

ROCK ISLAND COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended November 30, 2005

Prepared by:
Diana Robinson, County Auditor

Contents

Introductory Section

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

Financial Section

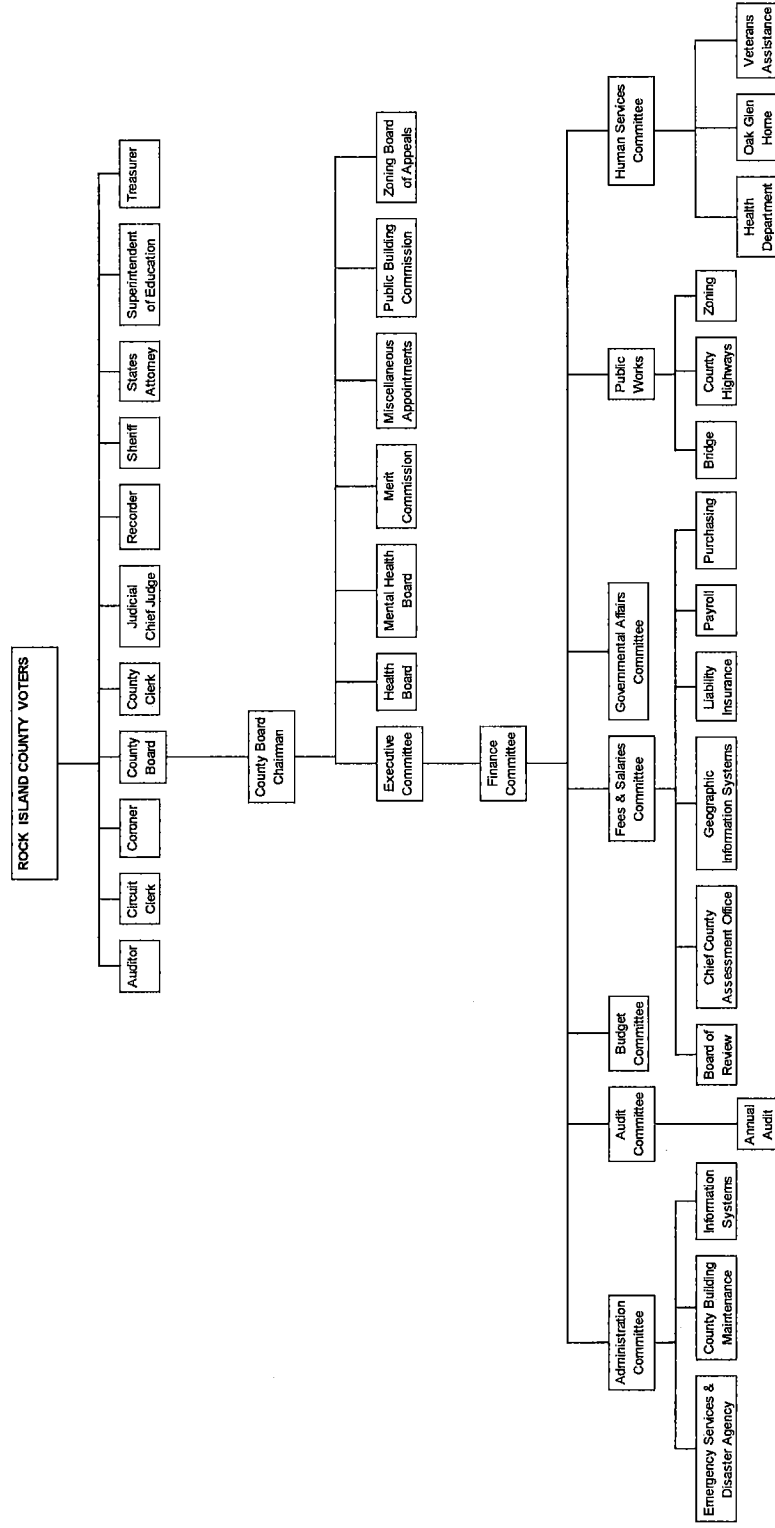
| | |
|---|-----------|
| Independent auditor's report | 1 – 2 |
| Management's discussion and analysis | 3 – 11 |
| Basic financial statements: | |
| Government-wide financial statements: | |
| Statement of net assets | 12 – 13 |
| Statement of activities | 14 – 15 |
| Fund financial statements: | |
| Balance sheet - governmental funds | 16 – 17 |
| Reconciliation of governmental funds balance sheet to the statement of net assets | 18 |
| Statement of revenues, expenditures and changes in fund balances - governmental funds | 19 – 20 |
| Reconciliation of the statement of revenues, expenditures and changes in fund balances of governmental funds to the statement of activities | 21 |
| Statement of net assets, governmental activities – internal service funds | 22 |
| Statement of revenues, expenses and changes in net assets, governmental activities - internal service funds | 23 |
| Statement of cash flows, governmental activities – internal service funds | 24 |
| Statement of assets and liabilities – agency funds | 25 |
| Notes to basic financial statements | 26 – 46 |
| Required supplementary information: | |
| Illinois Municipal Retirement Fund | 47 |
| Budgetary comparison schedule – General Fund | 48 |
| Budgetary comparison schedule – Motor Fuel Tax Fund | 49 |
| Budgetary comparison schedule – Oak Glen Home Fund | 50 |
| Budgetary comparison schedule – Illinois Municipal Retirement Fund | 51 |
| Note to required supplementary information | 52 |
| Nonmajor governmental funds: | |
| Supplementary information: | |
| Schedule of revenues and other financing sources – budget and actual – General Fund | 53 |
| Schedule of expenditures by department and other financing uses – budget and actual – General Fund | 54 – 58 |
| Combining balance sheet – nonmajor governmental funds | 59 – 68 |
| Combining statement of revenues, expenditures and changes in fund balances (deficits) – nonmajor governmental funds | 69 – 79 |
| Combining schedule of revenues, expenditures and changes in fund balances – budget and actual – all nonmajor governmental funds | 80 – 98 |
| Combining statement of net assets – internal service funds | 99 |
| Combining statement of revenues, expenses and changes in net assets, governmental activities – internal service funds | 100 |
| Combining statement of cash flows, governmental activities – internal service funds | 101 |
| Combining balance sheet – agency funds | 102 – 104 |
| Combining statement of changes in assets and liabilities – all agency funds | 105 – 108 |

Contents

Statistical Section (unaudited)

| | |
|--|-----------|
| Government-wide expenses by function | 109 – 110 |
| Government-wide revenues | 111 – 112 |
| General governmental expenditures by function | 113 |
| General governmental revenue by source | 114 |
| Property tax levies and collections | 115 |
| Investment program | 116 |
| Assessed and taxable values of taxable property | 117 |
| Property tax rates per \$100 taxable valuation | 118 – 121 |
| Ten principal taxpayers | 122 |
| Ratio of outstanding general obligation bonded debt to assessed values and debt per capita | 123 |
| Public building commission revenue refunding bonds | 124 |
| Computation of direct and overlapping debt | 125 |
| Demographic statistics | 126 |
| Property value, construction | 127 |
| Surety bonds of principal officials | 128 |
| Miscellaneous statistics | 129 |
| Total number employees | 130 |
| Coroner's report | 131 |
| Schedule of insurance in force | 132 |
| Oak Glen Home, analysis of operations | 133 |
| Fixed asset/depreciation | 134 |
| Rock Island County Jail, analysis of operations | 135 |

ROCK ISLAND COUNTY - ORGANIZATIONAL CHART



Rock Island County, Illinois

List of Elected and Appointed Officials November 30, 2005

Elected Officials

County Board Members

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

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

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

Appointed Officials

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

Maintenance Supervisor Michael VanErstvelde
Oak Glen Home Adm. Trudy Whittington
Public Devender F. Michael Meersman
Public Health Administrator Wendy Trute
County Engineer John Massa
Purchasing Agent Donna Wilkerson
Risk Management Debra Welling

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

April 30, 2006

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

State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended November 30, 2005.

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

McGladrey & Pullen, LLP, Certified Public Accountants, have issued an unqualified ("clean") opinion on the Rock Island County's financial statements for the year ended November 30, 2005. The independent auditor's report is located at the front of the financial section of this report.

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

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

- Introductory Section – Includes this Letter of Transmittal, the GFOA Certificate of Achievement, the Organizational Chart and a list of Elected Officials and Appointed Officials.
- Financial Section – Independent Auditor's Report, The basic financial statements, Management's Discussion and Analysis, and required supplementary information
- Statistical Section – Various unaudited statistics relating to the 10-year financial history of the County of Rock Island

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

Profile of the Government

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

Rock Island County operates as a township form of government. Policy-making and legislative authority are vested in a County Board consisting of a County Board Chairman and twenty-four other members. The governing board is responsible for, among other things, passing resolutions, adopting the budget and passing policies and procedures. The Chairman or specific committees of the County Board appoint board members to the Bi-State Regional Commission, the Rock Island County Emergency Telephone System Board, the Rock Island County Merit Commission, the Illini Hospital District and various fire protection, conservancy and sanitary districts within the County. Because these appointments do not include a majority of the County Board, these organizations are not part of the financial statements of the County. Each County Board member is elected in 4 year staggered terms with one member elected per district, by district.

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

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

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

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

Formal budgetary integration is employed as a management control device during the year for the General Fund and most special revenue funds. The annual budget serves as the foundation for Rock Island County's financial planning and control. The County follows these procedures in establishing the budgetary data reflected in the combined financial statements: 1.) At a regular or special call meeting of the County Board in November, the proposed budget for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and means of financing them. 2.) Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance. 3.) Transfers of budgeted amounts among object classifications, or any budget increases by means of an emergency or supplemental appropriation, require approval by two-thirds of the County Board Members. 4.) Budgets for the General and certain special revenue funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America. 5.) Expenditures may not legally exceed the total amount of the revised budget appropriations of individual funds.

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

Factors Affecting Financial Condition

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

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

Because of its location in a region with a varied economic base, unemployment is relatively stable. During the past ten years, the unemployment rate declined from 5.1% in 1995 to 4.5% in 2005. Unemployment is expected to remain stable or decrease further in the near term with expected growth in jobs. A major pork plant has plans to open a facility in the area, with expectations of creating 1,000 new jobs in the area. In addition, there is expected an additional 350 jobs during the construction phase of the project.

Through the efforts of Rock Island County and its area Legislators, the County will be completing a major project through the Public Works Department. This project is a bridge connecting the Cities of Rock Island and Moline to the Milan Beltway. This bridge crosses the Rock River and passes over Interstate 280, which connects to Interstate 80 to the east and west. This undeveloped area has many possibilities and will enhance the County's ability to continue to prosper with expected growth in housing and new businesses.

Long-term financial planning

Works are under way to issue Debt Certificates to fund the construction of a new nursing home in the County and replace the existing facility. Renovation of the current facility have been found not to be feasible due to the cost of the renovations. This process is currently at the planning stage. This project will be funded by the current tax levy with the financial plan showing that within a few years it will be a self funding facility with no need for a tax levy.

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

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

Major Initiatives

This last fiscal year the County partnered with various cities throughout the County to construct a new animal control facility. This facility will open its doors in January 2006 and provide such services as clinical and surgical. It will also administer the rabies tags and handle the stray animal population, with adoptions made available to individuals that are interested. This project is expected to allow the entities involved to work more efficiently and provide a solution to a much needed service to the community.

In January 2005, members of the County Board met to determine goals for the County to work on in the future. The following are the top three goals and the planned strategies as a starting point for development of additional actions that might be taken to attain the goals.

Centralized County Facility and Department Improvements/Consolidations

- Development of a centralized County Facility
 - Work to revise legislation to make way for expanded capability of the Public Building Commission for a consolidated facility
 - Review facility and/or department needs for the new facility
 - Investigate land acquisition needs
- Interim Department Efficiencies
 - Continue payroll consolidation
 - Create a Human Resource Department
 - Reorganize Purchasing Department
 - Review/Improve hours of services/accessibility

- Improve Communications, Education and Orientation For the Public
 - Website enhancements
 - County facility tours
 - Development of department descriptions
 - Outreach to schools
 - Website links to other agencies to facilitate economic development
- Orientation for County Officials and employees
 - Employee tours of County Facilities
 - Human Resource information for new employees including Illinois Municipal Retirement, EEO, etc.
 - New Board Member information on County processes/Board responsibilities
 - Provide laptop computers for Board Members
- Increased professionalism and improved budgeting
 - Develop budget projections for 5 or ten year period
 - Work on legislature on alternative funding sources
 - Utilize appropriate software for the budgeting process and accounting throughout the County
 - Provide laptop computers for Board Members

Since this planning session, the County has accomplished some of the goals set in January. Among some of these has been the creation of the Human Resources Department and the consolidation of the payroll department within the Human Resources Department. Website links to other agencies has been developed and enhancements are in the process of being completed.

Through a year long search of appropriate software that will meet the needs of the County, a decision has been made and the process will begin some time in April.

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

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

Pension and Other Post-Employment Benefits. Rock Island County participates in a defined benefit pension plan through the Illinois Municipal Retirement Fund, which provides retirement benefits for all officials and employees of the County whose position normally requires at least 1,000 hours of service per year. These benefits are paid in addition to social security benefits. The County also provides for postretirement health care benefits to employees under the required provisions. Additional information on Rock Island County's pension and post-employment benefits can be found in the notes to basic 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, 2004. This was the first time Rock Island County had submitted its CAFR for this prestigious award. 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.

In addition, Rock Island County submitted its 2006 fiscal year budget for its annual budget document dated 2006. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document must be judged proficient as a policy document, a financial plan, an operations guide and a communications device.

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

Respectfully submitted,

Diana L. Robinson
County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Rock Island County,
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
November 30, 2004

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.



Carla E. Perry

President

Jeffrey R. Emery

Executive Director

McGladrey & Pullen

Certified Public Accountants

Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, 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, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County of Rock Island, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, the Rock Island Tri-County Consortium. We did not audit the blended component unit of the Forest Preserve Commission, which represents 10% and 10% of the assets and revenues, respectively, of the aggregate remaining fund information. We did not audit the blended component unit of the Public Building Commission which represents 9% and 5% of the assets and revenues, respectively, of the aggregate remaining fund information and 89.9% and 27% of the assets and revenues, respectively, of the internal service funds. Those financial statements were audited by other independent auditors whose report thereon has been furnished to us and, our opinion on the basic financial statements, insofar as it relates to the amounts included for the component units, is based solely upon the reports of the other independent auditors.

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

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Rock Island, Illinois as of November 30, 2005, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2006, on our consideration of the County of Rock Island, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis on pages 3 through 11, Illinois Municipal Retirement Fund Information on page 47 and budgetary comparison information on pages 48 through 52 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Rock Island, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements and other schedules, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information for the year ended November 30, 2005 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

McGladrey & Pullen, LLP

Davenport, Iowa
March 31, 2006

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2005

It is an honor to present to you the financial picture of Rock Island County, Illinois. We offer readers of the County's financial statements this narrative overview and analysis of the financial activities of Rock Island County, Illinois for the fiscal year ended November 30, 2005. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

The assets of Rock Island County, Illinois exceeded its liabilities by \$69,513,875 and \$65,017,823 (net assets) at the close of fiscal years 2005 and 2004, respectively. Of this amount, \$20,549,425 may be used to meet the government's ongoing obligations to citizens and creditors.

The government's total net assets increased by \$4,496,052 and \$3,028,486 in fiscal years 2005 and 2004, respectively.

As of the close of this current fiscal year, Rock Island County, Illinois' governmental funds reported combined ending fund balances of \$22,178,221, a decrease of \$(805,403) in comparison with the prior year. Approximately 92 percent of this total amount, \$20,384,206 is available for spending at the government's discretion (unreserved undesignated fund balance).

At the end of the current fiscal year, unreserved undesignated fund balance for the General Fund was \$5,357,539 and \$4,938,930 or 27 percent and 25 percent of total General Fund expenditures for fiscal years ended 2005 and 2004, respectively.

The County of Rock Island, Illinois' total long-term debt, excluding compensated absences and estimated claims settlements, decreased by \$754,833 (6.7%) during fiscal year ended November 30, 2005. The decrease was due to scheduled debt payments and the refunding of bonds.

Overview of the Financial Statements

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

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

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

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

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2005

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

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

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

Rock Island County, Illinois maintains 50 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Motor Fuel Tax Fund, Oak Glen Home Fund and Illinois Municipal Retirement Fund which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for most of its funds. A budgetary comparison statement has been provided as required supplementary information for the General Fund, Motor Fuel Tax Fund, Oak Glen Home Fund and Illinois Municipal Retirement Fund to demonstrate compliance with this budget on pages 48 through 52.

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

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2005

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

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

Fiduciary funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support Rock Island County, Illinois' own programs. The fiduciary funds of the County are considered agency funds. Total assets of the fiduciary funds were \$8,347,682 and \$8,089,066 for fiscal years ended 2005 and 2004, respectively.

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

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

Other information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Rock Island County, Illinois' General Fund's budgetary comparison. This information can be found on pages 53 through 58 of this report.

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

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The County's total net assets have increased from a year ago. Table 1 reflects total net assets of \$69,513,875 which represents an increase from \$65,017,823 of 2004.

Of Rock Island County, Illinois' net assets, 68 percent and 65 percent for fiscal years ended 2005 and 2004, respectively, reflects its investment in capital assets (e.g., land, construction-in-progress, buildings, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. Rock Island County, Illinois uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2005

Table 1 - Rock Island County, Illinois' Net Assets

| | Governmental Activities 2005 | Governmental Activities 2004 |
|---|---|---------------------------------|
| Current and other assets | \$ 46,617,944 | \$ 44,537,684 |
| Capital assets, net | 57,963,949 | 53,424,954 |
| Total assets | 104,581,893 | 97,962,638 |
| Noncurrent liabilities outstanding | 10,749,734 | 11,422,000 |
| Other liabilities | 24,318,284 | 21,522,815 |
| Total liabilities | 35,068,018 | 32,944,815 |
| Net assets: | | |
| Invested in capital assets, net of related debt | 47,445,882 | 42,261,065 |
| Restricted for: | | |
| Tort liability | 1,262,103 | 1,371,658 |
| Capital improvements | 256,465 | - |
| Unrestricted | 20,549,425 | 21,385,100 |
| Total net assets | \$ 69,513,875 | \$ 65,017,823 |

A restricted portion of the County's net assets (2 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, \$20,549,425 may be used to meet the government's ongoing obligations to citizens and creditors.

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

The County's total net assets increased by \$4,496,052 during the current fiscal year. This increase was mainly attributable to controlled spending, increased tax and grant revenues.

Table 2 highlights the County's revenues and expenses for the fiscal year ended November 30, 2005. 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, 2005**

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

| | Governmental Activities 2005 | Governmental Activities 2004 |
|--|---------------------------------|---------------------------------|
| Revenues: | | |
| Program revenues: | | |
| Charges for services | \$ 19,264,641 | \$ 17,322,043 |
| Operating grants and contributions | 11,092,696 | 8,591,721 |
| Capital grants and contributions | 909,528 | 53,971 |
| General revenues: | | |
| Property taxes | 15,934,655 | 15,559,590 |
| Intergovernmental revenue | 9,022,666 | 10,096,295 |
| Investment earnings | 717,808 | 449,719 |
| Gain on disposal of capital assets | 14,716 | 10,980 |
| Internal transfers - blended component unit | - | (20,257) |
| Transfers to discretely presented component unit | - | (3,214,377) |
| Miscellaneous | 166,983 | 125,245 |
| Total revenues | 57,123,693 | 48,974,930 |
| Expenses: | | |
| General government | 9,773,592 | 9,040,086 |
| Public safety | 9,230,103 | 7,857,896 |
| Corrections | 3,594,431 | 3,660,800 |
| Judiciary and legal | 5,655,496 | 5,662,364 |
| Transportation and public works | 3,116,774 | 2,101,191 |
| Social services | 18,624,769 | 14,771,782 |
| Culture and recreation | 2,519,529 | 2,289,551 |
| Debt service, interest on long-term debt | 112,947 | 562,774 |
| Total expenses | 52,627,641 | 45,946,444 |
| Increase in net assets | 4,496,052 | 3,028,486 |
| Net assets, beginning | 65,017,823 | 61,989,337 |
| Net assets, ending | \$ 69,513,875 | \$ 65,017,823 |

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2005

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

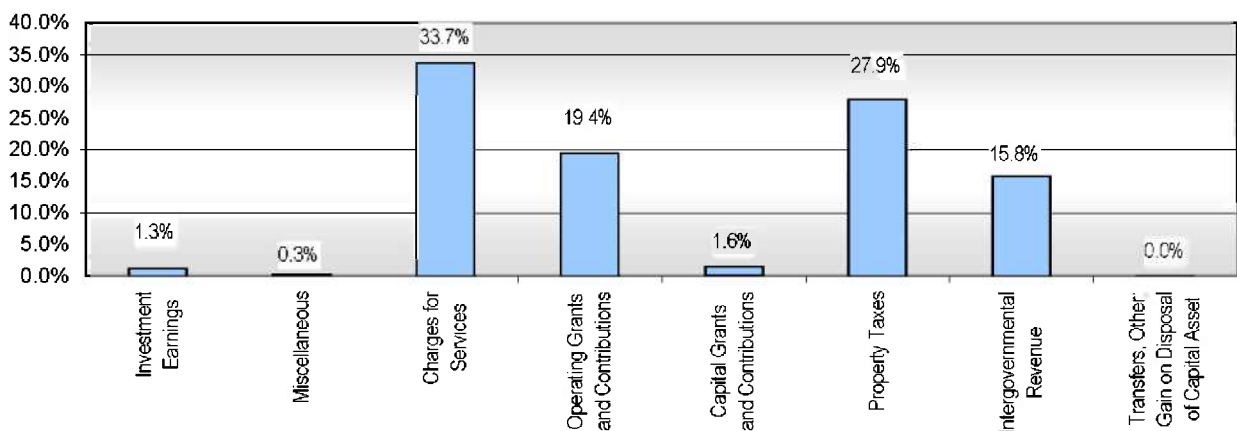
| Programs | Total Cost of Services 2005 | Net (Expense) of Services 2005 |
|--|-----------------------------|--------------------------------|
| General government | \$ 9,773,592 | \$ (6,798,458) |
| Public safety | 9,230,103 | (4,801,121) |
| Corrections | 3,594,431 | (1,594,395) |
| Judiciary and legal | 5,655,496 | (2,575,520) |
| Transportation and public works | 3,116,774 | 599,714 |
| Social services | 18,624,769 | (5,086,577) |
| Culture and recreation | 2,519,529 | (991,472) |
| Debt service, interest on long-term debt | 112,947 | (112,947) |
| Total | \$ 52,627,641 | \$ (21,360,776) |

Net cost of services is 41% of total cost of services in 2005. 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.

Revenues By Source - Governmental Activities



Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2005

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, Rock Island County, Illinois' governmental funds reported combined ending fund balances of \$22,178,221, a decrease of \$805,403 in comparison with the prior year. Approximately 92% of this total amount, \$20,384,206, constitutes unreserved fund balance, which is available for spending at the government's discretion. However, approximately 74% of this unreserved amount, \$15,137,179, is designated or reported in special revenue funds and (1)% of this unreserved amount is reported in the Debt Service Fund. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unreserved and undesignated fund balance of the General Fund was \$5,357,539 while total fund balance reached \$6,834,778. 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 27% of total General Fund expenditures, while total fund balance also represents approximately 34% of that same amount.

The fund balance of the County's General Fund increased by \$524,190 during the current fiscal year. Key factors in this increase are:

- Increased replacement tax revenue and sales tax revenue
- Fee increases
- Increases in penalties and interest
- Increased revenue in prisoner housing

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

General Fund Budgetary Highlights

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

- The total original revenue budget of \$19,984,446 was increased to \$20,003,747 (an increase of \$19,301) due to fee increases and intergovernmental revenues.
- The total original expenditure budget of \$19,581,959 was increased to \$20,528,203 (an increase of \$946,244). This was a result of increased expenditures in salaries and wages, utilities and elections.
- The total original budget for net transfers out of \$28,130 was increased to \$1,617,901 (an increase of \$1,589,771) to cover the increased costs of child placement and transfers to the Building Allocations Fund for the construction of the new Animal Control Facility.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2005

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

Capital Asset and Debt Administration

Capital assets - Rock Island County, Illinois' investment in capital assets for its governmental activities amounted to \$57,760,680 and \$53,424,954 (net of accumulated depreciation) as of November 30, 2005 and 2004, respectively. This investment in capital assets includes land, construction-in-progress, buildings, equipment and infrastructure.

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

Table 4 - Rock Island County, Illinois' Capital Assets

| | Governmental Activities | |
|--------------------------|-------------------------|----------------------|
| | 2005 | 2004 |
| Land | \$ 2,413,141 | \$ 2,413,141 |
| Construction-in-progress | 3,658,806 | 506,554 |
| Buildings | 29,582,207 | 28,316,741 |
| Equipment | 8,847,428 | 8,366,554 |
| Infrastructure | 44,053,509 | 42,437,846 |
| Accumulated depreciation | (30,794,411) | (28,615,882) |
| Total | \$ 57,760,680 | \$ 53,424,954 |

Additional information on Rock Island County, Illinois' capital assets can be found in Note 6 of this report.

Debt - Rock Island County, Illinois had revenue bonds outstanding totaling \$10,409,056 and \$11,110,000 and an obligation under installment purchase outstanding totaling none and \$53,889 as of November 30, 2005 and 2004, respectively. In the current year, the County issued \$9,020,000 in refunding revenue bonds to advance refund \$7,850,000 of existing revenue bonds. This advance refunding resulted in a difference between the reacquisition price and net carrying amount of the old debt of \$(1,738,970). The County paid \$11,368,889 in principal and \$526,777 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

| | 2005 | 2004 | Maturity |
|---------------------------------------|---------------|---------------|----------|
| Governmental activities: | | | |
| Revenue bonds | \$ 10,409,056 | \$ 11,110,000 | 2019 |
| Obligation under installment purchase | - | 53,889 | 2005 |

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2005

Economic Factors and Next Year's Budgets and Rates

The 2006 fiscal year's budget is based on an increase in the EAV of approximately 6%. Increases in intergovernmental revenues such as sales tax and replacement tax revenue are also expected.

The County implemented financial policies which impacted how the budget for 2006 was developed. Among these were passing a balanced budget where revenues met or exceeded expenditures and any resulted reserve is to be transferred to a Capital Project Fund. Also, any one time revenues are not to be used as a source for ongoing expenditures.

Total expenditures are expected to increase \$8,704,848 next year due to an increase in the budget for the Flood-Plain Buy Out Grant of \$6,321,490. Wages and salary have increased by \$767,819 (3.27 percent) and benefits increased by \$721,959 (9.53 percent).

Rock Island County will continue to explore avenues of nonproperty tax revenue generation to ease the tax burden on its citizens. Caution is also realized when planned increases in revenue are expected. The increased revenue in sales tax, replacement revenue and income taxes are so tied to the economy that these revenues are conservatively set by the County.

These factors were considered in preparing Rock Island County, Illinois' budget for the November 30, 2006 fiscal year.

