

**McLEAN COUNTY, ILLINOIS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**Year Ended December 31, 2012**



Submitted By:

A handwritten signature in black ink that reads "Michelle L. Anderson".

Michelle L. Anderson  
McLean County Auditor

A handwritten signature in black ink 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 5, 2013

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, 2012 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 215 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. During 2012, the County adopted Governmental Accounting Standards Board Statement No. 63. With the adoption and implementation of this standard, the presentation of the basic financial statements changed to a statement of net position format. 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 Account), a portion of the Nursing Home Fund (Nursing Home Employee Vending Account), SCAAP – Justice Benefits Fund, Federal Asset Forfeiture, Asset Forfeiture, D.A.R.E. Program Fund, Sheriff Donation Trust Fund, Electronic Citation 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.

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 2012 was \$602,642 which represents a decrease of \$106,272 (15%) in interest earned from 2011. The County's balance held in cash and investments from total governmental funds was \$31,798,000 which represents an increase of \$2,062,826 (6.9%) from 2011. 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 2012, McLean County's equalized assessed value fell to \$3.95 billion. Three major Illinois interstate routes also intersect in McLean County bringing many business and tourist travelers through the area. 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. McLean County is 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 7.2% in 2011 to 6.3% in 2012. 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, 2011. This was the twenty-seventh 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

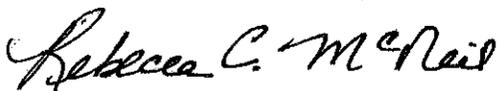
We wish to express our appreciation to the Assistant County Treasurer, the Chief Deputy Auditor, and to the other County officials and staff who provided assistance in completing this report.

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, 2012**

**Auditor**

Michelle L. Anderson

**Sheriff**

Mike Emery

**Circuit Clerk**

Don Everhart

**State's Attorney**

Jason Chambers

**Circuit Judges**

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

**Treasurer**

Rebecca C. McNeil

**County Board Members**

Matthew H. Sorensen, Chairman  
Scott Black  
Julie J. Brandt  
Richard Buchanan  
William T. Caisley  
Don J. Cavallini  
Chuck Erickson  
George Gordon  
Victoria F. Harris  
Stan Hoselton  
John McIntyre  
Benjamin J. Owens  
Sondra O'Connor  
Sally K. Pyne  
Erik Rankin  
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, 2012**

**Associate Circuit Judges**

David W. Butler  
J. Casey Costigan  
Charles M. Feeney, III  
Mark Fellheimer  
Tom Funk  
J. Brian Goldrick  
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**

Roland (Gene) Yeast, Chairman  
Joseph Stephens  
Gina Medernach

**Building and Zoning**

Philip Dick

**City Election Commission**

Judy A. Green  
Esaw Peterson, Chairman  
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

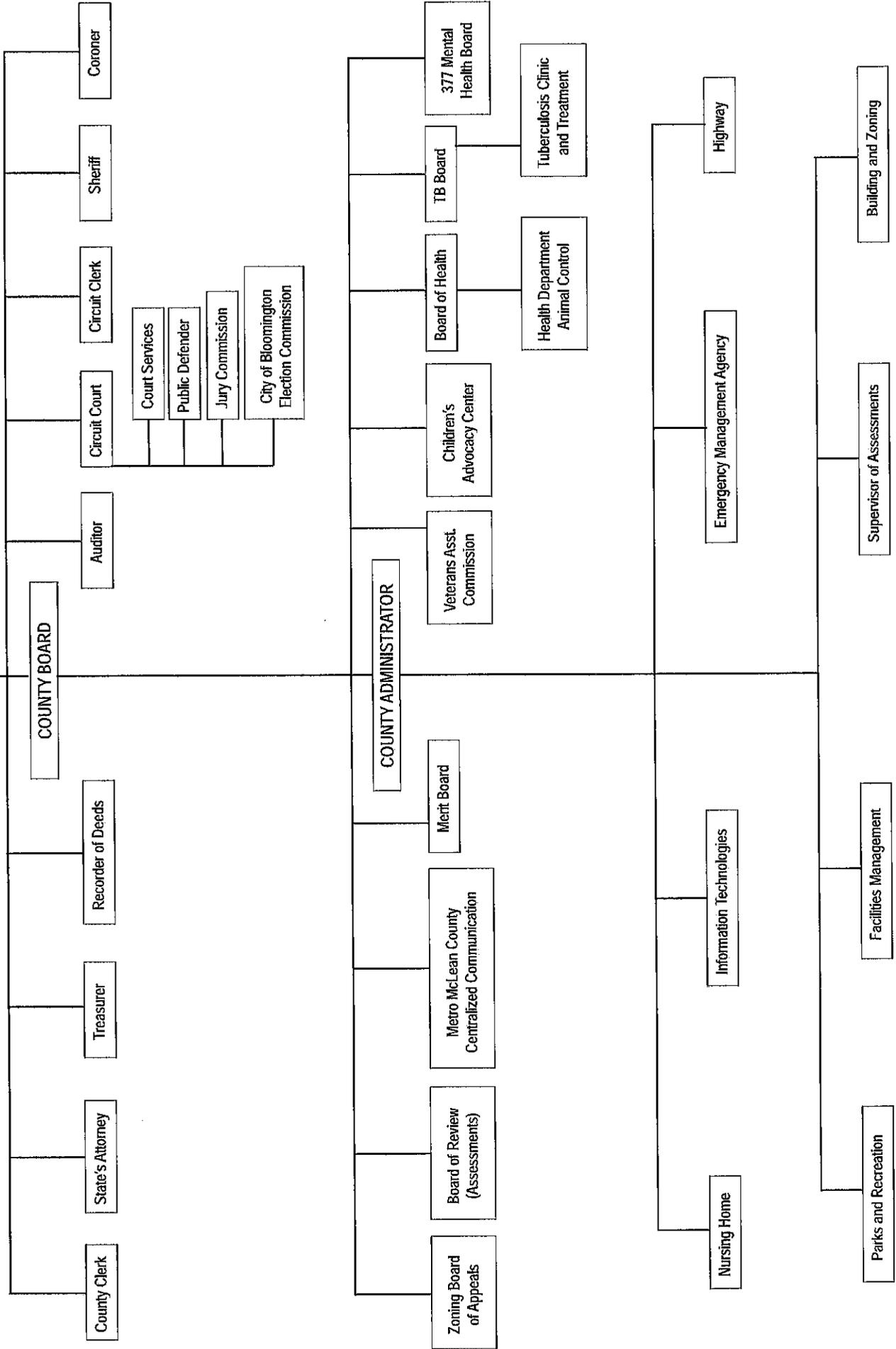
**Supervisor of Assessments**

Robert Kabman

**Zoning Board of Appeals**

Sally Rudolph, Chair  
Joseph Elble  
James Finnigan  
Marc Judd  
Michael Kuritz  
Julia Turner  
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, 2011

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.



*Christopher P. Moynell*  
President

*Jeffrey R. Emer*  
Executive Director



## Independent Auditor's Report

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

### Report on the Financial Statements

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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

#### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, the Public Building Commission of McLean County, Illinois, which represented 91 percent, 80 percent, and 65 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 from 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risks assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

#### **Opinions**

In our opinion, the financial statements and the report of other auditors 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 the McLean County, Illinois, as of December 31, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages Xi and XXXIV, Illinois Municipal Retirement schedule of funding progress on page 51, other postemployment benefits schedule of funding progress on page 52, and the schedule of revenues, expenditures and changes in fund balances – budget and actual on pages 49 and 50 and the related notes on pages 53 and 54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the McLean County, Illinois basic financial statements. The accompanying supplementary information such as 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.

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

The accompanying introductory and statistical sections, as listed in the table of contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### *Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 22, 2013 on our consideration of the McLean County, Illinois internal control over financial reporting and on 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering McLean County, Illinois internal control

*McGladrey LLP*

May 22, 2013  
Davenport, Iowa

## **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, 2012. 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 2012 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 2012 Comprehensive Annual Financial Report includes the Management Discussion and Analysis, the Government-wide Statement of Net Position, 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, 2012, McLean County's net position for the primary government totaled \$148,949,219. The County's net position for the primary government increased \$3,951,968 over the prior year. Net position invested in capital assets (net of related depreciation and related debt) account for 75% of this amount, with a value of \$111,022,207, which is an increase of \$1,944,942 over the prior year. The net position of McLean County exceeded its liabilities and deferred inflows of resources at December 31, 2012 by \$99,169,241.

As of December 31, 2012, McLean County's governmental funds reported combined ending fund balances of \$33,082,500. This reflects an increase in the combined ending fund balance of \$2,544,515. This increase reflects an increase in the ending fund balance for the County's General Fund and the IMRF fund. As of December 31, 2012, the ending fund balance for the County's General Fund totaled \$14,069,053. The County's General Fund fund balance increased by \$1,891,463 at year end. The ending fund balance for the IMRF fund was \$641,340, which represents an increase of \$393,180 over the prior year. The ending fund balance for the nonmajor Special Revenue Funds totaled \$18,372,107, which is an increase of \$259,872 over the prior year. Of the total combined ending fund balance, \$19,209,686 was legally restricted for specific projects or programs, \$368,338 was nonspendable for inventories, \$839,766 was assigned for tort judgment, \$71,730 was nonspendable for prepaids, and \$12,592,980 was available for spending at the government's discretion.

The unassigned fund balance in the County's General Fund was \$13,059,044 as of December 31, 2012, amounting to over 32% of the total General Fund expenditures for fiscal year 2012. In comparison, as of December 31, 2011, the unassigned fund balance in the County's General Fund was \$11,324,326.

McLean County's total governmental activities debt as of December 31, 2012, was \$6,570,059 with a statutory limit and debt margin of \$113,676,271.

## **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 Position presents summary information on all of McLean County's assets, liabilities, and deferred inflows of resources with the difference between the three reported as net position. This statement is intended to mirror the balance sheet of a private sector business. Over time, increases or decreases in net position 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 position changed during 2012. 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 position 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 2012, 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 2012.

