

***ROCK ISLAND COUNTY  
FOREST PRESERVE DISTRICT***

*Rock Island, Illinois*

***COMPREHENSIVE ANNUAL  
FINANCIAL REPORT OF THE  
ROCK ISLAND COUNTY FOREST  
PRESERVE DISTRICT - A COMPONENT  
UNIT OF ROCK ISLAND COUNTY***

*Year Ended June 30, 2016*

Prepared by:  
April Palmer, Rock Island County Auditor



**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT**  
June 30, 2016

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## INTRODUCTORY SECTION





December 13, 2016

To the Honorable Steve Ballard, President, Members of the Rock Island County Forest Preserve Commission, and Citizens of Rock Island County Forest Preserve District.

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP), and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of the Rock Island County Forest Preserve District for the fiscal year ended June 30, 2016.

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 controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement.

Carpentier, Mitchell, Goddard, and Company, LLC, a firm of licensed certified public accountants, have issued an unmodified ("clean") opinion on the Rock Island County Forest Preserve District financial statements for the fiscal year ended June 30, 2016. The independent auditor's report is presented as the first component of the financial section of this report.

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

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Phone: (309) 558-3594 • Fax: (309) 558-3595

Website: [www.ricfpd.org](http://www.ricfpd.org)

Dorrance  
Port Byron

Illiniwek  
Hampton

Indian Bluff  
Milan

Loud Thunder  
Illinois City

Ralph Martin  
Illinois City

Niabi Zoo  
Coal Valley

Island County Forest Preserve District's MD&A can be found immediately following the report of the independent auditors.

### **Profile of the Government**

The Rock Island County Forest Preserve District was established in 1941 by a referendum vote. The District is a separate body and political subdivision of the State of Illinois. The District has independent taxing powers. Its boundaries are the same as those of Rock Island County. The District's purpose is to maintain and manage natural areas in Rock Island County for preservation, recreation, and education.

The District's day-to-day operations and administrative activities are managed by a Director and staffed by 120, full-time, part-time, and seasonal employees.

The Rock Island County Forest Preserve District consists of five forest preserve areas, which consist of 2,496 acres in Rock Island County. They are: Loud Thunder Forest Preserve, Indian Bluff Forest Preserve and Golf Course, Illiniwek Park, Dorrance Park and Niabi Zoo (which was donated to the Forest Preserve District in 1963). 251.7 acres of land was donated to the Forest Preserve by Ralph Martin in 1994 located in conjunction to Loud Thunder Forest Preserve. The Rock Island County Forest Preserve District serves approximately 146,964 citizens in Rock Island County, but also serves surrounding areas in Illinois and Iowa and tourists from beyond that.

The District is governed by an elected 25-member Board of Commissioners, who also serve, by state statute, as the Rock Island County Board. Approximately one-half of the members are up for re-election in a cycle of 4, 4 & 2 years. The remaining are on a 2, 4 & 4 year cycle. This provides every ten (10) years the entire 25 member commission being up for re-election. The President of the Rock Island County Forest Preserve District is elected by majority vote of the commissioners. Policy-making and legislative authority are vested in a governing executive committee consisting of the president and six other commission members. The full Commission meets the third Tuesday of each month usually immediately following the Rock Island County Board meetings or approximately at 6:30PM.

The annual budget serves as the foundation for the Rock Island County Forest Preserve District's financial planning and control. All departments or individual parks of the Forest Preserve District are required to submit requests for

appropriation to the government's director. The government's director uses these requests as the starting point for developing a proposed budget. The government's director then presents this proposed budget to the Commission for review. The Commission is required to hold public hearings on the proposed budget and to adopt a final budget by no later than November 30<sup>th</sup> of each year. Thus the budget is developed and proposed 7 to 12 months prior to appropriation usage. The appropriated budget is prepared by fund, department/park, and function. The director may make transfers of appropriations (movement of funds available to spend from one function or department/park to another after the budget is adopted). Any resolutions to increase appropriations must be approved by the Forest Preserve Commission. As a matter of courtesy, information, and/or policy transfers of appropriation are also approved by the Forest Preserve Commission. Budget to actual comparisons are provided in this annual audit for each individual governmental fund for which an appropriated annual budget has been adopted.

### **Local Economy**

Rock Island County's economy has historically centered on farm implement manufacturing, U.S. military manufacturing and agriculture. Today approximately one-fifth of Rock Island County's residents are employed in education, healthcare, and social assistance (U.S. Census, 2015 American Community Survey, 1-Year Estimates). Manufacturing has the highest percentage of employment of any industry employing 20% of the civilian population 16 years and over (U.S. Census, 2015 American Community Survey, 1-Year Estimates). Currently, the largest employers in the county are:

- Rock Island Arsenal, a U.S. Army installation which houses approximately 5,602 military, civilian, and contractor jobs;
- Deere and Company, an international leader in agricultural, forestry and construction equipment, employs approximately 5,700 (at all Rock Island County locations);
- Unity Point – Trinity, employ 4,468 (at all Rock Island County locations)
- Tyson Foods Inc., a supplier of beef and pork products, employ 2,400.

Source: Infogroup, Reference USA GOV and Individual Employers, Spring 2016.

Other major employers in the County are Hy-Vee, grocery stores (1,519 at all Rock Island County locations), Xpac, packaging (1,000), Walmart (876 at all Rock

Island County locations), and Moline School District #40, public school district (860). The County is also home to large insurance and healthcare companies. Modern Woodmen of America and Bituminous Insurance Company are leaders in the insurance industry and each employ hundreds of people in Rock Island County (Source: Infogroup, Reference USA GOV Individual Employers, Spring 2016).

There are 10 traditional public school districts operating within Rock Island County. The County's post-secondary education facilities include Black Hawk College, a two-year, public institution which employs 825; Augustana College, a private four-year institution which employs 550, and Western Illinois University Quad Cities Campus, which employs 105 full time employees (Source: Infogroup, Reference USA GOV Individual Employers, Spring 2016).

Labor force in Rock Island County peaked in 1980 at 84,434. The 10-year period from 1980-1990 saw total labor force decline by almost 12% to 74,530. Most of this loss is attributed to the farm crisis in the 1980's and the related losses of manufacturing jobs in the farm implement industry. The county's annual average unemployment rate neared 18% in 1983. However, through the 1990's the economy gradually improved with relatively minor setbacks occurring early in the decade. From 2000 to 2007 unemployment rates averaged 5.1%. With the international banking crisis and housing market decline that occurred from 2007 to 2009, the unemployment rates jumped to an average of 8.9%. The highest Rock Island County experienced in the past decade was 9.6% in 2010. Since 2012 the county has seen an improvement in the unemployment rates which have averaged around 7.8%. In 2014, the county's unemployment rate was 6.8%, and the civilian labor force was estimated to be 74,105 (U.S. Census, 2015 American Community Survey, 1-Year Estimates).

Recently Rock Island County has seen business expansions and infrastructure projects, including the commitment of \$88 million in federal funding for work on the I-74 bridge and corridor, the completion of the \$10 million Trimble Pointe Funeral Home in Moline, the completion of Western Illinois University Riverfront Campus Phase 2 (estimated cost at \$39 million), and the allocation of \$16 million for a multimodal passenger station in Moline, IL (Source: Bi-State Comprehensive Economic Development Strategy, 2015 Progress Report, Bi-State Regional Commission). Additionally, there are other future business and infrastructure projects planned for 2016-2021, including Phase 3 of Western Illinois University's campus in Moline (\$21 million project), a new annex to the justice center for Rock Island County (\$28 million project), and a new water treatment facility for Rock

Island City (\$23 million project). (Source: Bi-State Comprehensive Economic Development Strategy, 2016 Report, Bi-State Regional Commission.)

### **Major Initiatives**

Each year, members of the Commission of the Rock Island County Forest Preserve District plan & vote to accomplish building & improvement projects in the District's various parks. Some of these goals require bond agreements to fund and others are funded through increasing areas of revenue. The following are some of the future projects to be accomplished.

Construction of a trail system at Dorrance Forest Preserve.

A new point of sale campground software program and computer at Illiniwek Forest Preserve.

A new truck at Illiniwek Forest Preserve.

Illiniwek Forest Preserve shower building and restroom facility plumbing upgrades will continue.

Remodeling of outbuildings at Loud Thunder Forest Preserve.

A new all-terrain vehicle at Loud Thunder Forest Preserve.

A new ranger vehicle at Loud Thunder Forest Preserve.

A new boat ramp for Lake George at Loud Thunder Forest Preserve.

Trail rehabilitation at Loud Thunder Forest Preserve.

New computers at Indian Bluff Golf Course.

A new walking greens aerator at Indian Bluff Golf Course.

A new triplex rotary mower at Indian Bluff Golf Course.

Replacement of the water storage tanks and chlorination system for Niabi Zoo.

Rehabilitation of the train tunnel at Niabi Zoo.

Rehabilitation of animal exhibits at Niabi Zoo.

Corrections will be made to improve areas from the ADA access audit deficiencies report.

Begin participation in the Illinois Parks Association Risk Services (IPARKS) risk management program.

### **Financial Information, Management and Control**

Financial Policies. The Forest Preserve District doesn't currently require a reserve for any of its funds. However, due to the nature of the parks located in this upper Midwest area they are open for business on a seasonal basis during about 7 months of the year. Also, being property tax dependent for most of its funds those revenues are only being received during approximately 6 months per year. Therefore, in order to keep cash at health levels year-round the Commission encourages the parks maintain a 3-6 month reserve. Also, the Forest Preserve Commission has not committed any moneys for any of its funds.

Risk Management. The Forest Preserve District is self-insured for risk exposures related to employment benefits and workers' compensation claims. The Forest Preserve Commission reviewed multiple proposals for risk management and liability coverage programs. The Forest Preserve District will begin participating in the IPARKS risk management program in fiscal year 2017, which provides automobile liability, wrongful acts (public officials) liability, property coverage, boiler & equipment breakdown, automobile physical damage coverage, and legal liability coverage. These occurrences were all self-insured through the end of fiscal year 2016. A third party administrator, United Healthcare of the River Valley, performs all health benefit claims handling procedures. An additional third party administrator, Employer's Claim Services, has been contracted to perform all workers' compensation claims handling procedures. The human resources office and the civil division of the States Attorney's office of Rock Island County handle all workers' compensation, liability and settlement claims. The Commission levies for a liability reserve property tax, recorded as Forest Preserve District Liability Insurance. This is a separate fund from the general fund. This provides for policy premiums, deductibles, claims settlement and loss expenses for the estimated settlement value of worker's compensation, employment benefits, and third party administrators.

Pension and Other Post-employment Benefits The Forest Preserve District participates in a defined benefit pension plan through the Illinois Municipal Retirement Fund (IMRF). IMRF provides retirement benefits for any employees of the Forest Preserve District whose position normally requires at least 1000 hours of service per year. These benefits are paid in addition to social security benefits. The Forest Preserve District also provides for postretirement health care benefits to employees under the required provisions of Rock Island County's Health Benefit Plan. Additional information on pension and post-employment benefits can be found in the notes to the financial statements included within this financial report.

Awards & Acknowledgements The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Rock Island County Forest Preserve District for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2015. In order to be awarded a Certificate of Achievement, the government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR has continued to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the staff of the Rock Island County Forest Preserve District, the Rock Island County Auditor's Office and our auditors, Carpenter Mitchell Goddard and Company LLC. Credit also must be given to the Commission for their unfailing support for maintaining the highest standards of professionalism in the management of the Forest Preserve District's finances.

Respectfully submitted,



Jeffrey Craver, Director  
Rock Island County Forest Preserve District



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Rock Island County  
Forest Preserve District  
Illinois**

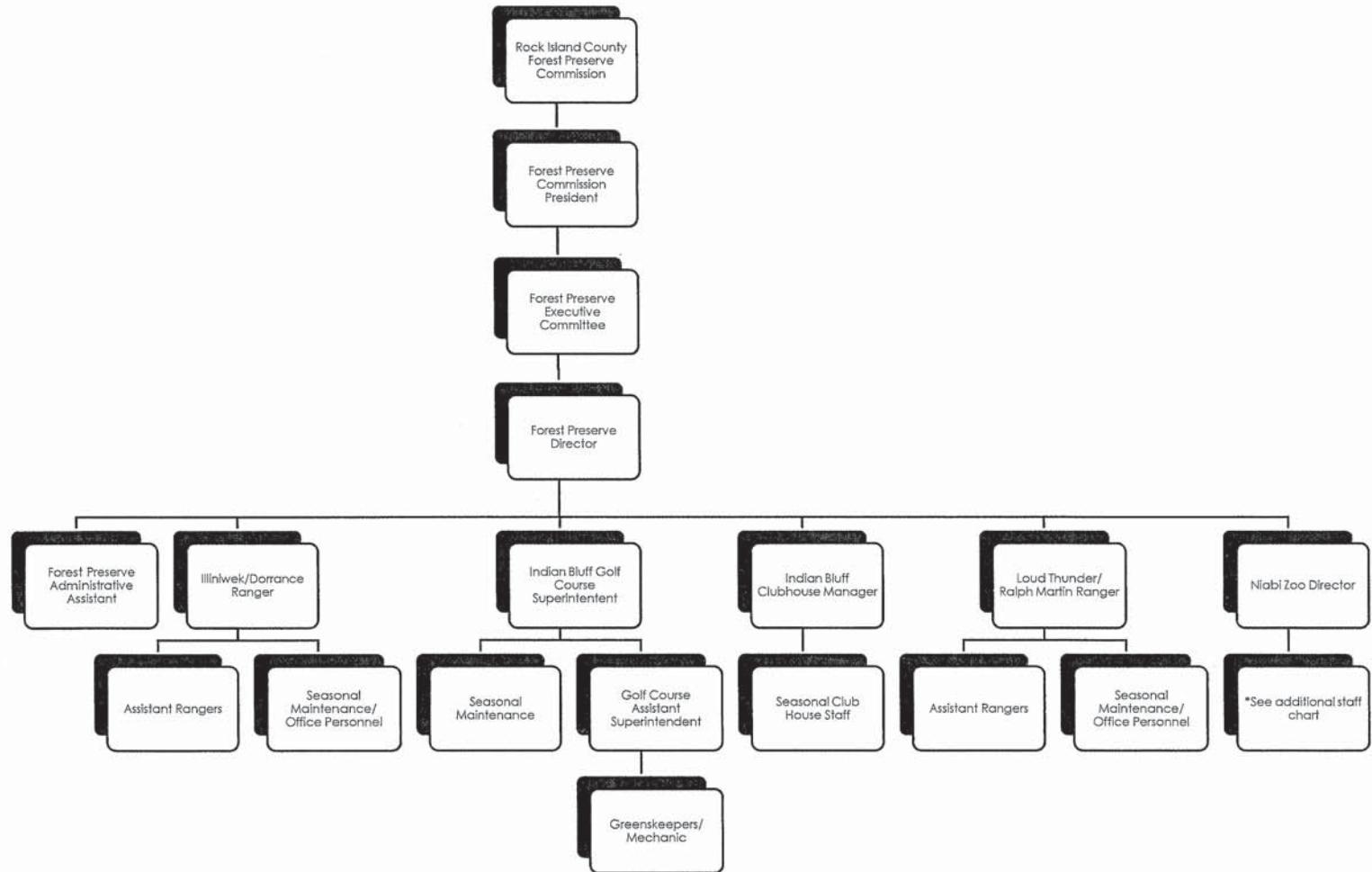
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2015**

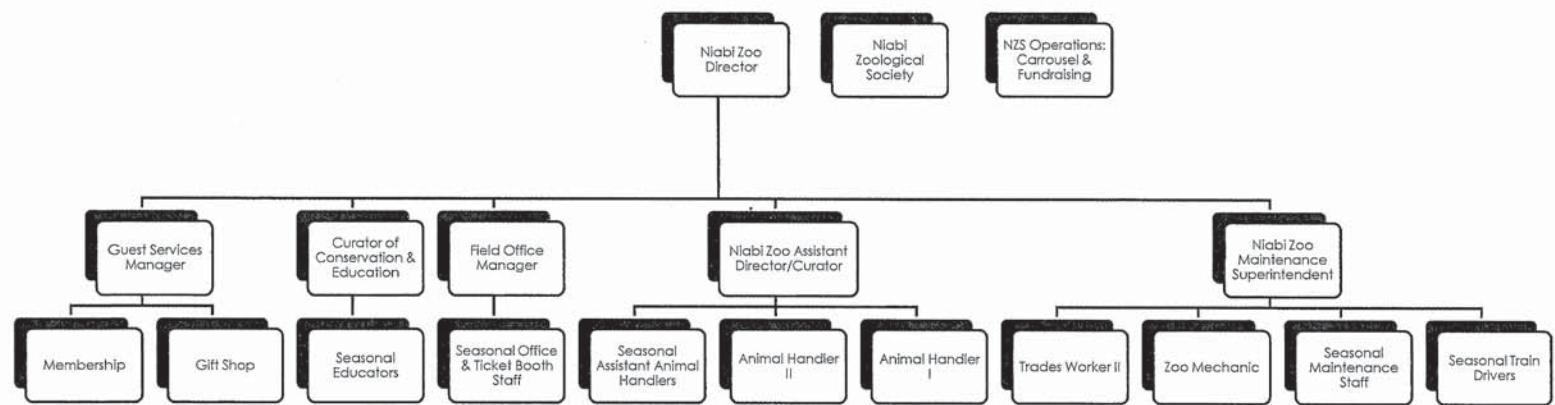
A handwritten signature in black ink that reads "Jeffrey R. Emmer". The signature is fluid and cursive, with "Jeffrey" on the top line and "R. Emmer" on the line below it.

Executive Director/CEO

## Forest Preserve Staff Organization



## Niabi Zoo Organization Chart



## ROCK ISLAND COUNTY FOREST PRESERVE COMMISSION

ROCK ISLAND COUNTY FOREST PRESERVE COMMISSION  
COUNTY OFFICE BUILDING  
1504 THIRD AVENUE  
ROCK ISLAND, ILLINOIS 61201  
(309) 786-4451

REGULAR COMMISSION MEETINGS:  
3RD TUESDAY OF EACH MONTH – IMMEDIATELY PROCEEDING COUNTY BOARD - 5:30 P.M.