Requests for Information

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

Rock Island County, Illinois

Statement of Net Assets November 30, 2005

| | Primary Government Governmental Activities | Component Unit Rock Island Tri-County Consortium |
|--------------------------------|--|--|
| Assets | | |
| Current assets: | | |
| Cash and cash equivalents | \$ 24,013,954 | \$ 21,124 |
| Receivables: | | |
| Property taxes | 17,003,769 | - |
| Accounts | 251,111 | 110,494 |
| Accrued interest | 76,524 | - |
| Due from other governments | 4,122,785 | - |
| Other assets | 1,149,801 | - |
| Total current assets | 46,617,944 | 131,618 |
| Noncurrent assets: | | |
| Unamortized issuance costs | 203,269 | - |
| Capital assets: | | |
| Nondepreciable: | | |
| Land | 2,413,141 | - |
| Construction-in-progress | 3,658,806 | - |
| Depreciable: | | |
| Buildings | 29,582,207 | - |
| Equipment | 8,847,428 | 320,481 |
| Infrastructure | 44,053,509 | - |
| Less accumulated depreciation | (30,794,411) | (202,589) |
| Total capital assets | 57,760,680 | 117,892 |
| Total noncurrent assets | 57,963,949 | 117,892 |
| Total assets | \$ 104,581,893 | \$ 249,510 |

See Notes to Basic Financial Statements.

| | Primary Government Governmental Activities | Component Unit Rock Island Tri-County Consortium |
|--|--|--|
| Liabilities and Net Assets | | |
| Liabilities: | | |
| Accounts payable | \$ 4,730,680 | \$ 84,438 |
| Current portion of estimated claims settlements | 619,001 | - |
| Accrued liabilities | 1,908,019 | 40,207 |
| Deferred and unearned revenue | 15,381,864 | 24,450 |
| Compensated absences | 1,605,387 | 96,372 |
| Bond premium | 8,333 | - |
| Current portion of revenue bonds payable | 65,000 | - |
| Total current liabilities | 24,318,284 | 245,467 |
| Noncurrent liabilities: | | |
| Bond premium | 100,678 | - |
| Estimated claims settlements | 305,000 | - |
| Revenue bonds payable, net of deferred amount of \$1,594,056 | 10,344,056 | - |
| Total noncurrent liabilities | 10,749,734 | - |
| Total liabilities | 35,068,018 | 245,467 |
| Net assets: | | |
| Invested in capital assets, net of related debt | 47,445,882 | 117,892 |
| Restricted for: | | |
| Tort liability | 1,262,103 | - |
| Capital improvements | 256,465 | - |
| Unrestricted | 20,549,425 | (113,849) |
| Total net assets | 69,513,875 | 4,043 |
| Total liabilities and net assets | \$ 104,581,893 | \$ 249,510 |

Rock Island County, Illinois

Statement of Activities
Year Ended November 30, 2005

| Functions/ Programs | Expenses | Program Revenues | | |
|--|---------------|-----------------------------------|---------------------------------------|-------------------------------------|
| | | Charges for Sales and Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary Government | | | | |
| Governmental activities: | | | | |
| General government | \$ 9,773,592 | \$ 2,773,248 | \$ 201,886 | \$ - |
| Public safety | 9,230,103 | 3,132,867 | 1,277,371 | 18,744 |
| Corrections | 3,594,431 | 1,158,619 | 841,417 | - |
| Judiciary and legal | 5,655,496 | 2,956,294 | 123,682 | - |
| Transportation and public works | 3,116,774 | 240,420 | 2,733,253 | 742,815 |
| Social services | 18,624,769 | 7,745,349 | 5,792,843 | - |
| Culture and recreation | 2,519,529 | 1,257,844 | 122,244 | 147,969 |
| Debt service, interest on long-term debt | 112,947 | - | - | - |
| Total governmental activities | \$ 52,627,641 | \$ 19,264,641 | \$ 11,092,696 | \$ 909,528 |
| Component Unit | \$ 3,072,425 | \$ - | \$ 3,047,751 | \$ - |

General Revenues

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

See Notes to Basic Financial Statements

| Primary Government | | Component Unit | |
|--------------------|--------------|-----------------------|----------|
| Governmental | | Rock Island | |
| Activities | | Tri-County Consortium | |
| | | | |
| \$ | (6,798,458) | \$ | - |
| | (4,801,121) | | - |
| | (1,594,395) | | - |
| | (2,575,520) | | - |
| | 599,714 | | - |
| | (5,086,577) | | - |
| | (991,472) | | - |
| | (112,947) | | - |
| | (21,360,776) | | - |
| | | | |
| | - | | (24,674) |
| | | | |
| | 15,934,655 | | - |
| | 2,296,670 | | - |
| | 4,141,767 | | - |
| | 1,463,456 | | - |
| | 1,120,773 | | - |
| | 717,808 | | - |
| | 14,716 | | - |
| | 166,983 | | - |
| | 25,856,828 | | - |
| | 4,496,052 | | (24,674) |
| | 65,017,823 | | 28,717 |
| \$ | 69,513,875 | \$ | 4,043 |

Rock Island County, Illinois

Balance Sheet Governmental Funds November 30, 2005

| Assets | Primary Government | | |
|--|----------------------|---------------------|---------------------|
| | General | Motor Fuel Tax | Oak Glen Home |
| Cash and cash equivalents | \$ 4,743,747 | \$ 5,527,949 | \$ 1,885,114 |
| Receivables: | | | |
| Property taxes receivable | 6,489,555 | - | - |
| Accounts receivable | 42,737 | - | 71,232 |
| Accrued interest receivable | 27,302 | 17,874 | 6,116 |
| Due from other funds | 188,737 | - | - |
| Interfund advances | - | - | - |
| Due from other governmental units | 2,185,085 | 407,327 | 655,510 |
| Other assets | 215,136 | - | 1,744 |
| Total assets | \$ 13,892,299 | \$ 5,953,150 | \$ 2,619,716 |
| Liabilities and Fund Balances | | | |
| Liabilities: | | | |
| Accounts payable | \$ 621,988 | \$ 2,068,954 | \$ 278,111 |
| Accrued liabilities | 333,591 | 12,596 | 160,200 |
| Due to other funds | 153,414 | 174,492 | 83,920 |
| Interfund advances | - | - | - |
| Deferred revenues | 5,948,528 | - | - |
| Total liabilities | 7,057,521 | 2,256,042 | 522,231 |
| Fund balances: | | | |
| Reserved for: | | | |
| Tort liability | 1,262,103 | - | - |
| Advances | - | - | - |
| Other assets | 215,136 | - | 1,744 |
| Capital improvements | - | - | - |
| Unreserved, undesignated, reported in: | | | |
| General Fund | 5,357,539 | - | - |
| Special revenue funds | - | 3,697,108 | 2,095,741 |
| Debt Service Fund | - | - | - |
| Total fund balances | 6,834,778 | 3,697,108 | 2,097,485 |
| Total liabilities and fund balances | \$ 13,892,299 | \$ 5,953,150 | \$ 2,619,716 |

See Notes to Basic Financial Statements.

| Illinois Municipal Retirement Fund | | Nonmajor Governmental | Total |
|------------------------------------|-----------|-----------------------|---------------|
| \$ | 1,006,318 | \$ 8,679,274 | \$ 21,842,402 |
| | 1,828,254 | 8,685,960 | 17,003,769 |
| | 22,304 | 102,029 | 238,302 |
| | 2,796 | 21,489 | 75,577 |
| | 90,839 | 404,397 | 683,973 |
| | - | 1,000 | 1,000 |
| | 12,772 | 849,545 | 4,110,239 |
| | - | 57,567 | 274,447 |
| \$ | 2,963,283 | \$ 18,801,261 | \$ 44,229,709 |

| | | | |
|----|-----------|--------------|--------------|
| \$ | 297,713 | \$ 1,463,914 | \$ 4,730,680 |
| | 149,694 | 312,512 | 968,593 |
| | - | 211,147 | 622,973 |
| | - | 1,000 | 1,000 |
| | 1,764,014 | 8,015,700 | 15,728,242 |
| | 2,211,421 | 10,004,273 | 22,051,488 |

| | | | |
|----|-----------|---------------|---------------|
| | - | - | 1,262,103 |
| | - | 1,000 | 1,000 |
| | - | 57,567 | 274,447 |
| | - | 256,465 | 256,465 |
| | - | - | 5,357,539 |
| | 751,862 | 8,592,468 | 15,137,179 |
| | - | (110,512) | (110,512) |
| | 751,862 | 8,796,988 | 22,178,221 |
| \$ | 2,963,283 | \$ 18,801,261 | \$ 44,229,709 |

Rock Island County, Illinois

Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Assets November 30, 2005

| | | |
|----------------------------------|----|------------|
| Total governmental fund balances | \$ | 22,178,221 |
|----------------------------------|----|------------|

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

| | | | |
|--------------------------|----|---------------------|------------|
| Land | \$ | 2,413,141 | |
| Construction-in-progress | | 3,658,806 | |
| Buildings | | 29,582,207 | |
| Equipment | | 8,847,428 | |
| Infrastructure | | 44,053,509 | |
| Accumulated depreciation | | <u>(30,794,411)</u> | 57,760,680 |

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

| | | |
|-------------------|--|---------|
| Deferred revenues | | 346,378 |
|-------------------|--|---------|

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 | 3,073,208 | |
| Internal balance | (61,000) | |
| Current liabilities | <u>(1,506,427)</u> | 1,505,781 |

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

| | | |
|--|---------------------|--------------|
| Estimated claims settlements | (357,000) | |
| Compensated absences | (1,605,387) | |
| Bond premium, net | (109,011) | |
| Bond issuance costs, net | 203,269 | |
| Revenue bonds payable, net of deferred amount of \$1,594,056 | <u>(10,409,056)</u> | (12,277,185) |

| | | |
|--|-----------|--------------------------|
| Net assets of governmental activities | \$ | <u>69,513,875</u> |
|--|-----------|--------------------------|

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended November 30, 2005

| | Primary Government | | |
|---|---------------------|---------------------|---------------------|
| | General | Motor Fuel Tax | Oak Glen Home |
| Revenues: | | | |
| Fees | \$ 6,295,011 | \$ - | \$ 6,909,508 |
| Property taxes | 5,859,731 | - | - |
| Intergovernmental | 9,231,976 | 2,733,253 | - |
| Investment earnings | 250,671 | 158,936 | 58,897 |
| Miscellaneous | 394,333 | 40,512 | 26,114 |
| Total revenues | 22,031,722 | 2,932,701 | 6,994,519 |
| Expenditures: | | | |
| Current: | | | |
| Salaries and wages | 13,414,066 | 624,289 | 4,954,819 |
| Personal benefits | 1,831,111 | 246,417 | 1,554,432 |
| Supplies | 555,786 | 337,600 | 898,936 |
| Other services and charges | 3,576,468 | 634,638 | 893,814 |
| Capital outlay | 512,818 | 2,556,250 | 272,043 |
| Debt service: | | | |
| Principal | 53,889 | - | - |
| Interest | 1,422 | - | - |
| Bond issuance costs | - | - | - |
| Total expenditures | 19,945,560 | 4,399,194 | 8,574,044 |
| Excess (deficiency) of revenue over expenditures | 2,086,162 | (1,466,493) | (1,579,525) |
| Other financing sources (uses): | | | |
| Transfers in | 1,064,599 | - | 1,619,000 |
| Transfers out | (2,637,333) | - | (268,893) |
| Proceeds from refunding bonds | - | - | - |
| Payments to refunded bond escrow agent | - | - | - |
| Bond premiums | - | - | - |
| Proceeds from sale of capital assets | 10,762 | - | - |
| Total other financing sources (uses) | (1,561,972) | - | 1,350,107 |
| Net change in fund balances | 524,190 | (1,466,493) | (229,418) |
| Fund balances, beginning of year | 6,310,588 | 5,163,601 | 2,326,903 |
| Fund balances, end of year | \$ 6,834,778 | \$ 3,697,108 | \$ 2,097,485 |

See Notes to Basic Financial Statements.

| Illinois Municipal Retirement Fund | | Nonmajor Governmental | Total |
|------------------------------------|-----------|-----------------------|---------------|
| \$ | - | \$ 3,251,716 | \$ 16,456,235 |
| | 1,566,712 | 8,508,212 | 15,934,655 |
| | - | 8,316,323 | 20,281,552 |
| | 19,497 | 179,078 | 667,079 |
| | - | 2,504,768 | 2,965,727 |
| | 1,586,209 | 22,760,097 | 56,305,248 |
| | - | 5,777,774 | 24,770,948 |
| | 1,540,230 | 2,085,456 | 7,257,646 |
| | - | 1,268,815 | 3,061,137 |
| | - | 9,506,127 | 14,611,047 |
| | - | 2,980,377 | 6,321,488 |
| | - | 655,000 | 708,889 |
| | - | 525,355 | 526,777 |
| | - | 213,432 | 213,432 |
| | 1,540,230 | 23,012,336 | 57,471,364 |
| | 45,979 | (252,239) | (1,166,116) |
| | - | 2,657,138 | 5,340,737 |
| | - | (2,434,511) | (5,340,737) |
| | - | 9,020,000 | 9,020,000 |
| | - | (8,921,030) | (8,921,030) |
| | - | 114,462 | 114,462 |
| | - | 37,318 | 48,080 |
| | - | 473,377 | 261,512 |
| | 45,979 | 221,138 | (904,604) |
| | 705,883 | 8,575,850 | 23,082,825 |
| \$ | 751,862 | \$ 8,796,988 | \$ 22,178,221 |

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, 2005

| | | |
|--|----|-----------|
| Net change in fund balances - governmental funds | \$ | (904,604) |
|--|----|-----------|

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:

6,326,324

Depreciation:

| | | |
|---------------------------------|-------------|-------------|
| General government | (95,186) | |
| Public safety | (880,232) | |
| Judiciary and legal | (111,901) | |
| Transportation and public works | (1,331,949) | |
| Social services | (90,993) | |
| Culture and recreation | (189,788) | (2,700,049) |

Gain on disposal of capital assets

14,716

Proceeds from sale of capital assets

(48,080)

Capital contributions

742,815

709,451

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

(50,782)

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

708,889

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

| | | |
|---|--|----------|
| Interest expense | | 273,628 |
| Bond premium amortization | | 5,451 |
| Bond issuance amortization | | (10,163) |
| Amortization of deferred liability associated with bond refunding | | 144,914 |

Internal service fund net change

(299,520)

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 | 455,000 | |
| Change in compensated absences | (162,487) | |
| Bond premium | (114,462) | |
| Bond issuance costs | 213,432 | |
| Proceeds from refunding bonds | (9,020,000) | |
| Payments to bond refunding escrow agent | 8,921,030 | 292,513 |

Change in net assets of governmental activities

\$ 4,496,052

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Net Assets
Governmental Activities - Internal Service Funds
November 30, 2005

Assets

Current assets:

| | | |
|-----------------------------------|-----------|------------------|
| Cash and cash equivalents | \$ | 2,171,552 |
| Receivables: | | |
| Accounts | | 12,809 |
| Interest | | 947 |
| Due from other governmental units | | 12,546 |
| Other assets | | 875,354 |
| Total assets | \$ | 3,073,208 |

Liabilities and Net Assets

Liabilities:

| | | |
|-----------------------------|----|------------------|
| Estimated claims settlement | \$ | 567,001 |
| Accrued liabilities | | 939,426 |
| Due to other funds | | 61,000 |
| Total liabilities | | 1,567,427 |

| | | |
|--------------------------|--|-----------|
| Net assets, unrestricted | | 1,505,781 |
|--------------------------|--|-----------|

| | | |
|---|-----------|------------------|
| Total liabilities and net assets | \$ | 3,073,208 |
|---|-----------|------------------|

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, 2005

| | |
|--|---------------------|
| Operating revenues, charges for services | \$ 5,609,254 |
| Operating expenses, other services and charges | 5,963,374 |
| Operating (loss) | <u>(354,120)</u> |
| Nonoperating revenue: | |
| Investment earnings | 50,729 |
| Bond sale excess receipts refunded from escrow agent | 3,871 |
| | <u>54,600</u> |
| Change in net assets | (299,520) |
| Total net assets, beginning of year | 1,805,301 |
| Total net assets, end of year | <u>\$ 1,505,781</u> |

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Cash Flows

Governmental Activities - Internal Service Funds

Year Ended November 30, 2005

Cash flows from operating activities:

| | |
|---|------------------|
| Cash received from employee contributions and other charges | \$ 4,088,403 |
| Cash payments for claims | (4,567,704) |
| Cash received for jail lease | 1,508,907 |
| Cash payments for jail operations | (1,280,000) |
| Net cash used in operating activities | (250,394) |

Cash flows from noncapital financing activities:

| | |
|---|----------------|
| Interfund proceeds | 296,441 |
| Bond sale excess receipts refunded from escrow agent | 3,871 |
| Net cash provided by noncapital financing activities | 300,312 |

Cash flows from investing activities:

| | |
|--|----------------|
| Sales of investments | 356,047 |
| Interest received | 50,770 |
| Net cash provided by investing activities | 406,817 |

Net increase in cash 456,735

Cash:

| | |
|-----------|---------------------|
| Beginning | 1,714,817 |
| Ending | \$ 2,171,552 |

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

| | |
|---|---------------------|
| Operating (loss) | \$ (354,120) |
| Adjustments to reconcile operating (loss) to net cash provided by operating activities: | |
| (Increase) decrease in: | |
| Receivables | (10,902) |
| Due from other governmental units | (2,458) |
| Other assets | 25,817 |
| Increase in: | |
| Accounts payable | 7,313 |
| Accrued liabilities | 83,956 |
| Net cash used in operating activities | \$ (250,394) |

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Assets and Liabilities

Agency Funds

November 30, 2005

Assets

| | | |
|-----------------------------|-----------|------------------|
| Cash and cash equivalents | \$ | 7,792,915 |
| Receivables: | | |
| Accounts receivable | | 266,660 |
| Accrued interest receivable | | 288,107 |
| Total assets | \$ | 8,347,682 |

Liabilities

| | | |
|---|-----------|------------------|
| Due to other governmental units | \$ | 5,986,974 |
| Due to individuals and private entities | | 2,360,708 |
| Total liabilities | \$ | 8,347,682 |

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Notes to Basic Financial Statements

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

Nature of operations:

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

Reporting entity:

Rock Island County, Illinois ("the County") is a municipal entity governed by a twenty-five-member board. As required by accounting principles generally accepted in the United States of America, these basic financial statements present Rock Island County, Illinois and its blended component units (the primary government) and its discretely presented component unit (the Rock Island Tri-County Consortium). The Rock Island Tri-County Consortium ("the Consortium") is presented in a separate column to emphasize that it is legally separate from the County. The Rock Island County Board, acting on its own behalf and on behalf of the boards of Mercer County, Illinois and Henry County, Illinois, appoints the board of the Private Industry Council which governs the Consortium. In addition, the sole source of the Consortium's financial resources are Workforce Investment Act funds granted to the County by the Illinois Department of Commerce and Community Affairs and subgranted to the Consortium. The Consortium operates on a June 30 fiscal year. The basic financial statements of the County include the financial statements of the Consortium as of and for the year ended June 30, 2005. The financial statements of the Rock Island Tri-County Consortium can be obtained from its administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

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

Forest Preserve Commission, Rock Island County, Illinois ("the Commission"): The Commission provides a broad range of services to citizens of the County, including the operation of Niabi Zoo, Loud Thunder Park, Illiniwek Park and Indian Bluff Park and Golf Course. Although it is legally separate from the County, the Commission is reported as if it were part of the primary government because the members of the Commission's board are the same as the County's board. The Commission operates on a June 30 fiscal year. The basic financial statements of the County include the funds of the Commission in the special revenue fund type as of and for the year ended June 30, 2005. Complete financial statements of the Commission can be obtained from the Commission's administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

Public Building Commission, Rock Island County, Illinois ("PBC"): The PBC was formed for the purpose of providing a new jail for the use of the County. Although it is legally separate from the County, the PBC is reported as if it were part of the primary government because all of the PBC board members are appointed by the County board and the PBC's sole purpose is to finance and construct the County's jail. The PBC operates on a June 30 fiscal year. The basic financial statements of the County include the funds of the PBC in the corrections activity and as an internal service fund type as of and for the year ended June 30, 2005. Complete financial statements of the PBC can be obtained from its administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

Rock Island County, Illinois

Notes to Basic Financial Statements

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

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

Basis of presentation:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Collector Tax Free Fund: To account for revenue received from the County's property tax sale.

Community Mental Health Fund: To account for property tax revenue used to provide mental health services.

COPS Grant Fund: To account for grant funds used to pay sheriff salaries and benefits.

County Bridge Fund: To account for property tax revenue used for bridge study, design and construction.

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

Rock Island County, Illinois

Notes to Basic Financial Statements

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

County Extension Education Fund: To account for property tax revenue used to provide educational services to the community.

County Health Fund: To account for property tax and grant revenue used to support programs conducted by the Health Department.

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

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

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

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

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

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

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

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

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

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

GIS 2005 Fund: To account for fee revenue used to computerize the mapping system.

Hillsdale Special Service Area Fund: To account for property tax revenues used for flood control of levies.

Workforce Investment Act Fund: To account for grant revenue passed on to the Rock Island Tri-County Consortium.

Maintenance and Child Support Collection Fund: To account for fee revenue used to administer the child support program.

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

Rock Island County, Illinois

Notes to Basic Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Debt Service Fund: is used to account for the accumulation of resources for, and the payment of, County long-term debt principal, interest and related costs.

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

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

Internal Service Funds:

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

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

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

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

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

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

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

Employee Indebtedness Fund: To account for wage garnishments.

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

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

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

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements

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

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

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

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

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

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

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

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

The County's property tax is levied each year on all taxable real property located in the County on or before the 30th of November. Property taxes attach as an enforceable lien on property as of the preceding January 1, at which time they are recognized. These taxes are due in four installments on June 6, August 6, September 6, and November 6 of the following year. Since the 2005 tax levy is budgeted for fiscal year 2006, the revenue from this tax levy is deferred.

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

Notes to Basic Financial Statements

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

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

Significant accounting policies:

Cash and cash equivalents: *Implementation of new accounting principles:* The County adopted Governmental Accounting Standards Board (GASB) Statement No. 40, *Deposit and Investment Risk Disclosures* – an amendment of GASB Statement No. 3. This Statement modifies disclosure requirements for deposits and investments to address common deposit and investment risk related to credit risk, concentration risk, interest rate risk and foreign currency risk. Accordingly, certain footnote disclosures have been revised to conform to the provisions of GASB Statement No. 40.

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, Financial Investors Trust Fund and Blackhawk State Bank, external investment pools not SEC registered. The Illinois Funds Money Market Fund is regulated by the State Treasurer's Office and, therefore, regulated by the comptroller of the currency for Collective Investment Funds. The fair value of the position in the external investment pools is the same as the value of the pool shares.

Statement of cash flows: For purposes of cash flows, the County considers all highly liquid investments, with a maturity of three months or less when purchased to be cash equivalents.

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, 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

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 |

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

Deferred and unearned revenues: Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of November 30, 2005, but which were levied to finance fiscal year 2006 operations, have been recorded as deferred revenue in governmental financial statements and as unearned revenue in the government-wide statements. In governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements

Note 2. Cash and Investments

As of November 30, 2005, the County's cash and cash equivalents and investments were as follows:

| | |
|---|----------------------|
| Cash and cash equivalents statement of net assets | \$ 24,013,954 |
| Cash and cash equivalents fiduciary funds | 7,792,915 |
| Cash and cash equivalents component unit | 21,124 |
| | <u>\$ 31,827,993</u> |

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

Interest rate risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. 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 Rock Island Forest Preserve District's and Rock Island Tri-County 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 rate.

The PBC's investment policy states the instruments shall mature or be subject to redemption by the holder no later than the dates when the moneys are to be credited to the respective accounts for the PBC. The surplus funds may be invested in investments with maturities no longer than 5 years but the maturities shall be consistent with the needs and use of the PBC.

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 cash equivalents and are 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 than 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 November 30, 2005, the County and PBC held no investments.

The Rock Island Tri-County Consortium and Rock Island Forest Preserve has no formal investment policy.

Rock Island County, Illinois

Notes to Basic Financial Statements

Note 2. Cash and Investments (Continued)

Custodial credit risk: 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 the 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 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 deposits in excess of 35% of the capital and surplus of the financial institution. When collateral is required, 110% 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, 2005, \$3,699,196 of the County's bank balance of \$28,504,391 was exposed to custodial credit risk as follows:

| | |
|--|--------------|
| Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name | \$ 1,812,395 |
| Uninsured and uncollateralized | 1,886,801 |

The carrying amount and bank balance of the Consortium's deposits as of June 30, 2005 was \$21,124. 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, 2005:

| Fund | Deficit Fund |
|---|--------------|
| Special Revenue Funds: | |
| Building Allocation Future Fund | \$ 128,266 |
| COPS Grant Fund | 13,794 |
| Debt Service Fund | 110,512 |
| Internal Service Fund, Employee Health Benefits | 316,980 |

The deficits will be paid funded with future fees and/or transfers from the General Fund.

Rock Island County, Illinois

Notes to Basic Financial Statements

Note 4. Interfund Account Balances

The individual fund interfund receivable and payable balances as of November 30, 2005 are as follows:

| | Due From Other Funds | Due To Other Funds |
|-------------------------------|-------------------------|-----------------------|
| General | \$ 188,737 | \$ 153,414 |
| Motor Fuel Tax | - | 174,492 |
| Oak Glen Home | - | 83,920 |
| Illinois Municipal Retirement | 90,839 | - |
| Nonmajor governmental funds | 404,397 | 211,147 |
| Internal service | - | 61,000 |
| Total | \$ 683,973 | \$ 683,973 |

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

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

Note 5. Interfund Transfers

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

| | Transfers In | Transfers Out |
|-----------------------------|---------------------|---------------------|
| General | \$ 1,064,599 | \$ 2,637,333 |
| Oak Glen Home | 1,619,000 | 268,893 |
| Nonmajor governmental funds | 2,657,138 | 2,434,511 |
| Total | \$ 5,340,737 | \$ 5,340,737 |

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

Note 6. Capital Assets

The following is a summary of changes in capital assets for the year ended November 30, 2005:

| | 2004 Balance | Additions | Deletions | 2005 Balance |
|--|----------------------|---------------------|-------------------|----------------------|
| Governmental Activities: | | | | |
| Capital assets not depreciated: | | | | |
| Land | \$ 2,413,141 | \$ - | \$ - | \$ 2,413,141 |
| Construction-in-progress | 506,554 | 3,664,846 | 512,594 | 3,658,806 |
| Total capital assets not being depreciated | 2,919,695 | 3,664,846 | 512,594 | 6,071,947 |
| Capital assets being depreciated: | | | | |
| Buildings | 28,316,741 | 1,265,466 | - | 29,582,207 |
| Equipment | 8,366,554 | 1,035,758 | 554,884 | 8,847,428 |
| Infrastructure | 42,437,846 | 1,615,663 | - | 44,053,509 |
| Total capital assets being depreciated | 79,121,141 | 3,916,887 | 554,884 | 82,483,144 |
| Less accumulated depreciation for: | | | | |
| Buildings | 10,402,950 | 759,589 | - | 11,162,539 |
| Equipment | 5,357,505 | 774,572 | 521,520 | 5,610,557 |
| Infrastructure | 12,855,427 | 1,165,888 | - | 14,021,315 |
| Total accumulated depreciation | 28,615,882 | 2,700,049 | 521,520 | 30,794,411 |
| Total capital assets being depreciated, net | 50,505,259 | 1,216,838 | 33,364 | 51,688,733 |
| Governmental activities capital assets, net | \$ 53,424,954 | \$ 4,881,684 | \$ 545,958 | \$ 57,760,680 |

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

| | 2004 Balance | Additions | Deletions | 2005 Balance |
|---|-------------------|--------------------|-----------------|-------------------|
| Discretely Presented Component Unit: | | | | |
| Capital assets being depreciated, equipment | \$ 319,911 | \$ 20,966 | \$ 20,396 | \$ 320,481 |
| Less accumulated depreciation for equipment | 177,436 | 43,458 | 18,305 | 202,589 |
| Component unit capital assets, net | \$ 142,475 | \$ (22,492) | \$ 2,091 | \$ 117,892 |

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

| | |
|--|---------------------|
| General government | \$ 95,186 |
| Public safety | 880,232 |
| Judiciary and legal | 111,901 |
| Transportation and public works | 1,331,949 |
| Social services | 90,993 |
| Culture and recreation | 189,788 |
| Total depreciation expense, governmental activities | \$ 2,700,049 |

Rock Island County, Illinois

Notes to Basic Financial Statements

Note 7. Long-Term Debt

The following is a summary of changes in long-term debt for the year ended November 30, 2005:

| | Balance November 30, 2004 | Additions | Deletions | Balance November 30, 2005 | Due Within One Year |
|---------------------------------------|---------------------------------|----------------------|----------------------|---------------------------------|------------------------|
| Governmental Activities: | | | | | |
| Revenue bonds payable | \$ 11,110,000 | \$ 10,614,056 | \$ 11,315,000 | \$ 10,409,056 | \$ 65,000 |
| Obligation under installment purchase | 53,889 | - | 53,889 | - | - |
| Compensated absences | 1,442,900 | 1,605,387 | 1,442,900 | 1,605,387 | 1,605,387 |
| Estimated claims settlements | 1,362,000 | 624,627 | 1,062,626 | 924,001 | 619,001 |
| | <u>\$ 13,968,789</u> | <u>\$ 12,844,070</u> | <u>\$ 13,874,415</u> | <u>\$ 12,938,444</u> | <u>\$ 2,289,388</u> |
| | | | | | |
| | Balance November 30, 2004 | Additions | Retirements | Balance November 30, 2005 | Due Within One Year |
| Discretely Presented Component | | | | | |
| Unit, compensated absences | \$ 82,358 | \$ 96,372 | \$ 82,358 | \$ 96,372 | \$ 96,372 |

The revenue bonds payable consist of \$8,815,000 in Justice Center Revenue Refunding Bonds, Series 2005 with interest rates from 3.7% to 4.35% due in installments through December 1, 2019.

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% to 4.35% to advance refund \$7,850,000 of outstanding Local Government Program Revenue Bonds, Series 1998 with interest rates from 4.0% to 5.0% and \$2,810,000 of Justice Center Revenue Bonds, Series 1999 with interest rates from 5.0% to 8.9%. The net proceeds of \$8,921,030 (after payment of \$213,432 in underwriting fees, insurance and other costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the Series 1998 and Series 1999 bonds. As a result, the 1998 Series and 1999 Series bonds are considered to be defeased and the liability for those bonds has been removed from the government-wide statement of net assets.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$(1,738,970). The difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through 2012. The County completed the advance refunding to reduce its total debt service payments over the next 14 years by \$501,134 and to obtain an economic loss (difference between the present values of old and new debt service payments) of \$180,073.

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

Rock Island County, Illinois

Notes to Basic Financial Statements

Note 7. Long-Term Debt (Continued)

As of November 30, 2005, the County's future cash flow requirements for the retirement of the revenue bonds is as follows:

| Year ending November 30: | Principal | Interest | Total |
|--------------------------|---------------------|---------------------|----------------------|
| 2006 | \$ 65,000 | \$ 360,543 | \$ 425,543 |
| 2007 | 470,000 | 357,715 | 827,715 |
| 2008 | 490,000 | 337,270 | 827,270 |
| 2009 | 510,000 | 315,955 | 825,955 |
| 2010 | 530,000 | 293,770 | 823,770 |
| 2011-2015 | 3,315,000 | 1,106,395 | 4,421,395 |
| 2016-2019 | 3,435,000 | 363,170 | 3,798,170 |
| Total | \$ 8,815,000 | \$ 3,134,818 | \$ 11,949,818 |

As of November 30, 2005, the County did not exceed its legal debt margin:

| | |
|--|-----------------------------|
| Assessed value | <u>\$ 2,015,104,855</u> |
| Debt limit, 2.875% of assessed value | \$ 57,934,265 |
| Debt applicable to debt limit, revenue bonds | <u>8,815,000</u> |
| Legal debt margin | <u>\$ 49,119,265</u> |

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

Rock Island County, Illinois

Notes to Basic Financial Statements

Note 8. Retirement System (Continued)

Funding Policy – Employees participating in IMRF, other than Sheriff's Law Enforcement personnel ("SLEP") and Elected County Officials ("ECO"), are required to contribute 4.50% of their annual covered salary. SLEP and ECO employees participating in IMRF are required to contribute 6.50% and 7.50%, respectively, of their covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2005 was 15.82% of covered payroll for SLEP participants, 44.84% of covered payroll for ECO participants, 8.43% of covered payroll for Forest Preserve Commission participants, 5.77% of covered payroll for Tri-County Consortium participants and 8.61% of covered payroll for all other participants. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period as of December 31, 2005 was 27 years.

