(996,077)
Cash payments for jail operations	(518,946)	-	(518,946)
Net cash provided by (used in) operating activities	(13,982)	847,461	833,479
Cash flows from capital financing activities:			
Bond sale proceeds	2,251	-	2,251
Acquisition of capital assets	(16,999)	-	(16,999)
Net cash (used in) capital and related financing activities	(14,748)	-	(14,748)
Cash flows from noncapital financing activities, interfund payments			
	-	(9,222)	(9,222)
Cash flows from investing activities, interest received			
	9,604	15,846	25,450
Net increase (decrease) in cash	(19,126)	854,085	834,959
Cash:			
Beginning	862,848	1,094,856	1,957,704
Ending	\$ 843,722	\$ 1,948,941	\$ 2,792,663
Reconciliation of operating income (loss) to net cash from operating activities:			
Operating income (loss)	\$ (44,871)	\$ 516,657	\$ 471,786
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation expense	26,526	-	26,526
(Increase) decrease in:			
Receivables	-	(1,186)	(1,186)
Due from other governmental units	-	6,786	6,786
Other assets	3,362	-	3,362
Increase (decrease) in:			
Accounts payable	(4,795)	325,204	320,409
Accrued liabilities	5,796	-	5,796
Net cash provided by (used in) operating activities	\$ (13,982)	\$ 847,461	\$ 833,479

Rock Island County, Illinois

Combining Balance Sheet - Agency Funds
November 30, 2010

	Total	Circuit Clerk Fund	Circuit Clerk Probation Fund	County Clerk Redemption Fund
Assets				
Cash and cash equivalents	\$ 8,578,526	\$ 2,746,156	\$ 4,213	\$ 314,493
Receivables:				
Accounts receivable	169,497	-	-	-
Accrued interest receivable	344,943	-	-	-
Total assets	\$ 9,092,966	\$ 2,746,156	\$ 4,213	\$ 314,493
Liabilities				
Due to other governmental units	\$ 6,128,535	\$ 592,615	\$ -	\$ -
Due to individuals and private entities	2,964,431	2,153,541	4,213	314,493
Total liabilities	\$ 9,092,966	\$ 2,746,156	\$ 4,213	\$ 314,493

(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
\$ 3,845,658	\$ 788,327	\$ 513	\$ 31	-	\$ 192,380	\$ 190,412
-	21,892	-	8,641	5,212	48,556	-
344,202	412	-	-	-	119	-
<u>\$ 4,189,860</u>	<u>\$ 810,631</u>	<u>\$ 513</u>	<u>\$ 8,672</u>	<u>\$ 5,212</u>	<u>\$ 241,055</u>	<u>\$ 190,412</u>
\$ 4,162,824	\$ 810,631	\$ -	\$ 8,672	\$ -	\$ 241,055	\$ -
27,036	-	513	-	5,212	-	190,412
<u>\$ 4,189,860</u>	<u>\$ 810,631</u>	<u>\$ 513</u>	<u>\$ 8,672</u>	<u>\$ 5,212</u>	<u>\$ 241,055</u>	<u>\$ 190,412</u>

Rock Island County, Illinois

Combining Balance Sheet - Agency Funds (Continued)
November 30, 2010

	Hope Creek		TBA	Township	Township
	Patient's	Jail Commissary	Fund	Bridge	Motor
	Fund	Fund	Fund	Fund	Fuel Tax
					Fund
Assets					
Cash and cash equivalents	\$ 23,623	\$ 48,777	\$ 131,657	\$ 2,930	\$ 224,495
Receivables:					
Accounts receivable	-	-	18	-	85,178
Accrued interest receivable	-	-	75	1	134
Total assets	\$ 23,623	\$ 48,777	\$ 131,750	\$ 2,931	\$ 309,807
Liabilities					
Due to other governmental units	\$ -	\$ -	\$ -	\$ 2,931	\$ 309,807
Due to individuals and private entities	23,623	48,777	131,750	-	-
Total liabilities	\$ 23,623	\$ 48,777	\$ 131,750	\$ 2,931	\$ 309,807

Hope Creek Care Center Vending Fund	Prisoner Welfare Fund
\$ 12,775	\$ 52,086
-	-
-	-
<u>\$ 12,775</u>	<u>\$ 52,086</u>
\$ -	\$ -
12,775	52,086
<u>\$ 12,775</u>	<u>\$ 52,086</u>

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
 Agency Funds
 Year Ended November 30, 2010

	Balance November 30, 2009	Additions	Deletions	Balance November 30, 2010
Circuit Clerk Fund				
Assets , cash and cash equivalents	\$ 2,670,728	\$ 13,330,939	\$ 13,255,511	\$ 2,746,156
Liabilities				
Due to other governmental units	\$ 592,092	\$ 8,223,372	\$ 8,222,849	\$ 592,615
Due to individuals and private entities	2,078,636	4,905,326	4,830,421	2,153,541
Maintenance/child support deposits	-	202,241	202,241	-
Total liabilities	\$ 2,670,728	\$ 13,330,939	\$ 13,255,511	\$ 2,746,156
Circuit Clerk Probation Fund				
Assets , cash and cash equivalents	\$ 4,110	\$ 31,259	\$ 31,156	\$ 4,213
Liabilities , due to individuals and private entities				
	\$ 4,110	\$ 31,259	\$ 31,156	\$ 4,213
County Clerk Redemption Fund				
Assets , cash and cash equivalents	\$ 340,509	\$ 5,646,893	\$ 5,672,909	\$ 314,493
Liabilities , due to individuals and private entities				
	\$ 340,509	\$ 5,646,893	\$ 5,672,909	\$ 314,493
County Collector's Fund				
Assets				
Cash and cash equivalents	\$ 2,639,427	\$ 1,242,532,758	\$ 1,241,326,527	\$ 3,845,658
Accrued interest receivable	392,188	344,202	392,188	344,202
Total assets	\$ 3,031,615	\$ 1,242,876,960	\$ 1,241,718,715	\$ 4,189,860
Liabilities				
Due to other governmental units	\$ 3,004,579	\$ 1,242,876,960	\$ 1,241,718,715	\$ 4,162,824
Due to individuals and private entities	27,036	-	-	27,036
	\$ 3,031,615	\$ 1,242,876,960	\$ 1,241,718,715	\$ 4,189,860

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
 Agency Funds (Continued)
 Year Ended November 30, 2010

