

# **ROCK ISLAND COUNTY, ILLINOIS**

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

**Year Ended November 30, 2005**

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Prepared by:  
Diana Robinson, County Auditor

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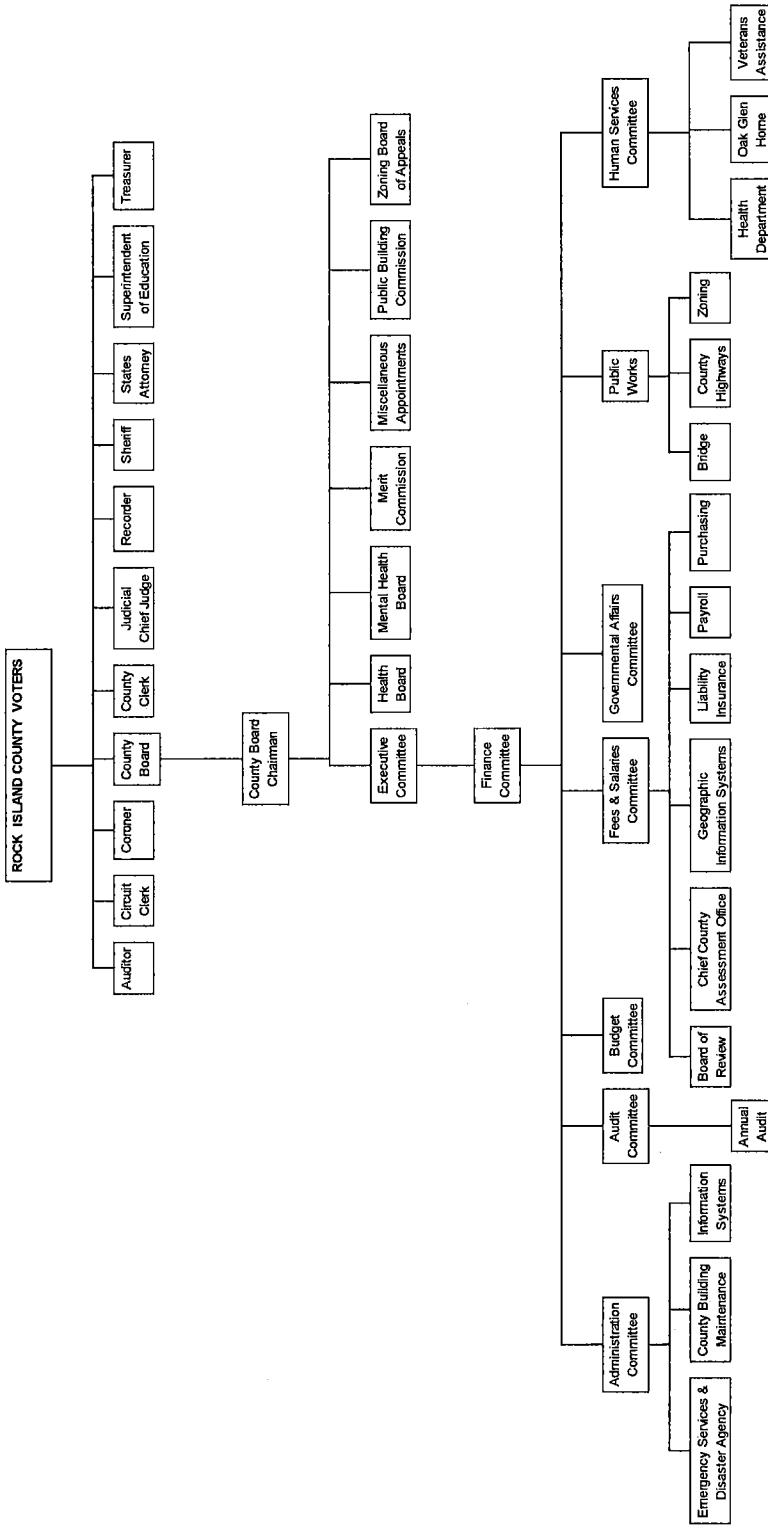
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# ROCK ISLAND COUNTY - ORGANIZATIONAL CHART



## Rock Island County, Illinois

### List of Elected and Appointed Officials November 30, 2005

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#### Elected Officials

##### County Board Members

District 1 James Sallows  
District 2 Gary Freeman  
District 3 Fred Schultz  
District 4 Patrick Moreno  
District 5 Virgil Dueyzen  
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 VanErsteveld  
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 Extention. In resent 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. Fudge*

President

*Jeffrey R. Ecker*

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**

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#### **Year Ended November 30, 2005**

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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**

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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**

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#### **Year Ended November 30, 2005**

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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**

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**Table 1 - Rock Island County, Illinois' Net Assets**

	<b>Governmental Activities 2005</b>	<b>Governmental Activities 2004</b>
Current and other assets	\$ 46,617,944	\$ 44,537,684
Capital assets, net	<u>57,963,949</u>	53,424,954
<b>Total assets</b>	<b><u>104,581,893</u></b>	97,962,638
Noncurrent liabilities outstanding	<u>10,749,734</u>	11,422,000
Other liabilities	<u>24,318,284</u>	21,522,815
<b>Total liabilities</b>	<b><u>35,068,018</u></b>	32,944,815
Net assets:		
Invested in capital assets, net of related debt	<b>47,445,882</b>	42,261,065
Restricted for:		
Tort liability	<u>1,262,103</u>	1,371,658
Capital improvements	<u>256,465</u>	-
Unrestricted	<u>20,549,425</u>	21,385,100
<b>Total net assets</b>	<b><u>\$ 69,513,875</u></b>	\$ 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
<b>Revenues:</b>		
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
<b>Total revenues</b>	<b>57,123,693</b>	48,974,930
<b>Expenses:</b>		
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
<b>Total expenses</b>	<b>52,627,641</b>	45,946,444
<b>Increase in net assets</b>	<b>4,496,052</b>	3,028,486
Net assets, beginning	65,017,823	61,989,337
<b>Net assets, ending</b>	<b>\$ 69,513,875</b>	\$ 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

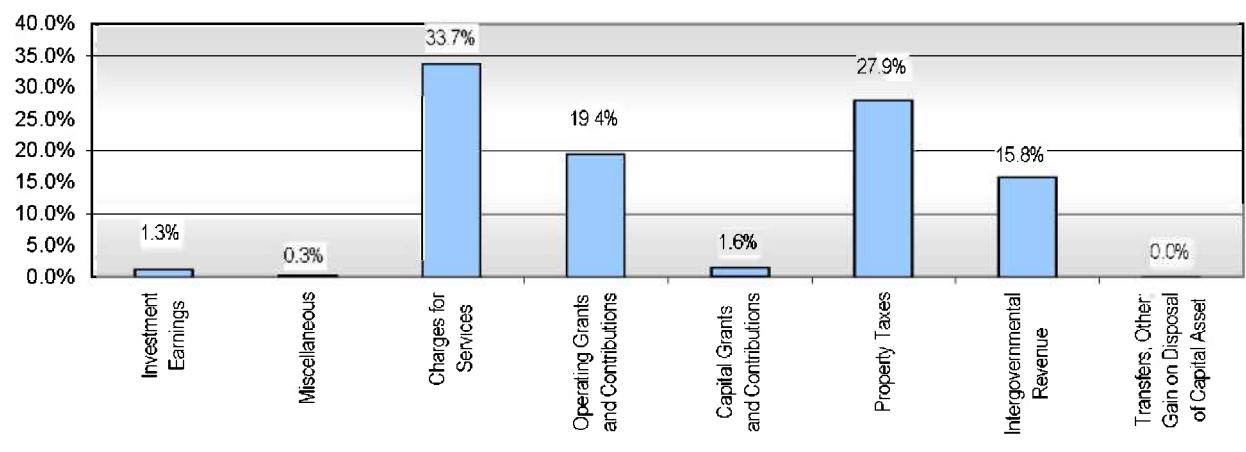
Programs	Total Cost of Services 2005	Net (Expense) of Services 2005
General government	\$ 9,773,592	\$ (6,798,458)
Public safety	9,230,103	(4,801,121)
Corrections	3,594,431	(1,594,395)
Judiciary and legal	5,655,496	(2,575,520)
Transportation and public works	3,116,774	599,714
Social services	18,624,769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

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**

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#### **Year Ended November 30, 2005**

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#### **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

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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)
<b>Total</b>	<b>\$ 57,760,680</b>	<b>\$ 53,424,954</b>

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
<b>Governmental activities:</b>			
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**

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#### **Year Ended November 30, 2005**

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#### **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**

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	<u>Primary Government</u> <u>Governmental Activities</u>	<u>Component Unit</u> <u>Rock Island Tri-County Consortium</u>
<b>Assets</b>		
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	-
<b>Total current assets</b>	<b>46,617,944</b>	<b>131,618</b>
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)
<b>Total capital assets</b>	<b>57,760,680</b>	<b>117,892</b>
<b>Total noncurrent assets</b>	<b>57,963,949</b>	<b>117,892</b>
<b>Total assets</b>	<b>\$ 104,581,893</b>	<b>\$ 249,510</b>

See Notes to Basic Financial Statements.

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	Primary Government	Component Unit
	Governmental Activities	Rock Island Tri-County Consortium
<b>Liabilities and Net Assets</b>		
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	-
<b>Total current liabilities</b>	<b>24,318,284</b>	<b>245,467</b>
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	-
<b>Total noncurrent liabilities</b>	<b>10,749,734</b>	<b>-</b>
<b>Total liabilities</b>	<b>35,068,018</b>	<b>245,467</b>
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)
<b>Total net assets</b>	<b>69,513,875</b>	<b>4,043</b>
<b>Total liabilities and net assets</b>	<b>\$ 104,581,893</b>	<b>\$ 249,510</b>

**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	
<b>Primary Government</b>					
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	-	-	-	
<b>Total governmental activities</b>	<b>\$ 52,627,641</b>	<b>\$ 19,264,641</b>	<b>\$ 11,092,696</b>	<b>\$ 909,528</b>	
<b>Component Unit</b>	<b>\$ 3,072,425</b>	<b>\$ -</b>	<b>\$ 3,047,751</b>	<b>\$ -</b>	

**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

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Primary Government Governmental Activities	Component Unit Rock Island
	Tri-County Consortium

\$	(6,798,458)	\$	-
	(4,801,121)		-
	(1,594,395)		-
	(2,575,520)		-
	599,714		-
	(5,086,577)		-
	(991,472)		-
	(112,947)		-
	<u>(21,360,776)</u>		<u>-</u>
			(24,674)

15,934,655	-
2,296,670	-
4,141,767	-
1,463,456	-
1,120,773	-
717,808	-
14,716	-
166,983	-
<u>25,856,828</u>	<u>-</u>
4,496,052	(24,674)
65,017,823	28,717
<u>\$ 69,513,875</u>	<u>\$ 4,043</u>

**Rock Island County, Illinois**

**Balance Sheet**  
**Governmental Funds**  
**November 30, 2005**

	<b>Primary Government</b>		
<b>Assets</b>	<b>General</b>	<b>Motor Fuel Tax</b>	<b>Oak Glen Home</b>
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
<b>Total assets</b>	<b>\$ 13,892,299</b>	<b>\$ 5,953,150</b>	<b>\$ 2,619,716</b>
<b>Liabilities and Fund Balances</b>			
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	-	-
<b>Total liabilities</b>	<b>7,057,521</b>	<b>2,256,042</b>	<b>522,231</b>
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	-	-	-
<b>Total fund balances</b>	<b>6,834,778</b>	<b>3,697,108</b>	<b>2,097,485</b>
<b>Total liabilities and fund balances</b>	<b>\$ 13,892,299</b>	<b>\$ 5,953,150</b>	<b>\$ 2,619,716</b>

See Notes to Basic Financial Statements.

