



**STATE OF ILLINOIS
COMPTROLLER**

LESLIE GEISSLER MUNGER

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**FY 2015 Annual Financial Report
Multi-Purpose Long Form**

CCIF Copy - 7/22/2016 2:30:18 PM

Unit Name : Mercer County

Country : Mercer

Unit Code : 066/000/00

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position, the Contact Information, the TIF status, the FEIN status, the Total Appropriations, and the Legal Debt Limitation of Mercer County as of the end of this fiscal year.

Written signature of government official
Phyllis A Bewley, Clerk

Please Sign : _____

Date : _____

Unit Name : Mercer County

Unit Code : 066/000/00

PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS

Please be sure to fill out this section accurately. The information you provide below is (1) our primary way of contacting your government, (2) the information we supply to external agencies, and (3) is the name and title we will list on our website. This section should NOT contain ANY of your Accounting Professional's information.

STEP 1: ENTER CONTACT INFORMATION

Is the following information correct and complete? _____ Yes _____ No

A. Contact Person (elected or appointed official responsible for filling out this form.)		B. Chief Executive Officer (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for the EXECUTIVE ADMINISTRATION, i.e. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.)		C. Chief Financial Officer (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.)	
Phyllis A	Bewley	Joe	Vann	Bev	Lower
Clerk		Chairperson		Treasurer	
100 SE 3rd St		100 SE 3rd St		100 SE 3rd St	
Aledo		Aledo		Aledo	
IL 61231		IL 61231		IL 61231	
Phone: (309) 582-7021 Ext.		Phone: (309) 582-5717 Ext.		Phone: (309) 582-2524 Ext.	
Fax: (309) 582-7022		Fax: (309) 582-7022		Fax: (309)582-7022	
E-Mail: pbewley@mercercountyil.org		E-Mail: pbewley@mercercountyil.org		E-Mail: lower@mercercountyil.org	
D. Purchasing Agent (Enter the Purchasing Agent or if there is no Purchasing Agent, the name of the person responsible for oversight of all competitively bid contracts should be listed.)		E. FOIA Officer (Enter the FOIA Officer or if there is no FOIA Officer, the name of the person responsible for oversight of all FOIA requests should be listed.)		F. TIF Officer (Enter the TIF Officer or if there is no TIF Officer, the name of the person responsible for oversight of all TIF Districts should be listed.)	
Brian	Anseeuw	Phyllis A	Bewley		
Purchasing Agent		Clerk			
100 SE 3rd St		100 SE 3rd St			
Aledo		Aledo			
IL 61231		IL 61231			
Phone: (309) 582-5717 Ext.		Phone: (309) 582-7021 Ext.		Phone:	
Fax: (309) 582-7022		Fax: (309) 582-7022		Fax:	
E-Mail: pbewley@mercercountyil.org		E-Mail: pbewley@mercercountyil.org		E-Mail:	

If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2.

Unit Name : Mercer County

Unit Code : 066/000/00

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 11/30/2015

If the fiscal year end date listed above is incorrect, follow the steps outlined in the Comptroller Connect application to provide your official documentation that confirms your fiscal year end date. Upon receipt and approval of this documentation, your fiscal year end date can be officially amended.

STEP 3: GASB 34, ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE, TIF, AND PENSION / RETIREMENT BENEFITS

A. Has your government implemented GASB 34 in FY 2015 reporting or in previous reporting years? Yes No

If Yes:

- Governments who have implemented GASB 34 and are using "other basis of accounting" (OCBOA) such as "Cash Basis" and "Modified Cash Basis" as their accounting system will now be able to select these types as their accounting system.
- Please fill out the Alternative Assets & Liabilities page, located on page F1(b)

B. Which type of accounting system does Mercer County use?

Cash - with no assets (Cash Basis) Modified Accrual/Accrual

Cash - with assets (Modified Cash Basis) Combination (Explain) _____

C. Does the government have bonded debt this reporting fiscal year? Yes No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F7 and F8.

