McLEAN COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended December 31, 2009

Submitted By:

Michelle L. Anderson
McLean County Auditor

Rebecca C. McNeil
McLean County Treasurer

McLEAN COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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McLean County

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June 2, 2010

The Honorable Chairman and Members
of the McLean County Board
Government Center, Room 401
115 West Washington Street
Bloomington, Illinois 61702-2400

Dear County Board Members and Citizens of McLean County:

The Comprehensive Annual Financial Report of McLean County for the fiscal year ended December 31, 2009 is submitted herewith. This report was prepared as a joint effort by the McLean County Auditor and the McLean County Treasurer. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data as presented is accurate in all material respects; that it is presented in a manner designed to fairly set forth the County's financial position and results of operations as measured by the financial activity of the government-wide statements and its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial activities have been included.

This report has been prepared in conformance with generally accepted accounting principles as prescribed in pronouncements of the Governmental Accounting Standards Board.

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

The County was established on December 25, 1830, and operates under the County Board form of government according to the mandates of the State of Illinois. The County is governed by a 20-member board, two representatives being elected from each of ten districts, and serving four-year terms.

This report includes all funds of the government. The County provides a full range of services. This includes administration of justice and public safety, construction and maintenance of County highways, administration of public health services and programs, operation of a County nursing home, operation of a 2,150 acre recreational area, collection of taxes for 216 districts, administration of elections, and general administrative services. The County Treasurer also serves as treasurer for various trust and agency funds not under the jurisdiction of the County Board. This report includes

all funds under the jurisdiction of the County Board, but excludes the financial position of the Regional Office of Education, as it is a component unit of the State of Illinois. The County has two discretely presented component units, the Emergency Telephone System Board (ETSB) and the Public Building Commission (PBC). Further information regarding component units can be found in Note 1 – Description of Business and Summary of Significant Accounting Policies (a) Financial Reporting Entity.

FINANCIAL INFORMATION

Management of the government is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

We believe that all internal control evaluations occur within the above framework and that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The County's financial statements for governmental funds have been prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles. Revenues are recognized when measurable and available to finance current expenditures; expenditures are recognized when goods and services are received and liabilities are due and payable. During 2003, the County adopted Governmental Accounting Standards Board Statement No. 34. Thereby, government-wide statements have also been reported on the accrual basis. Within those statements, revenues are recognized when earned and expenses when incurred. Note 1 to the basic financial statements summarizes the County's significant accounting policies.

Budgetary Controls. McLean County maintains budgetary controls. The objectives of these budgetary controls are, to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Board.

The County adopts fiscal year budgets for all governmental funds, except for a portion of the General Fund (the Employee Benefits Fund), Working Cash Fund, Parks and Recreation Special Activities Fund, SCAAP – Justice Benefits Fund, Federal Asset Forfeiture, D.A.R.E. Program Fund, Sheriff Donation Trust Fund, Jail Prisoners' Commissary Fund, Vending Machine Account Fund, Nursing Home Employee Vending Fund, Township Motor Fuel Tax Fund, Township Bridge Program Fund, Collector Tax Indemnity Fund, and Capital Improvement Fund. Budget amendments require approval of the County Board. The budgets for governmental funds are controlled on a line item basis, except for the General Fund, which is controlled at the departmental level. Purchase order amounts are encumbered prior to the release of the order to the vendor. When an encumbrance exceeds available appropriation authority, the order is delayed until the budget is amended. Open encumbrances lapse at year-end, and must be re-appropriated in the following year. Therefore, encumbrances are not reported as a reservation of fund balance.

Cash Management. The County's investment policy is written in accordance with Illinois state law and seeks to minimize risk while maintaining a competitive yield. Under the pooled-cash concept, the County invests all funds' cash, where permitted by State law, with maturities planned to coincide with cash needs. Amounts necessary to finance immediate day-to-day demands are deposited in interest bearing demand accounts; other monies are invested in high yielding acceptable risk instruments as allowed by state statutes. Interest earned on investments is deposited in the County General Fund unless otherwise mandated by state statutes or resolution. The amount of interest earned on deposits from total governmental funds during fiscal year 2009 was $893,086 which represents a decrease of $306,313 (25.54%) in interest earned from 2008. The County's balance held in cash and investments from total governmental funds was $22,313,586 which represents an increase of $2,533,158 (12.81%) from 2008. Most of the County's fund balances are adequate. Some of those dependent on property taxes, such as Social Security and IMRF, may require short-term, inter-fund loans.

Long-Term Obligations. The only outstanding bonds payable are those to the Public Building Commission, a component unit of the County. For more information regarding these obligations, please refer to Note 8 to the basic Financial Statements.

Long-Term Financial Planning. Annually, in addition to the annual operating budget, the County prepares a five year Capital Improvement Budget and a recommended three year budget that projects both revenues and expenditures for the next three years. Like the annual operating budget, the recommended three year budget is balanced in every fund. The County also plans to continue to balance the annual budget. The budget is truly balanced, as the revenues budgeted are only those revenues that are actually available during the fiscal year. A balanced budget is one where revenues meet or exceed expenses. The County Board's adopted Budget Policy states that every effort shall be made to maintain the General Fund Unencumbered Fund Balance equal to 10% of the adopted budget for all County funds.

Economic Condition and Outlook. Both major cities within the governmental boundaries have established growth and revitalization efforts. In 2009, McLean County's equalized assessed value surpassed $3.78 billion. Average homes are selling for $166,533, with 2,272 homes sold in 2009, and 233 permits issued for new single family construction. Three major Illinois interstate routes also intersect in McLean County bringing many business and tourist travelers through the area. The Central Illinois Regional Airport has seen their passenger boarding rate decrease from 268,860 in 2008 to 250,135 in 2009. McLean County is also home to two major universities and two community colleges. Graduates of these facilities often stay in the community due to the quality of life and the employment offered by key employers in the insurance, education, healthcare, agriculture, and manufacturing fields. The Twin Groves I & II Wind Farms located in eastern McLean County have been operational since early 2008. The 240 wind turbines have the capacity to generate nearly 400 megawatts of electricity, which makes it one of the largest facilities of its kind in the United States. The Economic Development Council continues to have a major impact in retaining and attracting new businesses through their network of services. Unemployment rates increased from 5.1% in 2008 to 7.7% in 2009. The majority of the workforce is employed in the category of professional and business services through companies such as State Farm Insurance and Country Financial. There are also a number of community agencies to assist and supplement the lifestyles of those in need. The consensus is that the economy and quality of life in McLean County is vital and strong.

OTHER INFORMATION

Independent Audit. State statutes require an annual audit by independent certified public accountants. The accounting firm of McGladrey & Pullen LLP was selected by the County Board to perform the audit. The auditor's report on the basic financial statements and supplemental combining and individual fund statements and schedules is included in the financial section of this report.

Awards. The Government Finance Offices Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the fiscal year ending December 31, 2008. This was the twenty-fourth consecutive year that McLean County government has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized Comprehensive Annual Financial Report. This report satisfied 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 Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

ACKNOWLEDGMENT

We wish to express our appreciation to the Assistant County Treasurer, the Chief Deputy Auditor, and to the other County officials and staff who provided assistance in completing this report.

We also wish to express our appreciation to the members of the McLean County Board for their continued interest and support in conducting the financial operations of the County in a sound and progressive manner.

Respectfully submitted,

Michelle L. Anderson

Michelle L. Anderson
McLean County Auditor

Rebecca C. McNeil

Rebecca C. McNeil
McLean County Treasurer

McLEAN COUNTY, ILLINOIS

ELECTED OFFICIALS

December 31, 2009

Auditor
Michelle L. Anderson

Circuit Clerk
Don Everhart

Circuit Judges
Jennifer Bauknecht
Scott D. Drazewski
Kevin Fitzgerald
Robert L. Freitag
Tom Harris
John B. Huschen
Stephen R. Pacey
G. Michael Prall
Charles G. Reynard
Elizabeth A. Robb
James E. Souk

Coroner
Beth C. Kimmerling

County Clerk
Peggy Ann Milton

Recorder
H. Lee Newcom

Sheriff
Mike Emery

State's Attorney
William A. Yoder

Treasurer
Rebecca C. McNeil

County Board Members
Matthew H. Sorensen, Chairman
Cathy Ahart
Diane R. Bostic
John A. Butler
William T. Caisley
Don J. Cavallini
George Gordon
Stan Hoselton
John McIntyre
Duane Moss
Robert J. Nuckolls
Benjamin J. Owens
Sondra O'Connor
Erik Rankin
Bette Rackauskas
Tari Renner
Paul R. Segobiano
James A. Soeldner
George O. Wendt
Laurie Wollrab

McLEAN COUNTY, ILLINOIS

APPOINTED OFFICIALS

December 31, 2009

Associate Circuit Judges
David W. Butler
J. Casey Costigan
Charles M. Feeney, III
Mark Fellheimer
Rebecca S. Foley
Tom Funk
Lee Ann Hill
Paul G. Lawrence
Robert M. Travers

Board of Health
Jane Turley (2)
Duane Moss
Cory Tello (1,2)
Cynthia Sullivan Kerber, PhD (1,2)
Lisa Emm, M.D.
Dan Steadman, D.D.S., President (1)
Rebecca Sue Powell, V.P. (1)
Stephen C. Pilcher, MD (1)

(1) Also Tuberculosis Board
(2) Also Persons with Developmental Disabilities Board

Board of Review
Steve Whelan, Chairman
Joseph Stephens
Roland Yeast

Building and Zoning
Philip Dick

City Election Commission
Esaw Peterson, Chairman
John (Jack) Reidy
Judy A. Green

County Administrator
Walter F. Lindberg

Department of Parks and Recreation
Mike Steffa, Director

Emergency Management Agency
Curtis Hawk

Health Department
Walter P. Howe, Director

Jury Commission
William A. Carter
Rodgers P. Freedlund
Alice Mulligan

Merit Board for Deputy Sheriffs
Margene Taylor
John Elliott
Richard Farr
H. Thomas Jefferson
Martin Krutke

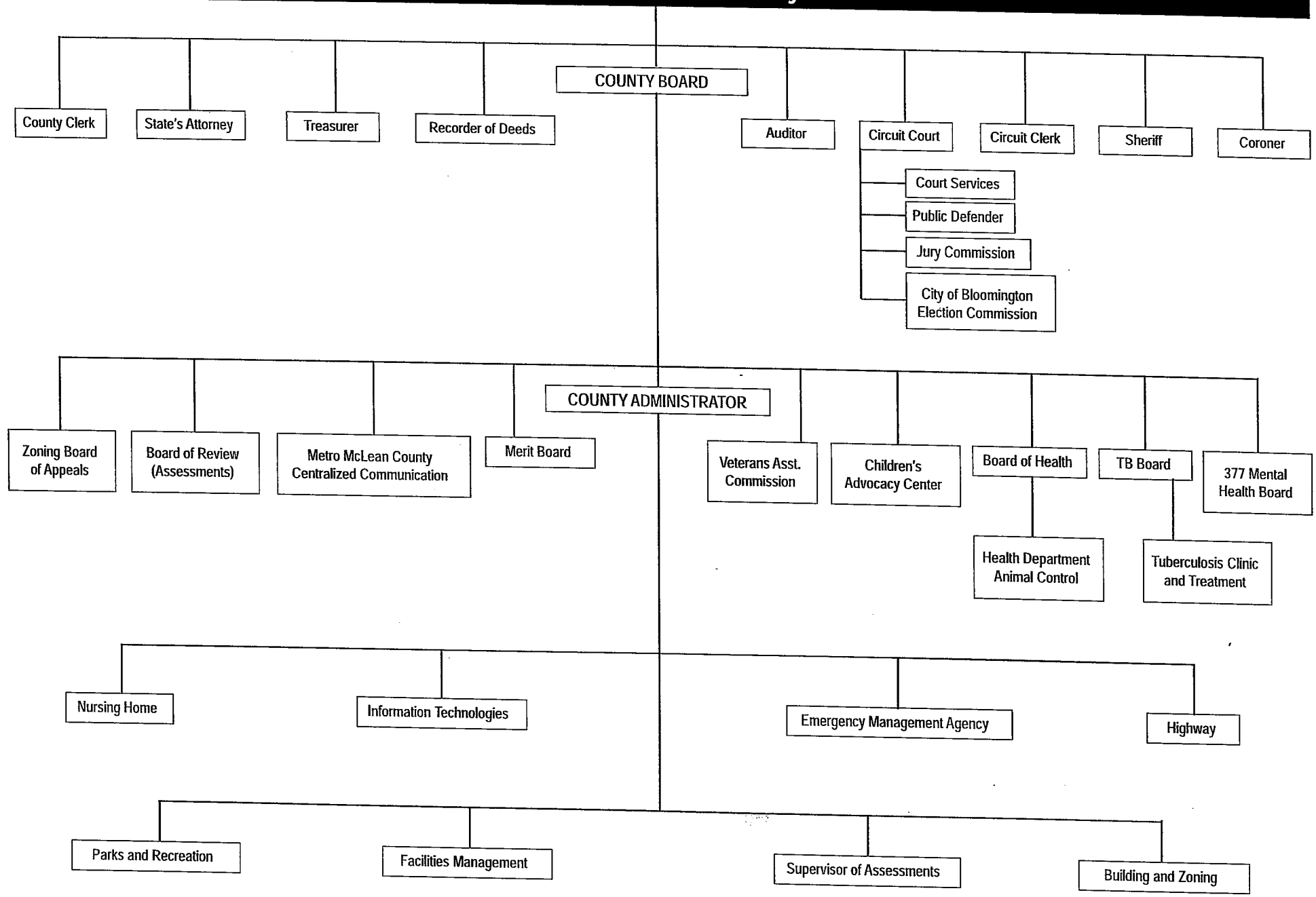
Nursing Home
Matt Riehle, Administrator

County Highway Engineer
Eric Schmitt

Supervisor of Assessments
Robert Kahman

Zoning Board of Appeals
Sally Rudolph, Chairman
Joseph Elble
James Finnigan
Jerry Hoffman
Marc Judd
Michael Kuritz
Drake Zimmerman

People of McLean County



Revised 10/09/07

Certificate of Achievement for Excellence in Financial Reporting

Presented to

McLean County Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

McGladrey & Pullen
Certified Public Accountants

To the County Board of
McLean County, Illinois
Bloomington, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of McLean County, Illinois, as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of McLean County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, the Public Building Commission of McLean County, Illinois which represented 93.2 percent and 70.9 percent of the assets and revenues, respectively, of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us and, our opinion, insofar as it relates to the amounts included for the Public Building Commission of McLean County, Illinois, is based solely upon the reports of the other auditors.

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

In our opinion, based on our report and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of McLean County, Illinois, as of December 31, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards,* we have also issued our report dated May 14, 2010 on our consideration of the McLean County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

McGladrey & Pullen, LLP is a member firm of RSM International -
an affiliation of separate and independent legal entities.

The management's discussion and analysis on pages XI through XXXV, Illinois Municipal Retirement required supplementary information on page 49, other postemployment benefits required supplementary information on page 50, and the schedule of revenues, expenditures and changes in fund balances – budget and actual on page 48 and the related notes on pages 51 and 52 are not a required part of the basic financial statements but are supplementary information required by the accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

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

McGladrey & Pullen, LLP

Davenport, Iowa
May 14, 2010

McLEAN COUNTY, ILLINOIS

Management Discussion and Analysis

McLean County's Management Discussion and Analysis offers readers of the County's audited financial statements an overview and analysis of the County's financial activities for the fiscal year ended December 31, 2009. Readers are encouraged to carefully review this information in conjunction with the Letter of Transmittal, the Financial Statements and the Notes to the Financial Statements, which immediately follow this discussion.

McLean County's fiscal year 2009 Comprehensive Annual Financial Report is presented in compliance with the financial reporting requirements under the Governmental Accounting Standards Board (the "GASB") Statement #34. The fiscal year 2009 Comprehensive Annual Financial Report includes the Management Discussion and Analysis, the Government-wide Statement of Net Assets, the Government-wide Statement of Activities, major fund reporting, and the reporting of infrastructure capital assets and long-term liabilities in the governmental activities. These concepts are explained throughout this Management Discussion and Analysis.

Financial Highlights

As of December 31, 2009, McLean County's net assets for the primary government totaled $136,185,661. The County's net assets for the primary government increased $5,643,565 over the prior year. Net assets invested in capital assets (net of related depreciation and related debt) account for over 77% of this amount, with a value of $105,053,298, which is an increase of $1,011,725 over the prior year. The net assets of McLean County exceeded its liabilities at December 31, 2009 by $86,976,888.

As of December 31, 2009, McLean County's governmental funds reported combined ending fund balances of $24,060,070. This reflects an increase in the combined ending fund balance of $4,004,597. This increase reflects a decrease in the ending fund balance for the County's General Fund and an increase in the ending fund balance for the Special Revenue Funds. As of December 31, 2009, the ending fund balance for the County's General Fund totaled $7,869,955. The County's General Fund fund balance decreased by $593,650 at year end. The ending fund balance for the Special Revenue Funds totaled $16,190,115, which is an increase of $4,598,247 over the prior year. Of the total combined ending fund balance, $15,842,403 was legally restricted for specific projects or programs, $456,900 was reserved for inventories, and $7,760,767 was available for spending at the government's discretion.

The unreserved fund balance in the County's General Fund was $7,760,767 as of December 31, 2009, amounting to nearly 21% of the total General Fund

expenditures for fiscal year 2009. In comparison, as of December 31, 2008, the unreserved fund balance in the County's General Fund was $8,388,235. The decline in the unreserved fund balance was anticipated in fiscal year 2009.

McLean County, like almost all other local governments, experienced a decline in Sales Tax revenues, State Income Tax revenues, Interest earned on Investments and Fee revenues this past year. Unlike the prior year, there were no planned capital expenditures to reduce the fund balance, and through the efforts of the Sheriff and others we were able to live within our means for out-of-county prisoner housing. However, due to continuing delays in receiving payments from the State for statutory reimbursements and contracted programs, we were forced to defer $1,395,010 in revenue we expected to receive in fiscal year 2009 to next year. Although this was partially offset by positive budget variances, the General Fund balance still declined by $593,650 as of December 31, 2009.

On May 5, 2009, the Public Building Commission of McLean County agreed to reimburse the County $296,298 to pay a portion of the $564,810 in expenses that the County incurred to restore the Law and Justice Center to full use and occupancy. The Commission agreed to make this payment in exchange for the County agreeing to pre-pay the outstanding long-term debt obligation due to the Commission for the on-interest loan to repair the Old Courthouse dome. The payment by the Public Building Commission and the County's pre-payment of the debt obligation due to the Public Building Commission are recognized in the County's fiscal year 2009 Comprehensive Annual Financial Report.

McLean County's total governmental activities debt as of December 31, 2009, was $10,466,307 with a statutory limit and debt margin of $108,750,835.

Overview of the Financial Statements

The following management discussion and analysis serves as an introduction to McLean County's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to the financial statements.

Government-wide Financial Statements

There are two government-wide financial statements, which are presented to give the reader a broad overview of McLean County's finances in a format that is similar to a private sector business. Both of the government-wide financial statements distinguish programs and services of McLean County that are primarily supported by taxes and intergovernmental revenues, which are commonly referred to as "the governmental activities," from programs and services that are intended to recover all or a significant portion of their costs through fees and charges, which are commonly referred to as "business-type activities." McLean County's governmental activities include a full range of local government services provided to the public, such as law enforcement and public

safety, the Circuit Court and Circuit Court Clerk, State's Attorney's Office, Public Defender's Office, Sheriff's Department including an adult detention facility, adult and juvenile probation services including a juvenile detention facility, road construction and maintenance, community planning and development, parks and recreation, and public health, including mental health services. In addition, other general governmental services are provided, such as elections, property assessment, tax collection and distribution, and the issuance of permits and licenses. The sole business-type activity of McLean County government is the County Nursing Home.

The Statement of Net Assets presents summary information on all of McLean County's assets and liabilities, with the difference between the two reported as net assets. This statement is intended to mirror the balance sheet of a private sector business. Over time, increases or decreases in net assets may serve as an indicator of whether the County's financial position is improving or deteriorating. Other indicators include the condition of the County's infrastructure systems (e.g. roads, bridges), changes in the County's equalized assessed valuation (the property tax base), and general economic conditions within the County (e.g. unemployment rate, retail sales, and home sales).

The Statement of Activities presents information showing how the County's net assets changed during 2009. Because it separates program revenue (revenue generated by specific programs through charges for services, grants, and contributions) from general revenue (revenue provided by taxes and other sources not tied to a particular program), it shows to what extent each program has to rely on taxes for funding. All changes in net assets are reported using the accrual basis of accounting, similar to the reporting method used by most private sector companies. The accrual basis of accounting requires that revenues be reported when they are earned and expenses are reported when the goods and services are received, regardless of the timing of the cash flow. Items such as uncollected taxes, unpaid vendor invoices for items received in 2009, and earned but unused vacation leave will be included in the Statement of Activities as revenue and expense, even though the cash associated with these items will not be received or distributed in 2009.

The County has two separately identified component units included in the government-wide financial statements. The Public Building Commission of McLean County and the Emergency Telephone Systems Board are presented as discretely presented component units. Further information regarding the discretely presented component units can be found in the Summary of Significant Accounting Policies in Note 1 – Description of Business and Summary of Significant Accounting Policies, (b) Financial Reporting Entity.

Fund Financial Statements

A Fund is defined as a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or

objectives. McLean County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of McLean County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Governmental funds are used to account for most, if not all, of a government's tax-supported activities. Proprietary funds are used to account for a government's business type activities, where all or part of the costs of activities are supported by fees and charges that are paid directly by those who benefit from the activities. Fiduciary funds are used to account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the government's own programs.

Governmental Funds

The Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances present a separate column of financial data for the General Fund, which is considered to be a major fund, based on criteria established by GASB Statement #34. Data from the remaining governmental funds are combined into a single, aggregated presentation. The governmental fund financial statements can be found immediately following the government-wide financial statements. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements, outside of the basic financial statements.

Governmental funds account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements' use of accrual accounting, governmental fund financial statements focus on near-term inflows and outflows of spendable resources and on balances of spendable resources available at the end of the fiscal year. This information can be useful in evaluating County government's near-term financing requirements in comparison to near-term resources available.

The focus of governmental fund financial statements is narrower than that of government-wide financial statements. Therefore, it is useful to compare information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. The governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide reconciliation to the governmental activities column in the government-wide statements.

The McLean County Board maintains budgetary controls over the County's operating funds. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the Combined Annual Appropriation and Budget Ordinance adopted by the McLean County Board. The annual budgets for governmental funds are established in accordance with State law and are adopted on a Fund level, except for the General Fund, which is adopted on a

departmental level. Personnel services are budgeted by full-time equivalent positions. Capital expenditures are budgeted and approved on an item by item basis within each department and fund. A budgetary comparison schedule is provided for the General Fund and all Special Revenue Funds to show compliance with the budget.

Proprietary Funds

There are two types of Proprietary Funds – Enterprise Funds and Internal Service Funds. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County's sole enterprise fund is the McLean County Nursing Home. The County has no Internal Service Funds.

The Proprietary Fund statements follow the governmental fund statements in this report. Comparing the Proprietary Fund Statement of Net Assets to the business-type column on the Government-wide Statement of Net Assets, the total net assets agree and therefore require no reconciliation. Comparing the total assets and total liabilities between the two statements results in slightly different amounts. This difference results because the "internal balances" line on the government-wide statement combines the "due from other funds" (asset) and "due to other funds" (liabilities) from the proprietary fund statement in a single line in the asset section of the government-wide statement.

Fiduciary Funds

Fiduciary Funds are used to account for resources held for the benefit of parties outside of McLean County government. Fiduciary funds are not reflected in the government-wide financial statement since the resources of these funds are not available to support McLean County's own programs and services. The accounting methods used for fiduciary funds are similar to the methods used for proprietary funds.

McLean County maintains two types of fiduciary funds: (1) Private Purpose Trust Funds and (2) Agency Funds. The fiduciary fund financial statements can be found following the proprietary fund financial statements.

Notes to the Financial Statements

The Notes to the Financial Statements provide additional information that helps the reader gain a more complete understanding of the data contained in the government-wide and fund financial statements. The Notes to the Financial Statements can be found immediately following the basic financial statements in this document.

Government-wide Financial Analysis

Statement of Net Assets

The Statement of Net Assets may serve over time as a useful indicator of McLean County's financial position. As of December 31, 2009, McLean County's net assets total $136,185,661.

As of December 31, 2009, McLean County's total assets are $185,934,434. Of this total, $115,527,085 is accounted for by Capital Assets, which includes infrastructure and construction in progress. Prior to the implementation of GASB Statement #34, McLean County had not included infrastructure (roads, bridges, drainage structures) in capital asset reporting for governmental activities. Infrastructure assets have been retroactively restated to reflect infrastructure acquired or constructed since 1980, as required by GASB Statement #34. McLean County defines infrastructure assets as any asset with an initial, individual cost of more than $250,000. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The following table illustrates the condensed Government-wide Statement of Net Assets:

McLean County, Illinois
Statement of Net Assets

	Governmental Activities December 31,		Business-Type Activities December 31,		Total December 31,	
	2009	2008	2009	2008	2009	2008
Current Assets and Long-term Receivable	$ 61,395,205	$ 56,606,229	$ 8,472,144	$ 8,833,965	$ 69,867,349	$ 65,440,194
Capital Assets and Construction in Progress (Net of Depreciation)	114,013,402	114,962,686	1,513,683	1,503,317	115,527,085	116,466,003
Total Assets	$ 175,408,607	$ 171,568,915	$ 9,985,827	$10,337,282	185,394,434	181,906,197
Current Liabilities	37,321,988	37,474,154	612,065	1,229,507	37,934,053	38,703,661
Noncurrent Liabilities	10,994,931	12,428,556	279,789	231,884	11,274,720	12,660,440
Total Liabilities	48,316,919	49,902,710	891,854	1,461,391	49,208,773	51,364,101
Net Assets						
Invested in Capital Assets, Net of Related Debt	103,547,095	102,547,862	1,506,203	1,493,711	105,053,298	104,041,573
Restricted Net Assets	14,919,845	10,728,231	-	-	14,919,845	-
Unrestricted Assets	8,624,748	8,390,112	7,587,770	7,382,180	16,212,518	15,772,292
Total Net Assets	$ 127,091,688	$ 121,666,205	$ 9,093,973	$ 8,875,891	$ 136,185,661	$ 130,542,096

The following exhibit shows the total revenues and expenditures for McLean County's Primary Government activities and the two Component Units:

McLean County, Illinois
Statement of Activities

	Governmental Activities December 31, 2009	Governmental Activities December 31, 2008
REVENUES		
Program Revenues:		
Charges for Services	$ 18,151,620	$ 18,703,173
Operating Grants and Contributions	7,900,614	8,475,679
Capital Grants	2,801,955	2,016,319
General Revenues:		
Taxes	43,787,158	43,249,886
Unrestricted Interest Earnings	893,086	1,199,399
Other	1,929,879	1,435,629
Total Revenues	$ 75,464,312	$ 75,080,085
EXPENSES		
Governmental Activities:		
General Government	17,305,003	18,677,830
Public Safety	30,144,969	30,273,281
Highways and Streets	10,554,804	14,077,834
Health and Welfare	9,944,030	9,294,601
Culture and Recreation	1,095,329	887,086
Interest Expense	371,591	331,583
Total Governmental Activities	69,415,726	73,542,215
Business-type Activities:		
Health and Welfare	-	-
Total Expenses	69,415,726	73,542,215
Excess/(Deficiency) of Revenues over Expenses Before Extraordinary Items and Transfers	6,048,586	1,537,870
Extraordinary Loss	-	(564,810)
Transfers	(623,103)	(660,366)
Change in Net Assets	5,425,483	312,694
NET ASSETS		
Beginning of Year	121,666,205	121,353,511
End of Year	$ 127,091,688	$ 121,666,205

Primary Government				Component Units			
Business-type Activities		Total Primary Government		Emergency Telephone System Board		Public Building Commission	
December 31,		December 31,		December 31,		December 31,	
2009	2008	2009	2008	2009	2008	2009	2008
$ 7,688,957	$ 8,669,958	$ 25,840,577	$ 27,373,131	$ 1,809,000	$ 2,177,429	$ 4,424,656	$ 6,036,279
-	-	7,900,614	8,475,679			-	-
-	-	2,801,955	2,016,319			-	-
-	-	43,787,158	43,249,886				
105,277	219,395	998,363	1,418,794	22,935	22,721	39,211	200,334
59,135	57,383	1,989,014	1,493,012	199	-	-	-
7,853,369	8,946,736	$ 83,317,681	84,026,821	$ 1,832,134	$ 2,200,150	4,463,867	6,236,613
-	-	17,305,003	18,677,830	-	-	4,792,794	7,223,625
-	-	30,144,969	30,273,281	1,787,818	1,812,103	-	-
-	-	10,554,804	14,077,834	-	-	-	-
-	-	9,944,030	9,294,601	-	-	-	-
-	-	1,095,329	887,086	-	-	-	-
-	-	371,591	331,583	-	-	-	-
		69,415,726	73,542,215	1,787,818	1,812,103	4,792,794	7,223,625
8,258,390	9,181,368	8,258,390	9,181,368	-	-	-	-
8,258,390	9,181,368	77,674,116	82,723,583	1,787,818	1,812,103	4,792,794	7,223,625
(405,021)	(234,632)	5,643,565	1,303,238	44,316	388,047	(328,927)	(987,012)
-	-	-	(564,810)	-	-	-	-
623,103	660,366	-	-	-	-	-	-
218,082	425,734	5,643,565	738,428	44,316	388,047	(328,927)	(987,012)
8,875,891	8,450,157	130,542,096	129,803,668	1,960,814	1,572,767	7,993,681	8,980,693
$ 9,093,973	$ 8,875,891	$ 136,185,661	$ 130,542,096	$ 2,005,130	$ 1,960,814	$ 7,664,754	$ 7,993,681

Statement of Activities

Total revenues for McLean County's Primary Government were $83,317,681 in fiscal year 2009. Governmental activities generated $75,464,312 (91%), while the Business-type activities generated $7,853,369 (9%). Total revenues were 1% lower than the prior year's total of $84,026,821. Within the governmental activities, tax revenues accounted for $43,787,158 or 53% of the total revenue sources. Tax revenues increased $537,272 over the prior year. Operating grants and contributions accounted for $7,900,614 in revenues. This is a decrease of $575,065 over the prior year. For the Governmental Activities, Charges for Services accounted for $18,151,620 in revenues or 22% of the total revenue sources. Charges for Services revenues decreased $551,553 over the prior year. The balance of revenues were provided to the governmental activities by miscellaneous other revenues and unrestricted interest earnings.

Within the Business-type activities, total revenues were $7,853,369 in fiscal year 2009. Total revenues for the Business-type activity decreased by $1,093,367 over the prior year. Charges for services accounted for $7,688,957 in revenues or 98% of the total revenue sources. This reflects a decrease of $981,001 over the prior year. The decrease in the Charges for Services revenue in fiscal year 2009 is attributable to a decrease in the average monthly census of residents at the McLean County Nursing Home. The balance of revenues for the Business-type activities were provided by unrestricted interest earnings, miscellaneous revenues, and an interfund transfer from the Illinois Municipal Retirement Fund (the "I.M.R.F.") and the Social Security Fund to cover the difference between Medicare and Medicaid cost reimbursement and the actual cost of the County's pension contributions to I.M.R.F. and Social Security.

For year-end as of December 31, 2009, total expenses for the Primary Government totaled $77,674,116. Within the Governmental activities, the total expenditures in fiscal year 2009 totaled $69,415,726, which accounts for 89% of the total expenses. The largest program expenditures within the governmental activities were for Public Safety and General Government. In fiscal year 2009, McLean County spent $30,144,969 on Public Safety programs and services. This represents 43% of the total expenditures for governmental activities. Expenditures for Public Safety programs and services decreased $128,312 over the prior year. Expenses for the highways and streets program category decreased from $14,077,834 in fiscal year 2008 to $10,554,804 in fiscal year 2009. General government expenditures account for $17,305,003 or 25% of the total expenses for governmental activities. Health and welfare expenditures totaled $9,944,030, which is an increase of $649,429 over the prior year. The balance of expenditures for Governmental activities was for culture and recreation and interest expense.