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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
<u>\$ 2,963,283</u>	<u>\$ 18,801,261</u>	<u>\$ 44,229,709</u>
\$ 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
<u>2,211,421</u>	<u>10,004,273</u>	<u>22,051,488</u>
-	-	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)
<u>751,862</u>	<u>8,796,988</u>	<u>22,178,221</u>
<u>\$ 2,963,283</u>	<u>\$ 18,801,261</u>	<u>\$ 44,229,709</u>

**Rock Island County, Illinois**

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

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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	(30,794,411)	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	(1,506,427)	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	(10,409,056)	(12,277,185)
<b>Net assets of governmental activities</b>		<b>\$ 69,513,875</b>

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**

	<b>Primary Government</b>		
	<b>General</b>	<b>Motor Fuel Tax</b>	<b>Oak Glen Home</b>
<b>Revenues:</b>			
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
<b>Total revenues</b>	<b>22,031,722</b>	<b>2,932,701</b>	<b>6,994,519</b>
<b>Expenditures:</b>			
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	-	-	-
<b>Total expenditures</b>	<b>19,945,560</b>	<b>4,399,194</b>	<b>8,574,044</b>
<b>Excess (deficiency) of revenue over expenditures</b>	<b>2,086,162</b>	<b>(1,466,493)</b>	<b>(1,579,525)</b>
<b>Other financing sources (uses):</b>			
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	-	-
<b>Total other financing sources (uses)</b>	<b>(1,561,972)</b>	<b>-</b>	<b>1,350,107</b>
<b>Net change in fund balances</b>	<b>524,190</b>	<b>(1,466,493)</b>	<b>(229,418)</b>
Fund balances, beginning of year	6,310,588	5,163,601	2,326,903
<b>Fund balances, end of year</b>	<b>\$ 6,834,778</b>	<b>\$ 3,697,108</b>	<b>\$ 2,097,485</b>

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
<u>1,586,209</u>	<u>22,760,097</u>	<u>56,305,248</u>
 - 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	
<u>1,540,230</u> <u>23,012,336</u>	<u>57,471,364</u>	
 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	
<u>- 473,377</u>	<u>261,512</u>	
 45,979 221,138	(904,604)	
 705,883 8,575,850	23,082,825	
<u>\$ 751,862</u> <u>\$ 8,796,988</u>	<u>\$ 22,178,221</u>	

**Rock Island County, Illinois**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of  
Governmental Funds to the Statement of Activities  
Year Ended November 30, 2005**

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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:		
Depreciation:		6,326,324
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**

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**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
<b>Total assets</b>	<b>\$ 3,073,208</b>

**Liabilities and Net Assets**

Liabilities:

Estimated claims settlement	\$ 567,001
Accrued liabilities	939,426
Due to other funds	61,000
<b>Total liabilities</b>	<b>\$ 1,567,427</b>
Net assets, unrestricted	<b>1,505,781</b>
<b>Total liabilities and net assets</b>	<b>\$ 3,073,208</b>

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**

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

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**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)
<b>Net cash used in operating activities</b>	<b>(250,394)</b>

**Cash flows from noncapital financing activities:**

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

**Cash flows from investing activities:**

Sales of investments	356,047
Interest received	50,770
<b>Net cash provided by investing activities</b>	<b>406,817</b>

**Net increase in cash** 456,735

**Cash:**

Beginning	1,714,817
<b>Ending</b>	<b>\$ 2,171,552</b>

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

Operating (loss)	\$ (354,120)
<b>Adjustments to reconcile operating (loss) to net cash provided by operating activities:</b>	
(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
<b>Net cash used in operating activities</b>	<b>\$ (250,394)</b>

See Notes to Basic Financial Statements.

**Rock Island County, Illinois**

**Statement of Assets and Liabilities**

**Agency Funds**

**November 30, 2005**

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**Assets**

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

**Liabilities**

Due to other governmental units	\$ 5,986,974
Due to individuals and private entities	2,360,708
<b>Total liabilities</b>	<b>\$ 8,347,682</b>

See Notes to Basic Financial Statements.

## Rock Island County, Illinois

### Notes to Basic Financial Statements

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#### 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

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#### 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:

## Rock Island County, Illinois

### Notes to Basic Financial Statements

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#### 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

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#### 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

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#### 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.

## Rock Island County, Illinois

### Notes to Basic Financial Statements

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#### 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

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

TBA Fund: To account for funds used for the defense 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 30<sup>th</sup> 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.

## Rock Island County, Illinois

### Notes to Basic Financial Statements

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#### 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

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#### 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.

## Rock Island County, Illinois

### Notes to Basic Financial Statements

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#### 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

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#### 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

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#### 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
<b>Special Revenue Funds:</b>	
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

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#### 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
<b>Total</b>	<b>\$ 683,973</b>	<b>\$ 683,973</b>

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	Interfund Advances Receivable	Interfund 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
<b>Total</b>	<b>\$ 5,340,737</b>	<b>\$ 5,340,737</b>

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

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#### 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
<b>Governmental Activities:</b>				
Capital assets not depreciated:				
Land	\$ 2,413,141	\$ -	\$ -	\$ 2,413,141
Construction-in-progress	506,554	3,664,846	512,594	3,658,806
<b>Total capital assets not being depreciated</b>	<b>2,919,695</b>	<b>3,664,846</b>	<b>512,594</b>	<b>6,071,947</b>
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
<b>Total capital assets being depreciated</b>	<b>79,121,141</b>	<b>3,916,887</b>	<b>554,884</b>	<b>82,483,144</b>
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
<b>Total accumulated depreciation</b>	<b>28,615,882</b>	<b>2,700,049</b>	<b>521,520</b>	<b>30,794,411</b>
<b>Total capital assets being depreciated, net</b>	<b>50,505,259</b>	<b>1,216,838</b>	<b>33,364</b>	<b>51,688,733</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 53,424,954</b>	<b>\$ 4,881,684</b>	<b>\$ 545,958</b>	<b>\$ 57,760,680</b>

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

	2004 Balance	Additions	Deletions	2005 Balance
<b>Discretely Presented Component Unit:</b>				
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
<b>Component unit capital assets, net</b>	<b>\$ 142,475</b>	<b>\$ (22,492)</b>	<b>\$ 2,091</b>	<b>\$ 117,892</b>

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
<b>Total depreciation expense, governmental activities</b>	<b>\$ 2,700,049</b>

## Rock Island County, Illinois

### Notes to Basic Financial Statements

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#### Note 7. Long-Term Debt

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

	Balance			Balance			Due Within One Year
	November 30, 2004	Additions	Deletions	November 30, 2005			
<b>Governmental Activities:</b>							
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
	<b>\$ 13,968,789</b>	<b>\$ 12,844,070</b>	<b>\$ 13,874,415</b>	<b>\$ 12,938,444</b>			<b>\$ 2,289,388</b>
 <b>Discretely Presented Component</b>							
Unit, compensated absences	\$ 82,358	\$ 96,372	\$ 82,358	\$ 96,372			\$ 96,372
Balance			Balance			Due Within One Year	
November 30, 2004	Additions	Retirements	November 30, 2005				

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

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#### 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:

<u>Year ending November 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
<b>Total</b>	<b>\$ 8,815,000</b>	<b>\$ 3,134,818</b>	<b>\$ 11,949,818</b>

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	<u>\$ 57,934,265</u>
Debt applicable to debt limit, revenue bonds	<u>8,815,000</u>
<b>Legal debt margin</b>	<b><u>\$ 49,119,265</u></b>

#### 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](http://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

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#### 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

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#### 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	\$ 924,001	\$ 1,362,000

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

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#### 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
	<hr/>
	\$ 39,188

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.

## Rock Island County, Illinois

### Notes to Basic Financial Statements

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#### 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.

## **Rock Island County, Illinois**

### **Notes to Basic Financial Statements**

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#### **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)			Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
			AAL (UAAL) (b-a)					
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			Variance with Final Budget	
	Original	Final	Actual	Favorable (Unfavorable)	
<b>Revenues:</b>					
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	
<b>Total revenues</b>	<b>19,984,466</b>	<b>20,003,747</b>	<b>22,031,662</b>	<b>2,027,915</b>	
<b>Expenditures:</b>					
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)	
<b>Total expenditures</b>	<b>19,581,959</b>	<b>20,528,203</b>	<b>19,945,560</b>	<b>582,643</b>	
<b>Excess (deficiency) of revenues over expenditures</b>	<b>402,507</b>	<b>(524,456)</b>	<b>2,086,102</b>	<b>2,610,558</b>	
<b>Other financing sources (uses):</b>					
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	
<b>Total other financing sources (uses)</b>	<b>(28,130)</b>	<b>(1,617,901)</b>	<b>(1,561,972)</b>	<b>55,929</b>	
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)</b>	<b>\$ 374,377</b>	<b>\$ (2,142,357)</b>	<b>\$ 524,130</b>	<b>\$ 2,666,487</b>	
Fund balances, beginning of year			6,310,588		
Fund balances, end of year			<b>\$ 6,834,718</b>		

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**

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	Budget			Variance with Final Budget	
	Original	Final	Actual	Favorable (Unfavorable)	
<b>Revenues:</b>					
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	
<b>Total revenues</b>	<b>2,330,000</b>	<b>2,330,000</b>	<b>2,932,701</b>	<b>602,701</b>	
<b>Expenditures:</b>					
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)	
<b>Total expenditures</b>	<b>1,561,375</b>	<b>3,835,640</b>	<b>4,399,194</b>	<b>(563,554)</b>	
<b>Excess (deficiency) of revenue over expenditures</b>	<b>\$ 768,625</b>	<b>\$ (1,505,640)</b>	<b>\$ (1,466,493)</b>	<b>\$ 39,147</b>	
Fund balance, beginning of year			5,163,601		
Fund balance, end of year			<b>\$ 3,697,108</b>		