G.O.Bonds Revenue Bonds Alternative Revenue Bonds

D. Does the government have debt, other than bonded debt this reporting fiscal year? Yes No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F7 and F8.

Contractual Commitments Other (Explain) _____
 Compensated Absences _____

E. Does the government own or operate a public utility company? Yes No

If "Yes", indicate the type(s) of utilities below.

Water/Sewer Electric/Gas/Transit 911 Telephone/Telecommunications Other _____

F. Is your government a home rule unit? Yes No

G. Does the government have a Tax Increment Finance (TIF) district? Yes No

H. Does the government have a pension funds or other retirement benefits this reporting fiscal year? Yes No

If Yes, indicate the type(s) of pension funds or other retirement benefits and complete the Pension Funds/Retirement Benefits section.

Illinois Municipal Retirement Fund (IMRF) Police Pension Fire Pension Sheriff's Law Enforcement Personnel Plan (SLEP)

Other Pension Elected County Officials Other Post Employment Benefits (OPEB)

Unit Name : Mercer County

Unit Code : 066/000/00

STEP 4: POPULATION, EAV AND EMPLOYEES

What is the total population of Mercer County?^	16,434
What is the total EAV of Mercer County?	\$258,942,058
How many full time employees are paid?*	115
How many part time employees are paid?*	29
What is the total salary paid to all employees?	\$1,268,794

^ Or provide estimated population.

* Do not include contractual employees.

STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS

Provide the appropriation for the primary government listed in the first row of the table below.

In the remaining rows, provide the names of all component units along with their appropriations. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents.

Name of Unit/Component FUNDS SHOULD NOT BE LISTED HERE*	Appropriation^	Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
Mercer County	\$11,127,969		11/30	
Mercer County Public Building Comission	\$1,191,168	B	11/30	Enterprise
Total Appropriations	\$12,319,137			

* Do not enter funds such as Joint Bridge, Permanent Road, Town Fund, Equipment, Water & Sewer, General Assistance, etc. These funds should be included in Step 8.

^ If the Primary Government or Component Unit does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES.

Unit Name : Mercer County

Unit Code : 066/000/00

STEP 7: OTHER GOVERNMENTS

Indicate any payments Mercer County made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

Intergovernmental agreements - indicate how much was paid	\$0
Federal government payroll taxes	\$139,293
All other intergovernmental payments	\$0

STEP 8: FUND LISTING & ACCOUNT GROUPS

A. List all funds and how much was spent in FY 2015 for each fund. Also, indicate the Fund Type (Fund Types are at the top of each column beginning on page F1). If any fund names appear below, the data is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.

Fund Name	Expenditure	Fund Type	FY End
911	\$208,554	Special Revenue Fund	11/30
ANIMAL CONTROL	\$135,870	Special Revenue Fund	11/30
ANIMAL CONTROL SPECIAL DONATION	\$1,515	Special Revenue Fund	11/30
ARRESTEES' MEDICAL COSTS	\$2,320	Special Revenue Fund	11/30
BOGARDUS	\$32,534	Special Revenue Fund	11/30
CAPITAL IMPROVEMENT & EQUIPMENT	\$59,479	Special Revenue Fund	11/30
CIRCUIT CLERK AUTOMATION	\$20,019	Special Revenue Fund	11/30
CIRCUIT CLERK CHILD SUPPORT MAINT	\$764	Special Revenue Fund	11/30
CIRCUIT CLERK DOCUMENT STORAGE	\$8,486	Special Revenue Fund	11/30
CIRCUIT CLERK OPERATIONS	\$3,537	Special Revenue Fund	11/30
COMMUNITY MENTAL HEALTH	\$43,808	Special Revenue Fund	11/30
COOPERATIVE EXTENSION	\$76,513	Special Revenue Fund	11/30
CORONER'S CREMATION PERMIT	\$588	Special Revenue Fund	11/30
COUNTY AID TO BRIDGE	\$107,636	Special Revenue Fund	11/30
COUNTY CLERK AUTOMATION	\$3,260	Special Revenue Fund	11/30
COUNTY CLERK GIS FEE	\$6,972	Special Revenue Fund	11/30
COUNTY COLLECTOR AUTOMATION	\$3,718	Special Revenue Fund	11/30
COUNTY FARM	\$5,568	Enterprise Fund	11/30
COUNTY HIGHWAY FUND	\$1,159,012	Special Revenue Fund	11/30
COUNTY MOTOR FUEL TAX	\$418,147	Special Revenue Fund	11/30
CRIMESTOPPERS	\$0	Special Revenue Fund	11/30

