



**STATE OF ILLINOIS  
COMPTROLLER**

**SUSANA A. MENDOZA**

DO NOT SEND THIS PAPER COPY - THIS IS YOUR COPY.

MAKE SURE YOU HAVE CLICKED THE SUBMIT BUTTON IN THE COMPTROLLER CONNECT PROGRAM. THIS WILL PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY OF YOUR ANNUAL FINANCIAL REPORT.

**FY 2016 Annual Financial Report  
Multi-Purpose Long Form**

CCIF Copy - 5/17/2017 3:01:58 PM

Unit Name : Mercer County

County : 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 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

<b>A. Contact Person</b> (elected or appointed official responsible for filling out this form.)		<b>B. Chief Executive Officer</b> (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.)		<b>C. Chief Financial Officer</b> (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	
<b>D. Purchasing Agent</b> (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.)		<b>E. FOIA Officer</b> (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.)		<b>F. TIF Officer</b> (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.)	
Joe	Vann	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: 11/30/2016

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 2016 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) \_\_\_\_\_  
 Lines of credit and compensated absences \_\_\_\_\_

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

If "Yes", indicate the type(s) of utilities and enter the expenditures in Code 271.

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 <b>population</b> of Mercer County?^	16,434
What is the total <b>EAV</b> of Mercer County?	\$262,291,690
How many <b>full time employees</b> are paid?*	70
How many <b>part time employees</b> are paid?*	52
What is the <b>total salary</b> paid to all employees?	\$3,796,444

^ 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 <b>FUNDS SHOULD NOT BE LISTED HERE*</b>	Appropriation^	Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
Mercer County	\$9,869,891		11/30	
Mercer County Public Building Commission	\$633,874	B	11/30	Enterprise
<b>Total Appropriations</b>	\$10,503,765			

\* 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	\$377,419
All other intergovernmental payments	\$0

**STEP 8: FUND LISTING & ACCOUNT GROUPS**

**A. List all funds and how much was spent in FY 2016 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	\$252,555	Special Revenue Fund	11/30
ANIMAL CONTROL	\$109,793	Special Revenue Fund	11/30
ANIMAL CONTROL SPECIAL DONATION	\$2,368	Special Revenue Fund	11/30
ARRESTEES' MEDICAL COSTS		Special Revenue Fund	11/30
BOGARDUS	\$39,617	Special Revenue Fund	11/30
CAPITAL IMPROVEMENT & EQUIPMENT	\$58,697	Special Revenue Fund	11/30
CIRCUIT CLERK AUTOMATION	\$27,405	Special Revenue Fund	11/30
CIRCUIT CLERK CHILD SUPPORT MAINT	\$1,339	Special Revenue Fund	11/30
CIRCUIT CLERK DOCUMENT STORAGE	\$24,179	Special Revenue Fund	11/30
CIRCUIT CLERK OPERATIONS	\$695	Special Revenue Fund	11/30
COMMUNITY MENTAL HEALTH	\$41,152	Special Revenue Fund	11/30
COOPERATIVE EXTENSION	\$64,523	Special Revenue Fund	11/30
CORONER'S CREMATION PERMIT	\$1,265	Special Revenue Fund	11/30
CORONERS DEATH CERTIFICATE SURCHARGE	\$432	Special Revenue Fund	11/30
COUNTY AID TO BRIDGE	\$179,510	Special Revenue Fund	11/30
COUNTY CLERK AUTOMATION	\$1,032	Special Revenue Fund	11/30
COUNTY CLERK GIS FEE	\$1,099	Special Revenue Fund	11/30
COUNTY COLLECTOR AUTOMATION	\$9,544	Special Revenue Fund	11/30
COUNTY FARM	\$210,723	Enterprise Fund	11/30
COUNTY HIGHWAY FUND	\$991,522	Special Revenue Fund	11/30
COUNTY MOTOR FUEL TAX	\$404,636	Special Revenue Fund	11/30