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**

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	Budget			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues:</b>				
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
<b>Total revenues</b>	<b>6,289,577</b>	<b>6,484,684</b>	<b>6,994,519</b>	<b>509,835</b>
<b>Expenditures:</b>				
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)
<b>Total expenditures</b>	<b>7,866,896</b>	<b>8,575,906</b>	<b>8,574,044</b>	<b>1,862</b>
<b>Excess (deficiency) of revenue over expenditures</b>	<b>(1,577,319)</b>	<b>(2,091,222)</b>	<b>(1,579,525)</b>	<b>511,697</b>
<b>Other financing sources (uses):</b>				
Transfers in	1,615,000	1,615,000	1,619,000	4,000
Transfers out	(268,893)	(268,893)	(268,893)	-
<b>Total other financing sources (uses)</b>	<b>1,346,107</b>	<b>1,346,107</b>	<b>1,350,107</b>	<b>4,000</b>
<b>Excess (deficient) of revenues and other financing sources over expenditures</b>	<b>\$ (231,212)</b>	<b>\$ (745,115)</b>	<b>\$ (229,418)</b>	<b>\$ 515,697</b>
Fund balance, beginning of year			2,326,903	
Fund balance, end of year			<b>\$ 2,097,485</b>	

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**

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

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#### 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
<b>Revenues:</b>				
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
<b>Total fees</b>	<b>5,645,052</b>	<b>5,645,052</b>	<b>6,295,011</b>	<b>649,959</b>
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
<b>Total property taxes</b>	<b>6,050,000</b>	<b>6,050,000</b>	<b>5,859,731</b>	<b>(190,269)</b>
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
<b>Total intergovernmental</b>	<b>7,863,326</b>	<b>7,882,607</b>	<b>9,231,976</b>	<b>1,349,369</b>
Investment earnings	130,000	130,000	250,671	120,671
Miscellaneous	296,088	296,088	394,273	98,185
<b>Total revenues</b>	<b>19,984,466</b>	<b>20,003,747</b>	<b>22,031,662</b>	<b>2,027,915</b>
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
<b>Total other financing sources</b>	<b>988,539</b>	<b>988,539</b>	<b>1,075,361</b>	<b>86,822</b>
<b>Total revenues and other financing sources</b>	<b>\$ 20,973,005</b>	<b>\$ 20,992,286</b>	<b>\$ 23,107,023</b>	<b>\$ 2,114,737</b>

Rock Island County, Illinois

**Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual  
General Fund  
Year Ended November 30, 2005**

	Budget			Variance with Final Budget
	Original	Final	Actual	
<b>Expenditures:</b>				
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
<b>Total</b>	<b>185,828</b>	<b>179,257</b>	<b>175,934</b>	<b>3,323</b>
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	-	-	-	-
<b>Total</b>	<b>156,607</b>	<b>156,675</b>	<b>155,732</b>	<b>943</b>
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	-
<b>Total</b>	<b>358,338</b>	<b>364,940</b>	<b>355,341</b>	<b>9,599</b>
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
<b>Total</b>	<b>1,078,328</b>	<b>1,063,080</b>	<b>1,044,349</b>	<b>18,731</b>
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
<b>Total</b>	<b>403,928</b>	<b>434,550</b>	<b>431,949</b>	<b>2,601</b>
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	-	-	-	-
<b>Total</b>	<b>86,705</b>	<b>96,332</b>	<b>87,058</b>	<b>9,274</b>

(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 Final Budget
	Original	Final	Actual		
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	-	
<b>Total</b>	<b>630,950</b>	<b>708,124</b>	<b>707,964</b>	<b>160</b>	
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	
<b>Total</b>	<b>556,234</b>	<b>470,535</b>	<b>462,809</b>	<b>7,726</b>	
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)	
<b>Total</b>	<b>476,770</b>	<b>477,020</b>	<b>470,355</b>	<b>6,665</b>	
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	
<b>Total</b>	<b>618,899</b>	<b>783,950</b>	<b>755,094</b>	<b>28,856</b>	
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	
<b>Total</b>	<b>243,222</b>	<b>243,222</b>	<b>236,633</b>	<b>6,589</b>	

(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 Final Budget	
	Original	Final	Actual		
<b>General County Services:</b>					
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	
<b>Total</b>	<b>1,804,464</b>	<b>2,004,796</b>	<b>1,972,864</b>	<b>31,932</b>	
<b>Court Services:</b>					
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	
<b>Total</b>	<b>1,592,995</b>	<b>1,626,625</b>	<b>1,487,690</b>	<b>138,935</b>	
<b>Recorder:</b>					
Salaries and wages	318,446	312,465	306,616	5,849	
Other services and charges	2,960	2,960	2,416	544	
<b>Total</b>	<b>321,406</b>	<b>315,425</b>	<b>309,032</b>	<b>6,393</b>	
<b>Sheriff:</b>					
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	
<b>Total</b>	<b>7,835,821</b>	<b>8,401,050</b>	<b>8,062,700</b>	<b>338,350</b>	
<b>States Attorney:</b>					
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	-	
<b>Total</b>	<b>1,426,523</b>	<b>1,368,503</b>	<b>1,411,610</b>	<b>(43,107)</b>	
<b>Superintendent of Educational Services Region:</b>					
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	
<b>Total</b>	<b>62,367</b>	<b>64,997</b>	<b>64,632</b>	<b>365</b>	

(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**

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	Budget		Actual	Variance with Final Budget
	Original	Final		
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
<b>Total</b>	<b>319,665</b>	<b>319,665</b>	<b>316,036</b>	<b>3,629</b>
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
<b>Total</b>	<b>50,850</b>	<b>50,684</b>	<b>49,726</b>	<b>958</b>
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
<b>Total</b>	<b>507,554</b>	<b>516,936</b>	<b>516,581</b>	<b>355</b>
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	-	-	-	-
<b>Total</b>	<b>97,858</b>	<b>113,123</b>	<b>105,944</b>	<b>7,179</b>
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	-	-	-	-
<b>Total</b>	<b>766,547</b>	<b>768,614</b>	<b>765,486</b>	<b>3,128</b>

(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**

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	Budget			Variance with Final Budget	
	Original	Final	Actual		
<b>Total General Fund:</b>					
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)
<b>Total expenditures</b>	<b>19,581,959</b>	<b>20,528,203</b>	<b>19,945,560</b>		<b>582,643</b>
Other financing uses, transfers to other funds	1,016,669	2,606,440	2,637,333		(30,893)
<b>Total expenditures and other financing uses</b>	<b>\$ 20,598,628</b>	<b>\$ 23,134,643</b>	<b>\$ 22,582,893</b>		<b>\$ 551,750</b>

Rock Island County, Illinois

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 November 30, 2005

							Special Revenue
			Animal Control Fund		Arrestee Medical Costs Fund		Building Allocation Future Fund
	Total						
<b>Assets</b>							
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		-		-
<b>Total assets</b>	<b>\$ 18,801,261</b>	<b>\$ 44,671</b>		<b>\$ 80,341</b>	<b>\$ 125,285</b>		
<b>Liabilities and Fund Balances (Deficits)</b>							
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	-		-	-		-
<b>Total liabilities</b>	<b>\$ 10,004,273</b>	<b>\$ 8,426</b>					<b>\$ 253,551</b>
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)		
<b>Total fund balances (deficits)</b>	<b>\$ 8,796,988</b>	<b>\$ 36,245</b>		<b>\$ 80,341</b>	<b>(128,266)</b>		
<b>Total liabilities and fund balances (deficits)</b>	<b>\$ 18,801,261</b>	<b>\$ 44,671</b>		<b>\$ 80,341</b>	<b>\$ 125,285</b>		

(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	437	382
-	109,150 -	-	6,000	-	-	-
-	- -	-	-	-	-	-
-	- -	-	15,638	-	-	-
-	- -	5,536	-	-	-	-
\$ 72,991	\$ 109,265	\$ 687,867	\$ 2,113,794	\$ 22,070	\$ 214,095	\$ 119,264
\$ - \$ 109,084	\$ - \$ 104,236	\$ - \$ 5,573	\$ - \$ 6,001			
-	- 1,240	-	-	-	-	-
-	- 90,000	571	30,291	-	-	1,137
-	- -	-	-	-	-	-
70,000	- -	1,301,000	-	50,000	-	-
70,000	109,084	90,000	1,407,047	35,864	50,000	7,138
-	- -	-	-	-	-	-
-	- -	5,536	-	-	-	-
-	- -	-	-	-	-	-
2,991	181	597,867	701,211	(13,794)	164,095	112,126
2,991	181	597,867	706,747	(13,794)	164,095	112,126
\$ 72,991	\$ 109,265	\$ 687,867	\$ 2,113,794	\$ 22,070	\$ 214,095	\$ 119,264

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	
<b>Assets</b>				
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	
<b>Total assets</b>	<b>\$ 218,815</b>	<b>\$ 1,543,471</b>	<b>\$ 1,736,397</b>	
<b>Liabilities and Fund Balances (Deficits)</b>				
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	
<b>Total liabilities</b>	<b>210,000</b>	<b>741,187</b>	<b>811,054</b>	
Fund balances (deficits):				
Reserved for:				
Advances	-	-	-	
Other assets	-	11,444	4,608	
Capital improvements	-	-	-	
Unreserved (deficits)	8,815	790,840	920,785	
<b>Total fund balances (deficits)</b>	<b>8,815</b>	<b>802,284</b>	<b>925,393</b>	
<b>Total liabilities and fund balances (deficits)</b>	<b>\$ 218,815</b>	<b>\$ 1,543,471</b>	<b>\$ 1,736,447</b>	

(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	-	-					
\$ 69,313	\$ 446,813	\$ 323,832	\$ 90,277	\$ 94,604	\$ 1,748,814					
<hr/>										
\$ 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					
6,785	7,298	22,040	12,454	94,604	1,102,793					
<hr/>										
-	-	16,968	1,100	-	-					
-	-	-	-	-	-					
62,528	439,515	284,824	76,723	-	646,021					
62,528	439,515	301,792	77,823	-	646,021					
\$ 69,313	\$ 446,813	\$ 323,832	\$ 90,277	\$ 94,604	\$ 1,748,814					

Rock Island County, Illinois

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

	Special Revenue			
	FEMA GPS Grant Fund	Forest	Preserve	GIS 2005 Fund
		Commission Fund	Commission Fund	
<b>Assets</b>				
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	-	
<b>Total assets</b>	<b>\$ 4,122</b>	<b>\$ 2,957,725</b>	<b>\$ 174,211</b>	
<b>Liabilities and Fund Balances (Deficits)</b>				
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	-	
<b>Total liabilities</b>	<b>-</b>	<b>1,057,942</b>	<b>42,125</b>	
Fund balances (deficits):				
Reserved for:				
Advances	-	-	-	
Other assets	-	288	-	
Capital improvements	-	256,465	-	
Unreserved (deficits)	4,122	1,643,030	132,086	
<b>Total fund balances (deficits)</b>	<b>4,122</b>	<b>1,899,783</b>	<b>132,086</b>	
<b>Total liabilities and fund balances (deficits)</b>	<b>\$ 4,122</b>	<b>\$ 2,957,725</b>	<b>\$ 174,211</b>	

