



McLean County

McLEAN COUNTY, ILLINOIS
Comprehensive Annual Financial Report
For The Fiscal Year Ended December 31, 2011

McLEAN COUNTY, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
Year Ended December 31, 2011



Submitted By:

A handwritten signature in cursive script that reads "Michelle L. Anderson".

Michelle L. Anderson
McLean County Auditor

A handwritten signature in cursive script that reads "Rebecca C. McNeil".

Rebecca C. McNeil
McLean County Treasurer

McLEAN COUNTY, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL REPORT

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Michelle L. Anderson

COUNTY AUDITOR

Government Center

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June 6, 2012

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, 2011 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 2,250 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 been reported on the accrual basis. Within those statements, revenues are recognized when earned and expenses when incurred. During 2011, the County adopted Governmental Accounting Standards Board Statement No. 54. With the adoption and implementation of this standard, fund balance in the fund financial statements is reported in classifications that demonstrate the extent to which the County is bound to constraints on the purpose for which those funds can be spent. 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 Account, Working Cash Account, Parks and Recreation Special Activities Account, Bad Check Diversion Account, Vending Machine Account, Collector Tax Indemnity Account), a portion of the Health Department Fund (Federal Financial Participation Fund), a portion of the Nursing Home Fund (Nursing Home Employee Vending Fund), SCAAP – Justice Benefits Fund, Federal Asset Forfeiture, D.A.R.E. Program Fund, Sheriff Donation Trust Fund, Jail Prisoners' Commissary Fund, Township Motor Fuel Tax Fund, Township Bridge Program 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 component 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 2011 was \$708,914 which represents an increase of \$29,249 (4.3%) in interest earned from 2010. The County's balance held in cash and investments from total governmental funds was \$29,735,174 which represents an increase of \$1,127,276 (3.9%) from 2010. 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. In 2011, McLean County's equalized assessed value surpassed \$3.99 billion. Average homes are selling for \$169,413, with 2,048 homes sold in 2011, and 225 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 increase from 280,974 in 2010 to 290,974 in 2011. 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. New Wind Farms located in eastern and northern McLean County are either in the planning or construction phase. McLean County is already home to Twin Groves I & II; 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 decreased from 7.7% in 2010 to 7.2% in 2011. 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 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, 2010. This was the twenty-sixth 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
McLean County Auditor



Rebecca C. McNeil
McLean County Treasurer

McLEAN COUNTY, ILLINOIS

ELECTED OFFICIALS

December 31, 2011

Auditor

Michelle L. Anderson

Sheriff

Mike Emery

Circuit Clerk

Don Everhart

State's Attorney

Ronald C. Dozier

Circuit Judges

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

Treasurer

Rebecca C. McNeil

County Board Members

Matthew H. Sorensen, Chairman
Scott Black
Diane R. Bostic
John A. Butler
William T. Caisley
Don J. Cavallini
Chuck Erickson
George Gordon
Stan Hoselton
John McIntyre
Ed McKibbin
Benjamin J. Owens
Sondra O'Connor
Erik Rankin
Bette Rackauskas
Susan Schafer
Paul R. Segobiano
James A. Soeldner
George O. Wendt
Laurie Wollrab

Coroner

Beth C. Kimmerling

County Clerk

Kathy Michael

Recorder

H. Lee Newcom

McLEAN COUNTY, ILLINOIS

APPOINTED OFFICIALS

December 31, 2011

Associate Circuit Judges

David W. Butler
J. Casey Costigan
Charles M. Feeney, III
Mark Fellheimer
Rebecca S. Foley
Tom Funk
Lee Ann Hill
Michael Stroh
Robert M. Travers
William A. Yoder

Board of Health

Jane Turley (2)
Ben Owens
Cory Tello (1,2)
Cindy Kerber, PhD (1,2)
Lisa Emm, M.D.
Kurt Bowers, DDS
Becky Powell, President (1)
David Naour, MD (1)

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

Board of Review

Steve Whelan, Chairman
Joseph Stephens
Roland (Gene) Yeast

Building and Zoning

Philip Dick

City Election Commission

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

County Administrator

William R. Wasson

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
Gerald Doty

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

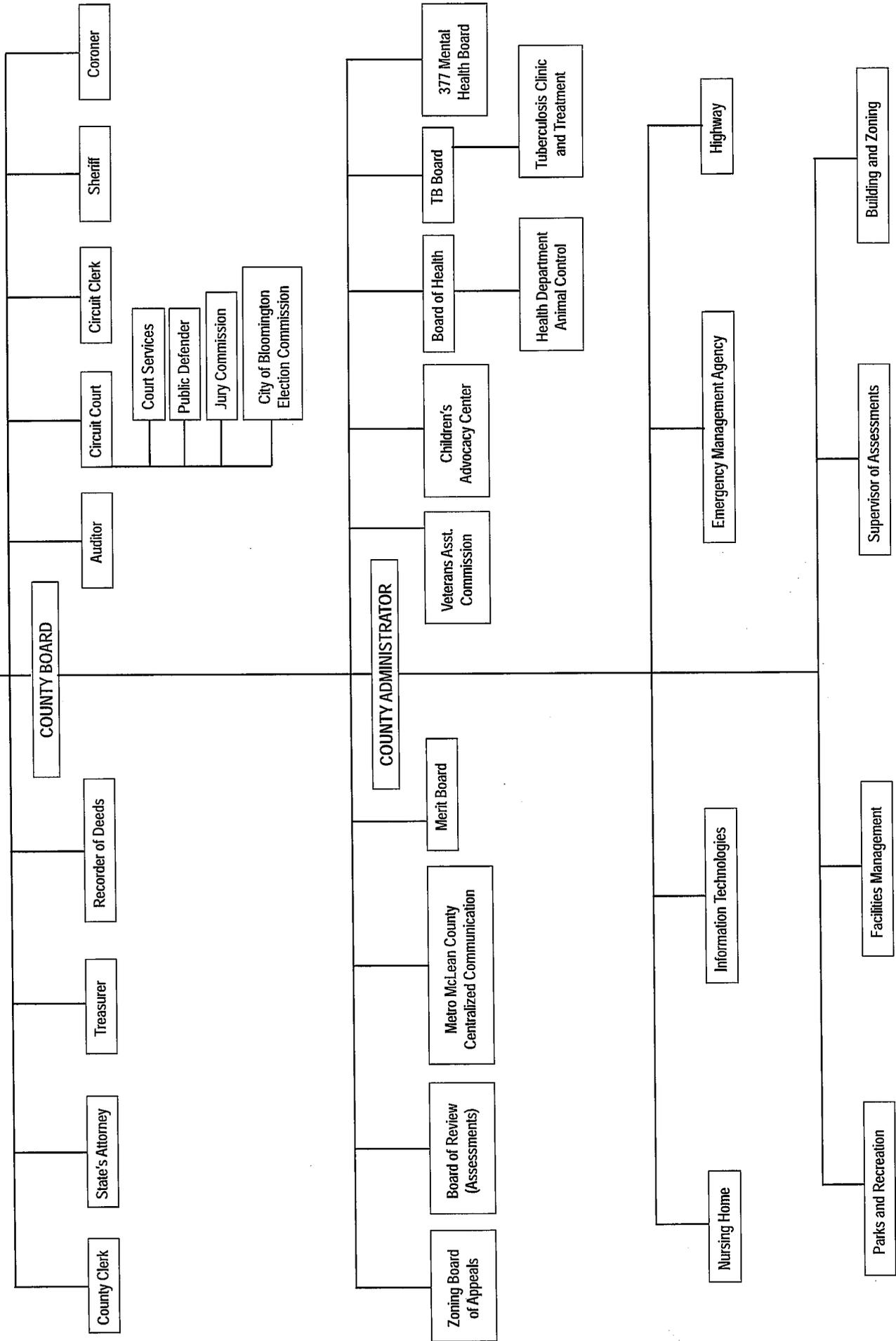
Supervisor of Assessments

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



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, 2010

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.



Linda C. Dandson

President

Jeffrey R. Egan

Executive Director



Independent Auditor's Report

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, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the 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 92 percent, 80 percent and 68 percent of the assets, net 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 provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the 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, 2011, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As explained in Note 16 to the basic financial statements, the County adopted GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which changed its method of accounting for governmental funds' fund balance classifications, and restated the General Fund, Nursing Home Fund and aggregate remaining funds' beginning fund balances.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2012 on our consideration of 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.

The accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages XI through XXXV, Illinois Municipal Retirement required supplementary information on page 50, other postemployment benefits required supplementary information on page 51, and the schedule of revenues, expenditures and changes in fund balances – budget and actual on pages 48 and 49 and the related notes on pages 52 and 53 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The December 31, 2011 information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. We and the other auditors also have previously audited, in accordance with auditing standards generally accepted in the United States of America, McLean County, Illinois' basic financial statements for the year ended December 31, 2010, which are not presented with the accompanying financial statements. In our report dated May 20, 2011, we expressed unqualified opinions on the respective 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. In our opinion, the combining and individual nonmajor fund financial statements and other schedules, listed in the table of contents as supplementary information, are fairly stated in all material respects in relation to the basic financial statements for the year ended December 31, 2010, taken as a whole.

Our audits were conducted for the purpose of forming an opinion on the financial statements 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has not been subjected to the auditing procedures applied in the audits of the financial statements. Accordingly, it is inappropriate to and we do not express an opinion on the supplementary information referred to above.

McGladrey LLP

Davenport, Iowa
May 24, 2012

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, 2011. 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 2011 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 2011 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, 2011, McLean County's net assets for the primary government totaled \$144,997,251. The County's net assets for the primary government increased \$2,878,861 over the prior year. Net assets invested in capital assets (net of related depreciation and related debt) account for over 75% of this amount, with a value of \$109,077,265, which is an increase of \$787,062 over the prior year. The net assets of McLean County exceeded its liabilities at December 31, 2011 by \$94,339,849.

As of December 31, 2011, McLean County's governmental funds reported combined ending fund balances of \$30,537,985. This reflects an increase in the combined ending fund balance of \$1,382,769. This increase reflects an increase in the ending fund balance for the County's General Fund and the IMRF fund. As of December 31, 2011, the ending fund balance for the County's General Fund totaled \$12,177,590. The County's General Fund fund balance increased by \$677,571 at year end. The ending fund balance for the IMRF fund was \$248,160, which represents an increase of \$276,285 over the prior year. The ending fund balance for the nonmajor Special Revenue Funds totaled \$18,112,235, which is an increase of \$428,913 over the prior year. Of the total combined ending fund balance, \$18,453,014 was legally restricted for specific projects or programs, \$375,652 was nonspendable for inventories, \$713,604 was assigned for tort judgment, \$60,179 was nonspendable for prepaids, and \$10,935,536 was available for spending at the government's discretion.

The unassigned fund balance in the County's General Fund was \$11,324,326 as of December 31, 2011, amounting to nearly 28% of the total General Fund expenditures for fiscal year 2011. In comparison, as of December 31, 2010, the unreserved fund balance in the County's General Fund was \$9,285,560.

McLean County's total governmental activities debt as of December 31, 2011, was \$8,244,445 with a statutory limit and debt margin of \$114,736,691.

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 2011. 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 2011, 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 2011.

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 and IMRF Fund, which are considered to be major funds, 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, 2011, McLean County's net assets total \$144,997,251.

As of December 31, 2011, McLean County's total assets are \$195,654,653. Of this total, \$117,241,548 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**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>December 31,</u>		<u>December 31,</u>		<u>December 31,</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Current Assets and Long-term Receivable	\$ 68,813,507	\$ 67,598,131	\$ 9,599,598	\$ 8,180,723	\$ 78,413,105	\$ 75,778,854
Capital Assets and Construction in Progress (Net of Depreciation)	<u>116,021,694</u>	<u>116,152,842</u>	<u>1,219,854</u>	<u>1,383,124</u>	<u>117,241,548</u>	<u>117,535,966</u>
Total Assets	\$ 184,835,201	\$ 183,750,973	\$ 10,819,452	\$ 9,563,847	195,654,653	193,314,820
Current Liabilities	39,199,828	39,676,539	353,172	662,454	39,553,000	40,338,993
Noncurrent Liabilities	<u>10,783,584</u>	<u>10,609,433</u>	<u>320,818</u>	<u>248,004</u>	<u>11,104,402</u>	<u>10,857,437</u>
Total Liabilities	49,983,412	50,285,972	673,990	910,458	50,657,402	51,196,430
Net Assets						
Invested in capital assets, net of related debt	107,867,249	106,921,713	1,210,016	1,368,490	109,077,265	108,290,203
Restricted for:		16,934,312			-	16,934,312
Operations	893,425	-	-	-	893,425	-
Health and wellness	3,975,681	-	-	-	3,975,681	-
Highway	11,193,422	-	-	-	11,193,422	-
Employee benefits	501,509	-	-	-	501,509	-
Public safety	1,436,582	-	-	-	1,436,582	-
Debt service	164,771	-	-	-	164,771	-
Culture and recreation	38,978	-	-	-	38,978	-
Capital improvements	486	-	-	-	486	-
Unrestricted	<u>8,779,686</u>	<u>9,608,976</u>	<u>8,935,446</u>	<u>7,284,899</u>	<u>17,715,132</u>	<u>16,893,875</u>
TOTAL NET ASSETS	\$ 134,851,789	\$ 133,465,001	\$ 10,145,462	\$ 8,653,389	\$ 144,997,251	\$ 142,118,390

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,	
	2011	2010
REVENUES		
Program Revenues:		
Charges for Services	\$ 17,896,861	\$ 17,965,643
Operating Grants and Contributions	10,816,700	9,194,721
Capital Grants	796,524	2,660,062
General Revenues:		
Taxes	46,960,927	46,154,867
Unrestricted Interest Earnings	708,913	707,380
Other	1,353,167	1,844,211
Total Revenues	\$ 78,533,092	\$ 78,526,884
EXPENSES		
Governmental Activities:		
General Government	18,608,965	17,900,704
Public Safety	31,345,919	30,257,438
Highways and Streets	15,030,743	11,399,985
Health and Welfare	9,814,562	10,330,274
Culture and Recreation	1,179,455	997,585
Interest Expense	478,964	416,392
Total Governmental Activities	76,458,608	71,302,378
Business-type Activities:		
Health and Welfare	-	-
Total Expenses	76,458,608	71,302,378
Excess/(Deficiency) of Revenues over Expenses Before Extraordinary Items and Transfers	2,074,484	7,224,506
Transfers	(687,696)	(847,992)
Change in Net Assets	1,386,788	6,376,514
NET ASSETS		
Beginning of Year, as restated	133,465,001	127,088,487
End of Year	\$ 134,851,789	\$ 133,465,001

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,	
2011	2010	2011	2010	2011	2010	2011	2010
\$ 7,959,013	\$ 5,856,459	\$ 25,855,874	\$ 23,822,102	\$ 1,794,906	\$ 1,751,076	\$ 3,734,167	\$ 3,623,322
-	-	10,816,700	9,194,721	-	-	-	-
25,041	-	821,565	2,660,062	-	-	-	-
-	-	46,960,927	46,154,867	-	-	-	-
46,481	61,152	755,394	768,532	6,259	9,093	9,653	19,231
47,723	56,739	1,400,890	1,900,950	-	1,557	-	-
<u>8,078,258</u>	<u>5,974,350</u>	<u>\$ 86,611,350</u>	<u>84,501,234</u>	<u>\$ 1,801,165</u>	<u>\$ 1,761,726</u>	<u>3,743,820</u>	<u>3,642,553</u>
-	-	18,608,965	17,900,704	-	-	3,411,076	3,847,121
-	-	31,345,919	30,257,438	1,800,312	1,794,733	-	-
-	-	15,030,743	11,399,985	-	-	-	-
-	-	9,814,562	10,330,274	-	-	-	-
-	-	1,179,455	997,585	-	-	-	-
-	-	478,964	416,392	-	-	-	-
-	-	76,458,608	71,302,378	1,800,312	1,794,733	3,411,076	3,847,121
<u>7,273,881</u>	<u>7,266,120</u>	<u>7,273,881</u>	<u>7,266,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>7,273,881</u>	<u>7,266,120</u>	<u>83,732,489</u>	<u>78,568,498</u>	<u>1,800,312</u>	<u>1,794,733</u>	<u>3,411,076</u>	<u>3,847,121</u>
804,377	(1,291,770)	2,878,861	5,932,736	853	(33,007)	332,744	(204,568)
687,696	847,992	-	-	-	-	-	-
1,492,073	(443,778)	2,878,861	5,932,736	853	(33,007)	332,744	(204,568)
<u>8,653,389</u>	<u>9,097,167</u>	<u>142,118,390</u>	<u>136,185,654</u>	<u>1,972,123</u>	<u>2,005,130</u>	<u>7,460,186</u>	<u>7,664,754</u>
<u>\$ 10,145,462</u>	<u>\$ 8,653,389</u>	<u>\$ 144,997,251</u>	<u>\$ 142,118,390</u>	<u>\$ 1,972,976</u>	<u>\$ 1,972,123</u>	<u>\$ 7,792,930</u>	<u>\$ 7,460,186</u>

Statement of Activities

Total revenues for McLean County's Primary Government were \$86,611,350 in fiscal year 2011. Governmental activities generated \$78,533,092 (91%), while the Business-type activities generated \$8,078,258 (9%). Total revenues were over 2% higher than the prior year's total of \$84,501,234. Within the governmental activities, tax revenues accounted for \$46,960,927 or 54% of the total revenue sources. Tax revenues increased \$806,060 over the prior year. Operating grants and contributions accounted for \$10,816,700 in revenues. This is an increase of \$1,621,979 over the prior year. For the Governmental Activities, Charges for Services accounted for \$17,896,861 in revenues or 21% of the total revenue sources. Charges for Services revenues decreased \$68,782 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 \$8,078,258 in fiscal year 2011. Total revenues for the Business-type activity increased by \$2,103,908 over the prior year. Charges for services accounted for \$7,959,013 in revenues or over 98% of the total revenue sources. This reflects an increase of \$2,102,554 over the prior year. The increase in the Charges for Services revenue in fiscal year 2011 is attributable to an increase in the public aid reimbursement rate, as well as public aid revenue from October 2009 to June 30, 2011 that was accrued at a lower (more conservative) rate, at the McLean County Nursing Home. The balance of revenues for the Business-type activities were provided by capital grants, unrestricted interest earnings, and miscellaneous revenues. 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 also occurred during 2011.

For year-end as of December 31, 2011, total expenditures for the Primary Government totaled \$83,732,489. Within the Governmental activities, the total expenditures in fiscal year 2011 totaled \$76,458,608, which accounts for 91% of the total expenditures. The largest program expenditures within the governmental activities were for Public Safety, General Government, and Highways and Streets. In fiscal year 2011, McLean County spent \$31,345,919 on Public Safety programs and services. This represents 41% of the total expenditures for governmental activities. Expenditures for Public Safety programs and services increased \$1,088,481 over the prior year. Expenditures for the highways and streets program category increased from \$11,399,985 in fiscal year 2010 to \$15,030,743 in fiscal year 2011. General government expenditures account for \$18,608,965 or 24% of the total expenses for governmental activities. Health and welfare expenditures totaled \$9,814,562, which is a decrease of \$515,712 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 2011 for the County's Nursing Home totaled \$7,273,881. Expenditures for the County's Nursing Home increased \$7,761 over the prior year.

The following table illustrates by program activity where McLean County spent funds in fiscal year 2011.

Governmental Activities:	Expenditures as of 12/31/2011	% of Total	Expenditures as of 12/31/2010	% of Total	Net Change 2010 to 2011
General Government	\$18,608,965	22.22%	\$17,900,704	22.79%	708,261
Public Safety	31,345,919	37.44%	30,257,438	38.51%	1,088,481
Highways and Streets	15,030,743	17.95%	11,399,985	14.51%	3,630,758
Health and Welfare	9,814,562	11.72%	10,330,274	13.15%	(515,712)
Culture and Recreation	1,179,455	1.41%	997,585	1.27%	181,870
Interest Expense	478,964	.57%	416,392	0.52%	62,572
	\$76,458,608	91.31%	\$71,302,378	90.75%	5,156,230
Business-type Activities					
Health and Welfare	7,273,881	8.69%	7,266,120	9.25%	7,761
Total Primary Government	\$83,732,489	100.00%	\$78,568,498	100.00%	5,163,991

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, 2011.

Governmental Funds Balance Sheet Analysis

Pursuant to GASB Statement #34, the General Fund and the IMRF Fund are the County's major funds. The General Fund accounts for 37% of the total governmental funds assets and 40% of the total governmental fund balance. The IMRF Fund accounts for 7% of the total governmental funds assets and 1% of the total governmental fund balance. The other governmental funds (the County's nonmajor Special Revenue Funds) account for 56% of the governmental funds assets and 59% 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 unassigned 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, 2011, the County's governmental funds reported a combined fund balance of \$30,537,985.

The General Fund is the chief operating fund of County government. On December 31, 2011, the General Fund reported an unassigned fund balance of \$11,324,326. Total assets in the General Fund amounted to \$26,352,665. Total assets in the General Fund increased \$1,873,102 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, 2011:

McLean County, Illinois
Statement of Revenues, Expenditures, and Changes in Fund Balances

	<u>General Fund</u>		<u>Other Governmental Funds</u>		<u>Total Governmental Funds</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
REVENUES						
General Property Taxes	\$ 11,593,717	\$ 11,373,401	\$ 21,260,377	\$ 20,610,292	\$ 32,854,094	\$ 31,983,693
Other Taxes	8,524,504	8,621,238	85,123	100,000	8,609,627	8,721,238
Licenses, Permits, Fees, and Fines	4,856,857	5,433,523	2,359,692	2,480,013	7,216,549	7,913,536
Intergovernmental	4,547,088	3,851,077	13,713,694	12,596,273	18,260,782	16,447,350
Charges for Services	7,420,877	7,150,051	1,452,629	1,626,407	8,873,506	8,776,458
Maintenance Contracts	2,803,414	2,980,189	-	-	2,803,414	2,980,189
Interest	693,773	680,666	15,141	26,714	708,914	707,380
Miscellaneous	219,729	74,111	42,344	32,737	262,073	106,848
Total Revenues	40,659,959	40,164,256	38,929,000	37,472,436	79,588,959	77,636,692
EXPENDITURES						
Current:						
General Government	19,551,074	16,746,912	7,733,880	7,237,245	27,284,954	23,984,157
Public Safety	19,991,915	19,684,921	4,897,048	4,776,925	24,888,963	24,461,846
Highways and Streets	-	-	9,702,155	6,099,364	9,702,155	6,099,364
Health and Welfare	-	-	7,436,502	7,693,107	7,436,502	7,693,107
Culture and Recreation	439,924	460,531	609,148	609,428	1,049,072	1,069,959
Capital Outlay	266,676	336,358	5,296,894	5,964,256	5,563,570	6,300,614
Debt Service	209,317	65,759	2,143,658	2,139,775	2,352,975	2,205,534
Total Expenditures	40,458,906	37,294,481	37,819,285	34,520,100	78,278,191	71,814,581
Excess/(Deficiency) of Revenues over Expenditures	201,053	2,869,775	1,109,715	2,952,336	1,310,768	5,822,111
OTHER FINANCING SOURCES						
Operating Transfers In	559,972	569,318	891,618	726,465	1,451,590	1,295,783
Proceeds from Capital Lease	652,066	76,084	-	47,836	652,066	123,920
Proceeds from Sale of Assets	4,000	300	12,000	-	16,000	300
Proceeds from Note Payable	90,000	-	-	-	90,000	-
Operating Transfers Out	(829,520)	(1,043,084)	(1,308,135)	(1,100,691)	(2,137,655)	(2,143,775)
Total Other Financing Sources	476,518	(397,382)	(404,517)	(326,390)	72,001	(723,772)
Net change in fund balances	677,571	2,472,393	705,198	2,625,946	1,382,769	5,098,339
FUND BALANCE						
Beginning of Year, as restated	11,500,019	9,027,626	17,655,197	15,029,251	29,155,216	24,056,877
End of Year	12,177,590	11,500,019	18,360,395	17,655,197	30,537,985	\$ 29,155,216

The change in Fund Balance for the General Fund was an increase of \$677,571. This increase is attributable to managing the budget and controlling expenses, as well as the restatement of fund balance due to the implementation of GASB Standard #54. The General Fund had revenues exceed budget and expenses come in under budget. The increase came despite another year of deferred revenues due from the State of Illinois to satisfy statutory and contractual obligations. For December 31, 2011, the County deferred \$821,635.

General Fund Budget Highlights

The difference between the adopted General Fund budget and the year-end General Fund actual expenditures, as of December 31, 2011, was \$2,436,441 over budget, which was 7.2% more than the adopted budget. Contractual services within general government had over \$1,700,000 in pass-through grant expenditures, only \$200,000 of which was budgeted. Debt service was budgeted at \$78,585 and actual Debt service expenditures were \$209,317, primarily due to \$154,917 of technology improvements, including a lease for a new phone system paid during 2011, but, not included in the original adopted budget.

As of December 31, 2011, the actual revenues in the General Fund totaled \$35,402,115. Actual revenues were \$2,050,741 more than the adopted budget figure of \$33,351,374. In the category of Intergovernmental, actual revenues totaled \$4,541,384, which is \$2,651,637 more than the adopted budget figure of \$1,888,747. McLean County, like so many other local governments, showed a slight increase in Sales Tax revenue, while experiencing a similar decline in State Income Tax revenues, Interest earned on Investments and Fee revenues this past year, due in part to delayed State payments.

At year-end, the actual expenditures in the General Fund were 7.2% more than the adopted budget appropriation. In the category of General Government, the actual expenditures totaled \$14,623,489, which is \$2,510,630 higher than the adopted budget appropriation of \$12,112,859. In the category of Public Safety, the actual expenditures totaled \$19,991,915, which is \$182,490 lower than the adopted budget appropriation of \$20,174,405. 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, 2011.

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2011**

	<u>General Fund</u>			Difference Original Vs. Actual
	<u>Original Budget</u>	<u>Final as Amended</u>	<u>Actual Year-End</u>	
REVENUES				
General Property Taxes	\$ 11,592,647	\$ 11,592,647	\$ 11,593,717	1,070
Other Taxes	8,500,000	8,500,000	8,524,504	24,504
Licenses, Permits, Fees, and Fines	5,646,796	5,655,328	4,856,857	(789,939)
Intergovernmental	1,889,747	2,596,288	4,541,384	2,651,637
Charges for Services	2,174,219	2,209,885	2,171,319	(2,900)
Maintenance Contracts	2,803,415	2,893,415	2,803,414	(1)
Interest	737,100	737,100	691,216	(45,884)
Miscellaneous	7,450	7,450	219,704	212,254
Total Revenues	<u>33,351,374</u>	<u>34,192,113</u>	<u>35,402,115</u>	<u>2,050,741</u>
EXPENDITURES				
Current Operating				
General Government	12,112,859	14,453,480	14,623,489	(2,510,630)
Public Safety	20,174,405	20,509,503	19,991,915	182,490
Culture and Recreation	468,531	455,532	439,924	28,607
Capital Outlay	260,500	285,117	266,676	(6,176)
Debt Service	78,585	97,378	209,317	(130,732)
Total Expenditures	<u>33,094,880</u>	<u>35,801,010</u>	<u>35,531,321</u>	<u>(2,436,441)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>256,494</u>	<u>(1,608,897)</u>	<u>(129,206)</u>	<u>(385,700)</u>
OTHER FINANCING SOURCES (USES)				
Transfer In	648,276	685,574	559,972	(88,304)
Proceeds from Capital Lease	-	-	652,066	652,066
Proceeds from Disposition of Capital Assets	-	-	4,000	4,000
Transfers Out	<u>(903,293)</u>	<u>(904,668)</u>	<u>(829,520)</u>	<u>(665,923)</u>
Total Other Financing Sources	<u>(255,017)</u>	<u>(219,094)</u>	<u>386,518</u>	<u>(98,161)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 1,477</u>	<u>\$ (1,827,991)</u>	<u>257,312</u>	<u>\$ (483,861)</u>
EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE			1,133,779	
FUND BALANCE				
Beginning of Year, as restated			<u>10,696,499</u>	
End of Year			<u>\$ 12,087,590</u>	

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, 2011, amounts to \$117,241,548, 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 2011:

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 2011 amounted to \$4,240,769. Another \$500,842 of infrastructure construction in progress was added during the fiscal year.

Vehicles, highway trucks and construction equipment were added in 2011 as either new or replacement equipment at a cost of \$615,064.

A variety of technology projects including a new financial system and phone system were implemented during the year. Information Technology capital asset equipment additions for 2011 totaled \$982,446.

The County has entered into agreements to lease facilities, office equipment, and computer equipment under noncancelable capital leases. As of December 31, 2011, the Statement of Net Assets included \$13,873,305 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	<u>Principal</u>	<u>Interest</u>	<u>Other</u>	<u>Total</u>
2012	1,506,211	484,550	158,416	2,149,176
2013	1,472,793	527,942	148,282	2,149,016
2014	1,396,143	567,493	150,541	2,114,177
2015	1,146,345	502,039	150,791	1,799,175
2016	327,500	82,435	19,241	429,176
2017-2021	1,575,000	197,155	78,382	1,850,537
2022-2026	100,000	5,000	9,500	114,500
TOTAL	7,523,992	2,366,614	715,153	10,605,757

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, 2011.