DISPATCHER 911	\$69,331	Special Revenue Fund	11/30
DRUG CRIME LAB	\$1,320	Special Revenue Fund	11/30
DRUG FORFEITURE	\$12,816	Special Revenue Fund	11/30
FEDERAL AID MATCHING	\$33,893	Special Revenue Fund	11/30
FORCLOSURE	\$0	Special Revenue Fund	11/30
General Fund	\$4,507,751	General Fund	11/30
GIS FEE	\$41,987	Special Revenue Fund	11/30
HIGHWAY TILLER PROJECT	\$231	Special Revenue Fund	11/30
HOSPITAL MAINTENANCE	\$0	Special Revenue Fund	11/30
INDEMNITY	\$0	Fiduciary Fund	11/30
LAW LIBRARY	\$9,249	Special Revenue Fund	11/30
LIABILITY INSURANCE	\$836,021	Special Revenue Fund	11/30
MUNICIPAL RETIREMENT FUND	\$580,745	Special Revenue Fund	11/30
PET POPULATION CONTROL	\$5,126	Special Revenue Fund	11/30
PROBATION FEE	\$34,301	Special Revenue Fund	11/30
Public Building Commission	\$719,932	Enterprise Fund	11/30
PUBLIC BUILDING LEASE	\$655,929	Special Revenue Fund	11/30
PUBLIC HEALTH FUND	\$929,347	Special Revenue Fund	11/30
RECORDER AUTOMATION	\$76,508	Special Revenue Fund	11/30
RENTAL HOUSING/ CLERK	\$0	Special Revenue Fund	11/30
ROAD & HIGHWAY TRANSCEIVER PROJECT	\$0	Special Revenue Fund	11/30
SELF-INSURED HEALTH	\$751,228	Internal Service Fund	11/30
SEX OFFENDER REGISTRY	\$1,799	Special Revenue Fund	11/30
SHERIFF'S AUXILIARY	\$72	Special Revenue Fund	11/30
SHERIFF'S CRIME ENFORCEMENT	\$34,122	Special Revenue Fund	11/30
SHERIFF'S DUI DONATION	\$2,597	Special Revenue Fund	11/30
SHERIFF'S DUI EQUIPMENT	\$68,204	Special Revenue Fund	11/30
SHERIFF'S FTA WARRANT	\$6,171	Special Revenue Fund	11/30
SHERIFF'S POLICE VEHICLE	\$10,147	Special Revenue Fund	11/30
SHERIFF'S TELEPHONE COMMISSION	\$6,732	Special Revenue Fund	11/30
SOCIAL SECURITY FUND	\$295,775	Special Revenue Fund	11/30
TOWNSHIP BRIDGE	\$0	Fiduciary Fund	11/30
TOWNSHIP MOTOR FUEL TAX	\$0	Fiduciary Fund	11/30
UNEMPLOYMENT INSURANCE	\$10,130	Special Revenue Fund	11/30
Total Expenditures	\$11,999,764		

B. Does Mercer County have assets or liabilities that should be recorded as a part of Account Groups? See Chart of Accounts and Definitions and the How to Fill Out An AFR documents for more information about Account Groups.