COUNTY BOARD - 4 YEAR STAGGERED TERM (1-MEMBER ELECTED PER DISTRICT, BY DISTRICT)

DISTRICT 1	CHRISTINE FILBERT	(R) 21624 RIVER ROAD NORTH, CORDOVA 61242	12/2016
DISTRICT 2	DEWAYNE CREMEEENS	(R) PO BOX 101 RAPIDS CITY, 61278	12/2018
DISTRICT 3	MICHAEL BURNS	(D) 713 11 AVENUE B CT, SILVIS 61282	12/2018
DISTRICT 4	PATRICK MORENO	(D) 321 2 AVENUE A, SILVIS 61282	12/2018
DISTRICT 5	LARRY BURNS	(D) 1451 30 <sup>TH</sup> AVENUE, EAST MOLINE 61244	12/2018
DISTRICT 6	DONALD L JACOBS	(D) 405 24 AVENUE, EAST MOLINE 61244	12/2016
DISTRICT 7	STEVE DOYE	(D) 4729 20 <sup>TH</sup> AVENUE, MOLINE 61265	12/2016
DISTRICT 8	BRIAN D VYNCKE	(D) 3422 76 STREET, MOLINE 61265	12/2016
DISTRICT 9	JEFFREY DEPPE	(D) 213 37 <sup>TH</sup> AVENUE, EAST MOLINE, 61244	12/2016
DISTRICT 10	STEVEN BALLARD	(D) 4515 11 AVENUE A, MOLINE 61265	12/2016
DISTRICT 11	DON JOHNSTON	(D) 1108 23 STREET, MOLINE 61265	12/2018
DISTRICT 12	MIKE STEFFEN	(R) 1816 29 <sup>TH</sup> AVENUE PLACE, MOLINE 61265	12/2018
DISTRICT 13	RICHARD H "QUIJAS" BRUNK	(D) 1527 11 AVENUE, MOLINE 61265	12/2016
DISTRICT 14	VIRGINIA "GINNY" SHELTON	(D) 519 26 AVENUE, MOLINE 61265	12/2018
DISTRICT 15	NICK CAMLIN	(D) 2044 33 STREET, ROCK ISLAND 61201	12/2018
DISTRICT 16	KAI SWANSON	(D) 2514 22 ½ AVE ROCK ISLAND 61201	12/2016
DISTRICT 17	EDWIN M. LANGDON JR	(D) 1433 31 STREET, ROCK ISLAND 61201	12/2016
DISTRICT 18	DR. RODNEY K SIMMER	(R) 3312 34 AVENUE COURT, ROCK ISLAND 61201	12/2018
DISTRICT 19	KIM CALLAWAY THOMPSON	(D) 1317 14 ½ STREET, ROCK ISLAND 61201	12/2018
DISTRICT 20	MIA D MAYBERRY	(D) 559 22 AVENUE, ROCK ISLAND 61201	12/2016
DISTRICT 21	SCOTT TERRY	(D) 4305 12 STREET, ROCK ISLAND 61201	12/2018
DISTRICT 22	DRUE MIELKE	(R) 503 EAST 13 AVENUE CT, COAL VALLEY 61240	12/2016
DISTRICT 23	KEN "MOOSE" MARANDA	(D) 3006 WEST 5 STREET, MILAN 61264	12/2018
DISTRICT 24	RON OELKE	(R) 904 9 STREET COURT E, ANDALUSIA 61232	12/2016
DISTRICT 25	J. ROBERT WESTPFAHL	(R) 11306 35 STREET WEST, MILAN 61264	12/2018

ROCK ISLAND COUNTY FOREST PRESERVE COMMITTEE

**PRESIDENT – STEVE BALLARD**

MICHAEL BURNS

KEN “MOOSE” MARANDA

STEVE DOYE

DR. RODNEY SIMMER

DEWAYNE CREMEENS

EDWIN M. LANGDON JR

APPOINTED OFFICIALS

**FOREST PRESERVE DIRECTOR**

**JEFF CRAVER**

FOREST PRESERVE EXECUTIVE SECRETARY

CASSIE SULLIVAN

ILLINIWEK/DORRANCE SUPERINTENDENT

MICHAEL PETERSEN

INDIAN BLUFF GOLF COURSE SUPERINTENDENT

JAY VERSTRAETE

INDIAN BLUFF GOLF COURSE CLUBHOUSE

TODD COLLINS

LOUD THUNDER RANGER

BEN MILLS

NIABI ZOO DIRECTOR

MARC HEINZMAN  
DAN MEATES (interim)  
LEE JACKSON

## FINANCIAL SECTION



**CARPENTIER  
MITCHELL•GODDARD  
& COMPANY•LLC**  
CERTIFIED PUBLIC  
ACCOUNTANTS

4915 - 21st Avenue A. • Moline, Illinois 61265  
Ph. (309) 762-3626 • Fax (309) 762-4465

**INDEPENDENT AUDITOR'S REPORT**

To the Commission  
Forest Preserve District  
Rock Island County  
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 Rock Island County Forest Preserve District (the "District"), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Rock Island County Forest Preserve District, as of June 30, 2016, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, other postemployment benefit plan schedule of funding progress, pension and other postemployment benefit plans schedules of employer contributions, and schedule of changes in the net pension liability and related ratios on pages 3 through 13, 45 through 51, 52, 53 through 54, and 55, respectively, be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, combining statements and individual fund budgetary schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining statements and individual fund budgetary schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and individual fund budgetary schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

*Carpentier, Mitchell, Goddard & Company, LLC*

Moline, Illinois  
December 13, 2016

## **Management's Discussion and Analysis**

As management of the Rock Island County Forest Preserve District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the Rock Island County Forest Preserve District for the fiscal year ended June 30, 2016. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal which can be found on pages i – vii of this report, and the District's financial statements.

### **Financial Highlights**

- The assets of the Rock Island County Forest Preserve District exceeded its liabilities at the close of 6/30/16 fiscal year by \$11,121,381 (net position). This net position has increased, \$384,838, from prior year due to expenses being less than budgeted with revenues exceeding budgeted expectations including fees and charges, and some property taxes as well as Hotel/Motel tax. Of total Net Position, \$1,809,025 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$1,196,544 or 56.58 percent of total general fund expenditures of \$2,114,923. This increase in fund balance occurred because fees were greater than budgeted expectations at the parks keeping revenues up and exceeding expenditures by \$44,766. All borrowed cash from General Fund reserves was paid back thus increasing cash and allowing fewer dollars to be required for a specific purpose.
- As of the close of fiscal year 2016, the Rock Island County Forest Preserve District's governmental funds reported combined ending fund balances of \$3,216,630, an increase of \$559,659 in comparison to the prior year. All funds experienced an increase in fund balance. Some were due to property tax increases to cover prior year's high expense amounts. Also, the addition of the fund, Development of Forests and Construction Improvements, increased property tax revenue. Others were due to fee increases and the reduction of expenditures to a minimum.

## **Overview of the Financial Statements**

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

### **Government-wide financial statements**

The government-wide financial statements are designed to provide readers with a broad overview of the Forest Preserve District's finances, in a manner similar to a private-sector business.

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

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position 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 flow in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the Forest Preserve District include general government and recreation and operations. There are no business-type activities conducted by the Forest Preserve District.

The government-wide financial statements include only the Rock Island County Forest Preserve District. There are no component units. The Forest Preserve District is a component unit of Rock Island County.

The government-wide financial statements can be found on pages 14-16 of this report.

## **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Rock Island County Forest Preserve District, 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 Forest Preserve District are 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 year. Such information may be useful in evaluating a government's near-term financing 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.

The Rock Island County Forest Preserve District maintains 10 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, Niabi Zoo Fund, Niabi Zoo Capital Improvement Fund, and Liability Insurance Fund, which are considered to be major funds. Data from the other funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements under exhibits 9 & 10 in this report.

The Rock Island County Forest Preserve District adopts an annual appropriation budget for its general fund and its special revenue funds with one fund for capital

projects of the District by way of property tax levy. A budgetary comparison statement has been provided for the general fund and the special revenue funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found starting on page 17 of this report.

Notes to the 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. The notes to the financial statements can be found starting on page 23 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Rock Island County Forest Preserve District's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 45-55 of this report.

## **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Rock Island County Forest Preserve District, assets exceeded liabilities by \$11,121,381 at the close of the most recent fiscal year.

By far the largest portion of the Rock Island County Forest Preserve District's total assets (79.70%) reflects its net investment in capital assets (e.g., land, buildings, machinery, and equipment). The Rock Island County Forest Preserve District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

### *Rock Island County Forest Preserve District's Net Position 2016*

#### Governmental Activities

	2016	2015
Current and other Assets	4,983,667	4,266,182
Capital Assets	<u>13,155,714</u>	<u>13,622,889</u>

Total Assets	18,139,381	17,889,071
Deferred Outflows of Resources	<u>1,421,621</u>	<u>318,279</u>
Long-term Liabilities Outstanding	6,259,585	5,430,163
Other Liabilities	<u>820,856</u>	<u>829,708</u>
Total Liabilities	7,080,441	6,259,871
Deferred Inflows of Resources	<u>1,359,180</u>	<u>1,210,936</u>
Net Position:		
Net Investment in Capital Assets	8,863,651	9,059,257
Restricted for Capital Improvements	448,705	415,749
Unrestricted	<u>1,809,025</u>	<u>1,261,537</u>
Total Net Position	\$11,121,381	\$10,736,543

GASB 68 was implemented in fiscal year 2015.

A portion of the Rock Island County Forest Preserve District's net position (4.03%) represents resources, \$448,705, that is subject to external restrictions on how they may be used. The deferred outflows of resources, due to the partial debt refunding of the Zoo's bonds, more than covers the slight increase in restricted net position of \$32,956. The remaining balance of unrestricted net position, \$1,809,025 has increased this year due to the Liability Insurance moving from the prior year negative fund balance to a positive one. The Golf Course Improvement fund increased fund balance over prior year by collecting more fees than it expended for the year. The new property tax levy fund, Development of Forests and Construction Improvements Fund, was added this year. Finally, all inter fund loans were repaid in full. This releases the restriction to those funds and therefore, increases unrestricted fund balance.

At the end of the current fiscal year, the Rock Island County Forest Preserve District was able to report positive balances in all areas of net position for the government as a whole. Principal debt payments have continued on the bond issues for Golf Course improvements and Niabi Zoo Capital Improvements, which draws on cash readily available within current and other assets. This is why deferred outflows of resources from pensions and debt refunding, and capital asset increases are needed to continue to increase total assets. The General Fund governmental activity shows an increase in unrestricted net position because of the loans it had outstanding being repaid which increases cash and also due to a decrease in accounts payable within total liabilities. The Liability Insurance governmental activity had some continued expenses and there is now enough tax levy income to enable this fund to turn around its prior negative net position. The District's overall net position has increased.

**Rock Island County Forest Preserve District**  
**Changes in Net Position**  
**Governmental Activities**

Revenues:

	2016	2015
Program Revenues:		
Charges for Services	2,396,146	2,236,698
Operating Grants and Contributions	56,188	85,804
Capital Grants and Contributions	82,493	586,176
General Revenues:		
Property Taxes	2,807,646	2,876,192
Corp personal property Replacement Taxes	189,137	206,598
Hotel/Motel Taxes	280,026	269,776
Interest	8,995	7,864
Gain/(Loss) on Sale of Capital Asset	3,882	9,490
Timber Sales	23,653	12,287
Zoo Animal Sales	0	6,000
Miscellaneous	<u>9,713</u>	<u>13,114</u>
Total Revenues	\$5,857,879	\$6,309,999

Expenses:

General and Administration	1,947,048	1,998,020
Zoo	2,525,399	2,098,176
Retirement	232,385	219,288
FISSA	137,140	144,602
Liability Insurance	39,935	55,368

Bike Path	14,718	26,918
Marvin Martin Trust	48,014	42,578
Golf Course Improvement	77,812	77,813
Zoo Capital Improvement	251,857	216,143
Interest on Long-Term Debt	<u>198,733</u>	<u>214,473</u>
Total Expenses	<u>\$5,473,041</u>	<u>\$5,093,379</u>
Change in Net Position	384,838	1,216,620
Over (under) expenses		
Net Position Prior Year	<u>\$10,736,543</u>	<u>\$9,519,923</u>
Net Position End of Current Year	\$11,121,381	\$10,736,543

Charges for Services increased over prior year by \$159,448 in additional gate fees at Niabi Zoo and rental, greens, and camping fees at the other parks. However, this increase and the small increase in Hotel/Motel taxes and commodity sales couldn't make up for the loss of donated capital of over \$500,000 and small decreases from prior year in almost all other revenue categories.

Luckily district expenses total, although higher than prior year, were low enough that revenue as a whole was higher still providing a positive change of \$384,838 in net position. The higher expenses were mostly due to Niabi Zoo taking over gift shop operations so needing to purchase a large amount of start-up inventory. The Zoo also paid its own administrative expenses, as well as hiring operations and marketing consultants.

### **Financial Analysis of the Government's Funds**

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

The focus of the Rock Island County Forest Preserve District's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Rock Island County Forest Preserve District's financing requirements.

As of the end of the current fiscal year, the Rock Island County Forest Preserve District's governmental funds reported combined ending fund balances of

\$3,216,630, of which \$1,208,110 is available for spending at the government's discretion.

The Rock Island County Forest Preserve District General Fund's fund balance increased by \$32,648 and Niabi Zoo's fund balance increased by \$181,710 during the 2016 fiscal year. Both of these funds kept revenues near the same as the past fiscal year. However, expenditures increased some. The General Fund experienced higher capital expenditures and both funds had higher debt service expenditures this year. The General Fund was due to the payment schedule and the Zoo due to partial bond refunding. Despite this, revenues were able to cover expenditures in both funds.

None of the other funds invested much in capital this year and the Retirement fund's expenditure levels were back as in years past with the closing of the early retirement incentive just after the beginning of this fiscal year. Therefore, revenues well exceeded expenditures and fund balances increased in all funds.

*Long Term Debt Effects:* The Rock Island County Forest Preserve District made their four interest bond payments and two principle payments for the year July 1, 2015-June 30, 2016 on time. These payments are for the bonds for the Indian Bluff Golf Course Club House built in 2007, which are made with funds generated through the budget and receipt of golf course fees. These bonds were refinanced during the 2016 fiscal year in full. The amounts but not the timing of the payments changed as a result. Also, payments are for the Niabi Zoo Capital Improvement projects made with fees received through various Zoo admissions and purchases. These bonds were also refinanced during the reporting fiscal year. However, due to the amount of principal due were only partially refinanced. The result is much less interest due over time. Again timing of all payments remains unchanged. The Forest preserve will continue to make their bond payments according to their bond payment schedule. For more detailed information regarding long-term debt activity please refer to Note 2 – Reconciliation of Government-Wide & Fund Financial Statements and/or Note 7 – Long-Term Debt beginning on pages 27 and 33 respectively.

## **Budgetary Highlights**

General Fund saw a greater than predicted amount of revenues from the parks at budget time by \$22,745. Loud Thunder and Illiniwek Park exceeded their predicted amount and Indian Bluff Golf Course fell short at 97%. The greater than predicted amount of revenues from Loud Thunder and Illiniwek were able to make up for the golf course's budgeted revenue shortfall. The District continued to encounter staff vacancies and turnover throughout the 2016 fiscal year and expenses within the

District's departments were held within budgeted amounts. The District's staff turnover was attributed some to expected retirements and some unexpected. Either way, the new staff were making starting wages. This affected the Retirement & FISSA Fund being proportionately under budget as well. The early retirement incentive allowed employees with the credentials of age 50 or more and at least 20 years of service to retire within a 12 month period which encompassed almost the entire 2015 fiscal year and into the month of September of fiscal year 2016.

The General Fund budget was not increased throughout the 2016 fiscal year. The savings in staff vacancies was put to use in facility upgrades at Illiniwek. New windows, an HVAC system and other cosmetic upgrades were performed to the Camp Office at Illiniwek Park.

Forest Preserve General Fund also pays for administrative costs to the County of Rock Island. The County and Forest Preserve leadership agreed upon the proper dollar amount of these costs after an in-depth analysis of the cost study was performed. The agreement was lower than the budgeted amount, which came from the original cost study now out-dated. Also, the Zoo for the first time, paid its own share of the District's overall administrative costs agreed to. This provided savings to the General Fund which traditionally would cover those costs as well as its own. The appropriated funds remaining from the lower agreed upon payment were used to purchase needed equipment at Illiniwek, Loud Thunder, and Indian Bluff Golf Course.

Liability Insurance continues to be reported separately instead of being combined with the General Fund. This year the liability expenses were not as high. This allowed the tax levy, which had been increased to make up for prior years settlements to push the fund back into a positive fund balance in fiscal year 2016 as well as provide enough cash to pay off all inter preserve loans due.

Engineers evaluated the situation of repair or rebuild of the Lake George spillway at Loud Thunder to prevent future dam deterioration or cave in. Based upon this information the Commission decided to begin the new property tax levy fund, Development of Forests & Construction Improvements Fund, to save for this over \$1 million project. This new fund will collect and invest these taxes over the next few years by budgeting and levying for the revenue. Then, when the time comes to make these or other capital project expenses of the parks the funds will be available and a budget for these expenses will be developed.

## **Capital Assets**

### Rock Island County Forest Preserve District's Capital Assets

(Net of depreciation)

	2016	2015
Land	244,392	244,392
Buildings & Improvements	5,829,848	6,027,277
Machinery and Equipment	713,622	606,731
Infrastructure	6,367,852	6,691,894
Work in Process	<u>0</u>	<u>52,595</u>
 Total	 \$13,155,714	 \$13,622,889

Additional information on the Forest Preserve District of Rock Island County's capital assets can be found in note 5 on page 32 of this report.

## **Economic Factors and Next Year's Budgets and Rates**

As in the last few fiscal years, salary increases and the payment of bond indebtedness will be a major factor in any additional increase in expenditures for the next fiscal year. Also considered is the District's move to IPARKS insurance and risk program as opposed to being self-insured. The premiums owed as negotiated and agreed to will be a major annual expense.

Capital construction improving the District's Lake George Spillway at its Loud Thunder Park will increase property tax requirements into the future. A new fund was set up to collect those new tax revenues called the Development of Forests and Construction Improvements Fund. The first tax collection occurred in June of this fiscal year 2016.

Niabi Zoo continues to be concerned in regaining AZA certification. On-going necessary expenses are being discussed to aid in meeting this goal. Part of being able to accomplish this requires the zoo to continue raising money for an upgrade to many more exhibits/enclosures. The Niabi Zoo Capital Improvements fund, opened to account for prior bond issue expenses, is being closed to the Niabi Zoo Fund. The Zoo will then be better able to prioritize spending with all funds combined for its use. Also vital is maintaining its relationship with the fundraising group for projects at the Zoo called the Niabi Zoological Society. Efforts to do this also include following an independent study done as to the direction the Zoo should pursue to maximize

revenue generation while minimizing expenses. The Zoo has consumed the function of the gift shop from the Society. There is belief that running the operations themselves will generate more revenue directly to the Zoo.

A balanced budget is being planned in each Forest Preserve fund to maintain fund balance.

Upgrading and adding additional full-service campsites to accommodate RV and horse trailers in addition to trail rehabilitation at Loud Thunder Park is still being considered. Additional boat docks for fishing and expanding the fleet of rental boats to accommodate the increased usage is also desired by staff. Fee revenue is expected to increase to aid in these costs from the boat rental and concession operations.

Indian Bluff will continue to apply its fees to improve the golf course in the future. Many of the sand-traps have been rehabilitated throughout the course and staff will continue rehabilitating the sand traps into fiscal year 2017. The pond on hole 18 needs extensive care. Many of the tees and outdated structures like the concession and bathroom facilities need to be replaced or rehabilitated. The Golf Course Improvement Fund assists with this process as well.

Illiniwek Park is discussing the need for additional campsites, removal of the ball diamonds, and new restroom facilities in addition to expanding native prairie plantings throughout the park. These costs with budget constraints will make this extend over many years to accomplish.