DRUG CRIME LAB	\$1,177	Special Revenue Fund	11/30
DRUG FORFEITURE		Special Revenue Fund	11/30
FEDERAL AID MATCHING	\$103,680	Special Revenue Fund	11/30
FORCLOSURE		Special Revenue Fund	11/30
General Fund	\$4,707,402	General Fund	11/30
GIS FEE	\$39,781	Special Revenue Fund	11/30
HIGHWAY TILLER PROJECT	\$3,063	Special Revenue Fund	11/30
LAW LIBRARY	\$9,652	Special Revenue Fund	11/30
LIABILITY INSURANCE	\$930,266	Special Revenue Fund	11/30
MERCER COUNTY ABIL TRUST	\$0	Fiduciary Fund	11/30
MUNICIPAL RETIREMENT FUND	\$421,914	Special Revenue Fund	11/30
PET POPULATION CONTROL	\$6,581	Special Revenue Fund	11/30
PROBATION FEE	\$61,122	Special Revenue Fund	11/30
Public Building Commission	\$633,874	Enterprise Fund	11/30
PUBLIC BUILDING LEASE	\$883,944	Special Revenue Fund	11/30
PUBLIC HEALTH FUND	\$936,195	Special Revenue Fund	11/30
RECORDER AUTOMATION	\$60,405	Special Revenue Fund	11/30
RENTAL HOUSING/ CLERK		Special Revenue Fund	11/30
ROAD & HIGHWAY TRANSCEIVER PROJECT		Special Revenue Fund	11/30
SELF-INSURED HEALTH		Internal Service Fund	11/30
SEX OFFENDER REGISTRY	\$1,272	Special Revenue Fund	11/30
SHERIFF'S AUXILIARY		Special Revenue Fund	11/30
SHERIFF'S CRIME ENFORCEMENT	\$27,813	Special Revenue Fund	11/30
SHERIFF'S DUI DONATION	\$7,222	Special Revenue Fund	11/30
SHERIFF'S DUI EQUIPMENT	\$27,427	Special Revenue Fund	11/30
SHERIFF'S FTA WARRANT	\$3,824	Special Revenue Fund	11/30
SHERIFF'S POLICE VEHICLE	\$59,183	Special Revenue Fund	11/30
SHERIFF'S TELEPHONE COMMISSION	\$8,905	Special Revenue Fund	11/30
SOCIAL SECURITY FUND	\$300,371	Special Revenue Fund	11/30
TOWNSHIP BRIDGE	\$0	Fiduciary Fund	11/30
TOWNSHIP MOTOR FUEL TAX	\$0	Fiduciary Fund	11/30
UNEMPLOYMENT INSURANCE	\$12,520	Special Revenue Fund	11/30
<b>Total Expenditures</b>	\$11,669,679		

**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

Office of the Comptroller, Susana A. Mendoza  
FY 2016 AFR  
Multi-Purpose Form

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
<b>Current Assets</b>					
101t	Cash and Cash Equivalent	\$5,196,273	\$645,669	\$2,291,550	\$0
102t	Investments	\$0	\$0	\$0	\$0
115t	Receivables	\$4,967,806	\$0	\$133,601	\$0
109t	Inventories	\$13,825	\$0	\$0	\$0
112t	Other Assets (Explain)	(\$175,049)	\$175,049	\$0	\$0
<b>Non-Current Assets</b>					
116t	Capital Assets/Net of Accumulated Depreciation	\$8,263,549	\$5,399,550	\$0	\$0
117t	Other Capital Assets (Explain)	\$0	\$0	\$0	\$0
120t	<b>Total Assets</b>	\$18,266,404	\$6,220,268	\$2,425,151	\$0
150t	Deferred Outflow of Resources	\$4,222,683	\$0	\$0	\$0

**Liabilities**

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Current Liabilities</b>					
122t	All Payables	\$483,469	\$10,284	\$0	\$0
132t	Deferred Revenues	\$0	\$0	\$0	\$0
128t	Other Liabilities (Explain)	\$282,526	\$17,326	\$2,345,151	\$0
<b>Non-Current/Long Term Liabilities</b>					
129t	Due Within One Year	\$174,453	\$172,792	\$0	\$0
130t	Due Beyond One Year	\$2,464,814	\$5,062,797	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	<b>Total Liabilities</b>	\$3,405,262	\$5,263,199	\$2,345,151	\$0
155t	Deferred Inflow of Resources	\$4,177,158	\$0	\$0	\$0

**Net Position**

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	\$7,577,360	\$163,961	\$0	\$0
148t	Net Position - Restricted	\$5,000,239	\$0	\$80,000	\$0
149t	Net Position - Unrestricted	\$2,329,068	\$793,108	\$0	\$0
146t	<b>Total Net Position</b>	\$14,906,667	\$957,069	\$80,000	\$0
147t	<b>Total Liabilities &amp; Net Position</b>	\$18,311,929	\$6,220,268	\$2,425,151	\$0