	Balance November 30, 2009	Additions	Deletions	Balance November 30, 2010
Emergency Telephone Service Fund				
Assets				
Cash and cash equivalents	\$ 1,076,357	\$ 3,803,707	\$ 4,091,737	\$ 788,327
Accounts receivable	189,154	1,975	169,237	21,892
Accrued interest receivable	998	412	998	412
Total assets	\$ 1,266,509	\$ 3,806,094	\$ 4,261,972	\$ 810,631
Liabilities , due to other governmental units	\$ 1,266,509	\$ 3,808,014	\$ 4,263,892	\$ 810,631
Employee Indebtedness Fund				
Assets , cash and cash equivalents	\$ 988	\$ 22,699	\$ 23,174	\$ 513
Liabilities , due to individuals and private entities	\$ 988	\$ 22,699	\$ 23,174	\$ 513
Inheritance Tax Fund				
Assets				
Cash and cash equivalents	\$ 176,755	\$ 3,390,371	\$ 3,567,095	\$ 31
Accounts receivable	8,641	-	-	8,641
Total assets	\$ 185,396	\$ 3,390,371	\$ 3,567,095	\$ 8,672
Liabilities , due to other governmental units	\$ 185,396	\$ 3,390,371	\$ 3,567,095	\$ 8,672
Jail Inmate Deposit Fund				
Assets				
Accounts receivable	\$ 53,002	\$ 576,148	\$ 623,938	\$ 5,212
Liabilities , due to individuals and private entities	\$ 53,002	\$ 576,148	\$ 623,938	\$ 5,212

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2010

	Balance November 30, 2009	Additions	Deletions	Balance November 30, 2010
Rock Island County Waste Management Agency Fund				
Assets				
Cash and cash equivalents	\$ 107,245	\$ 952,652	\$ 867,517	\$ 192,380
Accounts receivable	57,866	48,557	57,867	48,556
Accrued interest receivable	128	119	128	119
Total assets	\$ 165,239	\$ 1,001,328	\$ 925,512	\$ 241,055
Liabilities, due to other governmental units	\$ 165,239	\$ 1,001,579	\$ 925,763	\$ 241,055
Treasurer's Fund				
Assets, cash and cash equivalents	\$ 571,430	\$ 632,212	\$ 1,013,230	\$ 190,412
Liabilities, due to individuals and private entities	\$ 571,430	\$ 632,212	\$ 1,013,230	\$ 190,412
Hope Creek Care Center Patient's Fund				
Assets, cash and cash equivalents	\$ 36,523	\$ 207,375	\$ 220,275	\$ 23,623
Liabilities, due to individuals and private entities	\$ 36,523	\$ 207,375	\$ 220,275	\$ 23,623
Jail Commissary Fund				
Assets, cash and cash equivalents	\$ 63,755	\$ 729,070	\$ 744,048	\$ 48,777
Liabilities, due to individuals and private entities	\$ 63,755	\$ 729,070	\$ 744,048	\$ 48,777
TBA Fund				
Assets				
Cash and cash equivalents	\$ 130,570	\$ 11,292	\$ 10,205	\$ 131,657
Accounts receivable	-	5,000	4,982	18
Accrued interest receivable	134	74	133	75
Total assets	\$ 130,704	\$ 16,366	\$ 15,320	\$ 131,750
Liabilities, due to individuals and private entities	\$ 130,704	\$ 16,366	\$ 15,320	\$ 131,750

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2010**

	Balance November 30, 2009			Additions	Deletions	Balance November 30, 2010	
Township Bridge Fund							
Assets							
Cash and cash equivalents	\$	2,562	\$	387,141	\$	386,773	\$ 2,930
Accrued interest receivable		2		1		2	1
Total assets	\$	2,564	\$	387,142	\$	386,775	\$ 2,931
Liabilities, due to other governmental units							
	\$	2,564	\$	387,142	\$	386,775	\$ 2,931
Township Motor Fuel Tax Fund							
Assets							
Cash and cash equivalents	\$	1,139	\$	1,421,179	\$	1,197,823	\$ 224,495
Accounts receivable		93,043		85,178		93,043	85,178
Accrued interest receivable		1		134		1	134
Total assets	\$	94,183	\$	1,506,491	\$	1,290,867	\$ 309,807
Liabilities, due to other governmental units							
	\$	94,183	\$	1,506,491	\$	1,290,867	\$ 309,807
Hope Creek Care Center Vending Fund							
Assets, cash and cash equivalents							
	\$	-	\$	12,775	\$	-	\$ 12,775
Liabilities, due to individuals and private entities							
	\$	-	\$	12,775	\$	-	\$ 12,775
Prisoner Welfare Fund							
Assets, cash and cash equivalents							
	\$	-	\$	356,345	\$	304,259	\$ 52,086
Liabilities, due to individuals and private entities							
	\$	-	\$	356,345	\$	304,259	\$ 52,086
Totals - All Agency Funds							
Assets							
Cash and cash equivalents	\$	7,822,098	\$	1,273,468,667	\$	1,272,712,239	\$ 8,578,526
Accounts receivable		401,706		716,858		949,067	169,497
Accrued interest receivable		393,451		344,942		393,450	344,943
Total assets	\$	8,617,255	\$	1,274,530,467	\$	1,274,054,756	\$ 9,092,966
Liabilities							
Due to other governmental units	\$	5,310,562	\$	1,261,193,929	\$	1,260,375,956	\$ 6,128,535
Due to individuals and private entities		3,306,693		13,136,468		13,478,730	2,964,431
Maintenance/child support deposits		-		202,241		202,241	-
Total liabilities	\$	8,617,255	\$	1,274,532,638	\$	1,274,056,927	\$ 9,092,966

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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.	118 - 127
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).	128 - 134
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.	135 - 139
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.	140 - 145
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.	146 - 153

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 Eight 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	2010			
\$	54,083,699	\$	55,397,748	\$	59,757,904	\$	55,081,292	\$	58,966,301
	1,602,099		1,724,848		1,834,406		2,041,777		2,018,901
	1,643,710		1,156,589		785,629		901,404		1,176,783
	4,639,322		4,232,554		3,855,454		4,815,303		5,529,222
	54,671		52,914		59,286		470		470
	960,057		650,000		967,000		-		-
	2,079,454		872,600		869,146		4,667,109		1,248,114
	-		25,323		-		-		-
	12,929,582		17,406,020		15,362,448		16,683,631		13,740,126
\$	77,992,594	\$	81,518,596	\$	83,491,273	\$	84,190,986	\$	82,679,917