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 that are budgeted for 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 Position to the business-type column on the Government-wide Statement of Net Position, the total net position agrees and therefore requires 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.

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## **Government-wide Financial Analysis**

### Statement of Net Position

The Statement of Net Position may serve over time as a useful indicator of McLean County's financial position. As of December 31, 2012, McLean County's net position total \$148,949,219.

As of December 31, 2012, McLean County's total assets are \$198,729,197. Of this total, \$117,525,168 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 Position:

**McLean County, Illinois  
Statement of Net Position**

	<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>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>
Current Assets and Long-term Receivable	\$ 68,813,507	\$ 70,996,679	\$ 9,599,598	\$ 10,207,350	\$ 78,413,105	\$ 81,204,029
Capital Assets and Construction in Progress (Net of Depreciation)	<u>116,021,694</u>	<u>116,394,768</u>	<u>1,219,854</u>	<u>1,130,400</u>	<u>117,241,548</u>	<u>117,525,168</u>
<b>Total Assets</b>	<b><u>\$ 184,835,201</u></b>	<b><u>\$ 187,391,447</u></b>	<b><u>\$ 10,819,452</u></b>	<b><u>\$ 11,337,750</u></b>	<b><u>195,654,653</u></b>	<b><u>198,729,197</u></b>
Current Liabilities	39,199,828	6,628,099	353,172	494,481	39,553,000	7,122,580
Noncurrent Liabilities	<u>10,783,584</u>	<u>9,962,991</u>	<u>320,818</u>	<u>293,606</u>	<u>11,104,402</u>	<u>10,256,597</u>
<b>Total Liabilities</b>	<b><u>49,983,412</u></b>	<b><u>16,591,090</u></b>	<b><u>673,990</u></b>	<b><u>788,087</u></b>	<b><u>50,657,402</u></b>	<b><u>17,379,177</u></b>
Deferred inflows of resources	-	<u>32,400,801</u>	-	-	-	<u>32,400,801</u>
<b>Net Position</b>						
Net investment in capital assets	107,867,249	109,896,709	1,210,016	1,125,498	109,077,265	111,022,207
Restricted for:					-	-
Operations	893,425	998,719	-	-	893,425	998,719
Health and wellness	3,975,681	4,429,396	-	-	3,975,681	4,429,396
Highway	11,193,422	10,710,246	-	-	11,193,422	10,710,246
Employee benefits	501,509	799,827	-	-	501,509	799,827
Public safety	1,436,582	1,431,220	-	-	1,436,582	1,431,220
Debt service	164,771	164,011	-	-	164,771	164,011
Culture and recreation	38,978	34,441	-	-	38,978	34,441
Capital improvements	486	486	-	-	486	486
Unrestricted	<u>8,779,686</u>	<u>9,934,501</u>	<u>8,935,446</u>	<u>9,424,165</u>	<u>17,715,132</u>	<u>19,358,666</u>
<b>TOTAL NET POSITION</b>	<b><u>\$ 134,851,789</u></b>	<b><u>\$ 138,399,556</u></b>	<b><u>\$ 10,145,462</u></b>	<b><u>\$ 10,549,663</u></b>	<b><u>\$ 144,997,251</u></b>	<b><u>\$ 148,949,219</u></b>

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

## McLean County, Illinois Statement of Activities

	<b>Governmental Activities</b>	
	<b>December 31,</b>	
	<b>2011</b>	<b>2012</b>
<b>REVENUES</b>		
Program Revenues:		
Charges for Services	\$ 17,896,861	\$ 17,560,670
Operating Grants and Contributions	10,816,700	17,905,665
Capital Grants	796,524	1,210,441
General Revenues:		
Taxes	46,960,927	42,542,576
Unrestricted Interest Earnings	708,913	602,643
Other	1,353,167	145,120
Total Revenues	<b>\$ 78,533,092</b>	<b>\$ 79,967,115</b>
<b>EXPENSES</b>		
Governmental Activities:		
General Government	18,608,965	17,919,251
Public Safety	31,345,919	32,261,376
Highways and Streets	15,030,743	13,541,952
Health and Welfare	9,814,562	10,292,382
Culture and Recreation	1,179,455	1,098,706
Interest Expense	478,964	504,304
Total Governmental Activities	76,458,608	75,617,971
Business-type Activities:		
Health and Welfare	-	-
Total Expenses	76,458,608	75,617,971
Excess/(Deficiency) of Revenues over Expenses Before Transfers	2,074,484	4,349,144
Transfers	(687,696)	(801,377)
Change in Net Position	1,386,788	3,547,767
<b>NET POSITION</b>		
Beginning of Year	133,465,001	134,851,789
End of Year	<b>\$ 134,851,789</b>	<b>\$ 138,399,556</b>

<u>Primary Government</u>				<u>Component Units</u>			
<u>Business-type Activities</u>		<u>Total Primary Government</u>		<u>Emergency Telephone System Board</u>		<u>Public Building Commission</u>	
<u>December 31,</u>		<u>December 31,</u>		<u>December 31,</u>		<u>December 31,</u>	
<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>
\$ 7,959,013	\$ 7,522,362	\$ 25,855,874	\$ 25,083,032	\$ 1,794,906	\$ 1,943,906	\$ 3,734,167	\$ 3,679,560
-	-	10,816,700	17,905,665	-	-	-	-
25,041	25,132	821,565	1,235,573	-	-	-	-
-	-	46,960,927	42,542,576	-	-	-	-
46,481	40,392	755,394	643,035	6,259	5,365	9,653	6,214
47,723	52,057	1,400,890	197,177	-	8,322	-	-
<u>8,078,258</u>	<u>7,639,943</u>	<u>\$ 86,611,350</u>	<u>87,607,058</u>	<u>\$ 1,801,165</u>	<u>\$ 1,957,593</u>	<u>3,743,820</u>	<u>3,685,774</u>
-	-	18,608,965	17,919,251	-	-	3,411,076	3,434,784
-	-	31,345,919	32,261,376	1,800,312	1,910,254	-	-
-	-	15,030,743	13,541,952	-	-	-	-
-	-	9,814,562	10,292,382	-	-	-	-
-	-	1,179,455	1,098,706	-	-	-	-
-	-	478,964	504,304	-	-	-	-
		76,458,608	75,617,971	1,800,312	1,910,254	3,411,076	3,434,784
<u>7,273,881</u>	<u>8,037,119</u>	<u>7,273,881</u>	<u>8,037,119</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>7,273,881</u>	<u>8,037,119</u>	<u>83,732,489</u>	<u>83,655,090</u>	<u>1,800,312</u>	<u>1,910,254</u>	<u>3,411,076</u>	<u>3,434,784</u>
804,377	(397,176)	2,878,861	3,951,968	853	47,339	332,744	250,990
687,696	801,377	-	-	-	-	-	-
1,492,073	404,201	2,878,861	3,951,968	853	47,339	332,744	250,990
<u>8,653,389</u>	<u>10,145,462</u>	<u>142,118,390</u>	<u>144,997,251</u>	<u>1,972,123</u>	<u>1,972,976</u>	<u>7,460,186</u>	<u>7,792,930</u>
<u>\$ 10,145,462</u>	<u>\$ 10,549,663</u>	<u>\$ 144,997,251</u>	<u>\$ 148,949,219</u>	<u>\$ 1,972,976</u>	<u>\$ 2,020,315</u>	<u>\$ 7,792,930</u>	<u>\$ 8,043,920</u>

## Statement of Activities

Total revenues for McLean County's Primary Government were \$87,607,058 in fiscal year 2012. Governmental activities generated \$79,967,115 (91%), while the Business-type activities generated \$7,639,943 (9%). Total revenues were over 1% higher than the prior year's total of \$86,611,350. Within the governmental activities, tax revenues accounted for \$42,542,576 or 53% of the total revenue sources. Tax revenues decreased \$4,418,351 over the prior year due to the fact that Motor Fuel Tax dollars were categorized as operating grants and contributions revenue for the Highway and Streets program. Operating grants and contributions accounted for \$17,905,665 in revenues. This is an increase of \$7,088,965 over the prior year. For the Governmental Activities, Charges for Services accounted for \$17,560,670 in revenues or 22% of the total revenue sources. Charges for Services revenues decreased \$336,191 over the prior year. The balance of revenues were provided to the governmental activities by miscellaneous other revenues and unrestricted interest earnings.

Within the Business-type activities, total revenues were \$7,639,943 in fiscal year 2012. Total revenues for the Business-type activity decreased by \$438,315 over the prior year. Charges for services accounted for \$7,522,362 in revenues or over 98% of the total revenue sources. This reflects a decrease of \$436,651 over the prior year. This decrease in Charges for Services is due to the higher than anticipated revenue in 2011, that was attributable to the 2011 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 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 2012.

For year-end as of December 31, 2012, total expenses for the Primary Government totaled \$83,655,090. Within the Governmental activities, the total expenses in fiscal year 2012 totaled \$75,617,971, which accounts for 90% of the total expenses. The largest program expenses within the governmental activities were for Public Safety, General Government, and Highways and Streets. In fiscal year 2012, McLean County spent \$32,261,376 on Public Safety programs and services. This represents 39% of the total expenses for governmental activities. Expenses for Public Safety programs and services increased \$915,457 over the prior year. Expenses for the highways and streets program category decreased from \$15,030,743 in fiscal year 2011 to \$13,541,952 in fiscal year 2012. General government expenses account for \$17,919,251 or 21% of the total expenses for governmental activities. Health and welfare expenses totaled \$10,292,382, which is an increase of \$477,820 over the prior year. The balance of expenses for Governmental activities was for culture and recreation and interest expense.

For the Business-type activities, total expenses in fiscal 2012 for the County's Nursing Home totaled \$8,037,119. Expenses for the County's Nursing Home increased \$763,238 over the prior year.

The following table illustrates by program activity where McLean County spent funds in fiscal year 2012.