(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					
\$ 64,861	\$ 126,619	\$ 3,850	\$ 1,761,848	\$ 2,671	\$ 935,884					
\$ 26	\$ 359	\$ 2,638	\$ -	\$ -	\$ 31,535					
-	1,209	-	-	-	-					
-	2,719	-	-	-	5,705					
-	-	-	-	-	-					
8,000	-	-	1,695,000	-	-					
8,026	4,287	2,638	1,695,000	-	37,240					
-	-	-	-	-	-					
-	-	-	-	-	-					
56,835	122,332	1,212	66,848	2,671	898,276					
56,835	122,332	1,212	66,848	2,671	898,644					
\$ 64,861	\$ 126,619	\$ 3,850	\$ 1,761,848	\$ 2,671	\$ 935,884					

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
<b>Assets</b>			
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	-	-	-
<b>Total assets</b>	<b>\$ 9,101</b>	<b>\$ 950</b>	<b>\$ 8,963</b>
<b>Liabilities and Fund Balances (Deficits)</b>			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-
Due to other funds	-	-	-
Interfund advances	-	-	-
Deferred revenues	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances (deficits):			
Reserved for:			
Advances	-	-	-
Other assets	-	-	-
Capital improvements	-	-	-
Unreserved (deficits)	9,101	950	8,963
<b>Total fund balances (deficits)</b>	<b>9,101</b>	<b>950</b>	<b>8,963</b>
<b>Total liabilities and fund balances (deficits)</b>	<b>\$ 9,101</b>	<b>\$ 950</b>	<b>\$ 8,963</b>

(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
\$	18,819	\$	42,422	\$	453,631	\$	60,572	\$	21,524	\$	91,704
<hr/>											
\$	-	\$	-	\$	-	\$	24,359	\$	357	\$	808
-			42,419		-		1,048		-		-
-			-		-		3,289		39		-
-			-		-		-		-		-
-			-		-		-		-		-
-			42,419		-		28,696		396		808
<hr/>											
-			-		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
\$	18,819	\$	42,422	\$	453,631	\$	60,572	\$	21,524	\$	91,704

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
<b>Assets</b>			
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	-	-
<b>Total assets</b>	<b>\$ 356,051</b>	<b>\$ 133,228</b>	<b>\$ 64,997</b>
<b>Liabilities and Fund Balances (Deficits)</b>			
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	-
<b>Total liabilities</b>	<b>257,266</b>	<b>32,548</b>	<b>-</b>
Fund balances (deficits):			
Reserved for:			
Advances	-	-	-
Other assets	9,217	-	-
Capital improvements	-	-	-
Unreserved (deficits)	89,568	100,680	64,997
<b>Total fund balances (deficits)</b>	<b>98,785</b>	<b>100,680</b>	<b>64,997</b>
<b>Total liabilities and fund balances (deficits)</b>	<b>\$ 356,051</b>	<b>\$ 133,228</b>	<b>\$ 64,997</b>

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Special Revenue

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Local Law Enforcement Grant Fund	Homeland Security Fund	Debt Service Fund
\$ 16	\$ 468	\$ 470
-	-	1,568,092
-	-	-
-	-	437
-	-	-
-	-	-
-	76,046	-
-	-	-
<b>\$ 16</b>	<b>\$ 76,514</b>	<b>\$ 1,568,999</b>

\$ -	\$ 76,046	\$ 173,002
-	-	-
-	-	-
-	-	-
-	-	1,506,509
<b>-</b>	<b>76,046</b>	<b>1,679,511</b>

-	-	-
-	-	-
-	-	-
16	468	(110,512)
<b>16</b>	<b>468</b>	<b>(110,512)</b>
<b>\$ 16</b>	<b>\$ 76,514</b>	<b>\$ 1,568,999</b>

Rock Island County, Illinois

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

	Special Revenue			
	Total	Animal Control Fund	Arrestee Medical Costs Fund	Building Allocation Future Fund
<b>Revenues:</b>				
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
<b>Total revenues</b>	<b>22,760,097</b>	<b>78,701</b>	<b>21,166</b>	<b>660,965</b>
<b>Expenditures:</b>				
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	-	-	-
<b>Total expenditures</b>	<b>23,012,336</b>	<b>135,544</b>	<b>-</b>	<b>1,698,454</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(252,239)</b>	<b>(56,843)</b>	<b>21,166</b>	<b>(1,037,489)</b>
<b>Other financing sources (uses):</b>				
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	-	-	-
<b>Total other financing sources (uses)</b>	<b>473,377</b>	<b>85,000</b>	<b>59,175</b>	<b>899,000</b>
<b>Net change in fund balances</b>	<b>221,138</b>	<b>28,157</b>	<b>80,341</b>	<b>(138,489)</b>
Fund balances (deficits), beginning of year	8,575,850	8,088	-	10,223
Fund balances (deficits), end of year	<b>\$ 8,796,988</b>	<b>\$ 36,245</b>	<b>\$ 80,341</b>	<b>\$ (128,266)</b>

(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	-	-	
<b>72,533</b>	<b>-</b>	<b>96,944</b>	<b>1,320,253</b>	<b>359,808</b>	<b>57,459</b>	
-	-	-	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	
-	-	-	-	-	-	
-	-	-	-	-	-	
<b>72,701</b>	<b>1,006,910</b>	<b>19,465</b>	<b>1,289,733</b>	<b>579,771</b>	<b>67,675</b>	
(168)	(1,006,910)	77,479	30,520	(219,963)	(10,216)	
-	1,007,053	-	-	206,169	-	
-	-	(90,000)	(25,019)	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<b>-</b>	<b>1,007,053</b>	<b>(90,000)</b>	<b>(25,019)</b>	<b>206,169</b>	<b>-</b>	
(168)	143	(12,521)	5,501	(13,794)	(10,216)	
3,159	38	610,388	701,246	-	174,311	
<b>\$ 2,991</b>	<b>\$ 181</b>	<b>\$ 597,867</b>	<b>\$ 706,747</b>	<b>\$ (13,794)</b>	<b>\$ 164,095</b>	

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 County Clerk Document Fund	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
<b>Total revenues</b>	<b>34,328</b>	<b>213,786</b>	<b>4,308,191</b>
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	-	-	-
<b>Total expenditures</b>	<b>29,386</b>	<b>213,950</b>	<b>4,215,080</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>4,942</b>	<b>(164)</b>	<b>93,111</b>
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
<b>Total other financing sources (uses)</b>	<b>(1,137)</b>	<b>-</b>	<b>600</b>
<b>Net change in fund balances</b>	<b>3,805</b>	<b>(164)</b>	<b>93,711</b>
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	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	-	-	-	-		
<b>1,358,188</b>	<b>93,730</b>	<b>174,927</b>	<b>170,524</b>	<b>323,547</b>	<b>493,176</b>		
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	-		
-	-	-	-	-	-		
-	-	-	-	-	-		
<b>1,193,504</b>	<b>44,536</b>	<b>202,345</b>	<b>135,781</b>	<b>326,346</b>	<b>493,176</b>		
164,684	49,194	(27,418)	34,743	(2,799)	-		
-	-	-	-	-	-		
(94,371)	-	(2,902)	(6,461)	-	-		
-	-	-	-	-	-		
-	-	-	-	-	-		
<b>25,341</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>(69,030)</b>	<b>-</b>	<b>(2,902)</b>	<b>(6,461)</b>	<b>-</b>	<b>-</b>		
95,654	49,194	(30,320)	28,282	(2,799)	-		
829,689	13,334	469,835	273,510	80,622	-		
<b>\$ 925,343</b>	<b>\$ 62,528</b>	<b>\$ 439,515</b>	<b>\$ 301,792</b>	<b>\$ 77,823</b>	<b>\$ -</b>		

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	-	-
<b>Total revenues</b>	<b>1,402</b>	<b>1,023,702</b>	<b>-</b>
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	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>976,217</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,402</b>	<b>47,485</b>	<b>-</b>
Other financing sources (uses):			
Transfers in	-	-	-
Transfers out	-	-	-
Proceeds from refunding bonds	-	-	-
Payments to bond escrow	-	-	-
Bond premiums	-	-	-
Proceeds from sale of capital assets	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>1,402</b>	<b>47,485</b>	<b>-</b>
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	-		
<b>2,877,533</b>	<b>35,404</b>	<b>9,434</b>	<b>2,596,767</b>	<b>178,443</b>	<b>46,653</b>		
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	-	-	-	-	-		
-	-	-	-	-	-		
-	-	-	-	-	-		
<b>2,590,083</b>	<b>332,174</b>	<b>590</b>	<b>2,596,767</b>	<b>144,114</b>	<b>76,886</b>		
287,450	(296,770)	8,844	-	34,329	(30,233)		
-	228,884	-	-	-	15,450		
-	(9,300)	-	-	-	-		
-	-	-	-	-	-		
-	-	-	-	-	-		
11,377	-	-	-	-	-		
<b>11,377</b>	<b>219,584</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,450</b>		
298,827	(77,186)	8,844	-	34,329	(14,783)		
1,600,956	209,272	47,991	-	88,003	15,995		
<b>\$ 1,899,783</b>	<b>\$ 132,086</b>	<b>\$ 56,835</b>	<b>\$ -</b>	<b>\$ 122,332</b>	<b>\$ 1,212</b>		

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	-	-	-	
<b>Total revenues</b>	<b>216,148</b>	<b>1,618,688</b>		<b>30,577</b>
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	-	-	-	
<b>Total expenditures</b>	<b>216,148</b>			<b>33,549</b>
<b>Excess (deficiency) of revenues over expenditures</b>		<b>1,618,688</b>		<b>(2,972)</b>
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	-			
<b>Total other financing sources (uses)</b>		<b>(1,619,000)</b>		<b>3,355</b>
<b>Net change in fund balances</b>		<b>(312)</b>		<b>383</b>
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	-
<b>459,243</b>	<b>3,000</b>	<b>4,566</b>	<b>6,163</b>	<b>7,473</b>	<b>-</b>
<hr/>					
48,027	-	-	-	-	-
43,839	351	-	-	-	-
219,389	43	4,676	6,067	-	-
9,598	11,040	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>320,853</b>	<b>11,434</b>	<b>4,676</b>	<b>6,067</b>	<b>-</b>	<b>-</b>
<hr/>					
138,390	(8,434)	(110)	96	7,473	-
<hr/>					
1,000	11,500	-	-	-	-
(81,771)	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>(80,771)</b>	<b>11,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<hr/>					
57,619	3,066	(110)	96	7,473	-
841,025	6,035	1,060	8,867	11,346	3
<b>\$ 898,644</b>	<b>\$ 9,101</b>	<b>\$ 950</b>	<b>\$ 8,963</b>	<b>\$ 18,819</b>	<b>\$ 3</b>