### **Request for Information**

This financial report is designed to provide a general overview of the Rock Island County Forest Preserve District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the County Auditor, April Palmer, District Auditor, 1504 Third Ave, Rock Island, IL 61201 or e-mail [apalmer@co.rock-island.il.us](mailto:apalmer@co.rock-island.il.us).

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## BASIC FINANCIAL STATEMENTS



**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT**  
**STATEMENT OF NET POSITION**  
June 30, 2016

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	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash	\$ 2,880,538
Property taxes receivable	1,942,768
Replacement taxes receivable	34,054
Accounts receivable	119,574
Accounts receivable from fiscal agent	1,303
Accrued interest receivable	660
Prepaid items	4,770
Capital:	
Land and construction in progress	244,392
Other capital assets, net of depreciation	12,911,322
	<hr/>
Total assets	\$ 18,139,381
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension related deferred outflows	\$ 1,131,617
Deferred charge - debt refunding	<hr/> 290,004
	<hr/>
Total deferred outflows of resources	\$ 1,421,621
<b>LIABILITIES</b>	
Accounts payable	\$ 279,488
Accrued payroll taxes	13,143
Accrued payroll	80,825
Reserve - legal claims	50,000
Accrued expenses and deposits	8,428
Noncurrent liabilities:	
Due within one year	388,972
Due in more than one year	<hr/> 6,259,585
	<hr/>
Total liabilities	\$ 7,080,441
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred revenue - property taxes	\$ 1,336,885
Deferred revenue - pension related deferred inflows	<hr/> 22,295
	<hr/>
Total deferred inflows or resources	\$ 1,359,180
<b>NET POSITION</b>	
Net investment in capital assets	\$ 8,863,651
Restricted for:	
Capital improvements	448,705
Unrestricted	<hr/> 1,809,025
	<hr/>
Total net position	\$ 11,121,381

The accompanying notes are an integral part of these financial statements.

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT  
STATEMENT OF ACTIVITIES**  
For the Year Ended June 30, 2016

FUNCTION/PROGRAMS	Program	
	Expenses	Charges for Services
Governmental activities:		
General and administration	\$ 1,947,048	\$ 896,244
Zoo	2,525,399	1,306,296
Retirement	232,385	-
FISSA	137,140	-
Liability insurance	39,935	-
Bike path	14,718	-
Marvin Martin Trust	48,014	-
Golf course improvement	77,812	30,965
Zoo improvement	251,857	162,641
Interest on long-term debt	198,733	-
Total	\$ 5,473,041	\$ 2,396,146

- General revenues
- Property taxes
- Replacement taxes
- Hotel/Motel taxes
- Investment earnings
- Sale of timber
- Gain on sale of capital assets
- Miscellaneous

### Total general revenues

### Change in net position

#### NET POSITION, Beginning

**NET POSITION, Ending**

Revenues		Net Revenue (Expense) and Changes in Net Position	
Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
\$ 4,209	\$ -	\$ (1,046,595)	
48,593	82,493	(1,088,017)	
-	-	(232,385)	
3,386	-	(133,754)	
-	-	(39,935)	
-	-	(14,718)	
-	-	(48,014)	
-	-	(46,847)	
-	-	(89,216)	
-	-	(198,733)	
<hr/>	<hr/>	<hr/>	
\$ 56,188	\$ 82,493	\$ (2,938,214)	
		\$ 2,807,646	
		189,137	
		280,026	
		8,995	
		23,653	
		3,882	
		9,713	
		<hr/>	
		\$ 3,323,052	
		\$ 384,838	
		<hr/>	
		10,736,543	
		<hr/>	
		\$ 11,121,381	

The accompanying notes are an integral part of these financial statements.

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT  
BALANCE SHEET - GOVERNMENTAL FUNDS**

June 30, 2016

	<b>General Fund</b>	<b>Zoo Fund</b>	<b>Niabi Zoo Improvement</b>
<b>ASSETS</b>			
Cash	\$ 1,080,722	\$ 712,359	\$ 439,981
Property taxes receivable	837,129	612,839	-
Replacement taxes receivable	-	30,308	-
Accounts receivable	5,292	113,438	539
Accounts receivable from fiscal agent	-	1,303	-
Accrued interest receivable	207	138	125
Prepaid items	<u>4,770</u>	<u>-</u>	<u>-</u>
Total assets	<u><u>\$ 1,928,120</u></u>	<u><u>\$ 1,470,385</u></u>	<u><u>\$ 440,645</u></u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 118,081	\$ 155,000	\$ -
Accrued payroll taxes	-	-	-
Accrued payroll	34,924	45,901	-
Reserve - legal claims	-	-	-
Accrued expenses and deposits	<u>2,513</u>	<u>4,183</u>	<u>-</u>
Total liabilities	<u><u>\$ 155,518</u></u>	<u><u>\$ 205,084</u></u>	<u><u>\$ -</u></u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	<u><u>\$ 576,058</u></u>	<u><u>\$ 421,714</u></u>	<u><u>\$ -</u></u>
<b>FUND BALANCES</b>			
Nonspendable:			
Prepaid items	\$ 4,770	\$ -	\$ -
Restricted for:			
Capital improvements	-	-	440,645
Use mandated by tax levy	-	-	-
Assigned	-	843,587	-
Unassigned	<u>\$ 1,191,774</u>	<u>-</u>	<u>-</u>
Total fund balances	<u><u>\$ 1,196,544</u></u>	<u><u>\$ 843,587</u></u>	<u><u>\$ 440,645</u></u>
Total liabilities, deferred inflows of resources, and fund balances	<u><u>\$ 1,928,120</u></u>	<u><u>\$ 1,470,385</u></u>	<u><u>\$ 440,645</u></u>

Liability Insurance	Other Governmental Funds	Total Governmental Funds
\$ 26,560	\$ 620,916	\$ 2,880,538
132,675	360,125	1,942,768
-	3,746	34,054
-	305	119,574
-	-	1,303
34	156	660
-	-	4,770
<u>\$ 159,269</u>	<u>\$ 985,248</u>	<u>\$ 4,983,667</u>

\$ 6,407	\$ -	\$ 279,488
-	13,143	13,143
-	-	80,825
50,000	-	50,000
-	-	6,696
<u>\$ 56,407</u>	<u>\$ 13,143</u>	<u>\$ 430,152</u>
<u>\$ 91,296</u>	<u>\$ 247,817</u>	<u>\$ 1,336,885</u>

\$ -	\$ -	\$ 4,770
-	8,060	448,705
-	386,681	386,681
-	329,547	1,173,134
<u>11,566</u>	<u>-</u>	<u>1,203,340</u>
<u>\$ 11,566</u>	<u>\$ 724,288</u>	<u>\$ 3,216,630</u>
<u>\$ 159,269</u>	<u>\$ 985,248</u>	<u>\$ 4,983,667</u>

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**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT  
RECONCILIATION OF THE BALANCE SHEET OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION**  
June 30, 2016

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Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance - governmental funds	\$ 3,216,630
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	13,155,714
Liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(4,332,762)
Net pension liability, deferred outflows of resources, and deferred inflows of resources related to pension expense are not reported in government funds.	(768,570)
Net other postemployment benefits obligation is not reported in governmental funds.	<u>(149,631)</u>
Net position of governmental activities	<u><u>\$ 11,121,381</u></u>

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2016

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	<b>General Fund</b>	<b>Zoo Fund</b>
<b>REVENUES</b>		
Property taxes	\$ 1,231,213	\$ 922,607
Corporate personal property replacement taxes	-	168,332
Fees and charges	696,845	1,281,986
Interest	3,073	2,162
Contributions from private sources	4,209	48,593
Rent and royalties	199,399	24,310
Hotel/motel tax	-	280,026
Miscellaneous revenues	24,950	8,416
<b>Total revenues</b>	<b>\$ 2,159,689</b>	<b>\$ 2,736,432</b>
<b>EXPENDITURES</b>		
Current:		
General and administration	\$ 1,803,241	\$ -
Zoo	-	2,143,539
Retirement	-	-
FISSA	-	-
Insurance	-	-
Miscellaneous	-	-
Zoo improvement	-	-
Capital expenditures	144,263	11,572
Debt service:		
Principal	145,000	200,000
Interest	22,419	169,692
Bond issuance costs	-	81,982
<b>Total expenditures</b>	<b>\$ 2,114,923</b>	<b>\$ 2,606,785</b>
Excess of revenues over expenditures	\$ 44,766	\$ 129,647
<b>OTHER FINANCING SOURCES (USES)</b>		
Sale of capital assets	\$ 3,882	\$ -
Transfers from other funds	-	-
Transfers to other funds	(16,000)	-
Refunding bonds issued	-	3,125,000
Premium on refunding bonds issued	-	97,067
Payment to refunded bond escrow agent	-	(3,170,004)
<b>Total other financing sources (uses)</b>	<b>\$ (12,118)</b>	<b>\$ 52,063</b>
Net change in fund balances	\$ 32,648	\$ 181,710
<b>FUND BALANCE - Beginning</b>	<b>1,163,896</b>	<b>661,877</b>
<b>FUND BALANCE - Ending</b>	<b>\$ 1,196,544</b>	<b>\$ 843,587</b>

Niabi Zoo Improvement	Liability Insurance	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 196,515	\$ 457,311	\$ 2,807,646
		\$ 20,805	\$ 189,137
162,641	-	30,965	2,172,437
1,505	435	1,820	8,995
-	-	3,386	56,188
-	-	-	223,709
-	-	-	280,026
-	-	-	33,366
<u>\$ 164,146</u>	<u>\$ 196,950</u>	<u>\$ 514,287</u>	<u>\$ 5,771,504</u>
 \$ -	 \$ -	 \$ -	 \$ 1,803,241
			\$ 2,143,539
-	-	189,371	189,371
-	-	137,140	137,140
-	73,986	-	73,986
-	14,367	-	14,367
59,118	-	-	59,118
72,100	-	-	227,935
-	-	-	345,000
-	-	-	192,111
-	-	-	81,982
<u>\$ 131,218</u>	<u>\$ 88,353</u>	<u>\$ 326,511</u>	<u>\$ 5,267,790</u>
 \$ 32,928	 \$ 108,597	 \$ 187,776	 \$ 503,714
 \$ -	 \$ -	 \$ -	 \$ 3,882
	16,000	-	16,000
-	-	-	(16,000)
-	-	-	3,125,000
-	-	-	97,067
-	-	-	(3,170,004)
<u>\$ -</u>	<u>\$ 16,000</u>	<u>\$ -</u>	<u>\$ 55,945</u>
 \$ 32,928	 \$ 124,597	 \$ 187,776	 \$ 559,659
 407,717	 (113,031)	 536,512	 2,656,971
<u>\$ 440,645</u>	<u>\$ 11,566</u>	<u>\$ 724,288</u>	<u>\$ 3,216,630</u>

(Continued)

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
For the Year Ended June 30, 2016

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Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 559,659
Governmental funds report capital outlays 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. This is the amount by which depreciation exceeded capital outlays in the current period.	(497,073)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net position.	29,898
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the statement of long-term debt and related items.	292,937
Pension related expenses not reported as expenditures in governmental funds.	(43,014)
Changes in net other postemployment benefits obligations are reported only in the statement of activities.	48,418
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.	<u>(5,987)</u>
Change in net position of governmental activities	<u>\$ 384,838</u>

The accompanying notes are an integral part of these financial statements.

## ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT

### NOTES TO FINANCIAL STATEMENTS

June 30, 2016

#### **NOTE 1 – NATURE OF OPERATIONS, REPORTING ENTITY, AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### Nature of Operations -

The Rock Island County, Illinois, Forest Preserve District provides a broad range of services to citizens including the operation of Niabi Zoo, Loud Thunder Park, Illiniwek Park, Indian Bluff Park and Golf Course, and Dorrance Park.

##### Reporting Entity -

The District is considered a component unit of Rock Island County, Illinois since the County Board is also the Board of Commissioners for the District.

The District is a municipal corporation governed by a 25 member commission. The accompanying financial statements present the District, which has no component units of its own.

##### Government-Wide and Fund Financial Statements -

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities. For the most part, the effect of interfund activity has been removed from these statements. These statements present summaries of governmental activities for the District.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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 or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

##### Measurement Focus, Basis of Accounting, and Financial Statement Presentation -

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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 revenues in the year for which they are budgeted. 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

## NOTES TO FINANCIAL STATEMENTS

### NOTE 1 – (Continued)

enough thereafter to pay liabilities of the current period. For this purpose, the government 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.

The District reports the following major governmental funds:

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

The zoo fund accounts for revenue and expenditures related to the operation of Niabi Zoo. Revenue includes property, replacement, hotel/motel taxes, admission fees and charges, contributions and zoo animal sales.

The Niabi Zoo Improvement fund accounts for revenue from admission fees and charges to be used for zoo improvement expenditures.

The Liability Insurance fund accounts for revenue and expenditures related to claims settlement and loss expenses for health benefits, worker's compensation, general liability, and auto liability claims.

The other governmental funds of the District account for and report grants and other resources whose use is restricted or assigned to a particular purpose.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

#### Interfund Receivables and Payables -

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "advances to/from other funds" (i.e., the non-current interfund loans).

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

#### Capital Assets -

Capital assets, which include land, buildings, equipment, and infrastructure assets (e.g., roads, levees, sidewalks, and similar items), are reported in the government-wide

## NOTES TO FINANCIAL STATEMENTS

### NOTE 1 – (Continued)

financial statements. Capital assets are recorded at historical cost or estimated historical cost if actual cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation. District policy has set the capitalization threshold for reporting buildings and equipment at \$5,000 and infrastructure at \$15,000.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation is recorded on a straight-line basis over the following estimated useful lives:

Type of Asset	Life in Years
Buildings	40
Building improvements	7-30
Infrastructure	20-50
Equipment	5-20

#### Property Taxes -

Property taxes are levied June 1, based on the assessed value of property as of the previous January 1st. Assessed values are an approximation of market value. Property taxes become a lien on the first day of the levy year and may be paid in four equal installments. The installments are due in June, August, September, and November of each year.

Property taxes levied are collected by the county and distributed to the District over a period of time starting approximately sixty days after the levy. In the fund financial statements governmental fund types recognize property tax revenue as it is received due to the long period of time between levy dates and distribution, and the need to match current year revenue with current year expenditures.

Property taxes receivable represents the balance of the 2015 tax levy which is due and collectible in the 2016-17 fiscal year. The amount of those taxes which are collected later than sixty days after year end, are not available for current operations and therefore are shown as deferred inflows of resources.

#### Compensated Absences -

District employees are entitled to certain compensated absences based on their length of employment. With minor exceptions, compensated absences either vest or accumulate and are accrued when they are earned.

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 non-service connected sickness or injury. Sick pay is, therefore recorded as an expenditure when paid.

Vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is not reported in governmental funds.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 1 – (Continued)

#### Deferred Outflow/Inflows of Resources -

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has two types of items that qualify for reporting in this category. The governmental activities reports deferred expenses from two sources: pension related deferred outflows and debt refunding. These amounts are deferred and recognized as an outflow of resources in the period that the amounts become expendable.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two types of items that qualify for reporting in this category. The governmental activities report deferred revenues from two sources: property taxes and pension related deferred inflows. The funds report unavailable revenues from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

#### Long-Term Obligations -

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the government activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

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 Balance/Net Position -

Governmental funds equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned, or unassigned. Nonspendable fund balance is reported for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. Committed fund balance is constrained by formal actions of the District's board, which is considered the District's highest level of decision making authority. The highest level of formal actions would be ordinances by the District with intent to use them for a specific purpose. The

## NOTES TO FINANCIAL STATEMENTS

### NOTE 1 – (Continued)

authority to assign fund balance has been delegated to the District's director through the Board approved fund balance policy of the District. Any residual fund balance of the General Fund and a deficit in other funds, if any, is reported as unassigned.

The District's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the District considers committed funds to be expended first followed by assigned and then unassigned funds.

In the government-wide and proprietary fund financial statements, restricted net position is legally restricted by outside parties for a specific purpose. Invested in capital assets, net of related debt, represents the District's investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset. Unrestricted net position consists of net position that does not meet the definition of restricted or net investment in capital assets.

### NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

#### Explanation of Certain Differences between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Position -

The governmental fund balance sheet includes a reconciliation between *fund balance - total governmental funds* and *net position - governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds." The details of this \$4,332,762 difference are as follows:

Bonds payable	\$ 4,485,000
Less: deferred charge-debt refunding	(290,004)
Plus: issuance premium	97,067
Compensated absences	38,967
Accrued interest	1,732
Total	<u>\$ 4,332,762</u>

#### Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities -

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances - total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains, "Governmental funds report capital outlays 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 details of this \$(497,073) difference are as follows:

## NOTES TO FINANCIAL STATEMENTS

### NOTE 2 – (Continued)

Capital outlay	\$ 227,935
Depreciation expense	<u>(725,008)</u>
Net adjustment to decrease <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ (497,073)</u>

Another element of that reconciliation states that the "issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities." The details of this \$292,937 difference are as follows:

Debt issued or incurred:	
General obligation debt	\$ (3,125,000)
Deferred charge-debt refunding	290,004
Bond Premium	<u>(97,067)</u>
Principal repayments:	
General obligation debt	<u>3,225,000</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 292,937</u>

Another element of that reconciliation states that "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." The details of this \$(5,987) difference are as follows:

Compensated absences	\$ 635
Accrued interest	14,746
Amortization of bond discounts	<u>(21,368)</u>
Net adjustment to decrease <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ (5,987)</u>

## NOTES TO FINANCIAL STATEMENTS

### NOTE 3 – BUDGETS AND BUDGETARY ACCOUNTING

The District's fiscal year begins July 1 and ends on June 30. Its procedures for adopting the annual budget which follows statutory requirements are composed of the following stages:

- 1) At a regular or special call meeting of the District's Board in September, the proposed budget for the fiscal year commencing on the following July 1 is submitted. The budget includes proposed expenditures and the means of financing them.
- 2) Prior to July 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 District Commissioners. Adjustments made during the year are reflected in the budget information included in the combined financial statements.
- 4) Budgets for the general and special revenue funds are adopted on a basis consistent with U.S. generally accepted accounting principles.
- 5) Expenditures may not legally exceed the total amount of the revised budget appropriations of individual funds.

Formal budgetary integration is employed as a management control device during the year for the general fund and special revenue funds.

The District does not have a legally adopted annual budget for the following funds:

Marvin Martin Trust Fund  
Golf Course Improvement Fund  
Bike Path Project Fund  
Niabi Zoo Improvement Fund  
Development of Forests and Construction Improvements Fund

## NOTE 4 – CASH AND INVESTMENTS

The Rock Island County Forest Preserve District is covered under the Rock Island County investment policy.

As of June 30, 2016, the District's cash and cash equivalents and investments were as follows:

Cash and cash equivalents statement of net position \$ 2,880,538

## NOTES TO FINANCIAL STATEMENTS

### NOTE 4 – (Continued)

Authorized Investments: The District is authorized by state statutes and its investment policy 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. Rock Island 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. As of June 30, 2016, the District held no debt instruments and therefore, was not subject to interest rate risk.