Annual Pension Cost – For the twelve months ended December 31, 2005, the County's annual pension cost, including all component units, of \$2,544,020 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2003 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.0% a year, attributable to inflation, (c) additional projected salary increases ranging from .40% to 11.60% per year depending on age and service, attributable to seniority/merit and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2005 actuarial valuation were based on the 2002 – 2004 experience study.

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

| Three-Year Trend Information | | | |
|------------------------------|---------------------------------|-------------------------------------|---------------------------|
| Actuarial Valuation Date | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
| 12/31/2005 | \$ 2,544,020 | 100% | - % |
| 12/31/2004 | 1,498,973 | 100 | - |
| 12/31/2003 | 985,652 | 100 | - |

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

Note 10. Risk Management and Insurance

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

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

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

As of November 30, 2005, the amount of liabilities recorded for estimated claim settlements for health benefits, worker's compensation, general and auto liability claims was \$924,001 of which \$567,001 was recorded in the Internal Service Fund and \$357,000 was recorded in the government-wide statements.

Changes in reported liabilities during fiscal 2005 and 2004 were:

| | Self-Insurance | |
|---|-------------------|---------------------|
| | 2005 | 2004 |
| Claims payable, beginning of year | \$ 1,362,000 | \$ 1,093,000 |
| Claims expense and changes in estimates | 4,638,390 | 3,820,793 |
| Claims payments | (5,076,389) | (3,551,793) |
| Claims payable, end of year | <u>\$ 924,001</u> | <u>\$ 1,362,000</u> |

As of November 30, 2005, \$1,262,103 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, \$1,262,103 of the General Fund balance is reserved for payment of future claims liability.

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

Rock Island County, Illinois

Notes to Basic Financial Statements

Note 11. Other Postretirement Benefits

The County, as approved by the County Board, provides postretirement health care benefits to all employees who (1) retire from the County on or after attaining age 60 with at least 12 years of service, (2) retire from the County on or after attaining age 55 with at least 35 years of credited service under the Illinois Municipal Retirement Fund ("IMRF"), (3) retired from the County between June 1, 1997 and June 1, 1998 after attaining age 50 with at least 20 years of service, or (4) retired from the County after January 1, 2001 after participating in the group health insurance plan for at least eight years, eligible for immediate receipt of pension from IMRF or SLEP, and insurance coverage was in effect the day before retirement begins. Currently, 59 retirees meet one of those eligibility requirements. The County pays approximately 87% of the pre-Medicare retirees' health insurance premiums for single coverage or 83% of the premium for family coverage for all retirees qualifying under (1) or (2) above. The County pays 50% of the pre-Medicare retirees' health insurance premiums for all retirees qualifying under (3) above. The County pays between 2% and 50%, depending on the length of employee's service, for all retirees qualifying under (4) above. Expenditures for postretirement health care benefits are recognized as premiums are paid. During the year ended November 30, 2005, expenditures of \$144,639 were recognized for postretirement health care.

Note 12. Commitments and Contingencies

The County leases vehicles and the animal shelter building under noncancelable operating lease agreements that expire in varying amounts through 2030. Future minimum annual lease payments under these noncancelable operating lease agreements is as follows:

| | | |
|-----------|----|---------------|
| 2006 | \$ | 5,234 |
| 2007 | | 1,450 |
| 2008 | | 1,450 |
| 2009 | | 1,450 |
| 2010 | | 1,450 |
| 2011-2015 | | 7,250 |
| 2016-2020 | | 7,250 |
| 2021-2025 | | 7,250 |
| 2026-2030 | | 6,404 |
| | \$ | <u>39,188</u> |

Lease expenditures for the year ended November 30, 2005 totaled \$21,776.

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, 2005 for the lawsuits which, in the opinion of the County's officials and the County's legal counsel, are probable to result in a loss to the County and for which the loss can be reasonably estimated. Generally, the County may levy a tax for judgments entered against it.

Note 13. Pending GASB Statements

As of November 30, 2005, the Governmental Accounting Standards Board (GASB) had issued several statements not yet implemented by the County. The statements which might impact the County are as follows:

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

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

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

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

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

GASB Statement No. 47, *Accounting for Termination Benefits*, issued June 2005, will be effective for the County beginning with its year ending November 30, 2006. This Statement establishes accounting standards for termination benefits. In financial statements prepared on the accrual basis of accounting, employers should recognize a liability and expense for voluntary termination benefits (early retirement incentives) when the offer is accepted and the amount can be estimated. A liability for involuntary termination benefits (severance benefits) should be recognized when a plan of termination has been approved by those with the authority to commit the government to the plan, the plan has been communicated to the employees, and the amount can be estimated. In financial statements prepared on the modified accrual basis of accounting, liabilities and expenditures for termination benefits should be recognized to the extent the liabilities are normally expected to be liquidated with expendable available financial resources.

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 2003, the County Board passed a resolution to authorize, but not issue, an amount not to exceed \$300,000,000 in mortgage revenue bonds as a part of a state-wide program for the purpose of financing mortgage loans to low and moderate income persons for one to four family residences in the County of Rock Island, Illinois. These bonds will be payable solely from the repayment of the mortgage loans. These bonds and interest thereon will not be considered as obligations of the County and do not constitute an indebtedness, liability, general or moral obligation or pledge of the faith or loan of credit of the County.

Note 15. Intergovernmental Agreement

The County entered into a 99 year Intergovernmental Agreement with the City of Rock Island, Illinois and the City of Moline, Illinois, in March 2005, to construct and operate an Animal Control facility. The County is to construct, operate, maintain and assume all costs of operation of the shelter. The facility was constructed on land leased from the Metropolitan Airport Authority with proceeds from the City of Moline (one-third of the construction costs) up to \$500,000, the County for one-third of the costs and City of Rock Island up to \$50,000. The City of Moline will also pay \$25,000 annually for seven years for the completion of the construction and the start of the operation of the facility. The Board of Directors for the facility is jointly appointed by the County, the City of Rock Island, Illinois, and the City of Moline, Illinois.

Rock Island County, Illinois

Required Supplementary Information Illinois Municipal Retirement Fund

Schedule of Funding Progress

| Actuarial Valuation Date | Fair Value of Net Assets (a) | Actuarial Accrued Liability (AAL) * (b) | Unfunded (Over- funded) AAL (UAAL) (b-a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAL as a Percentage of Covered Payroll [(b-a)/c] |
|--------------------------------|---------------------------------------|---|---|--------------------------|---------------------------|---|
| 12/31/2005 | \$ 58,055,095 | \$ 66,486,380 | \$ 8,431,285 | 87.3% | \$ 24,065,475 | 35.0% |
| 12/31/2004 | 53,496,569 | 59,544,356 | 6,047,787 | 89.8 | 19,822,176 | 30.5 |
| 12/31/2003 | 55,754,639 | 59,538,133 | 3,783,494 | 93.6 | 19,274,213 | 19.6 |
| 12/31/2002 | 55,009,056 | 56,019,526 | 1,010,470 | 98.2 | 20,822,354 | 4.9 |
| 12/31/2001 | 52,791,253 | 49,688,442 | (3,102,811) | 106.2 | 17,296,872 | (17.9) |
| 12/31/2000 | 49,479,158 | 45,657,880 | (3,821,278) | 108.4 | 18,610,571 | (20.5) |

Schedule of Employer Contributions

| Actuarial Valuation Date | Annual Required Contributions (ARC) (a) | Total Contributions (b) | Percentage of ARC Contributed (b/a) |
|--------------------------------|--|-------------------------------|--|
| 12/31/2005 | \$ 2,544,020 | \$ 2,544,020 | 100% |
| 12/31/2004 | 1,498,973 | 1,498,973 | 100 |
| 12/31/2003 | 985,652 | 985,652 | 100 |
| 12/31/2002 | 1,296,295 | 1,296,295 | 100 |
| 12/31/2001 | 943,483 | 943,483 | 100 |
| 12/31/2000 | 1,771,254 | 1,771,254 | 100 |

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

On a market value basis, the actuarial value of assets as of December 31, 2005 is \$58,830,582. On a market basis, the funded ratio would be 88.49%.

The information presented in the required supplementary schedules was determined as part of the actuarial valuation as of December 31, 2005. Additional information follows:

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

Digest of changes: The actuarial assumptions used to determine the actuarial accrued liability for 2005 are based on the 2002-2004 experience study.

The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- For regular members, fewer normal and early retirements are expected to occur.

Rock Island County, Illinois

Required Supplementary Information
Budgetary Comparison Schedule
General Fund
Year Ended November 30, 2005

| | Budget | | Actual | Variance with Final Budget Favorable (Unfavorable) |
|---|-------------------|-----------------------|---------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Fees | \$ 5,645,052 | \$ 5,645,052 | \$ 6,295,011 | \$ 649,959 |
| Property taxes | 6,050,000 | 6,050,000 | 5,859,731 | (190,269) |
| Intergovernmental | 7,863,326 | 7,882,607 | 9,231,976 | 1,349,369 |
| Investment earnings | 130,000 | 130,000 | 250,671 | 120,671 |
| Miscellaneous | 296,088 | 296,088 | 394,273 | 98,185 |
| Total revenues | 19,984,466 | 20,003,747 | 22,031,662 | 2,027,915 |
| Expenditures: | | | | |
| Current: | | | | |
| Salaries and wages | 13,663,236 | 13,851,270 | 13,414,066 | 437,204 |
| Personal benefits | 1,756,711 | 1,835,484 | 1,831,111 | 4,373 |
| Supplies | 518,875 | 574,836 | 555,786 | 19,050 |
| Other services and charges | 3,053,429 | 3,668,814 | 3,576,468 | 92,346 |
| Capital outlay | 589,708 | 597,799 | 512,818 | 84,981 |
| Debt service: | | | | |
| Principal retirement | - | - | 53,889 | (53,889) |
| Interest and fiscal charges | - | - | 1,422 | (1,422) |
| Total expenditures | 19,581,959 | 20,528,203 | 19,945,560 | 582,643 |
| Excess (deficiency) of revenues over expenditures | 402,507 | (524,456) | 2,086,102 | 2,610,558 |
| Other financing sources (uses): | | | | |
| Transfers in | 988,539 | 988,539 | 1,064,599 | 76,060 |
| Transfers out | (1,016,669) | (2,606,440) | (2,637,333) | (30,893) |
| Proceeds from sale of capital assets | - | - | 10,762 | 10,762 |
| Total other financing sources (uses) | (28,130) | (1,617,901) | (1,561,972) | 55,929 |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses) | \$ 374,377 | \$ (2,142,357) | 524,130 | \$ 2,666,487 |
| Fund balances, beginning of year | | | 6,310,588 | |
| Fund balances, end of year | | | <u>\$ 6,834,718</u> | |

See Note to Required Supplementary Information.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 Motor Fuel Tax Fund
 Year Ended November 30, 2005

| | Budget | | Actual | Variance with Final Budget Favorable (Unfavorable) |
|---|-------------------|-----------------------|---------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 2,300,000 | \$ 2,300,000 | \$ 2,733,253 | \$ 433,253 |
| Investment earnings | 30,000 | 30,000 | 158,936 | 128,936 |
| Miscellaneous | - | - | 40,512 | 40,512 |
| Total revenues | 2,330,000 | 2,330,000 | 2,932,701 | 602,701 |
| Expenditures: | | | | |
| Current: | | | | |
| Salaries and wages | 627,747 | 657,358 | 624,289 | 33,069 |
| Personal benefits | 157,128 | 259,557 | 246,417 | 13,140 |
| Supplies | 320,000 | 353,245 | 337,600 | 15,645 |
| Other services and charges | 456,500 | 648,320 | 634,638 | 13,682 |
| Capital outlay | - | 1,917,160 | 2,556,250 | (639,090) |
| Total expenditures | 1,561,375 | 3,835,640 | 4,399,194 | (563,554) |
| Excess (deficiency) of revenue over expenditures | \$ 768,625 | \$ (1,505,640) | (1,466,493) | \$ 39,147 |
| Fund balance, beginning of year | | | 5,163,601 | |
| Fund balance, end of year | | | <u>\$ 3,697,108</u> | |

See Note to Required Supplementary Information.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 Oak Glen Home Fund
 Year Ended November 30, 2005

| | Budget | | Actual | Variance with Final Budget Favorable (Unfavorable) |
|--|---------------------|---------------------|---------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Fees | \$ 6,234,040 | \$ 6,429,147 | \$ 6,909,508 | \$ 480,361 |
| Investment earnings | 30,000 | 30,000 | 58,897 | 28,897 |
| Miscellaneous | 25,537 | 25,537 | 26,114 | 577 |
| Total revenues | 6,289,577 | 6,484,684 | 6,994,519 | 509,835 |
| Expenditures: | | | | |
| Current: | | | | |
| Salaries and wages | 4,825,139 | 4,955,203 | 4,954,819 | 384 |
| Personal benefits | 1,531,179 | 1,555,685 | 1,554,432 | 1,253 |
| Supplies | 796,300 | 899,930 | 898,936 | 994 |
| Other services and charges | 688,878 | 895,298 | 893,814 | 1,484 |
| Capital outlay | 25,400 | 269,790 | 272,043 | (2,253) |
| Total expenditures | 7,866,896 | 8,575,906 | 8,574,044 | 1,862 |
| Excess (deficiency) of revenue over expenditures | (1,577,319) | (2,091,222) | (1,579,525) | 511,697 |
| Other financing sources (uses): | | | | |
| Transfers in | 1,615,000 | 1,615,000 | 1,619,000 | 4,000 |
| Transfers out | (268,893) | (268,893) | (268,893) | - |
| Total other financing sources (uses) | 1,346,107 | 1,346,107 | 1,350,107 | 4,000 |
| Excess (deficiency) of revenues and other financing sources over expenditures | \$ (231,212) | \$ (745,115) | (229,418) | \$ 515,697 |
| Fund balance, beginning of year | | | 2,326,903 | |
| Fund balance, end of year | | | <u>\$ 2,097,485</u> | |

See Note to Required Supplementary Information.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 Illinois Municipal Retirement Fund
 Year Ended November 30, 2005

| | Budget | | Actual | Variance with Final Budget Favorable (Unfavorable) |
|---|------------------|--------------------|-------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Property taxes | \$ 1,567,000 | \$ 1,567,000 | \$ 1,566,712 | \$ (288) |
| Investment earnings | 9,000 | 9,000 | 19,497 | 10,497 |
| Total revenues | 1,576,000 | 1,576,000 | 1,586,209 | 10,209 |
| Expenditures, personal benefits | 1,576,000 | 1,586,497 | 1,540,230 | 46,267 |
| Excess (deficiency) of revenue over expenditures | \$ - | \$ (10,497) | 45,979 | \$ 56,476 |
| Fund balance, beginning of year | | | 705,883 | |
| Fund balance, end of year | | | <u>\$ 751,862</u> | |

See Note to Required Supplementary Information.

Rock Island County, Illinois

Note to Required Supplementary Information Year Ended November 30, 2005

Budgetary Comparison Schedules

The budgetary comparison schedules are presented for the General Fund and the major special revenue funds, Motor Fuel Tax Fund, Oak Glen Home Fund and Illinois Municipal Retirement Fund. These schedules are presented on the modified accrual basis of accounting and are, therefore, presented in accordance with accounting principles generally accepted in the United States of America.

There 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 decreased by \$6,354,286, primarily due to the availability of revenues during the year from grants and unexpected changes in various costs.
4. Budgets for the general and certain special revenue funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
5. Expenditures may not legally exceed the total amount of the revised budget appropriations of individual funds.

However, actual expenditures exceeded budgetary amounts for the following fund for the year ended November 30, 2005:

| | Budget | Actual | Amount Over Budget |
|--------------------------------------|--------------|--------------|-----------------------|
| Special Revenue, Motor Fuel Tax | \$ 3,835,640 | \$ 4,399,194 | \$ 563,554 |
| Special Revenue, Building Allocation | 1,545,476 | 1,698,454 | 152,978 |
| Debt Service Fund | 1,007,356 | 1,180,355 | 172,999 |

Formal budgetary integration is employed as a management control device during the year for the General Fund and most special revenue funds. The Workforce Investment Act, Metropolitan Enforcement Group, Sheriff Foreclosure Sale, Oak Glen Home Activities, Oak Glen Home Grandparents, Oak Glen Home Memorial, Drug Court Grant, County Indemnity and Rock Island County Public Building Commission Special Revenue Funds were not budgeted for the year ended November 30, 2005 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, 2005

| | Original | Final | Actual | Variance With Final Budget |
|---|----------------------|----------------------|----------------------|-------------------------------|
| Revenues: | | | | |
| Fees: | | | | |
| Circuit clerk fees | \$ 2,618,089 | \$ 2,618,089 | \$ 2,637,737 | \$ 19,648 |
| County recorder fees | 1,088,000 | 1,088,000 | 1,200,572 | 112,572 |
| States attorney fees | 50,000 | 50,000 | 41,695 | (8,305) |
| County sheriff fees | 400,000 | 400,000 | 424,431 | 24,431 |
| Other | 1,488,963 | 1,488,963 | 1,990,576 | 501,613 |
| Total fees | 5,645,052 | 5,645,052 | 6,295,011 | 649,959 |
| Property taxes: | | | | |
| Property taxes | 5,535,000 | 5,535,000 | 5,260,468 | (274,532) |
| Penalties and interest | 515,000 | 515,000 | 599,263 | 84,263 |
| Total property taxes | 6,050,000 | 6,050,000 | 5,859,731 | (190,269) |
| Intergovernmental: | | | | |
| Salary reimbursements | 910,057 | 910,057 | 999,355 | 89,298 |
| Sales and use tax | 3,808,000 | 3,808,000 | 4,081,741 | 273,741 |
| State income tax | 1,200,000 | 1,200,000 | 1,463,456 | 263,456 |
| Tax replacement revenue | 1,687,059 | 1,687,059 | 2,135,639 | 448,580 |
| Other | 258,210 | 277,491 | 551,785 | 274,294 |
| Total intergovernmental | 7,863,326 | 7,882,607 | 9,231,976 | 1,349,369 |
| Investment earnings | 130,000 | 130,000 | 250,671 | 120,671 |
| Miscellaneous | 296,088 | 296,088 | 394,273 | 98,185 |
| Total revenues | 19,984,466 | 20,003,747 | 22,031,662 | 2,027,915 |
| Other financing sources: | | | | |
| Transfers from other funds | 988,539 | 988,539 | 1,064,599 | 76,060 |
| Proceeds from sale of capital assets | - | - | 10,762 | 10,762 |
| Total other financing sources | 988,539 | 988,539 | 1,075,361 | 86,822 |
| Total revenues and other financing sources | \$ 20,973,005 | \$ 20,992,286 | \$ 23,107,023 | \$ 2,114,737 |

Rock Island County, Illinois

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

General Fund

Year Ended November 30, 2005

| | Budget | | Actual | Variance with Final Budget |
|----------------------------|------------------|------------------|------------------|-------------------------------|
| | Original | Final | | |
| Expenditures: | | | | |
| Assessment Map: | | | | |
| Salaries and wages | \$ 140,408 | \$ 145,264 | \$ 145,265 | \$ (1) |
| Personal benefits | 2,300 | 2,375 | 2,375 | - |
| Supplies | 1,500 | 2,086 | 2,080 | 6 |
| Other services and charges | 41,620 | 26,945 | 24,963 | 1,982 |
| Capital outlay | - | 2,587 | 1,251 | 1,336 |
| Total | 185,828 | 179,257 | 175,934 | 3,323 |
| Auditor: | | | | |
| Salaries and wages | 150,487 | 150,487 | 149,989 | 498 |
| Personal benefits | 1,295 | 631 | 540 | 91 |
| Supplies | 1,850 | 3,360 | 3,085 | 275 |
| Other services and charges | 2,975 | 2,197 | 2,118 | 79 |
| Capital outlay | - | - | - | - |
| Total | 156,607 | 156,675 | 155,732 | 943 |
| County Board: | | | | |
| Salaries and wages | 335,188 | 329,421 | 325,004 | 4,417 |
| Personal benefits | 500 | 2,387 | 1,181 | 1,206 |
| Supplies | 2,400 | 3,467 | 3,334 | 133 |
| Other services and charges | 20,250 | 25,591 | 21,748 | 3,843 |
| Capital outlay | - | 4,074 | 4,074 | - |
| Total | 358,338 | 364,940 | 355,341 | 9,599 |
| Circuit Clerk: | | | | |
| Salaries and wages | 1,015,128 | 997,091 | 985,226 | 11,865 |
| Supplies | 15,700 | 21,369 | 15,398 | 5,971 |
| Other services and charges | 47,500 | 44,620 | 43,725 | 895 |
| Total | 1,078,328 | 1,063,080 | 1,044,349 | 18,731 |
| Circuit Court: | | | | |
| Salaries and wages | 108,678 | 114,488 | 114,205 | 283 |
| Supplies | 7,950 | 5,935 | 4,181 | 1,754 |
| Other services and charges | 287,300 | 314,127 | 313,563 | 564 |
| Total | 403,928 | 434,550 | 431,949 | 2,601 |
| Civil Defense: | | | | |
| Salaries and wages | 67,355 | 64,418 | 55,915 | 8,503 |
| Personal benefits | - | 2,427 | 2,001 | 426 |
| Supplies | 3,975 | 7,837 | 7,664 | 173 |
| Other services and charges | 15,375 | 21,650 | 21,478 | 172 |
| Capital outlay | - | - | - | - |
| Total | 86,705 | 96,332 | 87,058 | 9,274 |

(Continued)

Rock Island County, Illinois

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

General Fund

Year Ended November 30, 2005

| | Budget | | | Variance with |
|--|----------------|----------------|----------------|---------------|
| | Original | Final | Actual | Final Budget |
| County Clerk: | | | | |
| Salaries and wages | \$ 398,250 | \$ 403,489 | \$ 403,693 | \$ (204) |
| Personal benefits | 5,000 | 57 | 144 | (87) |
| Supplies | 83,300 | 52,542 | 52,487 | 55 |
| Other services and charges | 144,400 | 243,238 | 242,842 | 396 |
| Capital outlay | - | 8,798 | 8,798 | - |
| Total | 630,950 | 708,124 | 707,964 | 160 |
| Coroner: | | | | |
| Salaries and wages | 138,426 | 138,426 | 138,424 | 2 |
| Personal benefits | 2,000 | 2,166 | 2,165 | 1 |
| Supplies | 2,900 | 3,090 | 3,015 | 75 |
| Other services and charges | 67,650 | 77,292 | 77,158 | 134 |
| Capital outlay | 345,258 | 249,561 | 242,047 | 7,514 |
| Total | 556,234 | 470,535 | 462,809 | 7,726 |
| Information Systems: | | | | |
| Salaries and wages | 404,295 | 404,295 | 378,252 | 26,043 |
| Personal benefits | 1,500 | 3,620 | 3,617 | 3 |
| Supplies | 32,700 | 33,042 | 26,869 | 6,173 |
| Other services and charges | 2,775 | 2,961 | 639 | 2,322 |
| Capital outlay | 35,500 | 33,102 | 5,667 | 27,435 |
| Principal retirement | - | - | 53,889 | (53,889) |
| Interest and fiscal charges | - | - | 1,422 | (1,422) |
| Total | 476,770 | 477,020 | 470,355 | 6,665 |
| Liquor Commission, other services and charges | 100 | 100 | 41 | 59 |
| Building Maintenance: | | | | |
| Salaries and wages | 134,499 | 134,499 | 120,617 | 13,882 |
| Personal benefits | 1,650 | 2,406 | 2,405 | 1 |
| Supplies | 16,500 | 17,710 | 17,495 | 215 |
| Other services and charges, principally utilities | 456,950 | 589,611 | 574,880 | 14,731 |
| Capital outlay | 9,300 | 39,724 | 39,697 | 27 |
| Total | 618,899 | 783,950 | 755,094 | 28,856 |
| County Zoning: | | | | |
| Salaries and wages | 197,772 | 196,408 | 192,401 | 4,007 |
| Personal benefits | 4,000 | 4,050 | 4,309 | (259) |
| Supplies | 1,950 | 1,869 | 1,684 | 185 |
| Other services and charges | 24,500 | 26,489 | 24,953 | 1,536 |
| Capital outlay | 15,000 | 14,406 | 13,286 | 1,120 |
| Total | 243,222 | 243,222 | 236,633 | 6,589 |

(Continued)

Rock Island County, Illinois

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

General Fund

Year Ended November 30, 2005

| | Budget | | Actual | Variance with Final Budget |
|--|------------------|------------------|------------------|-------------------------------|
| | Original | Final | | |
| General County Services: | | | | |
| Salaries and wages | \$ 2,000 | \$ 1,000 | \$ 900 | \$ 100 |
| Personal benefits | 1,500,000 | 1,525,556 | 1,525,155 | 401 |
| Supplies | - | 1 | 1 | - |
| Other services and charges | 302,464 | 476,637 | 445,207 | 31,430 |
| Capital outlay | - | 1,602 | 1,601 | 1 |
| Total | 1,804,464 | 2,004,796 | 1,972,864 | 31,932 |
| Court Services: | | | | |
| Salaries and wages | 1,546,645 | 1,548,240 | 1,414,755 | 133,485 |
| Supplies | 2,800 | 3,791 | 3,685 | 106 |
| Other services and charges | 43,550 | 35,183 | 29,840 | 5,343 |
| Capital outlay | - | 39,411 | 39,410 | 1 |
| Total | 1,592,995 | 1,626,625 | 1,487,690 | 138,935 |
| Recorder: | | | | |
| Salaries and wages | 318,446 | 312,465 | 306,616 | 5,849 |
| Other services and charges | 2,960 | 2,960 | 2,416 | 544 |
| Total | 321,406 | 315,425 | 309,032 | 6,393 |
| Sheriff: | | | | |
| Salaries and wages | 6,207,088 | 6,472,949 | 6,189,807 | 283,142 |
| Personal benefits | 143,650 | 161,182 | 159,570 | 1,612 |
| Supplies | 305,100 | 360,674 | 359,705 | 969 |
| Other services and charges | 995,333 | 1,210,119 | 1,204,851 | 5,268 |
| Capital outlay | 184,650 | 196,126 | 148,767 | 47,359 |
| Total | 7,835,821 | 8,401,050 | 8,062,700 | 338,350 |
| States Attorney: | | | | |
| Salaries and wages | 1,290,959 | 1,223,609 | 1,278,534 | (54,925) |
| Personal benefits | 11,600 | 11,600 | 11,192 | 408 |
| Supplies | 20,250 | 23,999 | 22,793 | 1,206 |
| Other services and charges | 103,714 | 104,335 | 94,131 | 10,204 |
| Capital outlay | - | 4,960 | 4,960 | - |
| Total | 1,426,523 | 1,368,503 | 1,411,610 | (43,107) |
| Superintendent of Educational Services Region: | | | | |
| Salaries and wages | 37,867 | 38,314 | 38,311 | 3 |
| Supplies | 1,750 | 4,304 | 4,304 | - |
| Other services and charges | 22,750 | 22,379 | 22,017 | 362 |
| Total | 62,367 | 64,997 | 64,632 | 365 |

(Continued)

Rock Island County, Illinois

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

General Fund

Year Ended November 30, 2005

| | Budget | | | Variance with |
|----------------------------|------------|------------|------------|---------------|
| | Original | Final | Actual | Final Budget |
| Treasurer: | | | | |
| Salaries and wages | \$ 262,415 | \$ 263,220 | \$ 262,971 | \$ 249 |
| Supplies | 10,250 | 10,250 | 8,927 | 1,323 |
| Other services and charges | 47,000 | 46,195 | 44,138 | 2,057 |
| Total | 319,665 | 319,665 | 316,036 | 3,629 |
| Board of Review: | | | | |
| Salaries and wages | 44,075 | 39,214 | 39,210 | 4 |
| Personal benefits | 1,200 | 646 | 530 | 116 |
| Supplies | 1,350 | 2,592 | 2,313 | 279 |
| Other services and charges | 4,225 | 4,784 | 4,413 | 371 |
| Capital outlay | - | 3,448 | 3,260 | 188 |
| Total | 50,850 | 50,684 | 49,726 | 958 |
| Public Defender: | | | | |
| Salaries and wages | 488,504 | 489,810 | 489,808 | 2 |
| Personal benefits | 1,500 | 1,186 | 1,035 | 151 |
| Supplies | 4,200 | 10,454 | 10,453 | 1 |
| Other services and charges | 13,350 | 15,486 | 15,285 | 201 |
| Total | 507,554 | 516,936 | 516,581 | 355 |
| Central Services: | | | | |
| Salaries and wages | 95,820 | 98,355 | 98,355 | - |
| Personal benefits | 300 | 300 | 172 | 128 |
| Supplies | 1,000 | 1,763 | 1,758 | 5 |
| Other services and charges | 738 | 12,705 | 5,659 | 7,046 |
| Capital outlay | - | - | - | - |
| Total | 97,858 | 113,123 | 105,944 | 7,179 |
| Liability Insurance: | | | | |
| Salaries and wages | 278,931 | 285,808 | 285,808 | - |
| Personal benefits | 80,216 | 114,895 | 114,720 | 175 |
| Supplies | 1,450 | 4,701 | 4,555 | 146 |
| Other services and charges | 405,950 | 363,210 | 360,403 | 2,807 |
| Capital outlay | - | - | - | - |
| Total | 766,547 | 768,614 | 765,486 | 3,128 |

(Continued)

Rock Island County, Illinois

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

General Fund

Year Ended November 30, 2005

| | Budget | | Actual | Variance with Final Budget |
|--|----------------------|----------------------|----------------------|-------------------------------|
| | Original | Final | | |
| Total General Fund: | | | | |
| Salaries and wages | \$ 13,663,236 | \$ 13,851,270 | \$ 13,414,066 | \$ 437,204 |
| Personal benefits | 1,756,711 | 1,835,484 | 1,831,111 | 4,373 |
| Supplies | 518,875 | 574,836 | 555,786 | 19,050 |
| Other services and charges | 3,053,429 | 3,668,814 | 3,576,468 | 92,346 |
| Capital outlay | 589,708 | 597,799 | 512,818 | 84,981 |
| Principal retirement | - | - | 53,889 | (53,889) |
| Interest and fiscal charges | - | - | 1,422 | (1,422) |
| Total expenditures | 19,581,959 | 20,528,203 | 19,945,560 | 582,643 |
| Other financing uses, transfers to other funds | 1,016,669 | 2,606,440 | 2,637,333 | (30,893) |
| Total expenditures and other financing uses | \$ 20,598,628 | \$ 23,134,643 | \$ 22,582,893 | \$ 551,750 |