For the Business-type activities, total expenditures in fiscal 2009 for the County's Nursing Home totaled $8,258,390. Expenditures for the County's Nursing Home decreased $922,978 over the prior year.

The following table illustrates by program activity where McLean County spent funds in fiscal year 2009.

Governmental Activities:	Expenditures as of 12/31/2009	% of Total	Expenditures as of 12/31/2008	% of Total	Net Change 2008 to 2009
General Government	$17,305,003	22.28%	$18,677,830	22.43%	(1,372,827)
Public Safety	30,144,969	38.81%	30,273,281	36.35%	(128,312)
Highways and Streets	10,554,804	13.59%	14,077,834	16.90%	(3,523,030)
Health and Welfare	9,944,030	12.80%	9,294,601	11.16%	649,429
Culture and Recreation	1,095,329	1.41%	887,086	1.07%	208,243
Interest Expense	371,591	0.48%	331,583	0.40%	40,008
Extraordinary Loss	0	0.00%	564,810	0.68%	(564,810)
	$69,415,726	89.37%	$74,107,025	88.98%	(4,691,299)
Business-type Activities					
Health and Welfare	8,258,390	10.63%	9,181,368	11.02%	(922,978)
Total Primary Government	$77,674,116	100.00%	$83,288,393	100.00%	(5,614,277)

Financial Analysis of the County's Funds

As noted earlier in this analysis, McLean County uses Fund Accounting to insure and document compliance with statutory and governmental accounting principles and standards. The following financial analysis of the County's governmental and proprietary funds is presented to illustrate the financial condition of these funds as of December 31, 2009.

Governmental Funds Balance Sheet Analysis

Pursuant to GASB Statement #34, the General Fund is the County's major fund. The General Fund accounts for 37% of the total governmental fund assets and 33% of the total governmental fund balance. The other governmental funds (the County's Special Revenue Funds) account for 63% of the governmental fund assets and 67% of the total governmental fund balance.

The focus of McLean County's governmental funds is to provide information on the near-term inflows, outflows, and balances of spendable resources. The County's unreserved fund balance can serve as a useful financial indicator of the County's financial condition at the end of the fiscal year. As of December 31,

2009, the County's governmental funds reported a combined fund balance of $24,060,070.

The General Fund is the chief operating fund of County government. On December 31, 2009, the General Fund reported an unrestricted fund balance of $7,760,767. Total assets in the General Fund amounted to $23,082,960. Total assets in the General Fund decreased $204,518 over the prior year.

Governmental Funds - Revenue and Expenditure Analysis

The following table lists the total revenues and expenditures for the Governmental Funds as of December 31, 2009:

McLean County, Illinois

Statement of Revenues, Expenditures, and Changes in Fund Balances

	General Fund		Other Governmental Funds		Total Governmental Funds	
	2009	2008	2009	2008	2009	2008
REVENUES						
General Property Taxes	$ 10,844,972	$ 9,932,017	$ 19,790,542	$ 19,296,995	$ 30,635,514	$ 29,229,012
Other Taxes	8,024,202	9,145,272	78,327	92,852	8,102,529	9,238,124
Licenses, Permits, Fees, and Fines	5,414,608	5,277,800	2,638,224	2,387,085	8,052,832	7,664,885
Intergovernmental	2,566,621	2,672,532	11,160,948	10,169,650	13,727,569	12,842,182
Charges for Services	6,596,871	5,912,960	1,490,410	3,259,294	8,087,281	9,172,254
Maintenance Contracts	3,335,657	3,114,374	-	-	3,335,657	3,114,374
Interest	839,723	1,049,320	53,363	150,079	893,086	1,199,399
Miscellaneous	195,686	73,318	115,985	209,692	311,671	283,010
Total Revenues	37,818,340	37,177,593	35,327,799	35,565,647	73,146,139	72,743,240
EXPENDITURES						
Current:						
General Government	16,724,824	17,882,857	7,527,555	7,555,371	24,252,379	25,438,228
Public Safety	20,068,764	20,383,179	4,736,577	4,757,735	24,805,341	25,140,914
Highways and Streets	-	-	6,810,592	8,159,864	6,810,592	8,159,864
Health and Welfare	-	-	7,332,284	7,193,726	7,332,284	7,193,726
Culture and Recreation	447,843	535,799	627,032	567,096	1,074,875	1,102,895
Capital Outlay	475,762	1,716,477	1,256,218	6,919,894	1,731,980	8,636,371
Debt Service	381,744	236,946	2,134,719	2,134,718	2,516,463	2,371,664
Total Expenditures	38,098,937	40,755,258	30,424,977	37,288,404	68,523,914	78,043,662
Excess/(Deficiency) of Revenues over Expenditures	(280,597)	(3,577,665)	4,902,822	(1,722,757)	4,622,225	(5,300,422)
OTHER FINANCING SOURCES						
Operating Transfers In	502,147	558,764	660,692	799,900	1,162,839	1,358,664
Proceeds from Capital Lease	-	5,495	5,475	17,054	5,475	22,549
Proceeds from Sale of Assets	-	2,300	-	-	-	2,300
Operating Transfers Out	(815,200)	(791,423)	(970,742)	(1,227,607)	(1,785,942)	(2,019,030)
Extraordinary Loss	-	(564,810)	-	-	-	(564,810)
Total Other Financing Sources	(313,053)	(789,674)	(304,575)	(410,653)	(617,628)	(1,200,327)
Excess/(Deficiency) of Revenues over Expenditures	(593,650)	(4,367,339)	4,598,247	(2,133,410)	4,004,597	(6,500,749)
FUND BALANCE						
Beginning of Year	8,463,605	12,830,944	11,591,868	13,725,278	20,055,473	26,556,222
End of Year	7,869,955	8,463,605	16,190,115	11,591,868	24,060,070	$ 20,055,473

The change in Fund Balance for the General Fund was a decrease of $593,650. This decrease is largely attributable to a decline in intergovernmental revenue received from the State of Illinois (Retailers' Occupation Tax, Income Tax, and Personal Property Replacement Tax); a decrease in Interest earned on Investments as a result of the Federal Reserve's decision to lower interest rates and relatively flat Fee revenues. Another major factor is $1,395,010 in deferred revenue due from the State of Illinois to satisfy statutory and contractual obligations.

General Fund Budget Highlights

The difference between the adopted General Fund budget and the year-end General Fund actual expenditures, which includes the Tort Judgment Account in the Combined Annual Financial Report as of December 31, 2009, was $552,155, which was 1.6% less than the adopted budget. Debt Service was budgeted at $133,319 and actual Debt Service expenditures were $381,744, primarily due to $296,930 paid to the Public Building Commission to retire the loan on the Old Courthouse.

As of December 31, 2009, the actual revenues in the General Fund totaled $33,244,666. Actual revenues were $1,473,709 less than the adopted budget figure of $34,718,375. In the category of Other Taxes, actual revenues totaled $8,024,202, which is $1,420,948 lower than the adopted budget figure of $9,445,150. Licenses, permits, fees and fin es totaled $5,414,608, which is $280,867 less than the adopted budget figure of $5,695,475. Under the category of Maintenance Contracts, actual revenues totaled $3,335,657, which was $91,079 more than the adopted budget figure of $3,244,578. McLean County, like so many other local governments, experienced a decline in Sales Tax revenues, State Income Tax revenues, Interest earned on Investments and Fee revenues this past year.

At year-end, the actual expenditures in the General Fund were 1.2% lower than the adopted budget appropriation. In the category of General Government, the actual expenditures totaled $12,311,423, which is $110,002 higher than the adopted budget appropriation of $12,201,421. In the category of Public Safety, the actual expenditures totaled $20,068,764, which is $716,089 lower than the adopted budget appropriation of $20,784,853. In the category of Capital Outlay, the actual expenditures totaled $475,762, which is $142,426 less than the adopted budget appropriation of $618,188. The following table shows the changes between the original adopted budget and the final actual revenues and expenditures in the General Fund as of December 31, 2009.

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2009

	General Fund			
	Original Budget	Final as Amended	Actual Year-End	Difference Original Vs. Actual
REVENUES				
General Property Taxes	$ 10,875,175	$ 10,875,175	$ 10,844,972	(30,203)
Other Taxes	9,445,150	9,445,150	8,024,202	(1,420,948)
Licenses, Permits, Fees, and Fines	5,695,475	5,695,475	5,414,608	(280,867)
Intergovernmental	2,070,267	2,402,159	2,566,621	496,354
Charges for Services	1,964,923	1,968,993	2,034,005	69,082
Maintenance Contracts	3,244,578	3,244,578	3,335,657	91,079
Interest	1,078,250	1,078,250	836,149	(242,101)
Miscellaneous	8,595	8,595	188,452	179,857
Total Revenues	34,382,413	34,718,375	33,244,666	(1,137,747)
EXPENDITURES				
Current Operating				
General Government	12,434,184	12,201,421	12,311,423	122,761
Public Safety	20,644,475	20,784,853	20,068,764	575,711
Culture and Recreation	514,410	499,910	447,843	66,567
Capital Outlay	374,250	618,188	475,762	(101,512)
Debt Service	133,319	133,319	381,744	(248,425)
Total Expenditures	34,100,638	34,237,691	33,685,536	415,102
Excess (Deficiency) of Revenues over Expenditures	281,775	480,684	(440,870)	(722,645)
OTHER FINANCING SOURCES (USES)				
Transfer In	457,256	517,256	502,147	44,891
Proceeds from Capital Lease	-	-	-	-
Proceeds from Disposition of Capital Assets	-	-	-	-
Transfers Out	(739,031)	(739,031)	(815,200)	(665,923)
Total Other Financing Sources	(281,775)	(221,775)	(313,053)	(621,032)
Excess (Deficiency) of Revenues over Expenditures	$ -	$ 258,909	(753,923)	$(1,343,677)
EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE			316,189	
FUND BALANCE				
Beginning of Year			8,307,689	
End of Year			$ 7,869,955	

Capital Assets and Debt Administration

McLean County's total investment in capital assets, including construction in progress, for its governmental and business-type activities as of December 31, 2009, amounts to $115,527,085, net of accumulated depreciation. The investment in capital assets includes land, buildings, machinery and equipment, system improvements, park facilities, infrastructure and construction in progress on buildings and systems. Below is a brief listing of the major capital asset events during fiscal year 2009:

A variety of infrastructure projects including County highway construction and maintenance and bridge and culvert repair and replacement were ongoing throughout the year. Infrastructure capital asset additions in 2009 amounted to $1,703,638. Another $1,279,580 of infrastructure construction in progress was added during the fiscal year.

Vehicles, highway trucks and construction equipment were added in 2009 as either new or replacement equipment at a cost of $1,070,923.

The County has entered into agreements to lease facilities, office equipment, and computer equipment under noncancelable capital leases. As of December 31, 2009, the Statement of Net Assets included $15,628,114 as the amount for capital leases, net after accumulated depreciation.

The Public Building Commission, a discretely presented component unit, is a political body that can be requested to build, improve, or maintain public facilities for certain governmental entities in McLean County. The Public Building Commission may issue debt to carry out the construction or improvements and the governmental entity then levies a special tax to pay for the annual capitalized lease improvements or maintenance payments. The debt of the Public Building Commission is payable from the lease payments received from the governmental entities. The lease payments are general obligations of the governmental entity and are backed by the full faith and credit of the governmental entity. McLean County has entered into four outstanding lease agreements with the Public Building Commission for construction, improvement, and/or maintenance of facilities. The following table summarizes the annual debt service requirements to maturity for all of the County's capital lease obligations payable to the Public Building Commission.

More detailed information on capital assets can be located in Note 6 – Capital Assets in the Notes to the Basic Financial Information.

Capital Lease Obligations Payable to Public Building Commission

Year ending December 31	Principal	Interest	Other	Total
2010	1,553,110	408,526	187,540	2,149,176
2011	1,504,546	453,433	191,197	2,149,176
2012	1,456,210	497,126	195,840	2,149,176
2013	1,425,293	538,033	185,850	2,149,176
2014	1,348,642	575,979	189,555	2,114,176
2015-2019	2,301,346	792,305	422,229	3,515,880
2020-2022	807,500	61,319	418,709	1,287,528
TOTAL	10,396,647	3,326,721	1,790,920	15,514,288

Additional information on McLean County's long-term debt can be found in Note 8 of this report.

Enterprise Fund – Net Assets Analysis

The McLean County Nursing Home is the County's only enterprise fund. The following table reflects the Proprietary Fund Statement of Net Assets for the fiscal year ending December 31, 2009.

Proprietary Fund - McLean County Nursing Home
Business-Type Activities - Enterprise Fund
Statement of Net Assets

	As of December 31, 2009	As of December 31, 2008	Net Change 2008 to 2009
ASSETS			
CURRENT ASSETS			
Cash and Deposits	$ 8,186,114	$ 7,485,566	$ 700,548
Receivables:			
State of Illinois	181,545	843,983	(662,438)
Accounts	18,984	31,387	(12,403)
Other	167,196	143,387	23,809
Due from Other Funds	106,059	514,850	(408,791)
Inventories	49,200	47,940	1,260
Other Assets	22,856	23,736	(880)
Total Current Assets	8,731,954	9,090,849	$ (358,895)
NONCURRENT ASSETS			
Capital assets	5,188,479	5,042,922	145,557
Less Accumulated Depreciation	(3,674,796)	(3,539,605)	(135,191)
Total Noncurrent Assets	1,513,683	1,503,317	10,366
Total Assets	10,245,637	10,594,166	(348,529)
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts Payable	68,609	144,098	(75,489)
Capital lease obligation	2,179	2,126	53
Deferred revenue	-	400,977	(400,977)
Accrued compensated absences	17,837	18,405	(568)
Due to Individuals and Other Governmental Entities	23,891	23,891	-
Due to State of Illinois	296,963	452,960	(155,997)
Due to Other Funds	259,810	256,885	2,925
Due to Fiduciary Funds	202,586	187,050	15,536
Total Current Liabilities	871,875	1,486,392	(614,517)
NONCURRENT LIABILITIES			
Accrued Compensated Absences	160,534	165,641	(5,107)
Capital lease obligation	5,301	7,480	(2,179)
Other Postemployment Benefits	113,954	58,763	55,191
Total Noncurrent Liabilities	279,789	231,884	47,905
Total Liabilities	1,151,664	1,718,276	(566,612)
NET ASSETS			
Invested in Capital Assets	1,506,203	1,493,711	12,492
Unrestricted	7,587,770	7,382,180	205,590
TOTAL NET ASSETS	9,093,973	8,875,891	$ 218,082

As of December 31, 2009, the County's enterprise fund reported total net assets of $9,093,973. At year-end, the total net assets of the County's enterprise fund increased $218,082 over the prior year. Of this total, $1,506,203 is accounted for by investment in capital assets, net of related debt. The balance of $7,587,770 is unrestricted and available for spending by the Nursing Home in accordance with the needs of the County. The unrestricted balance increased $205,590 over the prior year.

The following table presents the Statement of Revenues, Expenditures, and Changes in Net Assets for the County's proprietary fund.

Proprietary Fund - Enterprise Fund - McLean County Nursing Home
Statement of Revenues, Expenditures, and Changes in Net Assets

	Year Ended December 31, 2009	Year Ended December 31, 2008	Net Change 2008 to 2009
OPERATING REVENUES			
Charges for Services	$ 7,688,957	$ 8,669,958	$ (981,001)
Miscellaneous	59,135	57,383	1,752
Total Operating Revenues	7,748,092	8,727,341	(979,249)
OPERATING EXPENSES			
Personal Services	5,127,830	4,994,830	133,000
Contractual Services	1,950,067	2,965,603	(1,015,536)
Supplies	369,320	386,461	(17,141)
Food	341,788	353,177	(11,389)
Utilities	265,126	298,818	(33,692)
Repairs and Maintenance	3,299	1,395	1,904
Depreciation	200,848	165,865	34,983
Total Operating Expenses	8,258,278	9,166,149	(907,871)
Operating Income/(Loss)	(510,186)	(438,808)	(71,378)
NONOPERATING REVENUES (EXPENSES)			
Interest	105,277	219,395	(114,118)
Loss on Asset Disposal	(112)	(15,219)	15,107
Income before Operating Transfers	(405,021)	(234,632)	(170,389)
OPERATING TRANSFERS IN	623,103	660,366	(37,263)
NET INCOME	218,082	425,734	(207,652)
NET ASSETS			
Beginning of Year	8,875,891	8,450,157	425,734
End of Year	9,093,973	8,875,891	$ 218,082

Charges for services provided by the County Nursing Home totaled $7,688,957 and accounted for 99% of the total operating revenues. Charges for services revenue decreased $981,101 fro m the prior year. This decrease is largely attributable to the lower average monthly census. The total operating expenses were 107% of the total operating revenues for fiscal year 2009. For fiscal year 2009, the total operating expenses were $8,258,278. After crediting back interest earnings and the operating transfers, the Nursing Home ended fiscal year 2009 with net income of $218,082. The end of the year retained earnings (or fund balance) increased from $8,875,891 as of December 31, 2008, to $9,093,973 as of December 31, 2009.

Of the total spent to operate the Nursing Home, 62% was spent on personal services, 24% was spent on contractual services, 9% was spent on food and supplies, 3% was spent on utilities and repairs and maintenance, and 2% was accounted for by annual depreciation on capital assets and loss on asset disposal.

ECONOMIC FACTORS

The current national economic slowdown continues to affect both the national and the local housing markets. McLean County's economy grew at a slower pace than in prior years. Following the national economic slowdown in real estate development, there were no new residential subdivisions started in Bloomington – Normal, McLean County during the past year. On the east side of Bloomington – Normal, new residential construction continued in previously approved subdivisions. Despite the slowdown in new residential subdivisions, McLean County experienced modest growth in the County's equalized assessed valuation. For property tax year 2008, the County's equalized assessed valuation totaled $3,782,636,683. For property tax year 2009, the County's equalized assessed valuation totaled $3,861,756,418, an increase of $79,119,735 or 2.09% higher than the prior year. Of this total, new construction added $56 million to the County's equalized assessed value.

In uptown Normal, construction of new office and first floor retail space continues. The redevelopment plan for downtown Normal includes a Multi-Modal Transportation Center. The Transportation Center will bring together the services of Amtrak trains, interstate and regional buses, airport shuttles, the local Bloomington-Normal Public Transit System buses, taxis, and bicycles. The building will also include a 400 car parking garage to accommodate vehicular parking needs throughout uptown Normal.

In February 2010 the Town was notified that they had been awarded a $22 million Transportation Investment Generating Economic Recovery (TIGER) grant in 2009. As designed the Transportation Center is 68,000 square foot four-story structure with an attached parking structure. The first floor of the facility will accommodate Amtrak and Bloomington-Normal Public Transit System (BNPTS) ticketing and office space, waiting areas, a food court, retail, and general

community information. The second and third floors will accommodate Town of Normal municipal offices. The fourth floor includes public meeting space and the Town Council chambers for the Town of Normal.

A new 229 room Marriott Hotel and a 23,000 square foot Conference Center, owned by the Town of Normal, opened in October 2009 and anchors the revitalized Uptown area. A 500 space parking deck was constructed next to the hotel and conference center. The Children's Discovery Museum, which is operated by the Normal Parks and Recreation Department, continues to attract nearly 150,000 visitors per year.

Construction was halted due to economic circumstances on the One Main Development project known as Uptown One, a 129,000 square foot mixed use building. However, construction is nearly completed on a $31 million five story building at 206 North Street, Normal. The mixed use development, located at the corner of Fell and North, is scheduled for completion in early summer of 2010. The five-story building includes a total of 206,000 square feet comprised of 25,500 square feet of first floor retail space, including a 13,000 square foot CVS pharmacy, 35,000 square feet of second floor office space and three floors of residential apartments (one and two bedrooms). The residential component of the project includes 86 one bedroom and 51 two bedroom units.

Heartland Community College is building a new Student Center and an indoor Athletic Facility on their campus on west Raab Road. The Town of Normal and Heartland Community College have approved a joint agreement to construct a minor league baseball stadium named the Corn Crib that will be used by the College and by the CornBelters, a non-affiliated minor league baseball team, and is set to open June 2010.

In Bloomington, the 7,000 seat downtown coliseum and adjacent parking deck anchor development in the downtown. The U.S. Cellular Coliseum is the home of the Bloomington Extreme, an indoor arena football league team, and the Bloomington Prairie Thunder, a Class A minor league hockey team. In addition, the Coliseum offers a new entertainment venue for the community with variety shows, concerts, and other special events. The Bloomington Center for the Performing Arts anchors the north end of downtown Bloomington. The Center for the Performing Arts offers another entertainment venue for live performances by musical groups, the Bloomington-Normal Symphony Orchestra and other performers. In addition, the Center for the Performing Arts provides rehearsal and studio space for musicians and dance companies in Bloomington-Normal. The development of the cultural district on the north end of downtown Bloomington includes the addition of an outdoor performance stage area which opened in the summer of 2009.

Bloomington continues to attract residential development to the downtown area. Several properties are currently being converted into residential space.

Bloomington's east side is expected to attract residential and commercial development when the local economy recovers. Bloomington's growth on the east side expanded with the annexation of property along Ireland Grove Road east of Towanda Barnes Road for The Grove residential subdivision. A new Holiday Inn Hotel and Conference Center opened on Route 9 east across the street from the main entrance to the Central Illinois Regional Airport.

Illinois State University is nearing completion of new 170,000 square foot Student Fitness and Kinesiology Recreation Center on north Main Street. Construction began in the fall of 2009 and is expected to be completed by the fall 2010 semester.

To provide for projected future enrollment growth, the Unit 5 School District approved plans to construct two new elementary schools and a new junior high school near the intersection of Towanda-Barnes Road and U.S. 150. Construction of the new school buildings was delayed due to an extremely wet Spring, but all three facilities are scheduled to open in August 2010.

Mitsubishi Motors Manufacturing continues to operate the Normal manufacturing plant at reduced capacity. Even with a reduction in manufacturing jobs and an almost unprecedented double-digit County unemployment rate, McLean County continues to report one of the most favorable employment climates in the State.

Horizon Wind Energy has announced plans to expand the Twin Groves I and II Wind Farms by constructing an additional 260 wind turbines over a two-year period beginning in 2010.

Invenergy, LLC is constructing a second Wind Farm northeast of Normal along the Interstate 74 corridor near Carlock. The County Board has approved a Special Use Permit for the construction of 100 wind turbines. Construction is underway and is expected to be completed this year.

The impact of the national economic slowdown will be felt by County government as State intergovernmental revenues decrease or, at best, remain flat. In the coming fiscal year, County government will need to balance the request for more spending against a likely reduction in intergovernmental revenues, fee revenues and interest earned on investments. Therefore, the County's governmental funds will see little growth, despite must continue to hold the line on spending, in order to maintain existing programs and services while facing increasing personnel costs and employee health insurance costs.

Requests for Information

This financial report is designed to provide a general overview of McLean County's financial condition. 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 Administrator, P.O. Box 2400, Bloomington, Illinois 61702-2400.

McLEAN COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

December 31, 2009

ASSETS	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
CURRENT ASSETS					
Cash and investments	$ 22,313,586	$ 8,186,114	$ 30,499,700	$ 1,537,200	$ 8,522,521
Receivables:					
State of Illinois	5,070,438	181,545	5,251,983	149,387	-
General property taxes	31,669,793	-	31,669,793	-	-
Accounts	137,288	18,984	156,272	70,176	-
Insurance recoveries	-	-	-	-	-
Other	319,587	167,196	486,783	4,212	-
Due from component unit	749,312	-	749,312	-	-
Due from primary government	-	-	-	-	-
Due from other governments	-	-	-	-	719,509
Internal balances	153,750	(153,751)	(1)	-	-
Inventories	456,900	49,200	506,100	-	-
Capital leases receivable from primary government	-	-	-	-	1,590,366
Capital leases receivable	-	-	-	-	395,000
Other assets	384,551	22,856	407,407	-	-
Total current assets	61,255,205	8,472,144	69,727,349	1,760,975	11,227,396
NONCURRENT ASSETS					
Capital leases receivable from primary government	-	-	-	-	10,361,647
Capital leases receivable	-	-	-	-	6,532,500
Long-term receivable	140,000	-	140,000	-	-
Capital assets:					
Not being depreciated	4,562,214	15,000	4,577,214	-	-
Net of accumulated depreciation	109,451,188	1,498,683	110,949,871	303,614	-
Total capital assets	114,013,402	1,513,683	115,527,085	303,614	-
Total noncurrent assets	114,153,402	1,513,683	115,667,085	303,614	16,894,147
TOTAL ASSETS	175,408,607	9,985,827	185,394,434	2,064,589	28,121,543

LIABILITIES AND NET ASSETS	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
CURRENT LIABILITIES					
Accounts payable	$ 1,020,615	$ 68,609	$ 1,089,224	$ 41,407	$ 489,104
Due to primary government	-	-	-	15,932	-
Unearned revenue - property taxes	31,669,793	-	31,669,793	-	-
Unearned revenue - other	250,693	-	250,693	-	35,000
Due to individuals and other governmental entities	238,622	23,891	262,513	-	8
Due to State of Illinois	144,300	296,963	441,263	-	-
Due to others	1,250,011	202,586	1,452,597	1,825	-
Accrued interest payable	80,365	-	80,365	-	1,088,163
Accrued compensated absences	120,992	17,837	138,829	30	-
Claims payable	959,151	-	959,151	-	-
Capital lease obligations	34,336	2,179	36,515	-	-
Capital lease obligations - component unit	1,553,110	-	1,553,110	-	-
General revenue bonds and general obligation lease receipts	-	-	-	-	1,930,367
Total current liabilities	37,321,988	612,065	37,934,053	59,194	3,542,642
NONCURRENT LIABILITIES					
Unearned revenue	-	-	-	-	105,000
Accrued compensated absences	1,088,931	160,534	1,249,465	265	-
Capital lease obligations	35,324	5,301	40,625	-	-
Capital lease obligations - component unit	8,843,537	-	8,843,537	-	-
Other postemployment benefits	1,027,139	113,954	1,141,093		
General revenue bonds and general obligation lease receipts	-	-	-	-	16,809,147
Total noncurrent liabilities	10,994,931	279,789	11,274,720	265	16,914,147
TOTAL LIABILITIES	48,316,919	891,854	49,208,773	59,459	20,456,789
NET ASSETS					
Invested in capital assets, net of related debt	103,547,095	1,506,203	105,053,298	303,614	-
Restricted	14,919,845	-	14,919,845	-	7,664,754
Unrestricted	8,624,748	7,587,770	16,212,518	1,701,516	-
TOTAL NET ASSETS	$ 127,091,688	$ 9,093,973	$ 136,185,661	$ 2,005,130	$ 7,664,754

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2009

		Program Revenues	
	Expenses	Charges for Services	Operating Grants and Contributions
PRIMARY GOVERNMENT			
Governmental activities:			
General government	$ 17,305,003	$ 7,774,392	$ 621,694
Public safety	30,144,969	7,435,409	4,477,696
Highways and streets	10,554,804	1,351,048	3,065
Health and welfare	9,944,030	1,225,625	2,797,340
Culture and recreation	1,095,329	365,146	819
Interest expense	371,591	-	-
Total governmental activities	69,415,726	18,151,620	7,900,614
Business-type activities:			
Health and welfare	8,258,390	7,688,957	-
TOTAL PRIMARY GOVERNMENT	$ 77,674,116	$ 25,840,577	$ 7,900,614
COMPONENT UNITS			
Emergency Telephone System Board	$ 1,787,818	$ 1,809,000	$ -
Public Building Commission	4,792,794	4,424,656	-
TOTAL COMPONENT UNITS	$ 6,580,612	$ 6,233,656	$ -
GENERAL REVENUES			
General property tax			
Motor fuel tax			
Retailers occupation tax			
State income tax			
Personal property replacement tax			
Unrestricted interest earnings			
Miscellaneous			
Intergovernmental			
TRANSFERS			
Total general revenues and transfers			
Change in net assets			
NET ASSETS			
Beginning of year			
End of year			

	Net (Expenses) Revenues and Changes in Net Assets				
	Primary Government			Component Units	
Capital Grants	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
$ 301,678	$ (8,607,239)	$ -	$ (8,607,239)	$ -	$ -
-	(18,231,864)	-	(18,231,864)	-	-
2,500,277	(6,700,414)	-	(6,700,414)	-	-
-	(5,921,065)	-	(5,921,065)	-	-
-	(729,364)	-	(729,364)	-	-
-	(371,591)	-	(371,591)	-	-
2,801,955	(40,561,537)	-	(40,561,537)	-	-
-	-	(569,433)	(569,433)	-	-
$ 2,801,955	(40,561,537)	(569,433)	(41,130,970)	-	-
$ -	-	-	-	21,182	-
-	-	-	-	-	(368,138)
$ -	-	-	-	21,182	(368,138)
	30,635,514	-	30,635,514	-	-
	4,656,514	-	4,656,514	-	-
	5,415,526	-	5,415,526	-	-
	1,614,763	-	1,614,763	-	-
	1,464,841	-	1,464,841	-	-
	893,086	105,277	998,363	22,935	39,211
	295,499	59,135	354,634	199	-
	1,634,380	-	1,634,380	-	-
	(623,103)	623,103	-	-	-
	45,987,020	787,515	46,774,535	23,134	39,211
	5,425,483	218,082	5,643,565	44,316	(328,927)
	121,666,205	8,875,891	130,542,096	1,960,814	7,993,681
	$ 127,091,688	$ 9,093,973	$ 136,185,661	$ 2,005,130	$ 7,664,754

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2009

ASSETS	General	Other Governmental Funds	Total Governmental Funds
Cash and investments	$ 5,946,514	$ 16,367,072	$ 22,313,586
Receivables:			
State of Illinois	3,544,091	1,526,347	5,070,438
General property taxes	11,262,584	20,407,209	31,669,793
Accounts	49,661	227,627	277,288
Other	116,179	203,408	319,587
Due from other funds	919,149	347,113	1,266,262
Due from fiduciary funds	1,731	-	1,731
Due from component units	749,312	-	749,312
Inventories	109,188	347,712	456,900
Other assets	384,551	-	384,551
TOTAL ASSETS	$ 23,082,960	$ 39,426,488	$ 62,509,448
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ 499,497	$ 521,118	$ 1,020,615
Deferred revenue - property taxes	11,262,584	20,407,209	31,669,793
Deferred revenue - other	1,395,010	657,633	2,052,643
Due to individuals and other governmental entities	209,315	29,307	238,622
Due to State of Illinois	35,255	109,045	144,300
Due to other funds	106,059	1,006,453	1,112,512
Due to fiduciary funds	746,134	505,608	1,251,742
Claims payable	959,151	-	959,151
Total liabilities	15,213,005	23,236,373	38,449,378
FUND BALANCES			
Reserved for inventories	109,188	347,712	456,900
Unrestricted - undesignated reported in:			
General Fund	7,760,767	-	7,760,767
Special Revenue Funds	-	15,842,403	15,842,403
Total fund balances	7,869,955	16,190,115	24,060,070
TOTAL LIABILITIES AND FUND BALANCES	$ 23,082,960	$ 39,426,488	$ 62,509,448

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET ASSETS

December 31, 2009

Total fund balances - governmental funds		$ 24,060,070
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets and related accumulated depreciation is:		
Cost of capital assets	$ 157,974,522	
Accumulated depreciation	43,961,120	114,013,402
Long-term receivables not recognized as current resources but are considered unearned revenue until available in the governmental fund statements.		1,801,950
Interest on long-term debt is not recognized in the governmental funds until paid but is recognized as incurred in the statement of net assets.		(80,365)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at December 31, 2009 consist of:		
Capital lease obligations	69,660	
Capital lease obligations - component unit	10,396,647	
Accrued compensated absences	1,209,923	
Other Postemployment Benefits	1,027,139	(12,703,369)
TOTAL NET ASSETS - GOVERNMENTAL ACTIVITIES		$ 127,091,688