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

	<u>As of December 31, 2011</u>	<u>As of December 31, 2010</u>	<u>Net Change 2010 to 2011</u>
ASSETS			
CURRENT ASSETS			
Cash and Deposits	\$ 7,557,890	\$ 7,544,945	\$ 12,945
Receivables:			
State of Illinois	1,273,829	-	1,273,829
Accounts	41,461	43,292	(1,831)
Other	118,033	151,942	(33,909)
Due from Other Funds	660,646	576,295	84,351
Inventories	57,885	46,841	11,044
Other Assets	19,864	20,719	(855)
Total Current Assets	<u>9,729,608</u>	<u>8,384,034</u>	<u>\$ 1,345,574</u>
NONCURRENT ASSETS			
Capital assets	5,120,867	5,059,232	61,635
Less Accumulated Depreciation	<u>(3,901,013)</u>	<u>(3,676,108)</u>	<u>(224,905)</u>
Total Noncurrent Assets	<u>1,219,854</u>	<u>1,383,124</u>	<u>(163,270)</u>
Total Assets	<u>10,949,462</u>	<u>9,767,158</u>	<u>1,182,304</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts Payable	61,780	74,489	(12,709)
Capital lease obligation	4,935	3,545	1,390
Deferred revenue	-	-	-
Accrued compensated absences	19,661	15,572	4,089
Due to Individuals and Other Governmental Entities	23,891	23,891	-
Due to State of Illinois	17,425	338,357	(320,932)
Due to Other Funds	130,011	203,311	(73,300)
Due to Fiduciary Funds	<u>225,480</u>	<u>205,348</u>	<u>20,132</u>
Total Current Liabilities	483,183	864,513	(381,330)
NONCURRENT LIABILITIES			
Accrued Compensated Absences	176,945	140,150	36,795
Capital lease obligation	4,903	11,089	(6,186)
Other Postemployment Benefits	<u>138,970</u>	<u>98,017</u>	<u>40,953</u>
Total Noncurrent Liabilities	320,818	249,256	71,562
Total Liabilities	<u>804,001</u>	<u>1,113,769</u>	<u>(309,768)</u>
NET ASSETS			
Invested in Capital Assets	1,210,016	1,368,490	(158,474)
Unrestricted	<u>8,935,446</u>	<u>7,284,899</u>	<u>1,650,547</u>
TOTAL NET ASSETS	<u>10,145,462</u>	<u>8,653,389</u>	<u>\$ 1,492,073</u>

As of December 31, 2011, the County's enterprise fund reported total net assets of \$10,145,462. At year-end, the total net assets of the County's enterprise fund increased \$1,492,073 over the prior year. Of this total, \$1,210,016 is accounted for by investment in capital assets, net of related debt. The balance of \$8,935,446 is unrestricted and available for spending by the Nursing Home in accordance with the needs of the County. The unrestricted balance increased \$1,650,547 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, <u>2011</u>	Year Ended December 31, <u>2010</u>	Net Change 2010 to 2011
OPERATING REVENUES			
Charges for Services	\$ 7,959,013	\$ 5,856,459	\$ 2,102,554
Miscellaneous	<u>47,723</u>	<u>56,739</u>	<u>(9,016)</u>
Total Operating Revenues	<u>8,006,736</u>	<u>5,913,198</u>	<u>2,093,538</u>
OPERATING EXPENSES			
Personal Services	5,278,622	5,009,744	268,878
Contractual Services	677,587	960,770	(283,183)
Supplies	411,196	422,677	(11,481)
Food	395,281	348,159	47,122
Utilities	258,019	299,016	(40,997)
Repairs and Maintenance	22,325	5,067	17,258
Depreciation	<u>230,608</u>	<u>214,755</u>	<u>15,853</u>
Total Operating Expenses	<u>7,273,638</u>	<u>7,260,188</u>	<u>13,450</u>
Operating Income/(Loss)	733,098	(1,346,990)	2,080,088
NONOPERATING REVENUES (EXPENSES)			
Interest	46,481	61,153	(14,672)
Capital grant and contribution	26,672	-	26,672
Loss on Asset Disposal	<u>(243)</u>	<u>(5,932)</u>	<u>5,689</u>
Income before Operating Transfers	806,008	(1,291,769)	2,097,777
OPERATING TRANSFERS IN	691,759	847,991	(156,232)
OPERATING TRANSFERS OUT	<u>(5,694)</u>	<u>-</u>	<u>(5,694)</u>
NET INCOME	1,492,073	(443,778)	1,935,851
NET ASSETS			
Beginning of Year, as restated	<u>8,653,389</u>	<u>9,097,167</u>	<u>(443,778)</u>
End of Year	<u>10,145,462</u>	<u>8,653,389</u>	<u>\$ 1,492,073</u>

Charges for services provided by the County Nursing Home totaled \$7,959,013 and accounted for 99% of the total operating revenues. Charges for services revenue increased \$2,102,554 from the prior year. This increase is attributable to an increase in the public aid reimbursement rate, as well as public aid revenue from October 2009 to June 30, 2011 that was accrued at a lower (more conservative) rate. The total operating expenses were 91% of the total operating revenues for fiscal year 2011. For fiscal year 2011, the total operating expenses were \$7,273,638. After crediting back interest earnings and the operating transfers, the Nursing Home ended fiscal year 2011 with net gain of \$1,492,073. The end of the year retained earnings (or fund balance) increased from \$8,653,389 as of December 31, 2010, to \$10,145,462 as of December 31, 2011.

Of the total spent to operate the Nursing Home, 73% was spent on personal services, 9% was spent on contractual services, 11% was spent on food and supplies, 4% was spent on utilities and repairs and maintenance, and 3% was accounted for by annual depreciation on capital assets and loss on asset disposal.

ECONOMIC FACTORS

The national economic slowdown that began in 2008 continues to affect both the national and the local housing markets. While there are signs that both real estate and employment markets are beginning to stabilize in McLean County there continued to be no significant new residential subdivisions started in Bloomington – Normal, McLean County during the 2011. On the east side of Bloomington – Normal, new residential construction continued at a slow pace in previously approved subdivisions. A sign of the slowdown in new residential subdivisions was that McLean County experienced less growth in the County's equalized assessed valuation during 2011 than any other year in the past two decades. For property tax year 2010 the County's equalized assessed valuation totaled \$3,949,418,011, the total rate setting value was \$3,583,292,853. For property tax year 2011 the County's equalized assessed valuation totaled \$3,989,251,752, the total rate setting value was \$3,623,145,593. Total EAV increased \$39,833,741 or 1.01%. Rate setting EAV increased by \$39,852,740 or 1.11%,. New construction accounted for \$36 million of the County total equalized assessed value.

Illinois State University will complete construction of an 800-bed student apartment complex in August of 2012. The complex, which has been under construction since January 2011, is a public/private joint venture with Collegiate Housing Foundation, a national, nonprofit organization that specializes in helping universities create public/private housing.

Illinois Wesleyan University announced plans for a \$16 Million 48,700 square foot classroom building to be completed by the fall of 2013. The building project follows completion of a new \$2 million entry and interior renovation project of areas within the Joyce Eichhorn Ames School of Art during 2011.

The 68,000 square foot Multi-Modal Transportation Center/City Hall broke ground in October of 2010 and is scheduled to be occupied in June of 2012. 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.

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.

The Town of Normal is currently considering several new proposals for the One Main Development in Uptown. This lynchpin space, including extended stay hotel space and mixed commercial/apartment space.

Heartland Community College approved designs in 2011 for construction an 18,000-square-foot facility that will house the National Guard 404th Maneuver Enhancement Brigade. This \$16.51 million facility will house 22 full-time employees plus up to 400 guardsmen and on heavy training weekends. During the week, Heartland will have access to the six classrooms in the one-story section and 200 to 300 parking spaces. The Town of Normal and Heartland Community College entered into a joint agreement to construct a minor league baseball stadium named the Corn Crib. This ball park opened in 2009 and is used by the College and by the CornBelters, a non-affiliated minor league baseball team.

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 Edge, an indoor arena football league team, and the Bloomington Blaze, a Class A minor league hockey team. In addition, the Coliseum offers an 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 and the City is currently working actively with developers on mixed use proposals.

To provide for significant enrollment growth, in 2008 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 the Benjamin Elementary and the Cedar Ridge Elementary schools opened in August 2010, and the George L. Evans Junior High school opened in the fall of 2011.

Mitsubishi Motors Manufacturing continues to operate the Normal manufacturing plant and introduced production at the plant of a new SUV model for domestic and export sale in 2011. Employment at the plant has stabilized, and the future outlook is improving. McLean County's unemployment rate stabilized in the fall of 2010 and continues to show significant improvement, with a 6.7% rate in March 2012 compared to 7.0% one year earlier. McLean County continues to report a favorable employment climate.

Bridgestone America announced a \$20 million expansion of their Normal tire manufacturing plant late in 2011. This 2012 project is expected to provide between 20 and 40 additional manufacturing jobs.

Additionally, late in 2011 Klongsklide Industries announced a \$5 Million 80,000 square foot addition to their rural McLean County manufacturing facility and Nussbaum Transportation announced a \$5.5 million project to house the company's corporate headquarters and maintenance facilities in rural McLean County.

Horizon Wind Energy's plans to expand the Twin Groves I and II Wind Farms by constructing an additional 260 wind turbines are delayed due to general economic conditions as well as capacity issues with transmission lines, but plans remain in place for 2013, while Invenergy, LLC completed construction of a 100 turbine Wind Farm northeast of Normal along the Interstate 74 corridor near Carlock which was placed on the tax rolls in 2011.

As the national economic slowdown appears to begin a slow recovery, the impact will continue to be felt by County government. Although there was a State income tax increase in 2011, the state's mounting debts continue to threaten state support of county programs.

In the coming fiscal year, County government will need to balance critical spending needs against further reductions in intergovernmental revenues, flat, fee revenues and continuing low interest earned on investments. The County's governmental funds will also be required to deal with flat to slightly decreasing property values. This will require another highly disciplined budget process 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, 2011

ASSETS	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
CURRENT ASSETS					
Cash and investments	\$ 27,735,174	\$ 7,557,890	\$ 35,293,064	\$ 1,601,817	\$ 4,900,377
Receivables:					
State of Illinois	5,195,833	1,273,829	6,469,662	178,151	-
General property taxes	32,845,485	-	32,845,485	-	-
Accounts	347,892	41,461	389,353	63,484	-
Other	266,004	118,033	384,037	1,110	18,000
Due from component unit	447,519	-	447,519	-	-
Due from primary government	-	-	-	-	-
Due from other governments	-	-	-	-	4,234,264
Internal balances	(530,635)	530,635	-	-	-
Inventories	375,652	57,885	433,537	-	-
Capital leases receivable from primary government	-	-	-	-	1,562,046
Capital leases receivable	-	-	-	-	470,000
Bond issuance costs	-	-	-	-	133,897
Other assets	60,583	19,865	80,448	-	-
Total current assets	66,743,507	9,599,598	76,343,105	1,844,562	11,318,584
NONCURRENT ASSETS					
Investments	2,000,000	-	2,000,000	-	-
Capital leases receivable from primary government	-	-	-	-	7,488,992
Capital leases receivable	-	-	-	-	5,110,000
Long-term receivable	70,000	-	70,000	-	72,000
Capital assets:					
Not being depreciated	3,505,820	22,732	3,528,552	-	-
Net of accumulated depreciation	112,515,874	1,197,122	113,712,996	194,564	-
Total capital assets	116,021,694	1,219,854	117,241,548	194,564	-
Total noncurrent assets	118,091,694	1,219,854	119,311,548	194,564	12,670,992
TOTAL ASSETS	184,835,201	10,819,452	195,654,653	2,039,126	23,989,576

LIABILITIES AND NET ASSETS	Primary Government			Component Units	
	Governmental	Business-type	Total	Emergency	Public
	Activities	Activities		Telephone	Building
			System	Commission	
			Board		
CURRENT LIABILITIES					
Accounts payable	\$ 1,370,742	\$ 61,780	\$ 1,432,522	\$ 46,584	\$ -
Due to primary government	-	-	-	16,901	-
Unearned revenue - property taxes	32,845,485	-	32,845,485	-	-
Unearned revenue - other	305,023	-	305,023	-	35,000
Due to individuals and other					
governmental entities	740,330	23,891	764,221	-	-
Due to State of Illinois	244,560	17,425	261,985	-	-
Due to others	1,379,153	225,480	1,604,633	2,552	-
Accrued interest payable	40,986	-	40,986	-	1,166,711
Accrued compensated absences	121,203	19,661	140,864	11	-
Claims payable	463,604	-	463,604	-	-
Note payable - component unit	18,000	-	18,000	-	-
Capital lease obligations	164,531	4,935	169,466	-	-
Capital lease obligations - component unit	1,506,211	-	1,506,211	-	-
General revenue bonds and general obligation lease receipts	-	-	-	-	1,997,046
Total current liabilities	39,199,828	353,172	39,553,000	66,048	3,198,757
NONCURRENT LIABILITIES					
Claims payable	250,000	-	250,000	-	-
Unearned revenue	-	-	-	-	35,000
Accrued compensated absences	1,090,823	176,945	1,267,768	102	-
Note payable - component unit	72,000	-	72,000	-	-
Capital lease obligations	465,923	4,903	470,826	-	-
Capital lease obligations - component unit	6,017,780	-	6,017,780	-	-
IMRF pension obligation	909,298	-	909,298	-	-
Other postemployment benefits	1,977,760	138,970	2,116,730	-	-
General revenue bonds and general obligation lease receipts, net of premium	-	-	-	-	12,962,889
Total noncurrent liabilities	10,783,584	320,818	11,104,402	102	12,997,889
TOTAL LIABILITIES	49,983,412	673,990	50,657,402	66,150	16,196,646
NET ASSETS					
Invested in capital assets, net of related debt	107,867,249	1,210,016	109,077,265	194,564	-
Restricted for:					
Operations	893,425	-	893,425	-	7,792,930
Health and wellness	3,975,681	-	3,975,681	-	-
Highway	11,193,422	-	11,193,422	-	-
Employee benefits	501,509	-	501,509	-	-
Public safety	1,436,582	-	1,436,582	-	-
Debt service	164,771	-	164,771	-	-
Culture and recreation	38,978	-	38,978	-	-
Capital improvements	486	-	486	-	-
Unrestricted	8,779,686	8,935,446	17,715,132	1,778,412	-
TOTAL NET ASSETS	\$ 134,851,789	\$ 10,145,462	\$ 144,997,251	\$ 1,972,976	\$ 7,792,930

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, 2011

	Program Revenues		
<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
PRIMARY GOVERNMENT			
Governmental activities:			
General government	\$ 18,608,965	\$ 6,782,694	\$ 2,219,265
Public safety	31,345,919	7,427,120	4,180,432
Highways and streets	15,030,743	1,994,321	1,672,273
Health and welfare	9,814,562	1,295,817	2,744,496
Culture and recreation	1,179,455	396,909	234
Interest expense	478,964	-	-
Total governmental activities	76,458,608	17,896,861	10,816,700
Business-type activities:			
Health and welfare	7,273,881	7,959,013	-
TOTAL PRIMARY GOVERNMENT	\$ 83,732,489	\$ 25,855,874	\$ 10,816,700
COMPONENT UNITS			
Emergency Telephone System Board	\$ 1,800,312	\$ 1,794,906	\$ -
Public Building Commission	3,411,076	3,734,167	-
TOTAL COMPONENT UNITS	\$ 5,211,388	\$ 5,529,073	\$ -
GENERAL REVENUES			
General property tax			
Motor fuel tax			
Retailers occupation tax			
State income tax			
Personal property replacement tax			
Unrestricted interest earnings			
Miscellaneous			
Unrestricted intergovernmental			
TRANSFERS			
Total general revenues and transfers			
Change in net assets			
NET ASSETS			
Beginning of year, as restated			
End of year			

Net (Expenses) Revenues and Changes in Net Assets

<u>Capital Grants</u>	<u>Primary Government</u>			<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Emergency Telephone System Board</u>	<u>Public Building Commission</u>
\$ -	\$ (9,607,006)	\$ -	\$ (9,607,006)	\$ -	\$ -
-	(19,738,367)	-	(19,738,367)	-	-
796,524	(10,567,625)	-	(10,567,625)	-	-
-	(5,774,249)	-	(5,774,249)	-	-
-	(782,312)	-	(782,312)	-	-
-	(478,964)	-	(478,964)	-	-
796,524	(46,948,523)	-	(46,948,523)	-	-
25,041	-	710,173	710,173	-	-
<u>\$ 821,565</u>	<u>(46,948,523)</u>	<u>710,173</u>	<u>(46,238,350)</u>	-	-
\$ -	-	-	-	(5,406)	-
-	-	-	-	-	323,091
<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,406)</u>	<u>323,091</u>
	32,854,093	-	32,854,093	-	-
	5,404,577	-	5,404,577	-	-
	5,716,686	-	5,716,686	-	-
	1,545,248	-	1,545,248	-	-
	1,440,323	-	1,440,323	-	-
	708,913	46,481	755,394	6,259	9,653
	133,254	47,723	180,977	-	-
	1,219,913	-	1,219,913	-	-
	(687,696)	687,696	-	-	-
	<u>48,335,311</u>	<u>781,900</u>	<u>49,117,211</u>	<u>6,259</u>	<u>9,653</u>
	1,386,788	1,492,073	2,878,861	853	332,744
	<u>133,465,001</u>	<u>8,653,389</u>	<u>142,118,390</u>	<u>1,972,123</u>	<u>7,460,186</u>
	<u>\$ 134,851,789</u>	<u>\$ 10,145,462</u>	<u>\$ 144,997,251</u>	<u>\$ 1,972,976</u>	<u>\$ 7,792,930</u>

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

McLEAN COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2011

ASSETS	General	Illinois Municipal Retirement Funds	Other Governmental Funds	Total Governmental Funds
Cash and investments	\$ 10,105,042	\$ 677,518	\$ 18,952,614	\$ 29,735,174
Receivables:				
State of Illinois	3,285,143	13,467	1,897,223	5,195,833
General property taxes	11,465,708	4,150,668	17,229,109	32,845,485
Accounts	140,477	-	277,415	417,892
Other	171,950	-	94,054	266,004
Due from other funds	597,156	39,390	372,727	1,009,273
Due from fiduciary funds	10	-	78	88
Due from component units	447,519	-	-	447,519
Inventories	86,647	-	289,005	375,652
Other assets	53,013	-	7,570	60,583
TOTAL ASSETS	\$ 26,352,665	\$ 4,881,043	\$ 39,119,795	\$ 70,353,503
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 672,303	\$ -	\$ 698,439	\$ 1,370,742
Deferred revenue - property taxes	11,465,708	4,150,668	17,229,109	32,845,485
Deferred revenue - other	831,216	-	864,036	1,695,252
Due to individuals and other governmental entities	240,292	-	500,038	740,330
Due to State of Illinois	22,932	-	221,628	244,560
Due to other funds	123,158	327,230	1,089,520	1,539,908
Due to fiduciary funds	819,466	154,985	404,790	1,379,241
Total liabilities	<u>14,175,075</u>	<u>4,632,883</u>	<u>21,007,560</u>	<u>39,815,518</u>
 FUND BALANCES (DEFICITS)				
Nonspendable:				
Inventory	86,647	-	289,005	375,652
Prepaid items	53,013	-	7,570	60,583
Restricted for:				
Operations (document storage & automation)	-	-	893,425	893,425
Health & wellness	-	-	3,975,681	3,975,681
Highway	-	-	11,193,422	11,193,422
Employee benefits	-	248,160	501,509	749,669
Public safety	-	-	1,436,178	1,436,178
Debt service	-	-	164,771	164,771
Culture and recreation	-	-	38,978	38,978
Capital improvements	-	-	486	486
Assigned to:				
Tort judgment	713,604	-	-	713,604
Unassigned:	<u>11,324,326</u>	<u>-</u>	<u>(388,790)</u>	<u>10,935,536</u>
Total fund balances (deficits)	<u>12,177,590</u>	<u>248,160</u>	<u>18,112,235</u>	<u>30,537,985</u>
 TOTAL LIABILITIES AND FUND BALANCES	 \$ 26,352,665	 \$ 4,881,043	 \$ 39,119,795	 \$ 70,353,503

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, 2011

Total fund balances - governmental funds \$ 30,537,985

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	\$ 170,352,334	
Accumulated depreciation	<u>54,330,640</u>	116,021,694

Other long-term assets are not recognized as current resources but are considered unearned revenue until available in the governmental fund statements.		1,390,229
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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.		(40,986)
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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, 2011 consist of:

Capital lease obligations	630,454	
Capital lease obligations - component unit	7,523,991	
Accrued compensated absences	1,212,026	
IMRF pension obligation	909,298	
Note payable	90,000	
Claims payable	713,604	
Other Postemployment Benefits	<u>1,977,760</u>	<u>(13,057,133)</u>

TOTAL NET ASSETS - GOVERNMENTAL ACTIVITIES		<u>\$ 134,851,789</u>
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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, 2011

	<u>General</u>	<u>Illinois Municipal Retirement Funds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
General property taxes	\$ 11,593,717	\$ 3,892,060	\$ 17,368,317	\$ 32,854,094
Other taxes	8,524,504	85,123	-	8,609,627
Licenses, permits, fees, and fines	4,856,857	-	2,359,692	7,216,549
Intergovernmental	4,547,088	-	13,713,694	18,260,782
Charges for services	7,420,877	-	1,452,629	8,873,506
Maintenance contracts	2,803,414	-	-	2,803,414
Interest	693,773	-	15,141	708,914
Miscellaneous	219,729	-	42,344	262,073
Total revenues	<u>40,659,959</u>	<u>3,977,183</u>	<u>34,951,817</u>	<u>79,588,959</u>
EXPENDITURES				
Current:				
General government	19,551,074	3,208,336	4,525,544	27,284,954
Public safety	19,991,915	-	4,897,048	24,888,963
Highways and streets	-	-	9,702,155	9,702,155
Health and welfare	-	-	7,436,502	7,436,502
Culture and recreation	439,924	-	609,148	1,049,072
Capital outlay:				
Highways, bridges, and streets	-	-	4,867,466	4,867,466
Other	266,676	-	429,428	696,104
Debt service	209,317	-	2,143,658	2,352,975
Total expenditures	<u>40,458,906</u>	<u>3,208,336</u>	<u>34,610,949</u>	<u>78,278,191</u>
Excess (deficiency) of revenues over expenditures	<u>201,053</u>	<u>768,847</u>	<u>340,868</u>	<u>1,310,768</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	559,972	-	891,618	1,451,590
Proceeds from capital lease	652,066	-	-	652,066
Proceeds from disposition of capital assets	4,000	-	12,000	16,000
Proceeds from note payable	90,000	-	-	90,000
Transfers out	(829,520)	(492,562)	(815,573)	(2,137,655)
Total other financing sources (uses)	<u>476,518</u>	<u>(492,562)</u>	<u>88,045</u>	<u>72,001</u>
Net change in fund balances	677,571	276,285	428,913	1,382,769
FUND BALANCES (DEFICITS)				
Beginning of year, as restated	<u>11,500,019</u>	<u>(28,125)</u>	<u>17,683,322</u>	<u>29,155,216</u>
End of year	<u>\$ 12,177,590</u>	<u>\$ 248,160</u>	<u>\$ 18,112,235</u>	<u>\$ 30,537,985</u>

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, 2011

Total net change in fund balances - governmental funds		\$ 1,382,769
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	\$ 1,642,547	
Capital outlay-highways, streets, and bridges	3,253,152	
Capital outlay - payroll/contractual services	242,238	
Depreciation expense	<u>(5,949,523)</u>	(811,586)
Additional capital assets acquired by capital contributions:		
Infrastructure built by State	622,830	
EMA Trailer, provided by the State	<u>103,885</u>	726,715
Miscellaneous grant revenues, schooling reimbursements from the State, and salary reimbursements from the State		(30,453)
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)
Note payable proceeds provide current financial resources to governmental funds, but issuing payable increases long-term liabilities in the statement of net assets.		(90,000)
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.		
Debt issued or incurred:		
Proceeds from capital lease	(652,066)	
Principal reductions:		
Capital lease repayments	166,704	
Capital lease repayments - component unit	<u>1,562,046</u>	1,076,684
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.		(57,164)
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.		(469,401)
Some pension obligations 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.		(455,588)
Some tort judgement reserves 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.		183,105
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.		12,987
Commodities inventory is not a financial resource in governmental funds. Commodities used are reported as expenses & commodities donated are reported as revenues in the Statement of Activities.		
Commodities used	(1,219,913)	
Commodities donated	1,219,913	-
Intragovernmental activities charges for services are eliminated in the Statement of Activities.		
Revenues	(2,937,045)	
Expenses	2,937,045	-
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	(16,000)	
Gain (loss) on disposition of capital assets	<u>(30,280)</u>	<u>(46,280)</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES		<u>\$ 1,386,788</u>

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, 2011

ASSETS

CURRENT ASSETS

Cash and deposits	\$ 7,557,890
Receivables:	
State of Illinois	1,273,829
Accounts	41,461
Other	118,033
Due from other funds	660,646
Inventories	57,885
Other assets	19,865
Total current assets	<u>9,729,609</u>

NONCURRENT ASSETS

Capital assets	5,120,867
Less accumulated depreciation	<u>(3,901,013)</u>
Total noncurrent assets	<u>1,219,854</u>

TOTAL ASSETS

10,949,463

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	61,780
Capital lease obligation	4,935
Accrued compensated absences	19,661
Due to individuals and other governmental entities	23,891
Due to State of Illinois	17,425
Due to other funds	130,011
Due to fiduciary funds	225,480
Total current liabilities	<u>483,183</u>

NONCURRENT LIABILITIES

Accrued compensated absences	176,945
Capital lease obligation	4,903
Other postemployment benefits	138,970
Total noncurrent liabilities	<u>320,818</u>

TOTAL LIABILITIES

804,001

NET ASSETS

Invested in capital assets, net of related debt	1,210,016
Unrestricted	<u>8,935,446</u>

TOTAL NET ASSETS

\$ 10,145,462

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, 2011

OPERATING REVENUES	
Charges for services	\$ 7,959,013
Miscellaneous	<u>47,723</u>
Total operating revenues	<u>8,006,736</u>
 OPERATING EXPENSES	
Personal services	5,278,622
Contractual services	677,587
Supplies	411,196
Food	395,281
Utilities	258,019
Repairs and maintenance	22,325
Depreciation	<u>230,608</u>
Total operating expenses	<u>7,273,638</u>
Operating gain (loss)	733,098
 NONOPERATING REVENUES (EXPENSES)	
Interest	46,481
Capital grant and contribution	26,672
Loss on asset disposal	<u>(243)</u>
Income (loss) before operating transfers	806,008
TRANSFERS IN	691,759
TRANSFERS OUT	<u>(5,694)</u>
Changes in net assets	1,492,073
 NET ASSETS	
Beginning of year, as restated	<u>8,653,389</u>
End of year	<u>\$ 10,145,462</u>

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, 2011

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from public aid and Medicare	\$ 4,851,784
Cash received from residents	1,858,700
Cash paid to employees and related benefits	(5,256,153)
Cash paid for goods and services	(2,107,796)
Other miscellaneous	52,327
Net cash provided by (used for) operating activities	(601,138)

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfer from other funds	691,759
Transfer to other funds	(5,694)
Payment on interfund accounts	(78,229)
Net cash provided by (used for) noncapital financing activities	607,836

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Acquisition of capital assets	(65,950)
Cash received from federal grant	25,041
Principal payments on capital lease	(4,797)
Interest payments on capital lease	(363)
Net cash used for capital and related financing activities	(46,069)

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received on cash and deposits	52,316
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NET INCREASE IN CASH AND CASH EQUIVALENTS

12,945

CASH AND CASH EQUIVALENTS

Beginning of year, as restated	7,544,945
End of year	\$ 7,557,890

RECONCILIATION OF OPERATING GAIN (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Operating gain	\$ 733,098
Adjustments to reconcile operating gain (loss) to net cash provided by (used for) operating activities:	
Depreciation	230,607
Change in operating assets and liabilities:	
Receivables	(1,243,924)
Inventory	(11,044)
Other assets	855
Accounts payable and other liabilities	(351,683)
Postemployment benefits	40,953
	(1,364,243)

NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES

\$ (601,138)

NONCASH CAPITAL ASSET ACQUISITION

\$ 1,631

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, 2011

	Private- purpose Trust	<u>Agency</u>
ASSETS		
Cash and investments	\$ 588,801	\$ 2,804,431
Accounts receivable	629,597	-
Accrued interest receivable	-	1,534
Receivables - other	-	74,313
Due from component units	-	2,152
Due from others	-	<u>1,604,720</u>
TOTAL ASSETS	1,218,398	4,487,150
LIABILITIES		
Due to individuals and other governmental entities	<u>265,542</u>	<u>4,487,150</u>
NET ASSETS		
Assets held in trust for others	<u>\$ 952,856</u>	<u>\$ -</u>

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, 2011

ADDITIONS		
Interest		\$ 45,731
Other:		
Contributions		6,134
Miscellaneous		<u>6,860</u>
Total additions		<u>58,725</u>
 DEDUCTIONS		
Current:		
General government		-
Health and welfare		<u>18,034</u>
Total deductions		<u>18,034</u>
 CHANGE IN NET ASSETS		 40,691
 NET ASSETS		
Beginning of year		<u>912,165</u>
End of year		<u><u>\$ 952,856</u></u>

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

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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.

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 McLean County Board has the ability to impose its will on 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.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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

(a) Financial Reporting Entity (Continued)

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 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.

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

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.

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.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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

(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.

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 funds 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.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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

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

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, 2011, but which were levied to finance fiscal year 2012 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 funds:

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.

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

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 that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

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 funds 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.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used that are similar to those with external parties 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.

(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, participating interest-earning investment contracts that have a remaining maturity at the time of purchase of one year or less and external investment pools, 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 pool 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. This external investment pool is valued at amortized cost pursuant to Rule 2a-7 under the Investment Company Act of 1940.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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

(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.