**Revenues and Receipts**

<b>Code</b>	<b>Enter All Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
<b>Local Taxes</b>		<b>Report In Whole Numbers</b>							
<b>201t</b>	<b>Property Tax</b>	\$710,670	\$3,109,335	\$0	\$0	\$0	\$0	\$0	\$0
<b>202t</b>	<b>Local Sales Tax</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>203t</b>	<b>Utilities Tax</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>203a</b>	Electric Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>203b</b>	Water Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>203c</b>	Communications Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>203d</b>	Other Utilities (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>204t</b>	<b>Other Taxes (Explain)</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Intergovernmental Receipts &amp; Grants</b>									
<b>211t</b>	<b>State Income Tax</b>	\$667,093	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>212t</b>	<b>State Sales Tax</b>	\$360,019	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>213t</b>	<b>State Motor Fuel Tax</b>	\$0	\$391,578	\$0	\$0	\$0	\$0	\$0	\$0
<b>214t</b>	<b>State Replacement Tax</b>	\$260,701	\$21,873	\$0	\$0	\$0	\$0	\$0	\$0
<b>205t</b>	<b>State Gaming Tax(es)</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>215t</b>	<b>Other State Sources (Explain)</b>	\$626,435	\$390,656	\$0	\$0	\$0	\$0	\$0	\$0
<b>215a</b>	General Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>215b</b>	Public Welfare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>215c</b>	Health and/or Hospitals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>215d</b>	Streets and Highways	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>215e</b>	Culture and Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>215f</b>	Housing/Comm. Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>215g</b>	Water Supply System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>215h</b>	Electric/Gas Power System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>215i</b>	Mass Transit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>215j</b>	Other (Explain)	\$626,435	\$390,656	\$0	\$0	\$0	\$0	\$0	\$0
<b>225t</b>	<b>Federal Sources</b>	\$11,711	\$344,033	\$0	\$0	\$0	\$0	\$0	\$0
<b>225a</b>	General Support	\$11,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Revenues and Receipts**

<b>Code</b>	<b>Enter All Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
<b>Intergovernmental Receipts &amp; Grants</b>									
225b	Public Welfare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225c	Health and/or Hospitals	\$0	\$240,344	\$0	\$0	\$0	\$0	\$0	\$0
225d	Streets and Highways	\$0	\$103,689	\$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	<b>Other Intergovernmental Sources (Explain)</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Sources</b>									
231t	<b>Licenses and Permits</b>	\$149,555	\$129,146	\$0	\$0	\$0	\$0	\$0	\$0
233t	<b>Fines and Forfeitures</b>	\$869,413	\$490,418	\$0	\$0	\$0	\$0	\$0	\$0
234t	<b>Charges for Services</b>	\$306,800	\$793,914	\$0	\$0	\$883,694	\$0	\$80,000	\$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)	\$306,800	\$793,914	\$0	\$0	\$883,694	\$0	\$80,000	\$0
235t	<b>Interest</b>	\$88,827	\$10,163	\$0	\$0	\$372	\$0	\$0	\$0
236t	<b>Miscellaneous (Explain)</b>	\$101,348	\$98,002	\$0	\$0	\$0	\$1	\$1	\$0
240t	<b>Total Receipts and Revenue</b>	\$4,152,572	\$5,779,118	\$0	\$0	\$884,066	\$1	\$80,001	\$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
<b>Report In Whole Numbers</b>									
<b>251t</b>	<b>General Government</b>	\$1,708,196	\$1,831,527	\$0	\$0	\$192,678	\$1	\$1	\$0
<b>251a</b>	Financial Administration	\$1,666,933	\$1,767,004	\$0	\$0	\$192,678	\$0	\$0	\$0
<b>251b</b>	General Administrative Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>251c</b>	Central Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>251d</b>	Other (Explain)	\$41,263	\$64,523	\$0	\$0	\$0	\$1	\$1	\$0
<b>252t</b>	<b>Public Safety</b>	\$1,554,421	\$425,137	\$0	\$0	\$0	\$0	\$0	\$0
<b>252a</b>	Police	\$1,554,421	\$425,137	\$0	\$0	\$0	\$0	\$0	\$0
<b>252b</b>	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>252c</b>	Regulation - Building Inspection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>252d</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>253t</b>	<b>Corrections</b>	\$730,287	\$892,849	\$0	\$0	\$0	\$0	\$0	\$0
<b>254t</b>	<b>Judiciary and Legal</b>	\$584,366	\$111,717	\$0	\$0	\$0	\$0	\$0	\$0
<b>255t</b>	<b>Transportation and Public Works</b>	\$0	\$1,149,753	\$0	\$0	\$0	\$0	\$0	\$0
<b>255a</b>	Streets and Highways	\$0	\$1,149,753	\$0	\$0	\$0	\$0	\$0	\$0
<b>255b</b>	Airports	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>255c</b>	Parking Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>255d</b>	Parking Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>255e</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256t</b>	<b>Social Services</b>	\$0	\$983,961	\$0	\$0	\$0	\$0	\$0	\$0
<b>256a</b>	Welfare	\$0	\$52,137	\$0	\$0	\$0	\$0	\$0	\$0
<b>256b</b>	Health (Other than hospitals)	\$0	\$931,824	\$0	\$0	\$0	\$0	\$0	\$0
<b>256c</b>	Hospital Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256d</b>	Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256e</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Disbursements, Expenditures and Expenses**