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended December 31, 2009

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
General property taxes	$ 10,844,972	$ 19,790,542	$ 30,635,514
Other taxes	8,024,202	78,327	8,102,529
Licenses, permits, fees, and fines	5,414,608	2,638,224	8,052,832
Intergovernmental	2,566,621	11,160,948	13,727,569
Charges for services	6,596,871	1,490,410	8,087,281
Maintenance contracts	3,335,657	-	3,335,657
Interest	839,723	53,363	893,086
Miscellaneous	195,686	115,985	311,671
Total revenues	37,818,340	35,327,799	73,146,139
EXPENDITURES			
Current:			
General government	16,724,824	7,527,555	24,252,379
Public safety	20,068,764	4,736,577	24,805,341
Highways and streets	-	6,810,592	6,810,592
Health and welfare	-	7,332,284	7,332,284
Culture and recreation	447,843	627,032	1,074,875
Capital outlay:			
Highways, bridges, and streets	-	862,693	862,693
Other	475,762	393,525	869,287
Debt service	381,744	2,134,719	2,516,463
Total expenditures	38,098,937	30,424,977	68,523,914
Excess (deficiency) of revenues over expenditures	(280,597)	4,902,822	4,622,225
OTHER FINANCING SOURCES (USES)			
Transfers in	502,147	660,692	1,162,839
Proceeds from disposition of capital assets	-	5,475	5,475
Transfers out	(815,200)	(970,742)	(1,785,942)
Total other financing sources (uses)	(313,053)	(304,575)	(617,628)
Net change in fund balances	(593,650)	4,598,247	4,004,597
FUND BALANCES			
Beginning of year	8,463,605	11,591,868	20,055,473
End of year	$ 7,869,955	$ 16,190,115	$ 24,060,070

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES WITH THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2009

Total net change in fund balances - governmental funds		$ 4,004,597
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Below are the depreciation expense and capital outlays for the year:		
Capital outlay/equipment-other	$ 1,092,508	
Capital outlay-highways, streets, and bridges	670,087	
Capital outlay - payroll/contractual services	192,605	
Depreciation expense	(5,325,947)	(3,370,747)
Additional capital assets acquired by capital contributions:		
Infrastructure built by State	2,204,277	
Showbus Vans, provided by the State	301,678	2,505,955
Miscellaneous grant revenues, schooling reimbursements from the State, and salary reimbursements from the State		835,969
Repayment on long-term receivable is recognized in the governmental funds in the current year. Revenue related to the long-term receivable was recognized in the Statement of Activities at the inception of the agreement in a prior year and thereby the revenue recognized in the governmental funds is reversed.		(35,000)
Capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayments of capital lease principal are expenditures in the governmental funds, but the repayments reduce long-term debt in the statement of net assets.		
Principal reductions:		
Capital lease repayments	61,221	
Capital lease repayments - component unit	1,887,296	1,948,517
Some accrued compensated absences 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.		106,899
Some other postemployment benefits 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.		(497,472)
Interest expense on long-term debt is not recognized in the governmental funds until paid but is recognized as incurred in the statement of activities.		11,257
Commodities inventory is not a financial resource in governmental funds. Commodities used are reported as expenses and commodities donated are reported as revenues in the Statement of Activities.		
Commodities used	(1,634,380)	
Commodities donated	1,634,380	-
Intragovernmental activities charges for services are eliminated in the Statement of Activities		
Revenues	(2,623,130)	
Expenses	2,623,130	-
Proceeds from disposition of capital assets provides current financial resources to governmental funds while loss on disposition of capital assets is recognized in the statement of activities.		
Proceeds on disposition of capital assets	(3,950)	
Gain (loss) on disposition of capital assets	(80,542)	(84,492)
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES		$ 5,425,483

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

PROPRIETARY FUND - BUSINESS-TYPE ACTIVITIES
ENTERPRISE FUND - NURSING HOME

December 31, 2009

ASSETS

CURRENT ASSETS	
Cash and deposits	$ 8,186,114
Receivables:	
State of Illinois	181,545
Accounts	18,984
Other	167,196
Due from other funds	106,059
Inventories	49,200
Other assets	22,856
Total current assets	8,731,954
NONCURRENT ASSETS	
Capital assets	5,188,479
Less accumulated depreciation	(3,674,796)
Total noncurrent assets	1,513,683
TOTAL ASSETS	10,245,637

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts payable	68,609
Capital lease obligation	2,179
Unearned revenue	-
Accrued compensated absences	17,837
Due to individuals and other governmental entities	23,891
Due to State of Illinois	296,963
Due to other funds	259,810
Due to fiduciary funds	202,586
Total current liabilities	871,875
NONCURRENT LIABILITIES	
Accrued compensated absences	160,534
Capital lease obligation	5,301
Other postemployment benefits	113,954
Total noncurrent liabilities	279,789
TOTAL LIABILITIES	1,151,664
NET ASSETS	
Invested in capital assets, net of related debt	1,506,203
Unrestricted	7,587,770
TOTAL NET ASSETS	$ 9,093,973

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS

PROPRIETARY FUND - BUSINESS-TYPE ACTIVITIES
ENTERPRISE FUND - NURSING HOME

Year Ended December 31, 2009

OPERATING REVENUES	
Charges for services	$ 7,688,957
Miscellaneous	59,135
Total operating revenues	7,748,092
OPERATING EXPENSES	
Personal services	5,127,830
Contractual services	1,950,067
Supplies	369,320
Food	341,788
Utilities	265,126
Repairs and maintenance	3,299
Depreciation	200,848
Total operating expenses	8,258,278
Operating gain (loss)	(510,186)
NONOPERATING REVENUES (EXPENSES)	
Interest	105,277
Loss on asset disposal	(112)
Income (loss) before operating transfers	(405,021)
TRANSFERS IN	623,103
Changes in net assets	218,082
NET ASSETS	
Beginning of year	8,875,891
End of year	$ 9,093,973

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS

PROPRIETARY FUND - BUSINESS-TYPE ACTIVITIES
ENTERPRISE FUND - NURSING HOME

Year Ended December 31, 2009

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from public aid and Medicare	$ 6,619,466
Cash received from residents	1,343,355
Cash paid to employees and related benefits	(5,062,779)
Cash paid for goods and services	(3,161,251)
Other miscellaneous	59,135
Net cash provided by (used for) operating activities	(202,074)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfer from other funds	623,103
Payment on interfund accounts	411,716
Net cash provided by (used for) noncapital financing activities	1,034,819
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of capital assets	(212,226)
Principal payments on capital lease	(2,126)
Interest payments on capital lease	(214)
Proceeds from the sale of capital assets	900
Net cash used for capital and related financing activities	(213,666)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received on cash and deposits	81,469
NET INCREASE IN CASH AND CASH EQUIVALENTS	700,548
CASH AND CASH EQUIVALENTS	
Beginning of year	7,485,566
End of year	$ 8,186,114
RECONCILIATION OF OPERATING GAIN (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating loss	$ (510,186)
Adjustments to reconcile operating gain (loss) to net cash provided by (used for) operating activities:	
Depreciation	200,848
Change in operating assets and liabilities:	
Receivables	674,841
Inventory	(1,260)
Other assets	880
Unearned revenue	(400,977)
Accounts payable and other liabilities	(221,411)
Postemployment benefits	55,191
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	$ (202,074)

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS

FIDUCIARY FUNDS

December 31, 2009

	Private-purpose Trust	Agency
ASSETS		
Cash and investments	$ 486,889	$ 3,007,373
Accounts receivable	642,789	-
Accrued interest receivable	-	10,161
Receivables - other	-	7,394
Due from component units	-	1,825
Due from others	-	1,454,333
TOTAL ASSETS	1,129,678	4,481,086
LIABILITIES		
Due to individuals and other governmental entities	265,545	4,481,086
NET ASSETS		
Assets held in trust for others	$ 864,133	$ -

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

FIDUCIARY FUND - PRIVATE-PURPOSES TRUST FUND

For the Year Ended December 31, 2009

ADDITIONS	
Interest	$ 42,137
Other:	
Contributions	11,032
Miscellaneous	6,569
Total additions	59,738
DEDUCTIONS	
Current:	
General government	20
Health and welfare	13,483
Total deductions	13,503
CHANGE IN NET ASSETS	46,235
NET ASSETS	
Beginning of year	817,898
End of year	$ 864,133

The notes to the financial statements are an integral part of this statement.

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

McLean County, Illinois (County) is a governmental entity located in Central Illinois. Revenues are substantially generated as a result of taxes assessed and allocated to McLean County (examples would be property taxes, sales taxes, income taxes, and motor fuel taxes) and charges for services performed for constituents of the County and others. McLean County revenues are therefore primarily dependent on the economy within its territorial boundaries and nearby surrounding area. Taxable industry within the area is primarily insurance, manufacturing, retail, and agricultural. Additionally, there are several large non-profit employers such as universities, colleges, hospitals, and other state and local governments.

The accounting policies of McLean County conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies.

(a) Financial Reporting Entity

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100, McLean County, Illinois, is a primary government in that it is a county with a separately elected governing body - one that is elected by the citizens in a general, popular election and is fiscally independent of other units of government.

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of McLean County are financially accountable. McLean County would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on McLean County (i.e., entitled to or can access the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for the debt of the organization). If an organization is fiscally dependent on McLean County, the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

Each discretely presented component unit is reported in a separate column in the government-wide financial statements (see next page for description) to emphasize that it is legally separate from the government.

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(a) Financial Reporting Entity (Continued)

Based on the foregoing criteria, the following two organizations are considered to be discretely presented component units of McLean County:

Emergency Telephone System Board (ETSB) - The McLean County Board Chairman with the advice and consent of the McLean County Board appoints 9 board members to the Emergency Telephone System Board. The members of the Emergency Telephone System Board are then responsible for planning the 911 emergency systems, receiving monies imposed under an established surcharge, authorizing disbursements, and hiring all staff. The geographic area served by the Emergency Telephone System Board is the same as McLean County. The Treasurer of McLean County maintains the funds and invests or disburses them at the direction of the Emergency Telephone System Board.

Public Building Commission (PBC) - The Public Building Commission is governed by a nine member board of which the County Board appoints the majority of the Public Building Commission's Board. The Public Building Commission enters into lease agreements with local governmental units and issues related debt obligations to acquire, construct, improve, and/or maintain properties on behalf of the same governmental entities. The Public Building Commission currently has debt outstanding and related lease agreements with McLean County and the City of Bloomington, Illinois. The debt is an obligation of the Public Building Commission but is payable solely from the lease payments of the related governmental entities. The rental due under the lease agreement is a general obligation and backed by the full faith and credit of the respective governmental entities with which the Public Building Commission has leases. Therefore, there is a financial benefit/burden relationship.

Transactions between McLean County and the Public Building Commission, as a discretely presented component unit, are accounted for in the same manner as any other state and local government and, therefore, have been treated as interfund services provided and used.

The Public Building Commission's fiscal year end is September 30.

Significant accounting policies of the Emergency Telephone System Board and Public Building Commission are the same as those of McLean County.

Separate financial statements for the Emergency Telephone System Board are not issued.

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(a) Financial Reporting Entity (Continued)

Complete financial statements of the Public Building Commission can be obtained from the County Administrator's office at McLean County at the following address:

Administrative offices:
Public Building Commission
c/o County Administrator
McLean County, Illinois
115 E. Washington St., Room 401
P.O. Box 2400
Bloomington, IL 61702-2400

The County Board Chairman and County Board make appointments of the governing boards of a number of fire protection, drainage, public water, and sanitary districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the discretion of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and therefore no financial accountability. These units are not considered component units of McLean County, Illinois.

The Regional Office of Education, serving McLean, DeWitt, and Livingston Counties, is excluded from the financial reporting entity, as this agency is deemed to be accountable to the State of Illinois.

(b) Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from its legally separate component units for which the primary government is financially accountable.

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.

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Government-wide and Fund Financial Statements (Continued)

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The major individual governmental fund and the major enterprise fund are reported as separate columns in the fund financial statements.

(c) 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, as are the proprietary fund and fiduciary fund financial statements, other than agency funds, which have no measurement focus. 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 levied for budgetary purposes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within approximately 90 days of the end of the current fiscal period, except for property taxes, which must be collected within 60 days to be considered available. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures and expenditures related to compensated absences are recorded only when payment is due.

Deferred revenues arise when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance fiscal year 2010 operations, have been recorded as deferred revenue in governmental financial statements and as unearned revenue in the government-wide statements. In government fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue. Unearned revenues include grant awards received but unearned by either the passage of a specified time or the fulfillment of expenditure provisions and fee revenue collected before it has been earned.

The County reports the following major governmental fund:

> General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. This fund pays the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The other governmental funds of the County are considered nonmajor and are special revenue funds. Special revenue funds account for the proceeds of specific revenue sources.

The County reports the following major proprietary fund:

The Nursing Home Fund accounts for the activities related to the County's 150-bed nursing home. This is the only enterprise fund the County maintains.

Additionally, the County reports the following fund types:

The private purpose trust funds are used to account for monies provided by private donors to provide specific types of care for County residents; as well as grants acquired to promote community development; and funds acquired for nursing home crafts and activities for residents.

The agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. These agency funds account for receipts and disbursements for the operations of eleven special drainage districts; property taxes collected and disbursed to taxing districts; tax sale redemptions; court ordered land condemnations and abandoned property; inheritance taxes to the State of Illinois; bond money being held pending decision of the court; employee wages, taxes, and other deduction payments; jail inmates' cash held; and activity held in trust in the Sheriff's Department.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal on-going operations. The principal operating revenue of the Nursing Home enterprise fund is charges to residents for housing and nursing services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Deposits and Investments

The County's cash is comprised of cash on hand, demand deposits, and short-term investments with a maturity at the date of purchase of three months or less.

The County and ETSB invest in allowable investments under the *Illinois Compiled Statutes*. These include (a) interest-bearing savings accounts and certificates of deposit, (b) bonds, notes, certificates of indebtedness, treasury bills, or other securities which are guaranteed by the full faith and credit of the United States of America, and (c) short-term discount obligations of the Federal National Mortgage Association.

The Public Building Commission invests in allowable investments under *Illinois Compiled Statutes*. These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, and short-term commercial paper rated within the three highest classifications by at least two standard rating services.

Investments are stated at fair value, except money market investments and participating interest-earning investment contracts that have a remaining maturity at the time of purchase of one year or less, which are reported at amortized cost. Certificates of deposit are stated at cost, which approximates fair value. Repurchase agreements and sweep accounts, investing in United States Government agency debt securities, are stated at cost which approximates fair value.

The County invests in an external investment that is not SEC registered, the Illinois Funds Money Market Fund. The Illinois Fund Money Market Fund is regulated by the State Treasurer's Office. The fair value of the position in the external investment pool is the same as the value of pooled shares.

(e) 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 either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the government-wide activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to one percent of the total extended levy.

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) Inventories

Inventories are stated at cost using the last-in, first-out method. Inventories are accounted for under the consumption method whereby acquisitions are initially recorded in inventory accounts and charged as expenditures when used.

(g) Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than $10,000. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure assets are defined by the County as assets with an initial, individual cost of more than $250,000.

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. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Category of Asset	Estimated Life
Infrastructure	15-40 years
Buildings and building improvements	20-99 years
Furnishings and equipment	3-20 years

(h) Accrued Compensated Absences

County employees are paid for vacation and compensated time by prescribed formulas based on length of service. Accumulated unpaid compensated absences are accrued when incurred in the government-wide and proprietary financial statements. The amount accrued does not exceed a normal year's accumulation. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

(i) Long-term Liabilities

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(i) Long-term Liabilities (Continued)

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.

(j) Fund Equity

In the government-wide financial statements, the County's net assets are classified as follows:

Invested in Capital Assets, Net of Related Debt

This represents the County's total investment in capital assets, net of accumulated depreciation and related debt.

Restricted Net Assets

Net assets are reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted through enabling legislation consists of $958,972 for operations, including, working cash, document storage, and automation; $1,805,911 for health and wellness; $9,796,048 for highway; $91,753 for employee benefits; $2,102,131 for public safety; $164,544 for debt service; $486 for capital improvements.

Unrestricted Net Assets

This includes resources derived from user charges for services, unrestricted state revenues, interest earnings, and other miscellaneous sources. These resources are used for transactions relating to general operations of the County and may be used at the discretion of the Board to meet current expenses.

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

(k) Cash Equivalents

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

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(l) Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, gains, losses, and other changes in fund equity during the reporting period. Actual results could differ from those estimates.

(m) Budgetary Data

An operating budget is adopted (legally required) each fiscal year for the general and special revenue funds and is prepared on the same modified accrual basis used to reflect actual revenues and expenditures in the governmental funds. A budget is not adopted for a portion of the General Fund, the Employee Benefit Account, as amounts are charged to the various funds and employees as needed to meet the requirements of the fund. Additionally, budgets were not adopted for the following Special Revenue Funds: Working Cash Fund, Parks and Recreation Special Activities Fund, SCAAP – Justice Benefits Fund, Federal Asset Forfeiture Fund, D.A.R.E. Program Fund, Sheriff Donation Trust Fund, Jail Prisoners' Commissary Fund, Vending Machine Account, Nursing Home Employee Vending Fund, Township Motor Fuel Tax Fund, Township Bridge Program Fund, Collector Tax Indemnity Fund, and Capital Improvement Fund, as revenues are mainly derived from grants and the funds operate on the grant period based on the grant budget or the funds are dependent upon donations or charges for services, which are not readily predictable revenues.

The County follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. At a regular or special call meeting of the County Board in November, the proposed budget for the fiscal year commencing on the following January 1 is submitted. The budget includes proposed expenditures and the means of financing them.

2. Prior to January 1, the budget is legally enacted through passage of an appropriation ordinance. Any budget transfers or increases by means of an emergency or supplemental appropriation require approval by two-thirds of the County Board members. During the year, several supplementary appropriations were made. Adjustments made during the year are reflected in the budget information included in the financial statements.

3. The legal level of control is by line item (personal services, contractual services, commodities, and capital outlay), except for the General Fund, for which the legal level of control is at the departmental level. The budgets are prepared on a modified accrual basis. Appropriations lapse at year end and must be reappropriated for the following year.

NOTE 2 - CASH AND INVESTMENTS

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the County's and ETSB's deposits may not be returned to it. The County and ETSB require deposits in excess of the federally insured amount to be collateralized by negotiable obligations of the United States Government or any agency or instrumentality of the United States Government backed by its full faith and credit in an amount equal to 110 percent of the market value of the obligations pledged. As of December 31, 2009, none of the County's bank balance of $ 20,663,614 was exposed to custodial credit risk as uninsured and uncollateralized deposits.

As of December 31, 2009, none of the bank balance of $ 1,302,555 of the Emergency Telephone System Board (ETSB), a discretely presented component unit, was exposed to custodial credit risk.

Additionally, during the year, the McLean County Treasurer serves in an agency relationship as the collector of property taxes. At a given point in the tax collection cycle, unsecured, uninsured deposits and investments may significantly exceed amounts at year-end. The County's policy follows *Illinois Compiled Statutes* which state that uncollateralized deposits and investments shall not exceed 75 percent of the capital stock and surplus of the financial institution.

Investments

As of December 31, 2009, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (In Years) Less Than One
Illinois Funds	$ 7,024,495	$ 7,024,495
Repurchase Agreements	3,185,257	3,185,257
Money Market Mutual Fund	5,006,809	5,006,809

As of December 31, 2009, the ETSB, a discretely presented component unit, had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (In Years) Less Than One
Illinois Funds	$ 236,229	$ 236,229

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk

The County and ETSB do not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Under the terms of the repurchase and sweep agreements, funds are reinvested daily. Illinois Funds and Money Market Mutual Funds are available for withdrawal at any time.

Custodial Credit Risk - Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County and ETSB will not be able to recover the value of their investments or collateral securities that are in possession of an outside party. Regarding the County's and ETSB's investment in repurchase agreements the collateral is held by the bank, not in the name of the County or ETSB.

Credit Risk - Investments

State law limits investments as described in the Summary of Significant Accounting Policies. The County and ETSB have no investment policy that would further limit their investment choices.

As of December 31, 2009, the County's and ETSB's investment in the Illinois Funds was rated AAAm by Standard and Poor's. For the other investments a rating is not available.

Concentration of Credit Risk

The County and ETSB place no limit on the amount the County and ETSB may invest in any one issuer other than requiring diversification of investments to avoid unreasonable risks. The County and ETSB investments in Illinois Funds and mutual funds are not subject to the provisions of concentration of credit risk.

PBC - Cash and Investments

The Public Building Commission, a discretely presented component unit, invests in allowable investments under Illinois Compiled Statutes. These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, and short-term commercial paper rated within the three highest classifications by at least two standard rating services.

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

PBC - Cash and Investments (Continued)

PBC Deposits

The carrying amount of the PBC's deposits totaled $ 6,331,601 at September 30, 2009.

Custodial credit risk is the risk that, in the event of a bank failure, the PBC's deposits may not be returned to it. The PBC does not have a deposit policy for custodial credit risk.

As of September 30, 2009, $ 5,782,866 of the PBC's bank balance of $ 6,331,213 was exposed to custodial credit risk due to it being uninsured or uncollateralized, or uninsured and collateral held by pledging bank's trust department not in the Commission's name.

PBC Investments

As of September 30, 2009, the PBC had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (In Years) Less Than One
Money Market mutual funds	$ 2,190,920	$ 2,190,920
	$ 2,190,920	$ 2,190,920

Interest Rate Risk

The PBC does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

State law limits the investments of the PBC as detailed previously in the opening paragraph for PBC cash and investments. The PBC has no investment policy that would further limit its investment choices. As of September 30, 2009, the PBC's investment in money market mutual funds was rated Aaa and AAAm, by Moody's and S&P, respectively.

Concentration of Credit Risk

The PBC places no limit on the amount the PBC may invest in any one issuer. Money Market mutual funds are 100 percent of the PBC's total investments, as of September 30, 2009.

NOTE 3 - PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of January 1. The County's property tax is levied during the Board session held in November of each year and is extended against the assessed valuation of the County on January 1. Taxes are typically due and payable in two installments in June and September.

Uncollected taxes are sold by the County Collector in order that those taxes can be distributed to respective taxing bodies. Final distribution on the current year levy is made by the County Collector's office at a date after the tax sale, usually no later than sometime during the first quarter of the following year.

Property taxes levied in 2009 to be collected in 2010 have been recognized as assets (receivable), net of an estimated uncollectible amount of 1 percent, and deferred as these taxes are intended for budget purposes to be used in 2010.

Forfeited, objected, and delinquent tax distributions are recognized as revenues as collected due to questioned collectibility.

NOTE 4 - COMMON CASH ACCOUNT

Separate bank accounts are not maintained for all County funds. Instead, certain general, special revenue, proprietary, and fiduciary funds maintain their cash balances in a common checking account. Accounting records are maintained to show the portion of the common cash balance attributable to each participating fund.

Earnings on the common checking account are allocated to the General Fund unless statutes require otherwise or the County Board has authorized otherwise. These respective allocations are made based on the average daily balances by fund.

Certain of the funds participating in the common cash account incur overdrafts (deficits) in the account. These overdrafts result from expenditures which have been approved and at year-end are reflected as amounts due to the respective "loaning" fund.

NOTE 5 - RECEIVABLES

Receivables at December 31, 2009 for the County's major funds, nonmajor funds, and fiduciary funds are as follows:

	General	Nonmajor Funds	Business-Type Nursing Home	Private-Purpose Trust	Agency
Federal:					
Grants	$ 29,935	$ -	$ -	$ -	$ -
Other	-	15,911	-	-	-
	$ 29,935	$ 15,911	$ -	$ -	$ -
State of Illinois:					
Sales tax	$1,456,648	$ -	$ -	$ -	$ -
Income tax	644,151	-	-	-	-
Replacement tax	172,456	9,704	-	-	-
Motor fuel tax	-	334,900	-	-	-
Salary reimbursements	1,120,207	-	-	-	-
Inheritance tax	32,713	-	-	-	-
Public aid	-	-	181,545	-	-
Grants	41,269	1,181,743	-	-	-
Other	76,646	-	-	-	-
	$ 3,544,090	$ 1,526,347	$ 181,545	$ -	$ -
General property tax	$11,262,584	$ 20,407,210	$ -	$ -	$ -
Accounts:					
Fees and fines	$ 49,661	$ 227,627	$ -	$ -	$ -
Private pay patients and insurance	-	-	18,984	-	-
Community development loans	-	-	-	642,207	-
Miscellaneous	-	-	-	-	-
	$ 49,661	$ 227,627	$ 18,984	$ 642,207	$ -
Other:					
Medicare	$ -	$ -	$145,825	$ -	$ -
Due from other governments	36,130	176,146	-	-	-
Interest	31,784	11,351	21,371	582	10,161
Miscellaneous	18,330	-	-	-	7,393
	$ 86,244	$ 187,497	$ 167,196	$ 582	$17,554

NOTE 5 - RECEIVABLES (CONTINUED)

The nonmajor accounts receivable includes a receivable from the Bloomington Normal Airport Authority which is not expected to be collected within one year. The remaining balance to be received was $ 140,000 at December 31, 2009, with annual installments of $35,000 due each October 1 through 2013. An equal amount has been reflected as unearned revenue in the fund financial statements and revenue in the government-wide financial statements.

Also, following is a schedule of community development loan receivables in the Private Purpose Trust Funds not expected to be collected within one year:

Due in Year Ending December 31,	Amount
2010	$ 64,091
2011	66,620
2012	337,491
2013	28,168
2014	29,375
2015-2019	109,053
2020-2024	7,509
	$ 642,207

The County received grants from the State of Illinois for the purpose of providing financial assistance to local businesses in the form of loans.

Under the terms of the grants, principal and interest on the notes receivable for future revolving loans must be reloaned to a business before the funds become the property of McLean County. If the repaid principal and interest are not reloaned, it must be returned to the state.

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009 was as follows:

Primary Government

	Balance at December 31, 2008	Additions	Deductions/ Reclassifications	Balance at December 31, 2009
Governmental activities:				
Not depreciated:				
Land	$ 2,718,964	$ 142,158	$ -	$ 2,861,122
Construction in progress	378,112	1,372,844	(49,864)	1,701,092
Depreciated:				
Buildings	67,515,328	221,456	(36,416)	67,700,368
Leasehold improvements	956,430	-	-	956,430
Equipment	9,680,918	1,070,923	(481,786)	10,270,055
Infrastructure	72,781,817	1,703,638	-	74,485,455
Total capital assets	154,031,569	4,511,019	(568,066)	157,974,522
Less accumulated depreciation for:				
Buildings	12,582,660	1,408,169	91,847	14,082,676
Leasehold improvements	488,761	20,738	(36,496)	473,003
Equipment	5,851,749	1,004,952	(489,061)	6,367,640
Infrastructure	20,145,713	2,892,088	-	23,037,801
Total accumulated depreciation	39,068,883	5,325,947	(433,710)	43,961,120
Governmental capital assets, net	$114,962,686	$ (814,928)	$ (134,356)	$ 114,013,402

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	$ 1,479,333
Public safety	430,368
Highways and streets	3,367,997
Health and welfare	17,499
Culture and recreation	30,750
Total depreciation expense - governmental activities	$ 5,325,947

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Primary Government (Continued)

Construction Commitments

The County has entered into construction agreements for highways. At December 31, 2009, commitments were as follows:

Highway	$ 1,053,766

Capital Assets Under Capital Lease

The County has entered into agreements to lease facilities, office equipment, and computer equipment under noncancelable capital leases (excludes construction in progress). At December 31, 2009, capital assets carried in the Statement of Net Assets financed by capital leases were as follows:

Building and improvements	$ 16,933,051
Equipment	137,999
	17,071,050
Accumulated depreciation	1,442,936
	$ 15,628,114

NOTE 6 - CAPITAL ASSETS (CONTINUED)

	Balance at December 31, 2008	Additions	Deductions	Balance at December 31, 2009
Business-type activities:				
Not depreciated:				
Land	$ 15,000	$ -	$ -	$ 15,000
Depreciated:				
Buildings	3,906,425	13,475	(289)	3,919,611
Leasehold improvements	152,678	-	-	152,678
Furnishings and equipment	968,819	198,751	(66,380)	1,101,190
Total capital assets	5,042,922	212,226	(66,669)	5,188,479
Less accumulated depreciation for:				
Buildings	3,499,857	124,535	(144)	3,624,248
Leasehold improvements	35,281	10,251	-	45,532
Furnishings and equipment	4,467	66,062	(65,513)	5,016
Total accumulated depreciation	3,539,605	200,848	(65,657)	3,674,796
Business-type activities capital assets, net	$ 1,503,317	$ 11,378	$ (1,012)	$ 1,513,683

Discretely Presented Component Unit

	Balance at December 31, 2008	Additions	Deductions	Balance at December 31, 2009
ETSB:				
Buildings	$ 167,096	$ -	$ -	$ 167,096
Leasehold improvements	-	-	-	-
Equipment	4,293,775	17,026	(11,000)	4,299,801
Total capital assets	4,460,871	17,026	(11,000)	4,466,897
Less accumulated depreciation for:				
Buildings	50,126	-	-	50,126
Leasehold improvements	-	-	-	-
Equipment	4,047,008	75,149	(9,000)	4,113,157
Total accumulated depreciation	4,097,134	75,149	(9,000)	4,163,283
Component unit capital assets, net	$ 363,737	$ (58,123)	$ (2,000)	$ 303,614

NOTE 7 - INTERFUND TRANSFERS AND BALANCES

Interfund Transfers

Interfund transfers are defined as the flow of assets, such as cash or goods, without equivalent flows of assets in return. Interfund borrowings are reflected as "Due from/to Other Funds" on the accompanying financial statements. All other interfund transfers are reported as operating transfers.

The following balances as of December 31, 2009 represent due from/to balances among all funds:

Receivable Fund	Payable Fund	Amount
General	Nonmajor governmental funds	$ 820,004
	Nursing Home Fund - Enterprise	99,145
	Fiduciary funds - agency	1,731
Nonmajor governmental	Nonmajor governmental funds	186,448
	Nursing Home Fund - Enterprise	160,665
Fiduciary Funds - Agency	General	746,134
	Nursing Home Fund - Enterprise	202,586
	Nonmajor governmental funds	505,613
Nursing Home – Enterprise	General	106,059

These interfund balances are primarily the result of reimbursements due for expenditures paid on behalf of one fund by another fund.

The following balances represent amounts due to/from the primary government and component units:

Receivable Entity	Payable Entity	Amount
Primary government - General Fund	Component unit - ETSB	$ 15,932
	Component unit - PBC	733,380
Primary government - Fiduciary Fund	Component unit - ETSB	1,825

NOTE 7 - INTERFUND TRANSFERS AND BALANCES (CONTINUED)

Interfund Transfers (Continued)

Interfund transfers:

	Transfer In:			
Transfers Out	**General Fund**	**Nonmajor Governmental**	**Nursing Home - Enterprise Fund**	**Total**
General	$ -	$ 632,951	$ 182,249	$ 815,200
Nonmajor governmental funds	502,147	27,741	440,854	970,742
Total	$ 502,147	$ 660,692	$ 623,103	$ 1,785,942

The transfer to the Nursing Home Fund represents a portion of the liability insurance costs recognized in the accounts of the General Fund and a portion of retirement costs that are funded from the tax levies of certain nonmajor governmental funds. The remaining transfers were made for general operating purposes.

NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT

Changes in capital lease obligations for the County's governmental activities for the year ended December 31, 2009 are summarized as follows:

		Public Building Commission (PBC) Capital Leases Payable						
	Capital Lease Obligations	2001 and 2001A Series	Health Department Building	Courthouse Dome	2004 Series	2006 Series	Total PBC	Total
Total long-term debt at beginning of year	$ 130,881	$2,585,000	$ 175,000	$ 296,930	$1,087,500	$8,139,513	$12,283,943	$12,414,824
Capital lease additions	-	-	-	-	-	-	-	-
Payment on PBC capital lease obligations	-	150,000	35,000	296,930	50,000	1,355,366	1,887,296	1,887,296
Capital lease payments	61,221	-	-	-	-	-	-	61,221
Total long-term debt	69,660	$2,435,000	$ 140,000	$ -	$1,037,500	$6,784,647	10,396,647	10,466,307
Less current portion	34,336						1,553,110	1,587,446
Total long-term debt, net of current portion	$ 35,324						$ 8,843,537	$8,878,861

NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)

Capital Lease Obligations – Governmental Activities

The County has entered into various agreements to lease equipment, such as copiers and computer equipment, under capital leasing arrangements. Interest rates range from 2.47 to 12.33 percent with final payment due in 2012.

Following is a schedule of the future minimum lease payments and the present value of future minimum lease payments under capital leases at December 31, 2009:

Years ending December 31:	
2010	$ 39,807
2011	29,507
2012	8,845
Total minimum lease payments	78,159
Less amount representing interest	8,499
Present value of net minimum lease payments	$ 69,660

Capital Lease Obligations – Business-Type Activities

The County Nursing Home has entered into an agreement to lease a copier, under capital leasing arrangements. Interest rate is 6.41 percent with final payment due in 2013.

Changes in capital lease obligations for business-type activities for year ended December 31, 2009 are as follows:

Beginning of year	Additions	Payments	Ending of year	Current Portion
$9,606	$ -	$ 2,126	$ 7,480	$2,179

Following is a schedule of the future minimum lease payments and the present value of future minimum lease payments under capital leases at December 31, 2009:

Years ending December 31:	
2010	$ 2,340
2011	2,340
2012	2,340
2013	780
Total minimum lease payments	7,800
Less amount representing interest	320
Present value of net minimum lease payments	$ 7,480

NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)

Capital Lease Obligations - Payable to Component Unit

The Public Building Commission, a discretely presented component unit, is a political body that can be requested to build, improve, or maintain public facilities for governmental entities in McLean County. The Public Building Commission may issue debt to carry out the construction or improvements and the governmental entity then levies a special tax to pay for the annual capitalized lease improvements or maintenance payments. The debt of the Public Building Commission is payable from the lease payments received from the governmental entities. The lease payments are general obligations of and are backed by the full faith and credit of the respective governmental entity. McLean County has entered into the following agreements with the Public Building Commission for construction, improvement, and/or maintenance of facilities.

2001, 2001A, and 2004 Series, as amended

The County, along with the City of Bloomington, Illinois (City), entered into a lease agreement with the Public Building Commission, component unit, for an office building and parking facility purchased and renovated from the proceeds of PBC bond issues. The terms of the lease run from December 1, 2001 through November 30, 2022.

In accordance with the second lease amendment of the agreement between McLean County and the PBC, payments in the amount of $429,176 are due each October 1 through 2022. Annual interest rates on the remaining payments are from 3.85 to 5.80 percent. The payments are made through the Public Building Commission Lease Fund, a Special Revenue Fund.

Series 2006

The County entered into a lease agreement with the Public Building Commission, component unit, for the renovation and improvements to the Law and Justice Center paid from the proceeds of a PBC bond issue in the amount of $9,553,284. The terms of the lease run from July 2006 through November 1, 2015.

In accordance with the lease agreement, payments in the amount of $1,685,000 are due each November 1, beginning in 2008 through 2014. A final payment of $1,370,000 is due November 1, 2015. Annual interest rates on the remaining payments are from 4.10 to 4.35 percent. The payments will be made through the Public Building Commission Lease Fund, a Special Revenue Fund.

Health Department Building (formerly Hundman Office Building)

The County entered into a lease agreement with the Public Building Commission to repair and replace the drivet on the exterior of the building. The terms of the lease run from July 1, 2003 through June 30, 2013.

NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)

Capital Lease Obligations - Payable to Component Unit (Continued)

In accordance with the lease agreement, payments in the amount of $35,000 are due each January 1 through 2013 with no interest. The payments are made through the General Fund.

Courthouse Dome

The County entered into a lease agreement with the Public Building Commission for repairs to the dome and roof of the Courthouse. The original terms of the lease run from July 1, 2005 through July 1, 2014. During 2009, an agreement was made between the County and Public Building Commission to retire the debt early. Final payment was made during 2009.

Annual debt service requirements to maturity for all capital lease obligations payable to the component unit are as follows:

	Principal	Interest	Other	Total
Years ending December 31:				
2010	$ 1,553,110	$ 408,526	$ 187,540	$ 2,149,176
2011	1,504,546	453,433	191,197	2,149,176
2012	1,456,210	497,126	195,840	2,149,176
2013	1,425,293	538,033	185,850	2,149,176
2014	1,348,642	575,979	189,555	2,114,176
2015-2019	2,301,346	792,305	422,229	3,515,880
2020-2022	807,500	61,319	418,709	1,287,528
Total	$ 10,396,647	$ 3,326,721	$ 1,790,920	$ 15,514,288

The portion of the lease payments attributable to administrative and other period charges is not capitalized as lease obligations.

Lease Operations and Maintenance

Additionally, the County levies a tax through the Public Building Commission Rental - Operations and Maintenance Fund, a Special Revenue Fund for the operations and maintenance on the Law and Justice Center, the Government Center, and the Courthouse. The tax proceeds are remitted to the PBC as part of the terms of the lease. Actual expenditures for maintenance are made from the General Fund. The PBC is billed for the maintenance and the General Fund is reimbursed under maintenance contract revenue.

NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)

Debt Limitation

Illinois Compiled Statutes limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all of the taxable property located within the County. At December 31, 2009, using the 2009 assessed value of all taxable property of $3,782,637,730 the statutory limit and debt margin for the County was $108,750,835.

Compensated Absences

Activity for compensated absences for the year ended December 31, 2009 was as follows:

	Governmental Activities	Business-type Activities
Beginning balance	$ 1,316,822	$ 184,046
Additions	1,762,743	314,574
Reductions	(1,869,642)	(320,249)
Ending balance	$ 1,209,923	$ 178,371
Due within one year	$ 120,992	$ 17,837

For governmental activities, compensated absences are generally liquidated by the General Fund or Special Revenue Funds where the salary of the employee is typically paid.

NOTE 9 - LONG-TERM LIABILITIES - COMPONENT UNITS

Component Unit - Emergency Telephone System Board

Compensated Absences

Activity for compensated absences for ETSB for the year ended December 31, 2009 was as follows:

Beginning Balance	Additions	Reductions	Ending Balance	Due Within One year
$ 353	$ 2,147	$ 2,205	$ 295	$30

NOTE 9 - LONG-TERM LIABILITIES - COMPONENT UNITS (CONTINUED)

Component Unit - Public Building Commission

Changes in long-term debt for the Public Building Commission, component unit, for the year ended September 30, 2009 are as follows:

	Balance October 1, 2008	Additions	Reductions	Balance September 30, 2009
General obligation lease receipts	$ 8,895,000	$ -	$ 470,000	$ 8,425,000
Revenue bonds	11,828,284		1,513,770	10,314,514
Total bonds outstanding	20,723,284	$	$ 1,983,770	18,739,514
Less discount	(53,320)			-
Less current portion	(1,983,771)			(1,930,367)
Noncurrent portion	$ 18,686,193			$ 16,809,147

General obligation lease receipts and revenue bonds payable as of September 30, 2009 are as follows:

$10,000,000 Public Building Revenue Bonds, Series 2001, due in annual installments of $130,000 to $845,000, and semi-annual interest due May 1 and November 1, with an interest rate of 3.95 to 5.8 percent. The final bonds are due November 1, 2021.	8,425,000
$2,600,000 Revenue Bonds, Series 2004, due in annual installments of $25,000 to $200,000, and semi-annual interest due May 1 and November 1, with an interest rate of 3.00 to 4.40 percent. The final bonds are due November 1, 2022.	2,175,000
$9,553,284 Public Building Revenue Bonds, Series 2006, due in annual installments of $828,846 to $1,413,774, and annual interest due November 1, with an interest rate of 4.1 to 4.35 percent. The final bonds are due November 1, 2015.	8,139,514
	$ 18,739,514

NOTE 9 - LONG-TERM LIABILITIES - COMPONENT UNITS (CONTINUED)

Component Unit - Public Building Commission (Continued)

Annual requirements to amortize the outstanding long-term debt of the Public Building Commission, component unit, as of September 30, 2009 are as follows:

	Principal					
Fiscal Year	2001 Revenue Bonds	2004 Revenue Bonds	2006 Revenue Bonds	Total	Interest	Total
2010	$ 495,000	$ 100,000	$ 1,355,366	$ 1,950,366	$ 639,288	$ 2,589,654
2011	515,000	125,000	1,298,109	1,938,109	664,274	2,602,383
2012	535,000	125,000	1,242,046	1,902,046	691,325	2,593,371
2013	555,000	125,000	1,188,710	1,868,710	717,544	2,586,254
2014	580,000	150,000	1,137,793	1,867,793	739,498	2,607,291
2015-2019	3,330,000	775,000	1,917,490	6,022,490	2,002,635	8,025,125
2020-2024	2,415,000	775,000	-	3,190,000	221,794	3,411,794
	$ 8,425,000	$2,175,000	$ 8,139,514	18,739,514	$ 5,676,358	$24,415,872
Less discount				-		
Less current portion				1,950,366		
Long-term debt, less current portion				$16,789,148		

NOTE 10 - OTHER REQUIRED DISCLOSURES

(a) Excesses of expenditures over budget in individual funds:

	Expenditures		
Fund	Final Budget	Actual	Excess Actual Over Final Budget
Historical Museum Fund	$ 2,346,641	$ 2,623,686	$277,045
Special Revenue Funds:			
Historical Museum Fund	$ 66,216	$ 67,398	$ 1,182
SCAAP – Justice Benefits Fund	-	13,701	13,701
Federal Asset Forfeiture Fund	-	29,341	29,341
Asset Forfeiture Fund	9,685	48,578	38,893
Multidisciplinary Domestic Violence Grant Fund	174,219	262,013	87,794
Public Building Commission Lease Fund	2,114,176	2,114,177	1
GIS Fees Fund	162,000	191,579	29,579
Metro McLean County Centralized Communications Center Fund	2,408,906	2,452,185	43,279
Law Library Fund	72,048	76,861	4,813

NOTE 10 - OTHER REQUIRED DISCLOSURES (CONTINUED)

(b) Deficit fund balances of individual funds:

Fund	Amount of Deficit Fund Balance
Illinois Municipal Retirement Fund	$ 377,935
Public Building Commission Rental - Operations and Maintenance Fund	273,974
D.A.R.E. Program Fund	484
Multidisciplinary Domestic Violence Grant	5,803

The fund deficits will be eliminated with future year taxes, other Federal and State grant receipts, increased fees, and/or a transfer from the General Fund.

(c) At December 31, 2009, McLean County reflected a capitalized lease obligation to the Public Building Commission, a discretely presented component unit, of $10,396,647. The financial statements of the Public Building Commission have been prepared at the year end of September 30, 2009 and reflected a capitalized lease receivable from the primary government of $11,952,013. The difference is a result of a new lease agreement and payments made by the primary government to the component unit between September 30 and December 31, 2009 as follows:

Capital lease receivable with primary government per Public Building Commission at September 30, 2009	$ 11,952,013
Payments by McLean County of principal on capital lease October 1, 2009 through December 31, 2009:	
2001 and 2001A Series	(150,000)
2004 Series	(50,000)
2006 Series	(1,355,366)
	(1,555,366)
Capital lease payable with component unit per McLean County at December 31, 2009	$ 10,396,647

NOTE 11 - RISK MANAGEMENT

The County is exposed to property-casualty losses related to torts, theft, damages to and destruction of assets, and natural disasters.

The County uses the Tort Account of the General Fund to account for and finance its self-insured risks of loss. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities for claims and losses for workers'

NOTE 11 - RISK MANAGEMENT (CONTINUED)

compensation, and liability, include an amount for claims incurred but not reported based upon actuarial estimates and prior experience (IBNRs).

The County is self-insured for casualty losses, assumes for itself losses below a stipulated self-insured retention (SIR), above which, it purchases excess insurance coverage. In FY 2009, the following limits and SIRs were in effect:

1). Excess Workers Compensation Insurance:
a).1/1/2009 – 2/27/2009:
Law Enforcement - $ 475,000 SIR
Non Law enforcement - $ 425,000 SIR
Limits of Coverage: Statutory
Employers Liability - $ 1,000,000
b). 3/1/2009 – 12/31/2009:
Law Enforcement - $ 500,000 SIR
Non law enforcement - $ 450,000 SIR
Limits of Coverage: Statutory
Employers Liability - $ 1,000,000

2). Excess General/Auto/Professional Liability Insurance :
a.1/1/2009 – 12/31/2009 - $ 250,000 SIR;
- $ 15,000,000 limits

The Nursing Home has a standalone liability policy that provides liability coverage with a specific limit of $2,000,000 and an aggregate limit of $4,000,000. Property coverage is provided by commercial insurance.

The claims liability of $959,151 reported in the General Fund is based on the requirements of *Governmental Accounting Standards Board Statement No. 10*, which requires that a liability for claims be reported if information prior to the issuance of financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the claims liability were:

	2009	2008
Balance, beginning of year	$ 1,164,826	$ 1,437,773
Claims incurred	435,829	392,868
Claims paid	(641,504)	(665,815)
Balance, end of year	$ 959,151	$ 1,164,826

NOTE 12 - PENSION PLAN

(a) Plan Description

The County's defined benefit pension plan provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Plan (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publically available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

(b) Funding Policy

As set by statue, Sheriff's Law Enforcement Personnel (SLEP) plan members are required to contribute 7.50 percent of their annual covered salary. Also set by statue, all other plan members are required to contribute 4.50 percent 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 County's contribution rate for SLEP plan members for calendar year 2009 was 20.52 percent of covered payroll. The contribution rate for all other employees for calendar year 2009 was 7.44 percent of covered payroll. The County 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

(c) Annual Pension Cost

For fiscal year ending December 31, 2009, the County's annual pension cost of $632,845 for the SLEP plan members, and $2,143,009 for all other plan members, was equal to the County's required and actual contributions.

Three-Year Trend Information

	SLEP		
Actuarial Valuation Date	Annual Pension Cost	Percentage of Annual Pension Cost Contributed	Net Pension Obligation
December 31, 2009	$ 632,845	100%	$0
December 31, 2008	644,928	100	0
December 31, 2007	578,853	100	0

	Other Qualifying Employees		
Actuarial Valuation Date	Annual Pension Cost	Percentage of Annual Pension Cost Contributed	Net Pension Obligation
December 31, 2009	$ 2,143,009	100%	$0
December 31, 2008	2,238,511	100	0
December 31, 2007	2,179,931	100	0

NOTE 12 - PENSION PLAN (CONTINUED)

The required contribution for 2009 was determined as part of the December 31, 2007, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.0% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County's SLEP and all other qualified employees plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor between the actuarial and market value of assets. The County's SLEP and all other qualified employees plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at the December 31, 2007, valuation was 23 years.

(d) Funded Status and Funding Progress

As of December 31, 2009, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 31.20 percent funded. The actuarial accrued liability for benefits was $10,019,615 and the actuarial value of assets was $3,126,475, resulting in an underfunded actuarial accrued liability (UAAL) of $6,893,140. The covered payroll (annual payroll of active employees covered by the plan) was $3,077,539 and the ratio of the UAAL to the covered payroll was 224 percent.

As of December 31, 2009, the most recent actuarial valuation date, the plan covering all other qualifying employees was 66.63 percent funded. The actuarial accrued liability for benefits was $54,500,749 and the actuarial value of assets was $36,315,446, resulting in an underfunded actuarial accrued liability (UALL) of $18,185,303. The covered payroll was $28,803,887 and the ratio of the UAAL to the covered payroll was 63 percent.

In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effect of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets in increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 13 - COMMITMENTS AND CONTINGENCIES

Litigation

The County is a defendant in several claims and lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the State's Attorney and outside counsel, when utilized, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

NOTE 13 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the state and federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

NOTE 14 - OPERATING LEASE

ETSB leases certain equipment under noncancelable operating leases that expire at various dates through 2025. The minimum rental commitments under the building and equipment leases are as follows:

Year ending December 31:	
2010	$ 110,763
2011	115,016
2012	118,177
2013	121,450
2014	115,951
2015 - 2019	594,688
2020 - 2024	353,880
2025 - 2029	77,271
	$1,607,196

NOTE 15 – OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The County sponsors a single employer health care plan. It provides a continuation option to retirees to purchase health benefits under the County's group health plan. Retirees have the option to purchase health coverage for themselves and eligible dependents. Sheriff's Deputies may retire with the election to continue health coverage at age 50 with 20 years of service. All other employees must meet the IMRF definition of retirement to continue on the plan. Sheriff's Deputies may elect to continue on the County's group health plan at the same contribution rate as active employees, per Illinois Compiled Statue 215 ILCS 5/367h. Retirees pay 100% of the group rate charged by the carrier.

Funding Policy

The current funding policy of the County is to pay health premiums as they occur. This arrangement does not qualify as OPEB plan assets under GASB for current GASB reporting.

The required contribution is based on pay-as-you-go financing. For fiscal year 2009, the County contributed $174,642.

NOTE 15 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Annual OPEB Cost and Net OPEB Obligation

The County's annual other postemployment benefit cost expense is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. GASB 45 was implemented during fiscal year 2008. 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 County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB Obligation:

Annual required contribution	$ 736,951
Interest on net OPEB obligation	26,749
Adjustment to annual required contribution	(36,125)
Annual OPEB cost/expense	727,305
Contributions and payments made	(174,642)
Increase in net OPEB obligation	552,663
Net OPEB obligation – January 1, 2009	588,430
Net OPEB obligation – December 31, 2009	$ 1,141,093

The County's annual OPEB cost percentage of annual OPEB cost contributed to the plan and the net OPEB obligations for fiscal years 2009 and 2008:

Fiscal Year End	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
December 31, 2009	$727,305	24.0%	$1,141,093
December 31, 2008	726,863	19.0	588,430

Funded Status and Funding Progress

As of January 1, 2009, the most recent valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was $5,457,782 and the actuarial value of assets is none resulting in an unfunded actuarial accrued liability (UAAL) of $5,457,782. The covered payroll was $23,028,201 and the ratio of the UAAL to the covered payroll was 23.7%.

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 the annual required contributions of the

NOTE 15 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

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 multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

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 includes 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 long-term perspective of the calculations.

In the January 1, 2009 actuarial valuation, projected unit credit actuarial cost method was used. The actuarial assumptions included a health care cost trend rate of 4.5 to 9.0 percent, a discount rate of 4.5 percent, and a 3 percent salary scale. The UAAL is being amortized as a level dollar on an open group. The amortization of UAAL is done over a period of 30 years.

NOTE 16 – FUTURE CHANGES IN ACCOUNTING PRINCIPLES

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* in March, 2009. This Statement is intended to improve the usefulness of information provided to financial report users about fund balances by providing clearer, more structured fund balance classifications, and by clarifying the definitions of existing governmental fund types. Fund balance information is among the most widely and frequently used information in state and local government financial reports. The GASB developed this standard to address the diversity of practice and the resulting lack of consistency that had evolved in fund balance reporting. To reduce confusion, the new standard establishes a hierarchy of fund balance classification based primarily on the extent to which a government is bound to observe spending constraints. GASB Statement 54 is effective for financial statements for periods beginning after June 15, 2010.

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REQUIRED SUPPLEMENTARY INFORMATION

McLEAN COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended December 31, 2009

	Budget		
	Original	Final	Actual
REVENUES			
General property taxes	$ 10,875,175	$ 10,875,175	$ 10,844,972
Other taxes	9,445,150	9,445,150	8,024,202
Licenses, permits, fees, and fines	5,695,475	5,695,475	5,414,608
Intergovernmental	2,070,267	2,402,159	2,566,621
Charges for services	1,964,923	1,968,993	2,034,005
Maintenance contracts	3,244,578	3,244,578	3,335,657
Interest	1,078,250	1,078,250	836,149
Miscellaneous	8,595	8,595	188,452
Total revenues	34,382,413	34,718,375	33,244,666
EXPENDITURES			
Current operating:			
General government	12,434,184	12,201,421	12,311,423
Public safety	20,644,475	20,784,853	20,068,764
Culture and recreation	514,410	499,910	447,843
Capital outlay	374,250	618,188	475,762
Debt service	133,319	133,319	381,744
Total expenditures	34,100,638	34,237,691	33,685,536
Excess (deficiency) of revenues over expenditures	281,775	480,684	(440,870)
OTHER FINANCING SOURCES (USES)			
Transfers in	457,256	517,256	502,147
Proceeds from capital lease	-	-	-
Proceeds from disposition of capital assets	-	-	-
Transfers out	(739,031)	(739,031)	(815,200)
Extraordinary item - loss on fire	-	-	-
Total other financing sources (uses)	(281,775)	(221,775)	(313,053)
Net change in fund balance	$ -	$ 258,909	(753,923)
EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE			316,189
FUND BALANCE			
Beginning of year			8,307,689
End of year			$ 7,869,955

See Notes to Required Supplementary Information.

McLEAN COUNTY, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT

REQUIRED SUPPLEMENTARY INFORMATION - SCHEDULE OF FUNDING PROGRESS

(Unaudited - See Accompanying Independent Auditor's Report)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability - Entry Age	(Excess) Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	(Excess) Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll
Sheriff's Law Enforcement Personnel:						
12/31/09	$ 3,126,475	$ 10,019,615	$ 6,893,140	31.20%	$ 3,077,539	223.98%
12/31/08	5,562,440	11,277,627	5,715,187	49.32	2,998,270	190.62
12/31/07	6,890,314	11,020,191	4,129,877	62.52	2,900,065	142.41
Other qualified employees:						
12/31/09	$ 36,315,446	$ 54,500,749	$ 18,185,303	66.63%	$ 28,803,887	63.13%
12/31/08	51,024,462	60,451,774	9,427,312	84.41	28,588,898	32.98
12/31/07	66,238,154	62,312,409	(3,925,745)	106.30	27,317,434	0.00

For our SLEP employees, on a market basis, the actuarial value of assets as of December 31, 2009 is $2,774,442. On a market basis, the funded ratio would be 27.69%.

For our other qualified employees, on a market basis, the actuarial value of assets as of December 31, 2009 is $34,613,999. On a market basis, the funded ratio would be 63.51%.

McLEAN COUNTY, ILLINOIS

OTHER POST EMPLOYMENT BENEFITS

REQUIRED SUPPLEMENTARY INFORMATION - SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability - (AAL) (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
1/1/2009	$ -	$ 5,457,782	$ 5,457,782	0.0%	$ 23,028,201	23.7%
1/1/2008	-	5,245,669	5,245,669	0.0	22,357,477	23.5

Note: Fiscal year 2008 is the transition year for GASB Statement No. 45.

The information presented in the required supplementary schedule was determined as part of the actuarial valuation as of January 1, 2009.

Additional information follows:

a. The cost method used to determine the ARC is the projected unit credit actuarial cost method.
b. There are no plan assets.
c. Economic assumptions are as follows: health care cost trend rates of 4.5-9.0 percent; discount rate of 4.5 percent.
d. The amortization method is level dollar amount over thirty years based on an open group.

McLEAN COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

December 31, 2009

Basis of Accounting

McLean County, Illinois' budget is prepared on the modified accrual basis for all budgeted funds, including the major fund, the General Fund, as presented in the required supplemental information.

Reconciliation of General Fund Actual Amounts Included in Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual to Amounts Reflected in Government Fund Statements

A budget is not adopted for a portion of the General Fund, the Employee Benefit Account, as amounts are charged to the various funds and employees as needed to meet the requirements of the fund. The reconciliation of the amounts reflected in the budget and actual schedule to that reflected in the governmental fund statements is as follows:

	Per Budget and Actual Schedule	Employee Benefit Account	Per Governmental Fund Statements
Revenues	$33,244,666	$ 4,573,674	$ 37,818,340
Expenditures	33,685,536	4,413,401	38,098,937
Excess (deficiency) of revenue over expenditures	(440,870)	160,273	(280,597)
Total other financing sources (uses)	(313,053)	-	(313,053)
Net change in fund balance	(753,923)	160,273	(593,650)
Fund balance:			
Beginning of year	8,307,689	155,916	8,463,605
End of year	$ 7,553,766	$ 316,189	$ 7,869,955

McLEAN COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

December 31, 2009

Excesses of expenditures over budget in individual accounts is as follows:

	Final Budget	Actual	Variance to Budget
General Account	$ 31,891,050	$ 31,065,850	$ 826,280
Tort Judgment Account	2,346,641	2,623,686	(277,045)
Subtotal	34,237,691	33,685,536	549,235
Employee Benefit	-	4,413,401	(4,413,401)
Total	$ 34,237,691	$ 38,098,937	$ (3,864,166)

COMBINING AND INDIVIDUAL FUND STATEMENTS

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2009

ASSETS	Working Cash	Parks and Recreation Special Activities	Dental Sealant Grant
Cash and investments	$ 742,423	$ 26,706	$ 208,740
Receivables:			
State of Illinois	-	-	33,088
General property taxes	-	-	-
Accounts	-	-	10
Other	-	-	246
Due from other funds	-	-	-
Due from component unit	-	-	-
Inventories	-	-	-
Other	-	-	-
TOTAL ASSETS	$ 742,423	$ 26,706	$ 242,084
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ -	$ -	$ 17,509
Deferred revenue - property taxes	-	-	-
Deferred revenue - other	-	-	-
Due to individuals and other governmental entities	-	-	-
Due to State of Illinois	-	-	-
Due to other funds	-	-	2,983
Due to fiduciary funds	-	-	2,148
Total liabilities	-	-	22,640
FUND BALANCES (DEFICIT)			
Reserved for inventories	-	-	-
Unreserved - undesignated	742,423	26,706	219,444
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	$ 742,423	$ 26,706	$ 242,084

Special Revenue						
Women, Infants, and Children	Preventive Block Grant	Family Case Management	AIDS Counseling and Testing Grant	Persons With Developmental Disabilities	Tuberculosis Care and Treatment	County Health
$ 162,646	$ 54,537	$ 406,178	$ -	$ 143,576	$ 275,588	$ 1,622,255
15,501	22,976	653,212	127,512	-	-	151,830
-	-	-	-	632,788	291,314	2,984,140
-	-	400	-	-	7	2,259
-	-	-	-	-	-	24,945
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 178,147	$ 77,513	$ 1,059,790	$ 127,512	$ 776,364	$ 566,909	$ 4,785,429
$ 3,776	$ 7,255	$ 4,655	$ 22,475	$ (1)	$ 10,568	$ 51,824
-	-	-	-	632,788	291,314	2,984,140
650	24,416	182,241	13,368	-	-	196,514
-	-	-	-	-	-	29,307
-	-	-	-	-	-	16,103
4,350	32	7,832	15,430	-	7,078	33,192
10,015	2,073	21,691	8,931	-	5,779	70,580
18,791	33,776	216,419	60,204	632,787	314,739	3,381,660
-	-	-	-	-	-	-
159,356	43,737	843,371	67,308	143,577	252,170	1,403,769
$ 178,147	$ 77,513	$ 1,059,790	$ 127,512	$ 776,364	$ 566,909	$ 4,785,429

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2009

ASSETS	County Highway	County Bridge	County Matching Tax	County Motor Fuel Tax
Cash and investments	$ 1,529,072	$ 2,469,025	$ 1,263,306	$ 2,264,305
Receivables:				
State of Illinois	9,557	-	-	174,663
General property taxes	2,520,540	1,676,070	1,247,400	-
Accounts	69,800	70,215	-	-
Other	-	-	-	140,000
Due from other funds	115,157	51,661	-	-
Due from component unit	-	-	-	-
Inventories	347,712	-	-	-
Other	-	-	-	-
TOTAL ASSETS	$ 4,591,838	$ 4,266,971	$ 2,510,706	$ 2,578,968
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 67,106	$ 16,435	$ -	$ 52,248
Deferred revenue - property taxes	2,520,540	1,676,070	1,247,400	-
Deferred revenue - other	2,553	20,203	-	140,000
Due to individuals and other governmental entities	-	-	-	-
Due to State of Illinois	-	69,208	23,734	-
Due to other funds	18,905	725	-	-
Due to fiduciary funds	31,998	10,047	-	57,408
Total liabilities	2,641,102	1,792,688	1,271,134	249,656
FUND BALANCES (DEFICIT)				
Reserved for inventories	347,712	-	-	-
Unreserved - undesignated	1,603,024	2,474,283	1,239,572	2,329,312
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	$ 4,591,838	$ 4,266,971	$ 2,510,706	$ 2,578,968

Special Revenue						
Children's Advocacy Center	**Social Security**	**Illinois Municipal Retirement**	**Co-operative Extension**	**Historical Museum**	**Veterans' Assistance Commission**	**Recorder Document Storage**
$ 70,822	$ 93,331	$ -	$ 25,709	$ 3,232	$118,448	$ 87,466
58,789	-	9,704	-	-	-	-
135,069	2,384,910	3,148,200	532,620	65,554	167,563	-
15,136	-	-	-	-	-	1,220
-	-	-	-	-	-	-
-	86,239	74,426	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 279,816	$ 2,564,480	$ 3,232,330	$ 558,329	$ 68,786	$286,011	$ 88,686
$ 1,368	$ 12	$ (1)	$ 25,709	$ 3,232	$ 565	$ 17,296
135,069	2,384,910	3,148,200	532,620	65,554	167,563	-
69,937	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
903	-	363,774	-	-	-	-
12,600	87,805	98,292	-	-	2,628	-
219,877	2,472,727	3,610,265	558,329	68,786	170,756	17,296
-	-	-	-	-	-	-
59,939	91,753	(377,935)	-	-	115,255	71,390
$ 279,816	$ 2,564,480	$ 3,232,330	$ 558,329	$ 68,786	$286,011	$ 88,686

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2009

ASSETS	Circuit Clerk Oper & Admin	Circuit Clerk Automation	Court Security
Cash and investments	$ 55,057	$ 260,139	$ 69,816
Receivables:			
State of Illinois	-	-	-
General property taxes	-	-	-
Accounts	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Due from component unit	-	-	-
Inventories	-	-	-
Other	-	-	-
TOTAL ASSETS	$ 55,057	$ 260,139	$ 69,816
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ -	$ -	$ -
Deferred revenue - property taxes	-	-	-
Deferred revenue - other	-	-	-
Due to individuals and other governmental entities	-	-	-
Due to State of Illinois	-	-	-
Due to other funds	-	-	-
Due to fiduciary funds	-	-	13,425
Total liabilities	-	-	13,425
FUND BALANCES (DEFICIT)			
Reserved for inventories	-	-	-
Unreserved - undesignated	55,057	260,139	56,391
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	$ 55,057	$ 260,139	$ 69,816

Special Revenue								
Court Document Storage	Maintenance and Child Support Collection	Probation Services	Evergreen Lake Lease	SCAAP Justice Benefits	Federal Asset Forfeiture	Asset Forfeiture	D.A.R.E. Program	Sheriff Donation Trust
$ 429,942	$ 239,406	$ 146,597	$49,742	$22,778	$ 325,779	$ 53,526	$ 536	$22,348
-	-	3,520	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	15,911	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 429,942	$ 239,406	$ 150,117	$49,742	$22,778	$ 341,690	$ 53,526	$ 536	$22,348
$ 192	$ 2	$ 560	$ 900	$ 8,100	$ -	$ 9,550	$ 1,020	$ (1)
-	-	-	-	-	-	-	-	-
-	-	1,760	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,196	1,614	-	-	-	-	-	-	-
3,388	1,616	2,320	900	8,100	-	9,550	1,020	(1)
-	-	-	-	-	-	-	-	-
426,554	237,790	147,797	48,842	14,678	341,690	43,976	(484)	22,349
$ 429,942	$ 239,406	$ 150,117	$49,742	$22,778	$ 341,690	$ 53,526	$ 536	$22,348