(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 and in the proprietary fund 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:

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

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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

(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 fund 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. Unused sick leave is not included in the accrued compensated absences, as it is not payable upon termination; it is credited to IMRF as years of service upon termination.

(i) Long-term Liabilities

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net assets.

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 \$893,425 for operations, including document storage and automation; \$3,975,681 for health and wellness; \$11,193,422 for highway; \$501,509 for employee benefits; \$1,436,582 for public safety; \$164,771 for debt service; \$38,978 for culture and recreation; and \$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.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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

(j) Fund Equity (Continued)

In the fund financial statements, the County's fund balances are classified as follows:

Nonspendable Fund Balance

This includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Examples include inventories of the County and prepaid items.

Restricted Fund Balance

Fund balances 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.

Committed Fund Balance

Committed fund balances are amounts that can only be used for specific purposes pursuant to constraints imposed by formal action, prior to the end of the fiscal year, of the government's highest level of decision-making authority. For McLean County, the highest level would be the McLean County Board. Contractual obligations, to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual obligations, are also included in committed fund balance.

Assigned Fund Balance

Assigned fund balances are amounts that constrained only by the County's intent to be used for a specific purpose.

Unassigned Fund Balance

Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been restricted, committed, or assigned to a specific purpose within the general fund. Residual deficit amounts of other governmental funds would also be reported as unassigned.

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.

(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.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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: SCAAP – Justice Benefits Fund, Federal Asset Forfeiture Fund, D.A.R.E. Program Fund, Sheriff Donation Trust Fund, Electronic Citation Fee Fund, Jail Prisoners' Commissary Fund, Township Motor Fuel Tax Fund, Township Bridge Program 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.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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, 2011, none of the County's bank balance of \$ 26,945,169 was exposed to custodial credit risk as uninsured and uncollateralized deposits.

As of December 31, 2011, none of the bank balance of \$ 1,097,049 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 any 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, 2011, the County had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years) Less than One</u>	<u>Investment Maturities (in Years) One to Five</u>
Illinois Funds	\$ 5,897,657	\$ 5,897,657	\$ -
Repurchase Agreements	2,599,628	2,599,628	-
Money Market Mutual Funds	4,884,366	4,884,366	-
FNMA	1,000,000	-	1,000,000
FHLMC	1,000,000	-	1,000,000

As of December 31, 2011, the ETSB, a discretely presented component unit, had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years) Less Than One</u>
Illinois Funds	\$ 506,538	\$ 506,538

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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. Illinois Funds, Repurchase Agreements and Money Market Mutual Funds are not subject to interest rate risk.

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. Investments in FNMA and FHLMC are held in the name of the County. The County's investment policy does not specifically address custodial credit risk of investments.

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.

The Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at an amortized cost of \$5,897,657 for the County and \$506,538 for ETSB, pursuant to Rule 2a7 of the Investment Act of 1940. As of December 31, 2011, the County's and ETSB's investment in the Illinois Funds was rated AAAM by Standard and Poor's.

As of December 31, 2011, the County's investment in FNMA and FHLMC was rated AA+ by Standard & Poor's and Aaa by Moody's. The repurchase agreements were not rated. A rating is not available for the money market mutual fund.

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, money market mutual funds, and repurchase agreements are not subject to the provisions of concentration of credit risk. More than five percent (5%) of the County's investments are in FNMA and FHLMC, which are 6.5%, each, of the County investments.

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.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

PBC - Cash and Investments (Continued)

PBC Deposits

The carrying amount of the PBC's deposits totaled \$ 2,708,502 at September 30, 2011.

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, 2011, \$ 2,393,600 of the PBC's bank balance of \$ 2,942,095 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, 2011, the PBC had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years) Less Than One</u>
Money Market mutual funds	\$ 2,191,475	\$ 2,191,475
	<u>\$ 2,191,475</u>	<u>\$ 2,191,475</u>

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, 2011, the PBC's investment in money market mutual funds was rated Aaa-mf 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, 2011.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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 2011 to be collected in 2012 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 2012.

Forfeited, objected, and delinquent tax distributions are recognized as revenues when 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.

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 5 - RECEIVABLES

Receivables at December 31, 2011 for the County's major funds, nonmajor funds, and fiduciary funds are as follows:

	General	IMRF	Nonmajor Funds	Business Type Nursing Home	Private Purpose Trust	Agency
State of Illinois:						
Sales tax	\$ 1,541,640	\$ -	\$ -	\$ -	\$ -	\$ -
Income tax	755,027	-	-	-	-	-
Replacement tax	192,772	13,467	-	-	-	-
Motor fuel tax	-	-	347,438	-	-	-
Salary reimbursements	598,097	-	-	-	-	-
Inheritance tax	39,569	-	-	-	-	-
Public aid	-	-	-	1,273,829	-	-
Grants	143,872	-	1,549,785	-	-	-
Other	14,166	-	-	-	-	-
	<u>3,285,143</u>	<u>13,467</u>	<u>1,897,223</u>	<u>1,273,829</u>	<u>-</u>	<u>-</u>
General property tax	<u>11,465,708</u>	<u>4,150,668</u>	<u>17,229,110</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts:						
Fees and fines	140,477	-	277,415	-	-	-
Private pay patients and insurance	-	-	-	41,461	-	-
Community development loans	-	-	-	-	629,597	-
Miscellaneous	-	-	-	-	-	-
	<u>140,477</u>	<u>-</u>	<u>277,415</u>	<u>41,461</u>	<u>629,597</u>	<u>-</u>
Other:						
Federal grants	107,965	-	-	-	-	-
Medicare	-	-	4,047	104,060	-	-
Due from other governments	48,571	-	86,393	-	-	-
Interest	14,498	-	3,614	13,973	-	1,534
Miscellaneous	916	-	-	-	-	74,313
	<u>171,950</u>	<u>-</u>	<u>94,054</u>	<u>118,033</u>	<u>-</u>	<u>75,847</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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 \$ 70,000 at December 31, 2011, 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:

<u>Due in Year Ending December 31,</u>	<u>Amount</u>
2012	\$ 98,588
2013	108,979
2014	113,689
2015	117,337
2016	52,150
2017-2021	138,855
2022-2026	-
	<u>\$ 629,597</u>

The County received funding 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 funding, 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 Receivable – Component Units

During the year ended September 30, 2011, the Commission advanced McLean County the sum of \$90,000 for improvements on the Courthouse Building. The County is repaying this amount in five annual installments of \$18,000 beginning January 1, 2012. The note receivable is recorded separately on the financial statements. The current portion of the note receivable is \$18,000.

NOTE 6 - CAPITAL ASSETS

Primary Government

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, 2011, capital assets carried in the Statement of Net Assets financed by capital leases were as follows:

Building and improvements	\$ 15,711,656
Equipment	<u>1,016,556</u>
	16,728,212
Accumulated depreciation	<u>2,854,907</u>
	<u>\$ 13,873,305</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Capital asset activity for the year ended December 31, 2011 was as follows:

Primary Government (continued)

	Balance at December 31, 2010	Additions	Deductions/ Reclassifications	Balance at December 31, 2011
Governmental activities:				
Not depreciated:				
Land	\$ 2,897,468	\$ 48,010	\$ -	\$ 2,945,478
Construction in progress	959,316	141,812	(540,786)	560,342
Depreciated:				
Buildings	67,737,743	61,519	-	67,799,260
Leasehold improvements	956,430	-	-	956,430
Equipment	10,653,974	1,913,330	(680,238)	11,887,066
Infrastructure	<u>81,962,989</u>	<u>4,240,769</u>	<u>-</u>	<u>86,203,758</u>
Total capital assets	<u>165,167,918</u>	<u>6,405,440</u>	<u>(1,221,024)</u>	<u>170,352,334</u>
Less accumulated depreciation for:				
Buildings	15,475,543	1,409,879	-	16,885,422
Leasehold improvements	493,743	19,909	-	513,652
Equipment	7,035,099	1,353,384	(633,959)	7,754,524
Infrastructure	<u>26,010,691</u>	<u>3,166,351</u>	<u>-</u>	<u>29,177,042</u>
Total accumulated depreciation	<u>49,015,076</u>	<u>5,949,523</u>	<u>(633,959)</u>	<u>54,330,640</u>
Governmental capital assets, net	<u>\$116,152,842</u>	<u>\$ 455,917</u>	<u>\$ (587,065)</u>	<u>\$ 116,021,694</u>

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 1,797,900
Public safety	415,701
Highways and streets	3,634,347
Health and welfare	21,142
Culture and recreation	<u>80,433</u>
Total depreciation expense - governmental activities	<u>\$ 5,949,523</u>

Construction Commitments

The County has entered into construction agreements for highways. At December 31, 2011, commitments were as follows:

Highway	<u>\$ 9,735,608</u>
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McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

NOTE 6 - CAPITAL ASSETS (CONTINUED)

	Balance at December 31, <u>2010</u>	<u>Additions</u>	<u>Deductions</u>	Balance at December 31, <u>2011</u>
Business-type activities:				
Not depreciated:				
Land	\$ 15,000	\$ -	\$ -	\$ 15,000
Construction in progress	26,510	7,732	(26,510)	7,732
Depreciated:				
Buildings	3,985,662	53,708	-	4,039,370
Leasehold improvements	87,980	-	-	87,980
Furnishings and equipment	<u>944,081</u>	<u>32,651</u>	<u>(5,947)</u>	<u>970,785</u>
Total capital assets	<u>5,059,233</u>	<u>94,091</u>	<u>(32,457)</u>	<u>5,120,867</u>
Less accumulated depreciation for:				
Buildings	3,112,977	128,492	-	3,241,469
Leasehold improvements	60,030	10,251	-	70,281
Furnishings and equipment	<u>503,102</u>	<u>91,865</u>	<u>(5,704)</u>	<u>589,263</u>
Total accumulated depreciation	<u>3,676,109</u>	<u>230,608</u>	<u>(5,704)</u>	<u>3,901,013</u>
Business-type activities capital assets, net	<u>\$ 1,383,124</u>	<u>\$ (136,517)</u>	<u>\$ (26,753)</u>	<u>\$ 1,219,854</u>
Discretely Presented Component Unit				
	Balance at December 31, <u>2010</u>	<u>Additions</u>	<u>Deductions</u>	Balance at December 31, <u>2011</u>
ETSB:				
Buildings	\$ 167,096	\$ -	\$ -	\$ 167,096
Leasehold improvements	-	-	-	-
Equipment	<u>4,299,801</u>	<u>-</u>	<u>-</u>	<u>4,299,801</u>
Total capital assets	<u>4,466,897</u>	<u>-</u>	<u>-</u>	<u>4,466,897</u>
Less accumulated depreciation for:				
Buildings	58,519	4,216	-	62,735
Leasehold improvements	-	-	-	-
Equipment	<u>4,179,648</u>	<u>29,950</u>	<u>-</u>	<u>4,209,598</u>
Total accumulated depreciation	<u>4,238,167</u>	<u>34,166</u>	<u>-</u>	<u>4,272,333</u>
Component unit capital assets, net	<u>\$ 228,730</u>	<u>\$ (34,166)</u>	<u>\$ -</u>	<u>\$ 194,564</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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 transfers.

The following balances as of December 31, 2011 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor governmental funds	\$ 505,708
	Nursing Home Fund - Enterprise	87,075
	General	4,373
	Fiduciary funds - agency	10
Nonmajor governmental	Nonmajor governmental funds	356,090
	Nursing Home Fund - Enterprise	16,407
	General	230
	Fiduciary funds - agency	78
Fiduciary Funds - Agency	General	819,466
	IMRF	154,985
	Nursing Home Fund - Enterprise	225,480
	Nonmajor governmental funds	404,790
Nursing Home – Enterprise	General	118,553
	Nonmajor governmental funds	214,863
	IMRF	327,230
IMRF	Nonmajor governmental funds	12,861
	Nursing Home Fund – Enterprise	26,529

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:

<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
Primary government - General Fund	Component unit - ET SB	\$ 16,901
	Component unit - PBC	430,618
Fiduciary Fund	Component unit - ET SB	2,152

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

NOTE 7 - INTERFUND TRANSFERS AND BALANCES (CONTINUED)

Interfund Transfers (Continued)

Interfund transfers:

<u>Transfers Out</u>	<u>Transfer In:</u>			<u>Total</u>
	<u>General Fund</u>	<u>Nonmajor Governmental</u>	<u>Nursing Home - Enterprise Fund</u>	
General	\$ -	\$ 679,853	\$ 149,667	\$ 829,520
IMRF	165,332	-	327,230	492,562
Nursing Home – Enterprise Fund	5,694	-	-	5,694
Nonmajor governmental funds	<u>388,946</u>	<u>211,765</u>	<u>214,862</u>	<u>815,573</u>
Total	<u>\$ 559,972</u>	<u>\$ 891,618</u>	<u>\$ 691,759</u>	<u>\$ 2,143,349</u>

The transfer to the Nursing Home Fund represents their portion of the liability insurance costs 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, 2011 are summarized as follows:

	<u>Capital Lease Obligations</u>	<u>Health Dept. Bldg.</u>	<u>2004 & 2010 Series</u>	<u>2006 Series</u>	<u>Total PBC</u>	<u>Total</u>
Total long-term debt at beginning of year	\$ 145,092	\$ 105,000	\$ 3,495,000	\$ 5,486,037	\$ 9,086,037	\$ 9,231,629
Capital lease additions	652,066	-	-	-	-	742,066
Payment on PBC capital lease obligations	-	35,000	285,000	1,242,046	1,562,046	1,562,046
Capital lease payments	<u>166,704</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>166,704</u>
Total long-term debt	630,454	<u>\$ 70,000</u>	<u>\$ 3,210,000</u>	<u>\$ 4,243,991</u>	7,523,991	8,244,445
Less current portion	<u>164,531</u>				<u>1,506,211</u>	<u>1,688,742</u>
Total long-term debt, net of current portion	<u>\$ 465,923</u>				<u>\$ 6,017,780</u>	<u>\$ 6,855,703</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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 5.86 to 12.33 percent with final payment due in 2016.

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, 2011:

Years ending December 31:	
2012	\$ 183,628
2013	174,283
2014	160,585
2015	143,053
2016	<u>11,719</u>
Total minimum lease payments	673,768
Less amount representing interest	<u>43,314</u>
Present value of net minimum lease payments	<u>\$ 630,454</u>

Capital Lease Obligations – Business-Type Activities

The County Nursing Home has entered into various agreements to lease equipment, such as copiers and computer equipment, under capital leasing arrangements. Interest rates range from 6.41 to 12.33 percent with final payment due in 2014.

Changes in capital lease obligations for business-type activities for year ended December 31, 2011 are as follows:

<u>Beginning of year</u>	<u>Additions</u>	<u>Payments</u>	<u>Ending of year</u>	<u>Current Portion</u>
\$14,638	\$ -	\$ 4,801	\$ 9,838	\$4,935

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, 2011:

Years ending December 31:	
2012	\$ 5,160
2013	3,600
2014	<u>1,410</u>
Total minimum lease payments	10,170
Less amount representing interest	<u>332</u>
Present value of net minimum lease payments	<u>\$ 9,838</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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.

2004 and 2010 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 ranging between \$114,500 and \$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 driveway on the exterior of the building. The terms of the lease run from July 1, 2003 through June 30, 2013.

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.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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

Capital Lease Obligations - Payable to Component Unit (Continued)

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

	<u>Principal</u>	<u>Interest</u>	<u>Other</u>	<u>Total</u>
Years ending December 31:				
2012	\$ 1,506,211	\$ 484,550	\$ 158,416	\$ 2,149,176
2013	1,472,793	527,942	148,282	2,149,017
2014	1,396,143	567,493	150,541	2,114,176
2015	1,146,345	502,039	150,791	1,799,175
2016	327,500	82,435	19,241	429,176
2017-2021	1,575,000	197,155	78,382	1,850,537
2022	<u>100,000</u>	<u>5,000</u>	<u>9,500</u>	<u>114,500</u>
Total	<u>\$ 7,523,991</u>	<u>\$ 2,366,614</u>	<u>\$ 715,152</u>	<u>\$ 10,605,757</u>

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 Payable

The County entered into an agreement with the Public Building Commission to make certain repairs and improvements on the Courthouse, in conjunction with an IDNR grant. The terms of the agreement run from January 1, 2012 through January 1, 2016, are zero percent interest with payments in the amount of \$18,000 due each January 1. Payments are made through the General Fund.

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, 2011, using the 2011 assessed value of all taxable property of \$3,990,841,421 the statutory limit and debt margin for the County was \$114,736,691.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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

Compensated Absences

Activity for compensated absences for the year ended December 31, 2011 was as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Beginning balance	\$ 1,154,862	\$ 155,721
Additions	2,161,589	268,727
Reductions	<u>(2,104,425)</u>	<u>(227,842)</u>
Ending balance	<u>\$ 1,212,026</u>	<u>\$ 196,606</u>
Due within one year	<u>\$ 121,203</u>	<u>\$ 19,661</u>

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, 2011 was as follows:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One year</u>
<u>\$ 92</u>	<u>\$ 2,265</u>	<u>\$ 2,244</u>	<u>\$ 113</u>	<u>\$ 11</u>

Component Unit - Public Building Commission

Changes in long-term debt for the Public Building Commission, component unit, for the year ended September 30, 2011 are as follows:

	<u>Balance October 1, 2010</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance September 30, 2011</u>
Revenue bonds	\$ 15,954,148	\$ -	\$ 1,423,110	\$ 14,561,038
Total bonds outstanding	15,984,148	<u>-</u>	<u>1,423,110</u>	14,561,038
Less current portion	<u>(1,423,109)</u>			<u>(1,997,046)</u>
Noncurrent portion	<u>\$ 14,561,039</u>			<u>\$ 12,563,992</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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

General obligation lease receipts and revenue bonds payable as of September 30, 2011 are as follows:

\$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. 1,950,000

\$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. 5,486,038

\$7,125,000 Public Building Revenue Refunding Bonds, Series 2010, due in annual installments of \$625,000 to \$845,000, and semi-annual interest due May 1 and November 1, with an interest rate of 2.00 to 4.00 percent. The final bonds are due November 1, 2020. 7,125,000

\$ 14,561,038

Annual debt service requirements of the outstanding long-term debt of the Public Building Commission, component unit, as of September 30, 2011 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>			<u>Total</u>	<u>Interest</u>	<u>Total</u>
	<u>2004 Revenue Bonds</u>	<u>2006 Revenue Bonds</u>	<u>2010 Revenue Bonds</u>			
2012	\$ 125,000	\$1,242,046	\$ 630,000	\$1,997,046	\$ 767,535	\$2,764,581
2013	125,000	1,188,710	625,000	1,938,710	648,259	2,586,969
2014	150,000	1,137,793	640,000	1,927,793	679,032	2,606,825
2015	150,000	1,088,643	660,000	1,898,643	704,832	2,603,475
2016	150,000	828,847	685,000	1,663,846	620,817	2,284,663
2017-2021	850,000	-	3,885,000	4,735,000	542,695	5,277,695
2022-2026	400,000	-	-	400,000	17,600	417,600
	<u>\$1,950,000</u>	<u>\$5,486,038</u>	<u>\$7,125,000</u>	14,561,038	<u>\$ 3,980,770</u>	<u>\$18,541,808</u>

Plus premium 398,897
 Less current portion (1,997,046)
Long-term debt, less current portion \$12,962,889

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

NOTE 10 - OTHER REQUIRED DISCLOSURES

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

<u>Fund</u>	<u>Expenditures</u>		<u>Excess Actual Over Final Budget</u>
	<u>Final Budget</u>	<u>Actual</u>	
Tort Judgment Fund	\$ 2,690,489	\$ 2,782,102	\$ 91,613
Special Revenue Funds:			
Children's Advocacy Center Fund	\$ 527,080	\$ 535,412	\$ 8,332
Asset Forfeiture Fund	9,250	41,505	32,255
IDPA IV-D Project Fund	333,680	343,485	9,805
MDV Grant Fund	179,548	248,874	69,326
GIS Fees Fund	145,800	151,010	5,210
Metro McLean County Communications Collector Automation Fund	2,527,893 -	2,542,398 4,008	14,505 4,008

(b) Deficit fund balances of individual funds:

<u>Fund</u>	<u>Amount of Deficit Fund Balance</u>
Court Security Fund	\$ 32,220
Public Building Commission Rental - Operations and Maintenance Fund	289,174
Township Bridge Program	67,396

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, 2011, McLean County reflected a capitalized lease obligation to the Public Building Commission, a discretely presented component unit, of \$7,523,992. The financial statements of the Public Building Commission have been prepared at the year end of September 30, 2011 and reflected a capitalized lease receivable from the primary government of \$9,051,038. 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, 2011 as follows:

Capital lease receivable with primary government per Public Building Commission at September 30, 2011	<u>\$ 9,051,038</u>
Payments by McLean County of principal on capital lease October 1, 2011 through December 31, 2011:	
2004 & 2010 Series	(285,000)
2006 Series	<u>(1,242,046)</u>
	<u>(1,527,046)</u>
Capital lease payable with component unit per McLean County at December 31, 2011	<u>\$ 7,523,992</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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 statute, Sheriff's Law Enforcement Personnel (SLEP) plan members are required to contribute 7.50 percent of their annual covered salary. Also set by statute, 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 2011 was 25.78 percent of covered payroll. The contribution rate for all other employees for calendar year 2011 was 11.85 percent of covered payroll. The County's annual required contribution rate for the calendar year 2011 was 25.23 percent for SLEP plan members and 13.52 percent for all other employees. 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. Typically, the fund paying the employee is utilized to liquidate the pension liability.

(c) Annual Pension Cost

For fiscal year ending December 31, 2011, the County's actual contributions for pension cost were \$814,919 for the SLEP plan members and \$3,287,268 for all other plan members. The County's required contribution for fiscal year 2011 was \$797,533 for SLEP plan members and \$3,750,537 for all other plan members.

Three-Year Trend Information

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost</u>	<u>Percentage of Annual Pension Cost Contributed</u>	<u>Net Pension Obligation</u>
		<u>SLEP</u>	
December 31, 2011	\$ 797,768	102%	\$(6,180)
December 31, 2010	708,851	98	10,971
December 31, 2009	632,845	100	-
		<u>Other Qualifying Employees</u>	
December 31, 2011	\$ 3,760,007	87%	\$915,478
December 31, 2010	2,976,657	85	442,739
December 31, 2009	2,143,009	100	-

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

NOTE 12 - PENSION PLAN (CONTINUED)

The required contribution for 2011 was determined as part of the December 31, 2009, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, 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 20% corridor between the actuarial and market value of assets. The County's SLEP and all other qualified employees plan's unfunded actuarial accrued liability at December 31, 2009 is being amortized as a level percentage of projected payroll on an open 30 year basis.

(d) Funded Status and Funding Progress

As of December 31, 2011, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 38.64 percent funded. The actuarial accrued liability for benefits was \$11,443,315 and the actuarial value of assets was \$4,421,746, resulting in an underfunded actuarial accrued liability (UAAL) of \$7,021,569. The covered payroll (annual payroll of active employees covered by the plan) was \$3,161,052 and the ratio of the UAAL to the covered payroll was 222 percent.

As of December 31, 2011, the most recent actuarial valuation date, the plan covering all other qualifying employees was 67.48 percent funded. The actuarial accrued liability for benefits was \$63,867,732 and the actuarial value of assets was \$43,100,620, resulting in an underfunded actuarial accrued liability (UALL) of \$20,767,112. The covered payroll was \$27,740,655 and the ratio of the UAAL to the covered payroll was 75 percent.

SLEP Plan

Fiscal Year	ARC	Interest on NPO	ARC Adj.	Amort Factor	Annual Pension Costs	Actual Contributions	Change in NPO	Net Pension Obligation
2011	797,533	823	588	19	797,768	814,919	-17,151	-6,180

Regular Plan

Year	ARC	Interest on NPO	ARC Adj.	Amort Factor	Annual Pension Costs	Actual Contributions	Change in NPO	Net Pension Obligation
2011	3,750,537	33,205	23,735	19	3,760,007	3,287,268	472,739	915,478

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 is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Typically, the IMRF fund paying the employee is utilized to liquidate the pension liability.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

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 the resolution of these matters will not have a material adverse effect on the financial condition of the County, except for the following lawsuit. At December 31, there was one outstanding lawsuit where outside counsel advises a financial impact to the County is probable. An assignment of fund balance in the Tort Judgment fund and a liability in the governmental activities in the Statement of Net Assets for the amount of \$250,000, the County SIR, has been booked.

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:	
2012	\$ 118,177
2013	121,450
2014	115,951
2015	120,057
2016	112,887
2017 - 2021	497,053
2022 - 2025	<u>295,841</u>
	<u>\$1,381,417</u>

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 Statute 215 ILCS 5/367h. All other retirees pay 100% of the group rate charged by the carrier.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

NOTE 15 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Funding Policy

The current funding policy of the County is to pay health premiums and claims as they occur. This arrangement does not result in plan assets under GASB. The required contribution is based on pay-as-you-go financing. For fiscal year 2011, the County contributed \$385,759.

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. 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	\$	922,444
Interest on net OPEB obligation		72,287
Adjustment to annual required contribution		(98,618)
Annual OPEB cost/expense		896,113
Contributions and payments made		(385,759)
Increase in net OPEB obligation		510,354
Net OPEB obligation – January 1, 2011		1,606,376
Net OPEB obligation – December 31, 2011		\$ 2,116,730

The County's annual OPEB cost percentage of annual OPEB cost contributed to the plan and the net OPEB obligations for fiscal years 2009 through 2011:

<u>Fiscal Year End</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
December 31, 2011	\$896,113	43.0%	\$2,116,730
December 31, 2010	753,409	38.2	1,606,376
December 31, 2009	727,305	24.0	1,141,093

Funded Status and Funding Progress

As of January 1, 2011, the most recent valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$7,959,590 and the actuarial value of assets is none resulting in an unfunded actuarial accrued liability (UAAL) of \$7,959,590. The covered payroll was \$23,066,742 and the ratio of the UAAL to the covered payroll was 34.5%.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

NOTE 15 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Funded Status and Funding Progress (continued)

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 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. Typically, the fund paying the employee is utilized to liquidate the OPEB liability.

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, 2011 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.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

NOTE 16 – RESTATEMENT

Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, was implemented by the County during the fiscal year ended December 31, 2011. The effect of fund type reclassification is as follows:

	General	Nursing Home	Nonmajor Governmental Funds
Fund Balance/net assets December 31, 2011, as previously reported:	\$ 10,323,826	\$ 8,651,530	\$18,861,374
Change in fund type classification per implementation of GASB Statement No. 54:	1,176,193	1,859	(1,178,052)
<hr/> Fund Balance/net assets January 1, 2011, as restated:	<hr/> \$ 11,500,019	<hr/> \$ 8,653,389	<hr/> \$ 17,683,322

The County restated the fund balance of the aggregate remaining fund information, which included moving the Working Cash Fund, the Parks and Recreation Special Activities Fund, the Collector Tax Indemnity Fund, the Fairview Building Fund, the Bad Check Diversion Fund, the Vending Machine Account Fund, and the Nursing Home Employee Vending Fund to other funds.

NOTE 17 – FUTURE CHANGES IN ACCOUNTING PRINCIPLES

GASB Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, issued January 2010, will be effective for the County beginning with its year ending December 31, 2012. This Statement addresses issues related to measurement of OPEB obligations by certain employers participating in agent multiple-employer OPEB plans. GASB 57 amends GASB Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, and GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

NOTE 17 – FUTURE CHANGES IN ACCOUNTING PRINCIPLES (CONTINUED)

GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34*, issued November 2010, will be effective for the County beginning with its year ending December 31, 2013. This Statement is intended to improve financial reporting for a governmental financial reporting entity by improving guidance for including, presenting, and disclosing information about component units and equity interest transactions of a financial reporting entity. The amendments to the criteria for including component units allow users of financial statements to better assess the accountability of elected officials by ensuring that the financial reporting entity includes only organizations for which the elected officials are financially accountable or that are determined by the government to be misleading to exclude. The amendments to the criteria for blending also improve the focus of a financial reporting entity on the primary government by ensuring that the primary government includes only those component units that are so intertwined with the primary government that they are essentially the same as the primary government, and by clarifying which component units have that characteristic.

GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, issued January 2011, will be effective for the County beginning with its year ending December 31, 2012. This Statement is intended to enhance the usefulness of the Codification of Governmental Accounting and Financial Reporting Standards by incorporating guidance that previously could only be found in certain FASB and AICPA pronouncements. This Statement incorporates into the GASB's authoritative literature the applicable guidance previously presented in the following pronouncements issued before November 30, 1989: FASB Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the AICPA's Committee on Accounting Procedure. By incorporating and maintaining this guidance in a single source, the GASB believes that GASB 62 reduces the complexity of locating and using authoritative literature needed to prepare state and local government financial reports.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, issued July 2011, will be effective for the County beginning with its year ending December 31, 2012. This Statement is intended to improve financial reporting by providing citizens and other users of state and local government financial reports with information about how past transactions will continue to impact a government's financial statements in the future. This Statement provides a new statement of net position format to report all assets, deferred outflows of resources, liabilities deferred inflows of resources, and net position (which is the net residual amount of the other elements). The Statement requires that deferred outflows of resources and deferred inflows of resources be reported separately from assets and liabilities. This Statement also amends certain provisions of Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and related pronouncements to reflect the residual measure in the statement of financial position as net position, rather than net assets.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2011

NOTE 17 – FUTURE CHANGES IN ACCOUNTING PRINCIPLES (CONTINUED)

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, issued April 2012, will be effective for the County beginning with its year ending December 31, 2013. This Statement clarifies the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. GASB Concepts Statement (CON) No. 4, *Elements of Financial Statements*, specifies that recognition of deferred outflows and deferred inflows should be limited to those instances specifically identified in authoritative GASB pronouncements. Consequently, guidance was needed to determine which balances being reported as assets and liabilities should actually be reported as deferred outflows of resources or deferred inflows of resources, according to the definitions in CON 4. Based on those definitions, this Statement reclassifies certain items currently being reported as assets and liabilities as deferred outflows of resources and deferred inflows of resources. In addition, the Statement recognizes certain items currently being reported as assets and liabilities as outflows of resources and inflows of resources.