<b>Code</b>	<b>Enter All Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
<b>Report In Whole Numbers</b>									
<b>257t</b>	<b>Culture and Recreation</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>257a</b>	Library	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>257b</b>	Parks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>257c</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>258t</b>	<b>Housing</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>275t</b>	<b>Environment</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>275a</b>	Sewage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>275b</b>	Solid Waste Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>275c</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>259t</b>	<b>Debt</b>	\$77,553	\$125,460	\$0	\$0	\$285,413	\$0	\$0	\$0
<b>259a</b>	Interest	\$17,546	\$39,026	\$0	\$0	\$285,413	\$0	\$0	\$0
<b>259b</b>	Principal	\$60,007	\$86,434	\$0	\$0	\$0	\$0	\$0	\$0
<b>271t</b>	<b>Public Utility Company</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>271a</b>	Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>271b</b>	Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>271c</b>	Transit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>271d</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>272t</b>	<b>Depreciation</b>	\$0	\$0	\$0	\$0	\$155,783	\$0	\$0	\$0
<b>280t</b>	<b>Capital Outlay</b>	\$10,500	\$597,276	\$0	\$0	\$0	\$0	\$0	\$0
<b>260t</b>	<b>Other Expenditures/Expenses (Explain)</b>	\$42,079	\$0	\$0	\$0	\$210,723	\$0	\$0	\$0
<b>270t</b>	<b>Total Expenditures/Expense</b>	\$4,707,402	\$6,117,680	\$0	\$0	\$844,597	\$1	\$1	\$0

**Fund Balances and Other Financing Sources (Uses)**

<b>Code</b>	<b>Enter All Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
<b>Report In Whole Numbers</b>									
<b>301t</b>	<b>Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)</b>	(\$554,830)	(\$338,562)	\$0	\$0	\$39,469	\$0	\$80,000	\$0
<b>302t</b>	Operating transfers in	\$452,104	\$90,489	\$0	\$0	\$0	\$130,805	\$0	\$0
<b>303t</b>	Operating transfers out	(\$315,898)	(\$357,500)	\$0	\$0	\$0	\$0	\$0	\$0
<b>304t</b>	Bond proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>305t</b>	Other long term debt (Explain)	\$79,000	\$362,787	\$0	\$0	\$0	\$0	\$0	\$0
<b>306t</b>	<b>Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)</b>	(\$339,624)	(\$242,786)	\$0	\$0	\$39,469	\$130,805	\$80,000	\$0
<b>307t</b>	Previous year fund balance	\$573,865	\$4,946,954	\$0	\$0	\$917,600	(\$130,805)	\$0	\$0
<b>308t</b>	Other (Explain)	\$0	\$35,364	\$0	\$0	\$0	\$0	\$0	\$0
<b>310t</b>	<b>Current Year Ending Fund Balance (306t + 307t + 308t)</b>	\$234,241	\$4,739,532	\$0	\$0	\$957,069	\$0	\$80,000	\$0