Governmental Activities:	Expenses as of 12/31/2011	% of Total	Expenses as of 12/31/2012	% of Total	Net Change 2011 to 2012
General Government	\$18,608,965	22.22%	\$17,919,251	21.42%	(689,714)
Public Safety	31,345,919	37.44%	32,261,376	38.56%	915,457
Highways and Streets	15,030,743	17.95%	13,541,952	16.19%	(1,488,791)
Health and Welfare	9,814,562	11.72%	10,292,382	12.30%	477,820
Culture and Recreation	1,179,455	1.41%	1,098,706	1.31%	(80,749)
Interest Expense	478,964	.57%	504,304	.60%	25,340
	\$76,458,608	91.31%	\$75,617,971	90.39%	(840,637)
Business-type Activities					
Health and Welfare	7,273,881	8.69%	8,037,119	9.61%	763,238
Total Primary Government	\$83,732,489	100.00%	\$83,655,090	100%	(77,399)

### 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, 2012.

#### 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 39% of the total governmental funds assets and 43% of the total governmental fund balance. The IMRF Fund accounts for 8% of the total governmental funds assets and 2% of the total governmental fund balance. The other governmental funds (the County's nonmajor Special Revenue Funds) account for 53% of the governmental funds assets and 55% 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, 2012, the County's governmental funds reported a combined fund balance of \$33,082,500.

The General Fund is the chief operating fund of County government. On December 31, 2012, the General Fund reported an unassigned fund balance of \$13,059,044. Total assets in the General Fund amounted to \$27,955,960. Total assets in the General Fund increased \$1,603,295 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, 2012:

**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>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>
<b>REVENUES</b>						
General Property Taxes	\$ 11,593,717	\$ 11,575,607	\$ 21,260,377	\$ 21,585,388	\$ 32,854,094	\$ 33,160,995
Other Taxes	8,524,504	9,356,664	85,123	88,102	8,609,627	9,444,766
Licenses, Permits, Fees, and Fines	4,856,857	5,039,874	2,359,692	2,463,695	7,216,549	7,503,569
Intergovernmental	4,547,088	5,061,702	13,713,694	12,792,906	18,260,782	17,854,608
Charges for Services	7,420,877	8,077,757	1,452,629	1,677,250	8,873,506	9,755,007
Maintenance Contracts	2,803,414	2,807,921	-	-	2,803,414	2,807,921
Interest	693,773	590,691	15,141	11,951	708,914	602,642
Miscellaneous	219,729	66,326	42,344	58,742	262,073	125,068
<b>Total Revenues</b>	<b>40,659,959</b>	<b>42,576,542</b>	<b>38,929,000</b>	<b>38,678,034</b>	<b>79,588,959</b>	<b>81,254,576</b>
<b>EXPENDITURES</b>						
Current:						
General Government	19,551,074	18,899,673	7,733,880	7,837,011	27,284,954	26,736,684
Public Safety	19,991,915	20,492,774	4,897,048	4,933,099	24,888,963	25,425,873
Highways and Streets	-	-	9,702,155	9,212,660	9,702,155	9,212,660
Health and Welfare	-	-	7,436,502	7,443,894	7,436,502	7,443,894
Culture and Recreation	439,924	421,813	609,148	608,565	1,049,072	1,030,378
Capital Outlay	266,676	430,775	5,296,894	5,340,521	5,563,570	5,771,296
Debt Service	209,317	170,842	2,143,658	2,132,451	2,352,975	2,303,293
<b>Total Expenditures</b>	<b>40,458,906</b>	<b>40,415,877</b>	<b>37,819,285</b>	<b>37,508,201</b>	<b>78,278,191</b>	<b>77,924,078</b>
Excess/(Deficiency) of Revenues over Expenditures	201,053	2,160,665	1,109,715	1,169,833	1,310,768	3,330,498
<b>OTHER FINANCING SOURCES</b>						
Transfers In	559,972	661,073	891,618	940,110	1,451,590	1,601,183
Proceeds from Capital Lease	652,066	15,394	-	-	652,066	15,394
Proceeds from Sale of Assets	4,000	-	12,000	-	16,000	-
Proceeds from Note Payable	90,000	-	-	-	90,000	-
Transfers Out	(829,520)	(945,669)	(1,308,135)	(1,456,891)	(2,137,655)	(2,402,560)
<b>Total Other Financing Sources</b>	<b>476,518</b>	<b>(269,202)</b>	<b>(404,517)</b>	<b>(516,781)</b>	<b>72,001</b>	<b>(785,983)</b>
<b>Net change in fund balances</b>	<b>677,571</b>	<b>1,891,463</b>	<b>705,198</b>	<b>653,052</b>	<b>1,382,769</b>	<b>2,544,515</b>
<b>FUND BALANCE</b>						
Beginning of Year	11,500,019	12,177,590	17,655,197	18,360,395	29,155,216	30,537,985
End of Year	<u>12,177,590</u>	<u>14,069,053</u>	<u>18,360,395</u>	<u>19,013,447</u>	<u>30,537,985</u>	<u>\$ 33,082,500</u>

The change in Fund Balance for the General Fund was an increase of \$1,891,463. This increase is attributable to managing the budget and controlling expenses. The General Fund had revenues exceed budget and expenses come in over the adopted 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, 2012, the County deferred \$563,177.

### General Fund Budget Highlights

The difference between the adopted General Fund budget and the year-end General Fund actual expenditures, as of December 31, 2012, was \$1,142,013 over budget, which was 3.4% more than the adopted budget. Contractual services within general government had over \$2,025,000 in pass-through grant expenditures, only \$200,000 of which was budgeted. Debt service was budgeted at \$37,052 and actual Debt service expenditures were \$170,842, primarily due to technology improvements, including a lease for a new phone system paid during 2012, but, not included in the original adopted budget.

As of December 31, 2012, the actual revenues in the General Fund totaled \$36,676,787. Actual revenues were \$2,689,959 more than the adopted budget figure of \$33,986,828. In the category of Intergovernmental, actual revenues totaled \$5,061,702, which is \$2,658,470 more than the adopted budget figure of \$2,403,232. McLean County, like so many other local governments, showed a slight increase in Sales Tax and State Income Tax rerevenues, while experiencing a similar decline in 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 3.4% more than the adopted budget appropriation. In the category of General Government, the actual expenditures totaled \$13,376,382, which is \$1,170,521 higher than the adopted budget appropriation of \$12,205,861. In the category of Public Safety, the actual expenditures totaled \$20,492,774, which is \$339,763 lower than the adopted budget appropriation of \$20,832,537. 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, 2012.

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2012**

	<u>General Fund</u>			
	<u>Original Budget</u>	<u>Final as Amended</u>	<u>Actual Year-End</u>	<u>Difference Original Vs. Actual</u>
<b>REVENUES</b>				
General Property Taxes	\$ 11,601,520	\$ 11,601,520	\$ 11,575,607	(25,913)
Other Taxes	8,830,000	8,830,000	9,356,664	526,664
Licenses, Permits, Fees, and Fines	5,439,740	5,439,740	5,039,874	(399,866)
Intergovernmental	2,403,232	4,879,094	5,061,702	2,658,470
Charges for Services	2,250,764	2,340,735	2,180,342	(70,422)
Maintenance Contracts	2,807,922	2,893,415	2,807,921	(1)
Interest	648,100	643,647	588,351	(59,749)
Miscellaneous	5,550	10,780	66,326	60,776
Total Revenues	<u>33,986,828</u>	<u>36,638,931</u>	<u>36,676,787</u>	<u>2,689,959</u>
<b>EXPENDITURES</b>				
Current Operating				
General Government	12,205,861	14,286,471	13,376,382	(1,170,521)
Public Safety	20,832,537	21,576,692	20,492,774	339,763
Culture and Recreation	436,525	410,293	421,813	14,712
Capital Outlay	238,598	577,733	430,775	(192,177)
Debt Service	37,052	172,192	170,842	(133,790)
Total Expenditures	<u>33,750,573</u>	<u>37,023,381</u>	<u>34,892,586</u>	<u>(1,142,013)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>236,255</u>	<u>(384,450)</u>	<u>1,784,201</u>	<u>1,547,946</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In	695,822	752,994	661,073	(34,749)
Proceeds from Capital Lease	-	-	15,394	15,394
Proceeds from Disposition of Capital Assets	-	-	-	-
Transfers Out	(726,122)	(726,122)	(945,669)	(665,923)
Total Other Financing Sources	<u>(30,300)</u>	<u>26,872</u>	<u>(269,202)</u>	<u>(685,278)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 205,955</u>	<u>\$ (357,578)</u>	<u>1,514,999</u>	<u>\$ 862,668</u>
<b>EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE</b>			1,510,243	
<b>FUND BALANCE</b>				
Beginning of Year			<u>11,043,811</u>	
End of Year			<u>\$ 14,069,053</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, 2012, amounts to \$117,525,168, 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 2012:

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 2012 amounted to \$5,150,049. Another \$647,037 of infrastructure construction in progress was added during the fiscal year.

Vehicles, highway trucks and construction equipment were added in 2012 as either new or replacement equipment at a cost of \$1,098,512.

The County has entered into agreements to lease facilities, office equipment, and computer equipment under noncancelable capital leases. As of December 31, 2012, the Statement of Net Position included \$6,498,059 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>
2013	1,472,793	527,942	148,282	2,149,017
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	337,500	68,885	22,352	428,737
2018-2022	1,337,500	133,270	65,530	1,536,300
<b>TOTAL</b>	<b>6,017,781</b>	<b>1,882,064</b>	<b>556,737</b>	<b>8,456,582</b>

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

## **Enterprise Fund – Net Position Analysis**

The McLean County Nursing Home is the County's only enterprise fund. The following table reflects the Proprietary Fund Statement of Net Position for the fiscal year ending December 31, 2012.