GASB Statement No. 66, *Technical Corrections - 2012*, issued April 2012, will be effective for the County with its year ending December 31, 2013. This Statement enhances the usefulness of financial reports by resolving conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting. This Statement amends GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, by removing the provision that limits fund-based reporting of a state or local government's risk financing activities to the general fund and the internal service fund types. As a result, governments would base their decisions about governmental fund type usage for risk financing activities on the definitions in GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement also amends GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, by modifying the specific guidance on accounting for: (a) operating lease payments that vary from a straight-line basis; (b) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans; and (c) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. These changes would eliminate any uncertainty regarding the application of GASB Statement No. 13, *Accounting for Operating Leases with Scheduled Rent Increases*, and result in guidance that is consistent with the requirements in GASB Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*, respectively.

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, 2011

	<u>Budget</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
REVENUES			
General property taxes	\$ 11,592,647	\$ 11,592,647	\$ 11,593,717
Other taxes	8,500,000	8,500,000	8,524,504
Licenses, permits, fees, and fines	5,646,796	5,655,328	4,856,857
Intergovernmental	1,889,747	2,596,288	4,541,384
Charges for services	2,174,219	2,209,885	2,171,319
Maintenance contracts	2,803,415	2,893,415	2,803,414
Interest	737,100	737,100	691,216
Miscellaneous	7,450	7,450	219,704
Total revenues	<u>33,351,374</u>	<u>34,192,113</u>	<u>35,402,115</u>
EXPENDITURES			
Current operating:			
General government	12,112,859	14,453,480	14,623,489
Public safety	20,174,405	20,509,503	19,991,915
Culture and recreation	468,531	455,532	439,924
Capital outlay	260,500	285,117	266,676
Debt service	78,585	97,378	209,317
Total expenditures	<u>33,094,880</u>	<u>35,801,010</u>	<u>35,531,321</u>
Excess (deficiency) of revenues over expenditures	<u>256,494</u>	<u>(1,608,897)</u>	<u>(129,206)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	648,276	685,574	559,972
Proceeds from capital lease	-	-	652,066
Proceeds from disposition of capital assets	-	-	4,000
Transfers out	<u>(903,293)</u>	<u>(904,668)</u>	<u>(829,520)</u>
Total other financing sources (uses)	<u>(255,017)</u>	<u>(219,094)</u>	<u>386,518</u>
Net change in fund balance	<u>\$ 1,477</u>	<u>\$ (1,827,991)</u>	<u>257,312</u>
EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE			1,133,779
FUND BALANCE (DEFICIT)			
Beginning of year, as restated			<u>10,696,499</u>
End of year			<u>\$ 12,087,590</u>

See Notes to Required Supplementary Information.

McLEAN COUNTY, ILLINOIS

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

ILLINOIS MUNICIPAL RETIREMENT FUND

For the Year Ended December 31, 2011

	<u>2011</u>		<u>Actual</u>
	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>	
REVENUES			
General property taxes	\$ 3,891,367	\$ 3,891,367	\$ 3,892,060
Other taxes	100,000	100,000	85,123
Miscellaneous	-	-	-
Total revenues	3,991,367	3,991,367	3,977,183
EXPENDITURES			
Current - general government:			
Personal services	3,489,310	3,489,310	3,208,336
Excess (deficiency) of revenues over expenditures	502,057	502,057	768,847
OTHER FINANCING USES			
Transfers in	-	-	-
Transfers out	(502,057)	(502,057)	(492,562)
Total other financing sources and uses	(502,057)	(502,057)	(492,562)
Net change in fund balance	-	-	276,285
FUND BALANCE (DEFICIT)			
Beginning of year	-	-	(28,125)
End of year	\$ -	\$ -	\$ 248,160

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)

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability - Entry Age</u>	<u>(Excess) Unfunded Actuarial Accrued Liability</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>(Excess) Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll</u>
Sheriff's Law Enforcement Personnel:						
12/31/11	\$ 4,421,746	\$ 11,443,315	\$ 7,021,569	38.64%	\$ 3,161,052	222.13%
12/31/10	4,170,185	11,226,605	7,056,420	37.15	3,047,512	231.55
12/31/09	3,126,475	10,019,615	6,893,140	31.20	3,077,539	223.98
Other qualified employees:						
12/31/11	\$ 43,100,620	\$ 63,867,732	\$ 20,767,112	67.48%	\$ 27,740,655	74.86%
12/31/10	39,597,162	58,881,255	19,284,093	67.25	27,845,249	69.25
12/31/09	36,315,446	54,500,749	18,185,303	66.63	28,803,887	63.13

For our SLEP employees, on a market basis, the actuarial value of assets as of December 31, 2011 is \$3,792,058. On a market basis, the funded ratio would be 33.14%.

For our other qualified employees, on a market basis, the actuarial value of assets as of December 31, 2011 is \$40,224,237. On a market basis, the funded ratio would be 62.98%.

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]
1/1/2011	\$ -	\$ 7,959,590	\$ 7,959,590	0.0%	\$ 23,066,742	34.5%
1/1/2010	-	6,636,242	6,636,242	0.0	22,394,895	29.6
1/1/2009	-	5,457,782	5,457,782	0.0	23,028,201	23.7

The information presented in the required supplementary schedule was determined as part of the actuarial valuation as of January 1, 2011.

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, 2011

Basis of Accounting

McLean County, Illinois' budget is prepared on the modified accrual basis for all budgeted funds, including the major funds, the General and IMRF 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:

	<u>Per Budget and Actual Schedule</u>	<u>Employee Benefit Account</u>	<u>Per Governmental Fund Statements</u>
Revenues	\$ 35,492,115	\$ 5,257,844	\$ 40,749,959
Expenditures	<u>35,531,321</u>	<u>4,927,585</u>	<u>40,458,906</u>
Excess (deficiency) of revenue over expenditures	(39,206)	330,259	291,055
Total other financing sources (uses)	<u>386,518</u>	<u>-</u>	<u>386,518</u>
Net change in fund balance	347,312	330,259	677,571
Fund balance:			
Beginning of year, as restated	<u>10,696,499</u>	<u>803,520</u>	<u>11,500,019</u>
End of year	<u>\$ 11,043,811</u>	<u>\$ 1,133,779</u>	<u>\$ 12,177,590</u>

McLEAN COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

December 31, 2011

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Budget</u>
General Account	\$ 33,027,157	\$ 32,687,121	\$ 440,036
Fairview Building Account	83,364	62,098	21,266
Tort Judgment Account	<u>2,690,489</u>	<u>2,782,102</u>	<u>(91,613)</u>
Subtotal	35,801,010	35,531,321	369,689
Employee Benefit	<u>-</u>	<u>4,927,585</u>	<u>(4,927,585)</u>
Total	<u>\$ 35,801,010</u>	<u>\$ 40,458,906</u>	<u>\$ (4,557,896)</u>

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COMBINING AND INDIVIDUAL FUND STATEMENTS

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2011

	Special Revenue			
ASSETS	Dental Sealant Grant	Women, Infants, and Children	Preventive Block Grant	Family Case Management
Cash and investments	\$ 293,723	\$ 179,504	\$ 24,335	\$ 607,004
Receivables:				
State of Illinois	48,519	5,994	42,110	351,386
General property taxes	-	-	-	-
Accounts	-	-	6,859	-
Other	369	-	760	-
Due from other funds	230	-	-	-
Due from fiduciary funds	-	-	-	-
Due from component unit	-	-	-	-
Inventories	-	-	-	-
Other	-	-	-	-
TOTAL ASSETS	\$ 342,841	\$ 185,498	\$ 74,064	\$ 958,390
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 16,156	\$ 1,694	\$ 1,792	\$ 2,526
Deferred revenue - property taxes	-	-	-	-
Deferred revenue - other	80,470	-	44,588	66,006
Due to individuals and other governmental entities	-	-	-	-
Due to State of Illinois	-	-	-	-
Due to other funds	2,000	2,829	1,033	5,571
Due to fiduciary funds	4,538	11,602	3,024	21,224
Total liabilities	103,164	16,125	50,437	95,327
FUND BALANCES (DEFICIT)				
Nonspendable:				
Inventory	-	-	-	-
Prepaid items	-	-	-	-
Restricted for:				
Operations	-	-	-	-
Health & wellness	239,677	169,373	23,627	863,063
Highway	-	-	-	-
Employee benefits	-	-	-	-
Public safety	-	-	-	-
Debt service	-	-	-	-
Culture and recreation	-	-	-	-
Capital improvements	-	-	-	-
Unassigned:				
Total fund balance (deficit)	239,677	169,373	23,627	863,063
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 342,841	\$ 185,498	\$ 74,064	\$ 958,390

SCHEDULE 1
(CONTINUED)

Special Revenue

AIDS Counseling and Testing Grant	Persons With Developmental Disabilities	Tuberculosis Care and Treatment	County Health	County Highway	County Bridge	County Matching Tax
\$ 41,747	\$ 103,815	\$ 339,687	\$ 2,377,264	\$ 2,102,289	\$ 2,537,663	\$ 1,008,485
52,840	-	-	361,295	472,471	-	-
-	647,848	301,664	3,073,887	2,582,320	1,484,814	1,274,526
-	-	-	5,406	39,977	188,608	-
-	-	-	19,311	-	-	-
-	-	-	-	112,060	236,057	-
-	-	-	-	-	-	-
-	-	-	-	289,005	-	-
-	-	-	-	-	-	-
<u>\$ 94,587</u>	<u>\$ 751,663</u>	<u>\$ 641,351</u>	<u>\$ 5,837,163</u>	<u>\$ 5,598,122</u>	<u>\$ 4,447,142</u>	<u>\$ 2,283,011</u>
\$ 853	\$ (1)	\$ 262	\$ 28,447	\$ 329,758	\$ 12,070	\$ -
-	647,848	301,664	3,073,887	2,582,320	1,484,814	1,274,526
15,135	-	-	407,638	3,962	170,063	-
-	-	-	24,434	475,604	-	-
-	-	-	18,933	-	36,304	166,391
2,192	-	5,144	35,725	-	-	-
3,196	-	6,027	80,285	41,230	4,637	-
21,376	647,847	313,097	3,669,349	3,432,874	1,707,888	1,440,917
-	-	-	-	289,005	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
73,211	103,816	328,254	2,167,814	-	-	-
-	-	-	-	1,876,243	2,739,254	842,094
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>73,211</u>	<u>103,816</u>	<u>328,254</u>	<u>2,167,814</u>	<u>2,165,248</u>	<u>2,739,254</u>	<u>842,094</u>
<u>\$ 94,587</u>	<u>\$ 751,663</u>	<u>\$ 641,351</u>	<u>\$ 5,837,163</u>	<u>\$ 5,598,122</u>	<u>\$ 4,447,142</u>	<u>\$ 2,283,011</u>

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2011

Special Revenue

ASSETS	County Motor Fuel Tax	Children's Advocacy Center	Social Security	Co-operative Extension
Cash and investments	\$ 3,176,721	\$ -	\$ 789,691	\$ -
Receivables:				
State of Illinois	185,912	83,674	-	-
General property taxes	-	136,988	2,468,221	532,620
Accounts	-	9,850	-	-
Other	70,000	-	-	-
Due from other funds	-	-	24,380	-
Due from fiduciary funds	-	-	78	-
Due from component unit	-	-	-	-
Inventories	-	-	-	-
Other	-	-	-	-
TOTAL ASSETS	<u>\$ 3,432,633</u>	<u>\$ 230,512</u>	<u>\$ 3,282,370</u>	<u>\$ 532,620</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 22,870	\$ 1,312	\$ (1)	\$ -
Deferred revenue - property taxes	-	136,988	2,468,221	532,620
Deferred revenue - other	70,000	-	-	-
Due to individuals and other governmental entities	-	-	-	-
Due to State of Illinois	-	-	-	-
Due to other funds	-	14,337	214,863	-
Due to fiduciary funds	23,968	14,158	97,778	-
Total liabilities	116,838	166,795	2,780,861	532,620
FUND BALANCES (DEFICIT)				
Nonspendable:				
Inventory	-	-	-	-
Prepaid items	-	-	-	-
Restricted for:				
Operations	-	-	-	-
Health & wellness	-	-	-	-
Highway	3,315,795	-	-	-
Employee benefits	-	-	501,509	-
Public safety	-	63,717	-	-
Debt service	-	-	-	-
Culture and recreation	-	-	-	-
Capital improvements	-	-	-	-
Unassigned:				
Total fund balance (deficit)	3,315,795	63,717	501,509	-
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 3,432,633</u>	<u>\$ 230,512</u>	<u>\$ 3,282,370</u>	<u>\$ 532,620</u>

SCHEDULE 1
(CONTINUED)

Special Revenue

<u>Historical Museum</u>	<u>Veterans' Assistance Commission</u>	<u>Recorder Document Storage</u>	<u>Circuit Clerk Oper & Admin</u>	<u>Circuit Clerk Automation</u>	<u>Court Security</u>	<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>
\$ 84	\$ 106,737	\$ 157,804	\$ 97,396	\$ 221,262	\$ -	\$ 397,389	\$ 236,512
-	-	-	-	-	-	-	-
65,554	167,590	-	-	-	-	-	-
-	-	248	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	249	-	-	-	-	-	-
<u>\$ 65,638</u>	<u>\$ 274,576</u>	<u>\$ 158,052</u>	<u>\$ 97,396</u>	<u>\$ 221,262</u>	<u>\$ -</u>	<u>\$ 397,389</u>	<u>\$ 236,512</u>
\$ -	\$ 1,387	\$ 28,362	\$ -	\$ 17,012	\$ 1	\$ 573	\$ 1,730
65,554	167,590	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	20,385	-	-
-	2,994	-	-	-	11,834	3,602	1,994
65,554	171,971	28,362	-	17,012	32,220	4,175	3,724
-	-	-	-	-	-	-	-
-	249	-	-	-	-	-	-
-	-	129,690	97,396	204,250	-	393,214	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	102,356	-	-	-	-	-	232,788
84	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	(32,220)	-	-
84	102,605	129,690	97,396	204,250	(32,220)	393,214	232,788
<u>\$ 65,638</u>	<u>\$ 274,576</u>	<u>\$ 158,052</u>	<u>\$ 97,396</u>	<u>\$ 221,262</u>	<u>\$ -</u>	<u>\$ 397,389</u>	<u>\$ 236,512</u>

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2011

	<u>Special Revenue</u>				
	<u>Probation Services</u>	<u>Evergreen Lake Lease</u>	<u>SCAAP Justice Benefits</u>	<u>Federal Asset Forfeiture</u>	<u>Asset Forfeiture</u>
ASSETS					
Cash and investments	\$ 128,105	\$ 38,893	\$ 10,509	\$ 111,213	\$ 220,368
Receivables:					
State of Illinois	1,760	-	-	-	-
General property taxes	-	-	-	-	-
Accounts	-	-	-	-	802
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-
Due from component unit	-	-	-	-	-
Inventories	-	-	-	-	-
Other	-	-	-	-	-
TOTAL ASSETS	<u>\$ 129,865</u>	<u>\$ 38,893</u>	<u>\$ 10,509</u>	<u>\$ 111,213</u>	<u>\$ 221,170</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 570	\$ (1)	\$ (1)	\$ -	\$ 606
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	-	-	-	-	-
Total liabilities	570	(1)	(1)	-	606
FUND BALANCES (DEFICIT)					
Nonspendable:					
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Restricted for:					
Operations	-	-	-	-	-
Health & wellness	-	-	-	-	-
Highway	-	-	-	-	-
Employee benefits	-	-	-	-	-
Public safety	129,295	-	10,510	111,213	220,564
Debt service	-	-	-	-	-
Culture and recreation	-	38,894	-	-	-
Capital improvements	-	-	-	-	-
Unassigned:	-	-	-	-	-
Total fund balance (deficit)	<u>129,295</u>	<u>38,894</u>	<u>10,510</u>	<u>111,213</u>	<u>220,564</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 129,865</u>	<u>\$ 38,893</u>	<u>\$ 10,509</u>	<u>\$ 111,213</u>	<u>\$ 221,170</u>

SCHEDULE 1
(CONTINUED)

Special Revenue

<u>D.A.R.E. Program</u>	<u>Sheriff Donation Trust</u>	<u>Electronic Citation Fund</u>	<u>IDPA IV-D Project</u>	<u>Waste Management</u>	<u>Multi- disciplinary Domestic Violence Grant</u>	<u>Public Building Commission Lease</u>
\$ 3,699	\$ 11,698	\$ 53,571	\$ -	\$ 139,685	\$ -	\$ 164,772
-	-	-	73,339	-	56,399	-
-	-	-	-	-	-	2,093,034
-	-	-	-	24,318	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	404	-	-	-	-	-
<u>\$ 3,699</u>	<u>\$ 12,102</u>	<u>\$ 53,571</u>	<u>\$ 73,339</u>	<u>\$ 164,003</u>	<u>\$ 56,399</u>	<u>\$ 2,257,806</u>
\$ 486	\$ (1)	\$ -	\$ 22	\$ 599	\$ 96	\$ 1
-	-	-	-	-	-	2,093,034
-	4	-	6,170	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	400	-	52,454	-	34,847	-
-	-	-	7,847	-	4,664	-
486	403	-	66,493	599	39,607	2,093,035
-	-	-	-	-	-	-
-	404	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	6,846	-	-	-
-	-	-	-	-	-	-
3,213	11,295	53,571	-	163,404	16,792	-
-	-	-	-	-	-	164,771
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,213	11,699	53,571	6,846	163,404	16,792	164,771
<u>\$ 3,699</u>	<u>\$ 12,102</u>	<u>\$ 53,571</u>	<u>\$ 73,339</u>	<u>\$ 164,003</u>	<u>\$ 56,399</u>	<u>\$ 2,257,806</u>

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2011

Special Revenue

	<u>Public Building</u>	<u>County</u>	<u>Jail</u>	<u>GIS</u>	<u>Collector</u>
	<u>Commission</u>	<u>Clerk</u>	<u>Prisoners'</u>	<u>Fees</u>	<u>Automation</u>
ASSETS	<u>Operations and</u>	<u>Document</u>	<u>Commissary</u>		
	<u>Maintenance</u>	<u>Storage</u>			
Cash and investments	\$ -	\$ 8,288	\$ 124,409	\$ 27,309	\$ 34,103
Receivables:					
State of Illinois	-	-	-	-	-
General property taxes	2,400,043	-	-	-	-
Accounts	-	54	-	127	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-
Due from component unit	-	-	-	-	-
Inventories	-	-	-	-	-
Other	-	-	-	-	-
TOTAL ASSETS	<u>\$ 2,400,043</u>	<u>\$ 8,342</u>	<u>\$ 124,409</u>	<u>\$ 27,436</u>	<u>\$ 34,103</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ (1)	\$ 1	\$ 1	\$ -	\$ 1
Deferred revenue - property taxes	2,400,043	-	-	-	-
Deferred revenue - other	-	-	-	-	-
Due to individuals and other governmental entities	-	-	-	-	-
Due to State of Illinois	-	-	-	-	-
Due to other funds	289,175	-	-	-	-
Due to fiduciary funds	-	1,004	-	-	-
Total liabilities	2,689,217	1,005	1	-	1
FUND BALANCES (DEFICIT)					
Nonspendable:					
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Restricted for:					
Operations	-	7,337	-	27,436	34,102
Health & wellness	-	-	-	-	-
Highway	-	-	-	-	-
Employee benefits	-	-	-	-	-
Public safety	-	-	124,408	-	-
Debt service	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital improvements	-	-	-	-	-
Unassigned:	(289,174)	-	-	-	-
Total fund balance (deficit)	(289,174)	7,337	124,408	27,436	34,102
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 2,400,043</u>	<u>\$ 8,342</u>	<u>\$ 124,409</u>	<u>\$ 27,436</u>	<u>\$ 34,103</u>

SCHEDULE 1
(CONTINUED)

Special Revenue

<u>Neutral Site Custody Exchange</u>	<u>Children's Waiting Room</u>	<u>Metro McLean County Centralized Communications Center</u>	<u>Township Motor Fuel Tax</u>	<u>Township Bridge Program</u>	<u>Law Library</u>	<u>Capital Improvement Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 10,535	\$ 43,688	\$ 267,996	\$ 2,543,256	\$ 202,425	\$ 8,494	\$ 486	\$ 18,952,614
-	-	-	161,524	-	-	-	1,897,223
-	-	-	-	-	-	-	17,229,109
-	-	-	-	426	740	-	277,415
-	-	-	3,614	-	-	-	94,054
-	-	-	-	-	-	-	372,727
-	-	-	-	-	-	-	78
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	289,005
4,167	2,750	-	-	-	-	-	7,570
<u>\$ 14,702</u>	<u>\$ 46,438</u>	<u>\$ 267,996</u>	<u>\$ 2,708,394</u>	<u>\$ 202,851</u>	<u>\$ 9,234</u>	<u>\$ 486</u>	<u>\$ 39,119,795</u>
\$ 4,167	\$ 2,750	\$ 5,618	\$ 176,298	\$ 34,190	\$ 6,234	\$ -	\$ 698,439
-	-	-	-	-	-	-	17,229,109
-	-	-	-	-	-	-	864,036
-	-	-	-	-	-	-	500,038
-	-	-	-	-	-	-	221,628
-	-	60,448	112,060	236,057	-	-	1,089,520
-	-	58,682	-	-	502	-	404,790
4,167	2,750	124,748	288,358	270,247	6,736	-	21,007,560
-	-	-	-	-	-	-	289,005
4,167	2,750	-	-	-	-	-	7,570
-	-	-	-	-	-	-	893,425
-	-	-	-	-	-	-	3,975,681
-	-	-	2,420,036	-	-	-	11,193,422
-	-	-	-	-	-	-	501,509
6,368	40,938	143,248	-	-	2,498	-	1,436,178
-	-	-	-	-	-	-	164,771
-	-	-	-	-	-	-	38,978
-	-	-	-	-	-	486	486
-	-	-	-	(67,396)	-	-	(388,790)
10,535	43,688	143,248	2,420,036	(67,396)	2,498	486	18,112,235
<u>\$ 14,702</u>	<u>\$ 46,438</u>	<u>\$ 267,996</u>	<u>\$ 2,708,394</u>	<u>\$ 202,851</u>	<u>\$ 9,234</u>	<u>\$ 486</u>	<u>\$ 39,119,795</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2011

	<u>Special Revenue</u>			
	<u>Dental Sealant Grant</u>	<u>Women, Infants, & Children</u>	<u>Preventive Block Grant</u>	<u>Family Case Management</u>
REVENUES				
General property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Licenses, permits, fees, and fines	9,553	-	9,581	-
Intergovernmental	417,332	454,461	141,829	656,263
Charges for services	11,070	-	14,455	1,672
Interest	-	-	-	-
Miscellaneous	400	40	4,025	7
Total revenues	<u>438,355</u>	<u>454,501</u>	<u>169,890</u>	<u>657,942</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and streets	-	-	-	-
Health and welfare	405,153	442,889	197,118	860,165
Culture and recreation	-	-	-	-
Capital outlay:				
Highway, bridges, and streets	-	-	-	-
Other	28,026	-	-	-
Debt service	-	-	-	-
Total expenditures	<u>433,179</u>	<u>442,889</u>	<u>197,118</u>	<u>860,165</u>
Excess (deficiency) of revenues over expenditures	<u>5,176</u>	<u>11,612</u>	<u>(27,228)</u>	<u>(202,223)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	3,690	-	207,936
Proceeds from capital lease	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-
Transfers out	(786)	(1,910)	(745)	(1,958)
Total other financing sources (uses)	<u>(786)</u>	<u>1,780</u>	<u>(745)</u>	<u>205,978</u>
Net change in fund balances	4,390	13,392	(27,973)	3,755
FUND BALANCES (DEFICIT)				
Beginning of year	<u>235,287</u>	<u>155,981</u>	<u>51,600</u>	<u>859,308</u>
End of year	<u>\$ 239,677</u>	<u>\$ 169,373</u>	<u>\$ 23,627</u>	<u>\$ 863,063</u>

Special Revenue

<u>AIDS Counseling and Testing Grant</u>	<u>Persons With Developmental Disabilities</u>	<u>Tuberculosis Care and Treatment</u>	<u>County Health</u>	<u>County Highway</u>	<u>County Bridge</u>	<u>County Matching Tax</u>	<u>County Motor Fuel Tax</u>
\$ -	\$ 645,090	\$ 299,235	\$ 3,075,275	\$ 2,600,434	\$ 1,693,366	\$ 1,287,683	\$ -
-	-	-	-	-	-	-	-
-	-	-	697,955	-	-	-	-
386,508	-	-	525,240	1,672,273	-	-	3,252,715
-	-	-	226,269	580,900	329,657	-	-
-	-	-	-	1,280	1,780	711	1,592
118	-	402	2,686	21,933	1,188	-	-
<u>386,626</u>	<u>645,090</u>	<u>299,637</u>	<u>4,527,425</u>	<u>4,876,820</u>	<u>2,025,991</u>	<u>1,288,394</u>	<u>3,254,307</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	4,013,557	411,549	457,427	1,635,249
362,614	605,829	276,113	3,983,123	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	768,480	2,001,517	958,629	1,138,840
2,962	-	-	-	317,300	-	-	-
-	-	-	5,640	10,032	-	-	-
<u>365,576</u>	<u>605,829</u>	<u>276,113</u>	<u>3,988,763</u>	<u>5,109,369</u>	<u>2,413,066</u>	<u>1,416,056</u>	<u>2,774,089</u>
21,050	39,261	23,524	538,662	(232,549)	(387,075)	(127,662)	480,218
-	-	-	-	-	-	-	139
-	-	-	-	-	-	-	-
-	-	-	-	12,000	-	-	-
(541)	-	(1,290)	(225,399)	(3,987)	-	-	-
(541)	-	(1,290)	(225,399)	8,013	-	-	139
20,509	39,261	22,234	313,263	(224,536)	(387,075)	(127,662)	480,357
52,702	64,555	306,020	1,854,551	2,389,784	3,126,329	969,756	2,835,438
<u>\$ 73,211</u>	<u>\$ 103,816</u>	<u>\$ 328,254</u>	<u>\$ 2,167,814</u>	<u>\$ 2,165,248</u>	<u>\$ 2,739,254</u>	<u>\$ 842,094</u>	<u>\$ 3,315,795</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2011

	<u>Special Revenue</u>				
	<u>Children's Advocacy Center</u>	<u>Social Security</u>	<u>Co-operative Extension</u>	<u>Historical Museum</u>	<u>Veterans' Assistance Commission</u>
REVENUES					
General property taxes	\$ 136,903	\$ 2,321,963	\$ 537,920	\$ 66,300	\$ 169,527
Other taxes	-	-	-	-	-
Licenses, permits, fees, and fines	24,397	-	-	-	-
Intergovernmental	326,252	-	-	-	-
Charges for services	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	87
Total revenues	<u>487,552</u>	<u>2,321,963</u>	<u>537,920</u>	<u>66,300</u>	<u>169,614</u>
EXPENDITURES					
Current:					
General government	-	1,850,491	-	-	-
Public safety	535,412	-	-	-	-
Highway and streets	-	-	-	-	-
Health and welfare	-	-	-	-	169,146
Culture and recreation	-	-	537,920	66,216	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	-	-	-	-	-
Debt service	-	-	-	-	1,380
Total expenditures	<u>535,412</u>	<u>1,850,491</u>	<u>537,920</u>	<u>66,216</u>	<u>170,526</u>
Excess (deficiency) of revenues over expenditures	<u>(47,860)</u>	<u>471,472</u>	<u>-</u>	<u>84</u>	<u>(912)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-
Transfers out	-	(321,594)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(321,594)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(47,860)	149,878	-	84	(912)
FUND BALANCES (DEFICIT)					
Beginning of year	<u>111,577</u>	<u>351,631</u>	<u>-</u>	<u>-</u>	<u>103,517</u>
End of year	<u>\$ 63,717</u>	<u>\$ 501,509</u>	<u>\$ -</u>	<u>\$ 84</u>	<u>\$ 102,605</u>

SCHEDULE 2
(CONTINUED)

Special Revenue

<u>Recorder Document Storage</u>	<u>Circuit Clerk Oper & Admin</u>	<u>Circuit Clerk Auto</u>	<u>Court Security</u>	<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>	<u>Probation Services</u>	<u>Evergreen Lake Lease</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118,932	18,590	154,252	331,801	152,655	64,753	194,115	-
-	-	-	-	-	-	-	-
-	1,920	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>118,932</u>	<u>20,510</u>	<u>154,252</u>	<u>331,801</u>	<u>152,655</u>	<u>64,753</u>	<u>194,115</u>	<u>-</u>
75,656	-	-	-	-	-	-	-
-	-	51,871	398,837	192,583	69,458	50,392	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	5,012
-	-	-	-	-	-	-	-
13,500	-	17,013	-	12,396	-	-	-
-	-	-	-	-	-	-	-
<u>89,156</u>	<u>-</u>	<u>68,884</u>	<u>398,837</u>	<u>204,979</u>	<u>69,458</u>	<u>50,392</u>	<u>5,012</u>
<u>29,776</u>	<u>20,510</u>	<u>85,368</u>	<u>(67,036)</u>	<u>(52,324)</u>	<u>(4,705)</u>	<u>143,723</u>	<u>(5,012)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(92,363)	-	-	-	(125,000)	-
-	-	(92,363)	-	-	-	(125,000)	-
29,776	20,510	(6,995)	(67,036)	(52,324)	(4,705)	18,723	(5,012)
99,914	76,886	211,245	34,816	445,538	237,493	110,572	43,906
<u>\$ 129,690</u>	<u>\$ 97,396</u>	<u>\$ 204,250</u>	<u>\$ (32,220)</u>	<u>\$ 393,214</u>	<u>\$ 232,788</u>	<u>\$ 129,295</u>	<u>\$ 38,894</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2011