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2009

ASSETS	IDPA IV-D Project	Waste Management	Multi-disciplinary Domestic Violence Grant
Cash and investments	$ -	$ 250,689	$ -
Receivables:			
State of Illinois	58,342	-	47,416
General property taxes	-	-	-
Accounts	-	11,070	-
Other	-	-	-
Due from other funds	-	-	-
Due from component unit	-	-	-
Inventories	-	-	-
Other	-	-	-
TOTAL ASSETS	$ 58,342	$ 261,759	$ 47,416
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ 85	$ (1)	$ 18,664
Deferred revenue - property taxes	-	-	-
Deferred revenue - other	3,107	-	2,884
Due to individuals and other governmental entities	-	-	-
Due to State of Illinois	-	-	-
Due to other funds	41,470	-	26,485
Due to fiduciary funds	7,285	-	5,186
Total liabilities	51,947	(1)	53,219
FUND BALANCES (DEFICIT)			
Reserved for inventories	-	-	-
Unreserved - undesignated	6,395	261,760	(5,803)
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	$ 58,342	$ 261,759	$ 47,416

Public Building Commission Lease	Public Building Commission Rental - Operations and Maintenance	County Clerk Document Storage	Jail Prisoners' Commissary	GIS Fees	Collector Automation	Neutral Site Custody Exchange
$ 164,546	$ -	$ 23,138	$ 77,268	$ 28,653	$ 35,746	$ 5,721
-	-	-	-	-	-	-
2,093,034	2,528,007	-	-	-	-	-
-	-	-	-	616	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 2,257,580	$ 2,528,007	$ 23,138	$ 77,268	$ 29,269	$ 35,746	$ 5,721
$ 2	$ (1)	$ 1	$ -	$ -	$ 1	$ -
2,093,034	2,528,007	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	273,975	-	-	-	-	-
-	-	898	-	-	-	-
2,093,036	2,801,981	899	-	-	1	-
-	-	-	-	-	-	-
164,544	(273,974)	22,239	77,268	29,269	35,745	5,721
$ 2,257,580	$ 2,528,007	$ 23,138	$ 77,268	$ 29,269	$ 35,746	$ 5,721

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2009

ASSETS	Children's Waiting Room	Vending Machine Account	Fairview Building Fund	Nursing Home Employee Vending
Cash and investments	$ 44,140	$ 49,275	$ 936	$ 3,193
Receivables:				
State of Illinois	-	-	-	-
General property taxes	-	-	-	-
Accounts	-	-	-	-
Other	-	-	10,955	-
Due from other funds	-	-	-	-
Due from component unit	-	-	-	-
Inventories	-	-	-	-
Other	-	-	-	-
TOTAL ASSETS	$ 44,140	$ 49,275	$ 11,891	$ 3,193
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ -	$ 1,896	$ 2,103	$ -
Deferred revenue - property taxes	-	-	-	-
Deferred revenue - other	-	-	-	-
Due to individuals and other governmental entities	-	-	-	-
Due to State of Illinois	-	-	-	-
Due to other funds	-	-	-	-
Due to fiduciary funds	-	-	505	-
Total liabilities	-	1,896	2,608	-
FUND BALANCES (DEFICIT)				
Reserved for inventories	-	-	-	-
Unreserved - undesignated	44,140	47,379	9,283	3,193
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	$ 44,140	$ 49,275	$ 11,891	$ 3,193

Special Revenue						
Metro McLean County Centralized Communications Center	Township Motor Fuel Tax	Township Bridge Program	Law Library	Collector Tax Indemnity	Capital Improvement Fund	Total Nonmajor Governmental Funds
$ 180,709	$ 1,850,665	$ 43,450	$ 33,546	$ 331,880	$ 486	$ 16,367,072
-	160,237	-	-	-	-	1,526,347
-	-	-	-	-	-	20,407,209
40	22,897	31,442	2,515	-	-	227,627
-	11,351	-	-	-	-	203,408
-	18,905	725	-	-	-	347,113
-	-	-	-	-	-	-
-	-	-	-	-	-	347,712
-	-	-	-	-	-	-
$ 180,749	$ 2,064,055	$ 75,617	$ 36,061	$ 331,880	$ 486	$ 39,426,488
$ 1,050	$ 170,710	$ (1)	$ 4,255	$ -	$ -	$ 521,118
-	-	-	-	-	-	20,407,209
-	-	-	-	-	-	657,633
-	-	-	-	-	-	29,307
-	-	-	-	-	-	109,045
42,501	115,157	51,661	-	-	-	1,006,453
50,942	-	-	562	-	-	505,608
94,493	285,867	51,660	4,817	-	-	23,236,373
-	-	-	-	-	-	347,712
86,256	1,778,188	23,957	31,244	331,880	486	15,842,403
$ 180,749	$ 2,064,055	$ 75,617	$ 36,061	$ 331,880	$ 486	$ 39,426,488

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Year Ended December 31, 2009

	Working Cash	Parks and Recreation Special Activities	Dental Sealant Grant
REVENUES			
General property taxes	$ -	$ -	$ -
Other taxes	-	-	-
Licenses, permits, fees, and fines	-	-	7,520
Intergovernmental	-	-	344,640
Charges for services	-	5,090	5,983
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	-	5,090	358,143
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Highway and streets	-	-	-
Health and welfare	-	-	316,413
Culture and recreation	-	13,903	-
Capital outlay:			
Highway, bridges, and streets	-	-	-
Other	-	-	-
Debt service	-	-	-
Total expenditures	-	13,903	316,413
Excess (deficiency) of revenues over expenditures	-	(8,813)	41,730
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Proceeds from capital lease	-	-	-
Proceeds from disposition of capital assets	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	-	(8,813)	41,730
FUND BALANCES (DEFICIT)			
Beginning of year	742,423	35,519	177,714
End of year	$ 742,423	$ 26,706	$ 219,444

Special Revenue					
Women, Infants, and Children	Preventive Block Grant	Family Case Management	AIDS Counseling and Testing Grant	Persons With Developmental Disabilities	Tuberculosis Care and Treatment
$ -	$ -	$ -	$ -	$ 631,092	$ 287,974
-	-	-	-	-	-
-	4,458	-	-	-	-
432,950	162,268	1,145,643	427,792	-	-
-	6,393	2,159	-	-	-
-	-	-	-	-	-
104	543	(1)	700	-	273
433,054	173,662	1,147,801	428,492	631,092	288,247
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
426,988	169,220	904,648	408,825	540,955	289,096
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	16,200	-	-
-	-	-	-	-	-
426,988	169,220	904,648	425,025	540,955	289,096
6,066	4,442	243,153	3,467	90,137	(849)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,066	4,442	243,153	3,467	90,137	(849)
153,290	39,295	600,218	63,841	53,440	253,019
$ 159,356	$ 43,737	$ 843,371	$ 67,308	$ 143,577	$ 252,170

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Year Ended December 31, 2009

	County Health	County Highway	County Bridge	County Matching Tax
REVENUES				
General property taxes	$2,953,263	$ 2,487,604	$ 1,654,318	$ 1,231,548
Other taxes	-	-	-	-
Licenses, permits, fees, and fines	666,102	-	-	-
Intergovernmental	265,702	-	-	-
Charges for services	222,156	450,267	120,306	-
Interest	-	3,600	5,800	3,000
Miscellaneous	1,539	25,559	17,101	-
Total revenues	4,108,762	2,967,030	1,797,525	1,234,548
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and streets	-	1,916,809	466,244	17,897
Health and welfare	4,003,929	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
Highway, bridges, and streets	-	26,365	566,135	45,951
Other	-	306,353	-	-
Debt service	-	6,732	-	-
Total expenditures	4,003,929	2,256,259	1,032,379	63,848
Excess (deficiency) of revenues over expenditures	104,833	710,771	765,146	1,170,700
OTHER FINANCING SOURCES (USES)				
Transfers in	-	2,648	-	2,730
Proceeds from capital lease	-	-	-	-
Proceeds from disposition of capital assets	-	5,475	-	-
Transfers out	-	(22,363)	-	-
Total other financing sources (uses)	-	(14,240)	-	2,730
Net change in fund balances	104,833	696,531	765,146	1,173,430
FUND BALANCES (DEFICIT)				
Beginning of year	1,298,936	1,254,205	1,709,137	66,142
End of year	$ 1,403,769	$ 1,950,736	$ 2,474,283	$ 1,239,572

Special Revenue						
County Motor Fuel Tax	Children's Advocacy Center	Social Security	Illinois Municipal Retirement	Co-operative Extension	Historical Museum	Veterans' Assistance Commission
$ -	$ 134,796	$2,172,058	$ 2,573,383	$ 536,122	$ 67,398	$ 168,495
-	-	-	78,327	-	-	-
-	110,675	-	-	-	-	-
2,914,311	284,392	-	-	-	-	-
-	-	-	-	-	-	-
8,907	-	-	-	-	-	-
263	(1)	-	1	-	-	878
2,923,481	529,862	2,172,058	2,651,711	536,122	67,398	169,373
-	-	1,913,168	2,213,149	-	-	-
-	502,979	-	-	-	-	-
1,519,266	-	-	-	-	-	-
-	-	-	-	-	-	151,895
-	-	-	-	536,122	67,398	-
224,242	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,743,508	502,979	1,913,168	2,213,149	536,122	67,398	151,895
1,179,973	26,883	258,890	438,562	-	-	17,478
22,363	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(321,918)	(322,526)	-	-	-
22,363	-	(321,918)	(322,526)	-	-	-
1,202,336	26,883	(63,028)	116,036	-	-	17,478
1,126,976	33,056	154,781	(493,971)	-	-	97,777
$ 2,329,312	$ 59,939	$ 91,753	$ (377,935)	$ -	$ -	$ 115,255

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Year Ended December 31, 2009

	Recorder Document Storage	Circuit Clerk Oper & Admin	Circuit Clerk Automation	Court Security
REVENUES				
General property taxes	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-
Licenses, permits, fees, and fines	158,696	18,355	201,591	374,257
Intergovernmental	-	-	-	-
Charges for services	-	1,570	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	158,696	19,925	201,591	374,257
EXPENDITURES				
Current:				
General government	301,182	-	-	-
Public safety	-	187	30,368	413,117
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
Highway, bridges, and streets	-	-	-	-
Other	-	-	-	-
Debt service	-	-	-	-
Total expenditures	301,182	187	30,368	413,117
Excess (deficiency) of revenues over expenditures	(142,486)	19,738	171,223	(38,860)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Proceeds from capital lease	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-
Transfers out	(33,849)	-	(129,708)	-
Total other financing sources (uses)	(33,849)	-	(129,708)	-
Net change in fund balances	(176,335)	19,738	41,515	(38,860)
FUND BALANCES (DEFICIT)				
Beginning of year	247,725	35,319	218,624	95,251
End of year	$ 71,390	$ 55,057	$260,139	$ 56,391

Special Revenue								
Court Document Storage	Maintenance and Child Support Collection	Probation Services	Evergreen Lake Lease	SCAAP Justice Benefits	Federal Asset Forfeiture	Asset Forfeiture	D.A.R.E. Program	Sheriff Donation Trust
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
199,170	62,895	194,336	-	-	-	12,288	-	-
-	-	-	-	25,459	370,895	51,795	-	-
-	-	-	13,955	-	-	-	-	-
-	-	-	-	-	136	-	-	-
-	-	1,222	3,000	-	-	-	2,321	1,270
199,170	62,895	195,558	16,955	25,459	371,031	64,083	2,321	1,270
-	-	-	-	-	-	-	-	-
170,560	65,640	70,137	-	5,601	315	31,237	3,288	757
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	9,609	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	16,505	-	8,100	29,026	17,341	-	-
-	-	-	-	-	-	-	-	-
170,560	65,640	86,642	9,609	13,701	29,341	48,578	3,288	757
28,610	(2,745)	108,916	7,346	11,758	341,690	15,505	(967)	513
-	-	-	-	2,920	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(90,000)	-	-	-	-	-	-
-	-	(90,000)	-	2,920	-	-	-	-
28,610	(2,745)	18,916	7,346	14,678	341,690	15,505	(967)	513
397,944	240,535	128,881	41,496	-	-	28,471	483	21,836
$ 426,554	$ 237,790	$ 147,797	$ 48,842	$ 14,678	$341,690	$ 43,976	$ (484)	$ 22,349

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Year Ended December 31, 2009

	IDPA IV-D Project	Waste Management	Multi-disciplinary Domestic Violence Grant
REVENUES			
General property taxes	$ -	$ -	$ -
Other taxes	-	-	-
Licenses, permits, fees, and fines	-	155,123	-
Intergovernmental	388,802	-	251,585
Charges for services	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	388,802	155,123	251,585
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	355,923	-	262,013
Highway and streets	-	-	-
Health and welfare		120,315	-
Culture and recreation	-	-	-
Capital outlay:			
Highway, bridges, and streets	-	-	-
Other	-	-	-
Debt service	1,381	-	-
Total expenditures	357,304	120,315	262,013
Excess (deficiency) of revenues over expenditures	31,498	34,808	(10,428)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Proceeds from capital lease	-	-	-
Proceeds from disposition of capital assets	-	-	-
Transfers out	-	(20,000)	-
Total other financing sources (uses)	-	(20,000)	-
Net change in fund balances	31,498	14,808	(10,428)
FUND BALANCES (DEFICIT)			
Beginning of year	(25,103)	246,952	4,625
End of year	$ 6,395	$ 261,760	$ (5,803)

Special Revenue						
Public Building Commission Lease	Public Building Commission Rental - Operations and Maintenance	County Clerk Document Storage	Jail Prisoners' Commissary	GIS Fees	Collector Automation	Neutral Site Custody Exchange
$ 2,107,723	$ 2,784,768	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	22,734	-	195,307	25,577	53,982
-	-	-	-	-	-	-
-	-	-	239,068	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,574	-
2,107,723	2,784,768	22,734	239,068	195,307	27,151	53,982
-	2,795,458	34,493	-	191,579	-	-
-	-	-	225,215	-	-	44,823
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,114,177	-	-	-	-	-	-
2,114,177	2,795,458	34,493	225,215	191,579	-	44,823
(6,454)	(10,690)	(11,759)	13,853	3,728	27,151	9,159
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(25,000)	-
-	-	-	-	-	(25,000)	-
(6,454)	(10,690)	(11,759)	13,853	3,728	2,151	9,159
170,998	(263,284)	33,998	63,415	25,541	33,594	(3,438)
$ 164,544	$ (273,974)	$ 22,239	$ 77,268	$ 29,269	$ 35,745	$ 5,721

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Year Ended December 31, 2009

	Children's Waiting Room	Vending Machine Account	Fairview Building Fund	Nursing Home Employee Vending
REVENUES				
General property taxes	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-
Licenses, permits, fees, and fines	33,804	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	62,653	4,664
Interest	-	-	-	-
Miscellaneous	-	57,211	-	-
Total revenues	33,804	57,211	62,653	4,664
EXPENDITURES				
Current:				
General government	-	9,832	60,714	7,980
Public safety	37,800	-	-	-
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:	-			
Highway, bridges, and streets	-	-	-	-
Other	-	-	-	-
Debt service	-	-	-	-
Total expenditures	37,800	9,832	60,714	7,980
Excess (deficiency) of revenues over expenditures	(3,996)	47,379	1,939	(3,316)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Proceeds from capital lease	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(3,996)	47,379	1,939	(3,316)
FUND BALANCES (DEFICIT)				
Beginning of year	48,136	-	7,344	6,509
End of year	$ 44,140	$ 47,379	$ 9,283	$ 3,193

Special Revenue						
Metro McLean County Centralized Communications Center	Township Motor Fuel Tax	Township Bridge Program	Law Library	Collector Tax Indemnity	Capital Improvement Fund	Total Nonmajor Governmental Funds
$ -	$ -	$ -	$ -	$ -	$ -	$ 19,790,542
-	-	-	-	-	-	78,327
38,300	-	-	75,234	27,820	-	2,638,224
1,726,875	2,076,268	291,571	-	-	-	11,160,948
-	323,979	32,167	-	-	-	1,490,410
1,172	28,712	15	-	2,021	-	53,363
40	2,388	-	-	-	-	115,985
1,766,387	2,431,347	323,753	75,234	29,841	-	35,327,799
-	-	-	-	-	-	7,527,555
2,439,756	-	-	76,861	-	-	4,736,577
-	2,556,911	333,465	-	-	-	6,810,592
-	-	-	-	-	-	7,332,284
-	-	-	-	-	-	627,032
-	-	-	-	-	-	862,693
-	-	-	-	-	-	393,525
12,429	-	-	-	-	-	2,134,719
2,452,185	2,556,911	333,465	76,861	-	-	30,424,977
(685,798)	(125,564)	(9,712)	(1,627)	29,841	-	4,902,822
630,031	-	-	-	-	-	660,692
-	-	-	-	-	-	-
-	-	-	-	-	-	5,475
-	(5,378)	-	-	-	-	(970,742)
630,031	(5,378)	-	-	-	-	(304,575)
(55,767)	(130,942)	(9,712)	(1,627)	29,841	-	4,598,247
142,023	1,909,130	33,669	32,871	302,039	486	11,591,868
$ 86,256	$ 1,778,188	$ 23,957	$ 31,244	$ 331,880	$ 486	$ 16,190,115

GENERAL FUND

The County's General Fund is used to account for all transactions of a governmental unit which are not properly accounted for in another fund. For reporting purposes, in compliance with *Statement 10 of the Government Accounting Standards Board*, the County's Tort Judgment Account and Employee Benefit Account have been combined with the General Fund.

General Account - To account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Tort Judgment Account - This fund has been established to fund unemployment, workmen's compensation, and liability claims of County employees.

Employee Benefit Account - This fund is responsible for collecting County employee medical and hospital insurance premiums and funding insurance coverage payments of this nature.

McLEAN COUNTY, ILLINOIS

GENERAL FUND BY ACCOUNT

COMBINING BALANCE SHEET

December 31, 2009
With Comparative Figures for December 31, 2008

	Accounts			Totals	
ASSETS	General	Tort Judgment	Employee Benefit	2009	2008
Cash and investments	$ 6,186,439	$ (274,809)	$ 34,884	$ 5,946,514	$ 6,979,147
Receivables:					
State of Illinois	3,543,811	280	-	3,544,091	3,282,628
General property taxes	8,713,287	2,549,297	-	11,262,584	10,766,424
Accounts	48,496	1,165	-	49,661	63,822
Insurance recoveries	-	-	-	-	58,820
Other	116,179	-	-	116,179	154,690
Due from other funds	886,809	26,464	5,876	919,149	1,133,768
Due from fiduciary funds	9	-	1,722	1,731	-
Due from component units	749,312	-	-	749,312	711,900
Inventories	109,188	-	-	109,188	75,370
Other assets	486	58,377	325,688	384,551	60,909
TOTAL ASSETS	$ 20,354,016	$ 2,360,774	$ 368,170	$ 23,082,960	$ 23,287,478
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	$ 287,970	$ 184,089	$ 27,438	$ 499,497	$ 802,511
Deferred revenue - property taxes	8,713,287	2,549,297	-	11,262,584	10,766,424
Deferred revenue - other	1,395,010	-	-	1,395,010	598,911
Due to individuals and other governmental entities	184,772	-	24,543	209,315	247,653
Due to State of Illinois	25,236	10,019	-	35,255	40,217
Due to other funds	3,201	102,858	-	106,059	515,281
Due to fiduciary funds	717,478	28,656	-	746,134	688,050
Claims payable	-	959,151	-	959,151	1,164,826
Total liabilities	11,326,954	3,834,070	51,981	15,213,005	14,823,873
FUND BALANCES					
Reserved for tort judgment	-	-	-	-	-
Reserved for inventories	109,188			109,188	75,370
Unreserved - undesignated	8,917,874	(1,473,296)	316,189	7,760,767	8,388,235
Total fund balances	9,027,062	(1,473,296)	316,189	7,869,955	8,463,605
TOTAL LIABILITIES AND FUND BALANCES	$ 20,354,016	$ 2,360,774	$ 368,170	$ 23,082,960	$ 23,287,478

McLEAN COUNTY, ILLINOIS

GENERAL FUND BY ACCOUNT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 2009
With Comparative Figures for the Year Ended December 31, 2008

	Accounts			Totals	
	General	Tort Judgment	Employee Benefit	2009	2008
REVENUES					
General property taxes	$ 8,400,258	$ 2,444,714	$ -	$ 10,844,972	$ 9,932,017
Other taxes	8,024,202	-	-	8,024,202	9,145,272
Licenses, permits, fees, and fines	5,414,608	-	-	5,414,608	5,277,800
Intergovernmental	2,566,621	-	-	2,566,621	2,672,532
Charges for services	2,032,083	1,922	4,562,866	6,596,871	5,912,960
Maintenance contracts	3,039,359	296,298	-	3,335,657	3,114,374
Interest	836,149	-	3,574	839,723	1,049,320
Miscellaneous	34,435	154,017	7,234	195,686	73,318
Total revenues	30,347,715	2,896,951	4,573,674	37,818,340	37,177,593
EXPENDITURES					
Current:					
General government	9,687,737	2,623,686	4,413,401	16,724,824	17,882,857
Public safety	20,068,764	-	-	20,068,764	20,383,179
Culture and recreation	447,843	-	-	447,843	535,799
Capital outlay	475,762	-	-	475,762	1,716,477
Debt service	381,744	-	-	381,744	236,946
Total expenditures	31,061,850	2,623,686	4,413,401	38,098,937	40,755,258
Excess (deficiency) of revenue over expenditures	(714,135)	273,265	160,273	(280,597)	(3,577,665)
OTHER FINANCING SOURCES (USES)					
Transfers in	502,147	-	-	502,147	558,764
Proceeds from capital leases	-	-	-	-	5,495
Proceeds from disposition of capital assets	-	-	-	-	2,300
Transfers out	(632,951)	(182,249)	-	(815,200)	(791,423)
Extraordinary item - loss on fire	-	-	-	-	(564,810)
Total other financing sources (uses)	(130,804)	(182,249)	-	(313,053)	(789,674)
Net change in fund balance	(844,939)	91,016	160,273	(593,650)	(4,367,339)
FUND BALANCE					
Beginning of year	9,872,001	(1,564,312)	155,916	8,463,605	12,830,944
End of year	$ 9,027,062	$ (1,473,296)	$ 316,189	$ 7,869,955	$ 8,463,605

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for the Year Ended December 31, 2008

	2009 Budget Original	2009 Budget Final	2009 Actual	2008 Actual
CURRENT				
General Government:				
County Board:				
Personal services	$ 140,054	$ 134,054	$ 111,505	$ 117,882
Contractual services	513,737	526,700	999,677	1,356,084
Commodities	5,050	4,550	3,550	2,762
Total County Board	658,841	665,304	1,114,732	1,476,728
County Administrator:				
Personal services	410,128	390,128	360,791	373,842
Contractual services	111,935	111,435	108,835	122,889
Commodities	34,900	33,900	21,237	33,349
Total County Administrator	556,963	535,463	490,863	530,080
County Auditor:				
Personal services	289,819	289,819	277,366	313,591
Contractual services	18,530	16,030	10,265	13,897
Commodities	15,100	14,600	14,607	15,562
Minor equipment	-	-	-	3,517
Total County Auditor	323,449	320,449	302,238	346,567
County Treasurer:				
Personal services	287,739	287,239	269,711	271,625
Contractual services	25,550	22,020	23,618	23,945
Commodities	51,600	49,000	46,036	48,166
Minor equipment	1,500	6,200	6,462	374
Total County Treasurer	366,389	364,459	345,827	344,110
County Clerk:				
Personal services	380,767	380,767	373,729	377,413
Contractual services	310,448	250,448	201,832	353,616
Commodities	101,360	69,260	66,672	137,164
Minor equipment	-	-	-	81,746
Total County Clerk	792,575	700,475	642,233	949,939

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for the Year Ended December 31, 2008

	2009 Budget Original	2009 Budget Final	2009 Actual	2008 Actual
CURRENT (CONTINUED)				
General Government (Continued):				
Recorder of Deeds:				
Personal services	$ 221,934	$ 221,934	$ 227,335	$ 181,908
Contractual services	15,870	13,870	10,874	12,573
Commodities	27,250	28,092	25,236	28,968
Minor Equipment	-	4,340	4,339	10,327
Total Recorder of Deeds	265,054	268,236	267,784	233,776
Department of Building and Zoning:				
Personal services	249,606	249,606	237,383	242,152
Contractual services	43,201	49,701	30,738	29,883
Commodities	10,830	10,330	6,816	7,710
Minor Equipment	-	-	-	-
Total Department of Building and Zoning	303,637	309,637	274,937	279,745
Information Services Department:				
Personal services	1,029,704	1,029,704	998,225	1,007,160
Contractual services	484,776	502,826	397,813	494,698
Commodities	37,190	58,190	63,147	38,118
Minor equipment	85,000	63,133	41,389	171,258
Total Information Services Department	1,636,670	1,653,853	1,500,574	1,711,234
Facilities Management:				
Personal services	1,659,341	1,630,132	1,614,791	1,619,253
Contractual services	1,888,722	1,887,792	1,740,873	1,906,891
Commodities	322,082	320,010	239,324	305,787
Minor equipment	102,080	4,000	38,541	56,791
Total Facilities Management	3,972,225	3,841,934	3,633,529	3,888,722

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for the Year Ended December 31, 2008

	2009 Budget Original	2009 Budget Final	2009 Actual	2008 Actual
CURRENT (CONTINUED)				
General Government (Continued):				
City of Bloomington - Election:				
Personal services	$ 100,315	$ 100,315	$ 102,498	$ 97,881
Contractual services	439,870	439,870	439,870	419,124
Total City of Bloomington - Election	540,185	540,185	542,368	517,005
Assessment Office:				
Personal services	456,681	437,563	430,803	428,892
Contractual services	132,724	135,372	64,969	118,942
Commodities	82,150	81,850	76,880	77,742
Minor equipment	-	-	-	14,405
Total Assessment Office	671,555	654,785	572,652	639,981
Total General Government	10,087,543	9,854,780	9,687,737	10,917,887
Public Safety:				
Merit Board:				
Personal services	8,000	8,000	5,378	5,387
Contractual services	8,550	8,550	4,608	4,131
Commodities	550	550	241	211
Total Merit Board	17,100	17,100	10,227	9,729
Circuit Clerk:				
Personal services	2,006,709	2,000,709	1,955,458	1,871,541
Contractual services	43,490	43,240	35,368	37,167
Commodities	114,675	113,175	116,205	117,514
Minor equipment	-	-	130	-
Total Circuit Clerk	2,164,874	2,157,124	2,107,161	2,026,222

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for the Year Ended December 31, 2008

	2009 Budget Original	2009 Budget Final	2009 Actual	2008 Actual
CURRENT (CONTINUED)				
Public Safety (Continued):				
Circuit Court:				
Personal services	$ 451,108	$ 447,508	$ 442,640	$ 442,027
Contractual services	416,146	413,146	431,108	402,988
Commodities	50,000	50,000	44,086	45,134
Minor equipment	5,100	5,100	-	5,162
Total Circuit Court	922,354	915,754	917,834	895,311
Jury Commission:				
Personal services	88,162	84,162	80,636	80,922
Contractual services	12,286	12,286	8,895	7,718
Commodities	16,032	16,032	19,382	14,460
Total Jury Commission	116,480	112,480	108,913	103,100
State's Attorney:				
Personal services	2,317,960	2,287,960	2,261,049	2,178,850
Contractual services	240,225	240,225	202,468	224,762
Commodities	51,867	51,867	46,922	56,117
Minor equipment	-	-	-	17,767
Total State's Attorney	2,610,052	2,580,052	2,510,439	2,477,496
Public Defender:				
Personal services	1,294,799	1,294,799	1,301,446	1,265,833
Contractual services	334,705	328,205	442,112	328,739
Commodities	30,127	19,627	21,494	23,124
Minor equipment	-	-	-	1,000
Total Public Defender	1,659,631	1,642,631	1,765,052	1,618,696
Court Services:				
Personal services	3,531,067	3,531,067	3,475,894	3,459,849
Contractual services	203,227	442,944	236,932	192,349
Commodities	112,488	147,845	122,697	102,355
Minor equipment	1,200	1,200	1,200	8,887
Total Court Services	3,847,982	4,123,056	3,836,723	3,763,440

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for the Year Ended December 31, 2008

	2009 Budget Original	2009 Budget Final	2009 Actual	2008 Actual
CURRENT (CONTINUED)				
Public Safety (Continued):				
County Sheriff:				
Personal services	$ 7,422,338	$ 7,334,396	$ 7,018,958	$ 6,885,920
Contractual services	504,266	514,266	550,580	1,161,681
Commodities	649,890	664,574	520,167	682,594
Minor equipment	25,260	24,007	21,421	54,721
Total County Sheriff	8,601,754	8,537,243	8,111,126	8,784,916
Coroner:				
Personal services	289,034	289,034	301,977	283,499
Contractual services	185,763	185,013	187,967	179,218
Commodities	41,700	40,915	32,968	34,508
Minor equipment	4,200	4,200	2,920	21,853
Total Coroner	520,697	519,162	525,832	519,078
Emergency Management Agency:				
Personal services	134,601	134,601	137,890	130,314
Contractual services	29,850	29,850	25,559	24,831
Commodities	14,100	12,800	12,008	13,724
Minor equipment	5,000	3,000	-	16,322
Total Emergency Management Agency	183,551	180,251	175,457	185,191
Total Public Safety	20,644,475	20,784,853	20,068,764	20,383,179
Culture and Recreation:				
Department of Parks and Recreation:				
Personal services	$ 295,760	$ 295,760	$ 268,587	$ 267,415
Contractual services	111,650	107,150	73,992	163,431
Commodities	97,000	97,000	86,954	96,670
Minor equipment	10,000	-	18,310	8,283
Total Department of Parks and Recreation	514,410	499,910	447,843	535,799

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for the Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
CURRENT (CONTINUED)				
CAPITAL OUTLAY				
County Board	145,600	145,600	121,064	197,364
Information Services Department	115,000	83,660	79,685	22,597
Facilities Management	103,650	245,928	182,554	1,426,177
Supervisor of Assessments	-	-	20,012	-
County Recorder	-	-	-	7,110
Circuit Clerk	-	-	-	10,241
Court Services	-	36,000	-	-
Coroner	-	-	-	29,985
Department of Parks and Recreation	10,000	107,000	72,447	23,003
Total capital outlay	374,250	618,188	475,762	1,716,477
DEBT SERVICE	133,319	133,319	381,744	236,946
TOTAL EXPENDITURES	$ 31,753,997	$ 31,891,050	$ 31,061,850	$ 33,790,288

McLEAN COUNTY, ILLINOIS

TORT JUDGMENT ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009			2008
	Budget			
	Original	Final	Actual	Actual
CURRENT				
General Government:				
Personal services	$ 885,323	$ 885,323	$ 873,356	$ 862,301
Contractual services	1,299,248	1,299,248	1,552,725	1,582,813
Commodities	157,070	157,070	194,356	240,564
Minor equipment	5,000	5,000	3,249	6,255
Loss on 2003 fire/explosion	-	-	-	564,810
TOTAL EXPENDITURES	$ 2,346,641	$ 2,346,641	$ 2,623,686	$ 3,256,743

SPECIAL REVENUE FUNDS

Funds used to account for revenue from specific taxes or other earmarked revenue sources which, by statute, charter provision, or local ordinance, are designated to finance particular functions or activities of government.

The County maintained 50 individual Special Revenue Funds.

Following are individual Special Revenue Funds:

Working Cash Fund - To account for financial resources held by the County which may be temporarily loaned to other funds.