Rock Island County, Illinois

Combining Balance Sheet
Nonmajor Governmental Funds
November 30, 2005

| | | Special Revenue | | |
|---|----------------------|------------------|------------------|-------------------|
| | | Animal | Arrestee | Building |
| | | Control | Medical Costs | Allocation |
| | Total | Fund | Fund | Future |
| | | | | Fund |
| Assets | | | | |
| Cash and cash equivalents | \$ 8,679,274 | \$ 7,000 | \$ 78,327 | \$ 74,955 |
| Receivables: | | | | |
| Property taxes receivable | 8,685,960 | - | - | - |
| Accounts receivable | 102,029 | 7,107 | - | - |
| Accrued interest receivable | 21,489 | 14 | - | 330 |
| Due from other funds | 404,397 | 30,000 | - | - |
| Interfund advances | 1,000 | - | - | - |
| Due from other governmental units | 849,545 | - | 2,014 | 50,000 |
| Other assets | 57,567 | 550 | - | - |
| Total assets | \$ 18,801,261 | \$ 44,671 | \$ 80,341 | \$ 125,285 |
| Liabilities and Fund Balances (Deficits) | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 1,463,914 | \$ 4,147 | \$ - | \$ 253,551 |
| Accrued liabilities | 312,512 | 2,647 | - | - |
| Due to other funds | 211,147 | 1,632 | - | - |
| Interfund advances | 1,000 | - | - | - |
| Deferred revenues | 8,015,700 | - | - | - |
| Total liabilities | 10,004,273 | 8,426 | - | 253,551 |
| Fund balances (deficits): | | | | |
| Reserved for: | | | | |
| Advances | 1,000 | - | - | - |
| Other assets | 57,567 | 550 | - | - |
| Capital improvements | 256,465 | - | - | - |
| Unreserved (deficits) | 8,481,956 | 35,695 | 80,341 | (128,266) |
| Total fund balances (deficits) | 8,796,988 | 36,245 | 80,341 | (128,266) |
| Total liabilities and fund balances (deficits) | \$ 18,801,261 | \$ 44,671 | \$ 80,341 | \$ 125,285 |

(Continued)

| Child Advocacy Fund | Child Welfare Fund | Collector Tax Fee Fund | Community Mental Health Fund | COPS Grant Fund | County Bridge Fund | County Clerk Document Fund |
|---------------------------|--------------------------|------------------------------|------------------------------------|--------------------|--------------------------|----------------------------------|
| \$ - | \$ 115 | \$ 602,959 | \$ 751,302 | \$ 432 | \$ 161,469 | \$ 118,712 |
| 72,970 | - | 84,580 | 1,354,455 | - | 52,189 | - |
| - | - | - | 65 | - | - | 170 |
| 21 | - | 328 | 2,436 | - | 437 | 382 |
| - | 109,150 | - | - | 6,000 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 15,638 | - | - |
| - | - | - | 5,536 | - | - | - |
| <u>\$ 72,991</u> | <u>\$ 109,265</u> | <u>\$ 687,867</u> | <u>\$ 2,113,794</u> | <u>\$ 22,070</u> | <u>\$ 214,095</u> | <u>\$ 119,264</u> |
| \$ - | \$ 109,084 | \$ - | \$ 104,236 | \$ - | \$ - | \$ 6,001 |
| - | - | - | 1,240 | 5,573 | - | - |
| - | - | 90,000 | 571 | 30,291 | - | 1,137 |
| - | - | - | - | - | - | - |
| 70,000 | - | - | 1,301,000 | - | 50,000 | - |
| <u>70,000</u> | <u>109,084</u> | <u>90,000</u> | <u>1,407,047</u> | <u>35,864</u> | <u>50,000</u> | <u>7,138</u> |
| - | - | - | - | - | - | - |
| - | - | - | 5,536 | - | - | - |
| - | - | - | - | - | - | - |
| 2,991 | 181 | 597,867 | 701,211 | (13,794) | 164,095 | 112,126 |
| <u>2,991</u> | <u>181</u> | <u>597,867</u> | <u>706,747</u> | <u>(13,794)</u> | <u>164,095</u> | <u>112,126</u> |
| <u>\$ 72,991</u> | <u>\$ 109,265</u> | <u>\$ 687,867</u> | <u>\$ 2,113,794</u> | <u>\$ 22,070</u> | <u>\$ 214,095</u> | <u>\$ 119,264</u> |

Rock Island County, Illinois

Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
November 30, 2005

| | Special Revenue | | |
|---|--|--------------------------|---------------------------|
| | County Extension Education Fund | County Health Fund | County Highway Fund |
| Assets | | | |
| Cash and cash equivalents | \$ - | \$ 623,081 | \$ 798,800 |
| Receivables: | | | |
| Property taxes receivable | 218,753 | 458,349 | 754,853 |
| Accounts receivable | - | 35,732 | 723 |
| Accrued interest receivable | 62 | 2,402 | 2,532 |
| Due from other funds | - | - | 174,759 |
| Interfund advances | - | - | - |
| Due from other governmental units | - | 412,463 | 122 |
| Other assets | - | 11,444 | 4,608 |
| Total assets | \$ 218,815 | \$ 1,543,471 | \$ 1,736,397 |
| Liabilities and Fund Balances (Deficits) | | | |
| Liabilities: | | | |
| Accounts payable | \$ - | \$ 124,991 | \$ 52,061 |
| Accrued liabilities | - | 83,193 | 15,533 |
| Due to other funds | - | 45,889 | 18,460 |
| Interfund advances | - | - | - |
| Deferred revenues | 210,000 | 487,114 | 725,000 |
| Total liabilities | 210,000 | 741,187 | 811,054 |
| Fund balances (deficits): | | | |
| Reserved for: | | | |
| Advances | - | - | - |
| Other assets | - | 11,444 | 4,608 |
| Capital improvements | - | - | - |
| Unreserved (deficits) | 8,815 | 790,840 | 920,785 |
| Total fund balances (deficits) | 8,815 | 802,284 | 925,393 |
| Total liabilities and fund balances (deficits) | \$ 218,815 | \$ 1,543,471 | \$ 1,736,447 |

(Continued)

| Special Revenue | | | | | | |
|-------------------------------|-----------------------------|--------------------------------------|------------------------|-------------------------------|------------------------------------|--|
| County Law Library Fund | Court Automation Fund | Court Document Storage Fund | Court Security Fund | Covemakers Buy-Out Fund | Federal Social Security Fund | |
| \$ 61,193 | \$ 433,787 | \$ 294,432 | \$ 63,087 | \$ - | \$ 559,560 | |
| - | - | - | - | - | 1,106,576 | |
| - | - | - | - | - | - | |
| 198 | 1,391 | 952 | 261 | - | 1,728 | |
| 33 | - | - | - | - | 80,450 | |
| - | - | - | - | - | - | |
| 7,889 | 11,635 | 11,480 | 25,829 | 94,604 | 500 | |
| - | - | 16,968 | 1,100 | - | - | |
| <u>\$ 69,313</u> | <u>\$ 446,813</u> | <u>\$ 323,832</u> | <u>\$ 90,277</u> | <u>\$ 94,604</u> | <u>\$ 1,748,814</u> | |
| | | | | | | |
| \$ 6,594 | \$ 7,298 | \$ 19,248 | \$ 1,458 | \$ 94,604 | \$ - | |
| - | - | 1,087 | 7,462 | - | 36,747 | |
| 191 | - | 1,705 | 3,534 | - | 46 | |
| - | - | - | - | - | 1,000 | |
| - | - | - | - | - | 1,065,000 | |
| <u>6,785</u> | <u>7,298</u> | <u>22,040</u> | <u>12,454</u> | <u>94,604</u> | <u>1,102,793</u> | |
| | | | | | | |
| - | - | - | - | - | - | |
| - | - | 16,968 | 1,100 | - | - | |
| - | - | - | - | - | - | |
| <u>62,528</u> | <u>439,515</u> | <u>284,824</u> | <u>76,723</u> | <u>-</u> | <u>646,021</u> | |
| <u>62,528</u> | <u>439,515</u> | <u>301,792</u> | <u>77,823</u> | <u>-</u> | <u>646,021</u> | |
| | | | | | | |
| <u>\$ 69,313</u> | <u>\$ 446,813</u> | <u>\$ 323,832</u> | <u>\$ 90,277</u> | <u>\$ 94,604</u> | <u>\$ 1,748,814</u> | |

Rock Island County, Illinois

Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
November 30, 2005

| | Special Revenue | | |
|---|---------------------------|--|-------------------|
| | FEMA GPS Grant Fund | Forest Preserve Commission Fund | GIS 2005 Fund |
| Assets | | | |
| Cash and cash equivalents | \$ 4,122 | \$ 1,947,474 | \$ 169,374 |
| Receivables: | | | |
| Property taxes receivable | - | 901,575 | - |
| Accounts receivable | - | 57,221 | - |
| Accrued interest receivable | - | 3,857 | 575 |
| Due from other funds | - | - | 2,762 |
| Interfund advances | - | - | - |
| Due from other governmental units | - | 47,310 | 1,500 |
| Other assets | - | 288 | - |
| Total assets | \$ 4,122 | \$ 2,957,725 | \$ 174,211 |
| Liabilities and Fund Balances (Deficits) | | | |
| Liabilities: | | | |
| Accounts payable | \$ - | \$ 320,426 | \$ 35,435 |
| Accrued liabilities | - | 109,439 | 2,031 |
| Due to other funds | - | - | 4,659 |
| Interfund advances | - | - | - |
| Deferred revenues | - | 628,077 | - |
| Total liabilities | - | 1,057,942 | 42,125 |
| Fund balances (deficits): | | | |
| Reserved for: | | | |
| Advances | - | - | - |
| Other assets | - | 288 | - |
| Capital improvements | - | 256,465 | - |
| Unreserved (deficits) | 4,122 | 1,643,030 | 132,086 |
| Total fund balances (deficits) | 4,122 | 1,899,783 | 132,086 |
| Total liabilities and fund balances (deficits) | \$ 4,122 | \$ 2,957,725 | \$ 174,211 |

(Continued)

| Special Revenue | | | | | | |
|--|--|---|----------------------------------|---------------------------------|-----------------------------------|--|
| Hillsdale Special Service Area Fund | Maintenance and Child Support Collection Fund | Evening Reporting Center Grant Fund | Nursing Home Tax Levy Fund | Peer Justice Program Fund | Probation Services Fee Fund | |
| \$ 55,775 | \$ 70,138 | \$ 3,824 | \$ 105 | \$ 2,650 | \$ 899,382 | |
| 8,909 | - | - | 1,761,272 | - | - | |
| - | - | - | - | - | 100 | |
| 177 | - | 26 | 471 | 21 | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | 56,481 | - | - | - | 36,034 | |
| - | - | - | - | - | 368 | |
| <u>\$ 64,861</u> | <u>\$ 126,619</u> | <u>\$ 3,850</u> | <u>\$ 1,761,848</u> | <u>\$ 2,671</u> | <u>\$ 935,884</u> | |
| | | | | | | |
| \$ 26 | \$ 359 | \$ 2,638 | \$ - | \$ - | \$ 31,535 | |
| - | 1,209 | - | - | - | - | |
| - | 2,719 | - | - | - | 5,705 | |
| - | - | - | - | - | - | |
| 8,000 | - | - | 1,695,000 | - | - | |
| <u>8,026</u> | <u>4,287</u> | <u>2,638</u> | <u>1,695,000</u> | <u>-</u> | <u>37,240</u> | |
| | | | | | | |
| - | - | - | - | - | - | |
| - | - | - | - | - | 368 | |
| - | - | - | - | - | - | |
| 56,835 | 122,332 | 1,212 | 66,848 | 2,671 | 898,276 | |
| <u>56,835</u> | <u>122,332</u> | <u>1,212</u> | <u>66,848</u> | <u>2,671</u> | <u>898,644</u> | |
| | | | | | | |
| <u>\$ 64,861</u> | <u>\$ 126,619</u> | <u>\$ 3,850</u> | <u>\$ 1,761,848</u> | <u>\$ 2,671</u> | <u>\$ 935,884</u> | |

Rock Island County, Illinois

Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
November 30, 2005

| | Special Revenue | | |
|---|---------------------------------|-------------------------------------|---------------------------------------|
| | Quad City Bomb Squad Fund | Oak Glen Home Activities Fund | Oak Glen Home Grandparents Fund |
| Assets | | | |
| Cash and cash equivalents | \$ 9,101 | \$ 950 | \$ 8,963 |
| Receivables: | | | |
| Property taxes receivable | - | - | - |
| Accounts receivable | - | - | - |
| Accrued interest receivable | - | - | - |
| Due from other funds | - | - | - |
| Interfund advances | - | - | - |
| Due from other governmental units | - | - | - |
| Other assets | - | - | - |
| Total assets | \$ 9,101 | \$ 950 | \$ 8,963 |
| Liabilities and Fund Balances (Deficits) | | | |
| Liabilities: | | | |
| Accounts payable | \$ - | \$ - | \$ - |
| Accrued liabilities | - | - | - |
| Due to other funds | - | - | - |
| Interfund advances | - | - | - |
| Deferred revenues | - | - | - |
| Total liabilities | - | - | - |
| Fund balances (deficits): | | | |
| Reserved for: | | | |
| Advances | - | - | - |
| Other assets | - | - | - |
| Capital improvements | - | - | - |
| Unreserved (deficits) | 9,101 | 950 | 8,963 |
| Total fund balances (deficits) | 9,101 | 950 | 8,963 |
| Total liabilities and fund balances (deficits) | \$ 9,101 | \$ 950 | \$ 8,963 |

(Continued)

| Special Revenue | | | | | | |
|-----------------------------------|--------------------------|----------------------|-------------------------------|--|-----------------------------------|--|
| Oak Glen Home Memorial Fund | County Indemnity Fund | Working Cash Fund | Recorders Document Fund | States Attorney Drug Enforcement Fund | Treasurer's Automation Fund | |
| \$ 18,819 | \$ 152 | \$ 451,182 | \$ 52,195 | \$ 20,617 | \$ 70,594 | |
| - | 42,270 | - | - | - | 20,375 | |
| - | - | - | - | 907 | 4 | |
| - | - | 1,449 | 154 | - | 223 | |
| - | - | - | 1,243 | - | - | |
| - | - | 1,000 | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | 6,980 | - | 508 | |
| <u>\$ 18,819</u> | <u>\$ 42,422</u> | <u>\$ 453,631</u> | <u>\$ 60,572</u> | <u>\$ 21,524</u> | <u>\$ 91,704</u> | |
| | | | | | | |
| \$ - | \$ - | \$ - | \$ 24,359 | \$ 357 | \$ 808 | |
| - | 42,419 | - | 1,048 | - | - | |
| - | - | - | 3,289 | 39 | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | 42,419 | - | 28,696 | 396 | 808 | |
| | | | | | | |
| - | - | 1,000 | - | - | - | |
| - | - | - | 6,980 | - | 508 | |
| - | - | - | - | - | - | |
| 18,819 | 3 | 452,631 | 24,896 | 21,128 | 90,388 | |
| 18,819 | 3 | 453,631 | 31,876 | 21,128 | 90,896 | |
| <u>\$ 18,819</u> | <u>\$ 42,422</u> | <u>\$ 453,631</u> | <u>\$ 60,572</u> | <u>\$ 21,524</u> | <u>\$ 91,704</u> | |

Rock Island County, Illinois

Combining Balance Sheet (Continued)

Nonmajor Governmental Funds

November 30, 2005

| | Special Revenue | | |
|---|--------------------------------|---|--|
| | Veterans Assistance Fund | Zuma-Canoe Creek Special Service Area Fund | Sheriff Foreclosure Sale Fund |
| Assets | | | |
| Cash and cash equivalents | \$ 96,994 | \$ 101,701 | \$ 64,997 |
| Receivables: | | | |
| Property taxes receivable | 249,534 | 31,208 | - |
| Accounts receivable | - | - | - |
| Accrued interest receivable | 306 | 319 | - |
| Due from other funds | - | - | - |
| Interfund advances | - | - | - |
| Due from other governmental units | - | - | - |
| Other assets | 9,217 | - | - |
| Total assets | \$ 356,051 | \$ 133,228 | \$ 64,997 |
| Liabilities and Fund Balances (Deficits) | | | |
| Liabilities: | | | |
| Accounts payable | \$ 13,102 | \$ 2,548 | \$ - |
| Accrued liabilities | 2,884 | - | - |
| Due to other funds | 1,280 | - | - |
| Interfund advances | - | - | - |
| Deferred revenues | 240,000 | 30,000 | - |
| Total liabilities | 257,266 | 32,548 | - |
| Fund balances (deficits): | | | |
| Reserved for: | | | |
| Advances | - | - | - |
| Other assets | 9,217 | - | - |
| Capital improvements | - | - | - |
| Unreserved (deficits) | 89,568 | 100,680 | 64,997 |
| Total fund balances (deficits) | 98,785 | 100,680 | 64,997 |
| Total liabilities and fund balances (deficits) | \$ 356,051 | \$ 133,228 | \$ 64,997 |

| Special Revenue | | | | | |
|--|----|------------------------------|--------|----------------------|-----------|
| Local Law Enforcement Grant Fund | | Homeland Security Fund | | Debt Service Fund | |
| \$ | 16 | \$ | 468 | \$ | 470 |
| | - | | - | | 1,568,092 |
| | - | | - | | - |
| | - | | - | | 437 |
| | - | | - | | - |
| | - | | - | | - |
| | - | | 76,046 | | - |
| | - | | - | | - |
| \$ | 16 | \$ | 76,514 | \$ | 1,568,999 |
| | | | | | |
| \$ | - | \$ | 76,046 | \$ | 173,002 |
| | - | | - | | - |
| | - | | - | | - |
| | - | | - | | - |
| | - | | - | | 1,506,509 |
| | - | | 76,046 | | 1,679,511 |
| | | | | | |
| | - | | - | | - |
| | - | | - | | - |
| | - | | - | | - |
| | 16 | | 468 | | (110,512) |
| | 16 | | 468 | | (110,512) |
| \$ | 16 | \$ | 76,514 | \$ | 1,568,999 |

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits)
Nonmajor Governmental Funds
Year Ended November 30, 2005**

| | Total | Special Revenue | | |
|--|---------------------|---------------------------|-----------------------------------|--|
| | | Animal Control Fund | Arrestee Medical Costs Fund | Building Allocation Future Fund |
| Revenues: | | | | |
| Fees | \$ 3,251,716 | \$ 76,418 | \$ 21,166 | \$ - |
| Property taxes | 8,508,212 | - | - | - |
| Intergovernmental | 8,316,323 | - | - | 650,219 |
| Investment earnings | 179,078 | 148 | - | 746 |
| Miscellaneous | 2,504,768 | 2,135 | - | 10,000 |
| Total revenues | 22,760,097 | 78,701 | 21,166 | 660,965 |
| Expenditures: | | | | |
| Current operating: | | | | |
| Salaries and wages | 5,777,774 | 87,385 | - | - |
| Personal benefits | 2,085,456 | 1,201 | - | - |
| Supplies | 1,268,815 | 616 | - | - |
| Other services and charges | 9,506,127 | 44,955 | - | 8,370 |
| Capital outlay | 2,980,377 | 1,387 | - | 1,690,084 |
| Debt service: | | | | |
| Principal retirement | 655,000 | - | - | - |
| Interest and fiscal charges | 525,355 | - | - | - |
| Bond issuance costs | 213,432 | - | - | - |
| Total expenditures | 23,012,336 | 135,544 | - | 1,698,454 |
| Excess (deficiency) of revenues over expenditures | (252,239) | (56,843) | 21,166 | (1,037,489) |
| Other financing sources (uses): | | | | |
| Transfers in | 2,657,138 | 85,000 | 59,175 | 899,000 |
| Transfers out | (2,434,511) | - | - | - |
| Proceeds from refunding bonds | 9,020,000 | - | - | - |
| Payments to bond escrow | (8,921,030) | - | - | - |
| Bond premiums | 114,462 | - | - | - |
| Proceeds from sale of capital assets | 37,318 | - | - | - |
| Total other financing sources (uses) | 473,377 | 85,000 | 59,175 | 899,000 |
| Net change in fund balances | 221,138 | 28,157 | 80,341 | (138,489) |
| Fund balances (deficits), beginning of year | 8,575,850 | 8,088 | - | 10,223 |
| Fund balances (deficits), end of year | <u>\$ 8,796,988</u> | <u>\$ 36,245</u> | <u>\$ 80,341</u> | <u>\$ (128,266)</u> |

(Continued)

| Special Revenue | | | | | |
|---------------------------|--------------------------|------------------------------|------------------------------------|--------------------|--------------------------|
| Child Advocacy Fund | Child Welfare Fund | Collector Tax Fee Fund | Community Mental Health Fund | COPS Grant Fund | County Bridge Fund |
| \$ - | \$ - | \$ 84,580 | \$ - | \$ - | \$ - |
| 72,441 | - | - | 1,303,713 | - | 53,375 |
| - | - | - | - | 359,808 | - |
| 92 | - | 12,364 | 16,336 | - | 4,084 |
| - | - | - | 204 | - | - |
| 72,533 | - | 96,944 | 1,320,253 | 359,808 | 57,459 |
| - | - | - | 32,837 | 429,707 | 13,656 |
| - | - | - | 9,230 | 150,064 | - |
| - | - | - | 1,032 | - | - |
| 72,701 | 1,006,910 | 19,465 | 1,246,634 | - | 3,623 |
| - | - | - | - | - | 50,396 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 72,701 | 1,006,910 | 19,465 | 1,289,733 | 579,771 | 67,675 |
| (168) | (1,006,910) | 77,479 | 30,520 | (219,963) | (10,216) |
| - | 1,007,053 | - | - | 206,169 | - |
| - | - | (90,000) | (25,019) | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 1,007,053 | (90,000) | (25,019) | 206,169 | - |
| (168) | 143 | (12,521) | 5,501 | (13,794) | (10,216) |
| 3,159 | 38 | 610,388 | 701,246 | - | 174,311 |
| \$ 2,991 | \$ 181 | \$ 597,867 | \$ 706,747 | \$ (13,794) | \$ 164,095 |

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2005**

| | Special Revenue | | |
|--|----------------------------------|--|--------------------------|
| | County Clerk Document Fund | County Extension Education Fund | County Health Fund |
| Revenues: | | | |
| Fees | \$ 30,950 | \$ - | \$ 656,971 |
| Property taxes | - | 213,517 | 423,133 |
| Intergovernmental | - | - | 3,205,949 |
| Investment earnings | 3,378 | 269 | 19,060 |
| Miscellaneous | - | - | 3,078 |
| Total revenues | 34,328 | 213,786 | 4,308,191 |
| Expenditures: | | | |
| Current operating: | | | |
| Salaries and wages | - | - | 2,774,504 |
| Personal benefits | - | - | 332,497 |
| Supplies | - | - | 418,904 |
| Other services and charges | 29,300 | 213,950 | 518,463 |
| Capital outlay | 86 | - | 170,712 |
| Debt service: | | | |
| Principal retirement | - | - | - |
| Interest and fiscal charges | - | - | - |
| Bond issuance costs | - | - | - |
| Total expenditures | 29,386 | 213,950 | 4,215,080 |
| Excess (deficiency) of revenues over expenditures | 4,942 | (164) | 93,111 |
| Other financing sources (uses): | | | |
| Transfers in | - | - | - |
| Transfers out | (1,137) | - | - |
| Proceeds from refunding bonds | - | - | - |
| Payments to bond escrow | - | - | - |
| Bond premiums | - | - | - |
| Proceeds from sale of capital assets | - | - | 600 |
| Total other financing sources (uses) | (1,137) | - | 600 |
| Net change in fund balances | 3,805 | (164) | 93,711 |
| Fund balances (deficits), beginning of year | 108,321 | 8,979 | 708,573 |
| Fund balances (deficits), end of year | \$ 112,126 | \$ 8,815 | \$ 802,284 |

(Continued)

| Special Revenue | | | | | | |
|---------------------|-------------------------|-----------------------|-----------------------------|---------------------|-------------------------|--|
| County Highway Fund | County Law Library Fund | Court Automation Fund | Court Document Storage Fund | Court Security Fund | Covemakers Buy-Out Fund | |
| \$ - | \$ 90,370 | \$ 162,422 | \$ 162,220 | \$ 320,911 | \$ - | |
| 728,094 | - | - | - | - | - | |
| - | - | - | - | - | 493,176 | |
| 14,386 | 1,146 | 12,505 | 8,304 | 2,636 | - | |
| 615,708 | 2,214 | - | - | - | - | |
| 1,358,188 | 93,730 | 174,927 | 170,524 | 323,547 | 493,176 | |
| 503,471 | - | - | 74,978 | 250,239 | - | |
| 65,775 | 465 | - | 26,733 | 45,420 | - | |
| 221,019 | 36,889 | 34,837 | 4,884 | 1,504 | - | |
| 84,103 | 105 | 74,714 | 20,986 | 5,458 | 493,176 | |
| 319,136 | 7,077 | 92,794 | 8,200 | 23,725 | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 1,193,504 | 44,536 | 202,345 | 135,781 | 326,346 | 493,176 | |
| 164,684 | 49,194 | (27,418) | 34,743 | (2,799) | - | |
| - | - | - | - | - | - | |
| (94,371) | - | (2,902) | (6,461) | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 25,341 | - | - | - | - | - | |
| (69,030) | - | (2,902) | (6,461) | - | - | |
| 95,654 | 49,194 | (30,320) | 28,282 | (2,799) | - | |
| 829,689 | 13,334 | 469,835 | 273,510 | 80,622 | - | |
| \$ 925,343 | \$ 62,528 | \$ 439,515 | \$ 301,792 | \$ 77,823 | \$ - | |

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2005**

| | Special Revenue | | |
|--|-----------------------------|------------------------------------|---------------------------|
| | Drug Court Grant Fund | Federal Social Security Fund | FEMA GPS Grant Fund |
| Revenues: | | | |
| Fees | \$ - | \$ - | \$ - |
| Property taxes | - | 1,013,973 | - |
| Intergovernmental | - | - | - |
| Investment earnings | - | 9,729 | - |
| Miscellaneous | 1,402 | - | - |
| Total revenues | 1,402 | 1,023,702 | - |
| Expenditures: | | | |
| Current operating: | | | |
| Salaries and wages | - | - | - |
| Personal benefits | - | 976,217 | - |
| Supplies | - | - | - |
| Other services and charges | - | - | - |
| Capital outlay | - | - | - |
| Debt service: | | | |
| Principal retirement | - | - | - |
| Interest and fiscal charges | - | - | - |
| Bond issuance costs | - | - | - |
| Total expenditures | - | 976,217 | - |
| Excess (deficiency) of revenues over expenditures | 1,402 | 47,485 | - |
| Other financing sources (uses): | | | |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| Proceeds from refunding bonds | - | - | - |
| Payments to bond escrow | - | - | - |
| Bond premiums | - | - | - |
| Proceeds from sale of capital assets | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Net change in fund balances | 1,402 | 47,485 | - |
| Fund balances (deficits), beginning of year | (1,402) | 598,536 | 4,122 |
| Fund balances (deficits), end of year | \$ - | \$ 646,021 | \$ 4,122 |

(Continued)

| Special Revenue | | | | | | |
|--|------------------|--|--|--|---|--|
| Forest Preserve Commission Fund | GIS 2005 Fund | Hillsdale Special Service Area Fund | Workforce Investment Act Fund | Maintenance and Child Support Collection Fund | Evening Reporting Center Grant Fund | |
| \$ 1,031,720 | \$ 27,741 | \$ - | \$ - | \$ 113,736 | \$ - | |
| 1,310,558 | - | 7,933 | - | - | - | |
| 255,819 | - | - | 2,596,767 | 64,688 | 46,350 | |
| 40,646 | 5,660 | 1,501 | - | - | 303 | |
| 238,790 | 2,003 | - | - | 19 | - | |
| 2,877,533 | 35,404 | 9,434 | 2,596,767 | 178,443 | 46,653 | |
| 1,211,881 | 176,928 | 430 | - | 104,474 | - | |
| 297,624 | 46,618 | - | - | 35,466 | - | |
| 397,693 | 5,454 | - | - | 402 | - | |
| 391,905 | 103,174 | 160 | 2,596,767 | 3,772 | 76,886 | |
| 290,980 | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 2,590,083 | 332,174 | 590 | 2,596,767 | 144,114 | 76,886 | |
| 287,450 | (296,770) | 8,844 | - | 34,329 | (30,233) | |
| - | 228,884 | - | - | - | 15,450 | |
| - | (9,300) | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 11,377 | - | - | - | - | - | |
| 11,377 | 219,584 | - | - | - | 15,450 | |
| 298,827 | (77,186) | 8,844 | - | 34,329 | (14,783) | |
| 1,600,956 | 209,272 | 47,991 | - | 88,003 | 15,995 | |
| \$ 1,899,783 | \$ 132,086 | \$ 56,835 | \$ - | \$ 122,332 | \$ 1,212 | |