	<u>Special Revenue</u>				
	<u>SCAAP Justice Benefits</u>	<u>Federal Asset Forfeiture</u>	<u>Asset Forfeiture</u>	<u>D.A.R.E. Program</u>	<u>Sheriff Donation Trust</u>
REVENUES					
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses, permits, fees, and fines	-	-	11,877	-	-
Intergovernmental	9,443	-	130,223	-	-
Charges for services	-	-	-	-	-
Interest	-	175	-	-	-
Miscellaneous	-	-	-	7,483	-
Total revenues	<u>9,443</u>	<u>175</u>	<u>142,100</u>	<u>7,483</u>	<u>-</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	3,675	2,200	30,681	3,926	-
Highway and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	-	26,407	10,824	-	-
Debt service	-	-	-	-	-
Total expenditures	<u>3,675</u>	<u>28,607</u>	<u>41,505</u>	<u>3,926</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>5,768</u>	<u>(28,432)</u>	<u>100,595</u>	<u>3,557</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	5,768	(28,432)	100,595	3,557	-
FUND BALANCES (DEFICIT)					
Beginning of year	<u>4,742</u>	<u>139,645</u>	<u>119,969</u>	<u>(344)</u>	<u>11,699</u>
End of year	<u>\$ 10,510</u>	<u>\$ 111,213</u>	<u>\$ 220,564</u>	<u>\$ 3,213</u>	<u>\$ 11,699</u>

SCHEDULE 2
(CONTINUED)

<u>Special Revenue</u>						
Electronic Citation Fund	IDPA IV-D Project	Waste Management	Multi- disciplinary Domestic Violence Grant	Public Building Commission Lease	Public Building Commission Rental - Operations and Maintenance	County Clerk Document Storage
\$ -	\$ -	\$ -	\$ -	\$ 2,114,457	\$ 2,420,164	\$ -
-	-	-	-	-	-	-
53,571	-	138,899	-	-	-	22,375
-	342,056	-	257,080	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>53,571</u>	<u>342,056</u>	<u>138,899</u>	<u>257,080</u>	<u>2,114,457</u>	<u>2,420,164</u>	<u>22,375</u>
-	-	-	-	-	2,419,779	24,600
-	343,485	-	248,874	-	-	-
-	-	-	-	-	-	-
-	-	134,352	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	2,114,176	-	-
-	<u>343,485</u>	<u>134,352</u>	<u>248,874</u>	<u>2,114,176</u>	<u>2,419,779</u>	<u>24,600</u>
53,571	(1,429)	4,547	8,206	281	385	(2,225)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(20,000)	-	-	-	-
-	-	(20,000)	-	-	-	-
53,571	(1,429)	(15,453)	8,206	281	385	(2,225)
-	8,275	178,857	8,586	164,490	(289,559)	9,562
<u>\$ 53,571</u>	<u>\$ 6,846</u>	<u>\$ 163,404</u>	<u>\$ 16,792</u>	<u>\$ 164,771</u>	<u>\$ (289,174)</u>	<u>\$ 7,337</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2011

	<u>Special Revenue</u>			
	<u>Jail Prisoners' Commissary</u>	<u>GIS Fees</u>	<u>Collector Automation</u>	<u>Neutral Site Custody Exchange</u>
REVENUES				
General property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Licenses, permits, fees, and fines	-	146,292	20,245	50,130
Intergovernmental	-	-	-	-
Charges for services	285,954	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>285,954</u>	<u>146,292</u>	<u>20,245</u>	<u>50,130</u>
EXPENDITURES				
Current:				
General government	-	151,010	4,008	-
Public safety	262,180	-	-	50,004
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
Highway, bridges, and streets	-	-	-	-
Other	-	-	-	-
Debt service	-	-	-	-
Total expenditures	<u>262,180</u>	<u>151,010</u>	<u>4,008</u>	<u>50,004</u>
Excess (deficiency) of revenues over expenditures	<u>23,774</u>	<u>(4,718)</u>	<u>16,237</u>	<u>126</u>
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)	<u>-</u>	<u>-</u>	<u>(20,000)</u>	<u>-</u>
Net change in fund balances	23,774	(4,718)	(3,763)	126
FUND BALANCES (DEFICIT)				
Beginning of year	<u>100,634</u>	<u>32,154</u>	<u>37,865</u>	<u>10,409</u>
End of year	<u>\$ 124,408</u>	<u>\$ 27,436</u>	<u>\$ 34,102</u>	<u>\$ 10,535</u>

SCHEDULE 2
(CONTINUED)

<u>Special Revenue</u>						
<u>Children's Waiting Room</u>	<u>Metro McLean County Centralized Communications Center</u>	<u>Township Motor Fuel Tax</u>	<u>Township Bridge Program</u>	<u>Law Library</u>	<u>Capital Improvement Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,368,317
-	-	-	-	-	-	-
31,339	38,100	-	-	70,280	-	2,359,692
-	1,795,935	2,360,562	985,522	-	-	13,713,694
-	306	-	426	-	-	1,452,629
-	413	9,156	34	-	-	15,141
-	40	-	-	3,935	-	42,344
<u>31,339</u>	<u>1,834,794</u>	<u>2,369,718</u>	<u>985,982</u>	<u>74,215</u>	<u>-</u>	<u>34,951,817</u>
-	-	-	-	-	-	4,525,544
33,000	2,529,968	-	-	90,502	-	4,897,048
-	-	2,078,435	1,105,938	-	-	9,702,155
-	-	-	-	-	-	7,436,502
-	-	-	-	-	-	609,148
-	-	-	-	-	-	4,867,466
-	-	-	-	1,000	-	429,428
-	12,430	-	-	-	-	2,143,658
<u>33,000</u>	<u>2,542,398</u>	<u>2,078,435</u>	<u>1,105,938</u>	<u>91,502</u>	<u>-</u>	<u>34,610,949</u>
<u>(1,661)</u>	<u>(707,604)</u>	<u>291,283</u>	<u>(119,956)</u>	<u>(17,287)</u>	<u>-</u>	<u>340,868</u>
-	679,853	-	-	-	-	891,618
-	-	-	-	-	-	-
-	-	-	-	-	-	12,000
-	-	-	-	-	-	(815,573)
<u>-</u>	<u>679,853</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>88,045</u>
<u>(1,661)</u>	<u>(27,751)</u>	<u>291,283</u>	<u>(119,956)</u>	<u>(17,287)</u>	<u>-</u>	<u>428,913</u>
<u>45,349</u>	<u>170,999</u>	<u>2,128,753</u>	<u>52,560</u>	<u>19,785</u>	<u>486</u>	<u>17,683,322</u>
<u>\$ 43,688</u>	<u>\$ 143,248</u>	<u>\$ 2,420,036</u>	<u>\$ (67,396)</u>	<u>\$ 2,498</u>	<u>\$ 486</u>	<u>\$ 18,112,235</u>

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.

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

**McLEAN COUNTY, ILLINOIS
GENERAL FUND BY ACCOUNT
COMBINING BALANCE SHEET**

**December 31, 2011
With Comparative Figures for December 31, 2010**

ASSETS	Accounts				Totals	
	General	Tort Judgment	Employee Benefit	Fairview Building	2011	2010
Cash and investments	\$ 9,945,715	\$ (998,146)	\$ 1,146,381	\$ 11,092	\$ 10,105,042	\$ 9,130,968
Receivables:						
State of Illinois	3,285,143	-	-	-	3,285,143	3,636,866
General property taxes	8,832,886	2,632,822	-	-	11,465,708	11,475,929
Accounts	140,477	-	-	-	140,477	49,583
Insurance recoveries	-	-	-	-	-	-
Other	168,802	429	-	2,719	171,950	102,706
Due from other funds	561,378	12,265	23,513	-	597,156	655,677
Due from fiduciary funds	10	-	-	-	10	3,007
Due from component units	447,519	-	-	-	447,519	461,759
Inventories	86,647	-	-	-	86,647	85,983
Other assets	1,852	51,161	-	-	53,013	55,574
TOTAL ASSETS	\$ 23,470,429	\$ 1,698,531	\$ 1,169,894	\$ 13,811	\$ 26,352,665	\$ 25,658,052
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 540,415	\$ 130,047	\$ 255	\$ 1,586	\$ 672,303	\$ 470,840
Deferred revenue - property taxes	8,832,886	2,632,822	-	-	11,465,708	11,475,929
Deferred revenue - other	831,216	-	-	-	831,216	1,037,947
Due to individuals and other governmental entities	204,583	-	35,709	-	240,292	227,009
Due to State of Illinois	22,932	-	-	-	22,932	37,333
Due to other funds	10,055	113,103	-	-	123,158	98,424
Due to fiduciary funds	787,444	31,370	152	500	819,466	810,551
Claims payable	-	-	-	-	-	-
Total liabilities	<u>11,229,531</u>	<u>2,907,342</u>	<u>36,116</u>	<u>2,086</u>	<u>14,175,075</u>	<u>14,158,033</u>
FUND BALANCES						
Nonspendable:						
Inventory	86,647	-	-	-	86,647	85,983
Prepaid items	1,852	51,161	-	-	53,013	55,574
Assigned to:						
Tort judgment	-	713,604	-	-	713,604	896,709
Unassigned:	<u>12,152,399</u>	<u>(1,973,576)</u>	<u>1,133,778</u>	<u>11,725</u>	<u>11,324,326</u>	<u>10,461,753</u>
Total fund balances (deficit)	<u>12,240,898</u>	<u>(1,208,811)</u>	<u>1,133,778</u>	<u>11,725</u>	<u>12,177,590</u>	<u>11,500,019</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 23,470,429	\$ 1,698,531	\$ 1,169,894	\$ 13,811	\$ 26,352,665	\$ 25,658,052

McLEAN COUNTY, ILLINOIS

GENERAL FUND BY ACCOUNT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCEYear Ended December 31, 2011
With Comparative Figures for the Year Ended December 31, 2010

	Accounts				Totals	
	General	Tort Judgment	Employee Benefit	Fairview Building	2011	2010
REVENUES						
General property taxes	\$ 8,951,361	\$ 2,642,356	\$ -	\$ -	\$ 11,593,717	\$ 11,373,401
Other taxes	8,524,504	-	-	-	8,524,504	8,621,238
Licenses, permits, fees, and fines	4,856,857	-	-	-	4,856,857	5,433,523
Intergovernmental	4,541,384	-	5,704	-	4,547,088	3,851,077
Charges for services	2,104,092	4,914	5,249,558	62,313	7,420,877	7,150,051
Maintenance contracts	2,803,414	-	-	-	2,803,414	2,980,189
Interest	691,216	-	2,557	-	693,773	680,666
Miscellaneous	56,892	162,812	25	-	219,729	74,111
Total revenues	<u>32,529,720</u>	<u>2,810,082</u>	<u>5,257,844</u>	<u>62,313</u>	<u>40,659,959</u>	<u>40,164,256</u>
EXPENDITURES						
Current:						
General government	11,779,289	2,782,102	4,927,585	62,098	19,551,074	16,746,912
Public safety	19,991,915	-	-	-	19,991,915	19,684,921
Culture and recreation	439,924	-	-	-	439,924	460,531
Capital outlay	266,676	-	-	-	266,676	336,358
Debt service	209,317	-	-	-	209,317	65,759
Total expenditures	<u>32,687,121</u>	<u>2,782,102</u>	<u>4,927,585</u>	<u>62,098</u>	<u>40,458,906</u>	<u>37,294,481</u>
Excess (deficiency) of revenue over expenditures	<u>(157,401)</u>	<u>27,980</u>	<u>330,259</u>	<u>215</u>	<u>201,053</u>	<u>2,869,775</u>
OTHER FINANCING SOURCES						
(USES)						
Transfers in	559,854	118	-	-	559,972	569,318
Proceeds from capital leases	652,066	-	-	-	652,066	76,084
Proceeds from disposition of capital assets	4,000	-	-	-	4,000	300
Proceeds from note payable	90,000	-	-	-	90,000	-
Transfers out	(679,853)	(149,667)	-	-	(829,520)	(1,043,084)
Total other financing sources (uses)	<u>626,067</u>	<u>(149,549)</u>	<u>-</u>	<u>-</u>	<u>476,518</u>	<u>(397,382)</u>
Net change in fund balance	468,666	(121,569)	330,259	215	677,571	2,472,393
FUND BALANCE (DEFICIT)						
Beginning of year, as restated	<u>11,772,233</u>	<u>(1,087,242)</u>	<u>803,520</u>	<u>11,508</u>	<u>11,500,019</u>	<u>9,027,626</u>
End of year	<u>\$ 12,240,899</u>	<u>\$ (1,208,811)</u>	<u>\$ 1,133,779</u>	<u>\$ 11,723</u>	<u>\$ 12,177,590</u>	<u>\$ 11,500,019</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2011
With Comparative Figures for the Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT				
General Government:				
County Board:				
Personal services	\$ 136,221	\$ 136,221	\$ 110,488	\$ 107,071
Contractual services	515,515	2,352,899	2,394,447	1,844,712
Commodities	4,075	4,075	1,473	2,063
Total County Board	<u>655,811</u>	<u>2,493,195</u>	<u>2,506,408</u>	<u>1,953,846</u>
County Administrator:				
Personal services	372,000	372,000	251,947	301,496
Contractual services	114,800	109,300	107,199	110,302
Commodities	25,910	25,910	16,350	19,077
Total County Administrator	<u>512,710</u>	<u>507,210</u>	<u>375,496</u>	<u>430,875</u>
County Auditor:				
Personal services	276,784	276,784	261,397	257,594
Contractual services	14,855	11,555	5,276	8,408
Commodities	17,568	17,568	22,804	12,537
Minor equipment	-	-	-	-
Total County Auditor	<u>309,207</u>	<u>305,907</u>	<u>289,477</u>	<u>278,539</u>
County Treasurer:				
Personal services	275,211	275,211	272,358	268,007
Contractual services	26,017	23,917	24,080	28,856
Commodities	51,243	51,243	49,463	44,848
Minor equipment	2,000	2,000	2,321	-
Total County Treasurer	<u>354,471</u>	<u>352,371</u>	<u>348,222</u>	<u>341,711</u>
County Clerk:				
Personal services	367,437	398,877	394,104	384,896
Contractual services	310,306	334,401	330,423	340,979
Commodities	101,847	148,119	134,517	92,050
Minor equipment	-	2,671	2,671	38,570
Total County Clerk	<u>779,590</u>	<u>884,068</u>	<u>861,715</u>	<u>856,495</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2011

With Comparative Figures for the Year Ended December 31, 2010

	<u>2011</u>			
	Budget		Actual	2010 Actual
	Original	Final		
CURRENT (CONTINUED)				
General Government (Continued):				
Recorder of Deeds:				
Personal services	\$ 259,312	\$ 259,763	\$ 259,763	\$ 211,903
Contractual services	13,220	21,771	21,719	9,471
Commodities	26,038	15,474	15,513	16,361
Minor Equipment	-	-	-	-
	298,570	297,008	296,995	237,735
Department of Building and Zoning:				
Personal services	224,487	224,487	216,352	224,965
Contractual services	59,679	57,479	35,515	35,691
Commodities	10,401	10,401	8,054	8,559
Minor Equipment	-	-	-	6,345
	294,567	292,367	259,921	275,560
Information Services Department:				
Personal services	898,088	898,088	867,873	893,575
Contractual services	451,991	491,991	499,066	391,692
Commodities	152,265	152,265	155,771	58,164
Minor equipment	33,500	143,960	689,686	62,963
	1,535,844	1,686,304	2,212,396	1,406,394
Facilities Management:				
Personal services	1,593,408	1,593,408	1,507,191	1,540,702
Contractual services	1,757,265	1,754,901	1,732,535	1,767,543
Commodities	262,898	259,744	237,650	234,384
Minor equipment	35,000	38,154	20,268	-
	3,648,571	3,646,207	3,497,644	3,542,629

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2011

With Comparative Figures for the Year Ended December 31, 2010

	<u>2011</u>			
	<u>Budget</u>		<u>Actual</u>	<u>2010</u>
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
CURRENT (CONTINUED)				
General Government (Continued):				
City of Bloomington - Election:				
Personal services	\$ 104,740	\$ 104,740	\$ 107,334	\$ 95,131
Contractual services	470,906	470,906	470,906	460,544
Total City of Bloomington - Election	575,646	575,646	578,240	555,675
Assessment Office:				
Personal services	385,759	385,759	385,368	431,067
Contractual services	129,495	126,195	75,663	36,134
Commodities	127,390	127,390	77,997	81,525
Minor equipment	-	-	-	-
Total Assessment Office	642,644	639,344	539,028	548,726
Total General Government	9,607,631	11,679,627	11,765,542	10,428,185
Public Safety:				
Merit Board:				
Personal services	8,000	8,000	6,865	6,153
Contractual services	6,990	6,990	5,128	3,449
Commodities	500	500	471	234
Total Merit Board	15,490	15,490	12,464	9,836
Circuit Clerk:				
Personal services	2,043,000	2,043,000	1,977,366	1,968,311
Contractual services	40,851	33,851	27,660	36,514
Commodities	132,017	132,017	100,286	114,240
Minor equipment	-	-	294	50
Total Circuit Clerk	2,215,868	2,208,868	2,105,606	2,119,115

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2011

With Comparative Figures for the Year Ended December 31, 2010

	<u>2011</u>			<u>2010</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
CURRENT (CONTINUED)	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Public Safety (Continued):				
Circuit Court:				
Personal services	\$ 460,284	\$ 460,284	\$ 449,638	\$ 454,561
Contractual services	390,650	422,527	416,462	479,293
Commodities	47,900	47,900	49,794	43,454
Minor equipment	2,500	2,500	4,768	-
Total Circuit Court	901,334	933,211	920,662	977,308
Jury Commission:				
Personal services	84,288	84,288	77,833	78,652
Contractual services	7,736	6,736	5,029	7,238
Commodities	17,270	17,270	17,751	16,893
Total Jury Commission	109,294	108,294	100,613	102,783
State's Attorney:				
Personal services	2,212,192	2,212,192	2,106,352	2,192,326
Contractual services	208,661	192,861	251,434	332,124
Commodities	51,871	51,871	48,904	48,970
Minor equipment	-	-	-	-
Total State's Attorney	2,472,724	2,456,924	2,406,690	2,573,420
Public Defender:				
Personal services	1,329,567	1,329,567	1,313,176	1,325,151
Contractual services	328,284	333,034	339,882	356,418
Commodities	28,934	16,984	16,960	19,308
Minor equipment	-	-	-	-
Total Public Defender	1,686,785	1,679,585	1,670,018	1,700,877
Court Services:				
Personal services	3,296,901	3,378,006	3,274,338	3,277,714
Contractual services	276,223	504,768	284,020	223,787
Commodities	176,990	217,345	104,776	102,038
Minor equipment	-	1,630	1,630	10,585
Total Court Services	3,750,114	4,101,749	3,664,764	3,614,124

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2011

With Comparative Figures for the Year Ended December 31, 2010

	<u>2011</u>			
	Budget		Actual	2010 Actual
	Original	Final		
CURRENT (CONTINUED)				
Public Safety (Continued):				
County Sheriff:				
Personal services	\$ 7,275,976	\$ 7,275,976	\$ 7,381,024	\$ 6,911,488
Contractual services	734,676	709,274	608,054	691,590
Commodities	344,129	344,129	306,318	300,477
Minor equipment	10,990	10,990	16,461	7,646
Total County Sheriff	8,365,771	8,340,369	8,311,857	7,911,201
Coroner:				
Personal services	304,420	318,370	318,358	308,016
Contractual services	166,564	159,964	159,956	157,265
Commodities	33,898	37,236	37,095	29,312
Minor equipment	-	-	1,143	-
Total Coroner	504,882	515,570	516,552	494,593
Emergency Management Agency:				
Personal services	109,246	109,246	109,754	127,885
Contractual services	28,547	25,847	40,785	35,177
Commodities	11,410	11,410	15,550	14,987
Minor equipment	2,940	2,940	115,758	3,615
Total Emergency Management Agency	152,143	149,443	281,847	181,664
Total Public Safety	20,174,405	20,509,503	19,991,073	19,684,921
Culture and Recreation:				
Department of Parks and Recreation:				
Personal services	\$ 269,521	\$ 269,521	\$ 254,871	\$ 268,995
Contractual services	97,860	97,210	89,396	82,269
Commodities	91,550	88,801	87,620	94,036
Minor equipment	9,600	-	-	9,599
Total Department of Parks and Recreation	468,531	455,532	431,887	454,899

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2011

With Comparative Figures for the Year Ended December 31, 2010

	<u>Budget</u>		<u>Actual</u>	<u>2010 Actual</u>
	<u>Original</u>	<u>2011 Final</u>		
CURRENT (CONTINUED)				
CAPITAL OUTLAY				
County Board	120,000	120,000	61,564	62,634
Information Services Department	97,500	113,280	103,863	235,529
Facilities Management	-	27,140	71,570	15,486
Circuit Court	-	-	16,184	-
County Recorder	-	-	-	2,042
Court Services	-	-	-	-
Emergency Management	-	-	1,146	1,600
Department of Parks and Recreation	43,000	24,697	12,349	19,067
Total capital outlay	<u>260,500</u>	<u>285,117</u>	<u>266,676</u>	<u>336,358</u>
DEBT SERVICE	<u>78,585</u>	<u>97,378</u>	<u>209,317</u>	<u>65,759</u>
TOTAL EXPENDITURES	<u>\$ 30,589,652</u>	<u>\$ 33,027,157</u>	<u>\$ 32,664,495</u>	<u>\$ 30,970,122</u>

McLEAN COUNTY, ILLINOIS

TORT JUDGMENT ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2011

With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT				
General Government:				
Personal services	\$ 905,516	\$ 905,516	\$ 864,524	\$ 872,958
Contractual services	1,363,261	1,611,886	1,748,166	796,644
Commodities	151,087	171,087	169,412	176,253
Minor equipment	2,000	2,000	-	3,329
TOTAL EXPENDITURES	<u>\$ 2,421,864</u>	<u>\$ 2,690,489</u>	<u>\$ 2,782,102</u>	<u>\$ 1,849,184</u>

McLEAN COUNTY, ILLINOIS

FAIRVIEW BUILDING ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2011

With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT				
General Government:				
Personal services	\$ 18,758	\$ 18,758	\$ 18,110	\$ 17,881
Contractual services	59,793	59,793	39,839	-
Commodities	4,813	4,813	4,149	42,560
Minor equipment	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 83,364</u>	<u>\$ 83,364</u>	<u>\$ 62,098</u>	<u>\$ 60,441</u>

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 47 individual Special Revenue Funds.

Following are individual Nonmajor Special Revenue Funds:

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. For reporting purposes, in compliance with *Statement 54 of the Government Accounting Standards Board*, the Federal Financial Participation (FFP) Fund, used to account for federally matched dollars for Medicaid, has been combined with the County Health Fund.

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

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.

SPECIAL REVENUE FUNDS (CONTINUED)

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

SPECIAL REVENUE FUNDS (CONTINUED)

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

Electronic Citation Fee Fund - To account for the revenue and expenditures related to establishing and maintaining electronic citations in the Circuit Clerk's Office.

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 Fund & Operations and Maintenance Fund - 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.

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.

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

McLEAN COUNTY, ILLINOIS

DENTAL SEALANT GRANT FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 6,700	\$ 6,700	\$ 9,553	\$ 8,459
Intergovernmental	373,342	442,591	417,332	349,746
Charges for services	5,800	5,800	11,070	37,790
Contributions	-	-	-	-
Miscellaneous	-	-	400	-
Total revenues	<u>385,842</u>	<u>455,091</u>	<u>438,355</u>	<u>395,995</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	87,986	112,709	113,584	83,486
Contractual services	265,250	257,264	246,540	229,660
Commodities	28,725	37,253	36,992	32,416
Minor equipment	3,881	19,053	8,037	20,933
Capital outlay	-	28,026	28,026	13,657
Total expenditures	<u>385,842</u>	<u>454,305</u>	<u>433,179</u>	<u>380,152</u>
Excess (deficiency) of revenues over expenditures	-	786	5,176	15,843
OTHER FINANCING SOURCES AND USES				
Transfers out	-	(786)	(786)	-
Net change in fund balance	-	-	4,390	15,843
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	<u>235,287</u>	<u>219,444</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 239,677</u>	<u>\$ 235,287</u>

McLEAN COUNTY, ILLINOIS

WOMEN, INFANTS, AND CHILDREN FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 443,300	\$ 443,300	\$ 454,461	\$ 437,106
Miscellaneous	-	-	40	242
Total revenues	<u>443,300</u>	<u>443,300</u>	<u>454,501</u>	<u>437,348</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	395,381	388,494	383,156	377,478
Contractual services	39,724	38,314	37,259	38,066
Commodities	17,252	22,501	21,336	23,519
Minor equipment	-	1,138	1,138	-
Capital outlay	-	-	-	1,660
Total expenditures	<u>452,357</u>	<u>450,447</u>	<u>442,889</u>	<u>440,723</u>
Excess (deficiency) of revenues over expenditures	(9,057)	(7,147)	11,612	(3,375)
OTHER FINANCING SOURCES AND USES				
Transfers in	9,057	9,057	3,690	-
Transfers out	-	(1,910)	(1,910)	-
Net change in fund balance	-	-	13,392	(3,375)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	155,981	159,356
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,373</u>	<u>\$ 155,981</u>

McLEAN COUNTY, ILLINOIS

PREVENTIVE BLOCK GRANT FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 5,000	\$ 9,750	\$ 9,581	\$ 10,288
Intergovernmental	159,180	192,501	141,829	155,389
Charges for services	5,308	5,308	14,455	6,703
Miscellaneous	-	-	4,025	365
Total revenues	<u>169,488</u>	<u>207,559</u>	<u>169,890</u>	<u>172,745</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	100,236	132,579	132,808	110,408
Contractual services	39,710	41,708	40,021	35,577
Commodities	25,682	30,567	24,289	18,897
Minor equipment	3,860	1,960	-	-
Total expenditures	<u>169,488</u>	<u>206,814</u>	<u>197,118</u>	<u>164,882</u>
Excess (deficiency) of revenues over expenditures	-	745	(27,228)	7,863
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	-	-
Transfers out	-	(745)	(745)	-
Net change in fund balance	-	-	(27,973)	7,863
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	51,600	43,737
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,627</u>	<u>\$ 51,600</u>

McLEAN COUNTY, ILLINOIS

FAMILY CASE MANAGEMENT FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 719,263	\$ 719,263	\$ 656,263	\$ 883,806
Charges for services	2,000	2,000	1,672	1,233
Miscellaneous	-	-	7	15
Total revenues	<u>721,263</u>	<u>721,263</u>	<u>657,942</u>	<u>885,054</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	839,958	833,958	775,485	789,461
Contractual services	81,189	79,230	62,699	79,792
Commodities	18,400	24,400	20,843	35,007
Minor equipment	2,000	2,000	1,138	3,392
Capital outlay	-	-	-	3,321
Total expenditures	<u>941,547</u>	<u>939,588</u>	<u>860,165</u>	<u>910,973</u>
Excess (deficiency) of revenues over expenditures	(220,284)	(218,325)	(202,223)	(25,919)
OTHER FINANCING SOURCES AND USES				
Transfers in	220,284	220,284	207,936	41,856
Transfers out	-	(1,959)	(1,958)	-
Net change in fund balance	-	-	3,755	15,937
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	859,308	843,371
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 863,063</u>	<u>\$ 859,308</u>

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, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 294,879	\$ 379,741	\$ 386,508	\$ 475,803
Miscellaneous	-	-	118	246
Total revenues	<u>294,879</u>	<u>379,741</u>	<u>386,626</u>	<u>476,049</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	155,951	180,990	171,102	227,488
Contractual services	77,066	130,618	126,922	158,831
Commodities	44,498	42,498	39,496	50,867
Minor equipment	17,364	25,094	25,094	53,469
Capital outlay	-	-	2,962	-
Total expenditures	<u>294,879</u>	<u>379,200</u>	<u>365,576</u>	<u>490,655</u>
Excess (deficiency) of revenues over expenditures	-	541	21,050	(14,606)
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	-	-
Transfers out	-	(541)	(541)	-
Net change in fund balance	-	-	20,509	(14,606)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	52,702	67,308
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,211</u>	<u>\$ 52,702</u>

McLEAN COUNTY, ILLINOIS

PERSONS WITH DEVELOPMENTAL DISABILITIES FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 645,146	\$ 645,146	\$ 645,090	\$ 639,674
EXPENDITURES				
Current - health and welfare:				
Contractual services	<u>645,146</u>	<u>645,146</u>	<u>605,829</u>	<u>718,696</u>
Excess (deficiency) of revenues over expenditures	-	-	39,261	(79,022)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>64,555</u>	<u>143,577</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,816</u>	<u>\$ 64,555</u>