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 Fund	Recorders Document Fund	States Attorney Drug Enforcement Fund
Revenues:			
Fees	\$ -	\$ -	\$ -
Property taxes	-	-	-
Intergovernmental	-	-	-
Investment earnings	13,122	2,208	-
Miscellaneous	-	-	4,923
<b>Total revenues</b>	<b>13,122</b>	<b>2,208</b>	<b>4,923</b>
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	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>219,314</b>	<b>13,527</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>13,122</b>	<b>(217,106)</b>	<b>(8,604)</b>
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	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>137,002</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>13,122</b>	<b>(80,104)</b>	<b>(8,604)</b>
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	\$ -	\$ 232,531	\$ 29,977	\$ -	\$ 396	\$ -
-	-	-	-	-	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	-
<b>Total revenues</b>	<b>1,504,189</b>
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
<b>Total expenditures</b>	<b>1,393,787</b>
Excess (deficiency) of revenues over expenditures	<b>110,402</b>
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	-
<b>Total other financing sources (uses)</b>	<b>(286,568)</b>
Net change in fund balances	<b>(176,166)</b>
Fund balances (deficits), beginning of year	65,654
Fund balances (deficits), end of year	<b>\$ (110,512)</b>

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
<b>Revenues:</b>				
Fees	\$ 50,800	\$ 76,418	\$ -	\$ 21,166
Property taxes	-	-	-	-
Intergovernmental revenues	-	-	-	-
Investment earnings	70	148	-	-
Miscellaneous	-	2,135	-	-
<b>Total revenues</b>	<b>50,870</b>	<b>78,701</b>	<b>-</b>	<b>21,166</b>
<b>Expenditures:</b>				
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	-	-	-	-
<b>Total expenditures</b>	<b>155,884</b>	<b>135,544</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(105,014)</b>	<b>(56,843)</b>	<b>-</b>	<b>21,166</b>
<b>Other financing sources (uses):</b>				
Transfers in	85,000	85,000	-	59,175
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>85,000</b>	<b>85,000</b>	<b>-</b>	<b>59,175</b>
<b>Net change in fund balances</b>	<b>\$ (20,014)</b>	<b>28,157</b>	<b>\$ -</b>	<b>80,341</b>
Fund balances, beginning of year		8,088		-
Fund balances, end of year		<b>\$ 36,245</b>		<b>\$ 80,341</b>

(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	-	-	-	-
<b>610,270</b>	<b>660,965</b>	<b>70,000</b>	<b>72,533</b>	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,372	8,370	72,700	72,701	1,006,910	1,006,910
1,537,104	1,690,084	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>1,545,476</b>	<b>1,698,454</b>	<b>72,700</b>	<b>72,701</b>	<b>1,006,910</b>	<b>1,006,910</b>
(935,206)	(1,037,489)	(2,700)	(168)	(1,006,910)	(1,006,910)
899,000	899,000	-	-	750,000	1,007,053
-	-	-	-	-	-
-	-	-	-	-	-
<b>899,000</b>	<b>899,000</b>	<b>-</b>	<b>-</b>	<b>750,000</b>	<b>1,007,053</b>
<b>\$ (36,206)</b>	<b>(138,489)</b>	<b>\$ (2,700)</b>	<b>(168)</b>	<b>\$ (256,910)</b>	<b>143</b>
	<b>10,223</b>		<b>3,159</b>		<b>38</b>
<b>\$ (128,266)</b>			<b>\$ 2,991</b>		<b>\$ 181</b>

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	-	-
<b>Total revenues</b>	<b>100,000</b>	<b>96,944</b>
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	-	-
<b>Total expenditures</b>	<b>19,465</b>	<b>19,465</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>80,535</b>	<b>77,479</b>
Other financing sources (uses):		
Transfers in	-	-
Transfers out	(120,535)	(90,000)
Proceeds from sale of capital assets	-	-
<b>Total other financing sources (uses)</b>	<b>(120,535)</b>	<b>(90,000)</b>
<b>Net change in fund balances</b>	<b>\$ (40,000)</b>	<b>(12,521)</b>
Fund balances, beginning of year		610,388
Fund balances, end of year		<b>\$ 597,867</b>

(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	-	-	-	-
<b>1,310,000</b>	<b>1,320,253</b>	<b>357,005</b>	<b>359,808</b>	<b>51,500</b>	<b>57,459</b>
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
-	-	-	-	-	-
<b>1,300,152</b>	<b>1,289,733</b>	<b>610,555</b>	<b>579,771</b>	<b>174,100</b>	<b>67,675</b>
9,848	30,520	(253,550)	(219,963)	(122,600)	(10,216)
-	-	170,169	206,169	-	-
(25,019)	(25,019)	-	-	-	-
-	-	-	-	-	-
<b>(25,019)</b>	<b>(25,019)</b>	<b>170,169</b>	<b>206,169</b>	<b>-</b>	<b>-</b>
<b>\$ (15,171)</b>	<b>5,501</b>	<b>\$ (83,381)</b>	<b>(13,794)</b>	<b>\$ (122,600)</b>	<b>(10,216)</b>
	701,246		-		174,311
<b>\$</b>	<b>706,747</b>	<b> </b>	<b>\$ (13,794)</b>	<b> </b>	<b>\$ 164,095</b>

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
<b>Revenues:</b>		
Fees	\$ 32,000	\$ 30,950
Property taxes	-	-
Intergovernmental revenues	-	-
Investment earnings	1,900	3,378
Miscellaneous	-	-
<b>Total revenues</b>	<b>33,900</b>	<b>34,328</b>
<b>Expenditures:</b>		
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	-	-
<b>Total expenditures</b>	<b>29,400</b>	<b>29,386</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>4,500</b>	<b>4,942</b>
<b>Other financing sources (uses):</b>		
Transfers in	-	-
Transfers out	(33,917)	(1,137)
Proceeds from sale of capital assets	-	-
<b>Total other financing sources (uses)</b>	<b>(33,917)</b>	<b>(1,137)</b>
<b>Net change in fund balances</b>	<b>\$ (29,417)</b>	<b>3,805</b>
Fund balances, beginning of year	108,321	
Fund balances, end of year	<b>\$ 112,126</b>	

(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
<b>210,000</b>	<b>213,786</b>	<b>3,995,820</b>	<b>4,308,191</b>	<b>1,351,572</b>	<b>1,358,188</b>
-	-	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
-	-	-	-	-	-
<b>213,950</b>	<b>213,950</b>	<b>4,435,068</b>	<b>4,215,080</b>	<b>1,311,588</b>	<b>1,193,504</b>
(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)
<b>\$ (3,950)</b>	<b>(164)</b>	<b>\$ (439,148)</b>	<b>93,711</b>	<b>\$ (36,387)</b>	<b>95,654</b>
	8,979		708,573		829,689
<b>\$ 8,815</b>		<b>\$ 802,284</b>		<b>\$ 925,343</b>	

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
<b>Revenues:</b>		
Fees	\$ 75,000	\$ 90,370
Property taxes	-	-
Intergovernmental revenues	-	-
Investment earnings	200	1,146
Miscellaneous	7,500	2,214
<b>Total revenues</b>	<b>82,700</b>	<b>93,730</b>
<b>Expenditures:</b>		
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	-	-
<b>Total expenditures</b>	<b>46,590</b>	<b>44,536</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>36,110</b>	<b>49,194</b>
<b>Other financing sources (uses):</b>		
Transfers in	-	-
Transfers out	-	-
Proceeds from sale of capital assets	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ 36,110</b>	<b>49,194</b>
Fund balances, beginning of year		13,334
Fund balances, end of year		<b>\$ 62,528</b>

(Continued)



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
<b>Revenues:</b>		
Fees	\$	-
Property taxes	-	-
Intergovernmental revenues	589,000	493,176
Investment earnings	-	-
Miscellaneous	-	-
<b>Total revenues</b>	<b>589,000</b>	<b>493,176</b>
<b>Expenditures:</b>		
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	-	-
<b>Total expenditures</b>	<b>589,000</b>	<b>493,176</b>
<b>Excess (deficiency) of revenues over expenditures</b>		
	-	-
<b>Other financing sources (uses):</b>		
Transfers in	-	-
Transfers out	-	-
Proceeds from sale of capital assets	-	-
<b>Total other financing sources (uses)</b>	<b>-\$</b>	<b>-\$</b>
<b>Net change in fund balances</b>	<b>\$</b>	<b>-\$</b>
Fund balances, beginning of year		-
Fund balances, end of year	<b>\$</b>	<b>-\$</b>

(Continued)

Special Revenue											
Federal Social Security Fund				FEMA GPS Grant Fund				Forest Preserve Commission Fund			
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1,012,600	1,013,973	-	-	-	-	-	-	834,000	834,000	1,031,720	1,031,720
-	-	-	-	-	-	-	-	1,271,430	1,271,430	1,310,558	1,310,558
4,000	9,729	-	-	-	-	-	-	103,006	103,006	255,819	255,819
-	-	-	-	-	-	-	-	18,050	18,050	40,646	40,646
1,016,600	1,023,702	-	-	-	-	-	-	122,085	122,085	238,790	238,790
								2,348,571	2,348,571	2,877,533	2,877,533
1,025,398	976,217	-	-	-	-	-	-	1,229,980	1,229,980	1,211,881	1,211,881
-	-	-	-	-	-	-	-	308,272	308,272	297,624	297,624
-	-	-	-	-	-	-	-	414,041	414,041	397,693	397,693
-	-	-	-	-	-	-	-	402,778	402,778	391,905	391,905
-	-	-	-	-	-	-	-	292,628	292,628	290,980	290,980
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
1,025,398	976,217	-	-	-	-	-	-	2,647,699	2,647,699	2,590,083	2,590,083
(8,798)	47,485	-	-	-	-	-	-	(299,128)	(299,128)	287,450	287,450
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	11,377	11,377
-	-	-	-	-	-	-	-	-	-	11,377	11,377
\$	<u>(8,798)</u>	47,485	\$	<u>-</u>	-	-	-	\$	<u>(299,128)</u>	298,827	298,827
		598,536			4,122					1,600,956	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
<b>Revenues:</b>		
Fees	\$ 21,360	\$ 27,741
Property taxes	-	-
Intergovernmental revenues	-	-
Investment earnings	4,000	5,660
Miscellaneous	-	2,003
<b>Total revenues</b>	<b>25,360</b>	<b>35,404</b>
<b>Expenditures:</b>		
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	-	-
<b>Total expenditures</b>	<b>355,835</b>	<b>332,174</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(330,475)</b>	<b>(296,770)</b>
<b>Other financing sources (uses):</b>		
Transfers in	240,000	228,884
Transfers out	(9,300)	(9,300)
Proceeds from sale of capital assets	-	-
<b>Total other financing sources (uses)</b>	<b>230,700</b>	<b>219,584</b>
<b>Net change in fund balances</b>	<b>\$ (99,775)</b>	<b>(77,186)</b>
Fund balances, beginning of year		209,272
Fund balances, end of year		<b>\$ 132,086</b>