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

	As of December 31, <u>2012</u>	As of December 31, <u>2011</u>	Net Change <u>2011 to 2012</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Deposits	\$ 7,823,091	\$ 7,557,890	\$ 265,201
Receivables:			
State of Illinois	1,551,266	1,273,829	277,437
Accounts	130,210	41,461	88,749
Other	107,145	118,033	(10,888)
Due from Other Funds	682,356	660,646	21,710
Inventories	58,174	57,885	289
Other Assets	21,218	19,864	1,354
Total Current Assets	<u>10,373,460</u>	<u>9,729,608</u>	<u>\$ 643,852</u>
<b>NONCURRENT ASSETS</b>			
Capital assets	5,170,427	5,120,867	49,560
Less Accumulated Depreciation	<u>(4,040,027)</u>	<u>(3,901,013)</u>	<u>(139,014)</u>
Total Noncurrent Assets	<u>1,130,400</u>	<u>1,219,854</u>	<u>(89,454)</u>
Total Assets	<u>11,503,860</u>	<u>10,949,462</u>	<u>554,398</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable	157,061	61,780	95,281
Capital lease obligation	2,253	4,935	(2,682)
Accrued compensated absences	18,521	19,661	(1,140)
Due to Individuals and Other Governmental Entities	23,891	23,891	-
Due to State of Illinois	46,879	17,425	29,454
Due to Other Funds	166,110	130,011	36,099
Due to Fiduciary Funds	245,876	225,480	20,396
Total Current Liabilities	<u>660,591</u>	<u>483,183</u>	<u>177,408</u>
<b>NONCURRENT LIABILITIES</b>			
Accrued Compensated Absences	166,686	176,945	(10,259)
Capital lease obligation	2,649	4,903	(2,254)
Other Postemployment Benefits	124,271	138,970	(14,699)
Total Noncurrent Liabilities	<u>293,606</u>	<u>320,818</u>	<u>(27,212)</u>
Total Liabilities	<u>954,197</u>	<u>804,001</u>	<u>150,196</u>
<b>NET POSITION</b>			
Invested in Capital Assets	1,125,498	1,210,016	(84,518)
Unrestricted	9,424,165	8,935,446	488,719
<b>TOTAL NET POSITION</b>	<u>10,549,663</u>	<u>10,145,462</u>	<u>\$ 404,201</u>

As of December 31, 2012, the County's enterprise fund reported total net position of \$10,549,663. At year-end, the total net position of the County's enterprise fund increased \$404,201 over the prior year. Of this total, \$1,125,498 is accounted for by net investment in capital assets. The balance of \$9,424,165 is unrestricted and available for spending by the Nursing Home in accordance with the needs of the County. The unrestricted balance increased \$488,719 over the prior year.

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

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

	<b>Year Ended December 31, 2012</b>	<b>Year Ended December 31, 2011</b>	<b>Net Change 2010 to 2011</b>
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 7,522,362	\$ 7,959,013	\$ (436,651)
Miscellaneous	<u>52,057</u>	<u>47,723</u>	<u>4,334</u>
 Total Operating Revenues	 <u>7,574,419</u>	 <u>8,006,736</u>	 <u>(432,317)</u>
<b>OPERATING EXPENSES</b>			
Personal Services	5,533,578	5,278,622	254,956
Contractual Services	1,179,692	677,587	502,105
Supplies	447,611	411,196	36,415
Food	434,991	395,281	39,710
Utilities	189,581	258,019	(68,438)
Repairs and Maintenance	15,161	22,325	(7,164)
Depreciation	<u>206,613</u>	<u>230,608</u>	<u>(23,995)</u>
 Total Operating Expenses	 <u>8,007,227</u>	 <u>7,273,638</u>	 <u>733,589</u>
 Operating Income/(Loss)	 (432,808)	 733,098	 (1,165,906)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest	40,392	46,481	(6,089)
Loss on Asset Disposal	<u>(29,892)</u>	<u>(243)</u>	<u>(29,649)</u>
 Income before Transfers and Capital grants and contributions	 (422,308)	 779,336	 (1,201,644)
<b>TRANSFERS IN</b>	803,444	691,759	111,685
<b>TRANSFERS OUT</b>	<u>(2,067)</u>	<u>(5,694)</u>	<u>3,627</u>
 Capital grant and contribution	 <u>25,132</u>	 <u>26,672</u>	 <u>(1,540)</u>
 <b>NET INCOME</b>	 404,201	 1,492,073	 (1,087,872)
<b>NET POSITION</b>			
Beginning of Year	<u>10,145,462</u>	<u>8,653,389</u>	<u>1,492,073</u>
 End of Year	 <u>10,549,663</u>	 <u>10,145,462</u>	 <u>\$ 404,201</u>

Charges for services provided by the County Nursing Home totaled \$7,522,362 and accounted for 99% of the total operating revenues. Charges for services revenue decreased \$436,651 from the prior year. This decrease is due to the higher than anticipated revenue in 2011, that was attributable to the 2011 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 106% of the total operating revenues for fiscal year 2012. For fiscal year 2012, the total operating expenses were \$8,007,227. After crediting back interest earnings and the operating transfers, the Nursing Home ended fiscal year 2012 with net gain of \$404,201. The end of the year retained earnings (or fund balance) increased from \$10,145,462 as of December 31, 2011, to \$10,549,663 as of December 31, 2012.

Of the total spent to operate the Nursing Home, 69% was spent on personal services, 15% was spent on contractual services, 11% was spent on food and supplies, 3% was spent on utilities and repairs and maintenance, and 2% was accounted for by annual depreciation on capital assets and loss on asset disposal.

## **ECONOMIC FACTORS**

The 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 recover in McLean County, there continued to be no significant new residential subdivisions started in during the 2012. Residential construction has begun to slowly increase in previously approved subdivisions. A reflection of the recession's slowdown in new residential subdivisions was that McLean County experienced a reduction in the County's equalized assessed valuation during 2012 for the first time in over two decades. 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. For property tax year 2012 the County's equalized assessed valuation totaled \$3,952,474,232, the total rate setting value was \$3,590,021,929. Total EAV decreased \$36,777,520 or 1.0151%. Rate setting EAV decreased by \$33,123,664 or .9142%. New construction accounted for \$33,889,363 million of the County 2012 total equalized assessed value.

The 68,000 square foot Multi-Modal Transportation Center/City Hall that broke ground in October of 2010, opened in July 2012. The Transportation Center will brings 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 also includes a 400 car parking garage to accommodate vehicular parking needs throughout uptown Normal.

The first floor of the facility accommodates 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

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 began construction in 2012 of 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, the Bloomington Blaze, a Class A minor league hockey team, and, the Bloomington Flex, a professional basketball 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.

McLean County's unemployment rate has stabilized with a 6.9% rate in March 2013 that is the same as the final 6.9% March rate from one year earlier. McLean County recorded the lowest unemployment rate of any County in Illinois for March 2013 and maintains a favorable employment climate.

Bridgestone America continued construction of a \$20 million expansion at their Normal tire manufacturing plant during 2012, adding 47 additional manufacturing jobs. A second \$27.3 million expansion has been announced for completion by July 2014, adding an additional 50 manufacturing jobs.

Wirtz Beverage Illinois announced the development of an \$8 million warehouse and distribution center to be constructed in Lexington during 2013 and creating 120 jobs.

Klongsklide Industries began construction of a \$5 Million 80,000 square foot addition to their rural McLean County manufacturing facility in 2012 and Nussbaum Transportation began construction of a \$5.5 million project to house the company's corporate headquarters and maintenance facilities in rural McLean County.

Mitsubishi Motors Manufacturing continues to operate the Normal manufacturing plant and with the introduction production of a new SUV model for domestic and export sale, employment at the plant has stabilized, and the future outlook is positive.

EDP Renewables North America continues to plan to expand the Twin Groves I and II Wind Farms by constructing an additional 260 wind turbines. These plans have been delayed due to general economic conditions but remain in place .

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 2012, 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 again 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.

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**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION**