McLEAN COUNTY, ILLINOIS

TUBERCULOSIS CARE AND TREATMENT FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 299,099	\$ 299,099	\$ 299,235	\$ 294,251
Charges for services	4,100	4,100	-	-
Miscellaneous	-	-	402	704
Total revenues	<u>303,199</u>	<u>303,199</u>	<u>299,637</u>	<u>294,955</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	171,914	171,914	171,859	135,214
Contractual services	113,407	112,699	92,802	95,179
Commodities	15,957	16,947	11,452	9,768
Minor equipment	1,921	1,921	-	944
Total expenditures	<u>303,199</u>	<u>303,481</u>	<u>276,113</u>	<u>241,105</u>
Excess (deficiency) of revenues over expenditures	-	(282)	23,524	53,850
OTHER FINANCING SOURCES AND USES				
Transfers out	-	(1,290)	(1,290)	-
Net change in fund balance	-	(1,572)	22,234	53,850
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	306,020	252,170
End of year	<u>\$ -</u>	<u>\$ (1,572)</u>	<u>\$ 328,254</u>	<u>\$ 306,020</u>

McLEAN COUNTY, ILLINOIS

COUNTY HEALTH DEPARTMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	2011					2010 <u>Actual</u>
	<u>Budget</u>		Co. Health Account	FFP Account	<u>Combined</u>	
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>		
REVENUES						
General property taxes	\$ 3,074,717	\$ 3,074,717	\$ 3,075,275	\$ -	\$ 3,075,275	\$ 3,012,864
Licenses, permits, fees and fines	654,663	679,663	697,955	-	697,955	679,451
Intergovernmental	363,258	363,258	320,601	204,639	525,240	570,993
Charges for services	252,100	252,100	226,269	-	226,269	227,830
Miscellaneous	600	600	2,686	-	2,686	5,867
Total revenues	<u>4,345,338</u>	<u>4,370,338</u>	<u>4,322,786</u>	<u>204,639</u>	<u>4,527,425</u>	<u>4,497,005</u>
EXPENDITURES						
Current - health and welfare:						
Personal services	2,448,057	2,448,057	2,268,418	-	2,268,418	2,288,679
Contractual services	1,716,849	1,690,012	1,564,115	-	1,564,115	1,577,005
Commodities	186,405	197,758	140,377	-	140,377	124,145
Minor equipment	32,363	38,210	10,213	-	10,213	29,567
Capital outlay	-	4,604	-	-	-	3,321
Debt service	5,641	5,641	5,640	-	5,640	2,820
Total expenditures	<u>4,389,315</u>	<u>4,384,282</u>	<u>3,988,763</u>	<u>-</u>	<u>3,988,763</u>	<u>4,025,537</u>
Excess (deficiency) of revenues over expenditures	(43,977)	(13,944)	334,023	204,639	538,662	471,468
OTHER FINANCING SOURCES AND USES						
Proceeds from capital lease	-	-	-	-	-	21,170
Transfers in	-	-	-	-	-	-
Transfers out	-	(13,777)	(13,773)	(211,626)	(225,399)	(41,856)
Net change in fund balance	(43,977)	(27,721)	320,250	(6,987)	313,263	450,782
FUND BALANCE (DEFICIT)						
Beginning of year	<u>43,977</u>	<u>43,977</u>	<u>1,722,320</u>	<u>132,231</u>	<u>1,854,551</u>	<u>1,403,769</u>
End of year	<u>\$ -</u>	<u>\$ 16,256</u>	<u>\$ 2,042,570</u>	<u>\$ 125,244</u>	<u>\$ 2,167,814</u>	<u>\$ 1,854,551</u>

McLEAN COUNTY, ILLINOIS

COUNTY HIGHWAY FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 2,600,036	\$ 2,600,036	\$ 2,600,434	\$ 2,545,902
Intergovernmental	-	39,803	1,672,273	876,172
Charges for services	410,000	410,000	580,900	951,322
Interest	8,000	8,000	1,280	2,803
Miscellaneous	9,000	9,000	21,933	18,493
Total revenues	<u>3,027,036</u>	<u>3,066,839</u>	<u>4,876,820</u>	<u>4,394,692</u>
EXPENDITURES				
Current - highways and streets:				
Personal services	1,039,873	1,039,873	1,031,280	1,014,628
Contractual services	627,625	2,559,608	2,434,744	1,303,263
Commodities	525,700	541,200	414,419	409,719
Minor equipment	985,258	847,258	133,114	(1,159,240)
Capital outlay:				
Highways, bridges, and streets	-	-	768,480	2,098,232
Other	306,000	326,985	317,300	301,244
Debt service	10,080	10,080	10,032	8,969
Total expenditures	<u>3,494,536</u>	<u>5,325,004</u>	<u>5,109,369</u>	<u>3,976,815</u>
Excess (deficiency) of revenues over expenditures	<u>(467,500)</u>	<u>(2,258,165)</u>	<u>(232,549)</u>	<u>417,877</u>
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	-	-
Proceeds from capital lease	-	-	-	21,171
Proceeds from disposition of capital assets	5,500	5,500	12,000	-
Transfers out	-	(3,731)	(3,987)	-
Total other financing sources (uses)	<u>5,500</u>	<u>1,769</u>	<u>8,013</u>	<u>21,171</u>
Net change in fund balance	(462,000)	(2,256,396)	(224,536)	439,048
FUND BALANCE (DEFICIT)				
Beginning of year	<u>462,000</u>	<u>462,000</u>	<u>2,389,784</u>	<u>1,950,736</u>
End of year	<u>\$ -</u>	<u>\$(1,794,396)</u>	<u>\$ 2,165,248</u>	<u>\$ 2,389,784</u>

McLEAN COUNTY, ILLINOIS

COUNTY BRIDGE FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010 Actual</u>
	<u>Budget Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 1,693,000	\$ 1,693,000	\$ 1,693,366	\$ 1,691,937
Charges for services	150,000	150,000	329,657	117,548
Interest	7,500	7,500	1,780	4,078
Miscellaneous	500	500	1,188	-
Total revenues	<u>1,851,000</u>	<u>1,851,000</u>	<u>2,025,991</u>	<u>1,813,563</u>
EXPENDITURES				
Current - highways and streets:				
Personal services	281,153	281,153	149,087	196,989
Contractual services	300,940	300,940	134,316	161,979
Commodities	-	-	-	-
Minor equipment	-	-	128,146	291,994
Capital outlay - highways, bridges, and streets	<u>2,044,057</u>	<u>2,044,057</u>	<u>2,001,517</u>	<u>509,913</u>
Total expenditures	<u>2,626,150</u>	<u>2,626,150</u>	<u>2,413,066</u>	<u>1,160,875</u>
Excess (deficiency) of revenues over expenditures	<u>(775,150)</u>	<u>(775,150)</u>	<u>(387,075)</u>	<u>652,688</u>
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	-	-
Transfers out	-	-	-	(642)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(642)</u>
Net change in fund balance	<u>(775,150)</u>	<u>(775,150)</u>	<u>(387,075)</u>	<u>652,046</u>
FUND BALANCE (DEFICIT)				
Beginning of year	<u>775,150</u>	<u>775,150</u>	<u>3,126,329</u>	<u>2,474,283</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,739,254</u>	<u>\$ 3,126,329</u>

McLEAN COUNTY, ILLINOIS
 COUNTY MATCHING TAX FUND

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

Year Ended December 31, 2011
 With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 1,287,400	\$ 1,287,400	\$ 1,287,683	\$ 1,260,157
Interest	5,000	5,000	711	1,966
Miscellaneous	500	500	-	-
Total revenues	<u>1,292,900</u>	<u>1,292,900</u>	<u>1,288,394</u>	<u>1,262,123</u>
EXPENDITURES				
Current - highways and streets:				
Contractual services	-	-	457,427	-
Capital outlay - highways, bridges, and streets	<u>1,266,000</u>	<u>1,544,858</u>	<u>958,629</u>	<u>1,531,939</u>
Total expenditures	<u>1,266,000</u>	<u>1,544,858</u>	<u>1,416,056</u>	<u>1,531,939</u>
Excess (deficiency) of revenues over expenditures	26,900	(251,958)	(127,662)	(269,816)
OTHER FINANCING USES				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	26,900	(251,958)	(127,662)	(269,816)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>969,756</u>	<u>1,239,572</u>
End of year	<u>\$ 26,900</u>	<u>\$ (251,958)</u>	<u>\$ 842,094</u>	<u>\$ 969,756</u>

McLEAN COUNTY, ILLINOIS

COUNTY MOTOR FUEL TAX FUND

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

Year Ended December 31, 2011

With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010 Actual</u>
	<u>Budget Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 2,664,000	\$ 2,664,000	\$ 3,252,715	\$ 3,453,201
Charges for services	-	-	-	-
Interest	7,500	7,500	1,592	2,725
Miscellaneous	500	500	-	-
Total revenues	<u>2,672,000</u>	<u>2,672,000</u>	<u>3,254,307</u>	<u>3,455,926</u>
EXPENDITURES				
Current - highways and streets:				
Personal services	876,776	876,776	720,834	781,240
Contractual services	1,106,680	1,106,680	914,415	896,934
Commodities	-	-	-	-
Capital outlay - highways, bridges, and streets	688,544	1,188,544	1,138,840	1,272,268
Total expenditures	<u>2,672,000</u>	<u>3,172,000</u>	<u>2,774,089</u>	<u>2,950,442</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(500,000)</u>	<u>480,218</u>	<u>505,484</u>
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	139	642
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>139</u>	<u>642</u>
Net change in fund balance	-	(500,000)	480,357	506,126
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>500,000</u>	<u>2,835,438</u>	<u>2,329,312</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,315,795</u>	<u>\$ 2,835,438</u>

McLEAN COUNTY, ILLINOIS

CHILDREN'S ADVOCACY CENTER FUND

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

Year Ended December 31, 2011

With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 136,708	\$ 136,708	\$ 136,903	\$ 137,530
Licenses, permits, fees and fines	95,000	95,000	24,397	85,773
Intergovernmental	298,514	298,514	326,252	344,679
Miscellaneous	-	-	-	-
Total revenues	<u>530,222</u>	<u>530,222</u>	<u>487,552</u>	<u>567,982</u>
EXPENDITURES				
Current - public safety:				
Personal services	446,020	446,020	457,649	439,682
Contractual services	76,904	72,222	68,621	72,313
Commodities	6,338	8,838	9,142	4,349
Minor equipment	960	-	-	-
Total expenditures	<u>530,222</u>	<u>527,080</u>	<u>535,412</u>	<u>516,344</u>
Excess (deficiency) of revenues over expenditures	-	3,142	(47,860)	51,638
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	-	-
Transfers out	-	(3,142)	-	-
Total other financing sources and uses	-	(3,142)	-	-
Net change in fund balance	-	-	(47,860)	51,638
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	111,577	59,939
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,717</u>	<u>\$ 111,577</u>

McLEAN COUNTY, ILLINOIS

SOCIAL SECURITY FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
General property taxes	\$ 2,321,731	\$ 2,321,731	\$ 2,321,963	\$ 2,408,372
EXPENDITURES				
Current - general government:				
Personal services	<u>1,998,170</u>	<u>1,998,170</u>	<u>1,850,491</u>	<u>1,821,264</u>
Excess (deficiency) of revenues over expenditures	323,561	323,561	471,472	587,108
OTHER FINANCING USES				
Transfers in	-	-	-	-
Transfers out	<u>(323,561)</u>	<u>(323,561)</u>	<u>(321,594)</u>	<u>(327,230)</u>
Total other financing sources and uses	<u>(323,561)</u>	<u>(323,561)</u>	<u>(321,594)</u>	<u>(327,230)</u>
Net change in fund balance	-	-	149,878	259,878
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	351,631	91,753
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 501,509</u>	<u>\$ 351,631</u>

McLEAN COUNTY, ILLINOIS

CO-OPERATIVE EXTENSION FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
General property taxes	\$ 538,000	\$ 538,000	\$ 537,920	\$ 537,326
 EXPENDITURES				
Current - culture and recreation:				
Contractual services	<u>538,000</u>	<u>538,000</u>	<u>537,920</u>	<u>537,326</u>
Excess of (deficiency) revenues over expenditures	-	-	-	-
 FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

McLEAN COUNTY, ILLINOIS

HISTORICAL MUSEUM FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 66,216	\$ 66,216	\$ 66,300	\$ 67,166
EXPENDITURES				
Current - culture and recreation:				
Contractual services	<u>66,216</u>	<u>66,216</u>	<u>66,216</u>	<u>67,166</u>
Excess (deficiency) of revenues over expenditures	-	-	84	-
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84</u>	<u>\$ -</u>

McLEAN COUNTY, ILLINOIS

VETERANS' ASSISTANCE COMMISSION FUND

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

Year Ended December 31, 2011

With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 169,533	\$ 169,533	\$ 169,527	\$ 169,513
Miscellaneous	-	-	87	-
Total revenues	<u>169,533</u>	<u>169,533</u>	<u>169,614</u>	<u>169,513</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	100,911	100,911	100,528	96,735
Contractual services	77,429	76,839	64,400	61,774
Commodities	5,063	5,063	4,218	3,278
Minor Equipment	-	-	-	5,495
Capital outlay	-	-	-	18,084
Debt service	<u>2,230</u>	<u>2,230</u>	<u>1,380</u>	<u>1,380</u>
Total expenditures	<u>185,633</u>	<u>185,043</u>	<u>170,526</u>	<u>186,746</u>
Excess (deficiency) of revenues over expenditures	(16,100)	(15,510)	(912)	(17,233)
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	-	-
Proceeds from capital lease	-	-	-	5,495
Proceeds from disposition of capital assets	-	-	-	-
Transfers out	-	(590)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(590)</u>	<u>-</u>	<u>5,495</u>
Net change in fund balance	(16,100)	(16,100)	(912)	(11,738)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>16,100</u>	<u>16,100</u>	<u>103,517</u>	<u>115,255</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,605</u>	<u>\$ 103,517</u>

McLEAN COUNTY, ILLINOIS

RECORDER DOCUMENT STORAGE FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 90,000	\$ 90,000	\$ 118,932	\$ 138,596
Miscellaneous	-	-	-	-
Total revenues	<u>90,000</u>	<u>90,000</u>	<u>118,932</u>	<u>138,596</u>
EXPENDITURES				
Current - general government:				
Personal services	-	-	-	71,239
Contractual services	86,600	86,600	74,967	28,820
Commodities	3,400	3,400	689	1,370
Minor equipment	-	-	-	-
Capital outlay	-	-	13,500	8,643
Total expenditures	<u>90,000</u>	<u>90,000</u>	<u>89,156</u>	<u>110,072</u>
Excess (deficiency) of revenues over expenditures	-	-	29,776	28,524
OTHER FINANCING USES				
Transfers out	<u>(34,469)</u>	<u>(34,469)</u>	-	-
Net change in fund balance	<u>(34,469)</u>	<u>(34,469)</u>	29,776	28,524
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	99,914	71,390
End of year	<u>\$ (34,469)</u>	<u>\$ (34,469)</u>	<u>\$ 129,690</u>	<u>\$ 99,914</u>

McLEAN COUNTY, ILLINOIS

CIRCUIT CLERK OPERATIONS & ADMINISTRATION

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 22,075	\$ 22,075	\$ 18,590	\$ 19,809
Charges for services	-	-	1,920	2,020
Miscellaneous	-	-	-	-
Total revenues	<u>22,075</u>	<u>22,075</u>	<u>20,510</u>	<u>21,829</u>
EXPENDITURES				
Current - public safety:				
Contractual services	6,993	6,993	-	-
Commodities	11,260	11,260	-	-
Minor equipment	3,822	3,822	-	-
Total expenditures	<u>22,075</u>	<u>22,075</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	20,510	21,829
OTHER FINANCING USES				
Transfers out	-	-	-	-
Net change in fund balance	-	-	20,510	21,829
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	76,886	55,057
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,396</u>	<u>\$ 76,886</u>

McLEAN COUNTY, ILLINOIS

CIRCUIT CLERK AUTOMATION FUND

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

Year Ended December 31, 2011

With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 197,000	\$ 197,000	\$ 154,252	\$ 184,856
Miscellaneous	-	-	-	-
Total revenues	<u>197,000</u>	<u>197,000</u>	<u>154,252</u>	<u>184,856</u>
EXPENDITURES				
Current - public safety:				
Contractual services	62,370	89,395	51,163	87,885
Commodities	12,401	12,401	708	52,299
Minor equipment	45,203	45,203	-	1,203
Capital outlay	-	-	17,013	-
Total expenditures	<u>119,974</u>	<u>146,999</u>	<u>68,884</u>	<u>141,387</u>
Excess (deficiency) of revenues over expenditures	77,026	50,001	85,368	43,469
OTHER FINANCING USES				
Transfers in	-	-	-	-
Transfers out	<u>(92,363)</u>	<u>(92,363)</u>	<u>(92,363)</u>	<u>(92,363)</u>
Total other financing sources (uses)	<u>(92,363)</u>	<u>(92,363)</u>	<u>(92,363)</u>	<u>(92,363)</u>
Net change in fund balance	(15,337)	(42,362)	(6,995)	(48,894)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	211,245	260,139
End of year	<u>\$ (15,337)</u>	<u>\$ (42,362)</u>	<u>\$ 204,250</u>	<u>\$ 211,245</u>

McLEAN COUNTY, ILLINOIS

COURT SECURITY FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>Budget</u>		<u>Actual</u>	<u>2010 Actual</u>
	<u>Original</u>	<u>2011 Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 400,000	\$ 400,000	\$ 331,801	\$ 360,667
EXPENDITURES				
Current - public safety:				
Personal services	405,971	405,971	377,074	361,576
Contractual services	20,502	20,502	17,998	18,547
Commodities	5,603	5,603	3,765	2,119
Minor equipment	1,200	1,200	-	-
Total expenditures	<u>433,276</u>	<u>433,276</u>	<u>398,837</u>	<u>382,242</u>
Excess (deficiency) of revenues over expenditures	(33,276)	(33,276)	(67,036)	(21,575)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>33,276</u>	<u>33,276</u>	<u>34,816</u>	<u>56,391</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (32,220)</u>	<u>\$ 34,816</u>

McLEAN COUNTY, ILLINOIS

COURT DOCUMENT STORAGE FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Licenses, permits, fees and fines	\$ 197,000	\$ 197,000	\$ 152,655	\$ 182,366
Miscellaneous	-	-	-	-
Total revenues	<u>197,000</u>	<u>197,000</u>	<u>152,655</u>	<u>182,366</u>
EXPENDITURES				
Current - public safety:				
Personal services	126,420	126,420	120,297	117,697
Contractual services	73,046	73,046	32,971	24,168
Commodities	46,963	46,963	39,315	21,517
Minor equipment	12,005	12,005	-	-
Capital Outlay	-	-	12,396	-
Total expenditures	<u>258,434</u>	<u>258,434</u>	<u>204,979</u>	<u>163,382</u>
Excess (deficiency) of revenues over expenditures	(61,434)	(61,434)	(52,324)	18,984
OTHER FINANCING USES				
Transfers out	-	-	-	-
Net change in fund balance	(61,434)	(61,434)	(52,324)	18,984
FUND BALANCE (DEFICIT)				
Beginning of year	<u>65,407</u>	<u>58,922</u>	<u>445,538</u>	<u>426,554</u>
End of year	<u>\$ 3,973</u>	<u>\$ (2,512)</u>	<u>\$ 393,214</u>	<u>\$ 445,538</u>

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, 2011
 With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 56,500	\$ 56,500	\$ 64,753	\$ 64,091
Miscellaneous	-	-	-	-
Total revenues	<u>56,500</u>	<u>56,500</u>	<u>64,753</u>	<u>64,091</u>
EXPENDITURES				
Current - public safety:				
Personal services	63,929	63,929	66,046	61,093
Contractual services	7,645	7,645	295	301
Commodities	<u>1,500</u>	<u>1,500</u>	<u>3,117</u>	<u>2,994</u>
Total expenditures	<u>73,074</u>	<u>73,074</u>	<u>69,458</u>	<u>64,388</u>
Excess (deficiency) of revenues over expenditures	(16,574)	(16,574)	(4,705)	(297)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>16,574</u>	<u>16,574</u>	<u>237,493</u>	<u>237,790</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 232,788</u>	<u>\$ 237,493</u>

McLEAN COUNTY, ILLINOIS

PROBATION SERVICES FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 249,395	\$ 249,395	\$ 194,115	\$ 202,422
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>249,395</u>	<u>249,395</u>	<u>194,115</u>	<u>202,422</u>
EXPENDITURES				
Current - public safety:				
Contractual services	65,893	65,893	27,303	19,557
Commodities	40,950	40,950	23,089	20,090
Minor equipment	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>106,843</u>	<u>106,843</u>	<u>50,392</u>	<u>39,647</u>
Excess (deficiency) of revenues over expenditures	142,552	142,552	143,723	162,775
OTHER FINANCING USES				
Transfers in	-	-	-	10,779
Transfers out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(125,000)</u>	<u>(210,779)</u>
Total other financing sources (uses)	<u>(200,000)</u>	<u>(200,000)</u>	<u>(125,000)</u>	<u>(200,000)</u>
Net change in fund balance	(57,448)	(57,448)	18,723	(37,225)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>57,448</u>	<u>57,448</u>	<u>110,572</u>	<u>147,797</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 129,295</u>	<u>\$ 110,572</u>

McLEAN COUNTY, ILLINOIS

EVERGREEN LAKE LEASE FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Miscellaneous	<u>3,100</u>	<u>3,100</u>	<u>-</u>	<u>-</u>
Total revenues	<u>3,100</u>	<u>3,100</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current - culture and recreation:				
Personal services	5,976	5,976	-	-
Contractual services	480	480	-	-
Commodities	<u>5,855</u>	<u>5,855</u>	<u>5,012</u>	<u>4,936</u>
Total expenditures	<u>12,311</u>	<u>12,311</u>	<u>5,012</u>	<u>4,936</u>
Excess (deficiency) of revenues over expenditures	(9,211)	(9,211)	(5,012)	(4,936)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>9,211</u>	<u>9,211</u>	<u>43,906</u>	<u>48,842</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,894</u>	<u>\$ 43,906</u>

McLEAN COUNTY, ILLINOIS

SCAAP - JUSTICE BENEFITS FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>
REVENUES		
Intergovernmental	\$ 9,443	\$ 12,438
Miscellaneous	-	-
Total revenues	<u>9,443</u>	<u>12,438</u>
 EXPENDITURES		
Current - public safety:		
Contractual services	3,675	18,486
Commodities	-	781
Capital outlay	-	3,107
Total expenditures	<u>3,675</u>	<u>22,374</u>
Excess (deficiency) of revenues over expenditures	<u>5,768</u>	<u>(9,936)</u>
 OTHER FINANCING SOURCES AND USES		
Transfers in	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Net change in fund balance	5,768	(9,936)
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>4,742</u>	<u>14,678</u>
End of year	<u>\$ 10,510</u>	<u>\$ 4,742</u>

McLEAN COUNTY, ILLINOIS

FEDERAL ASSET FORFEITURE FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>
REVENUES		
Intergovernmental	\$ -	\$ -
Interest	175	79
Miscellaneous	-	-
Total revenues	<u>175</u>	<u>79</u>
 EXPENDITURES		
Current - public safety:		
Commodities	-	970
Minor equipment	2,200	12,287
Capital outlay	<u>26,407</u>	<u>188,867</u>
Total expenditures	<u>28,607</u>	<u>202,124</u>
Excess (deficiency) of revenues over expenditures	<u>(28,432)</u>	<u>(202,045)</u>
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>139,645</u>	<u>341,690</u>
End of year	<u>\$ 111,213</u>	<u>\$ 139,645</u>

McLEAN COUNTY, ILLINOIS

ASSET FORFEITURE FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ -	\$ -	\$ 11,877	\$ 7,292
Intergovernmental	9,250	9,250	130,223	88,598
Total revenues	<u>9,250</u>	<u>9,250</u>	<u>142,100</u>	<u>95,890</u>
EXPENDITURES				
Current - public safety:				
Contractual services	9,250	9,250	13,550	8,013
Commodities	-	-	4,254	2,435
Minor equipment	-	-	12,877	9,449
Capital outlay	-	-	10,824	-
Total expenditures	<u>9,250</u>	<u>9,250</u>	<u>41,505</u>	<u>19,897</u>
Excess (deficiency) of revenues over expenditures	-	-	100,595	75,993
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	119,969	43,976
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$220,564</u>	<u>\$119,969</u>

McLEAN COUNTY, ILLINOIS

D.A.R.E. PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Miscellaneous - donations	<u>\$ 7,483</u>	<u>\$ 2,764</u>
 EXPENDITURES		
Current - public safety:		
Contractual services	-	-
Commodities	<u>3,926</u>	<u>2,624</u>
Total expenditures	<u>3,926</u>	<u>2,624</u>
Excess (deficiency) of revenues over expenditures	3,557	140
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>(344)</u>	<u>(484)</u>
End of year	<u>\$ 3,213</u>	<u>\$ (344)</u>

McLEAN COUNTY, ILLINOIS

SHERIFF DONATION TRUST FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Miscellaneous - donations	\$ -	\$ -
 EXPENDITURES		
Current - public safety:		
Commodities	-	250
Contractual	-	400
Minor equipment	-	-
Capital outlay	<u>-</u>	<u>10,000</u>
Total expenditures	<u>-</u>	<u>10,650</u>
Excess (deficiency) of revenues over expenditures	-	(10,650)
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>11,699</u>	<u>22,349</u>
End of year	<u>\$ 11,699</u>	<u>\$ 11,699</u>

McLEAN COUNTY, ILLINOIS

ELECTRONIC CITATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>
REVENUES	
Licenses, permits, fees and fines	<u>\$ 53,571</u>
 EXPENDITURES	
Current - public safety:	
Commodities	-
Contractual	-
Minor equipment	-
Capital outlay	<u>-</u>
Total expenditures	<u>-</u>
Excess (deficiency) of revenues over expenditures	53,571
 FUND BALANCE (DEFICIT)	
Beginning of year	<u>-</u>
End of year	<u>\$ 53,571</u>

McLEAN COUNTY, ILLINOIS

IDPA IV-D PROJECT FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 368,652	\$ 368,652	\$ 342,056	\$ 357,621
Charges for services	-	-	-	8
Miscellaneous	-	-	-	-
Total revenues	<u>368,652</u>	<u>368,652</u>	<u>342,056</u>	<u>357,629</u>
EXPENDITURES				
Current - public safety:				
Personal services	281,047	281,047	251,108	266,803
Contractual services	40,024	38,255	67,142	71,805
Commodities	13,398	13,398	25,235	16,080
Minor equipment	980	980	-	1,061
Debt service	-	-	-	-
Total expenditures	<u>335,449</u>	<u>333,680</u>	<u>343,485</u>	<u>355,749</u>
Excess (deficiency) of revenues over expenditures	33,203	34,972	(1,429)	1,880
OTHER FINANCING SOURCES				
Transfers out	-	(1,769)	-	-
Net change in fund balance	33,203	33,203	(1,429)	1,880
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	8,275	6,395
End of year	<u>\$ 33,203</u>	<u>\$ 33,203</u>	<u>\$ 6,846</u>	<u>\$ 8,275</u>

McLEAN COUNTY, ILLINOIS

WASTE MANAGEMENT FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 170,000	\$ 170,000	\$ 138,899	\$ 114,978
EXPENDITURES				
Current - health and welfare:				
Contractual services	<u>150,000</u>	<u>150,000</u>	<u>134,352</u>	<u>177,881</u>
Excess (deficiency) of revenues over expenditures	20,000	20,000	4,547	(62,903)
OTHER FINANCING USES				
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>
Net change in fund balance	-	-	(15,453)	(82,903)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>178,857</u>	<u>261,760</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163,404</u>	<u>\$ 178,857</u>

McLEAN COUNTY, ILLINOIS

MULTIDISCIPLINARY DOMESTIC VIOLENCE GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2011
 With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 179,548	\$ 179,548	\$ 257,080	\$ 248,426
Miscellaneous	-	-	-	-
Total revenues	<u>179,548</u>	<u>179,548</u>	<u>257,080</u>	<u>248,426</u>
EXPENDITURES				
Current - public safety:				
Personal services	123,124	123,124	180,378	174,890
Commodities	8,384	9,134	695	556
Contractual services	48,040	47,290	66,455	56,102
Minor equipment	-	-	1,346	2,489
Total expenditures	<u>179,548</u>	<u>179,548</u>	<u>248,874</u>	<u>234,037</u>
Excess (deficiency) of revenues over expenditures	-	-	8,206	14,389
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	8,586	(5,803)
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,792</u>	<u>\$ 8,586</u>

McLEAN COUNTY, ILLINOIS

PUBLIC BUILDING COMMISSION LEASE FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
General property taxes	\$ 2,114,176	\$ 2,114,176	\$ 2,114,457	\$ 2,114,122
Miscellaneous	-	-	-	-
Total revenues	<u>2,114,176</u>	<u>2,114,176</u>	<u>2,114,457</u>	<u>2,114,122</u>
EXPENDITURES				
Debt service	<u>2,114,176</u>	<u>2,114,176</u>	<u>2,114,176</u>	<u>2,114,176</u>
Excess (deficiency) of revenues over expenditures	-	-	281	(54)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	<u>164,490</u>	<u>164,544</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 164,771</u>	<u>\$ 164,490</u>

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, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 2,419,779	\$ 2,419,779	\$ 2,420,164	\$ 2,552,299
EXPENDITURES				
Current - general government:				
Contractual services	<u>2,419,779</u>	<u>2,419,779</u>	<u>2,419,779</u>	<u>2,567,884</u>
Excess (deficiency) of revenues over expenditures	-	-	385	(15,585)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	(289,559)	(273,974)
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (289,174)</u>	<u>\$ (289,559)</u>