**Statement of Indebtedness (Governmental & Proprietary combined)**

<b>Debt Instruments for All Funds</b>	<b>Code</b>	<b>Outstanding Beginning of Year</b>	<b>Code</b>	<b>Issued Current Fiscal Year</b>	<b>Code</b>	<b>Retired Current Fiscal Year</b>	<b>Code</b>	<b>Outstanding End of Year</b>	<b>Original Issue Amount</b>	<b>Final Maturity Date</b>	<b>Interest Rate Ranges-Lowest</b>	<b>Interest Rate Ranges-Highest</b>
<b>Report In Whole Numbers</b>												
<b>General Obligation Bonds</b>	<b>400</b>	\$0	<b>406</b>	\$0	<b>412</b>	\$0	<b>418</b>	\$0	\$0			
Water	<b>400a</b>	\$0	<b>406a</b>	\$0	<b>412a</b>	\$0	<b>418a</b>	\$0	\$0		0.00%	0.00%
Electric	<b>400b</b>	\$0	<b>406b</b>	\$0	<b>412b</b>	\$0	<b>418b</b>	\$0	\$0		0.00%	0.00%
Transportation	<b>400c</b>	\$0	<b>406c</b>	\$0	<b>412c</b>	\$0	<b>418c</b>	\$0	\$0		0.00%	0.00%
Housing	<b>400d</b>	\$0	<b>406d</b>	\$0	<b>412d</b>	\$0	<b>418d</b>	\$0	\$0		0.00%	0.00%
Other (Explain)	<b>400e</b>	\$0	<b>406e</b>	\$0	<b>412e</b>	\$0	<b>418e</b>	\$0	\$0		0.00%	0.00%
<b>Revenue Bonds</b>	<b>401</b>	\$4,975,000	<b>407</b>	\$0	<b>413</b>	\$240,000	<b>419</b>	\$4,735,000	\$5,355,000			
Water	<b>401a</b>	\$0	<b>407a</b>	\$0	<b>413a</b>	\$0	<b>419a</b>	\$0	\$0		0.00%	0.00%
Electric	<b>401b</b>	\$0	<b>407b</b>	\$0	<b>413b</b>	\$0	<b>419b</b>	\$0	\$0		0.00%	0.00%
Transportation	<b>401c</b>	\$0	<b>407c</b>	\$0	<b>413c</b>	\$0	<b>419c</b>	\$0	\$0		0.00%	0.00%
Housing	<b>401d</b>	\$0	<b>407d</b>	\$0	<b>413d</b>	\$0	<b>419d</b>	\$0	\$0		0.00%	0.00%
Other (Explain)	<b>401e</b>	\$4,975,000	<b>407e</b>	\$0	<b>413e</b>	\$240,000	<b>419e</b>	\$4,735,000	\$5,355,000	12/01/2031	0.00%	0.00%
<b>Alternate Revenue Bonds</b>	<b>402</b>	\$0	<b>408</b>	\$0	<b>414</b>	\$0	<b>420</b>	\$0	\$0		0.00%	0.00%
<b>Contractual Commitments</b>	<b>403</b>	\$1,859,970	<b>409</b>	\$441,787	<b>415</b>	\$246,714	<b>421</b>	\$2,055,043	\$0		0.00%	0.00%
<b>Other (Explain)</b>	<b>404</b>	(\$1,543,434)	<b>410</b>	\$4,541,564	<b>416</b>	\$1,913,318	<b>422</b>	\$1,084,812	\$0		0.00%	0.00%
<b>Total Debt</b>	<b>405</b>	\$5,291,536	<b>411</b>	\$4,983,351	<b>417</b>	\$2,400,032	<b>423</b>	\$7,874,855				

**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: \$22,622,658

Total Debt Applicable to the limit: \$1,554,455

Legal Debt Margin: \$21,068,203

Legal Debt Margin (%): 93.12%

Future Debt Service Requirements for Bonded Debt listed above			
Year Ending	Principal	Interest	Total
2017	\$125,000	\$129,029	\$254,029
2018	\$255,000	\$247,839	\$502,839
2019	\$265,000	\$233,805	\$498,805
2020	\$280,000	\$219,090	\$499,090
2021	\$295,000	\$203,694	\$498,694
2022-2026	\$1,665,000	\$762,183	\$2,427,183
2027-2031	\$1,850,000	\$259,828	\$2,109,828
2032-2036	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$ 4,735,000</b>	<b>\$ 2,055,468</b>	<b>\$ 6,790,468</b>