(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	-	-
<b>8,500</b>	<b>9,434</b>	<b>150,000</b>	<b>178,443</b>	<b>61,400</b>	<b>46,653</b>
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
-	-	-	-	-	-
-	-	-	-	-	-
<b>5,000</b>	<b>590</b>	<b>156,404</b>	<b>144,114</b>	<b>76,886</b>	<b>76,886</b>
3,500	8,844	(6,404)	34,329	(15,486)	(30,233)
-	-	-	-	-	15,450
-	-	-	-	-	-
-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,450</b>
<b>\$ 3,500</b>	<b>8,844</b>	<b>\$ (6,404)</b>	<b>34,329</b>	<b>\$ (15,486)</b>	<b>(14,783)</b>
	47,991		88,003		15,995
<b>\$ 56,835</b>			<b>\$ 122,332</b>		<b>\$ 1,212</b>

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	-	-
<b>Total revenues</b>	<b>1,615,000</b>	<b>1,618,688</b>
Expenditures:		
Current operating:		
Salaries and wages	-	-
Personal benefits	-	-
Supplies	-	-
Other services and charges	-	-
Capital outlay	-	-
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,615,000</b>	<b>1,618,688</b>
Other financing sources (uses):		
Transfers in	-	-
Transfers out	(1,619,000)	(1,619,000)
Proceeds from sale of capital assets	-	-
<b>Total other financing sources (uses)</b>	<b>(1,619,000)</b>	<b>(1,619,000)</b>
<b>Net change in fund balances</b>	<b>\$ (4,000)</b>	<b>(312)</b>
Fund balances, beginning of year		67,160
Fund balances, end of year		<b>\$ 66,848</b>

(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
<u>33,300</u>	<u>30,577</u>	<u>589,653</u>	<u>459,243</u>	-	<u>3,000</u>
-	-	-	-	-	-
-	-	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
-	-	-	-	-	-
<u>33,550</u>	<u>33,549</u>	<u>555,630</u>	<u>320,853</u>	<u>14,100</u>	<u>11,434</u>
(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**

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

(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	-	-	-	-
\$ (223,852)	\$ (80,104)	\$ (13,599)	\$ (8,604)	\$ 19,356	\$ 25,787
	111,980		29,732		65,109
\$ 31,876		\$ 21,128		\$ 90,896	

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
<b>Total revenues</b>	<b>229,800</b>	<b>235,474</b>
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	-	-
<b>Total expenditures</b>	<b>238,601</b>	<b>228,572</b>
Excess (deficiency) of revenues over expenditures	(8,801)	6,902
Other financing sources (uses):		
Transfers in	-	-
Transfers out	-	-
Proceeds from sale of capital assets	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>
Net change in fund balances	<u>\$ (8,801)</u>	<u>6,902</u>
Fund balances, beginning of year		91,883
Fund balances, end of year	<u>\$</u>	<u>98,785</u>

(Continued)

Special Revenue						
Zuma-Canoe Creek Special Service Area Fund		Local Law Enforcement Grant Fund			Homeland Security Fund	
Budget	Actual	Budget	Actual	Budget	Actual	
\$	\$	\$	\$	\$	\$	\$
30,000	29,977	396	396	502,186	374,137	
1,000	2,691	3,568	3,568	-	-	
31,000	32,668	3,964	3,964	502,186	374,137	
8,603	8,602	-	-	-	-	
13,397	12,132	-	-	568	76,614	
4,750	4,388	2,964	2,964	-	-	
-	-	-	-	501,618	297,055	
26,750	25,122	2,964	2,964	502,186	373,669	
4,250	7,546	1,000	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	-	-
<b>Total revenues</b>	<b>1,500,606</b>	<b>1,504,189</b>
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
<b>Total expenditures</b>	<b>1,007,356</b>	<b>1,393,787</b>
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	-	-
<b>Total other financing sources (uses)</b>	<b>(500,000)</b>	<b>(286,568)</b>
Net change in fund balances	<u>\$ (6,750)</u>	<u>(176,166)</u>
Fund balances, beginning of year		65,654
Fund balances, end of year	<u>\$ (110,512)</u>	

Rock Island County, Illinois

Combining Statement of Net Assets

Internal Service Funds

November 30, 2005

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	Public Building Commission	Employee Health Benefits	Total
<b>Assets</b>			
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
<b>Total assets</b>	<b>\$ 2,762,187</b>	<b>\$ 311,021</b>	<b>\$ 3,073,208</b>
<b>Liabilities and Net Assets</b>			
Current liabilities:			
Accounts payable	\$ -	\$ 567,001	\$ 567,001
Accrued liabilities	939,426	-	939,426
Due to other funds	-	61,000	61,000
<b>Total liabilities</b>	<b>939,426</b>	<b>628,001</b>	<b>1,567,427</b>
Net assets, unrestricted	1,822,761	(316,980)	1,505,781
<b>Total liabilities and net assets</b>	<b>\$ 2,762,187</b>	<b>\$ 311,021</b>	<b>\$ 3,073,208</b>

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
<b>Operating income (loss)</b>	<b>153,223</b>	<b>(507,343)</b>	<b>(354,120)</b>
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
<b>Change in net assets</b>	<b>195,790</b>	<b>(495,310)</b>	<b>(299,520)</b>
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)
<b>Net cash provided by (used in) operating activities</b>	<b>228,907</b>	<b>(479,301)</b>	<b>(250,394)</b>
Cash flows from noncapital financing activities:			
Interfund proceeds	-	296,441	296,441
Bond sale excess receipts refunded from escrow agent	3,871	-	3,871
<b>Net cash provided by noncapital financing activities</b>	<b>3,871</b>	<b>296,441</b>	<b>300,312</b>
Cash flows from investing activities:			
Sales of investments	47	356,000	356,047
Interest received	38,696	12,074	50,770
<b>Net cash provided by investing activities</b>	<b>38,743</b>	<b>368,074</b>	<b>406,817</b>
<b>Net increase in cash</b>	<b>271,521</b>	<b>185,214</b>	<b>456,735</b>
Cash:			
Beginning	1,615,312	99,505	1,714,817
Ending	<b>\$ 1,886,833</b>	<b>\$ 284,719</b>	<b>\$ 2,171,552</b>
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
<b>Net cash provided by (used in) operating activities</b>	<b>\$ 228,907</b>	<b>\$ (479,301)</b>	<b>\$ (250,394)</b>

Rock Island County, Illinois

Combining Balance Sheet - Agency Funds

November 30, 2005

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

(Continued)

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County Collector's Fund	Emergency Telephone	Inheritance	Jail	Rock Island County Waste Management	
	Service Fund	Tax Fund	Inmate Deposit Fund	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	-
<b>\$ 3,260,296</b>	<b>\$ 797,104</b>	<b>\$ 294,362</b>	<b>\$ 17,054</b>	<b>\$ 499,355</b>	<b>\$ 101,620</b>
<hr/>					
\$ 3,260,296	\$ 797,104	\$ 294,362	\$ -	\$ 499,355	\$ -
-	-	-	\$ 17,054	-	\$ 101,620
<b>\$ 3,260,296</b>	<b>\$ 797,104</b>	<b>\$ 294,362</b>	<b>\$ 17,054</b>	<b>\$ 499,355</b>	<b>\$ 101,620</b>

Rock Island County, Illinois

Combining Balance Sheet - Agency Funds (Continued)

November 30, 2005

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	Oak Glen Home			Township		Township	
	Patient's	Jail Commissary	TBA	Bridge	Motor		
	Fund	Fund	Fund	Fund	Fund	Fuel Tax	Fund
<b>Assets</b>							
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		
<b>Total assets</b>	<b>\$ 10,796</b>	<b>\$ 40,948</b>	<b>\$ 118,371</b>	<b>\$ 30,554</b>	<b>\$ 513,776</b>		
<b>Liabilities</b>							
Due to other governmental units	\$ -	\$ -	\$ -	\$ 30,554	\$ 513,776		
Due to individuals and private entities		10,796	40,948	118,371	-	-	-
<b>Total liabilities</b>	<b>\$ 10,796</b>	<b>\$ 40,948</b>	<b>\$ 118,371</b>	<b>\$ 30,554</b>	<b>\$ 513,776</b>		

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

Year Ended November 30, 2005

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	Balance November 30, 2004			Additions			Deletions			Balance November 30, 2005	
<b>Circuit Clerk Fund</b>											
<b>Assets, cash and cash equivalents</b>	\$	2,238,759		\$	22,356,531		\$	22,245,724		\$	2,349,566
<b>Liabilities</b>											
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			-
<b>Total liabilities</b>	\$	2,238,759		\$	21,621,566		\$	21,510,759		\$	2,349,566
<b>Circuit Clerk Probation Fund</b>											
<b>Assets, cash</b>	\$	-		\$	16,514		\$	16,464		\$	50
<b>Liabilities, due to individuals and private entities</b>	\$	-		\$	16,514		\$	16,464		\$	50
<b>County Clerk Redemption Fund</b>											
<b>Assets, cash and cash equivalents</b>	\$	237,377		\$	3,549,943		\$	3,473,490		\$	313,830
<b>Liabilities, due to individuals and private entities</b>	\$	237,377		\$	3,549,943		\$	3,473,490		\$	313,830
<b>County Collector's Fund</b>											
<b>Assets</b>											
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
<b>Total assets</b>	\$	3,402,080		\$	409,393,805		\$	409,535,589		\$	3,260,296
<b>Liabilities</b>											
Due to other governmental units	\$	3,401,742		\$	409,393,805		\$	409,535,251		\$	3,260,296
Protested tax deposits		338			-			338			-
<b>Total liabilities</b>	\$	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

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	Balance November 30, 2004	Additions	Deletions	Balance November 30, 2005
<b>Emergency Telephone Service Fund</b>				
<b>Assets</b>				
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
<b>Total assets</b>	<b>\$ 758,506</b>	<b>\$ 3,068,251</b>	<b>\$ 3,029,653</b>	<b>\$ 797,104</b>
<b>Liabilities, due to other governmental units</b>	<b>\$ 758,506</b>	<b>\$ 3,068,251</b>	<b>\$ 3,029,653</b>	<b>\$ 797,104</b>
<b>Employee Indebtedness Fund</b>				
<b>Assets, cash</b>	<b>\$ 258</b>	<b>\$ 64,160</b>	<b>\$ 64,418</b>	<b>\$ -</b>
<b>Liabilities, due to individuals and private entities</b>	<b>\$ 258</b>	<b>\$ 64,160</b>	<b>\$ 64,418</b>	<b>\$ -</b>
<b>Inheritance Tax Fund</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 31	\$ 13,387,372	\$ 13,101,682	\$ 285,721
Accounts receivable	8,641	-	-	8,641
<b>Total assets</b>	<b>\$ 8,672</b>	<b>\$ 13,387,372</b>	<b>\$ 13,101,682</b>	<b>\$ 294,362</b>
<b>Liabilities, due to other governmental units</b>	<b>\$ 8,672</b>	<b>\$ 5,196,372</b>	<b>\$ 4,910,682</b>	<b>\$ 294,362</b>
<b>Jail Inmate Deposit Fund</b>				
<b>Assets</b>				
Cash	\$ 25,256	\$ 693,810	\$ 705,610	\$ 13,456
Accounts receivable	-	3,598	-	3,598
<b>Total assets</b>	<b>\$ 25,256</b>	<b>\$ 697,408</b>	<b>\$ 705,610</b>	<b>\$ 17,054</b>
<b>Liabilities, due to individuals and private entities</b>	<b>\$ 25,256</b>	<b>\$ 697,408</b>	<b>\$ 705,610</b>	<b>\$ 17,054</b>