McLEAN COUNTY, ILLINOIS

COUNTY CLERK DOCUMENT STORAGE FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 25,000	\$ 25,000	\$ 22,375	\$ 25,029
Miscellaneous	-	-	-	-
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>22,375</u>	<u>25,029</u>
EXPENDITURES				
Current - general government:				
Personal services	39,298	39,298	24,346	36,740
Contractual services	<u>254</u>	<u>254</u>	<u>254</u>	<u>966</u>
Total expenditures	<u>39,552</u>	<u>39,552</u>	<u>24,600</u>	<u>37,706</u>
Excess (deficiency) of revenues over expenditures	(14,552)	(14,552)	(2,225)	(12,677)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>14,552</u>	<u>14,552</u>	<u>9,562</u>	<u>22,239</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,337</u>	<u>\$ 9,562</u>

McLEAN COUNTY, ILLINOIS

JAIL PRISONERS' COMMISSARY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Charges for services	\$ 285,954	\$ 280,089
 EXPENDITURES		
Current - public safety	<u>262,180</u>	<u>256,723</u>
Excess (deficiency) of revenues over expenditures	23,774	23,366
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>100,634</u>	<u>77,268</u>
End of year	<u>\$ 124,408</u>	<u>\$ 100,634</u>

McLEAN COUNTY, ILLINOIS

GIS FEES FUND

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

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 162,000	\$ 162,000	\$ 146,292	\$ 170,299
EXPENDITURES				
Current - general government:				
Contractual services	145,800	145,800	151,010	167,414
Commodities	-	-	-	-
Total expenditures	145,800	145,800	151,010	167,414
Excess (deficiency) of revenues over expenditures	16,200	16,200	(4,718)	2,885
FUND BALANCE (DEFICIT)				
Beginning of year	(16,200)	(16,200)	32,154	29,269
End of year	\$ -	\$ -	\$ 27,436	\$ 32,154

McLEAN COUNTY, ILLINOIS

COLLECTOR AUTOMATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 20,000	\$ 20,000	\$ 20,245	\$ 22,120
Miscellaneous	-	-	-	-
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>20,245</u>	<u>22,120</u>
EXPENDITURES				
Current - general government				
Minor equipment	-	-	-	-
Contractual services	-	-	4,008	-
Total expenditures	<u>-</u>	<u>-</u>	<u>4,008</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	20,000	20,000	16,237	22,120
OTHER FINANCING USES				
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>
Net change in fund balance	-	-	(3,763)	2,120
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	37,865	35,745
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,102</u>	<u>\$ 37,865</u>

McLEAN COUNTY, ILLINOIS
NEUTRAL SITE CUSTODY EXCHANGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>Budget</u>	<u>2011</u> <u>Final</u>	<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Licenses, permits, fees and fines	\$ 55,000	\$ 55,000	\$ 50,130	\$ 54,692
EXPENDITURES				
Current - public safety	<u>55,000</u>	<u>55,000</u>	<u>50,004</u>	<u>50,004</u>
Excess (deficiency) of revenues over expenditures	-	-	126	4,688
OTHER FINANCING USES				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	126	4,688
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>10,409</u>	<u>5,721</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,535</u>	<u>\$ 10,409</u>

McLEAN COUNTY, ILLINOIS

CHILDREN'S WAITING ROOM

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 33,000	\$ 33,000	\$ 31,339	\$ 34,209
EXPENDITURES				
Current - public safety	<u>33,000</u>	<u>33,000</u>	<u>33,000</u>	<u>33,000</u>
Excess (deficiency) of revenues over expenditures	-	-	(1,661)	1,209
OTHER FINANCING USES				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	(1,661)	1,209
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>45,349</u>	<u>44,140</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,688</u>	<u>\$ 45,349</u>

McLEAN COUNTY, ILLINOIS

METRO McLEAN COUNTY CENTRALIZED COMMUNICATIONS CENTER FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees, and fines	\$ 38,000	\$ 38,000	\$ 38,100	\$ 38,100
Intergovernmental	1,795,040	1,795,040	1,795,935	1,777,444
Interest	15,000	15,000	413	464
Charges for services	-	-	306	288
Miscellaneous	-	-	40	1,018
Total revenues	<u>1,848,040</u>	<u>1,848,040</u>	<u>1,834,794</u>	<u>1,817,314</u>
EXPENDITURES				
Current - public safety:				
Personal services	1,802,763	1,802,763	1,936,063	1,802,414
Contractual services	677,960	675,510	560,760	566,678
Commodities	23,370	28,520	27,815	22,958
Minor equipment	23,800	21,100	5,330	1,279
Capital outlay	-	-	-	-
Debt service	-	-	12,430	12,430
Total expenditures	<u>2,527,893</u>	<u>2,527,893</u>	<u>2,542,398</u>	<u>2,405,759</u>
Excess (deficiency) of revenues over expenditures	<u>(679,853)</u>	<u>(679,853)</u>	<u>(707,604)</u>	<u>(588,445)</u>
OTHER FINANCING SOURCES				
Transfers in	679,853	679,853	679,853	673,188
Proceeds from capital lease	-	-	-	-
Total other financing sources	<u>679,853</u>	<u>679,853</u>	<u>679,853</u>	<u>673,188</u>
Net change in fund balance	-	-	(27,751)	84,743
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	170,999	86,256
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 143,248</u>	<u>\$ 170,999</u>

McLEAN COUNTY, ILLINOIS

TOWNSHIP MOTOR FUEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Intergovernmental	\$ 2,360,562	\$ 2,401,155
Charges for services	-	172
Interest	9,156	14,587
Miscellaneous	-	-
	<hr/>	<hr/>
Total revenues	2,369,718	2,415,914
 EXPENDITURES		
Current - highways and streets:		
Contractual services	<u>2,078,435</u>	<u>2,065,349</u>
Excess (deficiency) of revenues over expenditures	291,283	350,565
 OTHER FINANCING SOURCES AND USES		
Transfers in	-	-
Transfers out	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>-</u>	<u>-</u>
Net change in fund balance	291,283	350,565
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>2,128,753</u>	<u>1,778,188</u>
End of year	<u>\$ 2,420,036</u>	<u>\$ 2,128,753</u>

McLEAN COUNTY, ILLINOIS

TOWNSHIP BRIDGE PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Intergovernmental	\$ 985,522	\$ 163,696
Charges for services	426	1,404
Interest	34	12
	<hr/>	<hr/>
Total revenues	985,982	165,112
 EXPENDITURES		
Current - highways and streets:		
Contractual services	<u>1,105,938</u>	<u>136,509</u>
Excess (deficiency) of revenues over expenditures	<u>(119,956)</u>	<u>28,603</u>
 OTHER FINANCING SOURCES AND USES		
Transfers in	-	-
Transfers out	<hr/>	<hr/>
Total other financing sources and uses	<hr/>	<hr/>
Net change in fund balance	(119,956)	28,603
 FUND BALANCE (DEFICIT)		
Beginning of year	<hr/>	<hr/>
	52,560	23,957
End of year	<u>\$ (67,396)</u>	<u>\$ 52,560</u>

McLEAN COUNTY, ILLINOIS

LAW LIBRARY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>		<u>Actual</u>	<u>2010</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 70,250	\$ 70,250	\$ 70,280	\$ 76,516
Miscellaneous	<u>5,612</u>	<u>5,612</u>	<u>3,935</u>	<u>3,023</u>
Total revenues	75,862	75,862	74,215	79,539
EXPENDITURES				
Current - public safety:				
Personal services	15,662	21,956	15,809	18,913
Contractual services	1,550	1,550	452	2,075
Commodities	51,850	72,005	74,241	70,010
Minor equipment	6,800	6,800	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
Total expenditures	<u>75,862</u>	<u>102,311</u>	<u>91,502</u>	<u>90,998</u>
Excess (deficiency) of revenues over expenditures	-	(26,449)	(17,287)	(11,459)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>19,785</u>	<u>31,244</u>
End of year	<u>\$ -</u>	<u>\$ (26,449)</u>	<u>\$ 2,498</u>	<u>\$ 19,785</u>

McLEAN COUNTY, ILLINOIS
CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2011
With Comparative Figures for Year Ended December 31, 2010

	<u>2011</u>	<u>2010</u>
REVENUES	\$ -	\$ -
 EXPENDITURES		
Capital outlay	-	-
Excess (deficiency) of revenues over expenditures	-	-
 FUND BALANCE (DEFICIT)		
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 funds acquired to promote community development, via revolving loans to businesses.

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, 2011

ASSETS	<u>Free Eye Clinic</u>	<u>Baker Estate</u>	<u>Community Development</u>	<u>Nursing Home Crafts</u>	<u>Total Private - purpose Trust Funds</u>
Cash and investments	\$ 29,127	\$149,070	\$ 393,426	\$ 17,178	\$ 588,801
Receivables:					
Accounts	-	-	629,597	-	629,597
Due from individuals and other governmental entities	-	-	-	-	-
TOTAL ASSETS	<u>\$ 29,127</u>	<u>\$149,070</u>	<u>\$ 1,023,023</u>	<u>\$ 17,178</u>	<u>\$ 1,218,398</u>
LIABILITIES AND NET ASSETS					
LIABILITIES					
Due to individuals and other governmental entities	\$ -	\$ -	\$ 265,542	\$ -	\$ 265,542
NET ASSETS					
Assets held in trust for others	<u>29,127</u>	<u>149,070</u>	<u>757,481</u>	<u>17,178</u>	<u>952,856</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 29,127</u>	<u>\$149,070</u>	<u>\$ 1,023,023</u>	<u>\$ 17,178</u>	<u>\$ 1,218,398</u>

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST FUNDS

COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET ASSETS

For the Year Ended December 31, 2011

	<u>Free Eye Clinic</u>	<u>Baker Estate</u>	<u>Community Development</u>	<u>Nursing Home Crafts</u>	<u>Total</u>
ADDITIONS					
Interest	\$ 46	\$ 16,837	\$ 28,848	\$ -	\$ 45,731
Other:					
Contributions	6,134	-	-	-	6,134
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,860</u>	<u>6,860</u>
Total revenues	<u>6,180</u>	<u>16,837</u>	<u>28,848</u>	<u>6,860</u>	<u>58,725</u>
DEDUCTIONS					
Current:					
General government	-	-	-	-	-
Health and welfare	<u>8,428</u>	<u>-</u>	<u>-</u>	<u>9,606</u>	<u>18,034</u>
Total expenditures	<u>8,428</u>	<u>-</u>	<u>-</u>	<u>9,606</u>	<u>18,034</u>
Net change in net assets	(2,248)	16,837	28,848	(2,746)	40,691
NET ASSETS					
Beginning of year	<u>31,375</u>	<u>132,233</u>	<u>728,633</u>	<u>19,924</u>	<u>912,165</u>
End of year	<u>\$ 29,127</u>	<u>\$ 149,070</u>	<u>\$ 757,481</u>	<u>\$ 17,178</u>	<u>\$ 952,856</u>

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2011

	Balance, December 31, <u>2010</u>	<u>Additions</u>	<u>Deductions</u>	Balance, December 31, <u>2011</u>
DRAINAGE DISTRICT FUNDS				
Assets:				
Cash and investments	\$ 168,724	\$ 71,966	\$ 71,004	\$ 169,686
Liabilities:				
Other	\$ 168,724	\$ 20,175	\$ 19,213	\$ 169,686
PROPERTY TAXES				
Assets:				
Cash and investments	\$ 156,373	\$ 374,223,155	\$ 374,182,203	\$ 197,325
Receivables - other	56,181	289,575,101	289,557,486	73,796
	<u>\$ 212,554</u>	<u>\$ 663,798,256</u>	<u>\$ 663,739,689</u>	<u>\$ 271,121</u>
Liabilities:				
Other	\$ 212,554	\$ 293,284,956	\$ 293,226,389	\$ 271,121
COUNTY CLERK R.E. TAX REDEMPTION				
Assets:				
Cash and investments	\$ 510,533	\$ 4,622,017	\$ 4,676,346	\$ 456,204
Liabilities:				
Other	\$ 510,533	\$ 4,622,017	\$ 4,676,346	\$ 456,204
CONDEMNATIONS AND ABANDONED PROPERTY				
Assets:				
Cash and investments	\$ 746,305	\$ 448,492	\$ 994,259	\$ 200,538
Liabilities:				
Other	\$ 746,305	\$ 1,252,649	\$ 1,798,416	\$ 200,538

(CONTINUED)

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2011

	<u>Balance,</u> <u>December 31,</u> <u>2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance,</u> <u>December 31,</u> <u>2011</u>
INHERITANCE FUND				
Assets:				
Cash and investments	\$ 6,815	\$ 1,207,500	\$ 1,012,932	\$ 201,383
Liabilities:				
Other	\$ 6,815	\$ 1,207,500	\$ 1,012,932	\$ 201,383
 CIRCUIT CLERK				
Assets:				
Cash and investments	\$ 1,117,718	\$ 33,981,000	\$ 34,000,325	\$ 1,098,393
Accrued interest receivable	7,571	-	6,037	1,534
	<u>\$ 1,125,289</u>	<u>\$ 33,981,000</u>	<u>\$ 34,006,362</u>	<u>\$ 1,099,927</u>
Liabilities:				
Other	<u>\$ 1,125,289</u>	<u>\$ 33,981,000</u>	<u>\$ 34,006,362</u>	<u>\$ 1,099,927</u>
 PAYROLL				
Assets:				
Cash and investments	\$ 387,356	\$ 45,632,279	\$ 45,572,864	\$ 446,771
Receivables - other	718	1,336,116	1,336,317	517
Due from component units	2,130	2,152	2,130	2,152
Due from others	1,577,901	1,606,871	1,580,052	1,604,720
	<u>\$ 1,968,105</u>	<u>\$ 48,577,418</u>	<u>\$ 48,491,363</u>	<u>\$ 2,054,160</u>
Liabilities:				
Other	<u>\$ 1,968,105</u>	<u>\$ 47,786,545</u>	<u>\$ 47,700,490</u>	<u>\$ 2,054,160</u>
 JAIL INMATE				
Assets:				
Cash and investments	<u>\$ 8,887</u>	<u>\$ 2,087,515</u>	<u>\$ 2,062,398</u>	<u>\$ 34,004</u>
Liabilities:				
Other	<u>\$ 8,887</u>	<u>\$ 2,087,515</u>	<u>\$ 2,062,398</u>	<u>\$ 34,004</u>

(CONTINUED)

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2011

	Balance, December 31, <u>2010</u>	<u>Additions</u>	<u>Deductions</u>	Balance, December 31, <u>2011</u>
SHERIFF'S GENERAL				
Assets:				
Cash and investments	\$ 111	\$ 449,881	\$ 449,865	\$ 127
Liabilities:				
Other	\$ 111	\$ 449,881	\$ 449,865	\$ 127
 TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and investments	\$ 3,102,822	\$ 462,723,805	\$ 463,022,196	\$ 2,804,431
Accrued interest receivable	7,571	-	6,037	1,534
Receivables - other	56,899	290,911,217	290,893,803	74,313
Due from component units	2,130	2,152	2,130	2,152
Due from others	1,577,901	1,606,871	1,580,052	1,604,720
	<u>\$ 4,747,323</u>	<u>\$ 755,244,045</u>	<u>\$ 755,504,218</u>	<u>\$ 4,487,150</u>
Liabilities:				
Other	<u>\$ 4,747,323</u>	<u>\$ 384,692,238</u>	<u>\$ 384,952,411</u>	<u>\$ 4,487,150</u>

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

BALANCE SHEET AND STATEMENT OF NET ASSETS

December 31, 2011

	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
ASSETS			
CURRENT ASSETS			
Cash and investments	\$ 1,601,817	\$ -	\$ 1,601,817
Receivables:			
State of Illinois	178,151	-	178,151
Accounts	63,484	-	63,484
Other	1,110	-	1,110
Other assets	<u>-</u>	<u>-</u>	<u>-</u>
Total current assets	1,844,562	-	1,844,562
NONCURRENT ASSETS			
Capital assets, net	<u>-</u>	<u>194,564</u>	<u>194,564</u>
TOTAL ASSETS	<u>\$ 1,844,562</u>	<u>\$ 194,564</u>	<u>\$ 2,039,126</u>

LIABILITIES AND FUND BALANCE/NET ASSETS

CURRENT LIABILITIES			
Accounts payable	\$ 46,584	\$ -	\$ 46,584
Due to primary government	16,901	-	16,901
Due to fiduciary funds - primary government	2,552	-	2,552
Accrued compensated absences	<u>-</u>	<u>11</u>	<u>11</u>
Total current liabilities	66,037	11	66,048
NONCURRENT LIABILITIES			
Accrued compensated absences	<u>-</u>	<u>102</u>	<u>102</u>
Total liabilities	66,037	113	66,150
FUND BALANCE/NET ASSETS			
Invested in capital assets	-	194,564	194,564
Unrestricted	<u>1,778,525</u>	<u>(113)</u>	<u>1,778,412</u>
Total fund balance/net assets	<u>1,778,525</u>	<u>194,451</u>	<u>1,972,976</u>
TOTAL LIABILITIES AND FUND BALANCE/NET ASSETS	<u>\$ 1,844,562</u>	<u>\$ 194,564</u>	<u>\$ 2,039,126</u>

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD

RECONCILIATION OF BALANCE SHEET TO STATEMENT OF NET ASSETS

December 31, 2011

TOTAL FUND BALANCE FOR FUND BALANCE SHEET \$ 1,778,525

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	<u>(4,272,333)</u>
	<u>194,564</u>

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, 2011 consist of:

Accrued compensated absences	<u>(113)</u>
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TOTAL NET ASSETS \$ 1,972,976

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, 2011

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
REVENUES			
Licenses, permits, fees and fines	\$ 1,794,906	\$ -	\$ 1,794,906
Interest	6,259	-	6,259
Miscellaneous	-	-	-
Total revenues	<u>1,801,165</u>	<u>-</u>	<u>1,801,165</u>
EXPENDITURES			
Current:			
Personal services	70,006	21	70,027
Contractual services	1,696,119	-	1,696,119
Commodities	-	-	-
Minor equipment	-	-	-
Capital outlay	-	-	-
Depreciation	-	34,166	34,166
Loss on sale of assets	-	-	-
Total expenditures/expenses	<u>1,766,125</u>	<u>34,187</u>	<u>1,800,312</u>
Excess (deficiency) of revenues over expenditures	35,040	(34,187)	853
FUND BALANCE (DEFICIT)/NET ASSETS			
Beginning of period	<u>1,743,485</u>	<u>228,638</u>	<u>1,972,123</u>
End of period	<u>\$ 1,778,525</u>	<u>\$ 194,451</u>	<u>\$ 1,972,976</u>

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, 2011

NET CHANGE IN FUND BALANCE \$ 35,040

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	-
Depreciation expense	(34,166)

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	(21)
----------------------	------

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	<u> -</u>
----------------------------------------------	--------------------

TOTAL CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITY	<u> \$ 853</u>
----------------------------------------------------------------	--------------------------------

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, 2011
With Comparative Figures for Year Ended December 31, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Licenses, permits, fees and fines	\$ 1,760,774	\$ 1,760,774	\$ 1,794,906	\$ 1,751,076
Interest	20,000	20,000	6,259	9,093
Miscellaneous	-	-	-	1,557
Total revenues	<u>1,780,774</u>	<u>1,780,774</u>	<u>1,801,165</u>	<u>1,761,726</u>
EXPENDITURES				
Current:				
Personal services	66,467	66,467	70,006	68,661
Contractual services	1,690,111	1,690,111	1,696,119	1,651,391
Commodities	-	-	-	-
Minor equipment	-	-	-	-
Capital outlay	24,196	24,196	-	-
Debt services	-	-	-	-
Total expenditures	<u>1,780,774</u>	<u>1,780,774</u>	<u>1,766,125</u>	<u>1,720,052</u>
Excess (deficiency) of revenues over expenditures	-	-	35,040	41,674
FUND BALANCE (DEFICIT)				
Beginning of period	-	-	<u>1,743,485</u>	<u>1,701,811</u>
End of period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,778,525</u>	<u>\$ 1,743,485</u>

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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	145
<i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	
Revenue Capacity	153
<i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
Debt Capacity	159
<i>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.</i>	
Demographic and Economic Information	163
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	
Operating Information	165
<i>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.</i>	

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 Nine Years
(Accrual Basis of Accounting)

	December 31,		
	2011	2010	2009
Governmental activities			
Invested in capital assets, net of related debt	\$ 107,867,249	\$ 106,921,713	\$ 103,547,095
Restricted	18,204,854	16,934,312	14,919,845
Unrestricted	8,779,686	9,610,836	8,624,748
Total governmental activities net assets	\$ 134,851,789	\$ 133,466,861	\$ 127,091,688
Business-type activities			
Invested in capital assets, net of related debt	\$ 1,210,016	\$ 1,368,490	\$ 1,506,203
Unrestricted	8,935,446	7,283,040	7,587,770
Total business-type activities net assets	\$ 10,145,462	\$ 8,651,530	\$ 9,093,973
Primary government			
Invested in capital assets, net of related debt	\$ 109,077,265	\$ 108,290,203	\$ 105,053,298
Restricted	18,204,854	16,934,312	14,919,845
Unrestricted	17,715,132	16,893,876	16,212,518
Total primary government net assets	\$ 144,997,251	\$ 142,118,391	\$ 136,185,661

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,					
<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 102,547,862	\$ 95,803,836	\$ 83,945,122	\$ 77,921,833	\$ 73,810,013	\$ 68,135,469
10,728,231	12,812,304	-	-	968,132	1,279,312
8,390,112	12,737,371	26,226,889	23,292,222	18,948,916	19,162,487
<u>\$ 121,666,205</u>	<u>\$ 121,353,511</u>	<u>\$ 110,172,011</u>	<u>\$ 101,214,055</u>	<u>\$ 93,727,061</u>	<u>\$ 88,577,268</u>
\$ 1,493,711	\$ 1,194,783	\$ 1,318,117	\$ 1,418,772	\$ 1,498,332	\$ 1,537,103
7,382,180	7,255,374	5,744,095	4,765,669	4,119,081	3,883,400
<u>\$ 8,875,891</u>	<u>\$ 8,450,157</u>	<u>\$ 7,062,212</u>	<u>\$ 6,184,441</u>	<u>\$ 5,617,413</u>	<u>\$ 5,420,503</u>
\$ 104,041,573	\$ 96,998,619	\$ 85,263,239	\$ 79,340,605	\$ 75,308,345	\$ 69,672,572
10,728,231	12,812,304	-	-	968,132	1,279,312
15,772,292	19,992,745	31,970,984	28,057,891	23,067,997	23,045,887
<u>\$ 130,542,096</u>	<u>\$ 129,803,668</u>	<u>\$ 117,234,223</u>	<u>\$ 107,398,496</u>	<u>\$ 99,344,474</u>	<u>\$ 93,997,771</u>

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

	Year Ended December 31,		
	2011	2010	2009
Expenses			
Governmental activities:			
General government	\$ 18,608,965	\$ 17,906,630	\$ 17,305,003
Public safety	31,345,919	30,257,438	30,144,969
Highways and streets	15,030,743	11,399,985	10,554,804
Health and welfare	9,814,562	10,330,274	9,944,030
Culture and recreation	1,179,455	997,585	1,095,329
Interest expense	478,964	416,392	371,591
Total governmental activities expenses	<u>76,458,608</u>	<u>71,308,304</u>	<u>69,415,726</u>
Business-type activities:			
Health and welfare	7,273,881	7,260,194	8,258,390
Total primary government expenses	<u>83,732,489</u>	<u>78,568,498</u>	<u>77,674,116</u>
Program revenues			
Governmental activities:			
Charges for services:			
General government	6,782,694	7,337,489	7,774,392
Public safety	7,427,120	7,489,700	7,435,409
Highways and streets	1,994,321	1,468,811	1,351,048
Health and welfare	1,295,817	1,262,510	1,225,625
Culture and recreation	396,909	411,725	365,146
Operating grants and contributions:			
General government	2,219,265	1,553,114	621,694
Public safety	4,180,432	3,978,581	4,477,696
Highways and streets	1,672,273	876,172	3,065
Health and welfare	2,744,496	2,786,774	2,797,340
Culture and recreation	234	80	819
Capital grants:			
General government	-	64,904	301,678
Public safety	-	-	-
Highways and streets	796,524	2,595,158	2,500,277
Health and welfare	-	-	-
Culture and recreation	-	-	-
Total governmental activities program revenues	<u>29,510,085</u>	<u>29,825,018</u>	<u>28,854,189</u>
Business-type activities:			
Charges for services:			
Health and welfare	7,959,013	5,851,867	7,688,957
Capital grants	25,041	-	-
Total business-type activities program revenues	<u>7,984,054</u>	<u>5,851,867</u>	<u>7,688,957</u>
Total primary government program revenues	<u>37,494,139</u>	<u>35,676,885</u>	<u>36,543,146</u>
Net (expense) revenue	<u>46,238,350</u>	<u>42,891,613</u>	<u>41,130,970</u>
General revenues and other changes in net assets			
Governmental activities:			
General property tax	32,854,093	31,983,693	30,635,514
Motor fuel tax	5,404,577	5,531,956	4,656,514
Retailers occupation tax	5,716,686	5,506,056	5,415,526
State income tax	1,545,248	1,595,010	1,614,763
Personal property replacement tax	1,440,323	1,538,152	1,464,841
Unrestricted interest earnings	708,913	707,380	893,086
Miscellaneous	133,254	181,640	295,499
Intergovernmental	1,219,913	1,662,571	1,634,380
Gain on the sale of capital assets	-	-	-
Extraordinary Item	-	-	-
Transfers	(687,696)	(847,992)	(623,103)
Total governmental activities	<u>48,335,311</u>	<u>47,858,466</u>	<u>45,987,020</u>
Business-type activities:			
Unrestricted interest earnings	46,481	61,153	105,277
Miscellaneous	47,723	56,739	59,135
Transfers	687,696	847,991	623,103
Total business-type activities	<u>781,900</u>	<u>965,883</u>	<u>787,515</u>
Total primary government general revenues	<u>49,117,211</u>	<u>48,824,349</u>	<u>46,774,535</u>
Change in net assets			
Governmental activities	1,386,788	6,375,180	5,425,483
Business-type activities	1,492,073	(442,444)	218,082
Total primary government general revenues	<u>\$ 2,878,861</u>	<u>\$ 5,932,736</u>	<u>\$ 5,643,565</u>

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,						
2008	2007	2006	2005	2004	2003	
\$ 18,677,830	\$ 17,162,615	\$ 14,857,530	\$ 13,618,731	\$ 14,901,269	\$ 14,637,212	
30,273,281	28,203,584	27,749,373	25,719,553	23,804,830	20,475,491	
14,077,834	8,717,206	9,418,840	11,845,273	9,881,799	4,329,314	
9,294,601	8,725,450	7,528,879	7,225,898	7,348,278	6,649,702	
887,086	1,100,143	1,062,399	997,470	553,861	492,191	
331,583	324,701	456,881	631,046	622,801	756,266	
<u>73,542,215</u>	<u>64,233,699</u>	<u>61,073,902</u>	<u>60,037,971</u>	<u>57,112,838</u>	<u>47,340,176</u>	
<u>9,181,368</u>	<u>8,729,463</u>	<u>6,816,383</u>	<u>6,010,748</u>	<u>5,801,763</u>	<u>5,428,559</u>	
<u>82,723,583</u>	<u>72,963,162</u>	<u>67,890,285</u>	<u>66,048,719</u>	<u>62,914,601</u>	<u>52,768,735</u>	
6,801,743	7,051,123	7,094,882	6,554,238	6,403,903	6,127,738	
7,353,512	7,580,153	8,536,891	8,422,491	7,679,128	5,868,569	
3,025,310	2,615,318	1,736,568	1,874,572	524,252	518,429	
1,187,859	1,211,865	1,066,205	931,072	900,474	815,317	
334,749	344,192	327,885	287,727	249,277	244,001	
1,996,308	508,187	482,385	601,107	1,024,114	869,496	
3,966,601	4,359,477	2,730,337	3,033,593	2,004,059	2,142,825	
-	77,453	-	512,413	-	-	
2,512,275	2,406,744	2,341,659	2,272,363	2,377,733	2,262,353	
495	32	81	340	-	-	
-	-	-	-	-	-	
-	-	-	776,898	500,000	-	
2,016,319	3,338,595	2,650,690	1,118,147	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>29,195,171</u>	<u>29,493,139</u>	<u>26,967,583</u>	<u>26,384,961</u>	<u>21,662,940</u>	<u>18,848,728</u>	
8,669,958	9,069,943	6,802,378	5,893,141	5,456,489	5,550,240	
-	-	-	-	-	-	
<u>8,669,958</u>	<u>9,069,943</u>	<u>6,802,378</u>	<u>5,893,141</u>	<u>5,456,489</u>	<u>5,550,240</u>	
<u>37,865,129</u>	<u>38,563,082</u>	<u>33,769,961</u>	<u>32,278,102</u>	<u>27,119,429</u>	<u>24,398,968</u>	
<u>44,858,454</u>	<u>34,400,080</u>	<u>34,120,324</u>	<u>33,770,617</u>	<u>35,795,172</u>	<u>28,369,767</u>	
29,229,012	28,226,821	27,472,574	26,108,160	25,352,711	24,005,022	
4,782,750	5,182,097	5,281,147	5,489,640	5,958,872	5,946,782	
5,699,437	5,695,706	5,812,717	5,757,369	4,674,711	5,062,065	
1,876,488	1,840,943	1,658,652	1,526,722	1,298,938	1,246,946	
1,662,199	1,795,427	1,475,231	1,408,283	1,014,778	939,977	
1,199,399	1,748,790	1,586,217	1,057,908	730,162	673,553	
301,550	390,218	358,330	280,406	382,326	282,437	
1,134,079	981,343	-	-	-	-	
-	-	-	-	-	25,000	
(564,810)	-	-	-	-	4,016,048	
(660,366)	(711,466)	(580,593)	(488,484)	(465,307)	(336,816)	
<u>44,659,738</u>	<u>45,149,879</u>	<u>43,064,275</u>	<u>41,140,004</u>	<u>38,947,191</u>	<u>41,861,014</u>	
219,395	274,153	251,078	137,404	61,963	30,624	
57,383	61,846	60,105	58,747	14,914	10,789	
660,366	711,466	580,593	488,484	465,307	336,816	
937,144	1,047,465	891,776	684,635	542,184	378,229	
<u>45,596,882</u>	<u>46,197,344</u>	<u>43,956,051</u>	<u>41,824,639</u>	<u>39,489,375</u>	<u>42,239,243</u>	
312,694	10,409,319	8,957,956	7,486,994	3,497,293	13,369,566	
425,734	1,387,945	877,771	567,028	196,910	499,910	
<u>\$ 738,428</u>	<u>\$ 11,797,264</u>	<u>\$ 9,835,727</u>	<u>\$ 8,054,022</u>	<u>\$ 3,694,203</u>	<u>\$ 13,869,476</u>	

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

December 31,

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
General Fund				
Nonspendable:				
Inventory	\$ 86,647	-	-	-
Prepaid items	53,013	-	-	-
Assigned to:				
Tort judgment	713,604	-	-	-
Unassigned:	11,324,326	-	-	-
Reserved	-	\$ 1,038,266	\$ 109,188	\$ 75,370
Unreserved	-	9,285,560	7,760,767	8,338,235
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total General Fund	\$ 12,177,590	\$ 10,323,826	\$ 7,869,955	\$ 8,413,605
All Other Governmental Funds				
Nonspendable:				
Inventory	\$ 289,005	-	-	-
Prepaid items	7,166	-	-	-
Restricted for:				
Operations (document storage & automation)	893,425	-	-	-
Health & wellness	3,975,681	-	-	-
Highway	11,193,422	-	-	-
Employee benefits	749,669	-	-	-
Public safety	1,436,582	-	-	-
Debt service	164,771	-	-	-
Culture and recreation	38,978	-	-	-
Capital improvements	486	-	-	-
Unassigned:	(388,790)	-	-	-
Reserved	-	\$ 298,158	\$ 347,712	\$ 361,332
Unreserved	-	18,535,091	15,842,403	11,230,536
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total All Other Governmental Funds	\$ 18,360,395	\$ 18,833,249	\$ 16,190,115	\$ 11,591,868

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.