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2005**

| | Special Revenue | | |
|--|--|----------------------------------|---------------------------------|
| | Metropolitan Enforcement Group Fund | Nursing Home Tax Levy Fund | Peer Justice Program Fund |
| Revenues: | | | |
| Fees | \$ - | \$ - | \$ - |
| Property taxes | - | 1,616,661 | - |
| Intergovernmental | 216,148 | - | 30,194 |
| Investment earnings | - | 2,027 | 383 |
| Miscellaneous | - | - | - |
| Total revenues | 216,148 | 1,618,688 | 30,577 |
| Expenditures: | | | |
| Current operating: | | | |
| Salaries and wages | - | - | - |
| Personal benefits | - | - | - |
| Supplies | - | - | - |
| Other services and charges | 216,148 | - | 33,549 |
| Capital outlay | - | - | - |
| Debt service: | | | |
| Principal retirement | - | - | - |
| Interest and fiscal charges | - | - | - |
| Bond issuance costs | - | - | - |
| Total expenditures | 216,148 | - | 33,549 |
| Excess (deficiency) of revenues over expenditures | - | 1,618,688 | (2,972) |
| Other financing sources (uses): | | | |
| Transfers in | - | - | 3,355 |
| Transfers out | - | (1,619,000) | - |
| Proceeds from refunding bonds | - | - | - |
| Payments to bond escrow | - | - | - |
| Bond premiums | - | - | - |
| Proceeds from sale of capital assets | - | - | - |
| Total other financing sources (uses) | - | (1,619,000) | 3,355 |
| Net change in fund balances | - | (312) | 383 |
| Fund balances (deficits), beginning of year | - | 67,160 | 2,288 |
| Fund balances (deficits), end of year | \$ - | \$ 66,848 | \$ 2,671 |

(Continued)

| Special Revenue | | | | | |
|-----------------------------------|---------------------------------|-------------------------------------|---------------------------------------|-----------------------------------|--------------------------|
| Probation Services Fee Fund | Quad City Bomb Squad Fund | Oak Glen Home Activities Fund | Oak Glen Home Grandparents Fund | Oak Glen Home Memorial Fund | County Indemnity Fund |
| \$ 439,639 | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| 19,500 | - | - | - | - | - |
| - | - | - | - | - | - |
| 104 | 3,000 | 4,566 | 6,163 | 7,473 | - |
| 459,243 | 3,000 | 4,566 | 6,163 | 7,473 | - |
| - | - | - | - | - | - |
| 48,027 | - | - | - | - | - |
| 43,839 | 351 | - | - | - | - |
| 219,389 | 43 | 4,676 | 6,067 | - | - |
| 9,598 | 11,040 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 320,853 | 11,434 | 4,676 | 6,067 | - | - |
| 138,390 | (8,434) | (110) | 96 | 7,473 | - |
| 1,000 | 11,500 | - | - | - | - |
| (81,771) | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| (80,771) | 11,500 | - | - | - | - |
| 57,619 | 3,066 | (110) | 96 | 7,473 | - |
| 841,025 | 6,035 | 1,060 | 8,867 | 11,346 | 3 |
| \$ 898,644 | \$ 9,101 | \$ 950 | \$ 8,963 | \$ 18,819 | \$ 3 |

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2005**

| | Special Revenue | | |
|--|-------------------|------------------|------------------|
| | Working Cash | Recorders | States |
| | Fund | Document | Attorney Drug |
| | Fund | Fund | Enforcement |
| | Fund | Fund | Fund |
| Revenues: | | | |
| Fees | \$ - | \$ - | \$ - |
| Property taxes | - | - | - |
| Intergovernmental | - | - | - |
| Investment earnings | 13,122 | 2,208 | - |
| Miscellaneous | - | - | 4,923 |
| Total revenues | 13,122 | 2,208 | 4,923 |
| Expenditures: | | | |
| Current operating: | | | |
| Salaries and wages | - | 37,738 | - |
| Personal benefits | - | 17,667 | 2,910 |
| Supplies | - | 7,132 | 1,501 |
| Other services and charges | - | 156,777 | 2,116 |
| Capital outlay | - | - | 7,000 |
| Debt service: | | | |
| Principal retirement | - | - | - |
| Interest and fiscal charges | - | - | - |
| Bond issuance costs | - | - | - |
| Total expenditures | - | 219,314 | 13,527 |
| Excess (deficiency) of revenues over expenditures | 13,122 | (217,106) | (8,604) |
| Other financing sources (uses): | | | |
| Transfers in | - | 140,552 | - |
| Transfers out | - | (3,550) | - |
| Proceeds from refunding bonds | - | - | - |
| Payments to bond escrow | - | - | - |
| Bond premiums | - | - | - |
| Proceeds from sale of capital assets | - | - | - |
| Total other financing sources (uses) | - | 137,002 | - |
| Net change in fund balances | 13,122 | (80,104) | (8,604) |
| Fund balances (deficits), beginning of year | 440,509 | 111,980 | 29,732 |
| Fund balances (deficits), end of year | \$ 453,631 | \$ 31,876 | \$ 21,128 |

(Continued)

| Special Revenue | | | | | | | | | | | |
|-----------------------------------|--------|--------------------------------|---------|---|---------|--|-----------|--|---------|------------------------------|---------|
| Treasurer's Automation Fund | | Veterans Assistance Fund | | Zuma-Canoe Creek Special Service Area Fund | | Sheriff Foreclosure Sale Fund | | Local Law Enforcement Grant Fund | | Homeland Security Fund | |
| \$ | 32,476 | \$ | - | \$ | - | \$ | - | \$ | 396 | \$ | - |
| | - | | 232,531 | | 29,977 | | - | | - | | - |
| | - | | - | | - | | - | | 3,568 | | 374,137 |
| | 1,900 | | 1,571 | | 2,691 | | - | | - | | - |
| | - | | 1,372 | | - | | 1,601,614 | | - | | - |
| | 34,376 | | 235,474 | | 32,668 | | 1,601,614 | | 3,964 | | 374,137 |
| | | | | | | | | | | | |
| | - | | 70,944 | | 8,602 | | - | | - | | - |
| | 1,444 | | 28,098 | | - | | - | | - | | - |
| | 2,792 | | 1,220 | | 12,132 | | - | | - | | 76,614 |
| | 4,353 | | 127,203 | | 4,388 | | 1,712,877 | | 2,964 | | - |
| | - | | 1,107 | | - | | - | | - | | 297,055 |
| | - | | - | | - | | - | | - | | - |
| | - | | - | | - | | - | | - | | - |
| | - | | - | | - | | - | | - | | - |
| | 8,589 | | 228,572 | | 25,122 | | 1,712,877 | | 2,964 | | 373,669 |
| | | | | | | | | | | | |
| | 25,787 | | 6,902 | | 7,546 | | (111,263) | | 1,000 | | 468 |
| | | | | | | | | | | | |
| | - | | - | | - | | - | | - | | - |
| | - | | - | | - | | - | | (1,000) | | - |
| | - | | - | | - | | - | | - | | - |
| | - | | - | | - | | - | | - | | - |
| | - | | - | | - | | - | | - | | - |
| | - | | - | | - | | - | | - | | - |
| | - | | - | | - | | - | | (1,000) | | - |
| | 25,787 | | 6,902 | | 7,546 | | (111,263) | | - | | 468 |
| | 65,109 | | 91,883 | | 93,134 | | 176,260 | | 16 | | - |
| \$ | 90,896 | \$ | 98,785 | \$ | 100,680 | \$ | 64,997 | \$ | 16 | \$ | 468 |

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2005

| | Debt Service Fund |
|--|----------------------------|
| Revenues: | |
| Fees | \$ - |
| Property taxes | 1,502,306 |
| Intergovernmental | - |
| Investment earnings | 1,883 |
| Miscellaneous | - |
| Total revenues | 1,504,189 |
| Expenditures: | |
| Current operating: | |
| Salaries and wages | - |
| Personal benefits | - |
| Supplies | - |
| Other services and charges | - |
| Capital outlay | - |
| Debt service: | |
| Principal retirement | 655,000 |
| Interest and fiscal charges | 525,355 |
| Bond issuance costs | 213,432 |
| Total expenditures | 1,393,787 |
| Excess (deficiency) of revenues over expenditures | 110,402 |
| Other financing sources (uses): | |
| Transfers in | - |
| Transfers out | (500,000) |
| Proceeds from refunding bonds | 9,020,000 |
| Payments to bond escrow | (8,921,030) |
| Bond premiums | 114,462 |
| Proceeds from sale of capital assets | - |
| Total other financing sources (uses) | (286,568) |
| Net change in fund balances | (176,166) |
| Fund balances (deficits), beginning of year | 65,654 |
| Fund balances (deficits), end of year | <u><u>\$ (110,512)</u></u> |

Rock Island County, Illinois

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - All Nonmajor Governmental Funds
Year Ended November 30, 2005**

| | Special Revenue | | | |
|--|---------------------|------------------|-----------------------------|------------------|
| | Animal Control Fund | | Arrestee Medical Costs Fund | |
| | Budget | Actual | Budget | Actual |
| Revenues: | | | | |
| Fees | \$ 50,800 | \$ 76,418 | \$ - | \$ 21,166 |
| Property taxes | - | - | - | - |
| Intergovernmental revenues | - | - | - | - |
| Investment earnings | 70 | 148 | - | - |
| Miscellaneous | - | 2,135 | - | - |
| Total revenues | 50,870 | 78,701 | - | 21,166 |
| Expenditures: | | | | |
| Current operating: | | | | |
| Salaries and wages | 106,722 | 87,385 | - | - |
| Personal benefits | 1,202 | 1,201 | - | - |
| Supplies | 1,218 | 616 | - | - |
| Other services and charges | 45,355 | 44,955 | - | - |
| Capital outlay | 1,387 | 1,387 | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Total expenditures | 155,884 | 135,544 | - | - |
| Excess (deficiency) of revenues over expenditures | (105,014) | (56,843) | - | 21,166 |
| Other financing sources (uses): | | | | |
| Transfers in | 85,000 | 85,000 | - | 59,175 |
| Transfers out | - | - | - | - |
| Proceeds from sale of capital assets | - | - | - | - |
| Total other financing sources (uses) | 85,000 | 85,000 | - | 59,175 |
| Net change in fund balances | \$ (20,014) | 28,157 | \$ - | 80,341 |
| Fund balances, beginning of year | | 8,088 | | - |
| Fund balances, end of year | | <u>\$ 36,245</u> | | <u>\$ 80,341</u> |

(Continued)

| Special Revenue | | | | | |
|---------------------------------|------------------|---------------------|--------------|---------------------|-------------|
| Building Allocation Future Fund | | Child Advocacy Fund | | Child Welfare Fund | |
| Budget | Actual | Budget | Actual | Budget | Actual |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | 70,000 | 72,441 | - | - |
| 600,220 | 650,219 | - | - | - | - |
| 50 | 746 | - | 92 | - | - |
| 10,000 | 10,000 | - | - | - | - |
| 610,270 | 660,965 | 70,000 | 72,533 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 8,372 | 8,370 | 72,700 | 72,701 | 1,006,910 | 1,006,910 |
| 1,537,104 | 1,690,084 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 1,545,476 | 1,698,454 | 72,700 | 72,701 | 1,006,910 | 1,006,910 |
| (935,206) | (1,037,489) | (2,700) | (168) | (1,006,910) | (1,006,910) |
| 899,000 | 899,000 | - | - | 750,000 | 1,007,053 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 899,000 | 899,000 | - | - | 750,000 | 1,007,053 |
| <u>\$ (36,206)</u> | <u>(138,489)</u> | <u>\$ (2,700)</u> | <u>(168)</u> | <u>\$ (256,910)</u> | <u>143</u> |
| | 10,223 | | 3,159 | | 38 |
| <u>\$ (128,266)</u> | | <u>\$ 2,991</u> | | <u>\$ 181</u> | |

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - All Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2005

| | Special Revenue | |
|--|------------------------|-------------------|
| | Collector Tax Fee Fund | |
| | Budget | Actual |
| Revenues: | | |
| Fees | \$ 90,000 | \$ 84,580 |
| Property taxes | - | - |
| Intergovernmental revenues | - | - |
| Investment earnings | 10,000 | 12,364 |
| Miscellaneous | - | - |
| Total revenues | 100,000 | 96,944 |
| Expenditures: | | |
| Current operating: | | |
| Salaries and wages | - | - |
| Personal benefits | - | - |
| Supplies | - | - |
| Other services and charges | 19,465 | 19,465 |
| Capital outlay | - | - |
| Debt service: | | |
| Principal retirement | - | - |
| Interest and fiscal charges | - | - |
| Total expenditures | 19,465 | 19,465 |
| Excess (deficiency) of revenues over expenditures | 80,535 | 77,479 |
| Other financing sources (uses): | | |
| Transfers in | - | - |
| Transfers out | (120,535) | (90,000) |
| Proceeds from sale of capital assets | - | - |
| Total other financing sources (uses) | (120,535) | (90,000) |
| Net change in fund balances | \$ (40,000) | (12,521) |
| Fund balances, beginning of year | | 610,388 |
| Fund balances, end of year | | \$ 597,867 |

(Continued)

| Special Revenue | | | | | |
|------------------------------|-------------------|--------------------|--------------------|---------------------|-------------------|
| Community Mental Health Fund | | COPS Grant Fund | | County Bridge Fund | |
| Budget | Actual | Budget | Actual | Budget | Actual |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 1,301,000 | 1,303,713 | - | - | 50,000 | 53,375 |
| - | - | 357,005 | 359,808 | - | - |
| 9,000 | 16,336 | - | - | 1,500 | 4,084 |
| - | 204 | - | - | - | - |
| 1,310,000 | 1,320,253 | 357,005 | 359,808 | 51,500 | 57,459 |
| 38,617 | 32,837 | 460,490 | 429,707 | 22,500 | 13,656 |
| 9,231 | 9,230 | 150,065 | 150,064 | - | - |
| 1,466 | 1,032 | - | - | - | - |
| 1,250,838 | 1,246,634 | - | - | 4,000 | 3,623 |
| - | - | - | - | 147,600 | 50,396 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 1,300,152 | 1,289,733 | 610,555 | 579,771 | 174,100 | 67,675 |
| 9,848 | 30,520 | (253,550) | (219,963) | (122,600) | (10,216) |
| - | - | 170,169 | 206,169 | - | - |
| (25,019) | (25,019) | - | - | - | - |
| - | - | - | - | - | - |
| (25,019) | (25,019) | 170,169 | 206,169 | - | - |
| <u>\$ (15,171)</u> | 5,501 | <u>\$ (83,381)</u> | (13,794) | <u>\$ (122,600)</u> | (10,216) |
| | 701,246 | | - | | 174,311 |
| | <u>\$ 706,747</u> | | <u>\$ (13,794)</u> | | <u>\$ 164,095</u> |

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - All Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2005

| | Special Revenue | |
|--|----------------------------|--------------------------|
| | County Clerk Document Fund | |
| | Budget | Actual |
| Revenues: | | |
| Fees | \$ 32,000 | \$ 30,950 |
| Property taxes | - | - |
| Intergovernmental revenues | - | - |
| Investment earnings | 1,900 | 3,378 |
| Miscellaneous | - | - |
| Total revenues | 33,900 | 34,328 |
| Expenditures: | | |
| Current operating: | | |
| Salaries and wages | - | - |
| Personal benefits | - | - |
| Supplies | - | - |
| Other services and charges | 29,300 | 29,300 |
| Capital outlay | 100 | 86 |
| Debt service: | | |
| Principal retirement | - | - |
| Interest and fiscal charges | - | - |
| Total expenditures | 29,400 | 29,386 |
| Excess (deficiency) of revenues over expenditures | 4,500 | 4,942 |
| Other financing sources (uses): | | |
| Transfers in | - | - |
| Transfers out | (33,917) | (1,137) |
| Proceeds from sale of capital assets | | |
| Total other financing sources (uses) | (33,917) | (1,137) |
| Net change in fund balances | \$ (29,417) | 3,805 |
| Fund balances, beginning of year | | 108,321 |
| Fund balances, end of year | | <u><u>\$ 112,126</u></u> |

(Continued)

| Special Revenue | | | | | |
|---------------------------------|-----------------|---------------------|-------------------|---------------------|-------------------|
| County Extension Education Fund | | County Health Fund | | County Highway Fund | |
| Budget | Actual | Budget | Actual | Budget | Actual |
| \$ - | \$ - | \$ 569,525 | \$ 656,971 | \$ - | \$ - |
| 210,000 | 213,517 | 420,000 | 423,133 | 725,000 | 728,094 |
| - | - | 2,997,995 | 3,205,949 | - | - |
| - | 269 | 8,200 | 19,060 | 10,000 | 14,386 |
| - | - | 100 | 3,078 | 616,572 | 615,708 |
| 210,000 | 213,786 | 3,995,820 | 4,308,191 | 1,351,572 | 1,358,188 |
| - | - | 2,866,817 | 2,774,504 | 571,172 | 503,471 |
| - | - | 356,514 | 332,497 | 91,670 | 65,775 |
| - | - | 456,017 | 418,904 | 233,801 | 221,019 |
| 213,950 | 213,950 | 584,977 | 518,463 | 94,585 | 84,103 |
| - | - | 170,743 | 170,712 | 320,360 | 319,136 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 213,950 | 213,950 | 4,435,068 | 4,215,080 | 1,311,588 | 1,193,504 |
| (3,950) | (164) | (439,248) | 93,111 | 39,984 | 164,684 |
| - | - | - | - | - | - |
| - | - | - | - | (94,371) | (94,371) |
| - | - | 100 | 600 | 18,000 | 25,341 |
| - | - | 100 | 600 | (76,371) | (69,030) |
| <u>\$ (3,950)</u> | <u>(164)</u> | <u>\$ (439,148)</u> | <u>93,711</u> | <u>\$ (36,387)</u> | <u>95,654</u> |
| | 8,979 | | 708,573 | | 829,689 |
| | <u>\$ 8,815</u> | | <u>\$ 802,284</u> | | <u>\$ 925,343</u> |

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - All Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2005

| | Special Revenue | |
|--|-------------------------|------------------|
| | County Law Library Fund | |
| | Budget | Actual |
| Revenues: | | |
| Fees | \$ 75,000 | \$ 90,370 |
| Property taxes | - | - |
| Intergovernmental revenues | - | - |
| Investment earnings | 200 | 1,146 |
| Miscellaneous | 7,500 | 2,214 |
| Total revenues | 82,700 | 93,730 |
| Expenditures: | | |
| Current operating: | | |
| Salaries and wages | - | - |
| Personal benefits | 498 | 465 |
| Supplies | 36,938 | 36,889 |
| Other services and charges | 2,077 | 105 |
| Capital outlay | 7,077 | 7,077 |
| Debt service: | | |
| Principal retirement | - | - |
| Interest and fiscal charges | - | - |
| Total expenditures | 46,590 | 44,536 |
| Excess (deficiency) of revenues over expenditures | 36,110 | 49,194 |
| Other financing sources (uses): | | |
| Transfers in | - | - |
| Transfers out | - | - |
| Proceeds from sale of capital assets | - | - |
| Total other financing sources (uses) | - | - |
| Net change in fund balances | \$ 36,110 | 49,194 |
| Fund balances, beginning of year | | 13,334 |
| Fund balances, end of year | | \$ 62,528 |

(Continued)

| Special Revenue | | | | | |
|-----------------------|-------------------|-----------------------------|-------------------|---------------------|------------------|
| Court Automation Fund | | Court Document Storage Fund | | Court Security Fund | |
| Budget | Actual | Budget | Actual | Budget | Actual |
| \$ 190,000 | \$ 162,422 | \$ 190,000 | \$ 162,220 | \$ 335,000 | \$ 320,911 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 9,000 | 12,505 | 6,000 | 8,304 | 380 | 2,636 |
| - | - | - | - | - | - |
| 199,000 | 174,927 | 196,000 | 170,524 | 335,380 | 323,547 |
| - | - | 106,226 | 74,978 | 334,207 | 250,239 |
| - | - | 45,785 | 26,733 | 63,107 | 45,420 |
| 41,500 | 34,837 | 17,000 | 4,884 | 1,507 | 1,504 |
| 80,543 | 74,714 | 81,000 | 20,986 | 16,694 | 5,458 |
| 181,457 | 92,794 | 100,000 | 8,200 | 23,725 | 23,725 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 303,500 | 202,345 | 350,011 | 135,781 | 439,240 | 326,346 |
| (104,500) | (27,418) | (154,011) | 34,743 | (103,860) | (2,799) |
| - | - | - | - | - | - |
| (2,902) | (2,902) | (6,461) | (6,461) | - | - |
| - | - | - | - | - | - |
| (2,902) | (2,902) | (6,461) | (6,461) | - | - |
| <u>\$ (107,402)</u> | <u>(30,320)</u> | <u>\$ (160,472)</u> | <u>28,282</u> | <u>\$ (103,860)</u> | <u>(2,799)</u> |
| | 469,835 | | 273,510 | | 80,622 |
| | <u>\$ 439,515</u> | | <u>\$ 301,792</u> | | <u>\$ 77,823</u> |

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - All Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2005

| | Special Revenue | |
|--|-------------------------|----------------|
| | Covemakers Buy-Out Fund | |
| | Budget | Actual |
| Revenues: | | |
| Fees | \$ - | \$ - |
| Property taxes | - | - |
| Intergovernmental revenues | 589,000 | 493,176 |
| Investment earnings | - | - |
| Miscellaneous | - | - |
| Total revenues | 589,000 | 493,176 |
| Expenditures: | | |
| Current operating: | | |
| Salaries and wages | - | - |
| Personal benefits | - | - |
| Supplies | - | - |
| Other services and charges | 589,000 | 493,176 |
| Capital outlay | - | - |
| Debt service: | | |
| Principal retirement | - | - |
| Interest and fiscal charges | - | - |
| Total expenditures | 589,000 | 493,176 |
| Excess (deficiency) of revenues over expenditures | - | - |
| Other financing sources (uses): | | |
| Transfers in | - | - |
| Transfers out | - | - |
| Proceeds from sale of capital assets | - | - |
| Total other financing sources (uses) | - | - |
| Net change in fund balances | \$ - | - |
| Fund balances, beginning of year | | - |
| Fund balances, end of year | | \$ - |

(Continued)

| Special Revenue | | | | | |
|------------------------------|---------------|---------------------|----------|---------------------------------|----------------|
| Federal Social Security Fund | | FEMA GPS Grant Fund | | Forest Preserve Commission Fund | |
| Budget | Actual | Budget | Actual | Budget | Actual |
| \$ - | \$ - | \$ - | \$ - | \$ 834,000 | \$ 1,031,720 |
| 1,012,600 | 1,013,973 | - | - | 1,271,430 | 1,310,558 |
| - | - | - | - | 103,006 | 255,819 |
| 4,000 | 9,729 | - | - | 18,050 | 40,646 |
| - | - | - | - | 122,085 | 238,790 |
| 1,016,600 | 1,023,702 | - | - | 2,348,571 | 2,877,533 |
| - | - | - | - | 1,229,980 | 1,211,881 |
| 1,025,398 | 976,217 | - | - | 308,272 | 297,624 |
| - | - | - | - | 414,041 | 397,693 |
| - | - | - | - | 402,778 | 391,905 |
| - | - | - | - | 292,628 | 290,980 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 1,025,398 | 976,217 | - | - | 2,647,699 | 2,590,083 |
| (8,798) | 47,485 | - | - | (299,128) | 287,450 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 11,377 |
| - | - | - | - | - | 11,377 |
| <u>\$ (8,798)</u> | <u>47,485</u> | <u>\$ -</u> | <u>-</u> | <u>\$ (299,128)</u> | <u>298,827</u> |
| | 598,536 | | 4,122 | | 1,600,956 |
| <u>\$ 646,021</u> | | <u>\$ 4,122</u> | | <u>\$ 1,899,783</u> | |

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - All Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2005

| | Special Revenue GIS 2005 Fund | |
|--|----------------------------------|-------------------|
| | Budget | Actual |
| Revenues: | | |
| Fees | \$ 21,360 | \$ 27,741 |
| Property taxes | - | - |
| Intergovernmental revenues | - | - |
| Investment earnings | 4,000 | 5,660 |
| Miscellaneous | - | 2,003 |
| Total revenues | 25,360 | 35,404 |
| Expenditures: | | |
| Current operating: | | |
| Salaries and wages | 176,927 | 176,928 |
| Personal benefits | 47,056 | 46,618 |
| Supplies | 5,725 | 5,454 |
| Other services and charges | 126,127 | 103,174 |
| Capital outlay | - | - |
| Debt service: | | |
| Principal retirement | - | - |
| Interest and fiscal charges | - | - |
| Total expenditures | 355,835 | 332,174 |
| Excess (deficiency) of revenues over expenditures | (330,475) | (296,770) |
| Other financing sources (uses): | | |
| Transfers in | 240,000 | 228,884 |
| Transfers out | (9,300) | (9,300) |
| Proceeds from sale of capital assets | - | - |
| Total other financing sources (uses) | 230,700 | 219,584 |
| Net change in fund balances | \$ (99,775) | (77,186) |
| Fund balances, beginning of year | | 209,272 |
| Fund balances, end of year | | \$ 132,086 |

(Continued)

| Special Revenue | | | | | |
|-------------------------------------|--------------|---|-------------------|--------------------------|-----------------|
| Hillsdale Special Service Area Fund | | Maintenance and Child Support Collection Fund | | Evening Reporting Center | |
| Budget | Actual | Budget | Actual | Budget | Actual |
| \$ - | \$ - | \$ 100,000 | \$ 113,736 | \$ - | \$ - |
| 8,000 | 7,933 | - | - | - | - |
| - | - | 50,000 | 64,688 | 61,300 | 46,350 |
| 500 | 1,501 | - | - | 100 | 303 |
| - | - | - | 19 | - | - |
| 8,500 | 9,434 | 150,000 | 178,443 | 61,400 | 46,653 |
| 2,500 | 430 | 104,460 | 104,474 | - | - |
| - | - | 36,594 | 35,466 | - | - |
| - | - | 10,000 | 402 | - | - |
| 2,500 | 160 | 5,350 | 3,772 | 76,886 | 76,886 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 5,000 | 590 | 156,404 | 144,114 | 76,886 | 76,886 |
| 3,500 | 8,844 | (6,404) | 34,329 | (15,486) | (30,233) |
| - | - | - | - | - | 15,450 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 15,450 |
| <u>\$ 3,500</u> | <u>8,844</u> | <u>\$ (6,404)</u> | <u>34,329</u> | <u>\$ (15,486)</u> | <u>(14,783)</u> |
| | 47,991 | | 88,003 | | 15,995 |
| <u>\$ 56,835</u> | | | <u>\$ 122,332</u> | | <u>\$ 1,212</u> |

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - All Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2005

| | Special Revenue | |
|--|----------------------------|--------------------|
| | Nursing Home Tax Levy Fund | |
| | Budget | Actual |
| Revenues: | | |
| Fees | \$ - | \$ - |
| Property taxes | 1,615,000 | 1,616,661 |
| Intergovernmental revenues | - | - |
| Investment earnings | - | 2,027 |
| Miscellaneous | - | - |
| Total revenues | 1,615,000 | 1,618,688 |
| Expenditures: | | |
| Current operating: | | |
| Salaries and wages | - | - |
| Personal benefits | - | - |
| Supplies | - | - |
| Other services and charges | - | - |
| Capital outlay | - | - |
| Debt service: | | |
| Principal retirement | - | - |
| Interest and fiscal charges | - | - |
| Total expenditures | - | - |
| Excess (deficiency) of revenues over expenditures | 1,615,000 | 1,618,688 |
| Other financing sources (uses): | | |
| Transfers in | - | - |
| Transfers out | (1,619,000) | (1,619,000) |
| Proceeds from sale of capital assets | - | - |
| Total other financing sources (uses) | (1,619,000) | (1,619,000) |
| Net change in fund balances | \$ (4,000) | (312) |
| Fund balances, beginning of year | | 67,160 |
| Fund balances, end of year | | \$ 66,848 |

(Continued)

| Special Revenue | | | | | |
|---------------------------|-----------------|-----------------------------|-------------------|---------------------------|-----------------|
| Peer Justice Program Fund | | Probation Services Fee Fund | | Quad City Bomb Squad Fund | |
| Budget | Actual | Budget | Actual | Budget | Actual |
| \$ - | \$ - | \$ 574,653 | \$ 439,639 | \$ - | \$ - |
| - | - | - | - | - | - |
| 33,300 | 30,194 | 15,000 | 19,500 | - | - |
| - | 383 | - | - | - | - |
| - | - | - | 104 | - | 3,000 |
| 33,300 | 30,577 | 589,653 | 459,243 | - | 3,000 |
| - | - | - | - | - | - |
| - | - | 163,257 | 48,027 | - | - |
| - | - | 49,060 | 43,839 | 1,000 | 351 |
| 33,550 | 33,549 | 316,605 | 219,389 | 600 | 43 |
| - | - | 26,708 | 9,598 | 12,500 | 11,040 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 33,550 | 33,549 | 555,630 | 320,853 | 14,100 | 11,434 |
| (250) | (2,972) | 34,023 | 138,390 | (14,100) | (8,434) |
| - | 3,355 | - | 1,000 | 11,500 | 11,500 |
| - | - | (81,771) | (81,771) | - | - |
| - | - | - | - | - | - |
| - | 3,355 | (81,771) | (80,771) | 11,500 | 11,500 |
| <u>\$ (250)</u> | <u>383</u> | <u>\$ (47,748)</u> | <u>57,619</u> | <u>\$ (2,600)</u> | <u>3,066</u> |
| | 2,288 | | 841,025 | | 6,035 |
| | <u>\$ 2,671</u> | | <u>\$ 898,644</u> | | <u>\$ 9,101</u> |

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - All Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2005

| | Special Revenue | |
|--|-------------------|-------------------|
| | Working Cash Fund | |
| | Budget | Actual |
| Revenues: | | |
| Fees | \$ - | \$ - |
| Property taxes | - | - |
| Intergovernmental revenues | - | - |
| Investment earnings | 8,000 | 13,122 |
| Miscellaneous | - | - |
| Total revenues | 8,000 | 13,122 |
| Expenditures: | | |
| Current operating: | | |
| Salaries and wages | - | - |
| Personal benefits | - | - |
| Supplies | - | - |
| Other services and charges | - | - |
| Capital outlay | - | - |
| Debt service: | | |
| Principal retirement | - | - |
| Interest and fiscal charges | - | - |
| Total expenditures | - | - |
| Excess (deficiency) of revenues over expenditures | 8,000 | 13,122 |
| Other financing sources (uses): | | |
| Transfers in | - | - |
| Transfers out | - | - |
| Proceeds from sale of capital assets | - | - |
| Total other financing sources (uses) | - | - |
| Net change in fund balances | \$ 8,000 | 13,122 |
| Fund balances, beginning of year | | 440,509 |
| Fund balances, end of year | | \$ 453,631 |