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities

All Agency Funds (Continued)

Year Ended November 30, 2005

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	Balance November 30, 2004	Additions	Deletions	Balance November 30, 2005
<b>Rock Island County Waste Management Agency Fund</b>				
<b>Assets</b>				
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
<b>Total assets</b>	<b>\$ 311,878</b>	<b>\$ 1,064,844</b>	<b>\$ 877,367</b>	<b>\$ 499,355</b>
<b>Liabilities, due to other governmental units</b>				
	\$ 311,878	\$ 329,475	\$ 141,998	\$ 499,355
<b>Treasurer's Fund</b>				
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
<b>Oak Glen Home Patient's Fund</b>				
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
<b>Jail Commissary Fund</b>				
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			Balance November 30, 2005		
	Additions		Deletions			
<b>TBA Fund</b>						
<b>Assets</b>						
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		
<b>Total assets</b>	<b>\$ 17,414</b>	<b>\$ 379,534</b>	<b>\$ 278,577</b>	<b>\$ 118,371</b>		
<b>Liabilities, due to individuals and private entities</b>	<b>\$ 17,414</b>	<b>\$ 379,534</b>	<b>\$ 278,577</b>	<b>\$ 118,371</b>		
<b>Township Bridge Fund</b>						
<b>Assets</b>						
Cash and cash equivalents	\$ 223,402	\$ 343,488	\$ 536,432	\$ 30,458		
Accrued interest receivable	-	96	-	96		
<b>Total assets</b>	<b>\$ 223,402</b>	<b>\$ 343,584</b>	<b>\$ 536,432</b>	<b>\$ 30,554</b>		
<b>Liabilities, due to other governmental units</b>	<b>\$ 223,402</b>	<b>\$ 343,584</b>	<b>\$ 536,432</b>	<b>\$ 30,554</b>		
<b>Township Motor Fuel Tax Fund</b>						
<b>Assets</b>						
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		
<b>Total assets</b>	<b>\$ 732,508</b>	<b>\$ 1,922,778</b>	<b>\$ 2,141,510</b>	<b>\$ 513,776</b>		
<b>Liabilities, due to other governmental units</b>	<b>\$ 732,508</b>	<b>\$ 528,347</b>	<b>\$ 747,079</b>	<b>\$ 513,776</b>		
<b>Totals - All Agency Funds</b>						
<b>Assets</b>						
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		
<b>Total assets</b>	<b>\$ 8,089,066</b>	<b>\$ 459,692,402</b>	<b>\$ 459,433,786</b>	<b>\$ 8,347,682</b>		
<b>Liabilities</b>						
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	-		
<b>Total liabilities</b>	<b>\$ 8,089,066</b>	<b>\$ 447,968,637</b>	<b>\$ 447,710,021</b>	<b>\$ 8,347,682</b>		

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

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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
<b>2004-05</b>	<b>9,773,592</b>	<b>9,230,103</b>	<b>3,594,431</b>	<b>5,655,496</b>

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

Source: County records.

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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
<b>3,116,774</b>	<b>18,624,769</b>	<b>2,519,529</b>	<b>112,947</b>	<b>52,627,641</b>

## 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
<b>2005</b>	<b>19,264,641</b>	<b>11,092,696</b>	<b>909,528</b>	<b>15,934,655</b>

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

Source: County records.

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

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

Fiscal Year	General Government	Highway	Health & Welfare	Public Safety	Debt Svc.	Other Finance Uses	Total
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
<b>2004-05</b>	<b>20,076,792</b>	<b>3,724,266</b>	<b>15,838,404</b>	<b>10,330,263</b>	<b>1,507,354</b>	<b>7,206,934</b>	<b>58,684,013</b>

(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**

<b>Fiscal Year</b>	<b>Fees</b>	<b>Property Taxes</b>	<b>Inter-Govt. Revenues</b>	<b>Investment Earnings</b>	<b>Misc.</b>	<b>Proceeds from Sale of Fixed Assets</b>			<b>Other Finance Sources</b>	<b>Total</b>
						<b>Proceeds from Sale of Fixed Assets</b>	<b>Other Finance Sources</b>	<b>Total</b>		
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				5,053,064	55,609,962
<b>2004-05</b>	<b>12,140,856</b>	<b>15,934,659</b>	<b>24,635,285</b>	<b>673,742</b>	<b>1,347,332</b>				<b>5,660,259</b>	<b>60,439,713</b>

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

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 DOCUMENT 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**

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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
<b>2004-05</b>	<b>2,015,104,855</b>	<b>6,045,919,157</b>	<b>3,457,295</b>	<b>10,371,885</b>
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
<b>2004-05</b>	<b>2,018,562,150</b>	<b>6,056,291,042</b>	<b>0.3%</b>	<b>111,397,463</b>

(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	Silvis	Milan
		Rock Island	Moline	East Moline	UTHS	UTHS	Rock Island
<b>2004-05:</b>							
City		2.57300	1.91160	1.86460	1.88600	1.88600	0.88960
Black Hawk College		0.40210	0.40210	0.40210	0.40210	0.40210	0.40210
School District		5.17140	5.11080	3.71500	3.53900	2.01640	5.17140
County		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
<b>Total levy</b>		<b>8.95050</b>	<b>8.22880</b>	<b>6.78570</b>	<b>5.08710</b>	<b>6.63110</b>	<b>7.26710</b>
<b>Ratio of County to totals</b>		<b>0.06203</b>	<b>0.08923</b>	<b>0.10820</b>	<b>0.14433</b>	<b>0.11072</b>	<b>0.10103</b>
<b>2003-04:</b>							
City		2.49320	1.89880	1.75560	1.71720	1.75560	0.84080
Black Hawk College		0.37400	0.37400	0.37400	0.37400	0.37400	0.37400
School District		5.11360	5.26120	3.64660	3.47120	1.99200	5.11360
Forest Preserve		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
<b>Total levy</b>		<b>8.75540</b>	<b>8.30860</b>	<b>6.55080</b>	<b>4.89620</b>	<b>6.33700</b>	<b>7.10300</b>
<b>Ratio of County to totals</b>		<b>0.06089</b>	<b>0.08524</b>	<b>0.10811</b>	<b>0.14464</b>	<b>0.11176</b>	<b>0.14464</b>
<b>2002-03:</b>							
City		2.51180	1.89300	1.76620	1.73740	1.73740	0.82420
Black Hawk College		0.36710	0.36710	0.36710	0.36710	0.36710	0.36710
School District		5.11660	5.25360	3.60580	3.37240	1.97860	5.11660
Forest Preserve		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
<b>Total levy</b>		<b>8.78050</b>	<b>8.29870</b>	<b>6.52410</b>	<b>4.89690</b>	<b>6.26190</b>	<b>7.09290</b>
<b>Ratio of County to totals</b>		<b>0.06182</b>	<b>0.08657</b>	<b>0.11011</b>	<b>0.14671</b>	<b>0.11473</b>	<b>0.14757</b>
							<b>0.10128</b>

**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	Silvis	Milan
	Rock Island	Moline	East Moline	UTHS	UTHS	Rock Island
<b>2001-02:</b>						
City	2.54200	1.90040	1.77940		1.56120	1.56120
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	3.35780	1.94600
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
<b>Total levy</b>	<b>8.77550</b>	<b>8.37570</b>	<b>6.53150</b>	<b>4.89170</b>	<b>6.08530</b>	<b>4.67350</b>
<b>Ratio of County to totals</b>	<b>0.08351</b>	<b>0.08749</b>	<b>0.11219</b>	<b>0.14980</b>	<b>0.12042</b>	<b>0.15680</b>
						0.10380
<b>2000-01:</b>						
City	2.60840	1.88640	1.73760		1.58580	1.58580
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	3.09580	1.92140
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
<b>Total levy</b>	<b>8.76150</b>	<b>8.26510</b>	<b>6.41530</b>	<b>4.73810</b>	<b>5.76070</b>	<b>4.55630</b>
<b>Ratio of County to totals</b>	<b>0.07716</b>	<b>0.08179</b>	<b>0.10537</b>	<b>0.14267</b>	<b>0.11735</b>	<b>0.14740</b>
						0.09660
<b>1999-00</b>						
City	2.77060	1.93720	1.80020		1.62760	1.62760
Black Hawk College	0.34070	0.34070	0.34070	0.34070	0.34070	0.34070
School District	5.09920	5.33180	3.66420	1.97680	3.44200	1.97680
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
<b>Total levy</b>	<b>8.92050</b>	<b>8.31970</b>	<b>6.51510</b>	<b>4.85740</b>	<b>6.12030</b>	<b>4.65510</b>
<b>Ratio of County to totals</b>	<b>0.07318</b>	<b>0.07846</b>	<b>0.10020</b>	<b>0.13439</b>	<b>0.10666</b>	<b>0.14023</b>
						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	Silvis	Milan
	Rock Island	Moline	East Moline	UTHS	UTHS	Rock Island
<b>1998-99</b>						
City	2.81060	1.80140	1.76520	1.63160	1.63160	0.88760
Black Hawk College	0.35970	0.35970	0.35970	0.35970	0.35970	0.35970
School District	5.11320	5.35540	3.65700	2.06820	3.51040	2.06820
Forest Preserve	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
<b>Total levy</b>	<b>8.92270</b>	<b>8.15370</b>	<b>6.42110</b>	<b>4.83230</b>	<b>6.14090</b>	<b>6.9970</b>
<b>Ratio of County to totals</b>	<b>0.06581</b>	<b>0.07202</b>	<b>0.09145</b>	<b>0.12152</b>	<b>0.09562</b>	<b>0.12497</b>
						0.08389
<b>1997-98</b>						
City	2.91820	1.80980	1.79400	1.60840	1.60840	0.91280
Black Hawk College	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
Forest Preserve	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
<b>Total levy</b>	<b>9.13080</b>	<b>8.22780</b>	<b>6.52820</b>	<b>4.96180</b>	<b>6.37220</b>	<b>4.77580</b>
<b>Ratio of County to totals</b>	<b>0.07036</b>	<b>0.07808</b>	<b>0.09840</b>	<b>0.12947</b>	<b>0.10081</b>	<b>0.13451</b>
						0.09016
<b>1996-97</b>						
City	2.99520	1.84640	1.80820	1.56900	1.56900	1.86960
Black Hawk College	0.04580	0.04580	0.04580	0.04580	0.04580	0.04580
School District	5.17730	5.37600	3.37260	2.14280	3.97100	2.14280
Forest Preserve	0.04620	0.04320	0.04320	0.04320	0.04320	0.04320
County	0.62420	0.62420	0.62420	0.62420	0.62420	0.62420
<b>Total levy</b>	<b>8.88740</b>	<b>7.93560</b>	<b>5.89400</b>	<b>4.66420</b>	<b>6.25320</b>	<b>4.42500</b>
<b>Ratio of County to totals</b>	<b>0.07028</b>	<b>0.07866</b>	<b>0.10590</b>	<b>0.13383</b>	<b>0.09982</b>	<b>0.14106</b>
						0.08048