Yes No

Unit Name : Mercer County

Unit Code : 066/000/00

STEP 9: GOVERNMENTAL ENTITIES

List of governmental entities that are part of or related to the primary government. Exclude component units detailed in Steps 5 & 6. Most small governments do not have governmental entities.

Entity Name	Relationship

STEP 10: REPORTING

Check any state or local entity where financial reports are filed.

STATE AGENCIES	
___ - Board of Education	___ - Board of Higher Education
___ - DCEO	___ - Department of Insurance
OTHER STATE OR LOCAL OFFICES	
<u>X</u> - Illinois Comptroller	___ - Secretary of State
___ - General Assembly - House	___ - General Assembly - Senate
<u>X</u> - County Clerk	___ - Circuit Clerk
___ - Governor's Office	___ - Other - _____

Assets

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Assets					
101t	Cash and Cash Equivalent	\$5,588,043	\$580,272	\$1,734,792	\$0
102t	Investments	\$0	\$0	\$0	\$0
115t	Receivables	\$4,772,187	\$0	\$463,258	\$0
109t	Inventories	\$6,518	\$0	\$0	\$0
112t	Other Assets (Explain)	(\$91,968)	\$175,049	\$0	\$0
Non-Current Assets					
116t	Capital Assets/Net of Accumulated Depreciation	\$6,959,792	\$5,766,056	\$0	\$0
117t	Other Capital Assets (Explain)	\$3,274,668	\$0	\$0	\$0
120t	Total Assets	\$20,509,240	\$6,521,377	\$2,198,050	\$0

Liabilities

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Liabilities					
122t	All Payables	\$468,212	\$8,930	\$0	\$0
132t	Deferred Revenues	\$4,117,437	\$0	\$0	\$0
128t	Other Liabilities (Explain)	\$226,951	\$18,986	\$2,198,050	\$0
Non-Current/Long Term Liabilities					
129t	Due Within One Year	\$241,224	\$220,755	\$0	\$0
130t	Due Beyond One Year	\$1,440,157	\$5,355,106	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	Total Liabilities	\$6,493,981	\$5,603,777	\$2,198,050	\$0

Net Assets

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
143t	Investments in Capital Assets/Net of Related Debt	\$6,273,603	\$190,195	\$0	\$0
148t	Net Assets - Restricted	\$5,500,241	\$0	\$0	\$0
149t	Net Assets - Unrestricted	\$2,241,415	\$727,405	\$0	\$0
146t	Total Net Assets	\$14,015,259	\$917,600	\$0	\$0
147t	Total Liabilities & Net Assets	\$20,509,240	\$6,521,377	\$2,198,050	\$0

Revenues and Receipts

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Local Taxes		Report In Whole Numbers							
201t	Property Tax	\$705,934	\$3,090,104	\$0	\$0	\$0	\$0	\$0	\$0
202t	Local Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203a	Electric Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203b	Water Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203c	Communications Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203d	Other Utilities (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Receipts & Grants									
211t	State Income Tax	\$806,169	\$0	\$0	\$0	\$0	\$0	\$0	\$0
212t	State Sales Tax	\$373,356	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213t	State Motor Fuel Tax	\$0	\$447,082	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$297,027	\$21,873	\$0	\$0	\$0	\$0	\$0	\$0
205t	State Gaming Tax(es)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215t	Other State Sources (Explain)	\$357,667	\$217,415	\$0	\$0	\$0	\$0	\$0	\$0
215a	General Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215b	Public Welfare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215c	Health and/or Hospitals	\$0	\$23,001	\$0	\$0	\$0	\$0	\$0	\$0
215d	Streets and Highways	\$0	\$46,965	\$0	\$0	\$0	\$0	\$0	\$0
215e	Culture and Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215f	Housing/Comm. Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215g	Water Supply System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215h	Electric/Gas Power System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215i	Mass Transit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215j	Other (Explain)	\$357,667	\$147,449	\$0	\$0	\$0	\$0	\$0	\$0
225t	Federal Sources	\$11,503	\$633,671	\$0	\$0	\$0	\$0	\$0	\$0
225a	General Support	\$11,503	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Revenues and Receipts