(Continued)

| Special Revenue | | | | | |
|-------------------------|-----------------|---------------------------------------|----------------|-----------------------------|---------------|
| Recorders Document Fund | | States Attorney Drug Enforcement Fund | | Treasurer's Automation Fund | |
| Budget | Actual | Budget | Actual | Budget | Actual |
| \$ - | \$ - | \$ - | \$ - | \$ 30,000 | \$ 32,476 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 4,600 | 2,208 | - | - | 700 | 1,900 |
| - | - | - | 4,923 | - | - |
| 4,600 | 2,208 | - | 4,923 | 30,700 | 34,376 |
| 40,045 | 37,738 | - | - | - | - |
| 17,906 | 17,667 | 2,911 | 2,910 | 1,933 | 1,444 |
| 10,258 | 7,132 | 1,528 | 1,501 | 4,067 | 2,792 |
| 156,693 | 156,777 | 2,160 | 2,116 | 5,344 | 4,353 |
| - | - | 7,000 | 7,000 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 224,902 | 219,314 | 13,599 | 13,527 | 11,344 | 8,589 |
| (220,302) | (217,106) | (13,599) | (8,604) | 19,356 | 25,787 |
| - | 140,552 | - | - | - | - |
| (3,550) | (3,550) | - | - | - | - |
| - | - | - | - | - | - |
| (3,550) | 137,002 | - | - | - | - |
| <u>\$ (223,852)</u> | <u>(80,104)</u> | <u>\$ (13,599)</u> | <u>(8,604)</u> | <u>\$ 19,356</u> | <u>25,787</u> |
| | 111,980 | | 29,732 | | 65,109 |
| <u>\$ 31,876</u> | | <u>\$ 21,128</u> | | <u>\$ 90,896</u> | |

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - All Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2005

| | Special Revenue | |
|--|--------------------------|------------------|
| | Veterans Assistance Fund | |
| | Budget | Actual |
| Revenues: | | |
| Fees | \$ - | \$ - |
| Property taxes | 229,000 | 232,531 |
| Intergovernmental revenues | - | - |
| Investment earnings | 800 | 1,571 |
| Miscellaneous | - | 1,372 |
| Total revenues | 229,800 | 235,474 |
| Expenditures: | | |
| Current operating: | | |
| Salaries and wages | 70,945 | 70,944 |
| Personal benefits | 28,148 | 28,098 |
| Supplies | 1,244 | 1,220 |
| Other services and charges | 137,157 | 127,203 |
| Capital outlay | 1,107 | 1,107 |
| Debt service: | | |
| Principal retirement | - | - |
| Interest and fiscal charges | - | - |
| Total expenditures | 238,601 | 228,572 |
| Excess (deficiency) of revenues over expenditures | (8,801) | 6,902 |
| Other financing sources (uses): | | |
| Transfers in | - | - |
| Transfers out | - | - |
| Proceeds from sale of capital assets | - | - |
| Total other financing sources (uses) | - | - |
| Net change in fund balances | \$ (8,801) | 6,902 |
| Fund balances, beginning of year | | 91,883 |
| Fund balances, end of year | | \$ 98,785 |

(Continued)

| Special Revenue | | | | | | | | | |
|---|--------|--------|----------------------------------|----|---------|------------------------|---------|--------|---------|
| Zuma-Canoe Creek Special Service Area Fund | | | Local Law Enforcement Grant Fund | | | Homeland Security Fund | | | |
| Budget | | Actual | Budget | | Actual | Budget | | Actual | |
| \$ | - | \$ | - | \$ | 396 | \$ | - | \$ | - |
| | 30,000 | | 29,977 | | - | | - | | - |
| | - | | - | | 3,568 | | 502,186 | | 374,137 |
| | 1,000 | | 2,691 | | - | | - | | - |
| | - | | - | | - | | - | | - |
| | 31,000 | | 32,668 | | 3,964 | | 502,186 | | 374,137 |
| | 8,603 | | 8,602 | | - | | - | | - |
| | - | | - | | - | | - | | - |
| | 13,397 | | 12,132 | | - | | 568 | | 76,614 |
| | 4,750 | | 4,388 | | 2,964 | | - | | - |
| | - | | - | | - | | 501,618 | | 297,055 |
| | - | | - | | - | | - | | - |
| | - | | - | | - | | - | | - |
| | 26,750 | | 25,122 | | 2,964 | | 502,186 | | 373,669 |
| | 4,250 | | 7,546 | | 1,000 | | - | | 468 |
| | - | | - | | - | | - | | - |
| | - | | - | | (1,000) | | (1,000) | | - |
| | - | | - | | - | | - | | - |
| | - | | - | | (1,000) | | (1,000) | | - |
| \$ | 4,250 | | 7,546 | \$ | - | \$ | - | | 468 |
| | | | 93,134 | | 16 | | | | - |
| | \$ | | 100,680 | \$ | 16 | | \$ | | 468 |

Rock Island County, Illinois

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - All Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2005

| | Debt Service Fund | |
|--|-------------------|----------------------------|
| | Budget | Actual |
| Revenues: | | |
| Fees | \$ - | \$ - |
| Property taxes | 1,500,606 | 1,502,306 |
| Intergovernmental revenues | - | - |
| Investment earnings | - | 1,883 |
| Miscellaneous | - | - |
| Total revenues | 1,500,606 | 1,504,189 |
| Expenditures: | | |
| Current operating: | | |
| Salaries and wages | - | - |
| Personal benefits | - | - |
| Supplies | - | - |
| Other services and charges | - | - |
| Capital outlay | - | - |
| Debt service: | | |
| Principal retirement | 450,000 | 655,000 |
| Interest and fiscal charges | 557,356 | 525,355 |
| Bond issuance costs | - | 213,432 |
| Total expenditures | 1,007,356 | 1,393,787 |
| Excess (deficiency) of revenues over expenditures | 493,250 | 110,402 |
| Other financing sources (uses): | | |
| Transfers in | - | - |
| Transfers out | (500,000) | (500,000) |
| Proceeds from refunding bonds | - | 9,020,000 |
| Payments to bond escrow | - | (8,921,030) |
| Bond premiums | - | 114,462 |
| Proceeds from sale of capital assets | - | - |
| Total other financing sources (uses) | (500,000) | (286,568) |
| Net change in fund balances | \$ (6,750) | (176,166) |
| Fund balances, beginning of year | | 65,654 |
| Fund balances, end of year | | <u><u>\$ (110,512)</u></u> |

Rock Island County, Illinois

Combining Statement of Net Assets
Internal Service Funds
November 30, 2005

| | Public Building Commission | Employee Health Benefits | Total |
|---|-------------------------------|-----------------------------|---------------------|
| Assets | | | |
| Current assets: | | | |
| Cash and cash equivalents | \$ 1,886,833 | \$ 284,719 | \$ 2,171,552 |
| Receivables: | | | |
| Accounts | - | 12,809 | 12,809 |
| Interest | - | 947 | 947 |
| Due from other governmental units | - | 12,546 | 12,546 |
| Other assets | 875,354 | - | 875,354 |
| Total assets | \$ 2,762,187 | \$ 311,021 | \$ 3,073,208 |
| Liabilities and Net Assets | | | |
| Current liabilities: | | | |
| Accounts payable | \$ - | \$ 567,001 | \$ 567,001 |
| Accrued liabilities | 939,426 | - | 939,426 |
| Due to other funds | - | 61,000 | 61,000 |
| Total liabilities | 939,426 | 628,001 | 1,567,427 |
| Net assets, unrestricted | 1,822,761 | (316,980) | 1,505,781 |
| Total liabilities and net assets | \$ 2,762,187 | \$ 311,021 | \$ 3,073,208 |

Rock Island County, Illinois

Combining Statement of Revenues, Expenses and Changes in Net Assets
Governmental Activities - Internal Service Funds
Year Ended November 30, 2005

| | Public Building Commission | Employee Health Benefits | Total |
|--|-------------------------------|-----------------------------|---------------------|
| Operating revenue, charges for services | \$ 1,507,491 | \$ 4,101,763 | \$ 5,609,254 |
| Operating expenses, other services and charges | 1,354,268 | 4,609,106 | 5,963,374 |
| Operating income (loss) | 153,223 | (507,343) | (354,120) |
| Nonoperating revenue: | | | |
| Investment earnings | 38,696 | 12,033 | 50,729 |
| Bond sale excess receipts refunded from escrow agent | 3,871 | - | 3,871 |
| | 42,567 | 12,033 | 54,600 |
| Change in net assets | 195,790 | (495,310) | (299,520) |
| Total net assets, beginning of year | 1,626,971 | 178,330 | 1,805,301 |
| Total net assets, end of year | \$ 1,822,761 | \$ (316,980) | \$ 1,505,781 |

Rock Island County, Illinois

Combining Statement of Cash Flows
Governmental Activities - Internal Service Funds
Year Ended November 30, 2005

| | Public Building Commission | Employee Health Benefits | Total |
|--|-------------------------------|-----------------------------|---------------------|
| Cash flows from operating activities: | | | |
| Cash received from employee contributions and other charges | \$ - | \$ 4,088,403 | \$ 4,088,403 |
| Cash payments for claims | - | (4,567,704) | (4,567,704) |
| Cash received for jail lease | 1,508,907 | - | 1,508,907 |
| Cash payments for jail operations | (1,280,000) | - | (1,280,000) |
| Net cash provided by (used in) operating activities | 228,907 | (479,301) | (250,394) |
| Cash flows from noncapital financing activities: | | | |
| Interfund proceeds | - | 296,441 | 296,441 |
| Bond sale excess receipts refunded from escrow agent | 3,871 | - | 3,871 |
| Net cash provided by noncapital financing activities | 3,871 | 296,441 | 300,312 |
| Cash flows from investing activities: | | | |
| Sales of investments | 47 | 356,000 | 356,047 |
| Interest received | 38,696 | 12,074 | 50,770 |
| Net cash provided by investing activities | 38,743 | 368,074 | 406,817 |
| Net increase in cash | 271,521 | 185,214 | 456,735 |
| Cash: | | | |
| Beginning | 1,615,312 | 99,505 | 1,714,817 |
| Ending | <u>\$ 1,886,833</u> | <u>\$ 284,719</u> | <u>\$ 2,171,552</u> |
| Reconciliation of operating income (loss) to net cash from operating activities: | | | |
| Operating income (loss) | \$ 153,223 | \$ (507,343) | \$ (354,120) |
| Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: | | | |
| (Increase) decrease in: | | | |
| Receivables | - | (10,902) | (10,902) |
| Due from other governmental units | - | (2,458) | (2,458) |
| Other assets | 1,416 | 24,401 | 25,817 |
| Increase (decrease) in: | | | |
| Accounts payable | (9,688) | 17,001 | 7,313 |
| Accrued liabilities | 83,956 | - | 83,956 |
| Net cash provided by (used in) operating activities | \$ 228,907 | \$ (479,301) | \$ (250,394) |

Rock Island County, Illinois

Combining Balance Sheet - Agency Funds
November 30, 2005

| | Total | Circuit Clerk Fund | Circuit Clerk Probation Fund | County Clerk Redemption Fund |
|---|---------------------|-----------------------|------------------------------------|------------------------------------|
| Assets | | | | |
| Cash and cash equivalents | \$ 7,792,915 | \$ 2,349,566 | \$ 50 | \$ 313,830 |
| Receivables: | | | | |
| Accounts receivable | 266,660 | - | - | - |
| Accrued interest receivable | 288,107 | - | - | - |
| Total assets | \$ 8,347,682 | \$ 2,349,566 | \$ 50 | \$ 313,830 |
| Liabilities | | | | |
| Due to other governmental units | \$ 5,986,974 | \$ 591,527 | \$ - | \$ - |
| Due to individuals and private entities | 2,360,708 | 1,758,039 | 50 | 313,830 |
| Total liabilities | \$ 8,347,682 | \$ 2,349,566 | \$ 50 | \$ 313,830 |

(Continued)

| County Collector's Fund | Emergency Telephone Service Fund | Inheritance Tax Fund | Jail Inmate Deposit Fund | Rock Island County Waste Management Agency Fund | Treasurer's Fund |
|-------------------------------|---|----------------------------|--------------------------------|---|---------------------|
| \$ 3,013,787 | \$ 629,086 | \$ 285,721 | \$ 13,456 | \$ 429,906 | \$ 101,620 |
| - | 129,918 | 8,641 | 3,598 | 68,024 | - |
| 246,509 | 38,100 | - | - | 1,425 | - |
| <u>\$ 3,260,296</u> | <u>\$ 797,104</u> | <u>\$ 294,362</u> | <u>\$ 17,054</u> | <u>\$ 499,355</u> | <u>\$ 101,620</u> |
| \$ 3,260,296 | \$ 797,104 | \$ 294,362 | \$ - | \$ 499,355 | \$ - |
| - | - | - | 17,054 | - | 101,620 |
| <u>\$ 3,260,296</u> | <u>\$ 797,104</u> | <u>\$ 294,362</u> | <u>\$ 17,054</u> | <u>\$ 499,355</u> | <u>\$ 101,620</u> |

Rock Island County, Illinois

Combining Balance Sheet - Agency Funds (Continued)

November 30, 2005

| | Oak Glen Home Patient's Fund | Jail Commissary Fund | TBA Fund | Township Bridge Fund | Township Motor Fuel Tax Fund |
|---|------------------------------------|-------------------------|-------------------|----------------------------|---------------------------------------|
| Assets | | | | | |
| Cash and cash equivalents | \$ 10,796 | \$ 40,948 | \$ 110,693 | \$ 30,458 | \$ 462,998 |
| Receivables: | | | | | |
| Accounts receivable | - | - | 7,334 | - | 49,145 |
| Accrued interest receivable | - | - | 344 | 96 | 1,633 |
| Total assets | \$ 10,796 | \$ 40,948 | \$ 118,371 | \$ 30,554 | \$ 513,776 |
| Liabilities | | | | | |
| Due to other governmental units | \$ - | \$ - | \$ - | \$ 30,554 | \$ 513,776 |
| Due to individuals and private entities | 10,796 | 40,948 | 118,371 | - | - |
| Total liabilities | \$ 10,796 | \$ 40,948 | \$ 118,371 | \$ 30,554 | \$ 513,776 |

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

Year Ended November 30, 2005

| | Balance November 30, 2004 | Additions | Deletions | Balance November 30, 2005 |
|---|---------------------------------|----------------|----------------|---------------------------------|
| Circuit Clerk Fund | | | | |
| Assets , cash and cash equivalents | \$ 2,238,759 | \$ 22,356,531 | \$ 22,245,724 | \$ 2,349,566 |
| Liabilities | | | | |
| Due to other governmental units | \$ 574,833 | \$ 7,471,209 | \$ 7,454,515 | \$ 591,527 |
| Due to individuals and private entities | 1,663,926 | 13,674,852 | 13,580,739 | 1,758,039 |
| Maintenance/child support deposits | - | 475,505 | 475,505 | - |
| Total liabilities | \$ 2,238,759 | \$ 21,621,566 | \$ 21,510,759 | \$ 2,349,566 |
| Circuit Clerk Probation Fund | | | | |
| Assets , cash | \$ - | \$ 16,514 | \$ 16,464 | \$ 50 |
| Liabilities , due to individuals and private entities | \$ - | \$ 16,514 | \$ 16,464 | \$ 50 |
| County Clerk Redemption Fund | | | | |
| Assets , cash and cash equivalents | \$ 237,377 | \$ 3,549,943 | \$ 3,473,490 | \$ 313,830 |
| Liabilities , due to individuals and private entities | \$ 237,377 | \$ 3,549,943 | \$ 3,473,490 | \$ 313,830 |
| County Collector's Fund | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 3,151,924 | \$ 409,147,296 | \$ 409,285,433 | \$ 3,013,787 |
| Accrued interest receivable | 250,156 | 246,509 | 250,156 | 246,509 |
| Total assets | \$ 3,402,080 | \$ 409,393,805 | \$ 409,535,589 | \$ 3,260,296 |
| Liabilities | | | | |
| Due to other governmental units | \$ 3,401,742 | \$ 409,393,805 | \$ 409,535,251 | \$ 3,260,296 |
| Protested tax deposits | 338 | - | 338 | - |
| Total liabilities | \$ 3,402,080 | \$ 409,393,805 | \$ 409,535,589 | \$ 3,260,296 |

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
Year Ended November 30, 2005

| | Balance November 30, 2004 | Additions | Deletions | Balance November 30, 2005 |
|---|---------------------------------|----------------------|----------------------|---------------------------------|
| Emergency Telephone Service Fund | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 629,922 | \$ 2,918,033 | \$ 2,918,869 | \$ 629,086 |
| Accounts receivable | 99,276 | 140,393 | 109,751 | 129,918 |
| Accrued interest receivable | 29,308 | 9,825 | 1,033 | 38,100 |
| Total assets | \$ 758,506 | \$ 3,068,251 | \$ 3,029,653 | \$ 797,104 |
| Liabilities, due to other governmental units | | | | |
| | \$ 758,506 | \$ 3,068,251 | \$ 3,029,653 | \$ 797,104 |
| Employee Indebtedness Fund | | | | |
| Assets, cash | | | | |
| | \$ 258 | \$ 64,160 | \$ 64,418 | \$ - |
| Liabilities, due to individuals and private entities | | | | |
| | \$ 258 | \$ 64,160 | \$ 64,418 | \$ - |
| Inheritance Tax Fund | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 31 | \$ 13,387,372 | \$ 13,101,682 | \$ 285,721 |
| Accounts receivable | 8,641 | - | - | 8,641 |
| Total assets | \$ 8,672 | \$ 13,387,372 | \$ 13,101,682 | \$ 294,362 |
| Liabilities, due to other governmental units | | | | |
| | \$ 8,672 | \$ 5,196,372 | \$ 4,910,682 | \$ 294,362 |
| Jail Inmate Deposit Fund | | | | |
| Assets | | | | |
| Cash | \$ 25,256 | \$ 693,810 | \$ 705,610 | \$ 13,456 |
| Accounts receivable | - | 3,598 | - | 3,598 |
| Total assets | \$ 25,256 | \$ 697,408 | \$ 705,610 | \$ 17,054 |
| Liabilities, due to individuals and private entities | | | | |
| | \$ 25,256 | \$ 697,408 | \$ 705,610 | \$ 17,054 |

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
Year Ended November 30, 2005

| | Balance November 30, 2004 | Additions | Deletions | Balance November 30, 2005 |
|---|---------------------------------|---------------------|---------------------|---------------------------------|
| Rock Island County Waste Management Agency Fund | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 311,244 | \$ 995,395 | \$ 876,733 | \$ 429,906 |
| Accounts receivable | - | 68,024 | - | 68,024 |
| Accrued interest receivable | 634 | 1,425 | 634 | 1,425 |
| Total assets | \$ 311,878 | \$ 1,064,844 | \$ 877,367 | \$ 499,355 |
| Liabilities, due to other governmental units | | | | |
| | \$ 311,878 | \$ 329,475 | \$ 141,998 | \$ 499,355 |
| Treasurer's Fund | | | | |
| Assets, cash and cash equivalents | \$ 98,790 | \$ 3,101,213 | \$ 3,098,383 | \$ 101,620 |
| Liabilities, due to individuals and private entities | | | | |
| | \$ 98,790 | \$ 2,433,213 | \$ 2,430,383 | \$ 101,620 |
| Oak Glen Home Patient's Fund | | | | |
| Assets, cash | \$ 14,326 | \$ 152,506 | \$ 156,036 | \$ 10,796 |
| Liabilities, due to individuals and private entities | | | | |
| | \$ 14,326 | \$ 152,506 | \$ 156,036 | \$ 10,796 |
| Jail Commissary Fund | | | | |
| Assets, cash | \$ 19,840 | \$ 193,959 | \$ 172,851 | \$ 40,948 |
| Liabilities, due to individuals and private entities | | | | |
| | \$ 19,840 | \$ 193,959 | \$ 172,851 | \$ 40,948 |

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
Year Ended November 30, 2005

| | Balance November 30, 2004 | Additions | Deletions | Balance November 30, 2005 |
|---|---------------------------------|-----------------------|-----------------------|---------------------------------|
| TBA Fund | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 1,706 | \$ 345,203 | \$ 236,216 | \$ 110,693 |
| Accounts receivable | 15,705 | 33,987 | 42,358 | 7,334 |
| Accrued interest receivable | 3 | 344 | 3 | 344 |
| Total assets | \$ 17,414 | \$ 379,534 | \$ 278,577 | \$ 118,371 |
| Liabilities, due to individuals and private entities | | | | |
| | \$ 17,414 | \$ 379,534 | \$ 278,577 | \$ 118,371 |
| Township Bridge Fund | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 223,402 | \$ 343,488 | \$ 536,432 | \$ 30,458 |
| Accrued interest receivable | - | 96 | - | 96 |
| Total assets | \$ 223,402 | \$ 343,584 | \$ 536,432 | \$ 30,554 |
| Liabilities, due to other governmental units | | | | |
| | \$ 223,402 | \$ 343,584 | \$ 536,432 | \$ 30,554 |
| Township Motor Fuel Tax Fund | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 640,108 | \$ 1,875,969 | \$ 2,053,079 | \$ 462,998 |
| Accounts receivable | 91,186 | 45,176 | 87,217 | 49,145 |
| Accrued interest receivable | 1,214 | 1,633 | 1,214 | 1,633 |
| Total assets | \$ 732,508 | \$ 1,922,778 | \$ 2,141,510 | \$ 513,776 |
| Liabilities, due to other governmental units | | | | |
| | \$ 732,508 | \$ 528,347 | \$ 747,079 | \$ 513,776 |
| Totals - All Agency Funds | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 7,592,943 | \$ 459,141,392 | \$ 458,941,420 | \$ 7,792,915 |
| Accounts receivable | 214,808 | 291,178 | 239,326 | 266,660 |
| Accrued interest receivable | 281,315 | 259,832 | 253,040 | 288,107 |
| Total assets | \$ 8,089,066 | \$ 459,692,402 | \$ 459,433,786 | \$ 8,347,682 |
| Liabilities | | | | |
| Due to other governmental units | \$ 6,011,541 | \$ 426,331,043 | \$ 426,355,610 | \$ 5,986,974 |
| Due to individuals and private entities | 2,077,187 | 21,162,089 | 20,878,568 | 2,360,708 |
| Maintenance/child support deposits | - | 475,505 | 475,505 | - |
| Protested tax deposits | 338 | - | 338 | - |
| Total liabilities | \$ 8,089,066 | \$ 447,968,637 | \$ 447,710,021 | \$ 8,347,682 |

Rock Island County
Government-Wide Expenses By Function
Last Ten Fiscal Years
(Unaudited)

| Fiscal Year | General Government | Public Safety | Corrections | Judiciary and Legal |
|----------------|-----------------------|------------------|------------------|---------------------------|
| 2002-03 (1) | \$ 8,129,706 | \$ 6,478,503 | \$ 5,254,354 | \$ 5,515,196 |
| 2003-04 | 9,040,086 | 7,857,896 | 3,660,800 | 5,662,364 |
| 2004-05 | 9,773,592 | 9,230,103 | 3,594,431 | 5,655,496 |

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

Source: County records.

| Transportation and Public Works | Social Services | Culture and Recreation | Debt Service | Total |
|---------------------------------------|--------------------|------------------------------|----------------|-------------------|
| \$ 3,856,972 | \$ 13,765,742 | \$ 2,181,568 | \$ 581,800 | \$ 45,763,841 |
| 2,101,191 | 14,771,782 | 2,289,551 | 562,774 | 45,946,444 |
| 3,116,774 | 18,624,769 | 2,519,529 | 112,947 | 52,627,641 |

Rock Island County

Government-Wide Revenues

Last Ten Fiscal Years

(Unaudited)

| Fiscal Year | Charges for Sales and Service | Operating Grants and Contributions | Capital Grants and Contributions | Taxes |
|----------------|-------------------------------------|--|--|---------------|
| 2003 (1) | \$ 17,071,374 | \$ 8,171,416 | \$ - | \$ 14,772,177 |
| 2004 | 17,322,043 | 8,591,721 | 53,971 | 15,559,590 |
| 2005 | 19,264,641 | 11,092,696 | 909,528 | 15,934,655 |

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

Source: County records.

| Intergovernmental Revenues | | Investment Earnings | | Gain or Loss on Disposal of Capital Assets | | Transfers | | Miscellaneous | | Total |
|-------------------------------|------------------|------------------------|----------------|--|---------------|-----------|-------------|---------------|----------------|-------------------|
| \$ | 9,551,098 | \$ | 410,735 | \$ | (16,778) | \$ | (2,973,041) | \$ | 607,876 | \$ 47,594,857 |
| | 10,096,295 | | 449,719 | | 10,980 | | (3,234,634) | | 125,245 | 48,974,930 |
| | 9,022,666 | | 717,808 | | 14,716 | | - | | 166,983 | 57,123,693 |

Rock Island County
General Governmental Expenditures by Function
Last Ten Fiscal Years

| Fiscal Year | General Government | Health & Welfare | | Public Safety | Debt Svc. | Other Finance Uses | | Total |
|----------------|--------------------|------------------|-------------------|-------------------|------------------|--------------------|------|-------------------|
| | | Highway | Welfare | | | Finance | Uses | |
| 1995-96 | \$ 12,197,778 | \$ 2,580,633 | \$ 11,543,663 | \$ 4,683,006 | \$ 1,124,348 | \$ 6,237,904 | | \$ 38,367,332 |
| 1996-97 | 12,451,779 | 3,314,765 | 11,739,587 | 4,896,791 | 1,125,532 | 5,712,143 | | 39,240,597 |
| 1997-98 | 13,894,686 | 2,995,578 | 12,052,203 | 5,331,323 | 2,146,618 | 8,728,247 | | 45,148,655 |
| 1998-99 | 17,651,972 | 3,220,706 | 12,750,638 | 5,772,119 | 433,214 | 8,593,583 | | 48,422,232 |
| 1999-00 | 15,787,169 | 3,486,497 | 12,895,369 | 7,659,599 | 1,045,778 | 18,878,681 | | 59,753,093 |
| 2000-01 | 18,851,904 | 3,321,744 | 12,778,771 | 7,515,444 | 1,257,248 | 8,445,207 | | 52,170,318 |
| 2001-02 | 18,273,376 | 3,940,364 | 12,735,070 | 7,965,273 | 3,042,808 | 4,789,386 | | 50,746,277 |
| 2002-03 | 16,675,327 | 4,887,316 | 13,390,577 | 8,291,068 | 997,992 | 6,688,355 | | 50,930,635 |
| 2003-04 | 18,039,392 | 3,518,466 | 14,088,902 | 9,938,716 | 998,302 | 6,988,337 | | 53,572,115 |
| 2004-05 | 20,076,792 | 3,724,266 | 15,838,404 | 10,330,263 | 1,507,354 | 7,206,934 | | 58,684,013 |

(1) Includes all General Fund, Special Revenue Funds, Debt Service and Capital Projects Funds
Includes Forest Preserve, Public Building Commission, Workforce Investment Act Fund and Metropolitan Enforcement Group
Source: County's Budget, Accounting and Reporting System
Restated for Compliance with GASB 34

Rock Island County
General Governmental Revenue by Source
Last Ten Fiscal Years

| Fiscal Year | Fees | Property Taxes | Inter-Govt. Revenues | Investment Earnings | Misc. | Proceeds from | | | Total |
|-------------|---------------|----------------|----------------------|---------------------|--------------|----------------------|-----------------------|-----------|---------------|
| | | | | | | Sale of Fixed Assets | Other Finance Sources | | |
| 1994-95 | \$ 13,644,368 | \$ 7,066,689 | \$ 11,399,758 | \$ 644,578 | \$ 1,195,439 | \$ - | \$ 1,272,232 | \$ - | \$ 35,223,064 |
| 1995-96 | 13,159,959 | 8,272,792 | 13,864,714 | 581,541 | 1,053,672 | - | 1,385,837 | - | 38,318,515 |
| 1996-97 | 13,971,118 | 8,019,235 | 16,450,553 | 796,491 | 1,202,152 | - | 1,266,412 | - | 41,705,961 |
| 1997-98 | 15,075,824 | 9,866,851 | 16,342,145 | 923,223 | 1,674,066 | - | 12,357,684 | - | 56,239,793 |
| 1998-99 | 15,764,212 | 8,949,496 | 17,381,543 | 1,271,584 | 2,737,423 | - | 3,911,288 | - | 50,015,546 |
| 1999-00 | 15,123,115 | 11,318,235 | 19,940,722 | 1,432,832 | 2,213,134 | - | 4,521,036 | - | 54,549,074 |
| 2000-01 | 15,807,240 | 12,396,471 | 17,976,933 | 978,475 | 2,403,234 | - | 2,593,283 | - | 52,155,636 |
| 2001-02 | 13,940,467 | 14,104,210 | 19,687,877 | 454,900 | 2,236,477 | - | 4,884,129 | - | 55,308,060 |
| 2002-03 | 14,674,376 | 14,772,177 | 17,590,909 | 338,665 | 1,359,371 | - | 3,715,314 | - | 52,450,812 |
| 2003-04 | 15,268,162 | 15,559,590 | 18,093,056 | 419,818 | 1,145,274 | 70,998 | 5,053,064 | - | 55,609,962 |
| 2004-05 | 12,140,856 | 15,934,659 | 24,635,285 | 673,742 | 1,347,332 | 47,580 | 5,660,259 | 5,660,259 | 60,439,713 |