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.

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 District's monies are held with money market funds which are considered cash equivalents and are unrated.

Concentration of Credit Risk: The District's investment policy is to apply the prudent-person rule: Investments shall be made utilizing the judgment and care, under the circumstances then present, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investments, considering probable safety of their capital as well as the probable income to be derived. As of June 30, 2016, the District held no investments.

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 District's investment policy allows the County Treasurer to determine whether collateral will be required of the financial institutions. The policy further requires collateral be held for financial institutions with District 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 June 30, 2016, the carrying amount of the District's deposits with financial institutions totaled \$2,866,738 with bank balances totaling \$2,855,658. The bank balances of \$2,855,658 are entirely insured or collateralized with securities held by the District or its agent in the District's name.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 4 – (Continued)

Fair Value Investments: The District holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the District's mission, the District determines that the disclosures related to these investments only need to be disaggregated by major type. The District chooses a narrative format for the fair value disclosures.

The District categorizes its fair value measurements within fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The District held no investments requiring fair value measurements as of June 30, 2016.

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## NOTES TO FINANCIAL STATEMENTS

### NOTE 5 – CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2016:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 244,392	\$ - - -	\$ - - -	\$ 244,392
Construction in progress	52,595	- - -	52,595	- - -
<b>Total capital assets, not being depreciated</b>	<b>\$ 296,987</b>	<b>\$ - - -</b>	<b>\$ 52,595</b>	<b>\$ 244,392</b>
Capital assets, being depreciated:				
Buildings	\$ 8,876,200	\$ 14,343	\$ - - -	\$ 8,890,543
Machinery and equipment	1,870,929	252,894	85,210	2,038,613
Infrastructure	9,456,721	69,377	- - -	9,526,098
<b>Total capital assets being depreciated</b>	<b>\$ 20,203,850</b>	<b>\$ 336,614</b>	<b>\$ 85,210</b>	<b>\$ 20,455,254</b>
Less accumulated depreciation for:				
Buildings	\$ 2,848,923	\$ 211,772	\$ - - -	\$ 3,060,695
Machinery and equipment	1,264,198	119,817	59,024	1,324,991
Infrastructure	2,764,827	393,419	- - -	3,158,246
<b>Total accumulated depreciation</b>	<b>\$ 6,877,948</b>	<b>\$ 725,008</b>	<b>\$ 59,024</b>	<b>\$ 7,543,932</b>
<b>Total capital assets, being depreciated, net</b>	<b>\$ 13,325,902</b>	<b>\$ (388,394)</b>	<b>\$ 26,186</b>	<b>\$ 12,911,322</b>
Governmental activities, capital assets, net	<b>\$ 13,622,889</b>	<b>\$ (388,394)</b>	<b>\$ 78,781</b>	<b>\$ 13,155,714</b>

Depreciation expense was charged to functions/programs of the District as follows:

Governmental activities:	
General and administration	\$ 142,078
Zoo	249,646
Bike path	14,718
Marvin Martin Trust	48,014
Zoo improvement	192,739
Golf course improvement	77,813
<b>Total depreciation expense – governmental activities</b>	<b>\$ 725,008</b>

## NOTES TO FINANCIAL STATEMENTS

### NOTE 6 – UNEARNED REVENUE

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unearned revenue reported in the governmental funds were as follows:

Unearned property tax	<u>\$ 1,336,885</u>
Total unearned revenue for governmental funds	<u>\$ 1,336,885</u>

### NOTE 7 – LONG-TERM DEBT

As of June 30, 2016, the outstanding long-term debt of the District was as follows:

#### General Obligation Bonds -

General obligation bonds (alternate revenue source) totaling \$630,000, remain outstanding from an original issue of \$4,585,000 dated December 1, 2008. It is the intent of District officials to service this debt from revenue from the Niabi Zoo Fund.

Principal is due annually on December 1. Interest is due semi-annually on June 1 and December 1.

The annual debt service requirements on this debt are as follows:

Fiscal Year Ending June 30	Interest Rate	Principal	Interest	Total
2017	4.10%	\$ 200,000	\$ 13,403	\$ 213,403
2018	4.25	210,000	18,605	228,605
2019	4.40	220,000	9,680	229,680
Total		<u>\$ 630,000</u>	<u>\$ 41,688</u>	<u>\$ 671,688</u>

General obligation refunding bonds (alternate revenue source) totaling \$3,125,000, remain outstanding from an original issue of \$3,125,000 dated June 29, 2016. It is the intent of District officials to service this debt from revenue from the Niabi Zoo Fund.

Principal is due annually on December 1. Interest is due semi-annually on June 1 and December 1.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 7 – (Continued)

The annual debt service requirements on this debt are as follows:

Fiscal Year Ending June 30	Interest Rate	Principal	Interest	Total
2017	0.00%	\$ - - -	\$ 83,484	\$ 83,484
2018	2.00	35,000	90,175	125,175
2019	2.50	35,000	89,388	124,388
2020	2.50	265,000	85,637	350,637
2021	2.50	275,000	78,888	353,888
2022	3.00	285,000	71,175	356,175
2023	3.00	290,000	62,550	352,550
2024	3.00	300,000	53,700	353,700
2025	3.00	305,000	44,625	349,625
2026	3.00	320,000	35,250	355,250
2027	3.00	325,000	25,575	350,575
2028	3.00	340,000	15,600	355,600
2029	3.00	<u>350,000</u>	<u>5,250</u>	<u>355,250</u>
<b>Total</b>		<b><u>\$ 3,125,000</u></b>	<b><u>\$ 741,297</u></b>	<b><u>\$ 3,866,297</u></b>

#### General Obligation Debt Certificates -

General obligation refunding debt certificates totaling \$730,000, remain outstanding from an original issue of \$875,000 dated September 30, 2014. It is the intent of District officials to service this debt from revenue from the General Fund.

Principal is due annually on December 1. Interest is due semi-annually on June 1 and December 1.

The annual debt service requirements on this debt are as follows:

Fiscal Year Ending June 30	Interest Rate	Principal	Interest	Total
2017	2.50%	\$ 145,000	\$ 18,975	\$ 163,975
2018	2.75	155,000	15,031	170,031
2019	3.00	155,000	10,575	165,575
2020	3.00	160,000	5,850	165,850
2021	3.00	<u>115,000</u>	<u>1,725</u>	<u>116,725</u>
<b>Total</b>		<b><u>\$ 730,000</u></b>	<b><u>\$ 52,156</u></b>	<b><u>\$ 782,156</u></b>

## NOTES TO FINANCIAL STATEMENTS

### NOTE 7 – (Continued)

Long-term liability activity for the year ended June 30, 2016, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 4,585,000	\$ 3,125,000	\$ (3,225,000)	\$ 4,485,000	\$ 345,000
Less deferred amounts					
Issuance discount	(21,368)	---	21,368	---	---
Issuance premium	---	97,067	---	97,067	5,005
Total bonds payable	<u>\$ 4,563,632</u>	<u>\$ 3,222,067</u>	<u>\$ (3,203,632)</u>	<u>\$ 4,582,067</u>	<u>\$ 350,005</u>
Compensated absences	\$ 39,602	\$ 38,967	\$ (39,602)	\$ 38,967	\$ 38,967
Net pension liability	1,013,482	864,410	---	1,877,892	---
Net other postemployment benefit obligation	198,049	71,219	(119,637)	149,631	---
Governmental activity long-term liabilities	<u>\$ 5,814,765</u>	<u>\$ 4,196,663</u>	<u>\$ (3,362,871)</u>	<u>\$ 6,648,557</u>	<u>\$ 388,972</u>

Compensated absences will be paid from the General Fund and Zoo Special Revenue Fund. Net other post-employment benefit obligation will be paid from the Liability Insurance Fund.

#### Debt Refunding

In June 2016, the Niabi Zoo Fund issued General Obligation Refunding Bonds (Alternate Revenue Source) in total principal amount of \$3,125,000. The proceeds were used to advance refund \$2,880,000 of outstanding 2008 General Obligation Bonds (Alternate Revenue Source). The net proceeds of \$3,138,782, along with a contribution of \$31,222 from the Forest Preserve (including a \$97,067 premium and after payment of \$81,982 in underwriting fees and other issuance costs) were deposited into an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, the advance refunded portion of the 2008 General Obligation Bonds (Alternate Revenue Source) are considered defeased and the liability for those bonds has been removed from the statement of net position.

The Forest Preserve advance refunded a portion of the 2008 General Obligation Bonds (Alternate Revenue Source) to reduce its total debt service payments over the life of the bonds by \$164,700 and to obtain an economic gain (difference between present values of the debt service payments on the old debt and the new debt) of \$141,505.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 8 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund transfers as of June 30, 2016 is as follows:

	Transfer Out	
	General Fund	Total
Transfer in:		
Liability insurance	\$ 16,000	\$ 16,000
Total	<u>\$ 16,000</u>	<u>\$ 16,000</u>

Interfund balances are the result of loans between funds to cover cash shortages. There were no interfund balances as of June 30, 2016.

### NOTE 9 – ILLINOIS MUNICIPAL RETIREMENT FUND PLAN DESCRIPTION

#### IMRF Plan Description

The Rock Island County Forest Preserve District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Rock Island County Forest Preserve District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

#### Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 9 – (Continued)

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

#### Employees Covered by Benefit Terms

As of December 31, 2015, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	46
Inactive plan members entitled to but no yet receiving benefits	23
Active plan members	30
 Total	 99

#### Contributions

As set by statute, the Rock Island County Forest Preserve District's Regular and ECO Plan Members are required to contribute 4.5% and 7.5%, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Rock Island County Forest Preserve District's annual contribution rate for calendar year 2015 was 13.37% and 0% for Regular and ECO Plans, respectively. For the fiscal year ended June 30, 2016, the Rock Island County Forest Preserve District contributed \$189,371 and \$0 to the Regular and ECO Plans, respectively. The Rock Island County Forest Preserve also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

#### Net Pension Liability

Rock Island County Forest Preserve District's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 9 – (Continued)

#### Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2015:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.75%.
- Salary Increases were expected to be 3.75% to 14.50%, including inflation.
- The Investment Rate of Return was assumed to be 7.48%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

## NOTES TO FINANCIAL STATEMENTS

### NOTE 9 – (Continued)

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	38%	7.39%
International equity	17	7.59
Fixed income	27	3.00
Real estate	8	6.00
Alternative investments	9	2.75-8.15
Cash equivalents	1	2.25
 Total	 100%	

#### Single Discount Rate

A Single Discount Rate of 7.48% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20 year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.57%, and the resulting single discount rate is 7.48%.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 9 – (Continued)

#### Changes in the Net Pension Liability

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at December 31, 2014	\$ 7,556,963	\$ 6,543,481	\$ 1,013,482
<b>Changes for the year:</b>			
Service cost	137,329	---	137,329
Interest on the total pension liability	554,650	---	554,650
Changes of benefit terms	---	---	---
Differences between expected and actual experience of the total pension liability	635,906	---	635,906
Changes of assumptions	9,521	---	9,521
Contributions - employer	---	187,357	(187,357)
Contributions - employees	---	112,172	(112,172)
Net investment income	---	32,364	(32,364)
Benefit payments, including refunds of employee contributions	(440,879)	(440,879)	---
Other (net transfer)	---	141,103	(141,103)
Net changes	<u>\$ 896,527</u>	<u>\$ 32,117</u>	<u>\$ 864,410</u>
Balances at December 31, 2015	<u>\$ 8,453,490</u>	<u>\$ 6,575,598</u>	<u>\$ 1,877,892</u>

#### Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.48%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	Current		
	1% Lower (6.48%)	Discount (7.48%)	1% Higher (8.48%)
Net pension liability	\$ 2,914,636	\$ 1,877,892	\$ 1,037,368

## NOTES TO FINANCIAL STATEMENTS

### NOTE 9 – (Continued)

#### Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2016, the Rock Island County Forest Preserve District recognized pension expense of \$232,384. At June 30, 2016, the Rock Island County Forest Preserve District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension expense in future periods		
Differences between expected and actual experience	\$ 493,658	\$ 22,295
Changes of assumptions	115,349	- - -
Net difference between projected and actual earnings on pension plan investments	418,905	- - -
Total deferred amounts to be recognized in pension expense in future periods	<u>\$ 1,027,912</u>	<u>\$ 22,295</u>
Pension contributions made subsequent to the measurement date	\$ 103,705	\$ - - -
Total deferred amounts related to pensions	<u>\$ 1,131,617</u>	<u>\$ 22,295</u>

\$103,705 reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31	Net Deferred Outflows of Resources
2016	\$ 285,561
2017	285,561
2018	278,340
2019	156,155
2019	- - -
Thereafter	- - -
Total	<u>\$ 1,005,617</u>

## NOTES TO FINANCIAL STATEMENTS

### NOTE 10 – SELF-INSURANCE

The District is included in the County's risk management program which is self-insured for risk exposures related to health benefits, worker's compensation claims, and general and automobile liability claims.

The District records risk management activities in its liability insurance fund. Claims settlement and loss expenses are accrued in the liability fund for the estimated settlement value of health benefits, worker's compensation, general liability and automobile liability claims reported and unreported, arising from incidents during the year. As of June 30, 2016, the amount of liabilities recorded for estimated claim settlements for health benefits, worker's compensation, general and automobile liability was \$50,000.

Changes in reported liabilities during fiscal 2016 and 2015 were:

	Self-Insurance	
	2016	2015
Unpaid claims, beginning of year	\$ 30,000	\$ 30,000
Claim expense and changes in estimates	73,986	50,567
Claim payments	(53,986)	(50,567)
Unpaid claims, end of year	<u>\$ 50,000</u>	<u>\$ 30,000</u>

### NOTE 11 – OTHER EMPLOYMENT BENEFITS

Plan description: All Rock Island Forest Preserve District employees and eligible dependents hired on or after January 1, 2001, may continue coverage under the active employee group health plan on an optional basis providing: (1) they qualify for immediate receipt of retirement pension benefits from IMRF/SLEP, (2) coverage was in effect under the group health plan immediately preceding the day on which the retirement begins, and (3) the employee hired on or after January 1, 2001 has participated in the group health insurance plan, either as the employee or as the employed spouse, for at least eight (8) years or if hired on or after January 1, 2011 has participated in the group health insurance plan, either as the employee or as the employed spouse, for at least ten (10) years. Individuals hired before January 1, 2001, can receive benefits as provided by the policy in effect immediately prior to the current plan. Employees retiring under the Early Retirement Incentive Program between June 1, 1997 and June 1, 1998 may continue coverage under the active employee Group Health Plan as provided for other retirees with a premium reduction of 50% as provided by the incentive program. The plan does not issue a stand-alone financial report.

Funding policy: Premiums for retirees will be calculated by the following formula: The Retiree will receive 2% premium subsidy per year of IMRF/SLEP service up to a maximum of 50% of the full premium with the balance of the premium paid by the retiree. This service credit will be limited to those years earned while employed by the Rock Island County Forest Preserve District.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 11 – (Continued)

Coverage Type	Rate
Regular Plan	
Single	\$ 66.92
Single Plus One	150.56
Single Plus Two	198.36
Family	234.10
Premium Plan	
Single	\$ 36.62
Single Plus One	89.96
Single Plus Two	127.66
Family	153.30
Retirement/Cobra Rates	
Single	\$ 549.29
Single Plus One	1,419.09
Single Plus Two	1,419.09
Family	1,419.09

The current funding policy of the District is to pay premiums as they occur on a pay-as-you-go basis.

Annual OPEB cost and net OPEB obligations: The District adopted Governmental Accounting Standard Board Statement No. 45 in the year ended June 30, 2010. The District's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance to the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table shows the components of the District's annual OPEB cost for the year, the amount actuarially contributed to the plan and changes in the District's annual OPEB obligation:

Annual required contribution	\$ 68,082
Interest on net OPEB obligation	9,902
Adjustment to annual required obligation	<u>(6,765)</u>
Annual OPEB cost	\$ 71,219
Contributions and payments made	<u>(119,637)</u>
Increase in net OPEB obligation	\$ (48,418)
Net OPEB obligation, beginning of year	<u>198,049</u>
Net OPEB obligation, end of year	<u>\$ 149,631</u>

## NOTES TO FINANCIAL STATEMENTS

### NOTE 11 – (Continued)

The District's annual OPEB cost, the percent of annual OPEB cost contributed to the plan and the net OPEB obligations for 2016, per GASB Statement No. 45, follows:

Fiscal Year Ended June 30	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2016	\$ 71,219	168.0%	\$ 149,631
2015	60,030	67.9	198,049
2014	61,733	61.5	178,803

Funded status and funding progress: As of June 30, 2016, the actuarial accrued liability for benefits is \$1,382,386 and the actuarial value of assets is \$0 resulting in an unfunded actuarial accrued liability (UAAL) of \$1,382,386. The covered payroll (annual payroll of active employees covered by the plan) was \$1,245,087 and the ratio of the UAAL to the covered payroll was 111.0%.

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

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

In the June 30, 2016 actuarial valuation, entry age method was used. The actuarial assumptions included a 5% investment rate of return which includes inflation at 3%, salary increases of 4% and health care cost trend rate of 7% initially and ultimate rate of 5%. The UAAL is being amortized as a level percentage of pay on an open basis. The amortization of UAAL is done over a period of 30 years.

## REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by GASB but are not considered a part of the basic financial statements. Such information includes:

Budgetary Comparison Schedules for the following:

General Fund

Zoo Fund

Niabi Zoo Improvement Fund

Liability Insurance Fund

Notes to the Required Supplementary Information

Schedule of Funding Progress – Other Post Employment Benefit Plan

Schedules of Employer Contribution – Pension and Other Post Employment Benefit Plans

Schedule of Changes in the Net Pension Liability and Related Ratios



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**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
For the Year Ended June 30, 2016

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>				
Property taxes	\$ 1,258,509	\$ 1,258,509	\$ 1,231,213	\$ (27,296)
Fees and charges:				
Indian Bluff fees	530,000	530,000	515,262	(14,738)
Illiniwek fees	90,025	90,025	121,569	31,544
Loud Thunder fees	54,075	54,075	60,014	5,939
Interest	3,165	3,165	3,073	(92)
Rents and royalties	188,230	188,230	199,399	11,169
Contributions, grants, and private sources			4,209	4,209
Miscellaneous revenues	7,850	7,850	24,950	17,100
Total revenues	\$ 2,131,854	\$ 2,131,854	\$ 2,159,689	\$ 27,835
<b>EXPENDITURES</b>				
Current:				
General and Administrative:				
Salaries and wages	\$ 957,478	\$ 864,378	\$ 864,372	\$ 6
Personal benefits	269,458	277,585	277,583	2
Uniforms and clothing	2,675	1,935	1,933	2
Training and education	3,940	1,801	1,801	-
Office supplies	600	619	616	3
Operating supplies	128,975	116,526	116,339	187
Repairs and maintenance supplies	37,100	51,524	51,501	23
Small tools and equipment	9,420	28,757	28,755	2
Food purchases	73,500	75,393	74,886	507
Professional services	41,680	60,579	60,427	152
Communications	14,740	26,625	26,622	3
Transportation	2,575	3,077	3,068	9
Publishing, printing, and duplicating	5,313	11,543	11,541	2
Insurance	6,197	801	801	-
Public utility services	48,625	47,887	47,884	3
Repairs and maintenance	19,750	31,365	31,342	23
Rentals	7,979	12,731	12,729	2
Miscellaneous	25,521	33,271	33,268	3
Administration - transfers to County	314,500	157,774	157,773	1
Total general government	\$ 1,970,026	\$ 1,804,171	\$ 1,803,241	\$ 930

(Continued)

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
For the Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>EXPENDITURES (Continued)</b>				
Capital expenditures	\$ -	\$ 144,264	\$ 144,263	\$ 1
Debt services:				
Principal	\$ 130,000	\$ 145,000	\$ 145,000	\$ -
Interest	31,828	22,419	22,419	-
Total expenditures	\$ 2,131,854	\$ 2,115,854	\$ 2,114,923	\$ 931
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ 16,000	\$ 44,766	\$ 28,766
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers to other funds	\$ -	\$ (16,000)	\$ (16,000)	\$ -
Sale of capital assets	-	-	3,882	3,882
Total other financing sources (uses)	\$ -	\$ (16,000)	\$ (12,118)	\$ 3,882
Net change in fund balance	\$ -	\$ -	\$ 32,648	\$ 32,648
FUND BALANCE, Beginning				1,163,896
FUND BALANCE, Ending				\$ 1,196,544

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**ZOO FUND**  
For the Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>				
Property taxes	\$ 970,300	\$ 970,300	\$ 922,607	\$ (47,693)
Replacement taxes	170,000	170,000	168,332	(1,668)
Fees and charges	1,393,386	1,393,386	1,281,986	(111,400)
Interest	850	850	2,162	1,312
Rents and royalties	29,455	29,455	24,310	(5,145)
Contributions from private sources	75,680	75,680	48,593	(27,087)
Hotel/motel tax	45,000	45,000	280,026	235,026
Miscellaneous	-	-	8,416	8,416
 Total revenues	 \$ 2,684,671	 \$ 2,684,671	 \$ 2,736,432	 \$ 51,761
 Current:				
Salaries and wages	\$ 1,170,190	\$ 994,340	\$ 990,922	\$ 3,418
Personal benefits	228,766	131,841	130,318	1,523
Uniforms and clothing	7,950	8,435	6,842	1,593
Training and education	10,991	3,626	2,573	1,053
Supplies	411,152	377,887	360,762	17,125
Repairs and maintenance	38,950	52,438	51,578	860
Professional services	154,627	315,677	306,330	9,347
Communications	17,512	26,694	23,533	3,161
Public utility services	109,000	86,830	83,328	3,502
Publishing, printing, and duplicating	10,840	8,298	6,700	1,598
Insurance	18,275	600	600	-
Rentals	7,600	7,934	5,759	2,175
Miscellaneous	32,700	27,670	24,751	2,919
Transportation	18,200	4,966	2,821	2,145
Capital expenditures	-	11,572	11,572	-
Transfers to other agencies	-	146,722	146,722	-
 Total general government	 \$ 2,236,753	 \$ 2,205,530	 \$ 2,155,111	 \$ 50,419

(Continued)

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**ZOO FUND**  
For the Year Ended June 30, 2016

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>EXPENDITURES (Continued)</b>				
Debt services:				
Principal	\$ -	\$ 231,223	\$ 200,000	\$ 31,223
Interest	-	169,693	169,692	1
Bond issuance costs	-	-	81,982	(81,982)
Total expenditures	\$ 2,236,753	\$ 2,606,446	\$ 2,606,785	\$ (339)
Excess of revenues over expenditures	\$ 447,918	\$ 78,225	\$ 129,647	\$ 51,422
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers to other funds	\$ (369,693)	\$ -	\$ -	\$ -
Refunding bonds issued	-	-	3,125,000	3,125,000
Premium on refunding bonds issued	-	-	97,067	97,067
Payment to refunded bond escrow agen	-	-	(3,170,004)	(3,170,004)
Total other financing sources (uses)	\$ (369,693)	\$ -	\$ 52,063	\$ 52,063
Net change in fund balance	\$ 78,225	\$ 78,225	\$ 181,710	\$ 103,485
<b>FUND BALANCE, Beginning</b>			661,877	
<b>FUND BALANCE, Ending</b>			<u>\$ 843,587</u>	

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**NIABI ZOO IMPROVEMENT FUND**  
For the Year Ended June 30, 2016

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	<b>Original and Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Fees and charges	\$ -	\$ 162,641	\$ 162,641
Interest	- -	1,505	1,505
Total revenues	\$ -	\$ 164,146	\$ 164,146
<b>EXPENDITURES</b>			
Current:			
Zoo improvement	\$ -	\$ 59,118	\$ (59,118)
Capital expenditures	- -	72,100	(72,100)
Total general government	\$ -	\$ 131,218	\$ (131,218)
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 32,928</u>	<u>\$ 32,928</u>
FUND BALANCE, Beginning		<u>407,717</u>	
FUND BALANCE, Ending		<u>\$ 440,645</u>	

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**LIABILITY INSURANCE FUND**  
For the Year Ended June 30, 2016

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>				
Property taxes	\$ 200,015	\$ 200,015	\$ 196,515	\$ (3,500)
Interest and miscellaneous	105	105	435	330
Total revenues	<u>\$ 200,120</u>	<u>\$ 200,120</u>	<u>\$ 196,950</u>	<u>\$ (3,170)</u>
<b>EXPENDITURES</b>				
Current:				
Insurance	\$ 30,000	\$ 55,366	\$ 73,986	\$ (18,620)
Miscellaneous	-	24,634	14,367	10,267
Total expenditures	<u>\$ 30,000</u>	<u>\$ 80,000</u>	<u>\$ 88,353</u>	<u>\$ (8,353)</u>
Excess (deficiency) of revenues over (under) expenditures	\$ 170,120	\$ 120,120	\$ 108,597	\$ (11,523)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from other funds	\$ -	\$ 10,000	\$ 16,000	\$ 6,000
Net change in fund balance	<u>\$ 170,120</u>	<u>\$ 130,120</u>	<u>\$ 124,597</u>	<u>\$ (5,523)</u>
FUND BALANCE, Beginning				<u>(113,031)</u>
FUND BALANCE, Ending				<u>\$ 11,566</u>

**ROCK ISLAND FOREST PRESERVE DISTRICT  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –  
BUDGET COMPARISONS**  
June 30, 2016

**I. BUDGETARY INFORMATION**

The District's fiscal year begins July 1 and ends on June 30. Its procedures for adopting the annual budget which follows statutory requirements are composed of the following stages:

- 1) At a regular or special call meeting of the District's Commission in September, the proposed budget for the fiscal year commencing on the following July 1 is submitted. The budget includes proposed expenditures and the means of financing them.
- 2) Prior to July 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 2/3 of the District Commissioners. Adjustments made during the year are reflected in the budget information included in the combined financial statements.
- 4) Budgets for the general and special revenue funds are adopted on a basis consistent with U.S. generally accepted accounting principles.
- 5) Expenditures may not legally exceed the total amount of the revised budget appropriations of individual funds.

Formal budgetary integration is employed as a management control device during the year for the general fund and special revenue funds. All annual appropriations lapse at the end of the fiscal year.

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT**  
**REQUIRED SUPPLEMENTARY INFORMATION ON**  
**OTHER POST EMPLOYMENT BENEFIT PLAN FUNDING PROGRESS**  
June 30, 2016

Other Postemployment Benefit Plan

Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of Net Position	Actuarial Accrued Liability (AAL)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
		(a)	(b)	(b-a)	(a/b)	(c)	[(b-a)/c]
2016	6/30/16	\$ ---	\$ 1,382,386	\$ 1,382,386	0.00%	\$ 1,245,087	111.0%
2015	6/30/15	---	1,016,131	1,016,131	0.00	1,320,733	76.9
2014	6/30/14	---	1,044,613	1,044,613	0.00	1,269,936	82.3

The information presented in the required supplementary schedules was determined as part of the actuarial valuation date as of June 30, 2016. Additional information follows:

- a. The cost method used to determine the ARC is the Entry Age Actuarial Cost method.
- b. There are no plan assets.
- c. The actuarial assumptions included: 1) 5% investment rate of return which includes inflation at 3%, 2) salary increases of 4% and 3) health care cost trend rate of 7% initially and an ultimate rate of 5%.
- d. The amortization method is level percentage of pay on an open basis.

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION ON PENSION AND  
OTHER POST EMPLOYMENT BENEFIT PLANS EMPLOYER CONTRIBUTIONS**  
June 30, 2016

Other Postemployment Benefit Plan –

Fiscal Year Ended	Employer Contributions	Annual Required Contributions (ARC)	Percentage Contributed
6/30/16	\$ 119,637	\$ 68,082	175.72%
6/30/15	40,784	57,197	71.30
6/30/14	37,939	59,278	64.00

The District implemented GASB Statement No. 45 for the fiscal year ended June 30, 2010.

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT**  
**REQUIRED SUPPLEMENTARY INFORMATION ON PENSION AND**  
**OTHER POST EMPLOYMENT BENEFIT PLANS EMPLOYER CONTRIBUTIONS**  
Last Ten Fiscal Years\*\*

IMRF -

Calendar Year Ended December 31	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2014	\$ 173,904	\$ 244,822	\$ (70,918)	\$ 1,454,045	16.84%
2015	194,708	187,357	7,351	1,401,782	13.37

Notes to Schedule:

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2015 Contribution Rate\*

Valuation Date:

Notes:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2015 Contribution Rate

Actuarial Cost Method:	Aggregate entry age = normal
Amortization Method:	Level percentage of payroll, closed
Remaining Amortization Period:	28 year closed period
Asset Valuation Method:	5 year smoothed market; 20% corridor
Wage Growth:	4%
Price Inflation:	3%, approximate; no explicit price inflation assumption is used in this valuation.
Salary Increases:	4.40% to 16%, including inflation
Investment Rate of Return:	7.50%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition: last updated for the 2011 valuation pursuant to an experience study of the period 2008 to 2010.
Mortality:	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

Other Information:

Notes:

There were no benefit changes during the year.

\*Based on Valuation Assumptions used in the December 31, 2013, actuarial valuation; note two year lag between valuation and rate setting.

\*\*IMRF fiscal year December 31, 2014 is the first year of GASB Statement No. 68 implementation. The table will build prospectively from 2014.

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT**  
**REQUIRED SUPPLEMENTARY INFORMATION ON**  
**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS**  
Last Ten Fiscal Years\*

IMRF -

Calendar Year Ended December 31,	2015	2014
<b>TOTAL PENSION LIABILITY</b>		
Service cost	\$ 137,329	\$ 165,733
Interest on the total pension liability	554,650	521,737
Changes of benefit terms	-	-
Differences between expected and actual experience of the total pension liability	635,906	(38,861)
Changes of assumptions	9,521	186,368
Benefit payments, including refunds of employee contributions	<u>(440,879)</u>	<u>(321,839)</u>
Net change in pension liability	\$ 896,527	\$ 513,138
Total pension liability - beginning	<u>7,556,963</u>	<u>7,043,825</u>
Total pension liability - ending	<u>\$ 8,453,490</u>	<u>\$ 7,556,963</u>
<b>PLAN FIDUCIARY NET POSITION</b>		
Contributions - employer	\$ 187,357	\$ 244,822
Contributions - employees	112,172	85,860
Net investment income	32,364	374,277
Benefit payments, including refunds of employee contributions	(440,879)	(321,839)
Other (net transfer)	<u>141,103</u>	<u>29,088</u>
Net change in plan fiduciary net position	\$ 32,117	\$ 412,208
Plan fiduciary net position - beginning	<u>6,543,481</u>	<u>6,131,273</u>
Plan fiduciary net position - ending	<u>\$ 6,575,598</u>	<u>\$ 6,543,481</u>
Net pension liability - ending	<u>\$ 1,877,892</u>	<u>\$ 1,013,482</u>
Plan fiduciary net position as a percentage of the total pension liability	77.79%	86.59%
Covered valuation payroll	1,401,782	1,454,045
Net pension liability as a percentage of covered valuation payroll	133.96%	69.70%

\* IMRF fiscal year December 31, 2014 is the first year of GASB Statement No. 68 implementation. The table will build prospectively from 2014.

OTHER SUPPLEMENTARY INFORMATION



## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

Illinois Municipal Retirement Fund - Accounts for expenditures related to Illinois Municipal Retirement Fund with revenue generated by taxation.

FISSA Fund - Accounts for social security and Medicare Insurance expenditures with revenue generated by taxation.

Marvin Martin Trust Fund - Accounts for principal trust amounts received and the related interest income. The trust fund can be used for purchasing additional real property which is adjacent, contiguous or in close proximity, and for construction and acquisition of capital improvements to the Loud Thunder Forest Preserve Park.

### CAPITAL PROJECTS FUNDS

Golf Course Improvement Fund - Accounts for the expenditures for improvements to the golf course.

Bike Path Project Fund - Accounts for the expenditures for the bike path project and maintenance.

Development of Forests and Construction Improvements Fund - Accounts for property tax revenue designated for construction and acquisition of capital improvements to Forest Preserve parks.

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
June 30, 2016

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**Special Revenue Fund**

	<b>Illinois Municipal Retirement</b>	<b>FISSA</b>	<b>Marvin Martin Trust</b>
<b>ASSETS</b>			
Cash	\$ 159,881	\$ 155,189	\$ 8,058
Property taxes receivable	154,785	104,251	-
Replacement taxes receivable	3,746	-	-
Accounts receivable	-	148	-
Accrued interest receivable	<u>37</u>	<u>39</u>	<u>2</u>
Total assets	<u><u>\$ 318,449</u></u>	<u><u>\$ 259,627</u></u>	<u><u>\$ 8,060</u></u>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accrued payroll taxes	\$ 7,175	\$ 5,968	\$ -
Total liabilities	<u>\$ 7,175</u>	<u>\$ 5,968</u>	<u>\$ -</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	\$ 106,509	\$ 71,743	\$ -
<b>FUND BALANCES</b>			
Restricted for:			
Capital improvements	\$ -	\$ -	\$ 8,060
Use mandated by tax levy	204,765	181,916	-
Assigned	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 204,765</u>	<u>\$ 181,916</u>	<u>\$ 8,060</u>
Total liabilities and fund balances	<u><u>\$ 318,449</u></u>	<u><u>\$ 259,627</u></u>	<u><u>\$ 8,060</u></u>

**Capital Projects Fund**

<b>Golf Course Improvement</b>	<b>Bike Path Project</b>	<b>Development of Forests and Construction Improvements</b>	<b>Total Nonmajor Governmental Funds</b>
\$ 144,575	\$ 101,110	\$ 52,103	\$ 620,916
-	-	101,089	360,125
-	-	-	3,746
157	-	-	305
41	30	7	156
<b><u>\$ 144,773</u></b>	<b><u>\$ 101,140</u></b>	<b><u>\$ 153,199</u></b>	<b><u>\$ 985,248</u></b>
\$ -	\$ -	\$ -	\$ 13,143
\$ -	\$ -	\$ 69,565	\$ 247,817
\$ -	\$ -	\$ -	\$ 8,060
-	-	-	386,681
<b><u>144,773</u></b>	<b><u>101,140</u></b>	<b><u>83,634</u></b>	<b><u>329,547</u></b>
<b><u>\$ 144,773</u></b>	<b><u>\$ 101,140</u></b>	<b><u>\$ 83,634</u></b>	<b><u>\$ 724,288</u></b>
<b><u>\$ 144,773</u></b>	<b><u>\$ 101,140</u></b>	<b><u>\$ 153,199</u></b>	<b><u>\$ 985,248</u></b>

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2016

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	<b>Special Revenue Fund</b>		
	<b>Illinois Municipal Retirement</b>	<b>FISSA</b>	<b>Marvin Martin Trust</b>
<b>REVENUES</b>			
Property taxes	\$ 218,852	\$ 154,834	\$ -
Replacement taxes	20,805	-	-
Fees and charges	-	-	-
Interest and miscellaneous	469	502	28
Contributions from private sources	-	3,386	-
 Total revenues	 \$ 240,126	 \$ 158,722	 \$ 28
<b>EXPENDITURES</b>			
Current:			
Retirement	\$ 189,371	\$ -	\$ -
FISSA	-	137,140	-
 Total expenditures	 \$ 189,371	 \$ 137,140	 \$ -
 Excess of revenues over expenditures	 \$ 50,755	 \$ 21,582	 \$ 28
 FUND BALANCE - Beginning	 154,010	 160,334	 8,032
 FUND BALANCE - Ending	 \$ 204,765	 \$ 181,916	 \$ 8,060

**Capital Projects Fund**

<b>Golf Course Improvement</b>	<b>Bike Path Project</b>	<b>Development of Forests and Construction Improvements</b>	<b>Total Nonmajor Governmental Funds</b>
\$ -	\$ -	\$ 83,625	\$ 457,311
-	-	-	20,805
30,965	-	-	30,965
456	356	9	1,820
-	-	-	3,386
<b>\$ 31,421</b>	<b>\$ 356</b>	<b>\$ 83,634</b>	<b>\$ 514,287</b>
\$ -	\$ -	\$ -	\$ 189,371
-	-	-	137,140
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 326,511</b>
\$ 31,421	\$ 356	\$ 83,634	\$ 187,776
<b>113,352</b>	<b>100,784</b>	<b>-</b>	<b>536,512</b>
<b>\$ 144,773</b>	<b>\$ 101,140</b>	<b>\$ 83,634</b>	<b>\$ 724,288</b>

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**ILLINOIS MUNICIPAL RETIREMENT FUND**  
For the Year Ended June 30, 2016

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	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Property taxes	\$ 210,108	\$ 218,852	\$ 8,744
Replacement taxes	21,131	20,805	(326)
Interest and miscellaneous	410	469	59
 Total revenues	 <u>\$ 231,649</u>	 <u>\$ 240,126</u>	 <u>\$ 8,477</u>
<b>EXPENDITURES</b>			
Current:			
Retirement	\$ 231,649	\$ 189,371	\$ 42,278
 Total expenditures	 <u>\$ 231,649</u>	 <u>\$ 189,371</u>	 <u>\$ 42,278</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>\$ -</u>	 <u>\$ 50,755</u>	 <u>\$ 50,755</u>
 FUND BALANCE, Beginning		 <u>154,010</u>	
 FUND BALANCE, Ending		 <u>\$ 204,765</u>	

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FISSA FUND**  
For the Year Ended June 30, 2016

---

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Property taxes	\$ 160,436	\$ 154,834	\$ (5,602)
Interest and miscellaneous	263	502	239
Contributions from private sources	<u>1,965</u>	<u>3,386</u>	<u>1,421</u>
Total revenues	<u>\$ 162,664</u>	<u>\$ 158,722</u>	<u>\$ (3,942)</u>
<b>EXPENDITURES</b>			
Current:			
Insurance	\$ 162,664	\$ 137,140	\$ 25,524
Total expenditures	<u>\$ 162,664</u>	<u>\$ 137,140</u>	<u>\$ 25,524</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 21,582</u>	<u>\$ 21,582</u>
FUND BALANCE, Beginning		<u>160,334</u>	
FUND BALANCE, Ending		<u>\$ 181,916</u>	

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## STATISTICAL SECTION



ROCK ISLAND COUNTY FOREST PRESERVE  
STATIC SECTION  
(Unaudited)

The statistical section of the Rock Island County Forest Preserve District's comprehensive annual financial report presents detailed information as a context for understanding what the information presented in the financial statements, note disclosures and required supplementary information say about the Forest Preserve's overall financial health.