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Intergovernmental Receipts & Grants									
225b	Public Welfare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225c	Health and/or Hospitals	\$0	\$346,765	\$0	\$0	\$0	\$0	\$0	\$0
225d	Streets and Highways	\$0	\$286,906	\$0	\$0	\$0	\$0	\$0	\$0
225e	Culture and Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225f	Housing/Comm. Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225g	Water Supply System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225h	Electric/Gas Power System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225i	Mass Transit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225j	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
226t	Other Intergovernmental Sources (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Sources									
231t	Licenses and Permits	\$128,685	\$121,231	\$0	\$0	\$0	\$0	\$0	\$0
233t	Fines and Forfeitures	\$528,287	\$436,929	\$0	\$0	\$0	\$0	\$0	\$0
234t	Charges for Services	\$608,348	\$696,290	\$0	\$0	\$785,928	\$701,053	\$0	\$0
234a	Water Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234b	Gas Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234c	Electric Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234d	Transit Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234e	Sewer Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234f	Refuse and Disposal Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234g	Parking	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234h	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234i	Highway or Bridge Tolls	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234j	Culture and Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234k	Other (Explain)	\$608,348	\$696,290	\$0	\$0	\$785,928	\$701,053	\$0	\$0
235t	Interest	\$173,307	\$9,794	\$0	\$0	\$158	\$63	\$0	\$0
236t	Miscellaneous (Explain)	\$28,677	\$51,816	\$0	\$0	\$25,907	\$0	\$1	\$0
240t	Total Receipts and Revenue	\$4,018,960	\$5,726,205	\$0	\$0	\$811,993	\$701,116	\$1	\$0

Disbursements, Expenditures and Expenses

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
251t	General Government	\$1,579,447	\$1,918,465	\$0	\$0	\$100,638	\$0	\$1	\$0
251a	Financial Administration	\$1,525,564	\$1,841,952	\$0	\$0	\$100,638	\$0	\$0	\$0
251b	General Administrative Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
251c	Central Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
251d	Other (Explain)	\$53,883	\$76,513	\$0	\$0	\$0	\$0	\$1	\$0
252t	Public Safety	\$1,328,774	\$496,142	\$0	\$0	\$0	\$0	\$0	\$0
252a	Police	\$1,328,774	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252b	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252c	Regulation - Building Inspection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252d	Other (Explain)	\$0	\$496,142	\$0	\$0	\$0	\$0	\$0	\$0
253t	Corrections	\$992,311	\$662,661	\$0	\$0	\$0	\$0	\$0	\$0
254t	Judiciary and Legal	\$548,609	\$86,769	\$0	\$0	\$0	\$0	\$0	\$0
255t	Transportation and Public Works	\$0	\$1,305,900	\$0	\$0	\$0	\$0	\$0	\$0
255a	Streets and Highways	\$0	\$1,305,900	\$0	\$0	\$0	\$0	\$0	\$0
255b	Airports	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255c	Parking Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255d	Parking Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255e	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256t	Social Services	\$0	\$962,210	\$0	\$0	\$0	\$0	\$0	\$0
256a	Welfare	\$0	\$42,664	\$0	\$0	\$0	\$0	\$0	\$0
256b	Health (Other than hospitals)	\$0	\$919,546	\$0	\$0	\$0	\$0	\$0	\$0
256c	Hospital Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256d	Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256e	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Disbursements, Expenditures and Expenses