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

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

Rock Island County
Property Tax Levies and Collections
Last Ten Fiscal Years

| FISCAL YEAR | TOTAL TAX LEVY | CURRENT TAX COLLECTIONS | % OF LEVY TO COLLECTIONS | DELINQUENT TAX COLLECTIONS | TOTAL TAX COLLECTIONS | COLLECTIONS AS % OF CURRENT LEVY | OUTSTANDING DELINQUENT TAXES | AS % OF CURRENT LEVY |
|----------------|--------------------|----------------------------|-----------------------------|-------------------------------|--------------------------|--|------------------------------------|----------------------------|
| 1994-95 | \$ 97,274,086 | \$ 97,084,131 | 99.80% | \$ 93,630 | \$ 97,177,761 | 99.90% | \$ 274,595 | 0.28% |
| 1995-96 | 103,835,036 | 103,660,292 | 99.83% | 121,894 | 103,782,186 | 99.95% | 74,119 | 0.07% |
| 1996-97 | 110,908,834 | 110,504,831 | 99.64% | 38,044 | 110,542,875 | 99.67% | 147,342 | 0.13% |
| 1997-98 | 117,804,753 | 117,550,986 | 99.78% | 51,057 | 117,602,043 | 99.83% | 180,210 | 0.15% |
| 1998-99 | 122,825,747 | 122,436,078 | 99.68% | 45,694 | 122,481,772 | 99.72% | 194,142 | 0.16% |
| 1999-00 | 129,943,813 | 129,453,960 | 99.62% | 87,090 | 129,541,050 | 99.69% | 192,627 | 0.15% |
| 2000-01 | 135,346,854 | 135,707,481 | 100.27% | 51,736 | 135,759,217 | 100.30% | 245,017 | 0.18% |
| 2001-02 | 146,536,668 | 146,122,785 | 99.72% | 175,026 | 146,297,811 | 99.84% | 585,345 | 0.40% |
| 2002-03 | 156,226,647 | 155,477,670 | 99.52% | 125,050 | 155,602,720 | 99.60% | 638,194 | 0.41% |
| 2003-04 | 165,180,140 | 164,601,896 | 99.65% | 651,723 | 165,253,619 | 100.04% | 249,101 | 0.15% |
| 2004-05 | 168,591,240 | 167,968,745 | 99.63% | 331,766 | 168,300,511 | 99.83% | 197,702 | 0.12% |

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

**ROCK ISLAND COUNTY
INVESTMENT PROGRAM
2000-2005**

| | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| AVERAGE AMOUNT INVESTED | \$ 16,206,998 | \$ 17,545,501 | \$ 19,148,493 | \$ 18,820,086 | \$ 21,867,980 | \$ 24,649,376 |
| AVERAGE AMOUNT IN BANKS | 513,342 | 525,363 | 529,909 | 1,247,096 | 793,760 | 869,226 |
| %OF COUNTY FUNDS INVESTED | 96.83% | 97.01% | 97.23% | 93.37% | 96.37% | 96.60% |
| INTEREST EARNED | \$ 944,629 | \$ 735,926 | \$ 400,041 | \$ 366,806 | \$ 413,271 | \$ 649,642 |
| INTEREST EARNED BREAKDOWN: | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
| GENERAL FUND | \$ 318,508 | \$ 227,133 | \$ 118,701 | \$ 123,389 | \$ 143,761 | \$ 230,977 |
| HIGHWAY FUND | 22,146 | 17,143 | 8,546 | 9,703 | 10,957 | 14,381 |
| BRIDGE FUND | 6,486 | 7,282 | 5,053 | 2,620 | 2,904 | 4,082 |
| MOTOR FUEL TAX | 250,215 | 208,611 | 113,609 | 88,809 | 92,665 | 158,938 |
| MUNICIPAL RETIREMENT | 26,527 | 23,463 | 14,985 | 10,426 | 11,333 | 19,497 |
| CHILD WELFARE | 58 | 15 | - | 1 | - | - |
| ANIMAL CONTROL | 546 | 101 | 86 | 133 | 104 | 148 |
| OAK GLEN HOME | 9,522 | 13,516 | 18,157 | 25,258 | 37,193 | 58,899 |
| LIABILITY INSURANCE | 22,068 | 22,047 | 11,655 | 10,911 | 15,127 | 19,694 |
| CHILD ADVOCACY FUND | - | 73 | 77 | 44 | 51 | 91 |
| EMPLOYEE HEALTH BENEFIT | 23,223 | 33,074 | 16,592 | 10,326 | 9,815 | 12,034 |
| MENTAL HEALTH | 24,258 | 12,246 | 8,834 | 11,288 | 11,340 | 16,336 |
| MENTAL HEALTH GRANTS | 2,015 | - | - | - | - | - |
| NURSING HOME TAX LEVY | 2,942 | 1,853 | 1,833 | 893 | 1,085 | 2,027 |
| HEALTH DEPARTMENT | 35,862 | 23,860 | 6,362 | 6,127 | 12,996 | 19,054 |
| VETERANS | 11,206 | 7,682 | 2,448 | 1,171 | 1,022 | 1,570 |
| TOWNSHIP MOTOR FUEL | 25,658 | 21,253 | 11,907 | 11,020 | 10,255 | 20,159 |
| TOWNSHIP BRIDGE FUND | 2,368 | 1,682 | 526 | 610 | 1,531 | 3,293 |
| ZUMA CC & HILLSDALE SSA | 5,063 | 3,977 | 2,432 | 1,879 | 2,393 | 4,193 |
| JAIL LEASE | 39,499 | 10,336 | 3,175 | 1,877 | 1,058 | 1,884 |
| FICA | 5,524 | 4,647 | 3,648 | 4,819 | 6,031 | 9,728 |
| COURT AUTOMATION | 28,953 | 18,986 | 8,805 | 7,732 | 8,998 | 12,504 |
| RECORDERS DOUCMENT FUND | 14,435 | 11,233 | 5,149 | 5,124 | 4,065 | 2,206 |
| COUNTY CLERK DOCUMENT | 4,204 | 3,371 | 2,080 | 1,662 | 2,171 | 3,378 |
| COURT DOCUMENT STORAGE | 24,441 | 16,930 | 7,058 | 5,195 | 5,132 | 8,304 |
| SEIZED & FORFEITED PROPERTY | 208 | 447 | 29 | 36 | - | - |
| LAW LIBRARY | 2,129 | 1,094 | 555 | 123 | 264 | 1,146 |
| TAXING BODY ASSESSMENT | 602 | 521 | 220 | - | - | - |
| TBA FUND | 3,051 | 3,056 | 1,440 | 1,150 | 541 | 860 |
| COURT SECURITY | 4,292 | 2,578 | 649 | 247 | 732 | 2,636 |
| BUILDING ALLOCATION | 7,964 | 4,366 | 1,064 | 1,274 | 1,196 | 745 |
| EVENING REPORTING CENTER | - | - | 209 | 225 | 111 | 304 |
| PEER JUSTICE PROGRAM | 400 | 572 | 276 | 255 | 175 | 383 |
| HOTEL/MOTEL TAX | 463 | 592 | 171 | - | - | - |
| TREASURER'S AUTOMATION FUND | 497 | 542 | 489 | 615 | 912 | 1,901 |
| GIS 2005 | 211 | 1,192 | 1,606 | 3,115 | 4,275 | 5,658 |
| COLLECTOR'S TAX FEE | 16,204 | 28,898 | 20,813 | 17,962 | 11,847 | 12,364 |
| ELECTRONIC MONITORING | 1,756 | 773 | 286 | 317 | - | - |
| ARRESTEE MEDICAL | 454 | 448 | 300 | 334 | - | - |
| LOCAL LAW ENFORCEMENT | - | - | - | 16 | - | - |
| COPS | 96 | - | - | - | - | - |
| COUNTY EXTENSION EDUCATION | 576 | 334 | 216 | 121 | 146 | 268 |
| NURSING HOME DEBT SERVICE | - | - | - | - | 1,085 | - |
| CURRENT TOTAL | 944,629 | 735,926 | 400,041 | 366,806 | 413,271 | 649,642 |
| TOTAL INTEREST TO DATE SINCE INCEPTION OF PROGRAM IN 1958: | 23,726,450 | - | - | - | - | - |

Rock Island County
Assessed and Taxable Values of Taxable Property
Last Ten Fiscal Years

| Fiscal Year | Real Property | | Railroad Property | |
|----------------|----------------------|----------------------|-------------------|--------------------|
| | Taxable Value | Assessed Value (1) | Taxable Value | Assessed Value (1) |
| 1995-96 | \$ 1,236,508,746 | \$ 3,709,526,238 | \$ 1,370,935 | \$ 4,112,805 |
| 1996-97 | 1,345,444,269 | 4,036,332,807 | 1,627,829 | 4,883,487 |
| 1997-98 | 1,452,201,942 | 4,356,605,826 | 2,411,490 | 7,234,470 |
| 1998-99 | 1,502,410,488 | 4,507,231,464 | 3,072,156 | 9,216,468 |
| 1999-00 | 1,825,794,261 | 5,477,382,783 | 3,513,743 | 10,541,229 |
| 2000-01 | 1,681,147,034 | 5,043,441,102 | 3,661,274 | 10,983,822 |
| 2001-02 | 1,781,634,789 | 5,344,904,367 | 3,849,928 | 11,549,784 |
| 2002-03 | 1,901,430,958 | 5,704,292,874 | 3,463,741 | 10,391,223 |
| 2003-04 | 2,011,203,439 | 6,034,213,738 | 3,463,739 | 10,391,217 |
| 2004-05 | 2,015,104,855 | 6,045,919,157 | 3,457,295 | 10,371,885 |

| Fiscal Year | Total | | Ratio of Taxable to Assessed Value | Tax Increment Financing District Values |
|----------------|----------------------|----------------------|------------------------------------|---|
| | Taxable Value | Assessed Value (1) | | |
| 1995-96 | \$ 1,237,879,681 | \$ 3,713,639,043 | 0.3% | \$ 18,777,795 |
| 1996-97 | 1,347,072,098 | 4,041,216,294 | 0.3% | 23,208,562 |
| 1997-98 | 1,454,613,432 | 4,363,840,296 | 0.3% | 33,498,314 |
| 1998-99 | 1,505,482,644 | 4,516,447,932 | 0.3% | 42,816,631 |
| 1999-00 | 1,829,308,004 | 5,487,924,012 | 0.3% | 47,100,898 |
| 2000-01 | 1,684,808,308 | 5,054,424,924 | 0.3% | 60,073,619 |
| 2001-02 | 1,785,484,717 | 5,356,454,151 | 0.3% | 74,227,817 |
| 2002-03 | 1,904,894,699 | 5,714,684,097 | 0.3% | 86,336,808 |
| 2003-04 | 2,014,667,178 | 6,044,604,955 | 0.3% | 90,239,180 |
| 2004-05 | 2,018,562,150 | 6,056,291,042 | 0.3% | 111,397,463 |

(1) Assessed value equals estimated actual value.

Source: County Assessor & County Clerk Records

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

| | Rock Island | | Moline | | East Moline | | Silvis | | Milan | |
|---------------------------|-------------|-------------|---------|--------|-------------|---------|---------|---------|-------------|---------|
| | Rock Island | Rock Island | Moline | Moline | East Moline | UTHS | Silvis | UTHS | Rock Island | Milan |
| 2004-05: | | | | | | | | | | |
| City | 2.57300 | | 1.91160 | | 1.86460 | 1.86460 | 1.88600 | 1.88600 | 0.88960 | 0.88960 |
| Black Hawk College | 0.40210 | | 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 | 5.17140 |
| County | 0.73420 | | 0.73420 | | 0.73420 | 0.73420 | 0.73420 | 0.73420 | 0.73420 | 0.73420 |
| Forest Preserve | 0.06980 | | 0.06980 | | 0.06980 | 0.06980 | 0.06980 | 0.06980 | 0.06980 | 0.06980 |
| Total levy | 8.95050 | | 8.22850 | | 6.78570 | 5.08710 | 6.63110 | 5.10850 | 7.26710 | 7.26710 |
| Ratio of County to totals | 0.08203 | | 0.08923 | | 0.10820 | 0.14433 | 0.11072 | 0.14372 | 0.10103 | 0.10103 |
| 2003-04: | | | | | | | | | | |
| City | 2.49320 | | 1.89880 | | 1.75560 | 1.75560 | 1.71720 | 1.75560 | 0.84080 | 0.84080 |
| Black Hawk College | 0.37400 | | 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 | 5.11360 |
| Forest Preserve | 0.06640 | | 0.06640 | | 0.06640 | 0.06640 | 0.06640 | 0.06640 | 0.06640 | 0.06640 |
| County | 0.70820 | | 0.70820 | | 0.70820 | 0.70820 | 0.70820 | 0.70820 | 0.70820 | 0.70820 |
| Total levy | 8.75540 | | 8.30860 | | 6.55080 | 4.89620 | 6.33700 | 4.89620 | 7.10300 | 7.10300 |
| Ratio of County to totals | 0.08089 | | 0.08524 | | 0.10811 | 0.14464 | 0.11176 | 0.14464 | 0.09970 | 0.09970 |
| 2002-03: | | | | | | | | | | |
| City | 2.51180 | | 1.89300 | | 1.76620 | 1.76620 | 1.73740 | 1.73740 | 0.82420 | 0.82420 |
| Black Hawk College | 0.36710 | | 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 | 5.11660 |
| Forest Preserve | 0.06660 | | 0.06660 | | 0.06660 | 0.06660 | 0.06660 | 0.06660 | 0.06660 | 0.06660 |
| County | 0.71840 | | 0.71840 | | 0.71840 | 0.71840 | 0.71840 | 0.71840 | 0.71840 | 0.71840 |
| Total levy | 8.78050 | | 8.29870 | | 6.52410 | 4.89690 | 6.26190 | 4.86810 | 7.09290 | 7.09290 |
| Ratio of County to totals | 0.08182 | | 0.08657 | | 0.11011 | 0.14671 | 0.11473 | 0.14757 | 0.10128 | 0.10128 |

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

| | Rock Island | | Moline | | East Moline | | Silvis | | Milan | |
|---------------------------|-------------|-------------|---------|--------|-------------|-------------|---------|--------|---------|-------------|
| | Rock Island | Rock Island | Moline | Moline | East Moline | East Moline | Silvis | Silvis | UTHS | Rock Island |
| 2001-02: | | | | | | | | | | |
| City | 2.54200 | | 1.90040 | | 1.77940 | | 1.77940 | | 1.56120 | 0.82600 |
| Black Hawk College | 0.36630 | | 0.36630 | | 0.36630 | | 0.36630 | | 0.36630 | 0.36630 |
| School District | 5.06720 | | 5.30900 | | 3.58580 | | 1.94600 | | 1.94600 | 5.06720 |
| Forest Preserve | 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 |
| Total levy | 8.77550 | | 8.37570 | | 6.53150 | | 4.89170 | | 4.67350 | 7.05950 |
| Ratio of County to totals | 0.08351 | | 0.08749 | | 0.11219 | | 0.14980 | | 0.15680 | 0.10380 |
| 2000-01: | | | | | | | | | | |
| City | 2.60840 | | 1.88640 | | 1.73760 | | 1.73760 | | 1.58580 | 0.84480 |
| Black Hawk College | 0.33810 | | 0.33810 | | 0.33810 | | 0.33810 | | 0.33810 | 0.33810 |
| School District | 5.07400 | | 5.29960 | | 3.59860 | | 1.92140 | | 1.92140 | 5.07400 |
| Forest Preserve | 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 |
| Total levy | 8.76150 | | 8.26510 | | 6.41530 | | 4.73810 | | 4.58630 | 6.99790 |
| Ratio of County to totals | 0.07716 | | 0.08179 | | 0.10537 | | 0.14267 | | 0.14740 | 0.09660 |
| 1999-00 | | | | | | | | | | |
| City | 2.77060 | | 1.93720 | | 1.80020 | | 1.80020 | | 1.62760 | 0.86800 |
| Black Hawk College | 0.34070 | | 0.34070 | | 0.34070 | | 0.37040 | | 0.34070 | 0.34070 |
| School District | 5.09920 | | 5.33180 | | 3.66420 | | 1.97680 | | 1.97680 | 5.09920 |
| Forest Preserve | 0.05720 | | 0.05720 | | 0.05720 | | 0.05720 | | 0.05720 | 0.05720 |
| County | 0.65280 | | 0.65280 | | 0.65280 | | 0.65280 | | 0.65280 | 0.65280 |
| Total levy | 8.92050 | | 8.31970 | | 6.51510 | | 4.85740 | | 4.65510 | 7.01790 |
| Ratio of County to totals | 0.07318 | | 0.07846 | | 0.10020 | | 0.13439 | | 0.14023 | 0.09302 |

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

| | Rock Island | | Moline | | East Moline | | Silvis | | Milan | |
|---------------------------|-------------|-------------|---------|--------|-------------|---------|---------|---------|-------------|---------|
| | Rock Island | Rock Island | Moline | Moline | East Moline | UTHS | Silvis | UTHS | Rock Island | Milan |
| 1998-99 | | | | | | | | | | |
| City | 2.81060 | | 1.80140 | | 1.76520 | 1.76520 | 1.63160 | 1.63160 | 0.88760 | 0.88760 |
| Black Hawk College | 0.35970 | | 0.35970 | | 0.35970 | 0.35970 | 0.35970 | 0.35970 | 0.35970 | 0.35970 |
| School District | 5.11320 | | 5.35340 | | 3.65700 | 2.06820 | 3.51040 | 2.06820 | 5.11320 | 5.11320 |
| Forest Preserve | 0.05200 | | 0.05200 | | 0.05200 | 0.05200 | 0.05200 | 0.05200 | 0.05200 | 0.05200 |
| County | 0.58720 | | 0.58720 | | 0.58720 | 0.58720 | 0.58720 | 0.58720 | 0.58720 | 0.58720 |
| Total levy | 8.92270 | | 8.15370 | | 6.42110 | 4.83230 | 6.14090 | 4.69870 | 6.99970 | 6.99970 |
| Ratio of County to totals | 0.06581 | | 0.07202 | | 0.09145 | 0.12152 | 0.09562 | 0.12497 | 0.08389 | 0.08389 |
| 1997-98 | | | | | | | | | | |
| City | 2.91820 | | 1.80980 | | 1.79400 | 1.79440 | 1.60840 | 1.60840 | 0.91280 | 0.91280 |
| Black Hawk College | 0.37460 | | 0.37460 | | 0.37460 | 0.37460 | 0.37460 | 0.37460 | 0.37460 | 0.37460 |
| School District | 5.14840 | | 5.35380 | | 3.67000 | 2.10320 | 3.69960 | 2.10320 | 5.14840 | 5.14840 |
| Forest Preserve | 0.04720 | | 0.04720 | | 0.04720 | 0.04720 | 0.04720 | 0.04720 | 0.04720 | 0.04720 |
| County | 0.64240 | | 0.64240 | | 0.64240 | 0.64240 | 0.64240 | 0.64240 | 0.64240 | 0.64240 |
| Total levy | 9.13080 | | 8.22780 | | 6.52820 | 4.96180 | 6.37220 | 4.77580 | 7.12540 | 7.12540 |
| Ratio of County to totals | 0.07036 | | 0.07808 | | 0.09840 | 0.12947 | 0.10081 | 0.13451 | 0.09016 | 0.09016 |
| 1996-97 | | | | | | | | | | |
| City | 2.99520 | | 1.84640 | | 1.80820 | 1.80820 | 1.56900 | 1.56900 | 1.86960 | 1.86960 |
| Black Hawk College | 0.04580 | | 0.04580 | | 0.04580 | 0.04580 | 0.04580 | 0.04580 | 0.04580 | 0.04580 |
| School District | 5.17300 | | 5.37600 | | 3.37280 | 2.14280 | 3.97100 | 2.14280 | 5.17300 | 5.17300 |
| Forest Preserve | 0.04320 | | 0.04320 | | 0.04320 | 0.04320 | 0.04320 | 0.04320 | 0.04320 | 0.04320 |
| County | 0.62420 | | 0.62420 | | 0.62420 | 0.62420 | 0.62420 | 0.62420 | 0.62420 | 0.62420 |
| Total levy | 8.88140 | | 7.93560 | | 5.89400 | 4.66420 | 6.25320 | 4.42500 | 7.75580 | 7.75580 |
| Ratio of County to totals | 0.07028 | | 0.07866 | | 0.10590 | 0.13383 | 0.09982 | 0.14106 | 0.08048 | 0.08048 |

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

| | Rock Island | | Moline | | East Moline | | Silvis | | Milan | |
|---------------------------|-------------|-------------|---------|--------|-------------|---------|---------|--------|---------|-------------|
| | Rock Island | Rock Island | Moline | Moline | East Moline | UTHS | Silvis | Silvis | UTHS | Milan |
| 1995-96 | | | | | | | | | | Rock Island |
| City | 3.13280 | | 1.90960 | | 1.87680 | 1.87680 | 1.63900 | | 1.63900 | 1.93240 |
| Black Hawk College | 0.35260 | | 0.35260 | | 0.35260 | 0.35260 | 0.35260 | | 0.35260 | 0.35260 |
| School District | 5.19060 | | 5.33040 | | 3.36740 | 2.11140 | 3.83040 | | 2.11140 | 5.19060 |
| Forest Preserve | 0.04280 | | 0.04280 | | 0.04280 | 0.04280 | 0.04280 | | 0.04280 | 0.04280 |
| County | 0.61140 | | 0.61140 | | 0.61140 | 0.61140 | 0.61140 | | 0.61140 | 0.61140 |
| Total levy | 9.33020 | | 8.24680 | | 6.25100 | 4.99500 | 6.47620 | | 4.75720 | 8.12980 |
| Ratio of County to totals | 0.06553 | | 0.07414 | | 0.09781 | 0.12240 | 0.09441 | | 0.12852 | 0.07520 |

Source: County Clerk Current Tax Extentions
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
Ten Principal Taxpayers
November 30, 2005

| | Taxable Value | Percentage of Total Taxable Value |
|--|-----------------------|--|
| Commonwealth Edison Company | \$ 77,316,682 | 3.84% |
| SDG Macerich Prop. | 13,039,657 | 0.65% |
| Deere & Company | 26,908,572 | 1.34% |
| Modern Woodmen of America | 7,999,200 | 0.40% |
| JI Case Company | 5,736,244 | 0.28% |
| Minnesota Mining & Manufacturing Company | 5,238,436 | 0.26% |
| Thoms-Proestler Company | 4,864,453 | 0.24% |
| Barjan Products LLC | 4,470,152 | 0.22% |
| Cordova Energy | 4,331,206 | 0.21% |
| IBP Incorporated | 4,130,478 | 0.20% |
| Total | \$ 154,035,080 | 7.64% |

Source: County Assessor
Taxable Value 2004-05:
\$2,015,104,855

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

| Fiscal Year | General Obligation Bonded Debt Outstanding (1) | Assessed Value | Percent of Debt to Assessed Value | Estimated Population | Debt Per Capita |
|----------------|--|----------------------|--|-------------------------|--------------------|
| 1994-95 | \$ 3,620,000 | \$ 1,219,438,686 | 0.00297% | \$ 149,229 | \$ 24.26 |
| 1995-96 | 2,830,000 | 1,236,508,746 | 0.00229% | 148,462 | 19.06 |
| 1996-97 | 1,955,000 | 1,345,444,269 | 0.00145% | 147,916 | 13.22 |
| 1997-98 | 1,000,000 | 1,452,201,942 | 0.00069% | 147,642 | 6.77 |
| 1998-99 | 1,300,000 | 1,459,593,857 | 0.00089% | 147,522 | 8.81 |
| 1999-00 | 12,675,000 | 1,825,794,261 | 0.00694% | 149,125 | 85.00 |
| 2000-01 | 12,340,000 | 1,681,147,034 | 0.00734% | 148,671 | 83.00 |
| 2001-02 | 11,950,000 | 1,781,634,789 | 0.00671% | 148,171 | 80.65 |
| 2002-03 | 11,540,000 | 1,815,094,150 | 0.00636% | 147,912 | 78.02 |
| 2003-04 | 11,110,000 | 2,011,203,439 | 0.00552% | 147,912 | 75.11 |
| 2004-05 | 8,815,000 | 2,015,104,855 | 0.00437% | 147,715 | 59.68 |

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

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

| | |
|--|----------------------|
| January 2004 assessed valuation | \$ 2,015,104,855 |
| Debt limit, 2.875% of assessed valuation (Illinois statutory limitation) | 57,934,265 |
| Legal debt margin | \$ 57,934,265 |

Source: County records.

Rock Island County
Public Building Commission Revenue Refunding Bonds
Last Ten Fiscal Years

\$9,020,000 Advance Refunding Bonds

| Date | | | | | | |
|------------|-----------------|----------------|------------------|------------------|----------------------|------------|
| DATE | PRINCIPAL | INTEREST DUE | PRNC & INT LEVY | PRIOR P&I LEVIES | TOTAL ALL P&I LEVIES | |
| 12/01/2005 | \$ 205,000.00 | \$246,306.67 | \$ 424,128.75 | | | |
| From Prior | | | \$ (1,542.56) | | | |
| | | | \$ 422,586.19 | \$ 576,603 | | 999,188.69 |
| 06/01/2006 | | \$ 180,271.25 | | | | |
| 12/01/2006 | \$ 65,000.00 | \$ 180,271.25 | \$ 817,492.50 | 180,134 | | 997,626.25 |
| 06/01/2007 | | \$ 178,857.50 | | | | |
| 12/01/2007 | \$ 470,000.00 | \$ 178,857.50 | \$ 816,612.50 | 171,890 | | 988,502.50 |
| 06/01/2008 | | \$ 168,635.00 | | | | 0.00 |
| 12/01/2008 | \$ 490,000.00 | \$ 168,635.00 | \$ 814,862.50 | 178,625 | | 993,487.50 |
| 06/01/2009 | | \$ 157,977.50 | | | | 0.00 |
| 12/01/2009 | \$ 510,000.00 | \$ 157,977.50 | \$ 812,375.00 | 175,350 | | 987,725.00 |
| 06/01/2010 | | \$ 146,885.00 | | | | 0.00 |
| 12/01/2010 | \$ 530,000.00 | \$ 146,885.00 | \$ 809,155.00 | \$ 176,756.25 | | 985,911.25 |
| 06/01/2011 | | \$ 135,490.00 | | | | 0.00 |
| 12/01/2011 | \$ 550,000.00 | \$ 135,490.00 | \$ 809,967.50 | \$ 178,480.00 | | 988,447.50 |
| 06/01/2012 | | \$ 123,665.00 | | | | 0.00 |
| 12/01/2012 | \$ 575,000.00 | \$ 123,665.00 | \$ 909,655.00 | \$ 78,205.00 | | 987,860.00 |
| 06/01/2013 | | \$ 111,302.50 | | | | 0.00 |
| 12/01/2013 | \$ 700,000.00 | \$ 111,302.50 | \$ 917,740.00 | \$ 75,250.00 | | 992,990.00 |
| 06/01/2014 | | \$ 98,352.50 | | | | 0.00 |
| 12/01/2014 | \$ 735,000.00 | \$ 98,352.50 | \$ 909,241.25 | \$ 77,125.00 | | 986,366.25 |
| 06/01/2015 | | \$ 84,387.50 | | | | 0.00 |
| 12/01/2015 | \$ 755,000.00 | \$ 84,387.50 | \$ 913,907.50 | \$ 73,875.00 | | 987,782.50 |
| 06/01/2016 | | \$ 69,853.75 | | | | 0.00 |
| 12/01/2016 | \$ 790,000.00 | \$ 69,853.75 | \$ 911,707.50 | \$ 75,500.00 | | 987,207.50 |
| 06/01/2017 | | \$ 54,053.75 | | | | 0.00 |
| 12/01/2017 | \$ 820,000.00 | \$ 54,053.75 | \$ 917,677.50 | \$ 76,875.00 | | 994,552.50 |
| 06/01/2018 | | \$ 37,653.75 | | | | 0.00 |
| 12/01/2018 | \$ 860,000.00 | \$ 37,653.75 | \$ 985,023.75 | | | 985,023.75 |
| 06/01/2019 | | \$ 20,023.75 | | | | |
| 12/01/2019 | \$ 965,000.00 | \$ 20,023.75 | | | | |
| TOTALS | \$ 9,020,000.00 | \$3,381,124.17 | \$ 11,768,003.69 | \$ 2,094,667.50 | | 13,862,671 |

Savings

| | |
|--|------------------|
| P&I levies on this Issue and Bonds not refunded | \$ 13,862,671.00 |
| 2005-2018 P&I levies remaining on Series 1998 and 1999 Bonds | \$ 14,363,805.00 |
| Net Savings | \$ 501,134.00 |

Rock Island County
Computation of Direct and Overlapping Debt

ROCK ISLAND COUNTY, ILLINOIS

STATEMENT OF LEGAL DEBT MARGIN

Jan-06

ASSESSED VALUE: 2,015,104,855
 DEBT LIMIT IS 2.875% OF ASSESSED VALUE = \$57,934,264 (2002 IL STATE STATUTES 50 ILCS 405/1)