Rock Island County, Illinois

**Changes in Net Assets
Last Eight 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		2010		
\$	12,449,672	\$	13,236,109	\$	15,185,680	\$	14,277,348	\$	14,579,299	
	6,912,721		7,714,258		8,486,743		7,634,662		8,264,879	
	3,449,301		3,607,818		3,804,707		3,945,665		4,181,571	
	6,910,035		6,989,607		7,992,555		8,677,746		8,435,950	
	3,908,958		3,945,958		4,590,942		4,311,647		4,331,923	
	17,521,780		21,681,369		21,458,449		26,422,028		28,151,986	
	2,773,705		2,961,912		3,290,340		3,656,939		3,999,084	
	1,744,565		3,733,381		1,617,387		1,893,214		2,211,533	
<hr/>		<hr/>		<hr/>		<hr/>		<hr/>		
	55,670,737		63,870,412		66,426,803		70,819,249		74,156,225	
<hr/>		<hr/>		<hr/>		<hr/>		<hr/>		
	3,257,168		4,648,948		4,629,246		6,028,775		6,258,607	
	3,379,391		3,599,036		3,346,176		3,216,797		3,024,986	
	7,613,330		11,757,305		11,792,762		13,980,107		13,637,170	
	4,377,663		4,485,701		4,805,574		4,806,878		4,822,465	
	11,288,532		10,131,726		9,885,815		12,894,411		13,910,831	
	4,743,695		2,178,447		2,594,923		268,846		596,997	
<hr/>		<hr/>		<hr/>		<hr/>		<hr/>		
	34,659,779		36,801,163		37,054,496		41,195,814		42,251,056	
<hr/>		<hr/>		<hr/>		<hr/>		<hr/>		
	(21,010,958)		(27,069,249)		(29,372,307)		(29,623,435)		(31,905,169)	
<hr/>		<hr/>		<hr/>		<hr/>		<hr/>		
	16,598,792		17,200,641		17,992,705		19,548,214		20,095,583	
	-		-		-		-		-	
	2,470,733		2,906,481		-		-		-	
	4,564,481		4,673,128		2,890,775		2,445,606		2,585,073	
	1,605,688		1,735,783		4,595,064		4,803,890		4,303,323	
	461,918		107,051		1,856,456		1,406,806		1,488,379	
	-		-		123,356		115,592		124,013	
	1,219,509		340,571		930,804		993,075		1,083,941	
	1,221		2,012,831		1,053,360		497,877		327,793	
	-		-		115,348		-		-	
	-		-		-		-		-	
	-		-		-		-		-	
	2,006,595		1,618,765		1,787,116		512,088		385,995	
<hr/>		<hr/>		<hr/>		<hr/>		<hr/>		
	28,928,937		30,595,251		31,344,984		30,323,148		30,394,100	
<hr/>		<hr/>		<hr/>		<hr/>		<hr/>		
\$	7,917,979	\$	3,526,002	\$	1,972,677	\$	699,713	\$	(1,511,069)	

Rock Island County, Illinois

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

	Fiscal Year			
	2001	2002	2003	2004
General Fund:				
Reserved:				
Tort liability	\$ 469,064	\$ 239,697	\$ 825,609	\$ 1,371,658
Advances	-	-	76,675	-
Other assets	-	-	-	-
Capital improvements	-	-	-	-
Employee health claims	859,052	-	-	-
Unreserved, undesignated	3,514,943	3,259,848	4,497,139	4,938,930
Total general fund	4,843,059	3,499,545	5,399,423	6,310,588
All other governmental funds:				
Reserved for:				
Advances	-	-	1,000	1,000
Other assets	-	-	-	-
Capital projects/improvements	426,668	-	-	-
Contributed capital	-	700,654	-	-
Employee health claims	-	(190,606)	-	-
Unreserved, undesignated:				
Special revenue funds	12,298,346	15,553,763	15,545,354	16,606,382
Debt service fund	1,214,900	94,742	-	65,654
Capital project fund	-	-	-	-
Total all other governmental funds	13,939,914	16,158,553	15,546,354	16,673,036
Total fund balances	\$ 18,782,973	\$ 19,658,098	\$ 20,945,777	\$ 22,983,624

Source: County records.

		Fiscal Year									
		2005	2006	2007	2008	2009	2010				
\$	1,262,103	\$	960,057	\$	650,000	\$	967,000	\$	613,000	\$	1,052,965
	-		-		-		-		-		-
	215,136		187,350		257,882		179,404		232,976		154,432
	-		-		-		-		-		-
	-		-		-		-		-		-
	5,357,539		7,559,063		9,630,945		8,380,655		7,191,755		5,281,977
	6,834,778		8,706,470		10,538,827		9,527,059		8,037,731		6,489,374
	1,000		-		-		-		-		-
	59,311		64,412		50,975		54,341		55,364		64,212
	256,465		2,079,454		872,600		869,146		4,667,109		1,248,114
	-		-		-		-		-		-
	-		-		-		-		-		-
	15,137,179		12,193,244		15,067,774		15,946,443		18,666,278		18,622,877
	(110,512)		54,671		52,914		59,286		470		470
	-		-		12,396,652		(1,711,813)		(1,839,667)		(711,633)
	15,343,443		14,391,781		28,440,915		15,217,403		21,549,554		19,224,040
\$	22,178,221	\$	23,098,251	\$	38,979,742	\$	24,744,462	\$	29,587,285	\$	25,713,414

Rock Island County, Illinois

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

	Fiscal Year			
	2001	2002	2003	2004
Revenues:				
Fees	\$ 15,784,959	\$ 13,874,943	\$ 14,674,377	\$ 15,268,162
Property taxes	12,396,471	14,104,210	14,772,177	15,559,590
Intergovernmental	17,465,956	19,159,055	17,590,909	18,088,989
Investment earnings	935,077	432,234	377,797	424,026
Miscellaneous	1,296,720	1,013,244	1,320,233	2,490,276
Total revenues	47,879,183	48,583,686	48,735,493	51,831,043
Expenditures:				
General government	10,924,582	8,391,854	7,694,734	9,991,659
Social services	11,913,029	11,981,807	12,652,077	13,402,015
Public safety and corrections	9,607,304	11,090,967	9,065,904	9,641,845
Transportation and public works	3,330,189	3,941,077	4,887,316	3,518,467
Judiciary and legal/legislative	6,494,127	6,766,339	6,805,634	6,828,921
Debt service:	1,257,248	-	-	-
Principal	-	-	410,000	430,000
Interest	-	-	587,992	568,302
Bond issue costs	-	-	-	-
Culture and recreation	2,043,844	2,198,022	2,138,622	2,248,809
Expenditures in capital outlay not capitalized	-	-	-	-
Capitalized capital outlay	-	-	-	-
Total expenditures	45,570,323	44,370,066	44,242,279	46,630,018
Excess of revenues over (under) expenditures	2,308,860	4,213,620	4,493,214	5,201,025
Other financing sources (uses):				
Proceeds from installment purchase	-	-	-	-
Transfers in	2,593,283	4,884,129	3,715,314	3,707,463
Transfers out	(2,593,283)	(4,578,578)	(3,765,704)	(3,727,720)
Transfers to component units	(2,355,186)	(3,359,158)	(2,922,651)	(3,214,377)
Issuance of debt	-	-	-	-
Proceeds from refunded bond escrow agent	-	-	-	-
Bond premiums / discounts	-	-	-	-
Proceeds from sale of capital assets	-	-	-	71,456
Total other financing sources (uses)	(2,355,186)	(3,053,607)	(2,973,041)	(3,163,178)
Net change in fund balances	(46,326)	1,160,013	1,520,173	2,037,847
Fund balances, beginning of year	18,099,552	18,783,488	19,425,603	20,945,777
Residual equity transfer in	729,747	1,585,472	-	-
Residual equity transfer (out)	-	(2,380,923)	-	-
Fund balances, end of year	\$ 18,782,973	\$ 19,148,050	\$ 20,945,776	\$ 22,983,624

Debt service as a percentage of noncapital expenditures

2.76% 0.00% 2.26% 2.14%

Source: County records.