**December 31, 2012**

ASSETS	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
<b>CURRENT ASSETS</b>					
Cash and investments	\$ 31,798,000	\$ 7,823,091	\$ 39,621,091	\$ 1,390,036	\$ 6,292,338
Receivables:					
State of Illinois	5,835,655	1,551,266	7,386,921	167,899	-
General property taxes	32,400,801	-	32,400,801	-	-
Accounts	249,578	130,210	379,788	63,361	-
Other	305,421	107,145	412,566	392	18,000
Due from component unit	448,402	-	448,402	-	-
Due from primary government	-	-	-	-	-
Due from other governments	-	-	-	-	3,326,319
Internal balances	(516,246)	516,246	-	-	-
Inventories	368,338	58,174	426,512	-	-
Capital leases receivable					
from primary government	-	-	-	-	1,506,211
Capital leases receivable	-	-	-	-	467,500
Bond issuance costs	-	-	-	-	120,507
Other assets	71,730	21,218	92,948	-	-
<b>Total current assets</b>	<b>70,961,679</b>	<b>10,207,350</b>	<b>81,169,029</b>	<b>1,621,688</b>	<b>11,730,875</b>
<b>NONCURRENT ASSETS</b>					
Capital leases receivable					
from primary government	-	-	-	-	5,982,781
Capital leases receivable	-	-	-	-	4,642,500
Long-term receivable	35,000	-	35,000	-	54,000
Capital assets:					
Not being depreciated	3,710,141	27,034	3,737,175	-	-
Net of accumulated depreciation	112,684,627	1,103,366	113,787,993	534,008	-
<b>Total capital assets</b>	<b>116,394,768</b>	<b>1,130,400</b>	<b>117,525,168</b>	<b>534,008</b>	<b>-</b>
<b>Total noncurrent assets</b>	<b>116,429,768</b>	<b>1,130,400</b>	<b>117,560,168</b>	<b>534,008</b>	<b>10,679,281</b>
<b>TOTAL ASSETS</b>	<b>187,391,447</b>	<b>11,337,750</b>	<b>198,729,197</b>	<b>2,155,696</b>	<b>22,410,156</b>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	Primary Government			Component Units	
	Governmental	Business-type	Total	Emergency	Public
	Activities	Activities		Telephone System Board	Building Commission
<b>CURRENT LIABILITIES</b>					
Accounts payable	\$ 1,203,773	\$ 157,061	\$ 1,360,834	\$ 114,834	\$ 467,987
Due to primary government	-	-	-	17,778	-
Unearned revenue - other	287,681	-	287,681	-	35,000
Due to individuals and other governmental entities	737,063	23,891	760,954	-	-
Due to State of Illinois	368,944	46,879	415,823	-	-
Due to others	1,623,164	245,876	1,869,040	2,155	-
Accrued interest payable	37,573	-	37,573	-	940,250
Accrued compensated absences	125,233	18,521	143,754	61	-
Claims payable	589,766	-	589,766	-	-
Note payable - component unit	18,000	-	18,000	-	-
Capital lease obligations	164,109	2,253	166,362	-	-
Capital lease obligations - component unit	1,472,793	-	1,472,793	-	-
General revenue bonds and general obligation lease receipts	-	-	-	-	1,938,710
<b>Total current liabilities</b>	<b>6,628,099</b>	<b>494,481</b>	<b>7,122,580</b>	<b>134,828</b>	<b>3,381,947</b>
<b>NONCURRENT LIABILITIES</b>					
Claims payable	250,000	-	250,000	-	-
Unearned revenue	-	-	-	-	-
Accrued compensated absences	1,127,104	166,686	1,293,790	553	-
Note payable - component unit	54,000	-	54,000	-	-
Capital lease obligations	316,169	2,649	318,818	-	-
Capital lease obligations - component unit	4,544,988	-	4,544,988	-	-
IMRF pension obligation	1,201,144	-	1,201,144	-	-
Other postemployment benefits	2,469,586	124,271	2,593,857	-	-
General revenue bonds and general obligation lease receipts, net of premium	-	-	-	-	10,984,289
<b>Total noncurrent liabilities</b>	<b>9,962,991</b>	<b>293,606</b>	<b>10,256,597</b>	<b>553</b>	<b>10,984,289</b>
<b>TOTAL LIABILITIES</b>	<b>16,591,090</b>	<b>788,087</b>	<b>17,379,177</b>	<b>135,381</b>	<b>14,366,236</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	32,400,801	-	32,400,801	-	-
<b>NET POSITION</b>					
Net investment in capital assets	109,896,709	1,125,498	111,022,207	534,008	-
Restricted for:					
Operations	998,719	-	998,719	-	8,043,920
Health and wellness	4,429,396	-	4,429,396	-	-
Highway	10,710,246	-	10,710,246	-	-
Employee benefits	799,827	-	799,827	-	-
Public safety	1,431,220	-	1,431,220	-	-
Debt service	164,011	-	164,011	-	-
Culture and recreation	34,441	-	34,441	-	-
Capital improvements	486	-	486	-	-
Unrestricted	9,934,501	9,424,165	19,358,666	1,486,307	-
<b>TOTAL NET POSITION</b>	<b>\$ 138,399,556</b>	<b>\$ 10,549,663</b>	<b>\$ 148,949,219</b>	<b>\$ 2,020,315</b>	<b>\$ 8,043,920</b>

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, 2012

	<b>Program Revenues</b>		
<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	
<b>PRIMARY GOVERNMENT</b>			
Governmental activities:			
General government	\$ 17,919,251	\$ 6,809,504	\$ 2,347,814
Public safety	32,261,376	7,749,843	4,481,834
Highways and streets	13,541,952	1,249,809	6,834,916
Health and welfare	10,292,382	1,355,585	4,217,518
Culture and recreation	1,098,706	395,929	23,583
Interest expense	504,304	-	-
Total governmental activities	75,617,971	17,560,670	17,905,665
Business-type activities:			
Health and welfare	8,037,119	7,522,362	-
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 83,655,090</b>	<b>\$ 25,083,032</b>	<b>\$ 17,905,665</b>
<b>COMPONENT UNITS</b>			
Emergency Telephone System Board	\$ 1,910,254	\$ 1,943,906	\$ -
Public Building Commission	3,434,784	3,679,560	-
<b>TOTAL COMPONENT UNITS</b>	<b>\$ 5,345,038</b>	<b>\$ 5,623,466</b>	<b>\$ -</b>
<b>GENERAL REVENUES</b>			
General property tax			
Retailers occupation tax			
State income tax			
Personal property replacement tax			
Unrestricted interest earnings			
Miscellaneous			
<b>TRANSFERS</b>			
Total general revenues and transfers			
Change in net position			
<b>NET POSITION</b>			
Beginning of year			
End of year			

**Net (Expenses) Revenues and Changes in Net Position**

<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>
\$ -	\$ (8,761,933)	\$ -	\$ (8,761,933)	\$ -	\$ -
-	(20,029,699)	-	(20,029,699)	-	-
1,210,441	(4,246,786)	-	(4,246,786)	-	-
-	(4,719,279)	-	(4,719,279)	-	-
-	(679,194)	-	(679,194)	-	-
-	(504,304)	-	(504,304)	-	-
1,210,441	(38,941,195)	-	(38,941,195)	-	-
25,132	-	(489,625)	(489,625)	-	-
<u>\$ 1,235,573</u>	(38,941,195)	(489,625)	(39,430,820)	-	-
\$ -	-	-	-	33,652	-
-	-	-	-	-	244,776
<u>\$ -</u>	-	-	-	<u>33,652</u>	<u>244,776</u>
	33,160,993	-	33,160,993	-	-
	6,247,582	-	6,247,582	-	-
	1,742,305	-	1,742,305	-	-
	1,391,696	-	1,391,696	-	-
	602,643	40,392	643,035	5,365	6,214
	145,120	52,057	197,177	8,322	-
	(801,377)	801,377	-	-	-
	<u>42,488,962</u>	<u>893,826</u>	<u>43,382,788</u>	<u>13,687</u>	<u>6,214</u>
	3,547,767	404,201	3,951,968	47,339	250,990
	<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>
	<u>\$ 138,399,556</u>	<u>\$ 10,549,663</u>	<u>\$ 148,949,219</u>	<u>\$ 2,020,315</u>	<u>\$ 8,043,920</u>

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

**McLEAN COUNTY, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**December 31, 2012**

<b>ASSETS</b>	<b>General</b>	<b>Illinois Municipal Retirement Funds</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
Cash and investments	\$ 11,040,598	\$ 1,146,811	\$ 19,610,591	\$ 31,798,000
Receivables:				
State of Illinois	3,742,383	13,467	2,079,805	5,835,655
General property taxes	11,427,416	4,348,646	16,624,739	32,400,801
Accounts	87,344	-	197,234	284,578
Other	252,331	230	52,860	305,421
Due from other funds	787,237	42,889	170,753	1,000,879
Due from fiduciary funds	6	-	-	6
Due from component units	448,402	-	-	448,402
Inventories	98,735	-	269,603	368,338
Other assets	71,508	-	222	71,730
<b>TOTAL ASSETS</b>	<b>\$ 27,955,960</b>	<b>\$ 5,552,043</b>	<b>\$ 39,005,807</b>	<b>\$ 72,513,810</b>

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES**

**LIABILITIES**

Accounts payable	\$ 584,828	\$ -	\$ 618,945	\$ 1,203,773
Unearned revenue - other	-	-	287,681	287,681
Due to individuals and other governmental entities	233,472	-	503,591	737,063
Due to State of Illinois	25,983	-	342,961	368,944
Due to other funds	94,637	363,086	1,059,402	1,517,125
Due to fiduciary funds	957,394	198,971	466,805	1,623,170
Total liabilities	<u>1,896,314</u>	<u>562,057</u>	<u>3,279,385</u>	<u>5,737,756</u>

**DEFERRED INFLOWS OF RESOURCES**

Unavailable revenue - property taxes	11,427,416	4,348,646	16,624,739	32,400,801
Revenue deferred due to availability	563,177	-	729,576	1,292,753
Total deferred inflows of resources	<u>11,990,593</u>	<u>4,348,646</u>	<u>17,354,315</u>	<u>33,693,554</u>

**FUND BALANCES (DEFICITS)**

**Nonspendable:**

Inventory	98,735	-	269,603	368,338
Prepaid items	71,508	-	222	71,730

**Restricted for:**

Operations (document storage & automation)	-	-	998,719	998,719
Health & wellness	-	-	4,429,396	4,429,396
Highway	-	-	10,710,246	10,710,246
Employee benefits	-	641,340	799,827	1,441,167
Public safety	-	-	1,431,220	1,431,220
Debt service	-	-	164,011	164,011
Culture and recreation	-	-	34,441	34,441
Capital improvements	-	-	486	486

**Assigned to:**

Tort judgment	839,766	-	-	839,766
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**Unassigned:**

	13,059,044	-	(466,064)	12,592,980
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Total fund balances (deficits)	<u>14,069,053</u>	<u>641,340</u>	<u>18,372,107</u>	<u>33,082,500</u>
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**TOTAL LIABILITIES, DEFERRED INFLOWS**

<b>OF RESOURCES AND FUND BALANCES</b>	<b>\$ 27,955,960</b>	<b>\$ 5,552,043</b>	<b>\$ 39,005,807</b>	<b>\$ 72,513,810</b>
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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 POSITION**

**December 31, 2012**

Total fund balances - governmental funds		\$ 33,082,500
Amounts reported for governmental activities in the statement of net position 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	\$ 176,013,379	
Accumulated depreciation	<u>59,618,611</u>	116,394,768
Other long-term assets are not recognized as current resources but are considered deferred revenue until available in the governmental fund statements.		1,292,753
Interest on long-term debt is not recognized in the governmental funds until paid but is recognized as incurred in the statement of net position.		(37,573)
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, 2012 consist of:		
Capital lease obligations	480,278	
Capital lease obligations - component unit	6,017,781	
Accrued compensated absences	1,252,337	
IMRF pension obligation	1,201,144	
Note payable	72,000	
Claims payable	839,766	
Other Postemployment Benefits	<u>2,469,586</u>	<u>(12,332,892)</u>
<b>TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES</b>		<b><u>\$ 138,399,556</u></b>