	Contents	Page
<b>Financial Trends</b>	These schedules contain trend information to help the reader understand how the Rock Island County Forest Preserve District's financial performance and well being have changed over time.	62
<b>Revenue Capacity</b>	These schedules contain information to help the reader assess the Rock Island County Forest Preserve District's most significant local revenue sources, the property tax (or sales tax).	69
<b>Debt Capacity</b>	These schedules present information to help the reader assess the affordability of the Rock Island County Forest Preserve District's current level of outstanding debt and the Preserve District's ability to issue additional debt in the future.	76
<b>Demographic and Economic Information</b>	These schedules offer demographic and economic indicators to help the reader understand the environment within which the Rock Island County Forest Preserve District's financial activities take place.	80
<b>Operating Information</b>	These schedules contain service and infrastructure data to help the reader understand how the information in the Rock Island County Forest Preserve District's financial report relates to the services the Preserve District provides and the activities it performs.	82
<b>Sources:</b>	Unless otherwise noted, the information in these schedules is derived from the comprehensive annual report for the relevant year. The Rock Island County Forest Preserve District implemented GASB 34 in fiscal year 2003; schedules presenting government-wide information include information beginning in that year.	



ROCK ISLAND COUNTY FOREST PRESERVE  
 NET POSITION BY COMPONENT  
 Last Ten Fiscal Years

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>GOVERNMENTAL ACTIVITIES:</b>										
Net Investment in Capital Assets										
Restricted for:										
Capital Improvements	\$ 448,705	\$ 415,749	\$ 774,310	\$ 607,974	\$ 406,379	\$ 284,542	\$ 1,248,114	\$ 4,667,109	\$ 869,146	\$ 872,600
Unrestricted	\$ 1,809,025	\$ 1,261,537	\$ 1,516,051	\$ 1,417,046	\$ 1,671,026	\$ 1,720,302	\$ 1,036,047	\$ (1,724,353)	\$ 1,647,443	\$ 1,382,711
<b>Total Governmental Activities Net Position</b>	<b>\$ 11,121,381</b>	<b>\$ 10,736,543</b>	<b>\$ 10,281,461</b>	<b>\$ 9,734,352</b>	<b>\$ 9,888,922</b>	<b>\$ 9,587,073</b>	<b>\$ 9,169,546</b>	<b>\$ 9,264,626</b>	<b>\$ 8,987,946</b>	<b>\$ 6,300,888</b>

Source: Rock Island County Forest Preserve District Records

**ROCK ISLAND COUNTY FOREST PRESERVE  
CHANGES IN NET POSITION  
Last Ten Fiscal Years**

CHANGE IN NET POSITION,  
Governmental Activities

ROCK ISLAND COUNTY FOREST PRESERVE  
FUND BALANCES, GOVERNMENTAL FUNDS  
Last Ten Fiscal Years

	2016	2015	2014	2013	2012	2011	Fiscal Year			2008	2007
							2010	2009	2008		
<b>GENERAL FUND:</b>											
Nonspendable for:											
Prepaid Items	4,770	-	125,000	545,000	400,000	400,000	-	-	-	-	-
Advances	-										
Restricted:											
Advances	-	-	-	-	-	-	200,000	216,000	216,000	216,000	216,000
Capital Improvements	-	-	-	-	-	-	-	-	-	-	-
Assigned	1,191,774	1,038,896	524,265	696,235	996,907	1,247,235	1,256,473	1,363,765	1,184,984	1,098,992	
Unassigned											
<b>TOTAL GENERAL FUND</b>	<b>\$ 1,196,544</b>	<b>\$ 1,163,896</b>	<b>\$ 1,069,265</b>	<b>\$ 1,096,235</b>	<b>\$ 1,396,907</b>	<b>\$ 1,447,235</b>	<b>\$ 1,472,473</b>	<b>\$ 1,579,765</b>	<b>\$ 1,400,984</b>	<b>\$ 1,314,992</b>	
<b>ALL OTHER GOVERNMENTAL FUNDS:</b>											
Nonspendable for:											
Advances	-				300,000	-	-	-	-	-	-
Restricted:											
Advances	-	-	-	-	-	-	284,542	136,000	136,000	136,000	136,000
Capital Improvements	448,705	415,749	774,310	607,973	406,379	1,248,114	4,667,109	869,146	869,146	869,146	872,600
Use Mandated by Tax Levy	386,681	314,344	71,564	231,181	185,418	142,611	-	-	-	-	-
Assigned	1,173,134	876,013	196,735	359,078	317,118	367,220	-	-	-	-	-
Unassigned, reported in:											
Special Revenue Funds	11,566	(113,031)	117,462	(57,691)	(20,462)	(76,681)	363,672	333,378	192,743	88,839	
Other Funds	-	-	-	-	-	-	131,713	459,084	(24,928)	(24,322)	
<b>TOTAL ALL OTHER GOVERNMENTAL FUNDS</b>	<b>\$ 2,020,086</b>	<b>\$ 1,493,075</b>	<b>\$ 1,460,071</b>	<b>\$ 1,140,541</b>	<b>\$ 888,453</b>	<b>\$ 717,692</b>	<b>\$ 1,879,499</b>	<b>\$ 5,595,571</b>	<b>\$ 1,172,961</b>	<b>\$ 1,073,117</b>	

Source: Rock Island County Forest Preserve District Records

**ROCK ISLAND COUNTY FOREST PRESERVE**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
Last Ten Fiscal Years

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>REVENUES:</b>										
Property Taxes	2,807,646	2,876,192	2,557,925	2,289,464	2,294,224	2,186,604	2,049,685	1,845,986	1,479,818	1,432,404
Replacement Taxes	189,137	206,598	192,101	189,895	185,854	202,030	155,789	192,572	220,140	195,425
Fees and Charges	2,172,437	2,050,825	2,047,588	1,844,590	2,166,331	1,792,427	1,528,865	1,444,924	1,399,344	1,203,890
Interest	8,995	7,864	7,972	7,689	11,281	24,667	66,251	80,265	97,010	135,516
Contributions from Private Sources	56,188	86,744	830,283	165,470	195,515	205,103	176,969	179,385	133,173	109,908
Rent and Royalties	223,709	185,873	170,573	155,597	157,860	134,605	153,359	151,316	143,551	127,788
Grants	-	-	468	454	116,100	-	-	63,186	110	25,000
Zoo Animal Sales	-	6,000	-	45,200	-	-	-	-	-	-
Miscellaneous Revenues	33,366	25,401	1,923	2,175	94,702	2,524	666	100	3,499	29,013
Marvin Martin Trust Revenue	-	-	-	-	-	-	-	-	-	-
Hotel/Motel Tax	280,026	269,776	254,000	149,606	72,500	143,000	15,000	100,000	20,000	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Donated Buildings	-	-	-	-	-	-	-	-	-	96,843
<b>TOTAL REVENUES</b>	<b>\$ 5,771,504</b>	<b>\$ 5,715,273</b>	<b>\$ 6,062,833</b>	<b>\$ 4,850,140</b>	<b>\$ 5,294,367</b>	<b>\$ 4,690,960</b>	<b>\$ 4,146,584</b>	<b>\$ 4,057,734</b>	<b>\$ 3,496,645</b>	<b>\$ 3,355,787</b>
<b>EXPENDITURES:</b>										
Current:										
General and Administrative	1,803,241	1,828,449	1,864,683	1,802,175	1,801,474	1,591,313	1,605,831	1,562,550	1,455,083	1,436,394
Zoo	2,143,539	1,862,794	1,870,119	1,930,262	1,916,893	1,833,036	1,734,371	1,474,593	1,268,843	1,090,989
Retirement	189,371	255,270	201,001	198,378	190,177	194,341	170,520	144,031	119,211	116,827
Insurance	73,986	50,567	144,602	143,586	149,069	150,532	141,518	135,257	118,510	111,457
FISSA	137,140	-	12,200	25	231	404	3,608	6,408	4,259	2,500
Bike Path	-	-	28,057	4,957	-	476	92	-	-	3,391
Marvin Martin Trust	-	-	220,200	-	5,000	1,587	9,818	-	897	-
Golf Course Improvement	59,118	37,996	64,907	22,321	5,000	6,384	886	-	-	-
Zoo Capital Improvement	14,367	4,801	674	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Capital Expenditures</b>	<b>4,420,762</b>	<b>4,196,679</b>	<b>4,591,630</b>	<b>4,107,710</b>	<b>4,064,480</b>	<b>3,772,263</b>	<b>3,663,183</b>	<b>3,303,943</b>	<b>2,957,991</b>	<b>2,751,464</b>
<b>Capital Expenditures</b>	<b>227,935</b>	<b>871,702</b>	<b>662,451</b>	<b>279,883</b>	<b>582,747</b>	<b>1,587,687</b>	<b>3,952,296</b>	<b>531,069</b>	<b>250,612</b>	<b>1,514,999</b>

	Fiscal Year					
	2016	2015	2014	2013	2012	2011
Debt Service:						
Principal	345,000	315,000	300,000	290,000	280,000	95,000
Interest	192,111	213,747	228,071	240,368	252,611	273,567
Bond Issue Costs	81,982	-	-	-	264,858	167,484
Total Debt Service Expenditures	<b>619,093</b>	<b>528,747</b>	<b>528,071</b>	<b>530,368</b>	<b>532,611</b>	<b>368,567</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,267,790</b>	<b>\$ 5,597,128</b>	<b>\$ 5,782,152</b>	<b>\$ 4,917,960</b>	<b>\$ 5,179,838</b>	<b>\$ 5,384,808</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 503,714</b>	<b>\$ 118,145</b>	<b>\$ 280,681</b>	<b>\$ (67,821)</b>	<b>\$ 114,529</b>	<b>\$ (1,193,848)</b>
Ratio of Debt Service Expenditures to Non-Capital Expenditures	12.3%	11.2%	10.3%	11.4%	11.6%	12.2%
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers from Other Funds	16,000	-	-	180,000	190,000	90,000
Transfers to Other Funds	(16,000)	-	-	(180,000)	(190,000)	(90,000)
Sale of Capital Assets	3,882	9,490	11,878	19,237	5,904	6,803
Bond Proceeds	-	-	-	-	-	-
Discount on Bonds	-	-	-	-	-	-
Refunding bond issued	3,125,000	-	-	-	-	-
Premium on refunding bonds issued	97,067	-	-	-	-	-
Payment to refunded bonds escrow agent	(3,170,004)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 55,945</b>	<b>\$ 9,490</b>	<b>\$ 11,878</b>	<b>\$ 19,237</b>	<b>\$ 5,904</b>	<b>\$ 6,803</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 559,659</b>	<b>\$ 127,635</b>	<b>\$ 292,559</b>	<b>\$ (48,584)</b>	<b>\$ 120,433</b>	<b>\$ (1,187,045)</b>
Fund Balance, Beginning	<b>\$ 2,656,971</b>	<b>\$ 2,529,336</b>	<b>\$ 2,236,777</b>	<b>\$ 2,285,360</b>	<b>\$ 2,164,927</b>	<b>\$ 3,351,972</b>
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, Ending	<b>\$ 3,216,630</b>	<b>\$ 2,656,971</b>	<b>\$ 2,529,336</b>	<b>\$ 2,236,776</b>	<b>\$ 2,285,360</b>	<b>\$ 2,164,927</b>
						<b>\$ 7,175,336</b>
						<b>\$ 3,351,972</b>
						<b>\$ 7,175,336</b>
						<b>\$ 4,601,391</b>
						<b>\$ 61,059</b>
						<b>\$ 3,141</b>
						<b>\$ (1,072,662)</b>
						<b>\$ 3,460,771</b>

Source: Rock Island County Forest Preserve District Records

ROCK ISLAND COUNTY FOREST PRESERVE  
 GENERAL DISTRICT REVENUES BY SOURCE  
 Last Ten Years

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Taxes	2,996,783	3,082,790	2,476,952	2,479,358	2,480,078	2,388,634	2,205,474	2,038,558	1,699,958	1,627,829
Fees, Services and Rent	2,396,146	2,236,698	2,219,206	2,000,188	2,324,191	1,927,032	1,682,224	1,596,240	1,542,895	1,331,677
Inter-Governmental	296,026	269,776	254,000	149,606	72,500	73,000	15,000	100,000	167,000	172,000
Investment Revenue	8,967	7,552	299,005	7,447	9,483	22,272	63,642	80,265	82,681	117,637
Grant Revenue	3,959	-	468	454	116,100	-	-	63,186	110	25,000
Sales of Fixed Assets & Misc.	37,075	32,390	8,501	66,611	18,439	13,560	14,763	108,308	36,510	66,583
Bond Proceeds	3,222,067	-	-	-	-	-	-	4,585,000	-	-
<b>TOTAL CULTURE AND RECREATIONAL REVENUES</b>	<b>\$ 8,961,023</b>	<b>\$ 5,629,207</b>	<b>\$ 5,258,131</b>	<b>\$ 4,703,665</b>	<b>\$ 5,020,791</b>	<b>\$ 4,424,498</b>	<b>\$ 3,981,103</b>	<b>\$ 8,571,557</b>	<b>\$ 3,529,154</b>	<b>\$ 3,340,726</b>

Note: Includes all governmental fund types. Capital outlay expenditures were reclassified into the applicable function classification.

Source: Budget Accounting and Reporting Records For the Forest Preserve

ROCK ISLAND COUNTY FOREST PRESERVE  
 GENERAL DISTRICT EXPENDITURES BY FUNCTION  
 Last Ten Years

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Government	\$ 366,168	\$ 348,650	\$ 481,738	\$ 394,028	\$ 405,987	\$ 358,987	\$ 323,124	\$ 328,858	\$ 368,395	\$ 239,650
Recreation/Culture	7,882,256	4,738,437	4,806,923	4,316,465	3,887,327	4,962,870	7,373,022	3,428,753	2,894,262	3,833,265
Employee Pension IMRF	189,370	255,270	201,001	198,694	190,177	194,341	170,521	144,031	119,212	116,827
Inter-Fund Transfers	-	-	180,000	556,858	452,965	90,000	115,693	147,000	254,000	
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,437,794</b>	<b>\$ 5,342,358</b>	<b>\$ 5,489,662</b>	<b>\$ 5,089,187</b>	<b>\$ 5,040,350</b>	<b>\$ 5,969,163</b>	<b>\$ 7,956,667</b>	<b>\$ 4,017,336</b>	<b>\$ 3,518,868</b>	<b>\$ 4,443,741</b>

Note: Includes all governmental fund types. Capital outlay expenditures were reclassified into the applicable function classification.

Source: Budget Accounting and Reporting Records For the Forest Preserve

ROCK ISLAND COUNTY FOREST PRESERVE  
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY  
Last Ten Years

Fiscal Year	Estimated Market Value						Less: Homestead Exemptions & TIF Deductible			Est Market Value Net of Exemptions	
	Commercial	Residential	Industrial	Agricultural	Total	TIF Deductible					
2005-06	1,495,725,498	4,891,017,072	717,037,114	205,557,498	7,309,337,183	1,282,348,878				6,026,988,305	
2006-07	1,590,562,012	5,109,749,108	727,728,354	204,311,072	7,632,350,547	1,367,386,721				6,264,963,825	
2007-08	1,663,936,079	5,430,241,149	730,699,145	215,322,721	8,040,199,094	1,468,619,439				6,571,579,655	
2008-09	1,747,823,822	5,633,838,530	747,316,691	228,187,876	8,357,166,919	1,601,160,549				6,756,006,370	
2009-10	1,836,746,292	5,754,444,074	755,021,527	239,224,452	8,585,436,346	1,741,137,855				6,844,298,491	
2010-11	1,854,176,045	5,814,774,206	879,553,843	257,438,116	8,805,942,210	1,666,961,970				7,138,980,240	
2011-12	1,881,072,208	5,789,194,500	910,652,235	270,807,819	8,851,726,763	1,653,254,776				7,198,471,986	
2012-13	1,833,901,551	5,673,941,896	926,629,529	279,446,553	8,713,919,529	1,575,252,088				7,138,667,441	
2013-14	1,824,544,512	5,563,127,945	951,064,233	290,576,886	8,629,313,576	1,557,725,907				7,071,587,669	
2014-15	1,821,422,451	5,542,974,446	953,211,827	304,436,151	8,622,044,875	1,535,230,915				7,086,813,960	
Assessed Value											
Fiscal Year	Commercial	Residential	Industrial	Agricultural	Total		Total Taxable Assessed Value		Total Direct Tax Rate		
2005-06	498,076,591	1,628,708,685	238,773,359	68,450,647	2,434,009,282		2,008,795,202		0.0692		
2006-07	529,657,150	1,701,546,453	242,333,542	68,035,587	2,541,572,732		2,088,112,443		0.0696		
2007-08	554,589,895	1,809,899,375	243,542,025	71,767,063	2,679,798,358		2,190,307,499		0.0690		
2008-09	582,549,680	1,877,758,382	249,080,653	76,055,019	2,785,443,734		2,251,776,923		0.0910		
2009-10	612,187,539	1,917,856,210	251,648,675	79,733,510	2,861,425,934		2,281,204,687		0.0938		
2010-11	617,996,876	1,938,064,243	293,155,296	85,804,124	2,935,020,539		2,379,422,114		0.0942		
2011-12	626,961,367	1,929,538,527	303,520,390	90,260,246	2,950,280,530		2,399,250,713		0.0944		
2012-13	611,239,387	1,891,124,834	308,845,622	93,139,536	2,904,349,379		2,379,317,858		0.0964		
2013-14	608,120,686	1,854,190,544	316,989,709	96,849,276	2,876,150,215		2,356,960,170		0.1148		
2014-15	607,080,103	1,847,473,383	317,705,502	101,468,569	2,873,727,557		2,362,035,093		0.1190		

Source: Rock Island County Assessor & Levy Confirmation

ROCK ISLAND COUNTY FOREST PRESERVE  
 PROPERTY TAX RATES PER \$100 TAXABLE VALUATION -  
 ALL DIRECT AND OVERLAPPING GOVERNMENTS  
 Last Ten Fiscal Years