		Fiscal Year									
		2005	2006	2007	2008	2009	2010				
\$	16,456,235	\$	17,759,888	\$	22,460,644	\$	22,497,129	\$	24,164,218	\$	24,164,211
	15,934,655		16,598,792		17,200,641		17,992,705		19,548,214		20,095,583
	20,281,552		21,170,873		19,961,889		20,276,592		20,138,445		21,696,497
	667,079		1,121,574		1,878,701		980,197		460,860		302,418
	2,965,727		2,937,621		2,640,588		2,693,899		2,988,554		2,611,576
	56,305,248		59,588,748		64,142,463		64,440,522		67,300,291		68,870,285
	12,740,846		11,808,995		11,780,026		13,029,416		13,204,642		13,385,011
	17,201,590		17,636,693		21,175,990		20,758,376		22,605,178		24,872,514
	10,772,145		10,052,132		11,023,401		11,396,157		11,522,782		11,838,276
	5,686,085		3,164,291		3,016,355		3,559,737		3,228,474		3,318,136
	7,086,828		6,911,813		6,681,335		7,602,173		8,260,036		8,030,651
	655,000		65,000		505,000		575,000		1,130,000		1,170,000
	525,355		776,195		2,942,387		579,829		794,142		1,219,431
	213,432		-		143,893		-		35,331		-
	2,590,083		2,605,220		2,748,073		2,955,491		3,299,684		3,663,183
	-		-		-		1,072,243		363,041		-
	-		7,091,323		8,423,589		17,289,471		2,789,755		5,344,022
	57,471,364		60,111,662		68,440,049		78,817,893		67,233,065		72,841,224
	(1,166,116)		(522,914)		(4,297,586)		(14,377,371)		67,226		(3,970,939)
	-		-		-		-		-		-
	5,340,737		4,506,909		7,511,860		8,727,078		8,839,273		6,443,042
	(5,340,737)		(4,906,909)		(7,511,860)		(8,727,078)		(8,839,273)		(6,443,042)
	-		-		-		-		-		-
	9,020,000		1,750,000		19,885,000		-		5,140,000		-
	(8,921,030)		-		-		-		(555,000)		-
	114,462		-		219,887		-		(21,824)		-
	48,080		92,944		74,190		142,091		212,421		97,068
	261,512		1,442,944		20,179,077		142,091		4,775,597		97,068
	(904,604)		920,030		15,881,491		(14,235,280)		4,842,823		(3,873,871)
	23,082,825		22,178,221		23,098,251		38,979,742		24,744,462		29,587,285
	-		-		-		-		-		-
	-		-		-		-		-		-
\$	22,178,221	\$	23,098,251	\$	38,979,742	\$	24,744,462	\$	29,587,285	\$	25,713,414

2.43%

1.59%

5.98%

1.88%

2.99%

3.54%

Rock Island County, Illinois

**Program Revenues by Function/Program
Last Eight 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	2010			
\$	3,532,475	\$	4,945,177	\$	4,629,246	\$	6,124,916	\$	6,362,931
	3,230,077		2,017,911		2,652,182		2,020,965		1,973,997
	1,940,339		1,796,405		2,070,042		1,972,720		2,329,619
	3,515,927		3,763,486		3,520,729		3,400,282		3,321,141
	6,914,858		5,063,944		2,419,149		2,568,909		2,572,344
	13,152,652		17,463,119		17,381,418		23,033,473		23,499,877
	2,373,451		1,751,121		4,381,730		2,074,549		2,191,147
	-		-		-		-		-
	34,659,779		36,801,163		37,054,496		41,195,814		42,251,056
	2,537,255		2,212,303		1,902,858		1,899,111		3,268,082
\$	37,197,034	\$	39,013,466	\$	38,957,354	\$	43,094,925	\$	45,519,138

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
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
2010	20,095,583	2,429,284	4,295,193	1,363,729	321,162	28,504,951

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)		
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		
2009-10	2,490,654,733	7,472,711,470	4,801,309	14,405,367		

Fiscal Year	Total		Ratio of Taxable to Assessed Value	Tax Increment Financing District Values	Total Direct Tax Rate
	Taxable Value	Assessed Value (1)			
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	0.75700
2009-10	2,495,456,042	7,487,116,837	33.3	212,184,030	0.76040

(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	2010		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Commonwealth Edison	\$ 100,000,000	1	4.01%
Deere & Co.	36,693,831	2	1.47%
Rock Island Boatworks Inc	22,077,890	3	0.88%
SDG Macerich Property	17,998,200	4	0.72%
Modern Woodmen of America	9,543,326	5	0.38%
PFG Thoms Proestler Co	5,532,763	6	0.22%
Fed Ex Freight	4,953,221	7	0.20%
Walmart	4,825,432	8	0.19%
Cordova Energy	4,564,373	9	0.18%
Geneva Management Service	4,508,400	10	0.18%
2010 Total	\$ 210,697,436		8.44%

Taxpayer	2001		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Commonwealth Edison	\$ 68,787,011	1	4.08%
Deere & Co.	41,798,415	2	2.48%
SDG Macerich Property	21,492,860	3	1.28%
JI Case Co.	5,695,351	4	0.34%
IBP	4,387,779	5	0.26%
PFG Thoms Proestler Co.	3,806,483	6	0.23%
3M	3,287,655	7	0.20%
Heritage Plaza	2,937,283	8	0.17%
Eagle Food Centers, Inc	2,876,379	9	0.17%
Walmart	2,869,932	10	0.17%
2001 Total	\$ 157,939,148		9.37%

Source: County Assessor

Taxable Value 2009-10 \$ 2,495,456,042

Taxable Value 2000-2001 1,684,808,308

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
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
2009-10	17,326,233	17,408,781	100.48	5,293	17,414,074	100.51	33,890	0.20