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, 2012

	<u>General</u>	<u>Illinois Municipal Retirement Funds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>				
General property taxes	\$ 11,575,607	\$ 4,190,621	\$ 17,394,767	\$ 33,160,995
Other taxes	9,356,664	88,102	-	9,444,766
Licenses, permits, fees, and fines	5,039,874	-	2,463,695	7,503,569
Intergovernmental	5,061,702	-	12,792,906	17,854,608
Charges for services	8,077,757	-	1,677,250	9,755,007
Maintenance contracts	2,807,921	-	-	2,807,921
Interest	590,691	-	11,951	602,642
Miscellaneous	66,326	-	58,742	125,068
Total revenues	<u>42,576,542</u>	<u>4,278,723</u>	<u>34,399,311</u>	<u>81,254,576</u>
<b>EXPENDITURES</b>				
Current:				
General government	18,899,673	3,337,732	4,499,279	26,736,684
Public safety	20,492,774	-	4,933,099	25,425,873
Highways and streets	-	-	9,212,660	9,212,660
Health and welfare	-	-	7,443,894	7,443,894
Culture and recreation	421,813	-	608,565	1,030,378
Capital outlay:				
Highways, bridges, and streets	-	-	4,792,103	4,792,103
Other	430,775	-	548,418	979,193
Debt service	170,842	-	2,132,451	2,303,293
Total expenditures	<u>40,415,877</u>	<u>3,337,732</u>	<u>34,170,469</u>	<u>77,924,078</u>
Excess (deficiency) of revenues over expenditures	<u>2,160,665</u>	<u>940,991</u>	<u>228,842</u>	<u>3,330,498</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	661,073	-	940,110	1,601,183
Proceeds from capital lease	15,394	-	-	15,394
Proceeds from disposition of capital assets	-	-	-	-
Issuance of debt	-	-	-	-
Transfers out	(945,669)	(547,811)	(909,080)	(2,402,560)
Total other financing sources (uses)	<u>(269,202)</u>	<u>(547,811)</u>	<u>31,030</u>	<u>(785,983)</u>
Net change in fund balances	1,891,463	393,180	259,872	2,544,515
<b>FUND BALANCES (DEFICITS)</b>				
Beginning of year	<u>12,177,590</u>	<u>248,160</u>	<u>18,112,235</u>	<u>30,537,985</u>
End of year	<u>\$ 14,069,053</u>	<u>\$ 641,340</u>	<u>\$ 18,372,107</u>	<u>\$ 33,082,500</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, 2012**

Total net change in fund balances - governmental funds		\$ 2,544,515
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	\$ 1,537,797	
Capital outlay-highways, streets, and bridges	4,313,274	
Capital outlay - payroll/contractual services	455,957	
Depreciation expense	<u>(6,304,128)</u>	2,900
Additional capital assets acquired by capital contributions: Infrastructure built by State		515,141
Miscellaneous grant revenues, schooling reimbursements from the State, and salary reimbursements from the State		(62,476)
Repayment on long-term receivable is recognized in the governmental funds in the current year. Revenue related to the long-term receivable was recognized in the Statement of Activities at the inception of the agreement in a prior year and thereby the revenue recognized in the governmental funds is reversed.		(35,000)
Capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayments of capital lease principal are expenditures in the governmental funds, but the repayments reduce long-term debt in the statement of net position.		
Debt issued or incurred: Proceeds from capital lease	(15,394)	
Principal reductions: Note payable	18,000	
Capital lease repayments	165,570	
Capital lease repayments - component unit	<u>1,506,210</u>	1,674,386
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.		(40,311)
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.		(491,826)
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.		(291,846)
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.		(126,162)
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.		3,413
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 (food, food coupons, and immunizations) used	(1,658,562)	
Commodities (food, food coupons, and immunizations) donated	1,658,562	-
Intragovernmental activities charges for services are eliminated in the Statement of Activities.		
Revenues	(3,363,688)	
Expenses	3,363,688	-
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>(144,967)</u>	<u>(144,967)</u>
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>		<b><u>\$ 3,547,767</u></b>

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

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUND - BUSINESS-TYPE ACTIVITIES**  
**ENTERPRISE FUND - NURSING HOME**

**December 31, 2012**

**ASSETS**

<b>CURRENT ASSETS</b>	
Cash and deposits	\$ 7,823,091
Receivables:	
State of Illinois	1,551,266
Accounts	130,210
Other	107,145
Due from other funds	682,356
Inventories	58,174
Other assets	21,218
Total current assets	<u>10,373,460</u>
<b>NONCURRENT ASSETS</b>	
Capital assets	5,170,427
Less accumulated depreciation	<u>(4,040,027)</u>
Total noncurrent assets	<u>1,130,400</u>
<b>TOTAL ASSETS</b>	<u>11,503,860</u>

**LIABILITIES AND NET POSITION**

<b>CURRENT LIABILITIES</b>	
Accounts payable	157,061
Capital lease obligation	2,253
Accrued compensated absences	18,521
Due to individuals and other governmental entities	23,891
Due to State of Illinois	46,879
Due to other funds	166,110
Due to fiduciary funds	245,876
Total current liabilities	<u>660,591</u>
<b>NONCURRENT LIABILITIES</b>	
Accrued compensated absences	166,686
Capital lease obligation	2,649
Other postemployment benefits	124,271
Total noncurrent liabilities	<u>293,606</u>
<b>TOTAL LIABILITIES</b>	<u>954,197</u>
<b>NET POSITION</b>	
Net investment in capital assets	1,125,498
Unrestricted	<u>9,424,165</u>
<b>TOTAL NET POSITION</b>	<u>\$ 10,549,663</u>

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

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET POSITION**  
**PROPRIETARY FUND - BUSINESS-TYPE ACTIVITIES**  
**ENTERPRISE FUND - NURSING HOME**

**Year Ended December 31, 2012**

<b>OPERATING REVENUES</b>	
Charges for services	\$ 7,522,362
Miscellaneous	<u>52,057</u>
Total operating revenues	<u>7,574,419</u>
 <b>OPERATING EXPENSES</b>	
Personal services	5,533,578
Contractual services	1,179,692
Supplies	447,611
Food	434,991
Utilities	189,581
Repairs and maintenance	15,161
Depreciation	<u>206,613</u>
Total operating expenses	<u>8,007,227</u>
Operating gain (loss)	(432,808)
 <b>NONOPERATING REVENUES (EXPENSES)</b>	
Interest	40,392
Loss on asset disposal	<u>(29,892)</u>
Income (loss) before transfers and capital grants and contributions	(422,308)
<b>TRANSFERS IN</b>	803,444
<b>TRANSFERS OUT</b>	<u>(2,067)</u>
Capital grant and contribution	<u>25,132</u>
<b>Changes in net position</b>	404,201
 <b>NET POSITION</b>	
Beginning of year	<u>10,145,462</u>
End of year	<u>\$ 10,549,663</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, 2012**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received from public aid and Medicare	\$ 5,150,549
Cash received from residents	2,000,223
Cash paid to employees and related benefits	(5,507,558)
Cash paid for goods and services	(2,143,718)
Other miscellaneous	56,004
Net cash provided by (used for) operating activities	(444,500)

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**

Transfer from other funds	803,444
Transfer to other funds	(2,067)
Payment on interfund accounts	(17,332)
Net cash provided by (used for) noncapital financing activities	784,045

**CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES**

Acquisition of capital assets	(147,702)
Cash received from federal grant	25,132
Principal payments on capital lease	(4,936)
Interest payments on capital lease	(225)
Proceeds from the disposal of capital assets	651
Net cash (used for) capital and related financing activities	(127,080)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest received on cash and deposits	52,736
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**NET INCREASE IN CASH AND CASH EQUIVALENTS**

265,201

**CASH AND CASH EQUIVALENTS**

Beginning of year	7,557,890
End of year	\$ 7,823,091

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

Operating gain (loss)	\$ (432,808)
Adjustments to reconcile operating gain (loss) to net cash provided by (used for) operating activities:	
Depreciation	206,613
Change in operating assets and liabilities:	
Receivables	(367,643)
Inventory	(289)
Other assets	(1,355)
Accounts payable and other liabilities	165,681
Postemployment benefits	(14,699)

**NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES**

\$ (444,500)

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

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**December 31, 2012**

	<b>Private- purpose <u>Trust</u></b>	<b><u>Agency</u></b>
<b>ASSETS</b>		
Cash and investments	\$ 800,461	\$ 2,668,267
Accounts receivable	470,074	-
Accrued interest receivable	-	2,312
Receivables - other	-	106,472
Due from component units	-	2,155
Due from others	-	<u>1,869,045</u>
 <b>TOTAL ASSETS</b>	 1,270,535	 4,648,251
 <b>LIABILITIES</b>		
Due to individuals and other governmental entities	<u>265,542</u>	<u>4,648,251</u>
 <b>NET POSITION</b>		
Assets held in trust for others	<u>\$ 1,004,993</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 POSITION**  
**FIDUCIARY FUND - PRIVATE-PURPOSES TRUST FUND**  
**For the Year Ended December 31, 2012**

<b>ADDITIONS</b>		
Interest		\$ 37,141
Other:		
Contributions		2,411
Miscellaneous		<u>16,435</u>
Total additions		<u>55,987</u>
 <b>DEDUCTIONS</b>		
Current:		
General government		41
Health and welfare		<u>3,809</u>
Total deductions		<u>3,850</u>
 <b>CHANGE IN NET POSITION</b>		 52,137
 <b>NET POSITION</b>		
Beginning of year		<u>952,856</u>
End of year		<u><u>\$1,004,993</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, 2012

**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, 2012

**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, 2012

#### 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 position 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.

The County adopted GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, in the current year. The adoption of this Statement changed the presentation of the basic financial statements to a statement of net position format.