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
257t	Culture and Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257a	Library	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257b	Parks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257c	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
258t	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275t	Environment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275a	Sewage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275b	Solid Waste Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275c	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
259t	Debt	\$12,350	\$142,826	\$0	\$0	\$469,079	\$0	\$0	\$0
259a	Interest	\$6,550	\$25,413	\$0	\$0	\$469,079	\$0	\$0	\$0
259b	Principal	\$5,800	\$117,413	\$0	\$0	\$0	\$0	\$0	\$0
271t	Public Utility Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
271a	Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
271b	Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
271c	Transit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
271d	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272t	Depreciation	\$0	\$0	\$0	\$0	\$155,783	\$0	\$0	\$0
280t	Capital Outlay	\$8,366	\$440,312	\$0	\$0	\$0	\$0	\$0	\$0
260t	Other Expenditures/Expenses (Explain)	\$37,894	\$0	\$0	\$0	\$0	\$751,228	\$0	\$0
270t	Total Expenditures/Expense	\$4,507,751	\$6,015,285	\$0	\$0	\$725,500	\$751,228	\$1	\$0

Fund Balances and Other Financing Sources (Uses)

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
301t	Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)	(\$488,791)	(\$289,080)	\$0	\$0	\$86,493	(\$50,112)	\$0	\$0
302t	Operating transfers in	\$688,811	\$345,171	\$0	\$0	\$0	\$0	\$0	\$0
303t	Operating transfers out	(\$160,041)	(\$849,728)	\$0	\$0	(\$24,213)	\$0	\$0	\$0
304t	Bond proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305t	Other long term debt (Explain)	\$72,850	\$256,287	\$0	\$0	\$0	\$0	\$0	\$0
306t	Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	\$112,829	(\$537,350)	\$0	\$0	\$62,280	(\$50,112)	\$0	\$0
307t	Previous year fund balance	\$461,036	\$5,484,304	\$0	\$0	\$855,320	(\$80,693)	\$0	\$0
308t	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	\$573,865	\$4,946,954	\$0	\$0	\$917,600	(\$130,805)	\$0	\$0

Statement of Indebtedness (Governmental & Proprietary combined)

Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year	Original Issue Amount	Final Maturity Date	Interest Rate Ranges-Lowest	Interest Rate Ranges-Highest
Report In Whole Numbers												
General Obligation Bonds	400	\$0	406	\$0	412	\$0	418	\$0	\$0			
Water	400a	\$0	406a	\$0	412a	\$0	418a	\$0	\$0		0.00%	0.00%
Electric	400b	\$0	406b	\$0	412b	\$0	418b	\$0	\$0		0.00%	0.00%
Transportation	400c	\$0	406c	\$0	412c	\$0	418c	\$0	\$0		0.00%	0.00%
Housing	400d	\$0	406d	\$0	412d	\$0	418d	\$0	\$0		0.00%	0.00%
Other (Explain)	400e	\$0	406e	\$0	412e	\$0	418e	\$0	\$0		0.00%	0.00%
Revenue Bonds	401	\$5,355,000	407	\$0	413	\$380,000	419	\$4,975,000	\$5,355,000			
Water	401a	\$0	407a	\$0	413a	\$0	419a	\$0	\$0		0.00%	0.00%
Electric	401b	\$0	407b	\$0	413b	\$0	419b	\$0	\$0		0.00%	0.00%
Transportation	401c	\$0	407c	\$0	413c	\$0	419c	\$0	\$0		0.00%	0.00%
Housing	401d	\$0	407d	\$0	413d	\$0	419d	\$0	\$0		0.00%	0.00%
Other (Explain)	401e	\$5,355,000	407e	\$0	413e	\$380,000	419e	\$4,975,000	\$5,355,000	12/01/2031	5.45%	5.45%
Alternate Revenue Bonds	402	\$0	408	\$0	414	\$0	420	\$0	\$0		0.00%	0.00%
Contractual Commitments	403	\$1,754,081	409	\$329,137	415	\$223,248	421	\$1,859,970	\$0		0.00%	0.00%
Other (Explain)	404	(\$2,202,623)	410	\$6,123,499	416	\$5,464,310	422	(\$1,543,434)	\$0		0.00%	0.00%
Total Debt	405	\$4,906,458	411	\$6,452,636	417	\$6,067,558	423	\$5,291,536	\$0			