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
2009-10:							
City	2.38520	1.92880	1.84060	1.84060	1.64980	1.64980	0.89200
Black Hawk College	0.53370	0.53370	0.53370	0.53370	0.53370	0.53370	0.53370
School District	5.06100	5.02660	3.86300	1.94880	3.59400	1.94880	5.06100
Forest Preserve	0.09380	0.09380	0.09380	0.09380	0.09380	0.09380	0.09380
County	0.76040	0.76040	0.76040	0.76040	0.76040	0.76040	0.76040
Total levy	8.83410	8.34330	7.09150	5.17730	6.63170	4.98650	7.34090
Ratio of County to totals	0.08608	0.09114	0.10723	0.14687	0.11466	0.15249	0.10358
2008-09:							
City	2.36380	1.99660	1.77380	1.77380	1.61780	1.61780	0.89680
Black Hawk College	0.53560	0.53560	0.53560	0.53560	0.53560	0.53560	0.53560
School District	5.05580	5.01880	3.82840	1.94760	3.59600	1.94760	5.05580
Forest Preserve	0.09100	0.09100	0.09100	0.09100	0.09100	0.09100	0.09100
County	0.75700	0.75700	0.75700	0.75700	0.75700	0.75700	0.75700
Total levy	8.80320	8.39900	6.98580	5.10500	6.59740	4.94900	7.33620
Ratio of County to totals	0.08599	0.09013	0.10836	0.14829	0.11474	0.15296	0.10319
2007-08:							
City	2.35020	2.00620	1.81160	1.81160	1.71040	1.71040	0.87220
Black Hawk College	0.50160	0.50160	0.50160	0.50160	0.50160	0.50160	0.50160
School District	5.07880	5.05860	3.77540	1.96580	3.52520	1.96580	5.07880
Forest Preserve	0.06900	0.06900	0.06900	0.06900	0.06900	0.06900	0.06900
County	0.72000	0.72000	0.72000	0.72000	0.72000	0.72000	0.72000
Total levy	8.71960	8.35540	6.87760	5.06800	6.52620	4.96680	7.24160
Ratio of County to totals	0.08257	0.08617	0.10469	0.14207	0.11032	0.14496	0.09943
2006-07:							
City	2.36520	1.96460	1.88700	1.88700	1.81160	1.81160	0.87100
Black Hawk College	0.45790	0.45790	0.45790	0.45790	0.45790	0.45790	0.45790
School District	5.11920	5.11520	3.77540	1.94280	3.43360	1.94280	5.11920
Forest Preserve	0.06960	0.06960	0.06960	0.06960	0.06960	0.06960	0.06960
County	0.72600	0.72600	0.72600	0.72600	0.72600	0.72600	0.72600
Total levy	8.73790	8.33330	6.91590	5.08330	6.49870	5.00790	7.24370
Ratio of County to totals	0.08309	0.08712	0.10498	0.14282	0.11171	0.14497	0.10023

(Continued)

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates (Continued)

Last Ten Years

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

(Unaudited)

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

(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
2001-02:							
City	2.54200	1.90040	1.77940	1.77940	1.56120	1.56120	0.82600
Black Hawk College	0.36630	0.36630	0.36630	0.36630	0.36630	0.36630	0.36630
School District	5.06720	5.30900	3.58580	1.94600	3.35780	1.94600	5.06720
Forest Preserve	0.06720	0.06720	0.06720	0.06720	0.06720	0.06720	0.06720
County	0.73280	0.73280	0.73280	0.73280	0.73280	0.73280	0.73280
Total levy	8.77550	8.37570	6.53150	4.89170	6.08530	4.67350	7.05950
Ratio of County to totals	0.08351	0.08749	0.11219	0.14980	0.12042	0.15680	0.10380
2000-01:							
City	2.60840	1.88640	1.73760	1.73760	1.58580	1.58580	0.84480
Black Hawk College	0.33810	0.33810	0.33810	0.33810	0.33810	0.33810	0.33810
School District	5.07400	5.29960	3.59860	1.92140	3.09580	1.92140	5.07400
Forest Preserve	0.06500	0.06500	0.06500	0.06500	0.06500	0.06500	0.06500
County	0.67600	0.67600	0.67600	0.67600	0.67600	0.67600	0.67600
Total levy	8.76150	8.26510	6.41530	4.73810	5.76070	4.58630	6.99790
Ratio of County to totals	0.07716	0.08179	0.10537	0.14267	0.11735	0.14740	0.09660

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
2001	\$ -	\$ 12,340,000	\$ -	\$ 228,009	\$ 12,568,009	0.2182%	\$ 84.55
2002	-	11,950,000	-	173,244	12,123,244	0.2335%	81.84
2003	-	11,540,000	-	115,267	11,655,267	0.2546%	79.26
2004	-	11,110,000	-	53,889	11,163,889	0.2806%	76.04
2005	-	8,815,000	-	-	8,815,000	0.3634%	60.19
2006	1,750,000	8,750,000	-	-	10,500,000	0.3266%	71.75
2007	21,600,000	8,280,000	-	-	29,880,000	0.1225%	203.17
2008	21,515,000	7,790,000	-	-	29,305,000	0.1310%	199.81
2009	25,610,000	8,110,000	-	-	33,720,000	0.1138%	229.66
2010	25,105,000	7,445,000	-	-	32,550,000	0.1179%	220.61

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

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
2000-01	12,340,000	1,681,147,034	0.00734	148,641	83.02
2001-02	11,950,000	1,781,634,789	0.00671	148,140	80.67
2002-03	11,540,000	1,815,094,150	0.00636	147,044	78.48
2003-04	11,110,000	2,011,203,439	0.00552	146,817	75.67
2004-05	9,020,000	2,015,104,855	0.00448	146,451	61.59
2005-06	10,500,000	2,136,061,643	0.00492	146,341	71.75
2006-07	29,880,000	2,231,350,979	0.01330	147,071	203.17
2007-08	29,305,000	2,365,608,928	0.01239	146,661	199.81
2008-09	33,720,000	2,440,076,128	0.01382	146,826	229.66
2009-10	32,550,000	2,495,456,042	0.01304	147,546	220.61

(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, 2010

(dollars in thousands)

(Unaudited)