Parks and Recreation Special Activities Fund - To account for the receipts from special activities at Comlara Park.

Dental Sealant Grant Fund - To account for the revenue and related expenditures of the Grant.

Women, Infants, and Children Fund - To account for the revenue and related expenditures of the Grant.

Preventive Block Grant Fund - To account for the revenue and related expenditures of the Grant.

Family Case Management Fund - To account for the revenue and related expenditures of the Grant.

AIDS Counseling and Testing Grant Fund - To account for the revenue and related expenditures of the Grant.

Persons With Developmental Disabilities Fund - To account for grants, entitlements, and other revenues to provide for the well being of persons requiring services.

Tuberculosis Care and Treatment Fund - To account for grants, entitlements, and other revenues so mandated that finance the operations related to tuberculosis care and treatment.

County Health Fund - The County Health Fund accounts for grants, entitlements, and other revenues that finance the operations of the County's health-related activities.

County Highway Fund - To account for revenues derived from specific taxes and user charges for the maintenance of County highways.

SPECIAL REVENUE FUNDS (CONTINUED)

County Bridge Fund - To account for revenue derived from state grants, specific taxes to be used for the maintenance of County bridges, and a portion of rural township bridges.

County Matching Tax Fund - Revenues received through the use of this tax are used to match federal or state motor fuel tax funds for road purposes or for transportation planning studies.

County Motor Fuel Tax Fund - To account for revenue provided through state gasoline taxes for the maintenance and repairs to County highways. State laws require gasoline taxes to be used to maintain highways and roads.

Children's Advocacy Center Fund - To account for the activity of grants relating to children's advocacy.

Social Security Fund - To account for revenues and expenditures of social security contributions made for County employees.

Illinois Municipal Retirement Fund - To account for revenues and expenditures of retirement contributions made to the statewide Illinois Municipal Retirement Fund for County employees.

Co-Operative Extension Fund - To account for tax revenue used to support co-operative extension activities.

Historical Museum Fund - To account for the revenue and expenditures of the Historical Museum.

Veterans' Assistance Commission Fund - The Commission provides emergency relief to indigent veterans, assists veterans in gaining earned benefits, and advocates for veterans.

Recorder Document Storage Fund - To account for the revenues and expenditures related to the recording of deeds, mortgages, etc.

Circuit Clerk Operations and Administration - To account for activities related to the operations and administration of the Circuit Clerk's Office.

Circuit Clerk Automation Fund - To account for activities related to revenue generated by the Circuit Clerk for fines assessed through court cases.

Court Security Fund - To account for activities related to court security from revenue generated by the Circuit Clerk for fines assessed through court cases.

Court Document Storage Fund - To account for activities related to court document storage from revenue generated by the Circuit Clerk for fines assessed through court cases.

Maintenance and Child Support Collection Fund - To account for the administrative fee and related expenditures for the collection and disbursement of child support payments through the McLean County Circuit Clerk's office.

Probation Services Fund - To account for probation service fees collected by the Clerk of the Circuit Court from those offenders sentenced to probation on whom the court has imposed the fee as a condition of such probation which will be used to enhance the probation service program.

Evergreen Lake Lease Fund - To account for Illinois Cash Farm Leases between McLean County and its tenants for agricultural purposes.

SCAAP – Justice Benefits Fund - To account for SCAAP (State Criminal Alien Assistance Program) Grant money received from the Bereau of Justice to use for correctional expenditures.

Federal Asset Forfeiture Fund - To account for drug seizure money received from the Federal Government to use for drug enforcement expenditures.

Asset Forfeiture Fund - To account for drug seizure money received from the State to use for drug enforcement expenditures.

D.A.R.E. Program Fund - To account for revenues and expenditures related to the D.A.R.E. Program.

Sheriff Donation Trust Fund - To account for donations received from private entities to be used to purchase items for the Sheriff's Department.

IDPA IV-D Project Fund - To account for the revenue and expenditures related to child support enforcement.

Waste Management Fund - To account for waste disposal fees generated by waste being dumped at the County landfill.

Multidisciplinary Domestic Violence Grant Fund - To account for the activity of a grant relating to combating violent crimes against women.

Public Building Commission Lease/Rental - Operations and Maintenance Funds - To account for tax revenues allocated for the operation and maintenance of buildings pursuant to the lease agreements between McLean County and the Public Building Commission.

County Clerk Document Storage Fund - To account for activities related to document storage from revenue generated by the County Clerk for fees assessed through recording documents.

Jail Prisoners' Commissary Fund - To account for commissary activity of jail prisoners.

GIS Fees Fund - To account for revenues and expenditures for maintenance and support of the County's Geographic Information System.

Collector Automation Fund - To account for collector automation fees related to tax billings.

Neutral Site Custody Exchange Fund - To account for revenues and expenditures for the exchange of children between parents at a neutral site.

Children's Waiting Room Fund - To account for revenues and expenditures for the waiting room for children who have been brought to the McLean County Law and Justice Center by parents or guardians who have court business.

Fairview Building Fund - This fund is used to account for the improvements to the Fairview Building.

Employee Vending Fund - To account for vending activity for the benefit of County employees.

Nursing Home Employee Vending Fund - To account for vending activity for the benefit of nursing home employees.

Metro McLean County Centralized Communications Center Fund - To account for revenues and expenditures generated from an intergovernmental agreement with the City of Bloomington, Town of Normal, and McLean County for emergency dispatch operations.

Township Motor Fuel Tax Fund - To account for monies provided through state gasoline taxes for the maintenance and repairs to township roads.

Township Bridge Program Fund - To account for revenue provided through state grants for the maintenance and repairs of township bridges.

Law Library Fund - To account for certain court fees restricted for the purchase of reference law materials.

Collector Tax Indemnity Fund - To account for specific fees charged to purchasers of property sold for unpaid property taxes. The use of these fees is restricted to tax sale litigation brought against the new purchaser and the County.

Capital Improvement Fund - This fund is used to account for specific capital improvement projects.

McLEAN COUNTY, ILLINOIS

PARKS AND RECREATION SPECIAL ACTIVITIES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009	2008
REVENUES		
Charges for services	$ 5,090	$ 3,789
EXPENDITURES		
Current - culture and recreation:		
Capital outlay, minor equipment	-	-
Contract services	10,000	-
Commodities	3,903	4,091
Total expenditures	13,903	4,091
Excess (deficiency) of revenues over expenditures	(8,813)	(302)
FUND BALANCE		
Beginning of year	35,519	35,821
End of year	$ 26,706	$ 35,519

McLEAN COUNTY, ILLINOIS

DENTAL SEALANT GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
Licenses, permits, fees and fines	$ 7,500	$ 7,500	$ 7,520	$ 4,811
Intergovernmental	249,222	319,722	344,640	283,554
Charges for services	5,950	5,950	5,983	6,959
Contributions	-	-	-	14,720
Miscellaneous	-	-	-	-
Total revenues	262,672	333,172	358,143	310,044
EXPENDITURES				
Current - health and welfare:				
Personal services	64,608	74,608	73,807	75,147
Contractual services	158,094	207,594	209,286	182,395
Commodities	23,470	34,470	31,257	34,379
Minor equipment	16,500	16,500	2,063	-
Capital outlay	-	-	-	25,419
Total expenditures	262,672	333,172	316,413	317,340
Excess of revenues over expenditures	-	-	41,730	(7,296)
OTHER FINANCING SOURCES AND USES				
Transfers out	-	-	-	(1,500)
Net change in fund balance	-	-	41,730	(8,796)
FUND BALANCE				
Beginning of year	-	-	177,714	186,510
End of year	$ -	$ -	$ 219,444	$ 177,714

McLEAN COUNTY, ILLINOIS

WOMEN, INFANTS, AND CHILDREN FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
Intergovernmental	$ 428,556	$ 437,300	$ 432,950	$ 413,658
Miscellaneous	-	-	104	17
Total revenues	428,556	437,300	433,054	413,675
EXPENDITURES				
Current - health and welfare:				
Personal services	363,133	371,877	355,427	326,596
Contractual services	42,783	42,783	54,953	51,023
Commodities	22,640	22,640	15,682	23,924
Minor equipment	-	-	926	11,186
Total expenditures	428,556	437,300	426,988	412,729
Excess of revenues over expenditures	-	-	6,066	946
FUND BALANCE				
Beginning of year	-	-	153,290	152,344
End of year	$ -	$ -	$ 159,356	$ 153,290

McLEAN COUNTY, ILLINOIS

PREVENTIVE BLOCK GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
Licenses, permits, fees and fines	$ 1,875	$ 1,875	$ 4,458	$ 3,622
Intergovernmental	168,020	187,332	162,268	140,575
Charges for services	3,600	3,600	6,393	5,834
Miscellaneous	2,500	2,500	543	445
Total revenues	175,995	195,307	173,662	150,476
EXPENDITURES				
Current - health and welfare:				
Personal services	103,109	112,421	111,719	98,334
Contractual services	44,745	47,245	36,064	40,188
Commodities	26,141	33,641	19,374	16,763
Minor equipment	2,000	2,000	2,063	-
Total expenditures	175,995	195,307	169,220	155,285
Excess (deficiency) of revenues over expenditures	-	-	4,442	(4,809)
FUND BALANCE				
Beginning of year	-	-	39,295	44,104
End of year	$ -	$ -	$ 43,737	$ 39,295

McLEAN COUNTY, ILLINOIS

FAMILY CASE MANAGEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
Intergovernmental	$ 953,736	$ 953,736	$ 1,145,643	$ 1,102,676
Charges for services	2,500	2,500	2,159	2,745
Miscellaneous	-	-	(1)	-
Total revenues	956,236	956,236	1,147,801	1,105,421
EXPENDITURES				
Current - health and welfare:				
Personal services	803,242	803,242	775,686	773,727
Contractual services	105,294	105,294	101,613	145,371
Commodities	45,700	45,700	22,445	34,674
Minor equipment	2,000	2,000	4,904	-
Total expenditures	956,236	956,236	904,648	953,772
Excess of revenues over expenditures	-	-	243,153	151,649
OTHER FINANCING SOURCES AND USES				
Transfers out	-	-	-	(15,000)
Net change in fund balance	-	-	243,153	136,649
FUND BALANCE				
Beginning of year	-	-	600,218	463,569
End of year	$ -	$ -	$ 843,371	$ 600,218

McLEAN COUNTY, ILLINOIS

AIDS COUNSELING AND TESTING GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009			2008
	Budget			
	Original	Final	Actual	Actual
REVENUES				
Intergovernmental	$ 224,715	$ 516,079	$ 427,792	$ 265,771
Miscellaneous	-	-	700	-
Total revenues	224,715	516,079	428,492	265,771
EXPENDITURES				
Current - health and welfare:				
Personal services	147,945	322,434	239,340	149,371
Contractual services	48,756	95,465	97,550	62,406
Commodities	28,014	51,319	49,385	37,441
Minor equipment	-	36,861	22,550	8,212
Capital outlay	-	10,000	16,200	-
Total expenditures	224,715	516,079	425,025	257,430
Excess (deficiency) of revenues over expenditures	-	-	3,467	8,341
FUND BALANCE				
Beginning of year	-	-	63,841	55,500
End of year	$ -	$ -	$ 67,308	$ 63,841

McLEAN COUNTY, ILLINOIS

PERSONS WITH DEVELOPMENTAL DISABILITIES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
General property taxes	$ 631,916	$ 631,916	$ 631,092	$ 616,732
EXPENDITURES				
Current - health and welfare:				
Contractual services	631,916	631,916	540,955	611,125
Excess of revenues over expenditures	-	-	90,137	5,607
FUND BALANCE				
Beginning of year	-	-	53,440	47,833
End of year	$ -	$ -	$ 143,577	$ 53,440

McLEAN COUNTY, ILLINOIS

TUBERCULOSIS CARE AND TREATMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
General property taxes	$ 288,435	$ 288,435	$ 287,974	$ 309,828
Charges for services	4,100	4,100	-	-
Miscellaneous	-	-	273	414
Total revenues	292,535	292,535	288,247	310,242
EXPENDITURES				
Current - health and welfare:				
Personal services	178,939	178,939	176,734	166,411
Contractual services	99,928	96,822	89,139	80,970
Commodities	11,668	20,697	21,519	8,442
Minor equipment	2,000	2,000	1,704	-
Total expenditures	292,535	298,458	289,096	255,823
Excess (deficiency) of revenues over expenditures	-	(5,923)	(849)	54,419
OTHER FINANCING SOURCES AND USES				
Transfers out	-	-	-	(3,750)
Net change in fund balance	-	(5,923)	(849)	50,669
FUND BALANCE				
Beginning of year	-	-	253,019	202,350
End of year	$ -	$ (5,923)	$ 252,170	$ 253,019

McLEAN COUNTY, ILLINOIS

COUNTY HEALTH DEPARTMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
General property taxes	$ 2,958,277	$ 2,958,277	$ 2,953,263	$ 2,914,132
Licenses, permits, fees and fines	622,969	622,969	666,102	550,129
Intergovernmental	369,539	369,539	265,702	282,630
Charges for services	250,936	250,936	222,156	260,072
Miscellaneous	300	300	1,539	1,846
Total revenues	4,202,021	4,202,021	4,108,762	4,008,809
EXPENDITURES				
Current - health and welfare:				
Personal services	2,476,946	2,476,946	2,306,936	2,295,846
Contractual services	1,601,826	1,575,422	1,544,565	1,557,769
Commodities	140,226	158,827	130,318	109,129
Minor equipment	27,000	35,815	22,110	12,543
Capital outlay	-	10,000	-	-
Total expenditures	4,245,998	4,257,010	4,003,929	3,975,287
Excess (deficiency) of revenues over expenditures	(43,977)	(54,989)	104,833	33,522
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	-	20,250
Net change in fund balance	(43,977)	(54,989)	104,833	53,772
FUND BALANCE				
Beginning of year	43,977	43,977	1,298,936	1,245,164
End of year	$ -	$ (11,012)	$ 1,403,769	$ 1,298,936

McLEAN COUNTY, ILLINOIS

COUNTY HIGHWAY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009			2008
	Budget			
	Original	Final	Actual	Actual
REVENUES				
General property taxes	$ 2,496,000	$ 2,496,000	$ 2,487,604	$ 2,373,396
Intergovernmental	-	-	-	-
Charges for services	1,107,000	1,107,000	450,267	1,896,352
Interest	11,000	11,000	3,600	11,000
Miscellaneous	9,000	9,000	25,559	14,760
Total revenues	3,623,000	3,623,000	2,967,030	4,295,508
EXPENDITURES				
Current - highways and streets:				
Personal services	1,043,393	1,043,393	1,024,468	1,038,665
Contractual services	661,500	661,500	492,917	549,868
Commodities	634,900	634,900	353,098	504,307
Minor equipment	44,900	44,900	46,326	73,649
Capital outlay:		-		
Highways, bridges, and streets	975,807	975,807	26,365	1,996,485
Other	403,500	403,500	306,353	1,027,637
Debt service	-	-	6,732	6,732
Total expenditures	3,764,000	3,764,000	2,256,259	5,197,343
Excess (deficiency) of revenues over expenditures	(141,000)	(141,000)	710,771	(901,835)
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	2,648	-
Proceeds from capital lease	-	-	-	17,054
Proceeds from disposition of capital assets	6,000	6,000	5,475	-
Transfers out	-	-	(22,363)	(5,424)
Total other financing sources (uses)	6,000	6,000	(14,240)	11,630
Net change in fund balance	(135,000)	(135,000)	696,531	(890,205)
FUND BALANCE				
Beginning of year	135,000	135,000	1,254,205	2,144,410
End of year	$ -	$ -	$ 1,950,736	$ 1,254,205

McLEAN COUNTY, ILLINOIS

COUNTY BRIDGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
General property taxes	$ 1,660,000	$ 1,660,000	$ 1,654,318	$ 1,578,367
Charges for services	-	-	120,306	156,620
Interest	15,000	15,000	5,800	15,000
Miscellaneous	152,000	152,000	17,101	77,018
Total revenues	1,827,000	1,827,000	1,797,525	1,827,005
EXPENDITURES				
Current - highways and streets:				
Personal services	279,715	279,715	195,192	194,887
Contractual services	274,800	274,800	196,864	563,553
Commodities	-	-	-	(7,202)
Minor equipment	-	-	74,188	-
Capital outlay - highways, bridges, and streets	1,272,485	1,272,485	566,135	758,795
Total expenditures	1,827,000	1,827,000	1,032,379	1,510,033
Deficiency of revenues over expenditures	-	-	765,146	316,972
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	-	162,049
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	162,049
Net change in fund balance	-	-	765,146	479,021
FUND BALANCE				
Beginning of year	-	-	1,709,137	1,230,116
End of year	$ -	$ -	$ 2,474,283	$ 1,709,137

McLEAN COUNTY, ILLINOIS

COUNTY MATCHING TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
General property taxes	$ 1,235,000	$ 1,235,000	$ 1,231,548	$ 1,175,006
Interest	7,000	7,000	3,000	7,000
Miscellaneous	1,000	1,000	-	-
Total revenues	1,243,000	1,243,000	1,234,548	1,182,006
EXPENDITURES				
Current - highways and streets:				
Contractual services	29,800	29,800	17,897	663,483
Capital outlay - highways, bridges, and streets	1,213,200	1,213,200	45,951	733,811
Total expenditures	1,243,000	1,243,000	63,848	1,397,294
Excess of revenues over expenditures	-	-	1,170,700	(215,288)
OTHER FINANCING USES				
Transfers in	-	-	2,730	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	2,730	-
Net change in fund balance	-	-	1,173,430	(215,288)
FUND BALANCE				
Beginning of year	-	-	66,142	281,430
End of year	$ -	$ -	$ 1,239,572	$ 66,142

McLEAN COUNTY, ILLINOIS

COUNTY MOTOR FUEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009			2008
	Budget			
	Original	Final	Actual	Actual
REVENUES				
Intergovernmental	$ 3,161,000	$ 3,161,000	$ 2,914,311	$ 2,703,493
Charges for services	-	-	-	627,544
Interest	15,000	15,000	8,907	38,157
Miscellaneous	5,000	5,000	263	6,134
Total revenues	3,181,000	3,181,000	2,923,481	3,375,328
EXPENDITURES				
Current - highways and streets:				
Personal services	895,909	895,909	730,006	729,323
Contractual services	1,169,200	1,169,200	789,260	834,224
Commodities	4,200	4,200	-	-
Capital outlay - highways, bridges, and streets	1,237,691	1,237,691	224,242	2,239,228
Total expenditures	3,307,000	3,307,000	1,743,508	3,802,775
Excess (deficiency) of revenues over expenditures	(126,000)	(126,000)	1,179,973	(427,447)
OTHER FINANCING SOURCES AND USES				
Transfers in	1,000	1,000	22,363	5,424
Transfers out	-	-	-	-
Total other financing sources and uses	1,000	1,000	22,363	5,424
Net change in fund balance	(125,000)	(125,000)	1,202,336	(422,023)
FUND BALANCE				
Beginning of year	125,000	125,000	1,126,976	1,548,999
End of year	$ -	$ -	$ 2,329,312	$ 1,126,976

McLEAN COUNTY, ILLINOIS

CHILDREN'S ADVOCACY CENTER FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
General property taxes	$ 136,433	$ 136,433	$ 134,796	$ 125,685
Licenses, permits, fees and fines	73,026	73,026	110,675	51,977
Intergovernmental	300,340	305,140	284,392	333,124
Miscellaneous	-	-	(1)	(2)
Total revenues	509,799	514,599	529,862	510,784
EXPENDITURES				
Current - public safety:				
Personal services	419,349	419,349	420,164	414,601
Contractual services	82,850	87,650	77,226	77,119
Commodities	6,600	7,600	5,589	4,489
Minor equipment	1,000	-	-	906
Total expenditures	509,799	514,599	502,979	497,115
Excess (deficiency) of revenues over expenditures	-	-	26,883	13,669
FUND BALANCE				
Beginning of year	-	-	33,056	19,387
End of year	$ -	$ -	$ 59,939	$ 33,056

McLEAN COUNTY, ILLINOIS

SOCIAL SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009			2008
	Budget			
	Original	Final	Actual	Actual
REVENUES				
General property taxes	$ 2,179,363	$ 2,179,363	$ 2,172,058	$ 2,010,956
EXPENDITURES				
Current - general government:				
Personal services	2,095,301	2,095,301	1,913,168	1,897,645
Excess of revenues over expenditures	84,062	84,062	258,890	113,311
OTHER FINANCING USES				
Transfers in	-	-	-	16,651
Transfers out	(321,918)	(321,918)	(321,918)	(323,168)
Total other financing sources and uses	(321,918)	(321,918)	(321,918)	(306,517)
Excess of revenues over expenditures and other financing uses	(237,856)	(237,856)	(63,028)	(193,206)
FUND BALANCE				
Beginning of year	237,856	237,856	154,781	347,987
End of year	$ -	$ -	$ 91,753	$ 154,781

McLEAN COUNTY, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
General property taxes	$ 2,580,281	$ 2,580,281	$ 2,573,383	$ 2,455,237
Other taxes	100,000	100,000	78,327	92,852
Miscellaneous	-	-	1	(1)
Total revenues	2,680,281	2,680,281	2,651,711	2,548,088
EXPENDITURES				
Current - general government:				
Personal services	2,357,755	2,357,755	2,213,149	2,291,464
Excess of revenues over expenditures	322,526	322,526	438,562	256,624
OTHER FINANCING USES				
Transfers in	-	-	-	12,164
Transfers out	(322,526)	(322,526)	(322,526)	(340,540)
Total other financing sources and uses	(322,526)	(322,526)	(322,526)	(328,376)
Net change in fund balance	-	-	116,036	(71,752)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	(493,971)	(422,219)
End of year	$ -	$ -	$ (377,935)	$ (493,971)

McLEAN COUNTY, ILLINOIS

CO-OPERATIVE EXTENSION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
General property taxes	$ 538,000	$ 538,000	$ 536,122	$ 485,202
EXPENDITURES				
Current - culture and recreation:				
Contractual services	538,000	538,000	536,122	485,202
Excess of revenues over expenditures	-	-	-	-
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	-	-
End of year	$ -	$ -	$ -	$ -

McLEAN COUNTY, ILLINOIS

HISTORICAL MUSEUM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
General property taxes	$ 66,216	$ 66,216	$ 67,398	$ 64,304
EXPENDITURES				
Current - culture and recreation:				
Contractual services	66,216	66,216	67,398	64,304
Excess of revenues over expenditures	-	-	-	-
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	-	-
End of year	$ -	$ -	$ -	$ -

McLEAN COUNTY, ILLINOIS

VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
General property taxes	$ 169,256	$ 169,256	$ 168,495	$ 157,837
Miscellaneous	-	-	878	-
Total revenues	169,256	169,256	169,373	157,837
EXPENDITURES				
Current - health and welfare:				
Personal services	81,717	81,717	83,026	78,791
Contractual services	81,834	81,834	65,493	69,644
Commodities	3,100	4,590	3,376	1,897
Minor Equipment	2,605	1,115	-	-
Total expenditures	169,256	169,256	151,895	150,332
Excess (deficiency) of revenues over expenditures	-	-	17,478	7,505
FUND BALANCE				
Beginning of year	-	-	97,777	90,272
End of year	$ -	$ -	$ 115,255	$ 97,777

McLEAN COUNTY, ILLINOIS

RECORDER DOCUMENT STORAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009			2008
	Budget			
	Original	Final	Actual	Actual
REVENUES				
Licenses, permits, fees and fines	$ 106,000	$ 106,000	$ 158,696	$ 134,492
Miscellaneous	-	-	-	-
Total revenues	106,000	106,000	158,696	134,492
EXPENDITURES				
Current - general government:				
Personal services	73,030	73,030	64,807	119,532
Contractual services	56,500	248,706	234,989	129,194
Commodities	6,500	6,500	1,386	4,271
Minor equipment	-	1,475	-	18,942
Capital outlay	-	-	-	43,756
Total expenditures	136,030	329,711	301,182	315,695
Excess (deficiency) of revenues over expenditures	(30,030)	(223,711)	(142,486)	(181,203)
OTHER FINANCING USES				
Transfers out	-	(33,849)	(33,849)	(62,536)
Net change in fund balance	(30,030)	(257,560)	(176,335)	(243,739)
FUND BALANCE				
Beginning of year	30,030	256,085	247,725	491,464
End of year	$ -	$ (1,475)	$ 71,390	$ 247,725

McLEAN COUNTY, ILLINOIS

CIRCUIT CLERK OPERATIONS & ADMINISTRATION

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
Licenses, permits, fees and fines	$ 20,325	$ 20,325	$ 18,355	$ 19,684
Charges for services	-	-	1,570	-
Miscellaneous	-	-	-	-
Total revenues	20,325	20,325	19,925	19,684
EXPENDITURES				
Current - public safety:				
Contractual services	8,000	8,000	-	-
Commodities	8,325	8,325	187	-
Minor equipment	4,000	4,000	-	-
Total expenditures	20,325	20,325	187	-
Excess (deficiency) of revenues over expenditures	-	-	19,738	19,684
OTHER FINANCING USES				
Transfers out	-	-	-	-
Net change in fund balance	-	-	19,738	19,684
FUND BALANCE				
Beginning of year	-	-	35,319	15,635
End of year	$ -	$ -	$ 55,057	$ 35,319

McLEAN COUNTY, ILLINOIS

CIRCUIT CLERK AUTOMATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
Licenses, permits, fees and fines	$ 217,000	$ 217,000	$ 201,591	$ 200,819
Miscellaneous	-	-	-	-
Total revenues	217,000	217,000	201,591	200,819
EXPENDITURES				
Current - public safety:				
Contractual services	45,524	45,524	6,314	8,060
Commodities	2,500	2,500	1,919	-
Minor equipment	80,000	80,000	22,135	24,980
Total expenditures	128,024	128,024	30,368	33,040
Excess (deficiency) of revenues over expenditures	88,976	88,976	171,223	167,779
OTHER FINANCING USES				
Transfers in	-	20,109		
Transfers out	(89,817)	(149,817)	(129,708)	(86,983)
Total other financing sources (uses)	(89,817)	(129,708)	(129,708)	(86,983)
Net change in fund balance	(841)	(60,841)	41,515	80,796
FUND BALANCE				
Beginning of year	841	60,841	218,624	137,828
End of year	$ -	$ -	$ 260,139	$ 218,624

McLEAN COUNTY, ILLINOIS

COURT SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009			2008
	Budget			
	Original	Final	Actual	Actual
REVENUES				
Licenses, permits, fees and fines	$ 400,000	$ 400,000	$ 374,257	$ 401,711
EXPENDITURES				
Current - public safety:				
Personal services	418,771	418,771	389,176	407,371
Contractual services	20,749	20,749	18,456	18,287
Commodities	4,449	4,449	2,377	1,966
Minor equipment	3,600	3,600	3,108	-
Total expenditures	447,569	447,569	413,117	427,624
Excess of revenues over expenditures	(47,569)	(47,569)	(38,860)	(25,913)
FUND BALANCE				
Beginning of year	47,569	47,569	95,251	121,164
End of year	$ -	$ -	$ 56,391	$ 95,251

McLEAN COUNTY, ILLINOIS

COURT DOCUMENT STORAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009			2008
	Budget			
	Original	Final	Actual	Actual
REVENUES				
Licenses, permits, fees and fines	$ 217,000	$ 217,000	$ 199,170	$ 197,482
Miscellaneous	-	-	-	-
Total revenues	217,000	217,000	199,170	197,482
EXPENDITURES				
Current - public safety:				
Personal services	129,133	129,133	113,944	93,476
Contractual services	95,539	95,539	13,881	54,653
Commodities	38,750	53,043	42,735	33,236
Minor equipment	12,500	12,500	-	-
Capital Outlay	-	-	-	41,868
Total expenditures	275,922	290,215	170,560	223,233
Deficiency of revenues over expenditures	(58,922)	(73,215)	28,610	(25,751)
OTHER FINANCING USES				
Transfers out	-	-	-	-
Net change in fund balance	(58,922)	(73,215)	28,610	(25,751)
FUND BALANCE				
Beginning of year	58,922	58,922	397,944	423,695
End of year	$ -	$ (14,293)	$ 426,554	$ 397,944

McLEAN COUNTY, ILLINOIS

MAINTENANCE AND CHILD SUPPORT COLLECTION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
Licenses, permits, fees and fines	$ 56,500	$ 56,500	$ 62,895	$ 70,298
Miscellaneous	-	-	-	-
Total revenues	56,500	56,500	62,895	70,298
EXPENDITURES				
Current - public safety:				
Personal services	58,448	58,448	58,335	49,824
Contractual services	20,292	83,700	3,877	136,876
Commodities	2,500	2,500	3,428	2,541
Total expenditures	81,240	144,648	65,640	189,241
Excess (deficiency) of revenues over expenditures	(24,740)	(88,148)	(2,745)	(118,943)
FUND BALANCE				
Beginning of year	24,740	(70,377)	240,535	359,478
End of year	$ -	$ (158,525)	$ 237,790	$ 240,535

McLEAN COUNTY, ILLINOIS

PROBATION SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
Licenses, permits, fees and fines	$ 214,092	$ 214,092	$ 194,336	$ 162,983
Miscellaneous	-	-	1,222	-
Total revenues	214,092	214,092	195,558	162,983
EXPENDITURES				
Current - public safety:				
Contractual services	63,509	63,509	51,582	40,188
Commodities	42,000	42,000	18,555	24,943
Minor equipment	-	-	-	-
Capital outlay	22,000	22,000	16,505	34,895
Total expenditures	127,509	127,509	86,642	100,026
Excess of revenues over expenditures	86,583	86,583	108,916	62,957
OTHER FINANCING USES				
Transfers out	(90,000)	(90,000)	(90,000)	(125,000)
Net change in fund balance	(3,417)	(3,417)	18,916	(62,043)
FUND BALANCE				
Beginning of year	3,417	3,417	128,881	190,924
End of year	$ -	$ -	$ 147,797	$ 128,881

McLEAN COUNTY, ILLINOIS

EVERGREEN LAKE LEASE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009			
	Budget			2008
	Original	Final	Actual	Actual
REVENUES				
Charges for services	$ 14,000	$ 14,000	$ 13,955	$ 13,955
Intergovernmental	-	-	-	-
Miscellaneous	3,100	3,100	3,000	3,737
Total revenues	17,100	17,100	16,955	17,692
EXPENDITURES				
Current - culture and recreation:				
Personal services	10,680	10,680	4,374	9,769
Contractual services	500	500	-	495
Commodities	6,100	6,100	5,235	3,235
Total expenditures	17,280	17,280	9,609	13,499
Excess (deficiency) of revenues over expenditures	(180)	(180)	7,346	4,193
FUND BALANCE				
Beginning of year	180	180	41,496	37,303
End of year	$ -	$ -	$ 48,842	$ 41,496

McLEAN COUNTY, ILLINOIS

SCAAP - JUSTICE BENEFITS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget Original	2009 Budget Final	2009 Actual	2008 Actual
REVENUES				
Intergovernmental	$ -	$ -	$ 25,459	$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	25,459	-
EXPENDITURES				
Current - public safety:				
Contractual services	-	-	5,601	-
Capital outlay	-	-	8,100	-
Total expenditures	-	-	13,701	-
Excess (deficiency) of revenues over expenditures	-	-	11,758	-
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	2,920	-
Total other financing sources (uses)	-	-	2,920	-
Net change in fund balance	-	-	14,678	-
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	$ -	$ -	$ 14,678	$ -

McLEAN COUNTY, ILLINOIS

FEDERAL ASSET FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget Original	2009 Budget Final	2009 Actual	2008 Actual
REVENUES				
Intergovernmental	$ -	$ -	$ 370,895	$ -
Interest	-	-	136	-
Miscellaneous	-	-	-	-
Total revenues	-	-	371,031	-
EXPENDITURES				
Current - public safety:				
Commodities	-	-	315	-
Minor equipment	-	-	-	-
Capital outlay	-	-	29,026	-
Total expenditures	-	-	29;341	-
Excess (deficiency) of revenues over expenditures	-	-	341,690	-
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	$ -	$ -	$ 341,690	$ -