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, 2012

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

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

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues from two sources: property taxes and the intergovernmental revenue. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In the County's government-wide statements, only the property tax revenues remain under the full accrual basis of accounting and will become an inflow in the year they are levied. 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 accounts 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, 2012

**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.

**(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, 2012

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, 2012

**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 position.

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) Equity**

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

Net investment in Capital Assets

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

Restricted Net Position

Net position is 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 position restricted through enabling legislation consists of \$998,719 for operations, including document storage and automation; \$4,429,396 for health and wellness; \$10,710,246 for highway; \$799,827 for employee benefits; \$1,431,220 for public safety; \$164,011 for debt service; \$34,441 for culture and recreation; and \$486 for capital improvements.

Unrestricted Net Position

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, 2012**

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

**(j) 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, through an ordinance, 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, 2012

**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, 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, 2012

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, 2012, none of the County's bank balance of \$ 27,326,730 was exposed to custodial credit risk as uninsured and uncollateralized deposits.

As of December 31, 2012, none of the bank balance of \$ 648,101 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, 2012, 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	\$ 11,147,783	\$ 11,147,783	\$ -
Repurchase Agreements	915,804	915,804	-
Money Market Mutual Funds	4,907,205	4,907,205	-

As of December 31, 2012, 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	\$ 606,838	\$ 606,838

**McLEAN COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2012**

**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 which are held by the bank, not in the name of the County or ETSB. 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 \$11,147,783 for the County and \$606,838 for ETSB, pursuant to Rule 2a7 of the Investment Act of 1940. As of December 31, 2012, the County's and ETSB's investment in the Illinois Funds was rated AAAM by Standard and Poor's. The County's 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.

**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, 2012**

**NOTE 2 - CASH AND INVESTMENTS (CONTINUED)**

**PBC - Cash and Investments (Continued)**

PBC Deposits

The carrying amount of the PBC's deposits totaled \$ 4,100,233 at September 30, 2012.

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, 2012, \$ 3,551,714 of the PBC's bank balance of \$ 4,100,233 was exposed to custodial credit risk due to it being uninsured and uncollateralized or uninsured and collateral held by pledging bank's trust department not in the PBC's name.

PBC Investments

As of September 30, 2012, 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	\$ 2,191,705	\$ 2,191,705
	<u>\$ 2,191,705</u>	<u>\$ 2,191,705</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, 2012, 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, 2012.

**McLEAN COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2012**

**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 2012 to be collected in 2013 have been recognized as assets (receivable), net of an estimated uncollectible amount of 1 percent, and deferred inflows of resources as these taxes are intended for budget purposes to be used in 2013.

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

**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, 2012**

**NOTE 5 - RECEIVABLES**

Receivables at December 31, 2012 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
<b>State of Illinois:</b>						
Sales tax	\$ 1,742,022	\$ -	\$ -	\$ -	\$ -	\$ -
Income tax	723,866	-	-	-	-	-
Replacement tax	198,013	13,467	-	-	-	-
Motor fuel tax	-	-	340,106	-	-	-
Salary reimbursements	921,805	-	-	-	-	-
Inheritance tax	-	-	-	-	-	-
Public aid	-	-	201,336	1,551,266	-	-
Grants	114,882	-	1,525,021	-	-	-
Other	41,795	-	13,342	-	-	-
	<u>3,742,383</u>	<u>13,467</u>	<u>2,079,805</u>	<u>1,551,266</u>	<u>-</u>	<u>-</u>
<b>General property tax</b>	<u>11,427,416</u>	<u>4,348,646</u>	<u>16,624,739</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Accounts:</b>						
Fees and fines	86,983	-	197,234	-	-	-
Private pay patients and insurance	-	-	-	130,210	-	-
Community development loans	-	-	-	-	470,074	-
Miscellaneous	361	-	-	-	-	-
	<u>87,344</u>	<u>-</u>	<u>197,234</u>	<u>130,210</u>	<u>470,074</u>	<u>-</u>
<b>Other:</b>						
Federal grants	156,482	-	-	-	-	-
Medicare	-	-	449	105,515	-	-
Due from other governments	91,085	-	51,263	-	-	1,869,045
Interest	2,912	-	1,008	1,630	-	2,312
Miscellaneous	1,852	-	-	-	-	106,472
	<u>252,331</u>	<u>-</u>	<u>52,720</u>	<u>107,145</u>	<u>-</u>	<u>1,977,829</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2012

NOTE 5 - RECEIVABLES (CONTINUED)

The nonmajor other 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 \$ 35,000 at December 31, 2012, with annual installments of \$35,000 due each October 1 through 2013. An equal amount has been reflected as deferred inflow of resources 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>
2013	\$ 98,923
2014	103,114
2015	106,095
2016	40,200
2017	30,179
2018-2022	<u>91,564</u>
	<u>\$ 470,074</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 PBC 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 \$72,000 outstanding 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, 2012, capital assets carried in the Statement of Net Position 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>3,879,348</u>
	<u>\$ 12,848,864</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2012

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Primary Government (continued)

Capital asset activity for the year ended December 31, 2012 was as follows:

	<u>Balance at December 31, 2011</u>	<u>Additions</u>	<u>Deductions/ Reclassifications</u>	<u>Balance at December 31, 2012</u>
<b>Governmental activities:</b>				
Not depreciated:				
Land	\$ 2,945,478	\$ 42,247	\$ -	\$ 2,987,725
Construction in progress	560,342	221,574	(59,500)	722,416
Depreciated:				
Buildings	67,799,260	369,286	(207,920)	67,960,626
Leasehold improvements	956,430	-	-	956,430
Equipment	11,887,066	1,098,513	(953,204)	12,032,375
Infrastructure	<u>86,203,758</u>	<u>5,150,049</u>	<u>-</u>	<u>91,353,807</u>
Total capital assets	<u>170,352,334</u>	<u>6,881,669</u>	<u>(1,220,624)</u>	<u>176,013,379</u>
Less accumulated depreciation for:				
Buildings	16,885,422	1,406,196	(153,766)	18,137,852
Leasehold improvements	513,652	19,077	-	532,729
Equipment	7,754,524	1,576,166	(862,391)	8,468,299
Infrastructure	<u>29,177,042</u>	<u>3,302,689</u>	<u>-</u>	<u>32,479,731</u>
Total accumulated depreciation	<u>54,330,640</u>	<u>6,304,128</u>	<u>(1,016,157)</u>	<u>59,618,611</u>
<b>Governmental capital assets, net</b>	<u>\$ 116,021,694</u>			<u>\$ 116,394,768</u>

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 1,954,603
Public safety	412,540
Highways and streets	3,823,754
Health and welfare	36,001
Culture and recreation	<u>77,230</u>
<b>Total depreciation expense - governmental activities</b>	<u>\$ 6,304,128</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2012

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Construction Commitments

The County has entered into construction agreements for highways. At December 31, 2012, commitments were as follows:

Highway \$ 6,658,308

	<b>Balance at December 31, <u>2011</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b>Balance at December 31, <u>2012</u></b>
<b>Business-type activities:</b>				
Not depreciated:				
Land	\$ 15,000	\$ -	\$ -	\$ 15,000
Construction in progress	7,732	12,034	(7,732)	12,034
Depreciated:				
Buildings	4,039,370	91,090	-	4,130,460
Leasehold improvements	87,980	-	-	87,980
Furnishings and equipment	<u>970,785</u>	<u>52,310</u>	<u>(98,142)</u>	<u>924,953</u>
Total capital assets	<u>5,120,867</u>	<u>155,434</u>	<u>(105,874)</u>	<u>5,170,427</u>
Less accumulated depreciation for:				
Buildings	3,241,469	132,925	-	3,374,394
Leasehold improvements	70,281	10,251	-	80,532
Furnishings and equipment	<u>589,263</u>	<u>63,437</u>	<u>(67,599)</u>	<u>585,101</u>
Total accumulated depreciation	<u>3,901,013</u>	<u>206,613</u>	<u>(67,599)</u>	<u>4,040,027</u>
<b>Business-type activities capital assets, net</b>	<u>\$ 1,219,854</u>			<u>\$ 1,130,400</u>

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

**NOTE 6 - CAPITAL ASSETS (CONTINUED)**

**Discretely Presented Component Unit**

	<b>Balance at December 31, <u>2011</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b>Balance at December 31, <u>2012</u></b>
ETSB:				
Buildings	\$ 167,096	\$ -	\$ -	\$ 167,096
Leasehold improvements	-	-	-	-
Equipment	<u>4,299,801</u>	<u>378,442</u>	<u>(15,225)</u>	<u>4,663,018</u>
Total capital assets	<u>4,466,897</u>	<u>378,442</u>	<u>(15,225)</u>	<u>4,830,114</u>
Less accumulated depreciation for:				
Buildings	62,735	4,216	-	66,951
Leasehold improvements	-	-	-	-
Equipment	<u>4,209,598</u>	<u>34,782</u>	<u>(15,225)</u>	<u>4,229,155</u>
Total accumulated depreciation	<u>4,272,333</u>	<u>38,998</u>	<u>(15,225)</u>	<u>4,296,106</u>
<b>Component unit capital assets, net</b>	<b><u>\$ 194,564</u></b>			<b><u>\$ 534,008</u></b>

**McLEAN COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2012**

**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, 2012 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor governmental funds	\$ 668,858
	Nursing Home Fund - Enterprise	118,379
	Fiduciary funds - agency	6
Nonmajor governmental	Nonmajor governmental funds	152,695
	Nursing Home Fund - Enterprise	17,822
	General	236
Nursing Home -- Enterprise	General	94,401
	Nonmajor governmental funds	224,869
	IMRF	363,086
IMRF	Nonmajor governmental funds	12,980
	Nursing Home Fund -- Enterprise	29,909

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 - ETSB	\$ 17,408
	Component unit - PBC	430,994
Fiduciary Fund	Component unit - ETSB	2,155

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2012

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	\$ 261	\$ 729,918	\$ 215,490	\$ 945,669
IMRF	184,725	-	363,086	547,811
Nursing Home – Enterprise Fund	2,067	-	-	2,067
Nonmajor governmental funds	<u>474,020</u>	<u>210,192</u>	<u>224,868</u>	<u>909,080</u>
<b>Total</b>	<b><u>\$ 661,073</u></b>	<b><u>\$ 940,110</u></b>	<b><u>\$ 803,445</u></b>	<b><u>\$ 2,404,627</u></b>