Governmental Unit	Gross Debt	Percentage of Debt to County	County Share of Debt
Building commission	\$ 8,110,000	100.00%	\$ 8,110,000
Rock Island Nursing Home	19,485,000	100.00%	19,485,000
Rock Island County Forest Preserve	6,030,000	100.00%	6,030,000
School Districts:			
#1 Erie	1,620,000	70.94	1,149,228
#29 Hampton	676,000	100.00	676,000
#30 UTHS	980,000	91.94	901,012
#34 Silvis	730,000	100.00	730,000
#36 Carbon Cliff	1,500,000	100.00	1,500,000
#37 East Moline	7,865,149	100.00	7,865,149
#40 Moline	21,000,000	100.00	21,000,000
#41 Rock Island	40,425,000	100.00	40,425,000
#100 Riverdale	750,000	100.00	750,000
#190 Colona	1,055,000	0.11	1,161
#200 Sherrard	4,223,191	31.79	1,342,552
#203 Westmer	390,000	4.15	16,185
#223 Orion	6,323,186	7.37	466,019
#300 Rockridge	1,400,000	98.29	1,376,060
#503 Black Hawk College	27,145,000	67.06	18,203,437
Cities and Villages:			
Andalusia	575,000	100.00	575,000
Coal Valley	1,785,000	89.94	1,605,429
Cordova	-	100.00	-
East Moline	30,870,000	100.00	30,870,000
Hampton	-	100.00	-
Village of Milan	5,720,000	100.00	5,720,000
Moline	84,395,000	100.00	84,395,000
Rock Island	46,091,666	100.00	46,091,666
Silvis	5,180,000	100.00	5,180,000
Special Districts:			
Carbon Cliff Spec. Svc. 3	260,000	100.00	260,000
Illini Hospital (Ambulance)	8,740,000	86.64	7,572,336
Metro Mass Transit	10,290,000	98.80	10,166,520
Metropolitan Airport	24,645,000	100.00	24,645,000
Moline Special Svc. 3	265,000	100.00	265,000
Silvis Special Svc. 1	1,600,000	100.00	1,600,000
Coal Valley FPD	625,000	85.83	536,438
Totals	\$ 370,749,192		\$ 349,509,191
Total underlying long-term debt	\$ 370,749,192		
Total direct and underlying long-term debt	\$ 349,509,191		

Source:

Rock Island County Clerk's Office
Current Tax Extension Book

Rock Island County, Illinois

Legal Debt Margin Information
As of November 30, 2010
(dollars in thousands)
(Unaudited)

	2001	2002	2003	2004
Assessed value	\$ 1,684,808,308	\$ 1,785,484,717	\$ 1,904,894,699	\$ 2,014,667,178
Debt limit	\$ 48,438,239	\$ 51,332,686	\$ 54,765,723	\$ 57,921,681
Debt applicable to debt limit	12,568,009	12,123,244	11,655,267	11,163,889
Legal debt margin	\$ 35,870,230	\$ 39,209,442	\$ 43,110,456	\$ 46,757,792
Total net debt applicable to the limit as a percentage of debt limit	26.06%	23.33%	21.11%	19.21%

Source: County records

Legal Debt Margin Calculation for Fiscal Year 2010

Assessed value	<u>\$ 2,495,456,042</u>
Debt limit (2.875% of assessed value)	<u>\$ 71,744,361</u>
Debt applicable to limit:	
General obligation bonds	32,550,000
Capital leases	-
Total net applicable to limit	<u>32,550,000</u>
Legal debt margin	<u>\$ 39,194,361</u>

	2005	2006	2007	2008	2009	2010
\$	2,018,562,150	\$ 2,139,245,172	\$ 2,234,908,738	\$ 2,365,608,928	\$ 2,440,076,128	\$ 2,495,456,042
\$	58,033,662	\$ 61,503,299	\$ 64,253,626	\$ 68,011,257	\$ 70,152,189	\$ 71,744,361
	8,815,000	10,500,000	29,880,000	29,305,000	33,720,000	32,550,000
\$	49,218,662	\$ 50,911,772	\$ 34,271,341	\$ 68,011,257	\$ 36,432,189	\$ 39,194,361
	15.22%	17.07%	46.58%	43.09%	48.07%	45.37%

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
2000-01	149,374	\$ 27,420	38	4.8%	24,753
2001-02	148,641	28,313	38	5.6	24,519
2002-03	148,140	29,669	38	6.0	23,419
2003-04	147,044	31,321	38	5.4	23,303
2004-05	146,817	32,037	38	4.8	23,038
2005-06	146,451	34,291	38	4.6	22,774
2006-07	146,341	36,593	38	4.8	22,577
2007-08	147,071	38,376	38	5.7	22,484
2008-09	146,661	not avail	38	9.2	22,105
2009-10	146,826	not avail	39	9.5	22,273

Data Compiled by: Bi-State Regional Commission

⁽¹⁾ U.S. Census Bureau, Population Estimates Program (2001-2009)

⁽²⁾ U.S. Bureau of Economic Analysis

⁽³⁾ Woods & Poole Projections; U.S Census Bureau Population Estimates - 2009

⁽⁴⁾ Illinois Department of Employment Security

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

Rock Island County, Illinois

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

Employer	2001		Rank
	Employees	% of Tot Employment	
Deere & Company	7,878	10.80%	1
Rock Island Arsenal	6,000	8.23%	2
IBP	2,500	3.43%	3
Trinity Medical Center	2,500	3.43%	4
Illini Hospital	950	1.30%	5
CNH (Case New Holland) Global	900	1.23%	6
Montgomery Kone	600	0.82%	7
Thoms Proestler Co	438	0.60%	8
3M	430	0.59%	9
Norcross Safety Products Inc	398	0.55%	10
Total Employment	72,928	30.98%	

Source: QC Development

	2010		Rank
	Employees	% of Tot Employment	
Rock Island Arsenal	8,200	11.51%	1
Deere & Company	6,000	8.42%	2
Tyson Fresh Meats	2,500	3.51%	3
Trinity Medical Center	2,200	3.09%	4
Xpac (Export Packaging, Inc)	1,200	1.68%	5
Moline Public School District #40	900	1.26%	6
Rock Island Public School District #41	900	1.26%	7
Exelon	900	1.26%	8
Wal-Mart	780	1.09%	9
Black Hawk College	700	0.98%	10
Total Employment	71,241	34.08%	

Sources: IL Department of Employment Securities; Individual Employers - 2010; Hoovers - 2010;
Dun & Bradstreet Marketplace - 2nd Qtr 2009; QC Times Book of Lists
Data Compiled By: Bi-State Regional Commission (11/10)

Rock Island County, Illinois

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

Function / Program	Fiscal Year			
	2001	2002	2003	2004
Social service:				
Hope Creek	163.5	168.0	172.0	172.5
Veteran's administration	2.0	2.0	2.0	2.0
Health department	73.5	67.5	68.5	69.0
Mental health	0.5	0.5	0.5	1.0
Total social service	239.5	238.0	243.0	244.5
General government:				
Auditor	3.0	3.0	3.0	3.0
County board	14.5	14.5	14.5	15.5
County clerk	11.0	11.0	12.0	11.5
Recorder	10.0	9.0	10.0	10.0
Superintendent of Education	1.0	1.0	1.0	2.0
Treasurer	7.0	7.0	7.0	7.0
Assessment map	5.0	4.0	4.0	4.0
Board of review	1.5	1.5	1.5	1.5
Info system	11.0	11.0	10.0	10.0
County building	4.5	5.5	4.5	4.5
Human resources	-	-	-	-
HR/liability	4.0	4.0	4.0	7.0
GIS	3.0	4.0	4.0	4.0
Document storage	5.5	5.0	3.5	4.0
Recorder document	2.0	2.0	2.0	2.0
Central services	1.0	2.0	3.0	3.0
Total general government	84.0	84.5	84.0	89.0