		Cities				Milan	
		Moline	East Moline	Siilvis	UTHS	Siilvis	Rock Island
		Moline	East Moline	Siilvis	UTHS	Siilvis	Rock Island
2014-15:							
City	2.38520	2.06380	2.15500	1.69500	1.69500	1.01900	
Black Hawk College	0.54850	0.54850	0.54850	0.54850	0.54850	0.54850	
School District	5.29820	5.11200	3.93340	3.93420	1.88020	5.29820	
Forest Preserve	0.11900	0.11900	0.11900	0.11900	0.11900	0.11900	
County	0.94060	0.94060	0.94060	0.94060	0.94060	0.94060	
Total levy	9.29150	8.78390	7.69850	5.64330	7.23730	5.18330	7.92930
Ratio of Forest Preserve to totals	0.01281	0.01355	0.01546	0.02109	0.01644	0.02296	0.01502
2013-14:							
City	2.39780	2.05000	2.12600	1.69000	1.69000	0.98280	
Black Hawk College	0.54270	0.54270	0.54270	0.54270	0.54270	0.54270	
School District	5.30660	5.10900	3.73000	1.90180	3.90360	1.90180	5.30660
Forest Preserve	0.11480	0.11480	0.11480	0.11480	0.11480	0.11480	0.11480
County	0.90360	0.90360	0.90360	0.90360	0.90360	0.90360	0.90360
Total levy	9.26550	8.72010	7.41710	5.58890	7.15470	5.15290	7.85050
Ratio of Forest Preserve to totals	0.01239	0.01316	0.01548	0.02054	0.01605	0.02228	0.01462
2012-13:							
City	2.40020	2.02680	2.11500	1.61880	1.61880	0.09416	
Black Hawk College	0.54030	0.54030	0.54030	0.54030	0.54030	0.54030	
School District	5.25900	5.05900	3.69760	1.89560	3.88900	1.89560	5.25900
Forest Preserve	0.09740	0.09740	0.09740	0.09740	0.09740	0.09740	0.09740
County	0.78980	0.78980	0.78980	0.78980	0.78980	0.78980	0.78980
Total levy	9.08670	8.51330	7.24010	5.43810	6.93530	4.94190	6.78066
Ratio of Forest Preserve to totals	0.01072	0.01144	0.01345	0.01791	0.01404	0.01971	0.01436
2011-12:							
City	2.40840	1.97440	2.11180	1.61560	1.61560	0.94020	
Black Hawk College	0.53690	0.53690	0.53690	0.53690	0.53690	0.53690	
School District	5.12000	5.06000	3.71940	1.89820	3.88520	1.89820	5.12000
Forest Preserve	0.09440	0.09440	0.09440	0.09440	0.09440	0.09440	0.09440
County	0.77400	0.77400	0.77400	0.77400	0.77400	0.77400	0.77400
Total levy	8.93370	8.43970	7.23650	5.41530	6.90610	5.41530	7.46550
Ratio of Forest Preserve to totals	0.01057	0.01119	0.01304	0.01743	0.01367	0.01743	0.01264

ROCK ISLAND COUNTY FOREST PRESERVE  
 PROPERTY TAX RATES PER \$100 TAXABLE VALUATION -  
 ALL DIRECT AND OVERLAPPING GOVERNMENTS  
 Last Ten Fiscal Years

		Cities				Cities				Milan			
		Rock Island		Moline		East Moline		Silvis		UTHS		Rock Island	
		Rock Island	Rock Island	Moline	Moline	East Moline	UTHS	Silvis	Silvis	UTHS			
2010-11:													
City		2.40920		1.93240		1.92900		1.61320		1.92900		0.90280	
Black Hawk College		0.53240		0.53240		0.53240		0.53240		0.53240		0.53240	
School District		5.11480		5.05840		3.93920		1.89460		3.90440		5.11480	
Forest Preserve		0.09420		0.09420		0.09420		0.09420		0.09420		0.09420	
County		0.76320		0.76320		0.76320		0.76320		0.76320		0.76320	
Total levy		8.91380		8.38060		7.25800		5.21340		6.90740		5.21340	
Ratio of Forest Preserve to totals		0.01057		0.01124		0.01298		0.01807		0.01364		0.01807	
													0.01272
2009-10:													
City		2.38520		1.92880		1.84060		1.64980		1.64980		0.89200	
Black Hawk College		0.53370		0.53370		0.53370		0.53370		0.53370		0.53370	
School District		5.06100		5.02660		3.86300		1.94880		3.59400		5.06100	
Forest Preserve		0.09380		0.09380		0.09380		0.09380		0.09380		0.09380	
County		0.76040		0.76040		0.76040		0.76040		0.76040		0.76040	
Total levy		8.83410		8.34330		7.09150		5.17730		6.63170		4.98650	
Ratio of Forest Preserve to totals		0.01062		0.01124		0.01323		0.01812		0.01414		0.01881	
													0.01278
2008-09:													
City		2.36380		1.99660		1.77380		1.61780		1.61780		0.89680	
Black Hawk College		0.53560		0.53560		0.53560		0.53560		0.53560		0.53560	
School District		5.05580		5.01880		3.82840		1.94760		3.59600		5.05580	
Forest Preserve		0.09100		0.09100		0.09100		0.09100		0.09100		0.09100	
County		0.75700		0.75700		0.75700		0.75700		0.75700		0.75700	
Total levy		8.80320		8.39900		6.98580		5.10500		6.59740		4.94900	
Ratio of Forest Preserve to totals		0.01034		0.01083		0.01303		0.01783		0.01379		0.01839	
													0.01240
2007-08:													
City		2.35020		2.00620		1.81160		1.71040		1.71040		0.87220	
Black Hawk College		0.50160		0.50160		0.50160		0.50160		0.50160		0.50160	
School District		5.07880		5.05860		3.77540		1.96580		3.52520		5.07880	
Forest Preserve		0.06900		0.06900		0.06900		0.06900		0.06900		0.06900	
County		0.72000		0.72000		0.72000		0.72000		0.72000		0.72000	
Total levy		8.71960		8.35540		6.87760		5.06800		6.52620		4.96680	
Ratio of Forest Preserve to totals		0.00791		0.00826		0.01003		0.01361		0.01057		0.01389	
													0.00953

ROCK ISLAND COUNTY FOREST PRESERVE  
 PROPERTY TAX RATES PER \$100 TAXABLE VALUATION -  
 ALL DIRECT AND OVERLAPPING GOVERNMENTS  
 Last Ten Fiscal Years

	Cities						Cities					
	Rock Island		Moline		East Moline		Silvis		UTHS		Milan	
	Rock Island	Moline	Moline	East Moline	UTHS	Silvis	UTHS	Milan	Rock Island			
2006-07:												
City	2.36520	1.96460	1.88700	1.81160								0.87100
Black Hawk College	0.45790	0.45790	0.45790	0.45790								0.45790
School District	5.11920	5.11520	3.77540	1.94280								5.11920
Forest Preserve	0.06960	0.06960	0.06960	0.06960								0.06960
County	0.72600	0.72600	0.72600	0.72600								0.72600
Total levy	8.73790	8.33330	6.91590	5.08330								7.24370
Ratio of Forest Preserve to totals	0.00797	0.00835	0.01006	0.01359								0.00961
2005-06:												
City	2.43820	1.95940	1.88220	1.88220								0.89660
Black Hawk College	0.41450	0.41450	0.41450	0.41450								0.41450
School District	5.14520	5.15080	3.74760	1.99060								5.14520
Forest Preserve	0.06920	0.06920	0.06920	0.06920								0.06920
County	0.72840	0.72840	0.72840	0.72840								0.72840
Total levy	8.79550	8.32230	6.84190	5.08490								7.25390
Ratio of Forest Preserve to totals	0.00787	0.00832	0.01011	0.01361								0.00954

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 Cons. District
- j.) 3 Sanitary Districts
- k.) 3 Multi. Twp.
- l.) 3 Special Service Districts
- m.) 9 School Districts <130,000,000 Total Valuation

ROCK ISLAND COUNTY FOREST PRESERVE  
 PRINCIPAL PROPERTY TAXPAYERS  
 (In thousands of dollars)  
 Current Year and Nine Years Ago

Taxpayer	2015			Percentage of Total County
	Taxable Assessed Value	Rank	Taxable Assessed Value	
Commonwealth Edison	\$ 155,000,000	1	6.56%	
Deere & Co.	29,061,366	2	1.23%	
DNC Gaming & Entertainment/Jumers Casino	22,000,375	3	0.93%	
SDG Macerich Property/Southpark Mall	9,671,831	4	0.41%	
Modem Woodmen of America	7,692,555	5	0.33%	
Minnesota Mining & Mfg Co	6,147,403	6	0.26%	
Fed Ex Freight	4,974,353	7	0.21%	
Walmart-Silvis	4,846,019	8	0.21%	
PFG Thoms Proestler Co	4,640,955	9	0.20%	
Cordova Energy Company	4,578,523	10	0.19%	
<b>2015 Total</b>	<b>\$ 248,613,380</b>			<b>10.53%</b>

Taxpayer	2006			Percentage of Total County
	Taxable Assessed Value	Rank	Taxable Assessed Value	
Commonwealth Edison	\$ 100,000,000	1	4.97%	
Deere & Co.	38,625,593	2	1.92%	
SDG Macerich	12,432,427	3	0.62%	
Modem Woodmen	8,399,160	4	0.42%	
PFG Thoms Proestler Co.	5,336,516	5	0.27%	
Barjan	4,693,660	6	0.23%	
Cordova	4,344,539	7	0.22%	
IBP Inc	4,130,478	8	0.21%	
Heritage Plaza	3,483,519	9	0.17%	
Walmart Stores	3,426,576	10	0.17%	
<b>2006 Total</b>	<b>\$ 184,872,468</b>			<b>9.20%</b>

Source: County Assessor  
 Total Taxable Value 2014-2015  
 Total Taxable Value 2005-2006

ROCK ISLAND COUNTY FOREST PRESERVE  
 PROPERTY TAX RATES, EXTENSION AND COLLECTIONS  
 Last Ten Years

Tax Levy Year	Percent of Extension	Total	Corporate	IMRF	Liability Ins	Social Security	Zoological	Improvement/Dev
Property Tax Rates								
2015	0.1230	0.0530	0.0098	0.0084	0.0066	0.0388	0.0064	0.0064
2014	0.1190	0.0534	0.0090	0.0086	0.0068	0.0412	-	-
2013	0.1148	0.0518	0.0086	0.0044	0.0074	0.0426	-	-
2012	0.0964	0.0492	0.0086	0.0012	0.0072	0.0302	-	-
2011	0.0944	0.0488	0.0080	0.0012	0.0068	0.0296	-	-
2010	0.0942	0.0492	0.0080	0.0010	0.0062	0.0298	-	-
2009	0.0938	0.0496	0.0072	0.0012	0.0056	0.0302	-	-
2008	0.0910	0.0490	0.0060	0.0012	0.0054	0.0294	-	-
2007	0.0690	0.0468	0.0056	0.0012	0.0054	0.0100	-	-
2006	0.0696	0.0470	0.0054	0.0012	0.0062	0.0098	-	-
Property Tax Extension								
2015	2,933,173	1,268,034	234,567	200,000	155,572	925,000	150,000	150,000
2014	2,798,628	1,258,109	210,108	200,000	160,411	970,000	-	-
2013	2,690,873	1,220,000	200,873	100,000	170,000	1,000,000	-	-
2012	2,281,379	1,170,000	201,379	25,000	170,000	715,000	-	-
2011	2,250,900	1,170,000	188,000	24,700	158,700	709,500	-	-
2010	2,231,050	1,170,000	185,700	23,000	143,750	708,600	-	-
2009	2,133,555	1,130,000	163,955	24,100	127,500	688,000	-	-
2008	2,036,500	1,100,000	133,000	23,000	120,500	660,000	-	-
2007	1,497,900	1,025,000	118,900	22,000	115,000	217,000	-	-
2006	1,439,300	978,000	112,600	22,000	125,900	200,800	-	-
Property Tax Collections								
2015	100.37%	2,944,128	1,268,698	234,573	201,062	157,978	928,717	153,190
2014	100.44%	2,810,821	1,261,327	212,583	203,135	160,618	973,158	-
2013	100.55%	2,705,790	1,220,905	202,699	103,706	174,415	1,004,065	-
2012	100.54%	2,293,662	1,170,624	204,621	28,552	171,311	718,554	-
2011	100.62%	2,264,892	1,170,834	191,940	28,791	163,149	710,178	-
2010	100.46%	2,241,416	1,170,676	190,354	23,794	147,524	709,068	-
2009	100.29%	2,139,770	1,131,478	164,247	27,374	127,747	688,924	-
2008	100.62%	2,049,117	1,103,371	135,107	27,021	121,596	662,022	-
2007	100.90%	1,511,313	1,025,064	122,657	26,284	118,277	219,031	-
2006	100.97%	1,453,326	981,413	112,758	25,057	129,463	204,635	-

Source: Levy Confirmation For Forest Preserve Taxing Authority - County Clerk

ROCK ISLAND COUNTY FOREST PRESERVE  
PROPERTY TAX LEVIES AND COLLECTIONS  
Last Ten Fiscal Years

Levy Year Ended June 30	Total Tax Levy (Extended)	Collection Year	Collections To Date Received in Collection Year		Percent of Levy to Current Collections	Collections in Subsequent Years	Amount	Total Certified Collections Percentage of Levy
			2015-16	1,607,243				
2014-15	2,933,173	2014-15	1,630,238	54.80%	1,336,886	2,944,129	100.37%	
2013-14	2,798,628	2013-14	1,473,081	58.25%	1,180,583	2,810,822	100.44%	
2012-13	2,690,873	2012-13	1,254,495	54.74%	1,232,709	2,705,790	100.55%	
2011-12	2,281,379	2011-12	1,227,992	54.99%	1,039,168	2,293,662	100.54%	
2010-11	2,250,900	2010-11	1,191,505	54.56%	1,036,901	2,264,893	100.62%	
2009-10	2,231,050	2009-10	1,141,240	53.41%	1,049,911	2,241,416	100.46%	
2008-09	2,133,555	2008-09	1,133,835	53.49%	998,500	2,139,740	100.29%	
2007-08	2,036,500	2007-08	797,434	55.68%	915,282	2,049,117	100.62%	
2006-07	1,497,900	2006-07	767,812	53.24%	713,878	1,511,312	100.90%	
2005-06	1,439,300			53.35%	685,514	1,453,326	100.97%	

Source: Levy Confirmation For Forest Preserve Taxing Authority - County Clerk

ROCK ISLAND COUNTY FOREST PRESERVE  
RATIO OF GENERAL BONDED DEBT OUTSTANDING  
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonded Debt Outstanding (1)	General Obligation Bonded Debt Outstanding (1)	Total General Obligation Bonded Debt Outstanding (1)	Total Bonds Payable	Est Property Market Value Net of Exemptions	Percent of Debt to Est Market Value	Personal Income	Percent of Debt O/S to Personal Income	Estimated Population	Debt Per Capita
Golf Course	Niabi Zoo									
2006-07	1,715,000	0	1,715,000	1,715,000	6,026,988,305	0.028%	5,018,215,000	0.034%	146,451	\$ 11.71
2007-08	1,630,000	0	1,630,000	1,630,000	6,264,963,825	0.026%	5,381,747,000	0.030%	146,341	\$ 11.14
2008-09	1,540,000	4,585,000	6,125,000	6,085,872	6,571,579,655	0.093%	5,628,305,000	0.108%	147,071	\$ 41.38
2009-10	1,445,000	4,585,000	6,030,000	5,994,029	6,756,006,370	0.089%	5,440,856,000	0.110%	146,826	\$ 40.82
2010-11	1,345,000	4,425,000	5,770,000	5,737,141	6,844,298,491	0.084%	5,322,800,000	0.108%	147,632	\$ 38.86
2011-12	1,235,000	4,255,000	5,490,000	5,460,159	7,138,980,240	0.076%	5,581,272,000	0.098%	147,256	\$ 37.08
2012-13	1,120,000	4,080,000	5,200,000	5,173,084	7,198,471,986	0.072%	5,709,669,000	0.091%	147,065	\$ 35.18
2013-14	1,000,000	3,900,000	4,900,000	4,875,912	7,138,667,441	0.068%	5,718,952,000	0.085%	146,804	\$ 33.21
2014-15	875,000	3,710,000	4,585,000	4,563,632	7,071,587,669	0.065%	5,823,296,000	0.078%	146,964	\$ 31.05
2015-16	730,000	3,755,000	4,485,000	4,582,067	7,086,813,960	0.065%	5,893,826,000	0.078%	146,213	\$ 31.34

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

Sources: Bonded Debt Outstanding per Golf Course Club House and Niabi Zoo Bond Payment Schedules

Notes to Financial Statements - Long Term Liability Activity Schedule - Note 8

Personal Income per US Department of Commerce, Bureau of Economic Analysis

Estimated Population per Woods & Poole, Population Projections, 2016 Rock Island County

No bonds outstanding prior to issuance of the Golf Course Bonds in FY 2005-06

ROCK ISLAND COUNTY FOREST PRESERVE  
 RATIO OF ANNUAL DEBT SERVICE EXPENDITURES  
 FOR GENERAL OBLIGATION BONDED DEBT  
 TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES

Fiscal Year	Principal	Interest	Total Debt Service	Total General Governmental Expenditures	Ratio of Debt Service to General Governmental Expenditures
2006-07	35,000	130,127	165,127	4,443,741	3.72%
2007-08	85,000	78,265	163,265	3,518,868	4.64%
2008-09	90,000	176,064	266,064	4,017,336	6.62%
2009-10	95,000	273,568	368,568	7,956,667	4.63%
2010-11	260,000	264,855	524,855	5,969,163	8.79%
2011-12	280,000	252,610	532,610	5,040,350	10.57%
2012-13	290,000	240,368	530,368	5,089,187	10.42%
2013-14	300,000	228,071	528,071	5,489,662	9.62%
2014-15	315,000	213,747	528,747	5,342,358	9.90%
2015-16	345,000	192,111	537,111	8,437,794	6.37%

No bonds outstanding prior to issuance of the Golf Course Bonds in FY 2005-06

Sources: Golf Course Club House Bond Payment Schedule  
 Niabi Zoo Bond Payment Schedule

## Rock Island County Forest Preserve

### Direct and Overlapping Governmental Activities Debt

As of June 30, 2016

(dollars in thousands)

(Unaudited)