Note: 2011 is the implementation year for *Governmental Accounting Standards Board Statement No. 54*.

Table III

December 31,

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
-	-	-	-	-
-	-	-	-	-
\$ 98,178	\$ -	\$ 71,446	\$ 968,132	\$ 1,279,312
<u>12,732,766</u>	<u>11,264,567</u>	<u>9,569,243</u>	<u>6,030,072</u>	<u>5,039,059</u>
\$ <u>12,830,944</u>	\$ <u>11,264,567</u>	\$ <u>9,640,689</u>	\$ <u>6,998,204</u>	\$ <u>6,318,371</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 347,136	\$ -	\$ -	\$ -	\$ -
<u>13,378,142</u>	<u>15,921,315</u>	<u>15,261,999</u>	<u>14,061,447</u>	<u>15,087,793</u>
\$ <u>13,725,278</u>	\$ <u>15,921,315</u>	\$ <u>15,261,999</u>	\$ <u>14,061,447</u>	\$ <u>15,087,793</u>

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

Year Ended December 31,

	<u>2011</u>	<u>2010</u>	<u>2009</u>
Revenues			
General property taxes	\$ 32,854,094	\$ 31,983,693	\$ 30,635,514
Other taxes	8,609,627	8,721,238	8,102,529
Licenses, permits, fees, and fines	7,216,549	7,913,536	8,052,832
Intergovernmental	18,260,782	16,447,350	13,727,569
Charges for services	8,873,506	8,781,050	8,087,281
Maintenance contracts	2,803,414	2,980,189	3,335,657
Interest	708,914	707,380	893,086
Miscellaneous	262,073	106,848	311,671
Total revenues	<u>79,588,959</u>	<u>77,641,284</u>	<u>73,146,139</u>
Expenditures			
Current:			
General government	27,284,954	23,990,083	24,252,379
Public Safety	24,888,963	24,461,846	24,805,341
Highways and streets	9,702,155	5,053,309	6,810,592
Health and welfare	7,436,502	7,693,107	7,332,284
Culture and recreation	1,049,072	1,069,959	1,074,875
Capital outlay	5,563,570	6,458,407	1,731,980
Debt service - principle	1,874,011	888,262	2,144,872
Debt service - interest	478,964	2,205,534	371,591
Total expenditures	<u>78,278,191</u>	<u>71,820,507</u>	<u>68,523,914</u>
Excess of revenues over expenditures	<u>1,310,768</u>	<u>5,820,777</u>	<u>4,622,225</u>
Other financing sources (uses)			
Transfers in	1,451,590	1,295,783	1,162,839
Proceeds from capital lease	652,066	123,920	-
Proceeds from insurance recoveries	-	-	-
Proceeds from disposition of capital assets	16,000	300	5,475
Proceeds from note payable	90,000	-	-
Transfers out	(2,137,655)	(2,143,775)	(1,785,942)
Extraordinary loss	-	-	-
Total other financing sources (uses)	<u>72,001</u>	<u>(723,772)</u>	<u>(617,628)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	1,382,769	5,097,005	4,004,597
Fund Balances			
Beginning of year	<u>29,155,216</u>	<u>24,060,070</u>	<u>20,055,473</u>
End of year	<u>\$ 30,537,985</u>	<u>\$ 29,157,075</u>	<u>\$ 24,060,070</u>
Debt Service as a percentage of noncapital expenditures	3.24%	4.73%	3.77%

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.

Debt Service as a percentage of noncapital expenditures is calculated by adding the Debt service - principle and interest lines and dividing them by the total expenditures less capital outlay.

* Breakout not available.

Table IV

Year Ended December 31,

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 29,229,012	\$ 28,226,821	\$ 27,472,574	\$ 26,108,160	\$ 25,352,710	\$ 24,005,022
9,238,124	7,636,649	8,946,599	8,692,374	5,973,649	6,309,011
7,664,885	8,308,270	8,111,323	7,377,741	5,209,196	4,412,975
12,842,182	15,357,458	13,495,604	14,350,941	15,815,767	14,145,086
9,172,254	8,770,523	7,578,217	7,440,220	7,020,447	6,297,515
3,114,374	2,914,050	2,615,721	2,673,256	2,265,326	2,210,853
1,199,399	1,748,790	1,586,217	1,057,908	730,162	673,553
283,010	169,853	214,124	89,449	512,532	515,280
<u>72,743,240</u>	<u>73,132,414</u>	<u>70,020,379</u>	<u>67,790,049</u>	<u>62,879,789</u>	<u>58,569,295</u>
25,438,228	23,203,800	22,726,565	20,443,570	21,039,791	18,412,721
25,140,914	23,252,169	22,167,711	21,026,176	19,212,595	17,901,576
8,159,864	6,723,818	7,261,082	7,543,770	7,366,510	2,521,208
7,193,726	6,895,545	6,530,572	6,318,468	6,498,895	6,146,674
1,102,895	1,020,230	980,735	911,326	438,552	431,584
8,636,371	9,873,065	4,821,987	4,421,841	7,723,515	15,276,949
2,040,081	2,614,334	2,334,207	2,487,319	2,192,200	1,931,724
331,583	276,294	429,430	584,728	699,744	830,290
<u>78,043,662</u>	<u>73,859,255</u>	<u>67,252,289</u>	<u>63,737,198</u>	<u>65,171,802</u>	<u>63,452,726</u>
(5,300,422)	(726,841)	2,768,090	4,052,851	(2,292,013)	(4,883,431)
1,358,664	1,084,789	1,275,856	2,067,850	1,106,058	1,275,924
22,549	38,465	76,403	268,259	2,008,930	418,948
-	-	-	-	-	5,285,317
2,300	7,000	10,294	10,410	401,877	25,000
-	-	-	-	-	-
(2,019,030)	(1,796,254)	(1,856,449)	(2,556,334)	(1,571,365)	(1,612,740)
(564,810)	-	-	-	-	-
<u>(1,200,327)</u>	<u>(666,000)</u>	<u>(493,896)</u>	<u>(209,815)</u>	<u>1,945,500</u>	<u>5,392,449</u>
(6,500,749)	(1,392,841)	2,274,194	3,843,036	(346,513)	509,018
26,556,222	27,949,063	24,902,688	21,059,651	21,406,164	20,897,146
<u>\$ 20,055,473</u>	<u>\$ 26,556,222</u>	<u>\$ 27,176,882</u>	<u>\$ 24,902,687</u>	<u>\$ 21,059,651</u>	<u>\$ 21,406,164</u>
3.42%	4.52%	4.43%	5.18%	5.03%	5.73%

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

<u>Property Class</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Residential	\$ 2,639,966,365	\$ 2,629,039,475	\$ 2,604,246,342	\$ 2,504,116,063
Farm	284,998,298	266,677,418	251,259,383	241,034,789
Commercial	1,038,572,576	981,387,717	977,124,317	1,008,181,167
Industrial	25,768,961	26,386,507	27,870,921	28,084,196
Railroad	1,535,221	1,540,731	1,255,455	1,220,468
Total Assessed Value	\$ 3,990,841,421	\$ 3,905,031,848	\$ 3,861,756,418	\$ 3,782,636,683
Total Actual Value	*	*	*	*
Total Direct Tax Rate	*	*	*	*

Source: McLean County Clerk

* Information not available.

Table V

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$	2,385,891,370	\$ 2,263,172,715	\$ 2,130,880,815	\$ 1,993,443,810	\$ 1,862,410,099	\$ 1,743,138,794
	226,194,534	218,709,012	226,050,438	235,969,687	249,161,141	259,881,861
	926,561,795	871,363,659	838,738,306	811,011,174	776,448,770	747,420,761
	28,596,913	28,091,078	26,553,044	26,037,332	25,561,047	27,161,332
	1,207,806	1,166,548	1,100,855	1,473,127	1,394,100	1,292,350
\$	3,568,452,418	\$ 3,382,503,012	\$ 3,223,323,458	\$ 3,067,935,130	\$ 2,914,975,157	\$ 2,778,895,098
	*	*	*	*	*	*
	*	*	*	*	*	*

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

	<u>2002</u>	<u>2003</u>
CITY OF BLOOMINGTON		
McLean County	0.93064	0.93685
City of Bloomington Township	0.13441	0.15620
City of Bloomington	1.01732	1.01064
City of Bloomington Library	0.27621	0.27325
Bloomington-Normal Water District	0.10767	0.14314
Bloomington-Normal Airport Authority	0.08324	0.10920
Cemetery	0.02269	0.02194
School District No. 87	4.43752	4.43447
Jr. College District No. 540	<u>0.33852</u>	<u>0.35256</u>
	<u>7.34822</u>	<u>7.43825</u>
TOWN OF NORMAL		
McLean County	0.93064	0.93685
Normal Township	0.12649	0.12399
Road and Bridge	0.08126	0.07964
Town of Normal	0.72823	0.83987
Normal Library	0.34112	0.34762
Bloomington-Normal Water District	0.10767	0.14314
Airport Authority	0.08324	0.10920
School District No. 5	4.34413	4.43031
Jr. College District No. 540	<u>0.33852</u>	<u>0.35256</u>
	<u>7.08130</u>	<u>7.36318</u>
WEST TOWNSHIP		
McLean County	0.93064	0.93685
West Township	0.24777	0.37838
Road and Bridge	0.30345	0.34321
LeRoy Fire District	0.19879	0.37788
LeRoy Park District	0.13985	0.14370
Multi-Township Assessment	0.04421	0.04367
School District No. 2	5.33317	5.19897
Jr. College District No. 505	0.46536	0.48371
S. E. Water District	0.00847	0.00829
West School Rebate	<u>(0.5219)</u>	<u>(0.9218)</u>
	<u>7.14981</u>	<u>6.99286</u>

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 2009 tax levy provided taxes in 2010.

Source: McLean County Clerk

Table VI

#	2004	2005	2006	2007	2008	2009	2010	2011
0.93874	0.93885	0.91927	0.90098	0.89659	0.90687	0.91673	0.91571	
0.18862	0.23686	0.22972	0.22080	0.18683	0.18217	0.17309	0.14328	
1.00710	0.99901	0.99730	1.00665	0.99541	1.07616	1.06013	1.05955	
0.27359	0.27284	0.27099	0.26601	0.26108	0.25467	0.25087	0.25073	
0.15014	0.14835	0.15303	0.15871	0.16036	0.16476	0.16391	0.16390	
0.10680	0.05202	0.11621	0.10781	0.11008	0.08546	0.09855	0.15486	
-	-	-	-	-	-	-	-	
4.47014	4.48095	4.48221	4.51459	4.58085	4.61222	4.65682	4.65741	
<u>0.38752</u>	<u>0.39291</u>	<u>0.40655</u>	<u>0.44400</u>	<u>0.94573</u>	<u>0.45910</u>	<u>0.47361</u>	<u>0.47584</u>	
<u>7.52265</u>	<u>7.52179</u>	<u>7.57528</u>	<u>7.61955</u>	<u>8.13693</u>	<u>7.74141</u>	<u>7.79371</u>	<u>7.82128</u>	
0.93874	0.93885	0.91927	0.90098	0.89659	0.90687	0.91673	0.91571	
0.12592	0.12249	0.11826	0.14858	0.14934	0.15138	0.15807	0.16501	
0.08085	0.07863	0.07591	0.01809	0.08115	0.08226	0.08589	0.08965	
0.82629	0.79281	0.75819	0.74897	0.74289	0.78476	0.78259	0.77488	
0.34060	0.33345	0.32919	0.33915	0.35069	0.36452	0.39507	0.41484	
0.15014	0.14835	0.15303	0.15871	0.16036	0.16476	0.16391	0.16390	
0.10680	0.05202	0.11621	0.10781	0.11008	0.08546	0.09855	0.15486	
4.50786	4.47579	4.44755	4.53295	4.58932	4.69289	4.76383	4.73499	
<u>0.38752</u>	<u>0.39291</u>	<u>0.40655</u>	<u>0.44400</u>	<u>0.94573</u>	<u>0.45910</u>	<u>0.47361</u>	<u>0.47584</u>	
<u>7.46472</u>	<u>7.33530</u>	<u>7.32416</u>	<u>7.39924</u>	<u>8.02615</u>	<u>7.69200</u>	<u>7.83825</u>	<u>7.88968</u>	
0.93874	0.93885	0.91927	0.90098	0.89659	0.90687	0.91673	0.91571	
0.41341	0.44778	0.46846	0.44771	0.38661	0.36310	0.33772	0.32565	
0.37502	0.40746	0.43869	0.44021	0.42774	0.47890	0.46441	0.44753	
0.39501	0.39088	0.39002	0.38314	0.38351	0.38015	0.36879	0.37639	
0.14557	0.13845	0.43935	0.12793	0.12932	0.13154	0.13397	0.17084	
0.04572	0.04717	0.04711	0.04272	0.03092	0.02962	0.02863	0.02766	
5.28279	5.31985	5.35722	5.32378	5.37259	5.35350	5.40841	5.40217	
0.48770	0.48067	0.46147	0.46860	0.51576	0.50341	0.50626	0.51182	
0.00420	-	-	-	0.00683	-	-	-	
(0.50249)	(0.32275)	(1.19353)	(1.42580)	(1.33007)	(1.66562)	(1.94707)	(1.61746)	
<u>7.58567</u>	<u>7.84836</u>	<u>7.32806</u>	<u>6.70927</u>	<u>6.81980</u>	<u>6.48147</u>	<u>6.21785</u>	<u>6.56031</u>	

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

Table VII

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

	2010 Assessed Valuation (1)	Percentage of Total Assessed Valuation	Taxes Paid in 2011 (2)	2001 Assessed Valuation (1)	Percentage of Total Assessed Valuation	Taxes Paid in 2002 (2)	2001 Rank
1. State Farm Mutual (Insurance)	\$ 170,868,943	4.32 %	\$ 13,545,268	\$ 144,789,804	5.51 %	\$ 10,619,759	1
2. High Trails Wind Farm LLC	22,477,216	0.57	1,795,283				
3. Eastland Mall LLC	17,666,667	0.45	1,376,889				
4. Wal-Mart Stores (Retail)	13,782,545	0.35	1,093,117	5,366,546	0.20	383,563	7
5. Country Life Insurance Co. (Insurance)	13,226,924	0.33	1,036,401	9,236,255	0.35	670,991	3
6. Illinois Agricultural Association (Agricultural Insurance)	9,566,667	0.24	745,598	9,077,323	0.35	662,551	4
7. Mitsubishi Motor Sales (Manufacturing)	9,184,078	0.23	731,922	12,794,581	0.49	926,174	2
8. Wingover Apartments	6,570,667	0.17	519,130				
9. IMI College Hills Development LLC (Retail)	6,469,821	0.16	989,706				
10. Westminster Village (Retirement Community)	<u>5,884,302</u>	<u>0.15</u>	<u>400,153</u>	4,774,603	0.18	318,389	10
B-M-J Development (Shopping Mall)				8,545,138	0.32	623,707	5
First State Bank Trust (Hotel/Conference/Apts)				5,544,621	0.21	404,700	6
Verizon (Telecommunications)				5,289,038	0.20	379,423	8
AMRESKO (Retail)				<u>5,162,612</u>	<u>0.20</u>	<u>373,981</u>	9
	<u>\$ 275,697,830</u>	<u>6.97 %</u>	<u>\$ 22,233,467</u>	<u>210,580,521</u>	<u>8.01 %</u>	<u>15,363,238</u>	

(1) Assessed valuation is determined in 2010 for taxes payable in 2011.

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

Source: McLean County Supervisor of Assessments

Table VIII

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

<u>Tax Levy Year</u>	<u>Total Current Tax Levy</u>	<u>Collected within the Fiscal Year of the Levy</u>		<u>Collections in Subsequent Years</u>	<u>Collected within the Fiscal Year of the Levy</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2010	\$ 32,849,119	\$ 32,841,468	99.98%	\$ 11,343	\$ 32,852,811	100.01%
2009	31,989,690	31,973,883	99.95%	7,154	31,981,037	99.97%
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%

Source: McLean County Treasurer's Office

Note: A tax levy year provides taxes for the ensuing year. Thereby, the 2010 tax levy year provided taxes in 2011.

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.

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

Fiscal Year	General Bonded		Debt Outstanding		Percentage of Personal Income	Percentage of Actual Value of Taxable Property	Per Capita
	General Obligation Bonds	Additions	Less Payments on Principal	Total			
2011	\$ 9,086,037	\$ -	\$ 1,562,046	\$ 7,523,991	*	*	\$ 44.87
2010	10,396,647	2,520,000	3,830,610	9,086,037	0.14%	*	54.97
2009	12,283,943	-	1,887,296	10,396,647	0.16%	*	62.00
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%	85.39
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

*Information not yet available

Table X

McLean County, Illinois
Computation of Direct and Overlapping Debt
December 31, 2011
(Unaudited)

<u>Taxing District With Outstanding Debt</u>	<u>Net Debt Outstanding</u>	<u>% Within County</u>	<u>Debt Applicable to McLean County</u>
Municipalities			
City of Bloomington	104,813,014	100.00%	104,813,014
Village of Carlock	87,301	100.00%	87,301
City of Chenoa	18,496	100.00%	18,496
Village of Cooksville	604,559	100.00%	604,559
Village of Heyworth	12,591,395	100.00%	12,591,395
City of LeRoy	4,330,773	100.00%	4,330,773
Village of McLean	464,883	100.00%	464,883
Town of Normal	135,013,615	100.00%	135,013,615
Village of Gridley	1,404,806	100.00%	1,404,806
City of El Paso	1,471,482	2.38%	35,021
School Districts			
Bloomington District #87	56,052,588	100.00%	56,052,588
Blue Ridge Unit #18	3,920,300	21.25%	833,064
El Paso-Gridley Unit #11	5,429,276	25.79%	1,400,210
Eureka Unit #140	369,562	0.03%	111
Gibson City Unit #5E	9,243,240	3.33%	307,800
Heyworth Unit #4	10,316,832	98.90%	10,203,347
LeRoy Unit #2	11,993,422	98.55%	11,819,517
Lexington Unit #7	6,409,059	100.00%	6,409,059
Normal Unit #5	226,795,442	99.93%	226,636,685
Olympia Unit #16	18,145,847	45.50%	8,256,360
Prairie Central Unit #8N	744,353	21.65%	161,152
Prairie Central Bond District	6,722,304	4.22%	283,681
Chenoa Bond District	327,639	79.07%	259,064
Ridgeview Unit #19	3,683,128	100.00%	3,683,128
Tri-Valley Unit #3	6,489,796	100.00%	6,489,796
Heartland Community College #540	111,912,080	82.83%	92,696,776
Illinois Central College #514	38,724,738	0.11%	42,597
Parkland Jr College #505	94,196,507	3.44%	3,240,360
Other Districts			
Bloomington-Normal Airport Authority	55,985,419	100.00%	55,985,419
McLean County Public Building Commission	14,851,038	100.00%	14,851,038
Octavia Park District	21,200	100.00%	21,200
Randolph Township Fire	623,032	99.33%	618,858
Randolph Township Road District	183,847	100.00%	183,847
Total Overlapping Agencies	943,940,973		759,799,521
Direct Debt			
McLean County, Illinois	630,454	100.00%	630,454
TOTAL DIRECT AND OVERLAPPING DEBT	<u>944,571,427</u>		<u>760,429,975</u>

Source: County Clerk

The Debt Applicable to McLean County is calculated by taking the total debt outstanding for the entity multiplied by the percent of the entity that lies within McLean County.

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Assessed Value of Property	\$ 2,580,344,617	\$ 2,703,536,784	\$ 2,782,765,456	\$ 2,920,446,010
Legal Debt Limit - 2.875% of Total Assessed Value	\$ 74,184,908	\$ 77,726,683	\$ 80,004,507	\$ 83,962,823
Amount of Debt Applicable to Debt Limit	\$ -	\$ -	\$ -	\$ -
Legal Debt Margin	\$ 74,184,908	\$ 77,726,683	\$ 80,004,507	\$ 83,962,823
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

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
\$ 3,071,283,531	\$ 3,382,503,012	\$ 3,568,879,303	\$ 3,782,637,730	\$ 3,908,370,369	\$ 3,990,841,421
\$ 88,299,402	\$ 97,246,962	\$ 102,605,280	\$ 108,750,835	\$ 112,365,648	\$ 114,736,691
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 88,299,402	\$ 97,246,962	\$ 102,605,280	\$ 108,750,835	\$ 112,365,648	\$ 114,736,691
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**

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2011	*	\$0	*	7.20%
2010	169,832	\$6,660,949	\$39,221	7.70%
2009	167,699	\$6,509,799	\$38,818	6.90%
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%

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

*Information not yet available.
2010 would be latest information available.

Table XIII

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

<u>Employer</u>	<u>2011</u>			<u>2002</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of the Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of the Total County Employment</u>
State Farm Insurance Companies	14,528	1	17.13%	16,911	1	18.12%
Illinois State University	3,275	2	3.86%	3,486	2	3.73%
Country Insurance & Financial Services	2,049	3	2.42%	2,183	4	2.34%
Unit 5 School District	1,754	4	2.07%	1,428	6	1.53%
Mitsubishi Motor Manufacturing	1,270	5	1.50%	3,027	3	3.24%
Advocate BroMenn Healthcare	1,157	6	1.36%	1,860	5	1.99%
GROWMARK, Inc.	932	7	1.10%			
OSF St. Joseph Medical Center	832	8	0.98%	1,000	8	1.07%
McLean County	806	9	0.95%	944	9	1.01%
Afni, Inc. (formerly Anderson Financial Network)	778	10	0.92%	1,118	7	1.20%
City of Bloomington	755	11	0.89%	883	10	0.95%
District 87 Schools	693	12	0.82%	725	12	0.78%
Illinois Wesleyan University	527	13	0.62%	565	14	0.61%
Town of Normal	478	14	0.56%			
Bridgestone/Firestone Off-Road Tire Co.	408	15	0.48%			
Kathryn Beich/Nestle USA	-	-	-	620	13	0.66%
Verizon Communications	-	-	-	750	11	0.80%
Bloomington Post Office	-	-	-	464	15	0.50%
Total:	<u>30,242</u>		<u>35.65%</u>	<u>35,964</u>		<u>38.53%</u>

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

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

<u>Function/Program</u>	<u>Full-Time Equivalent Employees as of January 1,</u>									
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General Government	133.80	123.61	126.85	134.39	135.08	145.58	141.40	139.18	132.27	128.28
Public Safety	400.13	399.82	406.12	404.44	408.93	408.57	436.14	441.43	434.86	404.27
Highways and Streets	38.88	38.55	39.53	40.00	40.00	39.99	40.00	39.75	39.75	38.76
Health and Welfare	221.29	221.71	222.84	224.89	224.70	224.19	217.04	218.81	218.29	228.40
Culture and Recreation	10.09	8.79	8.79	8.79	8.98	9.00	9.00	9.00	8.84	7.87
Total	804.19	792.48	804.13	812.51	817.69	827.33	843.58	848.17	834.01	807.58

Source: County Administrator's Office

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Justice and Law Enforcement				
Sheriff's Department				
Law Enforcement				
Physical Arrests	1,136	1,277	1,101	1,170
Traffic Violations	3,388	3,723	2,613	2,796
Traffic Accidents	290	309	367	391
Adult Jail Facility				
Rated Capacity	221	221	221	205
Total Bookings	7,527	7,659	8,355	8,554
McLean County Circuit Court				
Total Cases Filed	45,117	51,646	56,860	57,449
Total Civil Cases Filed	7,151	7,626	7,485	7,545
Total Criminal Cases Filed	3,289	3,670	3,629	4,276
Total Juvenile Cases Filed	242	339	267	309
Total Traffic/DUI/Ordinance	34,435	40,011	45,479	45,319
State's Attorneys Office				
Total Felony Cases	1,147	1,216	1,194	1,419
Total Misdemeanor Cases	2,129	2,385	2,394	2,793
Total Juvenile Cases	239	337	267	309
Total Traffic Cases	31,180	29,387	32,670	32,289
Total DUI Cases	900	817	935	881
Coroner's Office				
Total Coroner's Inquests	5	12	9	19
Total Autopsies	111	65	129	113
Total Coroner's Rulings	125	98	61	74
General Government Services				
Building and Zoning				
Total Building Permits Issued	195	352	244	268
Single Family Residential	29	41	31	38
Other Residential	136	156	131	120
Non-Residential Permits	30	155	82	110
Supervisor of Assessments				
Number of Parcels*	68,856	68,692	68,297	67,359

*2008 number represents 2007 Tax Assessment

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

Table XV

Fiscal Year

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
736	928	818	700	644	705
2,822	3,007	3,314	2,645	2,041	3,264
437	391	434	448	440	416
205	205	205	205	205	205
8,576	8,819	9,046	8,563	8,041	8,047
59,627	60,668	53,766	49,375	51,801	50,902
7,919	7,265	6,727	6,550	6,565	6,415
3,988	3,787	3,674	3,591	3,454	3,906
347	384	301	411	223	268
47,373	49,232	43,064	38,823	41,559	40,403
1,413	1,277	1,251	1,206	1,307	1,539
2,565	2,501	2,406	2,350	2,128	2,355
347	384	301	422	223	268
34,199	35,836	31,661	27,463	29,372	28,746
854	907	861	947	835	883
30	47	52	66	59	67
127	80	78	102	116	110
51	**	**	**	**	**
404	417	299	320	382	320
46	75	76	68	81	72
196	157	161	204	236	209
162	155	28	25	46	39
66,324	65,431	64,321	63,103	61,906	60,834

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Parks and Recreation Services				
Number of County Parks	2	2	2	2
Park Acreage	2,250	2,250	2,250	2,250
Campground Reservations	9,544	10,797	9,754	9,742
Shelter Reservations	141	156	131	126
Boat Registrations	1,620	1,522	1,324	1,224
Health Services				
Health Department				
Number of Home Nursing Visits	11,199	11,079	7,178	4,766
Number of Immunizations	12,271	11,833	10,931	11,867
Number of Clinic Visits	21,337	20,523	20,283	19,079
Number of Food Permits	1,317	1,391	1,355	1,312
Number of Septic Permits	119	126	156	159
Number of Private Well Permits	36	42	43	51
Nursing Home				
Licensed Bed Capacity	150	150	150	150
Average Daily Census	132	119	122	131
County Highway System				
Highway Department				
Number of Miles of Roads	368	368	368	368
Number of Bridges	88	88	88	88

Source: Respective County Departments

Table XV
(Continued)

Fiscal Year						
<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	
2	2	2	2	2	2	2
2,250	2,250	2,250	2,250	2,250	2,250	2,250
10,417	9,300	8,583	8,742	8,982	8,480	8,480
108	99	110	99	99	98	98
1,520	1,490	1,190	1,039	1,046	1,411	1,411
4,348	5,119	5,329	6,283	6,209	5,570	5,570
9,278	8,800	9,613	9,260	8,312	8,572	8,572
17,023	16,247	14,654	16,242	15,108	15,724	15,724
1,331	1,265	1,288	1,262	1,231	1,232	1,232
187	217	293	282	319	319	319
53	89	92	66	78	80	80
150	150	150	150	150	150	150
140	143	143	137	137	129	129
363	363	368	373	373	374	374
90	90	89	89	86	86	86

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

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Justice and Law Enforcement										
Adult Detention Facility Capacity	221	221	221	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	368	368	363	363	368	373	373	374
Number of Bridges	88	88	88	88	90	90	89	89	86	86

Source: Respective County Departments