STATEMENT OF DIRECT

AND OVERLAPPING DEBT

AS OF NOVEMBER 30, 2005

| GOVERNMENTAL UNIT: | GROSS DEBT | % OF DEBT TO COUNTY | COUNTY SHARE OF DEBT |
|-----------------------------|-----------------------|------------------------|-------------------------|
| BUILDING COMMISSION | 11,175,000 | 100.00% | 11,175,000 |
| SCHOOL DISTRICTS: | | | |
| #1 ERIE | 4,490,000 | 69.19% | 3,106,631 |
| #29 HAMPTON | 155,000 | 100.00% | 155,000 |
| #30 UTHS | 1,935,000 | 99.93% | 1,933,646 |
| #36 CARBON CLIFF | 1,960,000 | 100.00% | 1,960,000 |
| #37 EAST MOLINE | 9,896,239 | 100.00% | 9,896,239 |
| #40 MOLINE | 12,835,000 | 100.00% | 12,835,000 |
| #41 ROCK ISLAND | 23,610,000 | 100.00% | 23,610,000 |
| #100 RIVERDALE | 590,000 | 100.00% | 590,000 |
| #190 COLONA | 1,110,000 | 0.14% | 1,554 |
| #200 SHERRARD | 6,852,258 | 31.54% | 2,161,202 |
| #223 ORION | 6,095,815 | 7.65% | 466,330 |
| #300 ROCKRIDGE | 2,525,000 | 98.16% | 2,478,540 |
| #503 BLACK HAWK COLLEGE | 5,300,000 | 99.68% | 5,283,040 |
| CITIES & VILLAGES: | | | |
| CARBON CLIFF | 270,000 | 100.00% | 270,000 |
| COAL VALLEY | 140,000 | 99.92% | 139,888 |
| CORDOVA | 278,683 | 100.00% | 278,683 |
| EAST MOLINE | 22,730,000 | 100.00% | 22,730,000 |
| VILLAGE OF HAMPTON | 260,000 | 100.00% | 260,000 |
| MOLINE | 90,205,000 | 100.00% | 90,205,000 |
| ROCK ISLAND | \$ 19,135,000 | 100.00% | 19,135,000 |
| SILVIS | 5,142,000 | 100.00% | 5,142,000 |
| SPECIAL DISTRICTS: | | | |
| CARBON CLIFF SPEC. SVC.3 | 395,000 | 100.00% | 395,000 |
| ILLINI HOSPITAL (AMBULANCE) | 13,455,000 | 88.00% | 11,840,400 |
| METROPOLITAN AIRPORT | 18,790,000 | 100.00% | 18,790,000 |
| MOLINE SPECIAL SVC. 3 | 1,365,000 | 100.00% | 1,365,000 |
| SILVIS SPECIAL SVC. 1 | 2,205,000 | 100.00% | 2,205,000 |
| COAL VALLEY FPD | 790,000 | 86.00% | 679,400 |
| TOTALS | <u>\$ 263,689,995</u> | | <u>\$ 249,087,553</u> |

TOTAL UNDERLYING LONG TERM DEBT \$ 263,689,995

TOTAL DIRECT & UNDERLYING LONG TERM DEBT \$ 249,087,553

Source: Rock Island County Clerk's Office

Current Tax Extension Book

**Rock Island County
Demographic Statistics
Last Ten Fiscal Years**

| Fiscal Year | (1)Population | (2) Per Capita Income | (3) Median Age | (4)Unemploy- ment Rate | (5)School Enrollment |
|----------------|----------------|--------------------------|-------------------|---------------------------|-------------------------|
| 1994-95 | 150,475 | \$ 21,883 | 36 | 5.1% | 26,274 |
| 1995-96 | 149,856 | 23,217 | 37 | 4.6 | 25,522 |
| 1996-97 | 149,937 | 24,630 | 37 | 4.1 | 25,734 |
| 1997-98 | 150,027 | 25,678 | 37 | 4.0 | 25,176 |
| 1998-99 | 149,961 | 317 | 38 | 5.7 | 24,942 |
| 1999-00 | 149,116 | 26,716 | 38 | 4.6 | 24,800 |
| 2000-01 | 148,753 | 26,668 | 38 | 4.8 | 24,753 |
| 2001-02 | 148,487 | 26,958 | 38 | 5.7 | 24,519 |
| 2002-03 | 147,912 | 27,695 | 38 | 6.1 | 24,381 |
| 2003-04 | 147,715 | not avail. | 38 | 5.6 | 24,071 |
| 2004-05 | 147,715 | not avail. | not avail. | 4.5 | 23,719 |

Source: Bi-State Regional Commission

(2,4) Illinois Department of Employment Security

(1,3) Woods & Poole Projections

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

(5) Rock Island County, Illinois Supt. Of Education

Rock Island County
Property Value, Construction
Last Ten Fiscal Years
(Dollars in Thousands)
November 30, 2005

| Fiscal Year | New Construction (1) | | | | Total | Property Value (1) | | | | Total |
|-------------|----------------------|--------------|------------|--------------|--------------|--------------------|----------------|----------------|---------------|------------------|
| | Commercial | Residential | Industrial | Agricultural | | Commercial | Residential | Industrial | Agricultural | |
| 1995-96 | \$ 1,589,404 | \$ 5,410,972 | \$ 149,970 | \$ 288,809 | \$ 7,439,155 | \$ 284,764,590 | \$ 914,951,325 | \$ 147,902,791 | \$ 53,634,499 | \$ 1,401,253,205 |
| 1996-97 | 574,900 | 4,652,499 | 782,574 | 178,836 | 6,188,809 | 294,401,127 | 989,466,325 | 144,369,887 | 67,230,501 | 1,495,467,840 |
| 1997-98 | 6,034,859 | 5,377,897 | 338,879 | 707,676 | 12,459,311 | 327,037,716 | 1,061,192,363 | 152,963,128 | 60,184,451 | 1,601,377,658 |
| 1998-99 | 309,871 | 4,791,814 | 774,828 | 523,998 | 6,400,511 | 347,082,222 | 1,113,836,109 | 163,289,301 | 64,598,173 | 1,688,805,805 |
| 1999-00 | 4,880,791 | 5,326,347 | 1,532,168 | 736,423 | 12,475,729 | 372,265,407 | 1,168,761,049 | 171,679,482 | 70,602,329 | 1,783,308,267 |
| 2000-01 | 3,867,886 | 3,901,293 | 933,010 | 328,514 | 9,030,703 | 388,507,745 | 1,233,224,691 | 181,271,685 | 70,936,449 | 1,873,940,570 |
| 2001-02 | 2,260,080 | 4,313,987 | 3,930,615 | 127,751 | 10,632,433 | 412,288,772 | 1,311,975,144 | 189,392,167 | 68,792,461 | 1,982,448,544 |
| 2002-03 | 3,168,114 | 4,216,331 | 0 | 285,910 | 7,670,355 | 443,233,229 | 1,402,839,986 | 197,365,354 | 68,447,810 | 2,111,886,379 |
| 2003-04 | 3,130,427 | 7,110,331 | 338,410 | 273,891 | 10,853,059 | 458,338,065 | 1,490,142,285 | 212,335,255 | 68,531,183 | 2,229,346,788 |
| 2004-05 | 2,071,331 | 7,472,380 | 163,784 | 362,922 | 10,070,417 | 477,863,766 | 1,547,040,745 | 214,186,084 | 68,772,617 | 2,307,863,192 |

(1) Source: Rock Island County Assessor

Rock Island County
Surety Bonds of Principal Officials
November 30, 2005

| | 2004-05 Annual Salary | Bonded Amount |
|--------------------|-----------------------------|------------------|
| County Auditor | \$ 68,764 | \$ 10,000 |
| County Attorney | 141,568 | 10,000 |
| County Recorder | 65,563 | 20,000 |
| Sheriff | 77,250 | 50,000 |
| Treasurer | 66,565 | 1,000,000 |
| Coroner | 65,563 | 10,000 |
| Circuit Clerk | 65,563 | 50,000 |
| County Clerk | 66,565 | 50,000 |
| Supt. Of Education | State Paid | 100,000 |
| Assessor | 48,686 | 2,000 |

Rock Island County
Miscellaneous Statistics
November 30, 2005

| Public Recreation Unincorporated Areas | | | |
|--|----------------|--|---------------|
| Date of incorporation: March, 1831 | | Boat Launch Ramps | 4 |
| Charter Adopted July 1833 | | Ball Diamonds | 5 |
| Form of government: Township Form | | Forest Preserves 2489.6 acres | 5 |
| | | Zoo | 1 |
| Area: 452 Square Miles | | Campgrounds | 2 |
| | | Playgrounds | 8 |
| Miles of highway 2004: | | 167 Acre Man Made Lake | 1 |
| State, County, City and Townships | 1392.56 | | |
| Paved, Concret & Bituminous | 1177.27 | Golf courses: | |
| Improved - Rock & Oiled | 209.51 | Public | 1 |
| Earth Road | 5.78 | | |
| Total miles | 2785.12 | Building permits: | |
| | | Issued in the year ended November 30 | 875 |
| Industrial land parcels | 558 | Value of issued permits | \$ 23,094,238 |
| Farming acres | 198,109 | Election: | |
| | | Voting Precincts | 120 |
| Number of farms | 4,164 | Registered Voters - 2004 | 104,030 |
| | | Votes Cast - 2004 General Election | 70,308 |
| County employees: | | Registered Voters Cast Ballots % | 67.58% |
| Board members | 25 | | |
| Elected officials | 9 | | |
| Full- and part-time | 705 | | |
| Schools within the County: | | Public safety: | |
| Public schools: | | County sheriff department | 1 |
| Elementary | 44 | Employees, Including jailers, bailiffs, sl | 176 |
| Junior high | 12 | Patrol Units: | 39 |
| Senior high | 6 | 6 investigations units | |
| Alternative High School | 5 | 3 civil process units | |
| Total students | 24,316 | 1 bomb squad unit | |
| | | 2 court security units | |
| Nonpublic schools: | | 2 jail admin. Units | |
| K-8 | 10 | 1 gang task force unit | |
| High school | 3 | 4 warrant units | |
| Total students | 2,857 | 3 adminstration units | |
| | | 2 maintenance units | |
| Higher education: | | 1 animal control unit | |
| University | 1 | 1 computer specialist unit | |
| Colleges | 1 | 1 transportation unit | |
| Junior college | 1 | 1 emergency service team | |
| | | 1 MEG | |

ROCK ISLAND COUNTY, ILLINOIS
TOTAL NUMBER EMPLOYEES
LAST PAYROLL NOVEMBER, 2005

| GENERAL FUND | ELECTED OFFICIALS | FULL TIME | PART TIME | TOTAL FUND SALARY |
|-------------------------------|-------------------|------------|-----------|---------------------|
| AUDITOR | | 1 | 2 | \$149,989 |
| COUNTY BOARD | 25 | | 3 | \$325,004 |
| CIRCUIT CLERK | 1 | | 31 | \$985,226 |
| CIRCUIT COURT | | | 3 | \$108,586 |
| COUNTY CLERK | 1 | | 10 | \$403,694 |
| CORONER | 1 | | 2 | \$138,424 |
| RECORDER | 1 | | 9 | \$306,616 |
| SHERIFF | 1 | | 130 | \$5,809,118 |
| STATES ATTORNEY | 1 | | 22 | \$1,278,534 |
| SUPER. OF EDUCATION | *1 | | 1 | \$38,311 |
| TREASURER | 1 | | 6 | \$262,970 |
| ASSESSMENT MAP | | | 4 | \$145,265 |
| BOARD OF REVIEW | | | | \$39,210 |
| ESDA | | | 1 | \$55,915 |
| INFORMATION SYSTEMS | | | 10 | \$378,253 |
| COUNTY BLDG | | | 4 | \$120,617 |
| COURTHOUSE MAINT | | | 12 | \$380,689 |
| ZONING | | | 5 | \$192,401 |
| COUNTY GENERAL | | | 0 | \$900 |
| COURT SERVICES | | | 37 | \$1,414,755 |
| PUBLIC DEFENDER | | | 8 | \$489,808 |
| CENTRAL SERVICES | | | 3 | \$98,355 |
| TOTAL GENERAL FUND | 34 | 303 | 17 | \$13,122,640 |
| SPECIAL REVENUE | | | | |
| HIGHWAY DEPARTMENT | | 20 | 1 | \$516,875 |
| BRIDGE FUND | | 0 | | \$13,655 |
| MOTOR FUEL TAX | | 2 | | \$624,289 |
| OAK GLEN HOME | | 153 | 38 | \$4,954,817 |
| VETERAN'S ADMINISTRATION | | 2 | | \$70,944 |
| ANIMAL CONTROL | | 3 | 1 | \$87,385 |
| HEALTH DEPARTMENT | | 64 | 13 | \$2,405,521 |
| LAW LIBRARY | | 0 | | \$0 |
| LIABILITY INSURANCE | | 6 | | \$285,807 |
| COURT SECURITY | | 2 | 22 | \$250,238 |
| GIS 2005 | | 4 | | \$176,928 |
| CHILD SUPPORT MAINT | | 4 | | \$104,474 |
| RECORDER DOCUMENT | | 2 | | \$37,738 |
| MENTAL HEALTH | | 1 | 1 | \$32,837 |
| DOCUMENT STORAGE | | 2 | 2 | \$74,978 |
| COPS FUND | | 9 | | \$429,707 |
| TOTAL SPECIAL REVENUE | 0 | 274 | 78 | \$10,066,193 |
| GRAND TOTALS | 34 | 577 | 95 | \$23,188,833 |
| TOTAL COUNTY EMPLOYEES | | 706 | | |

*Supt. Of Ed. Elected but paid by State
Source: Payroll Records

**ROCK ISLAND COUNTY
CORONER'S REPORT
1999-2005**

| CATEGORY: | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 |
|----------------------------------|--------|--------|--------|--------|--------|--------|--------|
| SUICIDES | 15 | 19 | 13 | 18 | 19 | 9 | 28 |
| HOMICIDES/RECKLESS HOMICIDES | 7/3 | 1/1 | 1/1 | 4/1 | 4/3 | 3/3 | 6/0 |
| ALCOHOL/DRUG RELATED | 23 | 24 | 19 | 28 | 23 | 16 | 25 |
| SUDDEN INFANT DEATH | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| FATALITIES FROM OTHER COUNTIES | 2 | 2 | 2 | 3 | 3 | 7 | 3 |
| FIRES | 0 | 1 | 2 | 0 | 4 | 2 | 1 |
| DROWNINGS | 2 | 3 | 3 | 3 | 4 | 2 | 4 |
| HOME ACCIDENTS | 7 | 13 | 6 | 8 | 12 | 10 | 8 |
| INDUSTRIAL ACCIDENTS | 1 | 0 | 0 | 2 | 1 | 0 | 0 |
| AUTO FATALITIES | 13 | 9 | 11 | 16 | 17 | 18 | 18 |
| PEDESTRIAN ACCIDENTS | 0 | 0 | 0 | 0 | 3 | 0 | 1 |
| MOTORCYCLE ACCIDENTS | 0 | 5 | 5 | 1 | 3 | 0 | 1 |
| MISC. ACCIDENTS | 2 | 4 | 8 | 4 | 0 | 0 | 0 |
| NATURAL CAUSES | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| DEATHS OCCURRING PUBLIC PROPERTY | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| UNDETERMINED | 1 | 1 | 0 | 1 | 1 | 1 | 2 |
| NURSING HOME ACCIDENT DEATHS | 0 | 0 | 0 | 0 | 0 | 1 | 3 |
| BOATING FATALITIES | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| MISC. FACTS: | | | | | | | |
| CORONER CASES IN ROCK ISLAND CO. | 1101 | 1147 | 1133 | 1183 | 1085 | 1166 | 1177 |
| AUTOPSIES HELD | 43/*43 | 25/*25 | 35/*35 | 43/*42 | 52/*43 | 50/*40 | 71/*60 |
| INQUESTS HELD | 56 | 62 | 55 | 59 | 80 | 51 | 75 |
| CREMATION PERMITS ISSUED | 355 | 312 | 311 | 318 | 265 | 258 | 289 |
| *COUNTY PAID | | | | | | | |

ROCK ISLAND COUNTY, ILLINOIS
SCHEDULE OF INSURANCE IN FORCE
FISCAL YEAR ENDED NOVEMBER 30, 2005

| COVERAGE/ COMPANY | NUMBER/POLICY PERIOD | COVERAGE/ LIMIT | LIABILITY | ANNUAL PREMIUM |
|---|--------------------------------|---|---------------|----------------|
| PROPERTY- SELECTIVE INS. CO. OF SC | S1699797 - 3/15/05-3/15/06 | CONTRACTOR-EQUIPMENT | \$ 395,023 | \$ 4,434 |
| PROPERTY - SELECTIVE INS. CO OF SC | S1316079 - 3/15/05-3/15/06 | PUBLIC & INST. PROPERTY | \$ 71,835,655 | \$ 31,481 |
| PROPERTY BOILER & MACHINERY - THE TRAVELERS | BMC-602X2273 - 5/20/05-5/20/06 | CO. BLDG., JAIL, COURTHOUSE, HIGHWAY BLDG., OAK GLEN HOME, HEALTH DEPT. OSTROM HALL | \$ | 6,107 |
| WORKERS' COMPENSATION-INTERNAL | | WORKERS' COMPENSATION | | SELF-INSURED |
| LIABILITY INSURANCE-INTERNAL | | PUBLIC OFFICIAL LIABILITY | | SELF-INSURED |
| AUTOMOBILE LIABILITY-INTERNAL | | AUTO COVERAGE | | SELF-INSURED |
| GENERAL LIABILITY- INTERNAL | | GENERAL LIAB. PERSONAL INJURY | | SELF-INSURED |
| GROUP HEALTH PLAN - JOHN DEERE HEALTH PLAN | | MEDICAL - PLAN OHEH SELECT | | SELF-INSURED |
| | | MEDICAL - PLAN OPHV CHOIC | | SELF-INSURED |
| | | OUT OF NETWORK - PLAN OUSP | | SELF-INSURED |

ROCK ISLAND COUNTY
OAK GLEN HOME
ANALYSIS OF OPERATIONS
DECEMBER 1, 2000 - NOVEMBER 30, 2005

| | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|--|---------------|---------------|--------------|--------------|---------------|---------------|
| PATIENT DAYS PER YEAR - MAXIMUM OCCUPANCY | 89,425 | 89,425 | 89,425 | 89,425 | 89,425 | 89,425 |
| PATIENT DAYS PER YEAR - ACTUAL OCCUPANCY | 64,605 | 60,590 | 60,590 | 59,959 | 61,481 | 63,606 |
| PERCENTAGE OF OCCUPANCY | 72.25% | 67.76% | 67.76% | 67.05% | 68.75% | 71.12% |
| THE HOSPITAL HAD CERTIFIED BEDS OF | 245 | 245 | 245 | 245 | 245 | 245 |
| COST BREAKDOWN PER PATIENT DAY: | | | | | | |
| ADMINISTRATION (EXCLUDING PERSONAL BENEFITS) | | | | | | |
| IMRF / FICA / INSURANCE | 4.54 | 4.35 | 4.66 | 9.20 | 8.88 | 8.93 |
| MARKETING | 18.52 | 16.75 | 16.56 | 18.78 | 21.62 | 23.86 |
| PATIENT CARE / OCCUPATIONAL THERAPY | 0.45 | 0.33 | 0.61 | 0.56 | 0.32 | 0.37 |
| DIETARY | 46.88 | 48.61 | 53.65 | 60.29 | 63.51 | 56.62 |
| HOUSEHOLD | 12.97 | 13.30 | 13.90 | 14.86 | 15.03 | 15.68 |
| LAUNDRY | 3.95 | 4.30 | 4.21 | 4.63 | 4.19 | 4.22 |
| FACILITIES | 3.17 | 3.40 | 3.52 | 3.49 | 3.59 | 3.81 |
| ALZHEIMER'S UNIT | 7.20 | 7.75 | 7.67 | 10.06 | 9.21 | 4.59 |
| WORKER'S COMP. & LIAB. / UNEMP. | - | - | - | - | 0.01 | 2.94 |
| OTHER | 0.06 | 0.06 | 0.09 | 0.1 | 0.1 | 0.74 |
| | 3.59 | 3.49 | 3.33 | 3.53 | 3.52 | 3.56 |
| TOTAL COST PER PATIENT DAY | 101.33 | 102.34 | 108.2 | 125.5 | 129.98 | 125.32 |

CURRENT DAILY CHARGES ARE:

| | | | | | | |
|------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| MEDICAID | 151 RES 2000 | 139 Res 2001 | 139 RES 2002 | 134 RES 2003 | 131 RES 2004 | 138 RES 2005 |
| MEDICAID REIMBURSEMENT | 79.03 | 83.68 | 78.74 | 86.61 | 87.9 | 93.35 |

MEDICARE
MEDICARE REIMBURSEMENT

| | | | | | | |
|--|------------|------------|------------|-------------|-------------|------------|
| | 7 RES 2000 | 8 RES 2001 | 8 RES 2002 | 10 RES 2003 | 10 RES 2004 | 9 RES 2005 |
| | 193.22 AVG | 196.18 AVG | 263.05 AVG | 263.05 | 286.86 | 298.39 |

SELF PAY PATIENTS
INTERMEDIATE PRIVATE PATIENTS PER DAY
SKILLED CARE PRIVATE PATIENTS PER DAY

| | | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| | 19 RES 2000 | 21 RES 2001 | 19 RES 2002 | 20 RES 2003 | 28 RES 2004 | 27 RES 2005 |
| | 97 | 97 | 97 | 97 | 97 | 97 |
| | 100 | 100 | 100 | 100 | 100 | 100 |

**ROCK ISLAND COUNTY
FIXED ASSET / DEPRECIATION
NOVEMBER 30, 2005**

| FUND: DEPARTMENT | FUND # | DEPT. # | BEGINNING BALANCE | EQUIPMENT (167.00) | BUILDINGS (163.00) | INFRA- STRUCTURE (164.00) | LAND (165.00) | ENDING BALANCE |
|-----------------------------|--------|------------|----------------------|-----------------------|-----------------------|---------------------------------|------------------|-------------------|
| GENERAL: | 001 | | | | | | | |
| AUDITOR | | 001 | 5,656 | 5,656 | | | | 5,656 |
| COUNTY BOARD | | 002 | 21,130 | 21,130 | | | | 21,130 |
| CIRCUIT CLERK | | 003 | 5,375 | 5,375 | | | | 5,375 |
| CIRCUIT COURT | | 004 | - | - | | | | - |
| COUNTY CLERK | | 005 | 21,386 | 21,386 | 8,798 | | | 30,184 |
| CORONER | | 006 | 10,544 | 10,544 | | | | 10,544 |
| RECORDER | | 007 | - | - | | | | - |
| SHERIFF | | 008 | 23,568,916 | 1,750,158 | 22,243,019 | - | 472,500 | 24,465,677 |
| STATES ATTORNEY | | 009 | 16,732 | 16,732 | | | | 16,732 |
| SUPERINTENDENT OF EDUCATION | | 010 | - | - | | | | - |
| TREASURER | | 011 | - | - | | | | - |
| ASSESSMENT MAP | | 013 | 5,495 | 5,495 | | | | 5,495 |
| BOARD OF REVIEW | | 014 | - | - | | | | - |
| CIVIL DEFENSE | | 015 | 234,362 | 64,795 | 118,871 | 50,696 | | 234,362 |
| INFORMATION SYSTEMS | | 016 | 215,800 | 198,918 | | | | 198,918 |
| CO. BLDG MAINTENANCE | | 020 | 706,395 | 110,020 | 633,799 | - | 40,863 | 784,682 |
| ZONING | | 022 | 64,994 | 58,010 | 5,622 | - | - | 63,632 |
| GENERAL COUNTY | | 025 | 54,701 | 54,701 | | | | 54,701 |
| COURT SERVICES | | 026 | 128,066 | 66,251 | 409,393 | | | 475,644 |
| PUBLIC DEFENDER | | 027 | - | - | | | | - |
| CENTRAL SERVICES | | 052 | - | - | | | | - |
| GENERAL FUND TOTAL | | | 25,059,552 | 2,389,171 | 23,419,502 | 50,696 | 513,363 | 26,372,732 |

| FUND: DEPARTMENT | FUND # | DEPT. # | BEGINNING BALANCE | EQUIPMENT (167.00) | BUILDINGS (163.00) | INFRA- STRUCTURE (164.00) | LAND (165.00) | ENDING BALANCE |
|-------------------------|--------|------------|----------------------|-----------------------|-----------------------|---------------------------------|------------------|-------------------|
| OTHER FUNDS: | | | | | | | | |
| COURT AUTOMATION | 143 | 003 | 614,334 | 690,432 | 11,529 | | | 701,961 |
| COURT DOCUMENT STORAGE | 153 | 003 | 331,631 | 339,831 | | | | 339,831 |
| LAW LIBRARY | 119 | 004 | 6,995 | 14,072 | | | | 14,072 |
| COUNTY CLERK DOCUMENT | 145 | 005 | 99,407 | 32,721 | 66,686 | | | 99,407 |
| RECORDER DOCUMENT | 147 | 007 | 78,485 | 78,485 | | | | 78,485 |
| BOMB SQUAD | 114 | 008 | 14,726 | 25,766 | | | | 25,766 |
| JUSTICE BENEFITS | 116 | 008 | 7,460 | 7,460 | | | | 7,460 |
| HOMELAND SECURITY | 123 | 008 | 30,600 | 283,042 | | | | 283,042 |
| COURT SECURITY | 128 | 008 | 94,314 | 118,039 | | | | 118,039 |
| COPS MORE | 156 | 008 | 404,286 | 404,286 | | | | 404,286 |
| ANIMAL CONTROL | 113 | 012 | 20,489 | 20,489 | | | | 20,489 |
| HEALTH DEPARTMENT | 115 | 017 | 1,328,850 | 258,667 | 1,114,674 | 101,427 | | 1,474,768 |
| COUNTY HIGHWAY | 103 | 018 | 2,744,889 | 2,302,107 | 570,217 | 527,160 | | 3,399,484 |
| COUNTY BRIDGES | 104 | 018 | 7,417,952 | | | 7,417,952 | | 7,417,952 |
| MOTOR FUEL TAX | 105 | 018 | 33,116,390 | 31,262 | 165,151 | 33,312,686 | | 33,509,099 |
| | 610 | 018 | - | - | | 76,415 | | 76,415 |
| | 611 | 018 | - | - | | 344,142 | | 344,142 |
| OAK GLEN HOME | 108 | 021 | 2,474,320 | 549,239 | 1,862,959 | 318,909 | 18,526 | 2,749,633 |
| COVEMAKER BUY-OUT | 102 | 022 | - | - | | | 1,636,860 | 1,636,860 |
| VETERANS ASSISTANCE | 109 | 023 | - | - | | | | - |
| RISK MANAGEMENT | 127 | 025 | - | - | | | | - |
| PROBATION SERVICES | 144 | 026 | 257,319 | 263,343 | | | | 263,343 |
| GIS | 140 | 028 | 41,332 | 41,332 | | | | 41,332 |
| BLDG ALLOCATIONS | 112 | 031 | 94,060 | - | 200,828 | - | | 200,828 |
| MENTAL HEALTH | 150 | 065 | - | - | | | | - |
| OTHER FUND TOTAL | | | 49,177,839 | 5,460,573 | 3,992,044 | 42,098,691 | 1,655,386 | 53,206,694 |

| | | | | | | | | |
|--------------------------------------|--|--|-------------------|------------------|-------------------|-------------------|------------------|-------------------|
| GENERAL & OTHER FD TOTALS | | | 74,237,391 | 7,849,744 | 27,411,546 | 42,149,387 | 2,168,749 | 79,579,426 |
|--------------------------------------|--|--|-------------------|------------------|-------------------|-------------------|------------------|-------------------|

* for recording purposes - equip & repairs, bldgs & repairs > \$5000 - infrastructure > \$15000 is depreciated

| | | | | | | | | |
|------------------------------|---------|-----|------------------|----------------|------------------|------------------|----------------|------------------|
| FOREST PRESERVE | 130-131 | 032 | 4,852,703 | 1,049,588 | 2,170,661 | 1,904,122 | 244,392 | 5,368,763 |
| TOTAL FOREST PRESERVE | | | 4,852,703 | 997,684 | 2,170,661 | 1,904,122 | 244,392 | 5,316,859 |

| | | | | | | | | |
|---------------------|--|--|-------------------|------------------|-------------------|-------------------|------------------|-------------------|
| GRAND TOTALS | | | 79,090,094 | 8,847,428 | 29,582,207 | 44,053,509 | 2,413,141 | 84,896,285 |
|---------------------|--|--|-------------------|------------------|-------------------|-------------------|------------------|-------------------|

**ROCK ISLAND COUNTY
COUNTY JAIL
ANALYSIS OF OPERATIONS
DECEMBER 1, 1996 - NOVEMBER 30, 2005**

| | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|------------------------|--------|--------|--------|--------|--------|--------------|--------------|--------------|--------------|
| PRISONER DAYS PER YEAR | 72,917 | 75,936 | 71,932 | 64,257 | 77,455 | 93,112 | 83,887 | 95,565 | 90,286 |
| AVERAGE DAILY COUNT | 200 | 208 | 197 | 176 | 212 | 255 | 230 | 262 | 247 |
| COST PER DAY: | | | | | | | | | |
| SALARIES | 16.25 | 17.64 | 20.66 | 25.76 | 24.93 | 22.59 | 28.47 | 24.94 | 27.03 |
| TRAINING & UNIFORMS | 0.43 | 0.28 | 0.43 | 0.68 | 0.82 | 0.51 | 0.55 | 0.41 | 0.59 |
| FOOD | 3.75 | 3.90 | 4.31 | 4.96 | 3.96 | 3.33 | 4.21 | 4.07 | 4.44 |
| REPAIRS / EQUIPMENT | 0.04 | 0.10 | 0.27 | 0.88 | 0.02 | 0.16 | 0.23 | 0.18 | 0.36 |
| UTILITIES | 1.59 | 1.49 | 1.68 | 2.03 | 2.45 | 2.04 | 2.34 | 2.16 | 2.63 |
| SUPPLIES | 0.91 | 1.06 | 1.11 | 1.50 | 1.72 | 2.65 | 2.13 | 1.68 | 1.76 |
| MEDICAL | 1.51 | 1.50 | 1.51 | 1.92 | 1.36 | 1.42 | 1.58 | 1.48 | 1.68 |
| IMRF / FICA | 2.58 | 2.71 | 3.18 | 3.71 | 2.84 | 2.31 | 3.18 | 3.53 | 4.39 |
| INSURANCE (EST) | 1.47 | 1.57 | 2.46 | 3.21 | 2.72 | 2.33 | 2.89 | 2.82 | 3.22 |
| BUILDING OPERATIONS | 2.63 | 3.02 | 2.89 | 3.31 | 3.00 | w/ cost allo | w/ cost allo | w/ cost allo | w/ cost allo |
| COST ALLOCATIONS | 2.24 | 2.32 | 2.48 | 3.20 | 2.49 | 2.48 | 2.93 | 3.10 | 2.97 |
| TOTAL COST PER DAY | 33.40 | 35.59 | 40.98 | 51.16 | 46.31 | 39.82 | 48.51 | 44.37 | 49.07 |

ABOVE AMOUNT INCLUDES BUILDING OPERATIONS