Debt Limitations and Future Debt

___ I certify that Mercer County does not have Legal Debt Limitation

___ Based on Statute

___ Based on Other

Total Legal Debt Limitation: \$22,333,753

Total Debt Applicable to the limit: \$1,259,109

Legal Debt Margin: \$21,074,644

Legal Debt Margin (%): 94.36%

Future Debt Service Requirements for Bonded Debt listed above			
Year Ending	Principal	Interest	Total
2016	\$120,000	\$135,569	\$255,569
2017	\$245,000	\$261,328	\$506,328
2018	\$255,000	\$247,839	\$502,839
2019	\$265,000	\$233,805	\$498,805
2020	\$280,000	\$219,090	\$499,090
2021-2025	\$1,595,000	\$850,064	\$2,445,064
2026-2030	\$1,990,000	\$369,510	\$2,359,510
2030-2035	\$225,000	\$6,131	\$231,131
TOTAL	\$ 4,975,000	\$ 2,323,336	\$ 7,298,336

Please provide a summary of the authorized debt limitations, including any statutory references.

Pension Funds / Retirement Benefits

Code	Enter All Amounts in Whole Numbers	IMRF			Police Pension			Fire Pension		
		2012	2013	2014	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
500	Actuarial Valuation Date	12/31/2012	12/31/2013	12/31/2014						
501	Total Pension Liability/ Actuarial Accrued Liability	\$27,188,037	\$17,642,361	\$45,033,878	\$0	\$0	\$0	\$0	\$0	\$0
502	Total Funded Pension/ Actuarial Value of Assets	\$22,222,411	\$16,650,701	\$47,725,207	\$0	\$0	\$0	\$0	\$0	\$0
503	Total Unfunded Pension Liability	\$4,965,626	\$991,660	(\$2,691,329)	\$0	\$0	\$0	\$0	\$0	\$0
504	Funded Ratio	81.73%	94.37%	105.97%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation/ Net OPEB Obligation	\$256,976	\$268,086	\$1	\$0	\$0	\$0	\$0	\$0	\$0

Enter All Amounts in Whole Numbers

Code		SLEP			Other Pension			OPEB (Net)		
		2012	2013	2014	2012	2013	2014	2013	2014	2015
500	Actuarial Valuation Date	12/31/2012	12/31/2013	12/31/2014	12/31/2012	00/31/2013	12/31/2014	11/30/2013	11/30/2014	11/30/2015
501	Total Pension Liability/ Actuarial Accrued Liability	\$3,218,982	\$3,425,307	\$5,241,610	\$1,569,494	\$1,675,901	\$2,846,867	\$326,794	\$165,974	\$165,974
502	Total Funded Pension/ Actuarial Value of Assets	\$2,412,572	\$2,585,862	\$4,764,719	\$936,161	\$1,185,936	\$2,598,135	\$1	\$1	\$1
503	Total Unfunded Pension Liability	\$806,410	\$839,445	\$476,891	\$633,333	\$489,965	\$248,732	\$326,793	\$165,973	\$165,973
504	Funded Ratio	74.94%	75.49%	90.90%	59.64%	70.76%	91.26%	0.00%	0.00%	0.00%
505	Net Pension Obligation / Net OPEB Obligation	\$18,989	\$19,810	\$1	\$2,248	\$2,346	\$1	\$90,332	\$104,835	\$117,953