Governmental Unit	Gross Debt	Percentage of Debt to County *	County Share of Debt	Overlapping Debt
<b>Rock Island County Direct Debt:</b>				
Building Commission	\$ 3,525,000	100.00%	\$ 3,525,000	\$ -
Rock Island Nursing Home	15,370,000	100.00%	\$ 15,370,000	-
Rock Island County Forest Preserve	4,585,000	100.00%	\$ 4,585,000	-
<b>Overlapping Debt:</b>				
<b>School Districts:</b>				
#1 Erie	-	75.22%	-	-
#29 Hampton	700,000	100.00%	700,000	-
#30 UTHS	1,010,000	92.18%	930,976	79,024
#34 Silvis	3,665,000	100.00%	3,665,000	-
#36 Carbon Cliff	860,000	100.00%	860,000	-
#37 East Moline	11,660,000	100.00%	11,660,000	-
#40 Moline	26,796,655	100.00%	26,796,655	-
#41 Rock Island	34,560,000	100.00%	34,560,000	-
#100 Riverdale	705,000	100.00%	705,000	-
#190 Colona	725,000	0.11%	821	724,179
#200 Sherrard	6,704,140	31.30%	2,098,358	4,605,782
#203 Westmer	-	0.00%	-	-
#223 Orion	7,791,256	7.67%	597,594	7,193,662
#300 Rockridge	10,340,000	98.14%	10,147,642	192,358
#503 Black Hawk College	31,620,000	65.25%	20,631,397	10,988,603
<b>Cities and Villages:</b>				
Andalusia	495,000	100.00%	495,000	-
Coal Valley	1,255,000	88.60%	1,111,980	143,020
Cordova	-	100.00%	-	-
East Moline	28,566,973	100.00%	28,566,973	-
Hampton	155,000	100.00%	155,000	-
Milan	10,465,000	100.00%	10,465,000	-
Moline	58,260,000	100.00%	58,260,000	-
Rock Island	68,503,332	100.00%	68,503,332	-
Silvis	8,925,000	100.00%	8,925,000	-
<b>Special Districts:</b>				
Carbon Cliff Spec. Svc. 3	85,000	100.00%	85,000	-
Rock Island Spec. Svc. 3	1,440,000	100.00%	1,440,000	-
Illini Hospital (Ambulance)	5,665,000	99.87%	5,657,716	7,284
Metropolitan Airport	21,745,000	100.00%	21,745,000	-
Moline Special Svc. 3	-	100.00%	-	-
Silvis Special Svc. 1	700,000	100.00%	700,000	-
Coal Valley FPD	425,000	86.42%	367,287	57,713
<b>Totals</b>	<b>\$ 367,302,356</b>		<b>\$ 343,310,732</b>	<b>\$ 23,991,624</b>
<b>Total underlying long-term debt</b>	<b>\$ 367,302,356</b>			
<b>Total direct and underlying long-term debt</b>	<b>\$ 343,310,732</b>			

**Source:**

Rock Island County Clerk's Office, Current Tax Extension Book

\* Percentage of Debt to County calculated as follows:

100% - overlapping valuation debt / total valuation

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

ROCK ISLAND COUNTY FOREST PRESERVE  
LEGAL DEBT MARGIN INFORMATION  
Last Ten Fiscal Years

Legal Debt Margin Calculation for Fiscal Year 2016	
\$ 2,362,035,093	
	<u>67,908,509</u>
January 2016 Assessed Valuation	
Debt Limit (2.875% of assessed value)	
Debt applicable to limit:	
General Obligation Bonds	4,585,000
Less: Amount set aside for repayment of general obligation debt	(100,000)
Total net debt applicable to limit	<u>4,485,000</u>
<b>Legal debt margin</b>	<b><u>\$ 63,423,509</u></b>

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Assessed Value	\$ 2,088,112,443	\$ 2,190,307,499	\$ 2,251,776,923	\$ 2,281,204,687	\$ 2,379,422,114	\$ 2,399,250,713	\$ 2,379,317,858	\$ 2,356,960,170	\$ 2,362,035,093	\$ 2,362,035,093
Debt Limit	60,033,233	62,971,341	64,738,587	65,584,635	68,408,386	68,978,458	68,405,388	67,762,605	67,908,509	67,908,509
Debt applicable to debt limit	1,715,460	1,630,460	6,035,460	5,935,460	5,510,460	5,210,460	5,200,000	4,900,000	4,585,000	4,485,000
<b>Legal debt margin</b>	<b>\$ 58,317,773</b>	<b>\$ 61,340,881</b>	<b>\$ 58,703,127</b>	<b>\$ 59,649,175</b>	<b>\$ 62,897,926</b>	<b>\$ 63,767,998</b>	<b>\$ 63,205,388</b>	<b>\$ 62,862,605</b>	<b>\$ 63,323,509</b>	<b>\$ 63,423,509</b>

Total net debt applicable to the limit as a percentage of debt limit	2.86%	2.59%	9.32%	9.05%	8.06%	7.55%	7.60%	7.23%	6.75%	6.60%
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Source: Rock Island County Forest Preserve District records

ROCK ISLAND COUNTY FOREST PRESERVE  
 DEMOGRAPHIC AND ECONOMIC STATISTICS  
 Last Ten Years

Year	Population <sup>1</sup>	Per Capita Income <sup>2</sup>	Median Age <sup>3</sup>	Unemployment Rate <sup>4</sup>	School Enrollment <sup>5</sup>
2005-06	146,341	\$34,714	38	4.8%	22,774
2006-07	147,071	\$36,376	38	4.6%	22,577
2007-08	146,661	\$38,843	38	4.8%	22,484
2008-09	146,826	\$37,464	39	5.6%	22,105
2009-10	147,546	\$37,839	40	9.1%	22,273
2010-11	147,418	\$39,645	40	9.6%	22,301
2011-12	147,514	\$41,016	40	7.8%	22,499
2012-13	147,258	\$41,171	41	7.9%	22,505
2013-14	146,063	\$38,956	41	7.1%	22,707
<b>2014-15</b>	<b>146,964</b>	<b>\$39,868</b>	<b>40</b>	<b>7.1%</b>	<b>22,731</b>

**Data Compiled by:** Bi-State Regional Commission

<sup>(1)</sup> U.S. Census Bureau, 2014 American Community Survey, 5-Year Estimates

<sup>(2)</sup> U.S. Bureau of Economic Analysis, Personal Income by County

<sup>(3)</sup> U.S. Census Bureau Economic Analysis, Per Capita Personal Income by County

<sup>(4)</sup> Illinois Department of Employment Security, Local Area Unemployment Statistics

<sup>(5)</sup> Illinois State Board of Education, Fall Enrollment Counts, District Summary

**ROCK ISLAND COUNTY FOREST PRESERVE**  
**PRINCIPAL EMPLOYERS**  
 Current Year and Nine Years Ago

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Employer	2015		% of Total Employment
	Employees	Rank	
Rock Island Arsenal	6,271	1	6.93%
Deere & Company	5,700	2	6.30%
Unity Point-Trinity (Rock Island & Moline)	5,200	3	5.75%
Tyson Fresh Meats	2,400	4	2.65%
HyVee (Rock Island County locations)	1,519	5	1.68%
XPAC	1,000	6	1.11%
Walmart (Rock Island County locations)	876	7	0.97%
Moline CSD #40	860	8	0.95%
Blackhawk College	825	9	0.91%
Augustana College	550	10	0.61%
Total of Principal Employers	25,201		27.86%
Average Total Employment*			90,443

Sources: InfoGroup, Reference USA GOV and individual employers

IL Dept of Employment Security

NOTE: Data subject to change

	2006		% of Total Employment
	Employees	Rank	
Rock Island Arsenal	6,600	1	9.41%
Deere & Company	6,240	2	8.89%
Genesis Health Systems	5,000	3	7.13%
Trinity Regional Health System	2,650	4	3.78%
Tyson Fresh Meats	2,400	5	3.42%
ALCOA	2,250	6	3.21%
Kraft Foods North America	1,600	7	2.28%
MidAmerican Energy Company	1,060	8	1.51%
AOAC Customer Service	950	9	1.35%
Exelon Energy	700	10	1.00%
Total of Principal Employers	29,450		41.98%
Average Total Employment			70,153

Source: QC Development Group (2005-06 QC Fact Sheet); IL Dept of Employment Security

NOTE: Data only available for QC Metropolitain Area

Data Compiled By: Bi-State Regional Commission

ROCK ISLAND COUNTY FOREST PRESERVE  
TOTAL NUMBER EMPLOYEES BY FUNCTION / PROGRAM  
Last Nine Fiscal Years

	Last Payroll June, 2016			Last Payroll June, 2015			Last Payroll June, 2014				
	Full Time	Part Time	Total Dept. Salary	Full Time	Part Time	Total Dept. Salary	Full Time	Part Time	Total Dept. Salary		
Administration	2	-	\$ 103,039.30	2	-	\$ 96,918.65	1	1	\$ 92,355.58		
Illiniwek Park	4	4	175,063.32	4	4	213,659.79	4	3	211,470.55		
Loud Thunder Park	4	8	241,303.22	3	7	228,121.44	4	6	186,594.37		
Indian Bluff Golf Course	5	20	344,966.44	5	22	368,550.81	5	21	382,155.72		
Dorrance Park	-	-	-	-	-	-	-	-	-		
Niabi Zoo	19	48	990,921.62	16	57	1,025,983.38	18	55	1,068,456.74		
<b>GRAND TOTALS</b>	<b>34</b>	<b>80</b>	<b>\$ 1,855,293.90</b>	<b>30</b>	<b>90</b>	<b>\$ 1,933,234.07</b>	<b>32</b>	<b>86</b>	<b>\$ 1,941,032.96</b>		
<b>TOTAL FOREST PRESERVE</b>	<b><u>114</u></b>			<b><u>120</u></b>			<b><u>118</u></b>				
Last Payroll June, 2013			Last Payroll June, 2012			Last Payroll June, 2011					
	Full Time	Part Time	Total Dept. Salary	Full Time	Part Time	Total Dept. Salary	Full Time	Part Time	Total Dept. Salary		
	2	-	\$ 171,094.87	3	-	\$ 166,888.76	3	-	\$ 162,494.08		
Administration	2	-	\$ 171,094.87	3	-	\$ 166,888.76	3	-	\$ 162,494.08		
Illiniwek Park	4	3	204,322.88	4	2	202,279.08	4	2	181,847.97		
Loud Thunder Park	3	4	185,194.64	3	4	176,480.07	3	6	181,481.10		
Indian Bluff Golf Course	6	19	369,731.83	6	20	372,686.15	6	20	365,530.05		
Dorrance Park	-	-	-	-	-	-	-	-	-		
Niabi Zoo	17	56	1,067,338.14	16	57	1,096,739.96	18	69	1,001,472.08		
<b>GRAND TOTALS</b>	<b>32</b>	<b>82</b>	<b>\$ 1,997,682.36</b>	<b>32</b>	<b>83</b>	<b>\$ 2,015,074.02</b>	<b>34</b>	<b>97</b>	<b>\$ 1,892,825.28</b>		
<b>TOTAL FOREST PRESERVE</b>	<b><u>114</u></b>			<b><u>115</u></b>			<b><u>131</u></b>				
Last Payroll June, 2010			Last Payroll June, 2009			Last Payroll June, 2008					
	Full Time	Part Time	Total Dept. Salary	Full Time	Part Time	Total Dept. Salary	Full Time	Part Time	Total Dept. Salary		
	3	-	\$ 161,994.63	3	-	\$ 152,864.52	3	-	\$ 183,566.28		
Administration	3	-	\$ 161,994.63	3	-	\$ 152,864.52	3	-	\$ 183,566.28		
Illiniwek Park	4	3	176,415.65	3	3	155,253.98	4	1	161,597.01		
Loud Thunder Park	3	6	178,844.79	3	8	174,338.79	3	17	161,396.97		
Indian Bluff Golf Course	6	20	364,430.18	7	20	324,650.05	6	4	281,392.00		
Dorrance Park	-	-	-	-	-	-	-	-	-		
Niabi Zoo	16	49	928,218.39	17	31	788,128.02	15	11	706,756.11		
<b>GRAND TOTALS</b>	<b>32</b>	<b>78</b>	<b>\$ 1,809,903.64</b>	<b>33</b>	<b>62</b>	<b>\$ 1,595,235.36</b>	<b>31</b>	<b>33</b>	<b>\$ 1,494,708.37</b>		
<b>TOTAL FOREST PRESERVE</b>	<b><u>110</u></b>			<b><u>95</u></b>			<b><u>64</u></b>				

Sources: Employee List  
NWS Forest Preserve Detail Income Statement

ROCK ISLAND COUNTY FOREST PRESERVE  
 OPERATING INDICATORS BY FUNCTION / PROGRAM  
 Last Ten Fiscal Years

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Recreation & Culture										
Forest Preserve:										
# of boat launch ramps	4	4	4	4	4	4	4	4	4	4
# of ball diamonds	5	5	5	5	5	5	5	5	5	5
# of forest preserves	5	5	5	5	5	5	5	5	5	5
# of zoos (287.3 acres)	1	1	1	1	1	1	1	1	1	1
# of campgrounds	2	2	2	2	2	2	2	2	2	2
# of playgrounds	8	8	8	8	8	8	8	8	4	4
# manmade lakes (167 acres)	1	1	1	1	1	1	1	1	1	1
# of golf courses	1	1	1	1	1	1	1	1	1	1

ROCK ISLAND COUNTY FOREST PRESERVE  
 CAPITAL ASSET STATISTICS BY FUNCTION / PROGRAM  
 Last Ten Fiscal Years

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Recreation &amp; Culture</b>										
Forest Preserve:										
# of acres managed	2,489.6	2,489.6	2,489.6	2,489.6	2,496.9	2,496.9	2,496.9	2,496.9	2,496.9	2,465.4
# of vehicles	28	32	34	35	35	34	33	37	38	39
# of buildings	60	61	59	57	58	58	59	59	62	62

\*physical acreage did not change, the method used is more accurate using GIS mapping

ROCK ISLAND COUNTY FOREST PRESERVE  
MISCELLANEOUS STATISTICS  
June 30, 2016

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TOTAL FOREST PRESERVE AREA - 2,465.363 ACRES

DORRANCE PARK

PO BOX 384  
HAMPTON, IL 61265

79.345 ACRES  
3 BALL DIAMONDS  
BATHROOMS  
TRAILS / HIKING  
PICNIC SHELTER

ILLINIWEK PARK

PO BOX 384  
HAMPTON, IL 61264

173.630 ACRES  
MISSISSIPPI RIVER SCENIC OVER LOOK  
CAMPGROUNDS  
PICNIC SHELTER  
PLAYGROUND EQUIPMENT  
2 BALL DIAMONDS / CONCESSION  
BOAT RAMP (MISSISSIPPI RIVER)  
OPEN PLAY FIELD AREA  
CAMP OFFICE / ICE AND SODA  
HIKING / BIKE TRAILS

INDIAN BLUFF GOLF COURSE

6200 78 AVENUE  
MILAN, IL 61259

191.250 ACRES  
1 - 18 HOLE GOLF COURSE  
PRO SHOP/CART RENTAL AVAILABILITY  
PICNIC SHELTERS  
PLAYGROUND EQUIPMENT

LOUD THUNDER

19408 LOUD THUNDER ROAD  
ILLINOIS CITY, IL

1,480.699 ACRES  
CONTAINS A 167 ACRE MAN MADE LAKE - LAKE GEORGE  
CAMPGROUNDS  
HIKING/HORSEBACK RIDING/BIKE TRAILS  
HORSE CORRAL AVAILABLE  
PICNIC SHELTERS  
PLAYGROUND EQUIPMENT  
BOAT RENTAL FACILITIES  
BOAT LAUNCH RAMPS EXTENDING INTO LAKE GEORGE  
BOAT LAUNCH EXTENDING INTO THE MISSISSIPPI RIVER  
BOAT LAUNCH RAMP INTO CREEK

NIABI ZOO

13010 NIABI ZOO ROAD  
COAL VALLEY, IL 61240

287.3 ACRES  
ADMIN BUILDING/EDUCATION CENTER  
MANY DIFFERENT SPECIES OF ANIMALS ON DISPLAY  
PICNIC SHELTER  
PLAYGROUND EQUIPMENT  
TRAIN RIDES ARE AVAILABLE THROUGH THE PARK  
CAROUSEL RIDES ARE ALSO AVAILABLE

MARTIN CONSERVATION AREA AT LOUD THUNDER  
ILLINOIS CITY, IL

253.139 ACRES  
TRAILS / HIKING

Source: Forest Preserve Director - Jeff Craver

ROCK ISLAND COUNTY FOREST PRESERVE  
GOVERNMENT- WIDE REVENUES  
For Year Ended June 30, 2016

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>PROGRAM REVENUES</b>										
Charges for Services	\$ 2,709,538	\$ 2,537,875	\$ 2,474,599	\$ 2,197,169	\$ 2,491,393	\$ 2,072,556	\$ 1,697,890	\$ 1,696,340	\$ 1,566,394	\$ 1,335,691
Operating Grants and Contributions	56,188	86,744	468	87,723	232,815	127,471	101,219	95,983	86,283	-
Capital Grants and Contributions	82,493	-	427,500	78,201	78,800	77,632	75,750	164,527	2,564,941	75,479
<b>GENERAL REVENUES</b>										
Property Taxes	2,807,646	2,876,192	2,476,952	2,289,464	2,294,224	2,186,604	2,049,685	1,845,986	1,479,818	1,432,404
Replacement Taxes	189,137	206,598	-	189,894	185,854	202,030	155,789	192,572	220,140	195,425
Investment Earnings	8,995	7,864	299,399	7,689	11,281	24,667	66,251	80,265	97,010	135,515
Gain on Sale of Capital Assets	3,882	8,500	-	13,500	5,904	6,803	14,098	82,287	48,227	-
<b>TOTAL REVENUES</b>	<b>\$ 5,857,879</b>	<b>\$ 5,723,773</b>	<b>\$ 5,678,917</b>	<b>\$ 4,863,640</b>	<b>\$ 5,300,271</b>	<b>\$ 4,697,763</b>	<b>\$ 4,160,682</b>	<b>\$ 4,157,960</b>	<b>\$ 6,062,813</b>	<b>\$ 3,174,514</b>

Source: Budget Accounting and Reporting Records For the Forest Preserve

ROCK ISLAND COUNTY FOREST PRESERVE  
 GOVERNMENT - WIDE EXPENSES  
 For Year Ended June 30, 2016

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>GOVERNMENTAL ACTIVITIES</b>										
General and Administration	\$ 2,193,935	\$ 2,172,657	\$ 2,363,814	\$ 2,095,477	\$ 2,093,465	\$ 1,872,220	\$ 1,885,582	\$ 1,844,429	\$ 1,732,066	\$ 1,688,627
Zoo	2,404,757	2,466,916	2,474,445	2,538,973	2,152,834	2,416,038	1,948,987	1,694,919	1,474,690	1,198,924
Retirement	189,371	255,270	201,001	198,694	190,177	194,341	170,521	144,031	119,212	116,827
FISSA	137,140	144,602	143,586	149,070	150,532	141,518	135,257	118,511	111,456	103,864
Bike Path	14,718	26,918	14,742	14,951	15,122	18,326	21,126	18,977	17,218	18,108
Golf Course Improvement	77,812	77,812	296,722	76,264	76,264	77,852	65,768	55,267	55,223	46,718
Niabi Zoo Capital Improvement	323,583	216,143	241,248	198,300	180,980	157,102	207,065	151,536	-	-
Marvin Martin Trust	48,014	42,578	61,995	38,895	25,842	26,317	8,824	3,056	391,538	258,771
Total Governmental Activities	5,389,331	5,402,897	5,797,555	5,310,623	4,885,215	4,903,714	4,443,130	4,030,725	3,901,403	3,431,838
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 5,389,331</b>	<b>\$ 5,402,897</b>	<b>\$ 5,797,555</b>	<b>\$ 5,310,623</b>	<b>\$ 4,885,215</b>	<b>\$ 4,903,714</b>	<b>\$ 4,443,130</b>	<b>\$ 4,030,725</b>	<b>\$ 3,901,403</b>	<b>\$ 3,431,838</b>

Source: Budget Accounting and Reporting Records For the Forest Preserve