McLEAN COUNTY, ILLINOIS

ASSET FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
Licenses, permits, fees and fines	$ -	$ -	$ 12,288	$ 14,716
Intergovernmental	9,685	9,685	51,795	35,994
Total revenues	9,685	9,685	64,083	50,710
EXPENDITURES				
Current - public safety:				
Contractual services	9,685	9,685	7,958	6,923
Commodities	-	-	6,743	4,271
Minor equipment	-	-	16,536	16,666
Capital outlay	-	-	17,341	-
Total expenditures	9,685	9,685	48,578	27,860
Excess (deficiency) of revenues over expenditures	-	-	15,505	22,850
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	28,471	5,621
End of year	$ -	$ -	$ 43,976	$ 28,471

McLEAN COUNTY, ILLINOIS

D.A.R.E. PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009	2008
REVENUES		
Miscellaneous - donations	$ 2,321	$ 2,141
EXPENDITURES		
Current - public safety:		
Contractual services	150	150
Commodities	3,138	2,183
Total expenditures	3,288	2,333
Deficiency of revenues over expenditures	(967)	(192)
FUND BALANCE		
Beginning of year	483	675
End of year	$ (484)	$ 483

McLEAN COUNTY, ILLINOIS

SHERIFF DONATION TRUST FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009	2008
REVENUES		
Miscellaneous - donations	$ 1,270	$ 20,000
EXPENDITURES		
Current - public safety:		
Commodities	650	1,175
Contractual	107	-
Minor equipment	-	-
Total expenditures	757	1,175
Excess (deficiency) of revenues over expenditures	513	18,825
FUND BALANCE		
Beginning of year	21,836	3,011
End of year	$ 22,349	$ 21,836

McLEAN COUNTY, ILLINOIS

IDPA IV-D PROJECT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
Intergovernmental	$ 375,813	$ 375,813	$ 388,802	$ 353,310
Miscellaneous	-	-	-	-
Total revenues	375,813	375,813	388,802	353,310
EXPENDITURES				
Current - public safety:				
Personal services	288,687	288,687	269,951	308,487
Contractual services	74,126	74,126	71,430	69,810
Commodities	12,000	12,000	14,542	10,473
Minor equipment	1,000	1,000	-	-
Debt service	-	-	1,381	1,380
Total expenditures	375,813	375,813	357,304	390,150
Excess (deficiency) of revenues over expenditures	-	-	31,498	(36,840)
OTHER FINANCING SOURCES				
Transfers out	-	-	-	(61,657)
Net change in fund balance	-	-	31,498	(98,497)
FUND BALANCE				
Beginning of year	-	-	(25,103)	73,394
End of year	$ -	$ -	$ 6,395	$ (25,103)

McLEAN COUNTY, ILLINOIS

WASTE MANAGEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
Licenses, permits, fees and fines	$ 170,000	$ 170,000	$ 155,123	$ 170,356
EXPENDITURES				
Current - health and welfare:				
Contractual services	155,000	155,000	120,315	130,022
Excess (deficiency) of revenues over expenditures	15,000	15,000	34,808	40,334
OTHER FINANCING USES				
Transfers out	(15,000)	(15,000)	(20,000)	(15,000)
Net change in fund balance	-	-	14,808	25,334
FUND BALANCE				
Beginning of year	-	-	246,952	221,618
End of year	$ -	$ -	$ 261,760	$ 246,952

McLEAN COUNTY, ILLINOIS

MULTIDISCIPLINARY DOMESTIC VIOLENCE GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
Intergovernmental	$ 174,219	$ 174,219	$ 251,585	$ 234,689
Miscellaneous	-	-	-	-
Total revenues	174,219	174,219	251,585	234,689
EXPENDITURES				
Current - public safety:				
Personal services	113,062	113,062	161,331	156,561
Commodities	360	360	-	-
Contractual services	60,797	60,797	100,682	70,834
Minor equipment	-	-	-	-
Total expenditures	174,219	174,219	262,013	227,395
Excess (deficiency) of revenues over expenditures	-	-	(10,428)	7,294
FUND BALANCE				
Beginning of year	-	-	4,625	(2,669)
End of year	$ -	$ -	$ (5,803)	$ 4,625

McLEAN COUNTY, ILLINOIS

PUBLIC BUILDING COMMISSION LEASE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009			2008
	Budget			
	Original	Final	Actual	Actual
REVENUES				
General property taxes	$ 2,114,176	$ 2,114,176	$ 2,107,723	$ 2,209,713
Miscellaneous	-	-	-	-
Total revenues	2,114,176	2,114,176	2,107,723	2,209,713
EXPENDITURES				
Debt service	2,114,176	2,114,176	2,114,177	2,114,176
Excess (deficiency) of revenues over expenditures	-	-	(6,454)	95,537
FUND DEFICIT				
Beginning of year	-	-	170,998	75,461
End of year	$ -	$ -	$ 164,544	$ 170,998

McLEAN COUNTY, ILLINOIS

PUBLIC BUILDING COMMISSION RENTAL - OPERATIONS AND MAINTENANCE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009			
	Budget			2008
	Original	Final	Actual	Actual
REVENUES				
General property taxes	$ 2,795,458	$ 2,795,458	$ 2,784,768	$ 2,820,600
EXPENDITURES				
Current - general government:				
Contractual services	2,795,458	2,795,458	2,795,458	2,822,994
Deficiency of revenues over expenditures	-	-	(10,690)	(2,394)
FUND DEFICIT				
Beginning of year	-	-	(263,284)	(260,890)
End of year	$ -	$ -	$ (273,974)	$ (263,284)

McLEAN COUNTY, ILLINOIS

COUNTY CLERK DOCUMENT STORAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
Licenses, permits, fees and fines	$ 27,500	$ 27,500	$ 22,734	$ 26,288
Miscellaneous	-	-	-	-
Total revenues	27,500	27,500	22,734	26,288
EXPENDITURES				
Current - general government:				
Personal services	38,017	38,017	34,242	34,776
Contractual services	10,251	10,251	251	244
Total expenditures	48,268	48,268	34,493	35,020
Excess (deficiency) of revenues over expenditures	(20,768)	(20,768)	(11,759)	(8,732)
FUND BALANCE				
Beginning of year	20,768	20,768	33,998	42,730
End of year	$ -	$ -	$ 22,239	$ 33,998

McLEAN COUNTY, ILLINOIS

JAIL PRISONERS' COMMISSARY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009	2008
REVENUES		
Charges for services	$ 239,068	$ 216,109
EXPENDITURES		
Current - public safety	225,215	194,814
Excess of revenues over expenditures	13,853	21,295
FUND BALANCE		
Beginning of year	63,415	42,120
End of year	$ 77,268	$ 63,415

McLEAN COUNTY, ILLINOIS

GIS FEES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009			2008
	Budget			
	Original	Final	Actual	Actual
REVENUES				
Licenses, permits, fees and fines	$ 180,000	$ 180,000	$ 195,307	$ 165,328
EXPENDITURES				
Current - general government:				
Contractual services	162,000	162,000	191,579	166,931
Commodities	-	-	-	-
Total expenditures	162,000	162,000	191,579	166,931
Excess (deficiency) of revenues over expenditures	18,000	18,000	3,728	(1,603)
FUND BALANCE				
Beginning of year	(18,000)	(18,000)	25,541	27,144
End of year	$ -	$ -	$ 29,269	$ 25,541

McLEAN COUNTY, ILLINOIS

COLLECTOR AUTOMATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
Licenses, permits, fees and fines	$ 25,000	$ 25,000	$ 25,577	$ 20,075
Miscellaneous	-	-	1,574	-
Total revenues	25,000	25,000	27,151	20,075
EXPENDITURES				
Current - general government				
Minor equipment	-	-	-	3,370
Contractual services	1,000	1,000	-	-
Total expenditures	1,000	1,000	-	3,370
Excess of revenues over expenditures	24,000	24,000	27,151	16,705
OTHER FINANCING USES				
Transfers out	(25,000)	(25,000)	(25,000)	(25,000)
Net change in fund balance	(1,000)	(1,000)	2,151	(8,295)
FUND BALANCE				
Beginning of year	1,000	1,000	33,594	41,889
End of year	$ -	$ -	$ 35,745	$ 33,594

McLEAN COUNTY, ILLINOIS

NEUTRAL SITE CUSTODY EXCHANGE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
Licenses, permits, fees and fines	$ 80,000	$ 80,000	$ 53,982	$ 16,383
EXPENDITURES				
Current - public safety	80,000	80,000	44,823	19,821
Excess of revenues over expenditures	-	-	9,159	(3,438)
OTHER FINANCING USES				
Transfers out	-	-	-	-
Net change in fund balance	-	-	9,159	(3,438)
FUND BALANCE				
Beginning of year	-	-	(3,438)	-
End of year	$ -	$ -	$ 5,721	$ (3,438)

McLEAN COUNTY, ILLINOIS

CHILDREN'S WAITING ROOM

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009			2008
	Budget			
	Original	Final	Actual	Actual
REVENUES				
Licenses, permits, fees and fines	$ 33,000	$ 37,800	$ 33,804	$ 35,050
EXPENDITURES				
Current - public safety	33,000	37,800	37,800	33,000
Excess of revenues over expenditures	-	-	(3,996)	2,050
OTHER FINANCING USES				
Transfers out	-	-	-	-
Net change in fund balance	-	-	(3,996)	2,050
FUND BALANCE				
Beginning of year	-	-	48,136	46,086
End of year	$ -	$ -	$ 44,140	$ 48,136

McLEAN COUNTY, ILLINOIS

VENDING MACHINE ACCOUNT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009	2008
REVENUES		
Miscellaneous	$57,211	$ -
EXPENDITURES		
Current - general government		
Contractual services	441	
Commodities	6739	
Other	2,652	-
Total expenditures	9,832	-
Excess of revenues over expenditures	47,379	-
FUND BALANCE		
Beginning of year	-	-
End of year	$47,379	$ -

McLEAN COUNTY, ILLINOIS

FAIRVIEW BUILDING FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
Charges for services	$ 80,229	$ 80,229	$ 62,653	$ 64,669
Miscellaneous	-	-	-	-
Total revenues	80,229	80,229	62,653	64,669
EXPENDITURES				
Current - general government:				
Personal services	17,858	17,858	18,245	17,241
Contractual services	55,241	55,241	38,535	42,880
Commodities	4,130	4,130	3,934	2,148
Minor equipment	-	-	-	-
Total expenditures	77,229	77,229	60,714	62,269
Excess (deficiency) of revenues over expenditures	3,000	3,000	1,939	2,400
FUND BALANCE				
Beginning of year	(3,000)	(3,000)	7,344	4,944
End of year	$ -	$ -	$ 9,283	$ 7,344

McLEAN COUNTY, ILLINOIS

NURSING HOME EMPLOYEE VENDING FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009	2008
REVENUES		
Charges for services	$ 4,664	$ 4,646
EXPENDITURES		
Current - general government		
Commodities	7,980	3,739
Excess of revenues over expenditures	(3,316)	907
FUND BALANCE		
Beginning of year	6,509	5,602
End of year	$ 3,193	$ 6,509

McLEAN COUNTY, ILLINOIS

METRO McLEAN COUNTY CENTRALIZED COMMUNICATIONS CENTER FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			2008
	Original	Final	Actual	Actual
REVENUES				
Licenses, permits, fees, and fines	$ 37,000	$ 37,000	$ 38,300	$ 37,200
Intergovernmental	1,726,875	1,726,875	1,726,875	1,637,316
Interest	15,000	15,000	1,172	5,253
Miscellaneous	-	-	40	42
Total revenues	1,778,875	1,778,875	1,766,387	1,679,811
EXPENDITURES				
Current - public safety:				
Personal services	1,690,330	1,690,330	1,834,799	1,837,681
Contractual services	673,556	673,556	582,139	537,035
Commodities	25,420	25,420	20,783	15,413
Minor equipment	19,600	19,600	2,035	6,950
Capital outlay	-	-	-	18,000
Debt service	-	-	12,429	12,430
Total expenditures	2,408,906	2,408,906	2,452,185	2,427,509
Deficiency of revenues over expenditures	(630,031)	(630,031)	(685,798)	(747,698)
OTHER FINANCING SOURCES				
Transfers in	630,031	630,031	630,031	583,362
Proceeds from capital lease	-	-	-	-
Total other financing sources	630,031	630,031	630,031	583,362
Net change in fund balance	-	-	(55,767)	(164,336)
FUND BALANCE				
Beginning of year	-	-	142,023	306,359
End of year	$ -	$ -	$ 86,256	$ 142,023

McLEAN COUNTY, ILLINOIS

TOWNSHIP MOTOR FUEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009	2008
REVENUES		
Intergovernmental	$ 2,076,268	$ 2,114,257
Charges for services	323,979	-
Interest	28,712	60,547
Miscellaneous	2,388	58,148
Total revenues	2,431,347	2,232,952
EXPENDITURES		
Current - highways and streets:		
Contractual services	2,556,911	2,783,452
Excess (deficiency) of revenues over expenditures	(125,564)	(550,500)
OTHER FINANCING SOURCES AND USES		
Transfers in	-	-
Transfers out	(5,378)	-
Total other financing sources and uses	(5,378)	-
Net change in fund balance	(130,942)	(550,500)
FUND BALANCE		
Beginning of year	1,909,130	2,459,630
End of year	$ 1,778,188	$ 1,909,130

McLEAN COUNTY, ILLINOIS

TOWNSHIP BRIDGE PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009	2008
REVENUES		
Intergovernmental	$ 291,571	$ 268,603
Charges for services	32,167	-
Interest	15	223
Total revenues	323,753	268,826
EXPENDITURES		
Current - highways and streets:		
Contractual services	333,465	231,655
Excess (deficiency) of revenues over expenditures	(9,712)	37,171
OTHER FINANCING SOURCES AND USES		
Transfers in	-	-
Transfers out	-	(162,049)
Total other financing sources and uses	-	(162,049)
Net change in fund balance	(9,712)	(124,878)
FUND BALANCE		
Beginning of year	33,669	158,547
End of year	$ 23,957	$ 33,669

McLEAN COUNTY, ILLINOIS

LAW LIBRARY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Budget			
	Original	Final	Actual	2008
REVENUES				
Licenses, permits, fees and fines	$ 70,250	$ 70,250	$ 75,234	$ 77,641
Miscellaneous	3,264	3,264	-	10,273
Total revenues	73,514	73,514	75,234	87,914
EXPENDITURES				
Current - public safety:				
Personal services	15,048	15,048	15,151	12,982
Contractual services	1,550	1,550	818	771
Commodities	51,850	51,850	60,892	58,219
Minor equipment	3,600	3,600	-	-
Total expenditures	72,048	72,048	76,861	71,972
Excess of revenues over expenditures	1,466	1,466	(1,627)	15,942
FUND DEFICIT				
Beginning of year	-	-	32,871	16,929
End of year	$ 1,466	$ 1,466	$ 31,244	$ 32,871

McLEAN COUNTY, ILLINOIS

COLLECTOR TAX INDEMNITY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009	2008
REVENUES		
Licenses, permits, fees and fines	$ 27,820	$ 26,040
Interest	2,021	12,899
Total revenues	29,841	38,939
EXPENDITURES	-	-
Excess of revenues over expenditures	29,841	38,939
FUND BALANCE		
Beginning of year	302,039	263,100
End of year	$ 331,880	$ 302,039

McLEAN COUNTY, ILLINOIS

CAPITAL IMPROVEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009	2008
REVENUES	$ -	$ -
EXPENDITURES		
Capital outlay	-	-
Deficiency of revenues over expenditures	-	-
FUND BALANCE		
Beginning of year	486	486
End of year	$ 486	$ 486

FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST AND AGENCY FUNDS

Funds consisting of resources received and held by the governmental unit as agent, or trustee, to be expended or invested in accordance with the conditions of the trust. Fiduciary Funds are further categorized as: (1) private-purpose trust and (2) agency funds.

Following are the individual Private-purpose Trust Funds:

Free Eye Clinic Fund - To account for monies provided by a private trust to care for the eye needs of indigent County residents. Both the principal donated and the resulting investment earnings are available to provide this care.

Baker Estate Fund - To account for monies provided by a private donor to care for indigent tuberculosis patients. Both the principal donated and the resulting investment earnings are available to provide this care.

Community Development Fund - To account for grants acquired to promote community development.

Nursing Home Crafts Fund - To account for nursing home crafts and activities for the residents.

Following are the individual Agency Funds:

Drainage District Funds - To account for the operations of eleven special drainage districts.

Property Taxes Fund - To account for property taxes collected and disbursed to various taxing districts.

County Clerk R. E. Tax Redemption Fund - To account for tax sale redemptions.

Condemnations and Abandoned Property Fund - To account for collections and distribution of court ordered land condemnations and abandoned property.

Inheritance Fund - To account for inheritance taxes collected and remitted to the State.

Circuit Clerk Fund - To account for bond money being held pending decision of the court.

Payroll Fund - To account for employee wages, taxes, and other deduction payments.

Jail Inmate Fund - To account for jail inmates' cash held.

Sheriff's General Fund - To account for activity held in trust in the Sheriff's Department.

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST FUNDS

COMBINING STATEMENT OF FIDUCIARY NET ASSETS

December 31, 2009

ASSETS	Free Eye Clinic	Baker Estate	Community Development	Nursing Home Crafts	Total Private - purpose Trust Funds
Cash and investments	$ 27,841	$121,137	$ 320,131	$ 17,780	$ 486,889
Receivables:					
Other	-	582	642,207	-	642,789
Due from individuals and other governmental entities	-	-	-	-	-
TOTAL ASSETS	$ 27,841	$121,719	$ 962,338	$ 17,780	$ 1,129,678
LIABILITIES AND NET ASSETS					
LIABILITIES					
Due to individuals and other governmental entities	$ -	$ -	$ 265,545	$ -	$ 265,545
NET ASSETS					
Assets held in trust for others	27,841	121,719	696,793	17,780	864,133
TOTAL LIABILITIES AND NET ASSETS	$ 27,841	$121,719	$ 962,338	$ 17,780	$ 1,129,678

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST FUNDS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

For the Year Ended December 31, 2009

	Free Eye Clinic	Baker Estate	Community Development	Nursing Home Crafts	Total
ADDITIONS					
Interest	$ 58	$ 12,443	$ 29,636	$ -	$ 42,137
Other:					
Contributions	11,032	-	-	-	11,032
Miscellaneous	-	-	-	6,569	6,569
Total revenues	11,090	12,443	29,636	6,569	59,738
DEDUCTIONS					
Current:					
General government	-	-	20	-	20
Health and welfare	10,176	-	-	3,307	13,483
Total expenditures	10,176	-	20	3,307	13,503
Net change in net assets	914	12,443	29,616	3,262	46,235
NET ASSETS					
Beginning of year	26,927	109,276	667,177	14,518	817,898
End of year	$ 27,841	$121,719	$ 696,793	$ 17,780	$ 864,133

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2009

	Balance, December 31, 2008	Additions	Deductions	Balance, December 31, 2009
DRAINAGE DISTRICT FUNDS				
Assets:				
Cash and investments	$ 200,250	$ 58,486	$ 94,426	$ 164,310
Liabilities:				
Other	$ 200,250	$ 6,725	$ 42,665	$ 164,310
PROPERTY TAXES				
Assets:				
Cash and investments	$ 86,554	$ 558,416,226	$ 558,388,148	$ 114,632
Receivables - other	22,034	269,170,589	269,185,384	7,239
	$ 108,588	$ 827,586,815	$ 827,573,532	$ 121,871
Liabilities:				
Other	$ 108,588	$ 272,720,530	$ 272,707,247	$ 121,871
COUNTY CLERK R.E. TAX REDEMPTION				
Assets:				
Cash and investments	$ 394,496	$ 3,505,152	$ 3,267,828	$ 631,820
Liabilities:				
Other	$ 394,496	$ 3,505,152	$ 3,267,828	$ 631,820
CONDEMNATIONS AND ABANDONED PROPERTY				
Assets:				
Cash and investments	$ 204,011	$ 23,307	$ 47,838	$ 179,480
Liabilities:				
Other	$ 204,011	$ 53,407	$ 77,938	$ 179,480

(CONTINUED)

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2009

	Balance, December 31, 2008	Additions	Deductions	Balance, December 31, 2009
INHERITANCE FUND				
Assets:				
Cash and investments	$ 342,453	$ 4,056,784	$ 3,939,507	$ 459,730
Liabilities:				
Other	$ 342,453	$ 4,056,784	$ 3,939,507	$ 459,730
CIRCUIT CLERK				
Assets:				
Cash and investments	$ 1,356,817	$ 32,192,039	$ 32,439,943	$ 1,108,913
Accrued interest receivable	15,014	-	4,853	10,161
	$ 1,371,831	$ 32,192,039	$ 32,444,796	$ 1,119,074
Liabilities:				
Other	$ 1,371,831	$ 32,192,039	$ 32,444,796	$ 1,119,074
PAYROLL				
Assets:				
Cash and investments	$ 362,819	$ 41,491,318	$ 41,506,456	$ 347,681
Receivables - other	-	37,990,425	37,990,270	155
Due from component units	1,589	1,825	1,589	1,825
Due from others	1,285,554	1,459,984	1,291,205	1,454,333
	$ 1,649,962	$ 80,943,552	$ 80,789,520	$ 1,803,994
Liabilities:				
Other	$ 1,649,962	$ 45,349,475	$ 45,195,443	$ 1,803,994
JAIL INMATE				
Assets:				
Cash and investments	$ 8,771	$ 2,168,709	$ 2,176,766	$ 714
Liabilities:				
Other	$ 8,771	$ 2,168,709	$ 2,176,766	$ 714

(CONTINUED)

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2009

	Balance, December 31, 2008	Additions	Deductions	Balance, December 31, 2009
SHERIFF'S GENERAL				
Assets:				
Cash and investments	$ 56	$ 419,651	$ 419,614	$ 93
Liabilities:				
Other	$ 56	$ 419,651	$ 419,614	$ 93
TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and investments	$ 2,956,227	$ 642,331,672	$ 642,280,526	$ 3,007,373
Accrued interest receivable	15,014	-	4,853	10,161
Receivables - other	22,034	307,161,014	307,175,654	7,394
Due from component units	1,589	1,825	1,589	1,825
Due from others	1,285,554	1,459,984	1,291,205	1,454,333
	$ 4,280,418	$ 950,954,495	$ 950,753,827	$ 4,481,086
Liabilities:				
Other	$ 4,280,418	$ 360,472,472	$ 360,271,804	$ 4,481,086

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

BALANCE SHEET AND STATEMENT OF NET ASSETS

December 31, 2009

	Balance Sheet	Adjustments	Statement of Net Assets
ASSETS			
CURRENT ASSETS			
Cash and investments	$ 1,537,200	$ -	$ 1,537,200
Receivables:			
State of Illinois	149,387	-	149,387
Accounts	70,176	-	70,176
Other	4,212	-	4,212
Other assets	-	-	-
Total current assets	1,760,975	-	1,760,975
NONCURRENT ASSETS			
Capital assets, net	-	303,614	303,614
TOTAL ASSETS	$ 1,760,975	$ 303,614	$ 2,064,589
LIABILITIES AND FUND BALANCE/NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	$ 41,407	$ -	$ 41,407
Due to primary government	15,932	-	15,932
Due to fiduciary funds - primary government	1,825	-	1,825
Accrued compensated absences	-	30	30
Total current liabilities	59,164	30	59,194
NONCURRENT LIABILITIES			
Accrued compensated absences	-	265	265
Total liabilities	59,164	295	59,459
FUND BALANCE/NET ASSETS			
Invested in capital assets	-	303,614	303,614
Unrestricted	1,701,811	(295)	1,701,516
Total fund balance/net assets	1,701,811	303,319	2,005,130
TOTAL LIABILITIES AND FUND BALANCE/NET ASSETS	$ 1,760,975	$ 303,614	$ 2,064,589

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD

RECONCILIATION OF BALANCE SHEET TO STATEMENT OF NET ASSETS

December 31, 2009

TOTAL FUND BALANCE FOR FUND BALANCE SHEET	$ 1,701,811
TOTAL NET ASSETS REPORTED IN THE STATEMENT OF NET ASSETS IS DIFFERENT BECAUSE	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets and related accumulated depreciation is:	
Cost of capital assets	4,466,897
Accumulated depreciation	(4,163,283)
	303,614
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at December 31, 2009 consist of:	
Accrued compensated absences	(295)
TOTAL NET ASSETS	$ 2,005,130

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE AND STATEMENT OF ACTIVITIES

Year Ended December 31, 2009

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
REVENUES			
Licenses, permits, fees and fines	$ 1,809,000	$ -	$ 1,809,000
Interest	22,935	-	22,935
Miscellaneous	199	-	199
Total revenues	1,832,134	-	1,832,134
EXPENDITURES			
Current:			
Personal services	66,255	(58)	66,197
Contractual services	1,647,472	-	1,647,472
Commodities	-	-	-
Minor equipment	-	-	-
Capital outlay	14,026	(17,026)	(3,000)
Depreciation	-	75,149	75,149
Loss on sale of assets	-	2,000	2,000
Total expenditures/expenses	1,727,753	60,065	1,787,818
Excess (deficiency) of revenues over expenditures	104,381	(60,065)	44,316
FUND BALANCE/NET ASSETS			
Beginning of period	1,597,430	363,384	1,960,814
End of period	$ 1,701,811	$ 303,319	$ 2,005,130

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO STATEMENT OF ACTIVITIES

Year Ended December 31, 2009

NET CHANGE IN FUND BALANCE	$ 104,381
THE CHANGE IN NET ASSETS REPORTED IN THE STATEMENT OF ACTIVITIES IS DIFFERENT BECAUSE	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Below are the depreciation expense and capital outlays for the year:	
Capital outlay/equipment	17,026
Depreciation expense	(75,149)
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.	
Compensated absences	58
Proceeds from disposition of capital assets provides current financial resources to governmental funds while loss on disposition of capital assets is recognized in the statement of activities.	
Gain (loss) on disposition of capital assets	(2,000)
TOTAL CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITY	$ 44,316

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2009
With Comparative Figures for Year Ended December 31, 2008

	2009 Original Budget	2009 Amended Budget	2009 Actual	2008 Actual
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Licenses, permits, fees and fines	1,790,173	1,810,784	1,809,000	2,177,429
Interest	30,000	-	22,935	22,721
Miscellaneous	-	-	199	-
Total revenues	1,820,173	1,810,784	1,832,134	2,200,150
EXPENDITURES				
Current:				
Personal services	61,101	59,934	66,255	63,556
Contractual services	1,684,852	1,676,850	1,647,472	1,651,896
Commodities	-	9,540	-	8,557
Minor equipment	18,000	5,500	-	-
Capital outlay	-	-	14,026	-
Debt services	-	-	-	-
Total expenditures	1,763,953	1,751,824	1,727,753	1,724,009
Excess (deficiency) of revenues over expenditures	56,220	58,960	104,381	476,141
FUND BALANCE				
Beginning of period	(56,220)	-	1,597,430	1,121,289
End of period	$ -	$ 58,960	$ 1,701,811	$ 1,597,430

STATISTICAL SECTION (UNAUDITED)

This part of the McLean County, Illinois comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall health.

Contents **Page**

Financial Trends 152

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity 158

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Debt Capacity 164

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information 168

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information 170

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

McLean County, Illinois
Net Assets by Component
Last Seven Years
(Accrual Basis of Accounting)

	December 31,	
	2009	**2008**
Governmental activities		
Invested in capital assets, net of related debt	$ 103,547,095	$ 102,547,862
Restricted	14,919,845	10,728,231
Unrestricted	8,624,748	8,390,112
Total governmental activities net assets	$ 127,091,688	$ 121,666,205
Business-type activities		
Invested in capital assets, net of related debt	$ 1,506,203	$ 1,493,711
Unrestricted	7,587,770	7,382,180
Total business-type activities net assets	$ 9,093,973	$ 8,875,891
Primary government		
Invested in capital assets, net of related debt	$ 105,053,298	$ 104,041,573
Restricted	14,919,845	10,728,231
Unrestricted	16,212,518	15,772,292
Total primary government net assets	$ 136,185,661	$ 130,542,096

Note: Accrual basis financial information for McLean County, Illinois (as a whole) is only available only back to 2003, the year *Governmental Accounting Standards Board* Statement No. 34 was implemented.