(Continued)

Fiscal Year					
2005	2006	2007	2008	2009	2010
172.0	168.0	174.0	183.0	232.0	231.5
2.0	2.0	2.0	2.0	2.0	2.0
70.5	70.0	72.5	62.5	66.5	63.0
1.5	1.0	1.0	0.5	0.5	0.5
246.0	241.0	249.5	248.0	301.0	297.0
3.0	3.0	3.5	3.5	4.0	3.5
15.5	13.5	14.0	13.5	14.0	13.5
11.0	13.0	11.0	11.0	12.0	10.0
10.0	10.0	9.0	8.0	10.0	9.0
2.0	2.0	1.0	1.0	1.0	1.0
7.0	8.0	7.0	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	9.0	9.0
4.5	4.5	4.5	4.5	4.5	4.0
-	3.0	2.0	5.0	4.5	2.5
6.0	6.0	6.0	4.0	4.0	1.5
4.0	4.0	4.0	3.0	3.0	3.0
3.0	2.0	2.0	2.0	2.5	2.5
2.0	2.0	2.0	1.0	2.0	3.0
3.0	3.0	2.0	3.0	3.0	3.0
86.5	89.5	83.5	81.0	86.0	78.0

Rock Island County, Illinois

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

Function / Program	Fiscal Year			
	2001	2002	2003	2004
Public safety & corrections:				
Coroner	4.0	3.0	3.0	3.0
Sheriff	133.5	131.0	139.0	139.5
EMA	2.0	2.0	2.0	2.0
Zoning	6.0	5.0	5.0	6.0
Animal control	2.0	2.0	2.0	2.0
Court security	12.0	13.5	11.5	13.5
COPS	2.0	1.0	1.0	-
Total public safety & corrections	161.5	157.5	163.5	166.0
Public works & transportation:				
Highway	20.5	22.0	20.5	23.0
Motor fuel tax	-	-	-	-
Total public works & transportation	20.5	22.0	20.5	23.0
Judiciary & legal/legislative:				
Circuit clerk	32.5	32.5	33.5	34.5
Circuit court	3.5	3.5	3.5	3.5
States attorney	27.5	26.5	28.5	23.5
Court services	42.0	40.0	40.0	38.5
Ostrom maintenance	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	14.0	14.0	14.0	12.0
Total judiciary & legal/legislative	133.5	130.5	133.5	125.5
Total	639.0	632.5	644.5	648.0

Source: County year-end payroll report

Fiscal Year					
2005	2006	2007	2008	2009	2010
3.0	3.0	3.0	3.0	3.0	3.0
131.5	110.5	133.0	126.5	134.0	123.0
1.0	1.0	1.0	1.0	1.0	1.0
7.5	7.5	7.0	6.0	4.0	5.0
3.5	8.0	8.0	7.0	9.5	10.5
13.0	15.0	15.0	13.0	16.0	15.0
9.0	8.0	9.0	8.0	11.0	11.0
168.5	153.0	176.0	164.5	178.5	168.5
20.5	19.5	20.0	20.0	18.5	15.0
2.0	2.0	2.0	2.0	1.0	7.5
22.5	21.5	22.0	22.0	19.5	22.5
32.5	30.5	32.5	31.5	33.5	33.5
3.5	3.5	3.5	3.5	3.5	3.5
24.5	26.5	25.5	26.5	29.5	27.5
37.5	38.5	38.0	36.0	40.0	37.0
-	-	0.5	0.5	0.5	-
8.5	7.5	7.5	8.5	8.5	8.5
-	-	-	-	-	-
4.0	4.0	4.0	3.0	4.0	4.0
12.0	13.0	11.0	11.0	13.0	11.0
122.5	123.5	122.5	120.5	132.5	125.0
646.0	628.5	653.5	636.0	717.5	691.0

Rock Island County, Illinois

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

Function / Program	Fiscal Year			
	2001	2002	2003	2004
Public safety and legal services:				
Public defender:				
# of individuals defended-felony	914	964	995	962
# of individuals defended-misd/tr	1,485	1,678	1,675	1,379
# of individuals defended-prt	305	356	369	307
# of individuals defended-other	38	63	46	45
# of individuals defended-juvenile	256	305	336	309
Sheriff:				
# of civil papers served	5,776	6,377	6,185	5,665
# of jail bookings	10,437	10,829	11,371	10,683
# of traffic citations written	3,217	3,958	3,650	3,261
# of 911 calls	5,800	5,562	5,207	6,924
# prisoner days per year	77,455	93,112	83,887	95,565
average daily count	212	255	230	262
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	1,109	1,182	1,177	1,165
Circuit clerk:				
New Criminal Cases Filed	not avail.	not avail.	not avail.	not avail.
Criminal Cases Closed	not avail.	not avail.	not avail.	not avail.
Bonds Processed	not avail.	not avail.	not avail.	not avail.
DUI Cases Filed	not avail.	not avail.	not avail.	not avail.
Traffic Cases Filed	not avail.	not avail.	not avail.	not avail.
Veteran's assistance:				
# of veterans assisted	525	606	689	819
# of cases	427	426	595	665
value of assistance	78,418	103,326	115,008	138,151
# of claims	-	-	-	60
# of referrals	-	-	-	60
# of med equipment	-	-	-	26
Health Department:				
# of common disease requiring investigation	717	272	355	220
# of environ health inspections conducted	2,779	2,661	2,848	2,649
# of grants	32	31	28	30
Coroner:				
# of coroner cases in Rock Island County	1,085	1,183	1,133	1,147
# of autopsies held	52/*43	43/*42	35/*35	25/*25
# of inquests held	80	59	55	62
# of cremation permits issued	265	318	311	312
* County paid				

(Continued)

Fiscal Year						
2005	2006	2007	2008	2009	2010	
947	994	1,042	1,059	966	1,008	
934	940	1,987	2,650	3,440	3,318	
350	333	337	282	306	285	
32	15	18	26	39	35	
302	312	259	254	220	209	
5,259	5,614	7,135	4,697	6,254	5,795	
10,359	10,944	11,944	12,741	12,512	10,091	
2,811	3,339	3,210	2,632	2,765	2,619	
6,724	5,610	20,534	14,270	14,300	13,188	
90,286	97,852	118,598	115,052	83,950	107,461	
2,547	268	269	251	230	270	
1	1	1	1	1	3	
-	-	-	2	2	2	
1	1	1	1	2	1	
18,800	18,800	1,525	13,200	14,500	17,600	
8,500	8,500	6,025	5,280	5,950	7,900	
41	59	53	55	46	55	
1,104	1,216	1,251	1,274	1,151	1,176	
not avail.	not avail.	3,661	3,625	3,435	3,000	
not avail.	not avail.	2,573	2,455	2,366	3,185	
not avail.	not avail.	15,406	16,056	13,992	12,433	
not avail.	not avail.	998	1,133	1,260	1,173	
not avail.	not avail.	31,497	28,700	27,010	23,883	
745	815	910	1,621	2,246	1,283	
610	652	734	1,194	2,981	899	
127,710	130,886	138,709	249,785	358,472	163,994	
149	188	226	218	160	196	
68	70	162	125	82	44	
26	38	75	82	67	145	
251	289	438	413	422	490	
3,083	2,927	3,112	2,853	2,797	2,920	
28	29	34	39	35	32	
1,101	1,101	1,101	1,109	1,103	1,015	
43/*43	28/*28	45/*44	42/42*	39/39*	26/*26	
56	61	84	90	49	57	
355	384	395	408	405	442	