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

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

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**

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	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%
JL 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%
<b>Total</b>	<b>\$ 154,035,080</b>	<b>7.64%</b>

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	<b>8,815,000</b>	<b>2,015,104,855</b>	0.00437%	<b>147,715</b>	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
<b>Legal debt margin</b>	<b><u>\$ 57,934,265</u></b>

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)

<b>STATEMENT OF DIRECT AND OVERLAPPING DEBT</b>			
AS OF NOVEMBER 30, 2005	GROSS DEBT	% OF DEBT TO COUNTY	COUNTY SHARE OF DEBT
GOVERNMENTAL UNIT: BUILDING COMMISSION	11,175,000	100.00%	11,175,000
<b>SCHOOL DISTRICTS:</b>			
#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
<b>CITIES &amp; VILLAGES:</b>			
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
<b>SPECIAL DISTRICTS:</b>			
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
<b>TOTALS</b>	<b>\$ 263,689,995</b>		<b>\$ 249,087,553</b>
<b>TOTAL UNDERLYING LONG TERM DEBT</b>	<b>\$ 263,689,995</b>		
<b>TOTAL DIRECT &amp; UNDERLYING LONG TERM DEBT</b>		<b>\$ 249,087,553</b>	

Source: Rock Island County Clerk's Office

Current Tax Extension Book

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

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Fiscal Year	(1)Population	(2) Per Capita Income	(3) Median Age	(4)Unemployment 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
<b>2004-05</b>	<b>147,715</b>	<b>not avail.</b>	<b>not avail.</b>	<b>4.5</b>	<b>23,719</b>

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)			Property Value (1)			Total	
	Commercial	Residential	Industrial	Agricultural	Total	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
1996-97	574,900	4,652,499	782,574	178,836	6,188,809	294,401,127	989,466,325	144,369,887
1997-98	6,034,859	5,377,897	338,879	12,459,311	707,676	327,037,716	1,061,192,363	152,963,128
1998-99	309,871	4,791,814	774,828	523,998	6,400,511	347,082,222	1,113,836,109	163,289,301
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
2000-01	3,867,886	3,901,293	328,514	9,030,703	933,010	388,507,745	1,233,224,691	181,271,685
2001-02	2,260,080	4,313,987	127,751	10,632,483	3,930,615	412,288,772	1,311,975,144	189,392,167
2002-03	3,168,114	4,216,331	0	285,910	7,670,365	443,233,229	1,402,839,986	197,365,354
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
<b>2004-05</b>	<b>2,071,331</b>	<b>7,472,380</b>	<b>163,784</b>	<b>362,922</b>	<b>10,070,417</b>	<b>477,863,766</b>	<b>1,547,040,745</b>	<b>68,772,617</b>

(1) Source: Rock Island County Assessor

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

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	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	
Area: 452 Square Miles	Zoo	1	
Miles of highway 2004:	Campgrounds	2	
State, County, City and Townships	Playgrounds	8	
Paved, Concret & Bituminous	167 Acre Man Made Lake	1	
Improved - Rock & Oiled			
Earth Road			
<b>Total miles</b>	1392.56		
	1177.27	Golf courses:	
	209.51	Public	1
	5.78		
	<b>2785.12</b>	Building permits:	
Industrial land parcels	Issued in the year ended November 30	875	
	558	Value of issued permits	\$ 23,094,238
Farming acres			
Number of farms	Election:		
County employees:	Voting Precincts	120	
Board members	4,164	Registered Voters - 2004	104,030
Elected officials		Votes Cast - 2004 General Election	70,308
Full- and part-time			
Schools within the County:	Registered Voters Cast Ballots %	67.58%	
Public schools:			
Elementary	County sheriff department	1	
Junior high	Employees, Including jailers, bailiffs, sl	176	
Senior high	Patrol Units:	39	
Alternative High School	6 investigations units		
Total students	3 civil process units		
	1 bomb squad unit		
Nonpublic schools:	2 court security units		
K-8	2 jail admin. Units		
High school	1 gang task force unit		
Total students	4 warrant units		
	3 administration units		
Higher education:	2 maintenance units		
University	1 animal control unit		
Colleges	1 computer specialist unit		
Junior college	1 transportation unit		
	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	1	\$985,226
CIRCUIT COURT		3	1	\$108,586
COUNTY CLERK	1	10		\$403,694
CORONER	1	2		\$138,424
RECORDER	1	9		\$306,616
SHERIFF	1	130	1	\$5,809,118
STATES ATTORNEY	1	22	3	\$1,278,534
SUPER. OF EDUCATION	*1	1		\$38,311
TREASURER	1	6		\$262,970
ASSESSMENT MAP		4		\$145,265
BOARD OF REVIEW			3	\$39,210
ESDA		1		\$55,915
INFORMATION SYSTEMS		10		\$378,253
COUNTY BLDG		4	1	\$120,617
COURTHOUSE MAINT		12		\$380,689
ZONING		5	5	\$192,401
COUNTY GENERAL		0		\$900
COURT SERVICES		37	1	\$1,414,755
PUBLIC DEFENDER		8	1	\$489,808
CENTRAL SERVICES		3		\$98,355
<b>TOTAL GENERAL FUND</b>	<b>34</b>	<b>303</b>	<b>17</b>	<b>\$13,122,640</b>
<b>SPECIAL REVENUE</b>				
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
<b>TOTAL SPECIAL REVENUE</b>	<b>0</b>	<b>274</b>	<b>78</b>	<b>\$10,066,193</b>
<b>GRAND TOTALS</b>	<b>34</b>	<b>577</b>	<b>95</b>	<b>\$23,188,833</b>
<b>TOTAL COUNTY EMPLOYEES</b>		<b>706</b>		

\*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., OSTRUM 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 QUSP		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)	4.54	4.35	4.66	9.20	8.88	8.93
IMRF / FICA / INSURANCE	18.52	16.75	16.56	18.78	21.62	23.86
MARKETING	0.45	0.33	0.61	0.56	0.32	0.37
PATIENT CARE / OCCUPATIONAL THERAPY	46.88	48.61	53.65	60.29	63.51	56.62
DIETARY	12.97	13.30	13.90	14.86	15.03	15.68
HOUSEHOLD	3.95	4.30	4.21	4.63	4.19	4.22
LAUNDRY	3.17	3.40	3.52	3.49	3.59	3.81
FACILITIES	7.20	7.75	7.67	10.06	9.21	4.59
ALZHEIMER'S UNIT	-	-	-	-	0.01	2.94
WORKER'S COMP. & LIAB. / UNEMP.	0.06	0.06	0.09	0.1	0.1	0.74
OTHER	3.59	3.49	3.33	3.53	3.52	3.56
<b>TOTAL COST PER PATIENT DAY</b>	<b>101.33</b>	<b>102.34</b>	<b>108.2</b>	<b>125.5</b>	<b>129.98</b>	<b>125.32</b>

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

SELF PAY PATIENTS	19 RES 2000	21 RES 2001	19 RES 2002	20 RES 2003	28 RES 2004	27 RES 2005
INTERMEDIATE PRIVATE PATIENTS PER DAY	97	97	97	97	97	97
SKILLED CARE PRIVATE PATIENTS PER DAY	100	100	100	100	100	100

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

FUND: DEPARTMENT	DEPT. FUND #	BEGINNING BALANCE	EQUIPMENT (167.00)	BUILDINGS (163.00)	INFRA- STRUCTURE (164.00)	LAND (165.00)	ENDING BALANCE
<b>GENERAL:</b>							
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	-	-				-
<b>GENERAL FUND TOTAL</b>		<b>25,059,552</b>	<b>2,389,171</b>	<b>23,419,502</b>	<b>50,696</b>	<b>513,363</b>	<b>26,372,732</b>
<b>FUND: DEPARTMENT</b>	<b>DEPT. FUND #</b>	<b>BEGINNING BALANCE</b>	<b>EQUIPMENT (167.00)</b>	<b>BUILDINGS (163.00)</b>	<b>INFRA- STRUCTURE (164.00)</b>	<b>LAND (165.00)</b>	<b>ENDING BALANCE</b>
<b>OTHER FUNDS:</b>							
COURT AUTOMATION	143	614,334	690,432	11,529			701,961
COURT DOCUMENT STORAGE	153	331,631	339,831				338,831
LAW LIBRARY	119	6,995	14,072				14,072
COUNTY CLERK DOCUMENT	145	99,407	32,721	66,686			99,407
RECORDER DOCUMENT	147	78,485	78,485				78,485
BOMB SQUAD	114	14,726	25,766				25,766
JUSTICE BENEFITS	116	7,460	7,460				7,460
HOMELAND SECURITY	123	30,600	283,042				283,042
COURT SECURITY	128	94,314	118,039				118,039
COPS MORE	156	404,286	404,286				404,286
ANIMAL CONTROL	113	20,489	20,489				20,489
HEALTH DEPARTMENT	115	1,328,850	258,667	1,114,674	101,427		1,474,768
COUNTY HIGHWAY	103	2,744,889	2,302,107	570,217	527,160		3,399,484
COUNTY BRIDGES	104	7,417,952			7,417,952		7,417,952
MOTOR FUEL TAX	105	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	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	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	-				-
<b>OTHER FUND TOTAL</b>		<b>49,177,839</b>	<b>5,460,573</b>	<b>3,992,044</b>	<b>42,098,691</b>	<b>1,655,386</b>	<b>53,206,694</b>
<b>GENERAL &amp; OTHER FD TOTALS</b>		<b>74,237,391</b>	<b>7,849,744</b>	<b>27,411,546</b>	<b>42,149,387</b>	<b>2,168,749</b>	<b>79,579,426</b>
* 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
<b>TOTAL FOREST PRESERVE</b>			<b>4,852,703</b>	<b>997,684</b>	<b>2,170,661</b>	<b>1,904,122</b>	<b>244,392</b>
<b>GRAND TOTALS</b>			<b>79,090,094</b>	<b>8,847,428</b>	<b>29,582,207</b>	<b>44,053,509</b>	<b>2,413,141</b>
							<b>84,896,285</b>

**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
<b>COST PER DAY:</b>									
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
<b>TOTAL COST PER DAY</b>	<b>33.40</b>	<b>35.59</b>	<b>40.98</b>	<b>51.16</b>	<b>46.31</b>	<b>39.82</b>	<b>48.51</b>	<b>44.37</b>	<b>49.07</b>

ABOVE AMOUNT INCLUDES BUILDING OPERATIONS