Table I

December 31,				
2007	2006	2005	2004	2003
$ 95,803,836	$ 83,945,122	$ 77,921,833	$ 73,810,013	$ 68,135,469
12,812,304	-	-	968,132	1,279,312
12,737,371	26,226,889	23,292,222	18,948,916	19,162,487
$ 121,353,511	$ 110,172,011	$ 101,214,055	$ 93,727,061	$ 88,577,268
$ 1,194,783	$ 1,318,117	$ 1,418,772	$ 1,498,332	$ 1,537,103
7,255,374	5,744,095	4,765,669	4,119,081	3,883,400
$ 8,450,157	$ 7,062,212	$ 6,184,441	$ 5,617,413	$ 5,420,503
$ 96,998,619	$ 85,263,239	$ 79,340,605	$ 75,308,345	$ 69,672,572
12,812,304	-	-	968,132	1,279,312
19,992,745	31,970,984	28,057,891	23,067,997	23,045,887
$ 129,803,668	$ 117,234,223	$ 107,398,496	$ 99,344,474	$ 93,997,771

McLean County, Illinois
Changes in Net Assets
Last Seven Years
(Accrual Basis of Accounting)

	Year Ended December 31,		
	2009	2008	2007
Expenses			
Governmental activities:			
General government	$ 17,305,003	$ 18,677,830	$ 17,162,615
Public safety	30,144,969	30,273,281	28,203,584
Highways and streets	10,554,804	14,077,834	8,717,206
Health and welfare	9,944,030	9,294,601	8,725,450
Culture and recreation	1,095,329	887,086	1,100,143
Interest expense	371,591	331,583	324,701
Total governmental activities expenses	69,415,726	73,542,215	64,233,699
Business-type activities:			
Health and welfare	8,258,390	9,181,368	8,729,463
Total primary government expenses	77,674,116	82,723,583	72,963,162
Program revenues			
Governmental activities:			
Charges for services:			
General government	7,774,392	6,801,743	7,051,123
Public safety	7,435,409	7,353,512	7,580,153
Highways and streets	1,351,048	3,025,310	2,615,318
Health and welfare	1,225,625	1,187,859	1,211,865
Culture and recreation	365,146	334,749	344,192
Operating grants and contributions:			
General government	621,694	1,996,308	508,187
Public safety	4,477,696	3,966,601	4,359,477
Highways and streets	3,065	-	77,453
Health and welfare	2,797,340	2,512,275	2,406,744
Culture and recreation	819	495	32
Capital grants:			
General government	301,678	-	-
Public safety	-	-	-
Highways and streets	2,500,277	2,016,319	3,338,595
Health and welfare	-	-	-
Culture and recreation	-	-	-
Total governmental activities program revenues	28,854,189	29,195,171	29,493,139
Business-type activities:			
Charges for services:			
Health and welfare	7,688,957	8,669,958	9,069,943
Total primary government program revenues	36,543,146	37,865,129	38,563,082
Net (expense) revenue	41,130,970	44,858,454	34,400,080
General revenues and other changes in net assets			
Governmental activities:			
General property tax	30,635,514	29,229,012	28,226,821
Motor fuel tax	4,656,514	4,782,750	5,182,097
Retailers occupation tax	5,415,526	5,699,437	5,695,706
State income tax	1,614,763	1,876,488	1,840,943
Personal property replacement tax	1,464,841	1,662,199	1,795,427
Unrestricted interest earnings	893,086	1,199,399	1,748,790
Miscellaneous	295,499	301,550	390,218
Intergovernmental	1,634,380	1,134,079	981,343
Gain on the sale of capital assets	-	-	-
Extraordinary Item	-	(564,810)	-
Transfers	(623,103)	(660,366)	(711,466)
Total governmental activities	45,987,020	44,659,738	45,149,879
Business-type activities:			
Unrestricted interest earnings	105,277	219,395	274,153
Miscellaneous	59,135	57,383	61,846
Transfers	623,103	660,366	711,466
Total business-type activities	787,515	937,144	1,047,465
Total primary government general revenues	46,774,535	45,596,882	46,197,344
Change in net assets			
Governmental activities	5,425,483	312,694	10,409,319
Business-type activities	218,082	425,734	1,387,945
Total primary government general revenues	$ 5,643,565	$ 738,428	$ 11,797,264

Note: Accrual basis financial information for McLean County, Illinois (as a whole) is only available back to 2003, the year *Governmental Accounting Standards Board Statement No. 34* was implemented

Table II

Year Ended December 31,			
2006	2005	2004	2003
$ 14,857,530	$ 13,618,731	$ 14,901,269	$ 14,637,212
27,749,373	25,719,553	23,804,830	20,475,491
9,418,840	11,845,273	9,881,799	4,329,314
7,528,879	7,225,898	7,348,278	6,649,702
1,062,399	997,470	553,861	492,191
456,881	631,046	622,801	756,266
61,073,902	60,037,971	57,112,838	47,340,176
6,816,383	6,010,748	5,801,763	5,428,559
67,890,285	66,048,719	62,914,601	52,768,735
7,094,882	6,554,238	6,403,903	6,127,738
8,536,891	8,422,491	7,679,128	5,868,569
1,736,568	1,874,572	524,252	518,429
1,066,205	931,072	900,474	815,317
327,885	287,727	249,277	244,001
482,385	601,107	1,024,114	869,496
2,730,337	3,033,593	2,004,059	2,142,825
-	512,413	-	-
2,341,659	2,272,363	2,377,733	2,262,353
81	340	-	-
-	-	-	-
-	776,898	500,000	-
2,650,690	1,118,147	-	-
-	-	-	-
-	-	-	-
26,967,583	26,384,961	21,662,940	18,848,728
6,802,378	5,893,141	5,456,489	5,550,240
33,769,961	32,278,102	27,119,429	24,398,968
34,120,324	33,770,617	35,795,172	28,369,767
27,472,574	26,108,160	25,352,711	24,005,022
5,281,147	5,489,640	5,958,872	5,946,782
5,812,717	5,757,369	4,674,711	5,062,065
1,658,652	1,526,722	1,298,938	1,246,946
1,475,231	1,408,283	1,014,778	939,977
1,586,217	1,057,908	730,162	673,553
358,330	280,406	382,326	282,437
-	-	-	-
-	-	-	25,000
-	-	-	4,016,048
(580,593)	(488,484)	(465,307)	(336,816)
43,064,275	41,140,004	38,947,191	41,861,014
251,078	137,404	61,963	30,624
60,105	58,747	14,914	10,789
580,593	488,484	465,307	336,816
891,776	684,635	542,184	378,229
43,956,051	41,824,639	39,489,375	42,239,243
8,957,956	7,486,994	3,497,293	13,369,566
877,771	567,028	196,910	499,910
$ 9,835,727	$ 8,054,022	$ 3,694,203	$ 13,869,476

Table III

McLean County, Illinois
Fund Balances, Governmental Funds
Last Six Years
(Modified Accrual Basis of Accounting)

	December 31,						
	2009	2008	2007	2006	2005	2004	2003
General Fund							
Reserved	$ 109,188	$ 75,370	$ 98,178	$ -	$ 71,446	$ 968,132	$ 1,279,312
Unreserved	7,760,767	8,338,235	12,732,766	11,264,567	9,569,243	6,030,072	5,039,059
Total General Fund	$ 7,869,955	$ 8,413,605	$ 12,830,944	$ 11,264,567	$ 9,640,689	$ 6,998,204	$ 6,318,371
All Other Governmental Funds							
Reserved	$ 347,712	$ 361,332	$ 347,136	$ -	$ -	$ -	$ -
Unreserved	15,842,403	11,230,536	13,378,142	15,921,315	15,261,999	14,061,447	15,087,793
Total All Other Governmental Funds	$ 16,190,115	$ 11,591,868	$ 13,725,278	$ 15,921,315	$ 15,261,999	$ 14,061,447	$ 15,087,793

Note: Due to changes in McLean County's fund structure connected with the implementation of *Governmental Accounting Standards Board Statement No. 34*, fund balance information is available only back to 2003.

McLean County, Illinois
Changes in Fund Balances, Governmental Funds
Last Six Years
(Modified Accrual Basis of Accounting)

	Year Ended December 31,						
	2009	2008	2007	2006	2005	2004	2003
Revenues							
General property taxes	$ 30,635,514	$ 29,229,012	$ 28,226,821	$ 27,472,574	$ 26,108,160	$ 25,352,710	$ 24,005,022
Other taxes	8,102,529	9,238,124	7,636,649	8,946,599	8,692,374	5,973,649	6,309,011
Licenses, permits, fees, and fines	8,052,832	7,664,885	8,308,270	8,111,323	7,377,741	5,209,196	4,412,975
Intergovernmental	13,727,569	12,842,182	15,357,458	13,495,604	14,350,941	15,815,767	14,145,086
Charges for services	8,087,281	9,172,254	8,770,523	7,578,217	7,440,220	7,020,447	6,297,515
Maintenance contracts	3,335,657	3,114,374	2,914,050	2,615,721	2,673,256	2,265,326	2,210,853
Interest	893,086	1,199,399	1,748,790	1,586,217	1,057,908	730,162	673,553
Miscellaneous	311,671	283,010	169,853	214,124	89,449	512,532	515,280
Total revenues	73,146,139	72,743,240	73,132,414	70,020,379	67,790,049	62,879,789	58,569,295
Expenditures							
Current:							
General government	24,252,379	25,438,228	23,203,800	22,726,565	20,443,570	21,039,791	18,412,721
Public Safety	24,805,341	25,140,914	23,252,169	22,167,711	21,026,176	19,212,595	17,901,576
Highways and streets	6,810,592	8,159,864	6,723,818	7,261,082	7,543,770	7,366,510	2,521,208
Health and welfare	7,332,284	7,193,726	6,895,545	6,530,572	6,318,468	6,498,895	6,146,674
Culture and recreation	1,074,875	1,102,895	1,020,230	980,735	911,326	438,552	431,584
Capital outlay	1,731,980	8,636,371	9,873,065	4,821,987	4,421,841	7,723,515	15,276,949
Debt service - principle	2,144,872	2,040,081	2,614,334	2,334,207	2,487,319	2,192,200	1,931,724
Debt service - interest	371,591	331,583	276,294	429,430	584,728	699,744	830,290
Total expenditures	68,523,914	78,043,662	73,859,255	67,252,289	63,737,198	65,171,802	63,452,726
Excess of revenues over expenditures	4,622,225	(5,300,422)	(726,841)	2,768,090	4,052,851	(2,292,013)	(4,883,431)
Other financing sources (uses)							
Transfers in	1,162,839	1,358,664	1,084,789	1,275,856	2,067,850	1,106,058	1,275,924
Proceeds from capital lease	-	22,549	38,465	76,403	268,259	2,008,930	418,948
Proceeds from insurance recoveries	-	-	-	-	-	-	5,285,317
Proceeds from disposition of capital assets	5,475	2,300	7,000	10,294	10,410	401,877	25,000
Transfers out	(1,785,942)	(2,019,030)	(1,796,254)	(1,856,449)	(2,556,334)	(1,571,365)	(1,612,740)
Extraordinary loss	-	(564,810)	-	-	-	-	-
Total other financing sources (uses)	(617,628)	(1,200,327)	(666,000)	(493,896)	(209,815)	1,945,500	5,392,449
Excess of revenues and other financing sources over expenditures and other financing uses	4,004,597	(6,500,749)	(1,392,841)	2,274,194	3,843,036	(346,513)	509,018
Fund Balances							
Beginning of year	20,055,473	26,556,222	27,949,063	24,902,688	21,059,651	21,406,164	20,897,146
End of year	$ 24,060,070	$ 20,055,473	$ 26,556,222	$ 27,176,882	$ 24,902,687	$ 21,059,651	$ 21,406,164
Debt Service as a percentage of noncapital expenditures	0.56%	0.48%	4.54%	4.48%	5.04%	5.03%	5.73%

Note: Due to changes in McLean County's fund structure connected with the implementation of *Governmental Accounting Standards Board Statement No. 34*, comparable governmental fund information is available only back to 2003.

* Breakout not available.

McLean County, Illinois
Assessed Value -
Taxable Property
Last Ten Years

Property Class	2009	2008	2007	2006
Residential	$ 2,604,246,342	$ 2,504,116,063	$ 2,385,891,370	$ 2,263,172,715
Farm	251,259,383	241,034,789	226,194,534	218,709,012
Commercial	977,124,317	1,008,181,167	926,561,795	871,363,659
Industrial	27,870,921	28,084,196	28,596,913	28,091,078
Railroad	1,255,455	1,220,468	1,207,806	1,166,548
Total Assessed Value	$ 3,861,756,418	$ 3,782,636,683	$ 3,568,452,418	$ 3,382,503,012
Total Actual Value	*	*	*	*
Total Direct Tax Rate	*	*	*	*

Source: McLean County Clerk

* Information not available.

Table V

2005	2004	2003	2002	2001	2000
$ 2,130,880,815	$ 1,993,443,810	$ 1,862,410,099	$ 1,743,138,794	$ 1,625,795,736	$ 1,511,979,575
226,050,438	235,969,687	249,161,141	259,881,861	275,154,686	292,310,350
838,738,306	811,011,174	776,448,770	747,420,761	696,730,778	640,827,820
26,553,044	26,037,332	25,561,047	27,161,332	28,924,204	28,971,890
1,100,855	1,473,127	1,394,100	1,292,350	1,269,015	1,060,870
$ 3,223,323,458	$ 3,067,935,130	$ 2,914,975,157	$ 2,778,895,098	$ 2,627,874,419	$ 2,475,150,505
*	*	*	*	*	*
*	*	*	*	*	*

McLean County
Property Tax Rates - Direct and Overlapping Governments
Last Ten Years
(Rate Per $100 of Assessed Valuation)
(Unaudited)

	2000	2001
CITY OF BLOOMINGTON		
McLean County	0.91516	0.93722
City of Bloomington Township	0.22060	0.14473
City of Bloomington	1.10800	1.04982
City of Bloomington Library	0.23223	0.22462
Bloomington-Normal Water District	0.12181	0.11236
Bloomington-Normal Airport Authority	0.09895	0.09194
Cemetery	0.02434	0.02329
School District No. 87	4.42148	4.40538
Jr. College District No. 540	0.28407	0.30961
	7.42664	7.29897
TOWN OF NORMAL		
McLean County	0.91516	0.93722
Normal Township	0.10605	0.10233
Road and Bridge	0.07639	0.07375
Town of Normal	0.68647	0.74427
Normal Library	0.36237	0.35606
Bloomington-Normal Water District	0.12181	0.11236
Airport Authority	0.09895	0.09194
School District No. 5	4.43254	4.35044
Jr. College District No. 540	0.28407	0.30961
	7.08381	7.07798
WEST TOWNSHIP		
McLean County	0.91516	0.93722
West Township	0.23489	0.23537
Road and Bridge	0.27318	0.28537
LeRoy Fire District	0.13270	0.13888
LeRoy Park District	0.13873	0.13779
Multi-Township Assessment	0.02692	0.04208
School District No. 2	4.91219	4.95693
Jr. College District No. 505	0.44690	0.45560
S. E. Water District	-	-
West School Rebate	-	-
	7.08067	7.18924

Note: There are 175 taxing districts within McLean County. Each taxing district has its own boundaries or other taxing districts offering different services. For this reason, three units have been selected to demonstrate the overlapping tax rates. The first two are the largest urban areas in the County, and represent 71.66 percent of the total assessed value of the County. The third is a typical rural unit which contains no unincorporated city or town. Tax rates are listed in dollars per $100 of assessed valuation.

A tax levy provides taxes for the ensuing year. Thereby, the 2007 tax levy provided taxes in 2008

Source: McLean County Clerk

2002	2003	# 2004	2005	2006	2007	2008	2009
0.93064	0.93685	0.93874	0.93885	0.91927	0.90098	0.89659	0.90687
0.13441	0.15620	0.18862	0.23686	0.22972	0.22080	0.18683	0.18217
1.01732	1.01064	1.00710	0.99901	0.99730	1.00665	0.99541	1.07616
0.27621	0.27325	0.27359	0.27284	0.27099	0.26601	0.26108	0.25467
0.10767	0.14314	0.15014	0.14835	0.15303	0.15871	0.16036	0.16476
0.08324	0.10920	0.10680	0.05202	0.11621	0.10781	0.11008	0.08546
0.02269	0.02194	-	-	-	-	-	-
4.43752	4.43447	4.47014	4.48095	4.48221	4.51459	4.58085	4.61222
0.33852	0.35256	0.38752	0.39291	0.40655	0.44400	0.94573	0.45910
7.34822	7.43825	7.52265	7.52179	7.57528	7.61955	8.13693	7.74141
0.93064	0.93685	0.93874	0.93885	0.91927	0.90098	0.89659	0.90687
0.12649	0.12399	0.12592	0.12249	0.11826	0.14858	0.14934	0.15138
0.08126	0.07964	0.08085	0.07863	0.07591	0.01809	0.08115	0.08226
0.72823	0.83987	0.82629	0.79281	0.75819	0.74897	0.74289	0.78476
0.34112	0.34762	0.34060	0.33345	0.32919	0.33915	0.35069	0.36452
0.10767	0.14314	0.15014	0.14835	0.15303	0.15871	0.16036	0.16476
0.08324	0.10920	0.10680	0.05202	0.11621	0.10781	0.11008	0.08546
4.34413	4.43031	4.50786	4.47579	4.44755	4.53295	4.58932	4.69289
0.33852	0.35256	0.38752	0.39291	0.40655	0.44400	0.94573	0.45910
7.08130	7.36318	7.46472	7.33530	7.32416	7.39924	8.02615	7.69200
0.93064	0.93685	0.93874	0.93885	0.91927	0.90098	0.89659	0.90687
0.24777	0.37838	0.41341	0.44778	0.46846	0.44771	0.38661	0.36310
0.30345	0.34321	0.37502	0.40746	0.43869	0.44021	0.42774	0.47890
0.19879	0.37788	0.39501	0.39088	0.39002	0.38314	0.38351	0.38015
0.13985	0.14370	0.14557	0.13845	0.43935	0.12793	0.12932	0.13154
0.04421	0.04367	0.04572	0.04717	0.04711	0.04272	0.03092	0.02962
5.33317	5.19897	5.28279	5.31985	5.35722	5.32378	5.37259	5.35350
0.46536	0.48371	0.48770	0.48067	0.46147	0.46860	0.51576	0.50341
0.00847	0.00829	0.00420	-	-	-	0.00683	-
(0.5219)	(0.9218)	(0.50249)	(0.32275)	(1.19353)	(1.42580)	(1.33007)	(1.66562)
7.14981	6.99286	7.58567	7.84836	7.32806	6.70927	6.81980	6.48147

Cemetery is included in the City of Bloomington Township rate beginning in 2004.

McLean County, Illinois
Principal Taxpayers
Current Year and Nine Year's Prior
(Unaudited)

		2008 Assessed Valuation (1)	Percentage of Total Assessed Valuation	Taxes Paid in 2009 (2)	1999 Assessed Valuation (1)	Percentage of Total Assessed Valuation	Taxes Paid in 2000 (2)	1999 Rank
1.	State Farm Mutual (Insurance)	$ 169,044,197	4.47 %	$ 13,003,332	$ 117,419,908	4.99 %	$ 8,721,815	1
2.	High Trails Wind Farm LLC	48,237,586	1.28	3,783,519				
3.	Eastland Mall LLC	18,573,199	0.49	1,420,093				
4.	Wal-Mart Stores (Retail)	13,868,746	0.37	1,061,166	5,499,775	0.23	388,763	6
5.	Country Life Insurance Co. (Insurance)	13,666,954	0.36	1,045,448	8,875,370	0.37	652,619	4
6.	Illinois Agricultural Association (Agricultural Insurance)	9,973,470	0.26	762,564	8,619,707	0.37	646,465	3
7.	Mitsubishi Motor Sales (Manufacturing)	9,110,898	0.24	697,307	15,111,339	0.64	1,062,619	2
8.	IMI College Hills Development LLC (Retail)	6,176,231	0.16	977,593				
9.	Westminster Village (Retirement Community)	5,872,094	0.16	394,499	-	-	-	-
10.	Intercontinential	5,745,450	0.15	439,779				
	B-M-J Development (Shopping Mall)				8,023,950	0.34	601,784	5
	GTE Telephone Operations (Communications)				7,358,118	0.31	537,572	7
	Flodin, Robert B. (Medical Center)				4,975,266	0.21	373,137	8
	AMRESCO (Retail)				4,789,037	0.20	348,124	9
	Jumer's Castle Lodge (Hotel/Restaurant)				3,775,726	0.18	274,464	10
		$ 300,268,825	7.94 %	$ 23,585,300	184,448,196	7.84 %	13,607,362	

(1) Assessed valuation is determined in 2008 for taxes payable in 2009.

(2) Based on non-farm parcels exceeding $400,000 in assessed valuation.

Source: McLean County Supervisor of Assessments

McLean County, Illinois
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Tax Levy Year	Total Current Tax Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Collected within the Fiscal Year of the Levy	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2008	$ 30,725,125	$ 30,537,813	99.39%	$ 12,205	$ 30,550,018	99.43%
2007	29,269,053	29,117,219	99.48%	127,722	29,244,941	99.92%
2006	29,268,483	28,086,539	95.96%	56,643	28,143,182	96.16%
2005	27,418,916	27,374,768	99.84%	4,502	27,379,270	99.86%
2004	26,122,932	26,071,321	99.80%	44,723	26,116,044	99.97%
2003	25,328,084	25,268,470	99.76%	37,137	25,305,607	99.91%
2002	24,013,719	23,950,546	99.74%	5,253	23,955,799	99.76%
2001	22,817,724	22,767,964	99.78%	3,160	22,771,124	99.80%
2000	20,973,163	20,759,254	98.98%	2,797	20,762,051	98.99%
1999	20,032,083	19,903,605	99.36%	206	19,903,811	99.36%

Source: McLean County Treasurer's Office

Note: A tax levy year provides taxes for the ensuing year. Thereby, the 2008 tax levy year provided taxes in 2009.

The information in this schedule relates to the County's own property tax levies, and does not include those it collects on behalf of others.

Table IX

McLean County, Illinois
Ratios of General
Bonded Debt Outstanding
Last Ten Fiscal Years

	General Bonded		Debt Outstanding				
Fiscal Year	General Obligation Bonds	Additions	Less Payments on Principal	Total	Percentage of Personal Income	Percentage of Actual Value of Taxable Property	Per Capita
2009	$ 12,283,943	$ -	$ 1,887,296	$ 10,396,647	*	*	$ 62.90
2008	13,977,202	-	1,693,259	12,283,943	0.20%	0.00115%	74.31
2007	16,251,690	-	2,274,488	13,977,202	0.24%	0.00138%	84.56
2006	8,842,894	9,553,284	2,144,488	16,251,690	0.30%	0.00176%	100.82
2005	11,021,530	108,864	2,287,500	8,842,894	0.17%	0.00101%	55.62
2004	11,407,500	1,686,530	2,072,500	11,021,530	0.22%	0.00132%	69.85
2003	12,932,500	350,000	1,875,000	11,407,500	0.23%	0.00141%	72.82
2002	14,630,000	-	1,697,500	12,932,500	0.28%	0.00167%	83.31
2001	12,680,000	3,400,000	1,450,000	14,630,000	0.32%	0.00200%	95.98
2000	14,005,000	-	1,325,000	12,680,000	0.29%	0.00184%	84.04

*Information not yet available

Table X

McLean County, Illinois
Computation of Direct and Overlapping Debt
December 31, 2009
(Unaudited)

Taxing District With Outstanding Debt	Net Debt Outstanding	% Within County	Debt Applicable to McLean County
Municipalities			
City of Bloomington	129,560,559	100.00%	129,560,559
City of Chenoa	38,454	100.00%	38,454
Village of Heyworth	14,030,631	100.00%	14,030,631
City of LeRoy	5,000,423	100.00%	5,000,423
Town of Normal	138,836,270	100.00%	138,836,270
Village of Gridley	1,569,970	100.00%	1,569,970
City of El Paso	1,737,892	2.37%	41,188
School Districts			
Bloomington District #87	63,078,019	100.00%	63,078,019
Blue Ridge Unit #18	4,952,338	20.66%	1,023,153
El Paso-Gridley Unit #11	7,807,789	25.73%	2,008,944
Eureka Unit #140	1,125,936	3.00%	33,778
Gibson City Unit #5E	4,957,620	3.42%	169,551
Heyworth Unit #4	11,442,914	98.87%	11,313,609
LeRoy Unit #2	11,489,921	98.69%	11,339,403
Lexington Unit #7	2,974,279	100.00%	2,974,279
Normal Unit #5	280,653,954	99.93%	280,457,496
Olympia Unit #16	19,800,250	46.36%	9,179,396
Prairie Central Unit #8N	1,078,008	21.67%	233,604
Ridgeview Unit #19	5,650,742	100.00%	5,650,742
Tri-Valley Unit #3	7,605,618	100.00%	7,605,618
Heartland Community College #540	124,793,858	83.06%	103,653,778
Illinois Central College #514	51,290,469	0.10%	51,290
Other Districts			
Bloomington-Normal Airport Authority	32,326,936	100.00%	32,326,936
McLean County Public Building Commission	16,789,147	100.00%	16,789,147
Octavia Park District	44,267	100.00%	44,267
Randolph Township Fire	715,807	99.32%	710,940
Randolph Township Road District	241,112	100.00%	241,112
Total Overlapping Agencies	939,593,183		837,962,558
Direct Debt			
McLean County, Illinois	-		-
TOTAL DIRECT AND OVERLAPPING DEBT	939,593,183		837,962,558

Source: County Clerk

McLean County, Illinois
Legal Debt Margin Information
Last Ten Fiscal Years

	2000	2001	2002	2003
Assessed Value of Property	$ 2,291,748,217	$ 2,434,617,683	$ 2,580,344,617	$ 2,703,536,784
Legal Debt Limit - 2.875% of Total Assessed Value	$ 65,887,761	$ 69,995,258	$ 74,184,908	$ 77,726,683
Amount of Debt Applicable to Debt Limit	$ -	$ -	$ -	$ -
Legal Debt Margin	$ 65,887,761	$ 69,995,258	$ 74,184,908	$ 77,726,683
Total Net Debt Applicable to Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%

Source: Assessed Value of Property is provided by the McLean County Supervisor of Assessments

Table XI

2004	2005	2006	2007	2008	2009
$ 2,782,765,456	$ 2,920,446,010	$ 3,071,283,531	$ 3,382,503,012	$ 3,568,879,303	$ 3,782,637,730
$ 80,004,507	$ 83,962,823	$ 88,299,402	$ 97,246,962	$ 102,605,280	$ 108,750,835
$ -	$ -	$ -	$ -	$ -	$ -
$ 80,004,507	$ 83,962,823	$ 88,299,402	$ 97,246,962	$ 102,605,280	$ 108,750,835
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table XII

McLean County, Illinois
Demographic and Economic
Statistics -
Last Ten Fiscal Years

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Unemployment Rate
2008	165,298	$6,105,144	$36,934	5.10%
2007	163,692	$5,789,996	$35,371	3.80%
2006	161,202	$5,462,395	$33,885	3.50%
2005	158,977	$5,145,186	$32,364	4.00%
2004	157,782	$5,113,403	$32,408	4.30%
2003	156,655	$5,040,209	$32,174	4.10%
2002	155,231	$4,646,428	$29,932	3.80%
2001	152,426	$4,531,417	$29,729	3.40%
2000	150,879	$4,409,940	$29,228	3.40%
1999	149,135	$4,163,203	$27,916	2.40%

Source: Economic Development Council of Bloomington/Normal, McLean County, Illinois, the US Bureau of Economic Analysis, and IDES.

*Information not yet available.
2008 would be latest information available.

McLean County, Illinois
Principal Employers
Current Year and Nine Years Ago

	2009			2000		
Employer	Employees	Rank	Percentage of the Total County Employment	Employees	Rank	Percentage of the Total County Employment
State Farm Insurance Companies	15,359	1	17.66%	13,225	1	15.34%
Illinois State University	3,542	2	4.07%	3,150	3	3.65%
Country Insurance & Financial Services	2,174	3	2.50%	1,914	4	2.22%
Unit 5 School District	2,037	4	2.34%	1,300	6	1.51%
BroMenn Healthcare	2,006	5	2.31%	1,792	5	2.08%
Mitsubishi Motor Manufacturing	1,303	6	1.50%	3,300	2	3.83%
OSF St. Joseph Medical Center	1,096	7	1.26%	950	7	1.10%
McLean County	806	8	0.93%	659	11	0.76%
Afni, Inc. (formerly Anderson Financial Network)	750	9	0.86%	689	10	0.80%
District 87 Schools	699	10	0.80%	701	9	0.81%
City of Bloomington	600	11	0.69%	507	14	0.59%
Town of Normal	470	T-12	0.54%	-		0.00%
Illinois Wesleyan University	470	T-12	0.54%	-		0.00%
GROWMARK, Inc.	412	14	0.47%	-		0.00%
Kathryn Beich/Nestle USA	400	15	0.46%	620	12	0.72%
GTE	-	-	-	740	8	0.86%
Bridgestone/Firestone	-	-	-	609	13	0.71%
Bloomington Post Office	-	-	-	458	15	0.53%
Total:	32,124		36.93%	30,614		35.51%

Source: Economic Development Council of Bloomington/Normal, McLean County, Illinois

McLean County Illinois
Full-Time Equivalent County
Government Employees by
Function - Last Ten Years

	Full-Time Equivalent Employees as of January 1,									
Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government	126.65	128.75	133.80	123.61	126.85	134.39	135.08	145.58	141.40	139.18
Public Safety	380.60	396.32	400.13	399.82	406.12	404.44	408.93	408.57	436.14	441.43
Highways and Streets	37.78	38.88	38.88	38.55	39.53	40.00	40.00	39.99	40.00	39.75
Health and Welfare	215.45	216.53	221.29	221.71	222.84	224.89	224.70	224.19	217.04	218.81
Culture and Recreation	9.34	10.09	10.09	8.79	8.79	8.79	8.98	9.00	9.00	9.00
Total	769.82	790.57	804.19	792.48	804.13	812.51	817.69	827.33	843.58	848.17

Source: County Administrator's Office

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McLean County, Illinois
Operating Indicators by Program
Last Ten Fiscal Years

	2009	2008	2007	2006
Justice and Law Enforcement				
Sheriff's Department				
Law Enforcement				
Physical Arrests	1,101	1,170	736	928
Traffic Violations	2,613	2,796	2,822	3,007
Traffic Accidents	367	391	437	391
Adult Jail Facility				
Rated Capacity	221	205	205	205
Total Bookings	8,355	8,554	8,576	8,819
McLean County Circuit Court				
Total Cases Filed	56,860	57,449	59,627	60,668
Total Civil Cases Filed	7,485	7,545	7,919	7,265
Total Criminal Cases Filed	3,629	4,276	3,988	3,787
Total Juvenile Cases Filed	267	309	347	384
Total Traffic/DUI/Ordinance	45,479	45,319	47,373	49,232
State's Attorneys Office				
Total Felony Cases	1,194	1,419	1,413	1,277
Total Misdemeanor Cases	2,394	2,793	2,565	2,501
Total Juvenile Cases	267	309	347	384
Total Traffic Cases	32,670	32,289	34,199	35,836
Total DUI Cases	935	881	854	907
Coroner's Office				
Total Coroner's Inquests	9	19	30	47
Total Autopsies	129	113	127	80
Total Coroner's Rulings	61	74	51	**
General Government Services				
Building and Zoning				
Total Building Permits Issued	244	268	404	417
Single Family Residential	31	38	46	75
Other Residential	131	120	196	157
Non-Residential Permits	82	110	162	155
Supervisor of Assessments				
Number of Parcels*	68,297	67,359	66,324	65,431

*2008 number represents 2007 Tax Assessment

**2007 was the first year for Coroner's Rulings

Table XV

Fiscal Year 2005	2004	2003	2002	2001	2000
818	700	644	705	958	1,027
3,314	2,645	2,041	3,264	3,245	3,796
434	448	440	416	467	440
205	205	205	205	205	205
9,046	8,563	8,041	8,047	7,537	7,973
53,766	49,375	51,801	50,902	53,506	53,003
6,727	6,550	6,565	6,415	6,789	6,178
3,674	3,591	3,454	3,906	3,714	4,368
301	411	223	268	251	367
43,064	38,823	41,559	40,403	42,692	42,090
1,251	1,206	1,307	1,539	1,432	1,551
2,406	2,350	2,128	2,355	2,337	2,821
301	422	223	268	251	322
31,661	27,463	29,372	28,746	31,309	30,167
861	947	835	883	762	836
52	66	59	67	50	25
78	102	116	110	100	75
**	**	**	**	**	**
299	320	382	320	297	337
76	68	81	72	76	74
161	204	236	209	191	228
28	25	46	39	30	35
64,321	63,103	61,906	60,834	59,887	58,958

McLean County, Illinois
Operating Indicators by Program
Last Ten Fiscal Years

	2009	2008	2007	2006
Parks and Recreation Services				
Number of County Parks	2	2	2	2
Park Acreage	2,250	2,250	2,250	2,250
Campground Reservations	9,754	9,742	10,417	9,300
Shelter Reservations	131	126	108	99
Boat Registrations	1,324	1,224	1,520	1,490
Health Services				
Health Department				
Number of Home Nursing Visits	7,178	4,766	4,348	5,119
Number of Immunizations	10,931	11,867	9,278	8,800
Number of Clinic Visits	4,224	19,079	17,023	16,247
Number of Food Permits	1,355	1,312	1,331	1,265
Number of Septic Permits	156	159	187	217
Number of Private Well Permits	43	51	53	89
Nursing Home				
Licensed Bed Capacity	150	150	150	150
Average Daily Census	122	131	140	143
County Highway System				
Highway Department				
Number of Miles of Roads	368	368	363	363
Number of Bridges	88	88	90	90

Source: Respective County Departments

Table XV
(Continued)

Fiscal Year					
2005	2004	2003	2002	2001	2000
2	2	2	2	2	2
2,250	2,250	2,250	2,250	2,250	2,250
8,583	8,742	8,982	8,480	9,006	8,007
110	99	99	98	94	90
1,190	1,039	1,046	1,411	1,454	1,179
5,329	6,283	6,209	5,570	5,431	5,083
9,613	9,260	8,312	8,572	8,780	9,983
14,654	16,242	15,108	15,724	14,083	16,281
1,288	1,262	1,231	1,232	1,291	1,232
293	282	319	319	286	290
92	66	78	80	91	101
150	150	150	150	150	150
143	137	137	129	133	140
368	373	373	374	374	374
89	89	86	86	86	86

Table XVI

McLean County, Illinois
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function/Program	Fiscal Year 2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Justice and Law Enforcement										
Adult Detention Facility Capacity	221	205	205	205	205	205	205	205	205	205
Juvenile Detention Facility Capacity	26	26	26	26	26	26	26	26	26	26
Parks and Recreation										
Number of County Parks	2	2	2	2	2	2	2	2	2	2
Park Acreage	2250	2250	2250	2250	2250	2250	2250	2250	2250	2250
County Highway System										
Centerline Miles of County Roads	368	368	363	363	368	373	373	374	374	374
Number of Bridges	88	88	90	90	89	89	86	86	86	86

Source: Respective County Departments