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		
		2014	2015	2016	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
500	Actuarial Valuation Date (VD)	11/30/2014	11/30/2015	11/30/2016						
500a	Reporting Date (RD)	11/30/2014	11/30/2015	11/30/2016						
500b	Measurement Date (MD)	12/31/2013	12/31/2014	12/31/2015						
501	Total Pension Liability (TPL)	\$17,642,361	\$45,033,878	\$45,435,644	\$0	\$0	\$0	\$0	\$0	\$0
502	Plan Fiduciary Net Position (FNP)	\$16,650,701	\$47,725,207	\$45,618,531	\$0	\$0	\$0	\$0	\$0	\$0
503	Net Pension Liability (NPL)	\$991,660	(\$2,691,329)	(\$182,887)	\$0	\$0	\$0	\$0	\$0	\$0
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	94.37%	105.97%	100.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation/ Net OPEB Obligation	\$268,086	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0

**Enter All Amounts in Whole Numbers**

Code		SLEP			Other Pension			OPEB (Net)		
		2014	2015	2016	2014	2015	2016	2014	2015	2016
500	Actuarial Valuation Date (VD)	11/30/2014	11/30/2015	11/30/2016	11/30/2014	00/30/2015	11/30/2016	11/30/2014	11/30/2015	11/30/2016
500a	Reporting Date (RD)	11/30/2014	11/30/2015	11/30/2016	11/30/2014	11/30/2015	11/30/2016	11/30/2014	11/30/2015	11/30/2016
500b	Measurement Date (MD)	12/31/2013	12/31/2014	12/31/2015	12/31/2013	12/31/2014	12/31/2015	11/30/2014	11/30/2015	11/30/2016
501	Total Pension Liability (TPL)	\$3,425,307	\$5,241,610	\$5,883,780	\$1,675,901	\$2,846,867	\$2,843,162	\$165,974	\$165,974	\$165,974
502	Plan Fiduciary Net Position (FNP)	\$2,585,862	\$4,764,719	\$5,015,508	\$1,185,936	\$2,598,135	\$2,852,056	\$1	\$1	\$1
503	Net Pension Liability (NPL)	\$839,445	\$476,891	\$868,272	\$489,965	\$248,732	(\$8,894)	\$165,973	\$165,973	\$165,973
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	75.49%	90.90%	85.24%	70.76%	91.26%	100.31%	0.00%	0.00%	0.00%
505	Net Pension Obligation / Net OPEB Obligation	\$19,810	\$1	\$1	\$2,346	\$1	\$1	\$104,835	\$117,953	\$130,916

**Capital Outlay\***

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	\$0	\$10,500
602t	Law Enforcement	\$0	\$88,711
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	\$0	\$508,565
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>
128t	GOVT ACCRUED LIABILITIES = \$282,526 BUS TYPE ACCRUED LIABILITIES = \$17,326 FIDUCIARY DUE TO OTHERS = \$2,221,550
215j	GENERAL FUND STATE GRANTS = \$454,309 AND \$172,126 USE TAX SPECIAL REVENUE FUNDS = \$67,745 COUNTY AID TO BRIDGES, \$61,858 FEDERAL AID MATCHING, AND \$261,053 911 = TOTAL \$390,566
234k	GENERAL: \$306,800 PRISONER HOUSING SPECIAL REVENUE FUNDS: \$293,479 HIGHWAY, \$441,815 HEALTH, \$58,620 GIS FOR TOTAL \$793,914 ENTERPRISE: \$883,694 PUBLIC BUILDING COMMISSION CHARGES FOR SERVICES FIDUCIARY = EMPLOYER CONTRIBUTIONS \$80,000
236t	GENERAL: \$38,813 FARM INCOME, \$50,953 HEALTH INSURANCE REIMBURSEMENT, \$10,406 PLAT REVENUE SPECIAL REVENUE: \$33192 LIABILITY INSURANCE, REST DONATIONS
251d	COUNTY DEVELOPMENT GENERAL - \$41,263 SP REV - \$64,523
252d	\$425,137 OTHER GOVT - ANIMAL CONTROL, SHERIFF AND 911 FUNDS
260t	GENERAL - EDUCATIONAL SERVICE REGION - \$42,079 ENTERPRISE - \$210,723 - LOSS ON DISPOSAL OF CAPITAL ASSET
308t	PROCEEDS FROM THE SALE OF CAPITAL ASSETS IN HIGHWAY FUND
404t	INCLUDES COMPENSATED ABSENCES, NET PENSION, AND NET OPEB
Gen	175,049 INTERNAL BALANCES

**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](http://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 &amp; 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>309-762-3626</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: _____

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**Non-Critical**

Expenditures Exceed Appropriations
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