Capital Outlay*

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	\$0	\$35,694
602t	Law Enforcement	\$0	\$106,899
603t	Corrections	\$0	\$0
604t	Fire	\$0	\$0
605t	Sewerage	\$0	\$0
606t	Sanitation and Wastewater	\$0	\$0
607t	Parks and Recreation	\$0	\$0
608t	Housing and Community Development	\$0	\$0
609t	Highways, Roads and Bridges	\$332,464	\$1,495,373
610t	Parking Facilities	\$0	\$0
611t	Welfare	\$0	\$0
612t	Hospital	\$0	\$0
613t	Water	\$0	\$0
614t	Nursing Homes	\$0	\$0
615t	Conservation and Natural Resources	\$0	\$0
616t	Libraries	\$0	\$0
617t	Other	\$0	\$0

*This page should only be filled out if you have spent funds for capital projects or development.

*The Capital Outlay page is requested by the U.S. Census Bureau and is considered optional by the State Comptroller.

*If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.

*If you do NOT complete this page the U.S. Census Bureau will contact you for further information.

Explanation or Comments

<u>Type</u>	<u>Explanation</u>
112t	Gov. \$83,081 Prepaid Items, -\$175,049 Internal balances Bus.-Type \$175,049 Internal balances
117t	Gov. \$1,965,706 Net Pension Asset, \$1,308,962 Pension related deferred outflows
128t	Gov. \$226,951 Accrued Liabilities Bus.-Type \$18,896 Accrued Liabilities Fiduciary \$2,200,665 Due to others
215j	General: \$199,135 State grants & expense reimbursement \$158,532 Use Tax Special Rev: \$19,001 County Aid to Bridges \$66,752 Dispatcher 911 \$61,696 911
234k	General: \$608,348 Public Safety -Prisoner Housing Revenues Special Rev: Fees for services & materials- \$300,826 County Highway Fund \$333,587 Health \$61,877 GIS Enterprise: \$785,928 Public Building Comission Charges for Services Internal Service: \$701,053 Self-Insurance Charges for Services
236t	General: \$28,677 Misc. Revenue, Reimbursements & Postage Special Revenue: Refunds, Reimbursements, & Donations- \$33,459 Liability Insurance Fund \$18,357 Other Gov. Funds Enterprise: \$25,907 County Farm Rental Income
251d	General & Special Rev: County Development Gen. \$53,883 Sp. Rev. \$76,513
252d	Special Rev: \$496,142 Other Gov: Animal Control, Sheriff, & 911 funds
260t	Gen: \$37,894 Educational Service Region Internal Service: \$751,228 Medical & prescription claims
Gen	Current Year includes the restatement for adopting GASB 68

CPA Information

According to the Governmental Account Audit Act [50 ILCS 310], an Annual Audit submitted to the IL Office of the Comptroller shall be performed by a licensed public accountant, with a valid certificate as a public accountant under the Illinois Public Accounting Act [225 ILCS 450]. Please access the website of the Illinois General Assembly (www.ilga.gov/legislation/ilcs/ilcs.asp) to view these Acts. **If your government is required to submit an Annual Audit, please complete the following:**

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

- Individual Licensed Certified Public Accountant Public Accounting Firm (IL License) Professional Service Corporation (IL License)
- Out-of-State (Individual / Public Accounting Firm / Professional Service Corporation)

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

Enter the active 9-digit License#:	<u>066003312</u>	License Status:	<u>ACTIVE</u>
Business Name:	<u>Carpentier Mitchell Goddard & Co</u>		
Address:	<u>4915 21st Avenue A</u>	Address 2:	_____
City:	<u>Moline</u>	State: <u>IL</u>	ZIP: <u>61265-8906</u>
Phone:	<u>3097623626</u>	Ext. _____	Fax: _____ E-Mail: _____
Last Name:	<u>Taylor</u>	First Name: <u>James</u>	Title: <u>Member</u>
Phone:	<u>309-762-3626</u>	Ext. _____	E-Mail: _____

Non-Critical

Indebtedness Ending Fund Balance 15% Different?