Rock Island County, Illinois

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

Function / Program	Fiscal Year			
	2001	2002	2003	2004
County recreation & culture:				
Forest preserve:				
# of boat launch ramps	4	4	4	4
# of ball diamonds	5	5	6	5
# 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	1,207	1,121	948	986
Value of issued permits	26,480,416	23,276,710	21,508,793	23,801,637
Transportation & public works:				
Highway:				
# of miles of road state, co, city, township	1,393.48	1,388.97	1,392.63	1,392.63
# of miles of road paved-concrete & bituminous	1,161.00	1,177.34	1,177.34	1,177.37
# of miles of road improved-rock & oiled	232.69	207.38	209.51	209.51
# of bridges repaired/replaced	-	2	1	-
Governmental services to residents:				
County clerk elections:				
# of elections	2	2	2	2
# of registered voters	103,667	96,573	96,573	104,030
# of votes cast in general election	66,677	43,682	43,682	70,308
% of registered voters cast ballots	64.32%	45.23%	45.23%	67.58%
County clerk:				
# of original birth certificataes issued	not avail.	not avail.	not avail.	not avail.
# of birth certificate copies issued	not avail.	not avail.	not avail.	not avail.
# of original death certificates issued	not avail.	not avail.	not avail.	not avail.
# of death certificate copies issued	not avail.	not avail.	not avail.	not avail.
# of marriage licenses	not avail.	not avail.	not avail.	not avail.
# of original marriage certificates issued	not avail.	not avail.	not avail.	not avail.
# of marriage certificate copies issued	not avail.	not avail.	not avail.	not avail.
Recorder:				
# of real estate transactions recorded	38,606	42,126	49,224	37,220
# of discharged service men/women	55	59	52	42

(Continued)

Fiscal Year						
2005	2006	2007	2008	2009	2010	
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
875	787	762	758	764	781	
23,094,238	15,236,682	23,680,059	47,594,263	12,362,128	33,220,103	
1,392.56	1,392.56	1,394.36	1,401.73	1,418.90	not avail	
1,177.27	1,177.27	1,179.07	1,187.14	1,204.45	not avail	
209.51	209.51	209.51	208.34	208.14	not avail	
1	-	2	1	1	not avail	
2	2	2	2	2	2	
104,030	117,626	95,314	99,048	99,141	101,858	
70,308	47,130	8,360	68,933	22,480	47,053	
67.58%	40.07%	8.77%	60.13%	22.67%	46.19%	
not avail.	11,962	10,463	10,647	9,841	9,357	
not avail.	1,610	1,502	1,312	1,214	1,194	
not avail.	804	541	686	556	633	
not avail.	255	194	239	209	216	
not avail.	1,119	1,137	1,104	1,096	1,092	
not avail.	2,311	1,764	2,031	2,066	2,183	
not avail.	769	949	863	833	1,069	
33,205	31,014	30,859	27,736	29,296	31,968	
39	58	44	38	52	54	

Rock Island County, Illinois

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

Function / Program	Fiscal Year			
	2001	2002	2003	2004
Administration:				
Auditor:				
# of vouchers processed	-	-	21,022	22,037
Information technology:				
# of network users	-	-	-	-
Treasurer:				
# of tax bills mailed	-	-	62,496	62,802
# mobile home tax bills	-	-	2,176	2,046
#of tax distributions made				
Human resources:				
Payroll checks	19,735	19,716	19,656	19,873
Superintendent of Education:				
Schools within the County:				
Public schools:				
# of elementary schools	44	43	43	43
# of junior high schools	11	10	10	10
# of senior high schools	6	6	6	6
# of alternative high schools	5	5	5	5
# of total students	24,771	24,524	24,389	24,316
Nonpublic schools:				
# of K-8 schools	7	9	9	9
# of high schools	3	4	3	3
# of total students	3,197	3,090	3,018	2,857
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	560	561	564	564
# of farming acres	198,672	198,540	198,394	198,394
# of farms	4,137	4,154	4,173	4,173

Source: Survey of County Department Officials

Fiscal Year					
2005	2006	2007	2008	2009	2010
19,403	20,824	20,759	21,443	21,478	22,465
-	-	553	553	553	432
62,631	63,010	58,143	63,438	63,373	63,340
2,195	2,007	1,720	1,815	1,740	1,719
				8	9
19,879	20,331	20,108	21,038	21,040	23,182
42	42	42	41	41	40
10	10	10	10	11	11
6	6	6	6	6	6
5	5	5	5	5	5
23,973	23,718	23,569	23,307	23,213	23,212
9	7	9	9	9	6
3	3	3	3	3	3
2,542	2,232	2,723	2,140	2,122	2,119
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
558	561	558	559	559	555
198,109	196,442	196,006	193,233	196,121	192,973
4,164	4,180	4,201	4,102	4,102	4,132

Rock Island County, Illinois

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

Function / Program	Fiscal Year			
	2002	2003	2004	2005
Social Services:				
# of vehicles	17	16	18	22
# of buildings	9	10	9	8
General Government:				
# of vehicles	3	3	2	2
# of buildings	1	1	1	1
Public Safety/Judiciary:				
# of patrol cars	39	43	42	39
# of other vehicles	47	48	57	53
# of buildings	6	6	6	7
Public Works & Transportation:				
# of vehicles	24	26	27	27
# of buildings	6	6	6	7
Culture & Recreation:				
# of acres managed	2,489.6	2,489.6	2,489.6	2,489.6
# of vehicles	23	23	23	26
# of buildings	49	51	50	48

Source: County Auditor's Office

Fiscal Year				
2006	2007	2008	2009	2010
19	19	22	16	20
8	8	7	7	3
2	2	4	3	4
1	1	1	2	3
49	49	52	62	66
51	55	55	38	29
8	8	8	8	7
28	31	28	25	24
7	7	7	6	7
2,489.6	2,489.6	2,489.6	2,489.6	2,489.6
25	28	32	34	35
64	60	61	59	57

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