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, 2012 are summarized as follows:

	<u>Capital Lease Obligations</u>	<u>Health Dept. Bldg.</u>	<u>2004 &amp; 2010 Series</u>	<u>2006 Series</u>	<u>Total PBC</u>	<u>Total</u>
Total long-term debt at beginning of year	\$ 630,454	\$70,000	\$3,210,000	\$4,243,991	\$7,523,991	\$8,154,445
Capital lease additions	15,394	-	-	-	-	15,394
Payment on PBC capital lease obligations	-	35,000	282,500	1,188,710	1,506,210	1,506,210
Capital lease payments	<u>165,570</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>165,570</u>
Total long-term debt	480,278	<u>\$ 35,000</u>	<u>\$2,927,500</u>	<u>\$3,055,281</u>	6,017,781	6,498,059
Less current portion	<u>164,109</u>				<u>1,472,793</u>	<u>1,636,902</u>
<b>Total long-term debt, net of current portion</b>	<b><u>\$ 316,169</u></b>				<b><u>\$ 4,544,988</u></b>	<b><u>\$4,861,157</u></b>

**McLEAN COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2012**

**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, 2012:

Years ending December 31:		
2013		\$ 179,130
2014		164,933
2015		147,400
2016		15,153
2017		<u>2,194</u>
	Total minimum lease payments	508,810
	Less amount representing interest	<u>28,532</u>
	<b>Present value of net minimum lease payments</b>	<b><u>\$ 480,278</u></b>

**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, 2012 are as follows:

<u>Beginning of year</u>	<u>Additions</u>	<u>Payments</u>	<u>Ending of year</u>	<u>Current Portion</u>
\$9,838	\$ -	\$ 4,936	\$ 4,902	\$2,253

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, 2012:

Years ending December 31:		
2013		\$ 3,600
2014		<u>1,410</u>
	Total minimum lease payments	5,010
	Less amount representing interest	<u>108</u>
	<b>Present value of net minimum lease payments</b>	<b><u>\$ 4,902</u></b>

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2012**

**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 drivet 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, 2012**

**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:				
2013	\$ 1,472,793	\$ 527,942	\$ 148,282	\$ 2,149,017
2014	1,396,143	567,493	150,541	2,114,176
2015	1,146,346	502,039	150,791	1,799,175
2016	327,500	82,435	19,241	429,176
2017	337,500	68,885	22,352	428,737
2018-2022	<u>1,337,500</u>	<u>133,270</u>	<u>65,530</u>	<u>1,536,300</u>
<b>Total</b>	<u>\$ 6,017,781</u>	<u>\$ 1,882,064</u>	<u>\$ 556,737</u>	<u>\$ 8,456,582</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, 2012, using the 2012 assessed value of all taxable property of \$3,953,957,241 the statutory limit and debt margin for the County was \$113,676,271.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2012**

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

**Compensated Absences**

Activity for compensated absences for the year ended December 31, 2012 was as follows:

	<b><u>Governmental Activities</u></b>	<b><u>Business-type Activities</u></b>
Beginning balance	\$ 1,212,026	\$ 196,606
Additions	2,144,736	216,444
Reductions	<u>(2,104,425)</u>	<u>(227,843)</u>
<b>Ending balance</b>	<b><u>\$ 1,252,337</u></b>	<b><u>\$ 185,207</u></b>
<b>Due within one year</b>	<b><u>\$ 125,233</u></b>	<b><u>\$ 18,521</u></b>

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, 2012 was as follows:

<b><u>Beginning Balance</u></b>	<b><u>Additions</u></b>	<b><u>Reductions</u></b>	<b><u>Ending Balance</u></b>	<b><u>Due Within One year</u></b>
\$ 113	\$ 2,744	\$ 2,243	\$ 614	\$ 61

**Component Unit - Public Building Commission**

Changes in long-term debt for the Public Building Commission, component unit, for the year ended September 30, 2012 are as follows:

	<b><u>Balance October 1, 2011</u></b>	<b><u>Additions</u></b>	<b><u>Reductions</u></b>	<b><u>Balance September 30, 2012</u></b>
Revenue bonds	\$ 14,561,038	\$ _____ -	\$ 1,997,046	\$ 12,563,992
Total bonds outstanding	14,561,038	<u>_____ -</u>	<u>1,997,046</u>	12,563,992
Less current portion	<u>(1,997,046)</u>			<u>(1,938,710)</u>
<b>Noncurrent portion</b>	<b><u>\$ 12,563,992</u></b>			<b><u>\$ 10,625,282</u></b>

**McLEAN COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2012**

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

General obligation lease receipts and revenue bonds payable as of September 30, 2012 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. 1,825,000

\$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. 4,243,992

\$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. 6,495,000

\$ 12,563,992

Annual debt service requirements of the outstanding long-term debt of the Public Building Commission, component unit, as of September 30, 2012 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>			
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	828,846	685,000	1,663,846	620,817	2,284,663
2017	150,000	-	715,000	865,000	180,963	1,045,963
2018-2022	900,000	-	3,170,000	4,070,000	374,932	4,444,932
2023-2027	200,000	-	-	200,000	4,400	204,400
	<u>\$1,825,000</u>	<u>\$4,243,992</u>	<u>\$6,495,000</u>	<u>12,563,992</u>	<u>\$ 3,213,235</u>	<u>\$15,777,227</u>

Plus premium 359,007  
Less current portion (1,938,710)  
**Long-term debt, less current portion** \$10,984,289

**McLEAN COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2012**

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

As provided by the bond resolutions, the bonds are secured by liens on the revenues derived from leases for the facilities but not by mortgages on the facilities. Under the lease agreements, the lessees are obligated to levy taxes to pay rentals which, together with any other rentals, fees and charges for use of the space in the facilities, will produce revenues at all times sufficient to pay the principal of and the interest on the bonds and maintain the accounts created by the bond resolutions. Title to the properties under such lease agreements will be conveyed to the lessee upon certification by the Secretary and Treasurer of the Commission that all principal, interest, premium, administrative, and other expenses with respect to such revenue bond issue have been paid in full.

**NOTE 10 - OTHER REQUIRED DISCLOSURES**

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

	<b>Expenditures</b>		<b>Excess Actual</b>
<b><u>Fund</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	<b><u>Over Final</u></b>
	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>
Special Revenue Funds:			
GIS Fees Fund	\$149,408	\$165,608	\$16,200

(b) Deficit fund balances of individual funds:

<b><u>Fund</u></b>	<b><u>Amount of Deficit</u></b>
	<b><u>Fund Balance</u></b>
Court Security Fund	\$ 104,287
Public Building Commission Rental - Operations and Maintenance Fund	290,419
Multidisciplinary Domestic Violence Fund	47,578
Children's Advocacy Center	7,096
Law Library	16,684

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.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2012

NOTE 10 - OTHER REQUIRED DISCLOSURES (CONTINUED)

- (c) At December 31, 2012, McLean County reflected a capitalized lease obligation to the Public Building Commission, a discretely presented component unit, of \$6,017,781. The financial statements of the Public Building Commission have been prepared at the year end of September 30, 2012 and reflected a capitalized lease receivable from the primary government of \$7,488,991. 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, 2012 as follows:

Capital lease receivable with primary government per Public Building Commission at September 30, 2012	<u>\$ 7,488,991</u>
Payments by McLean County of principal on capital lease October 1, 2012 through December 31, 2012:	
2004 & 2010 Series	(282,500)
2006 Series	<u>(1,188,710)</u>
	<u>(1,471,210)</u>
<b>Capital lease payable with component unit per McLean County at December 31, 2012</b>	<b><u>\$ 6,017,781</u></b>

NOTE 11 - RISK MANAGEMENT

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

The County uses the Tort Account of the General Fund to account for and finance its self-insured risks of loss. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities for claims and losses for workers' compensation, and liability, include an amount for claims incurred but not reported based upon actuarial estimates and prior experience (IBNRs).



**McLEAN COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2012**

**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](http://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 2012 was 25.10 percent of covered payroll. The County's contribution rate for all other employees for calendar year 2012 was 12.58 percent of covered payroll. The County's annual required contribution rate for the calendar year 2012 was 25.10 percent for SLEP plan members and 13.56 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, 2012, the County's actual contributions for pension cost were \$780,156 for the SLEP plan members and \$3,496,668 for all other plan members. The County's required contribution for fiscal year 2012 was \$780,156 for SLEP plan members and \$3,769,063 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>
		<b>SLEP</b>	
December 31, 2012	\$ 780,024	100%	\$(6,312)
December 31, 2011	797,768	102	(6,180)
December 31, 2010	708,851	98	10,971
		<b>Other Qualifying Employees</b>	
December 31, 2012	\$ 3,788,645	93%	\$1,207,456
December 31, 2011	3,750,537	88	915,478
December 31, 2010	2,976,657	85	442,739

**McLEAN COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2012**

**NOTE 12 - PENSION PLAN (CONTINUED)**

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, 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, 2010 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, 2012, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 43.84 percent funded. The actuarial accrued liability for benefits was \$12,072,314 and the actuarial value of assets was \$5,292,620, resulting in an underfunded actuarial accrued liability (UAAL) of \$6,779,694. The covered payroll (annual payroll of active employees covered by the plan) was \$3,108,192 and the ratio of the UAAL to the covered payroll was 218 percent.

As of December 31, 2012, the most recent actuarial valuation date, the plan covering all other qualifying employees was 71.47 percent funded. The actuarial accrued liability for benefits was \$66,323,551 and the actuarial value of assets was \$47,399,086, resulting in an underfunded actuarial accrued liability (UALL) of \$18,924,465. The covered payroll was \$27,795,453 and the ratio of the UAAL to the covered payroll was 68 percent.

**SLEP Plan**

Fiscal Year	ARC	Interest on NPO	ARC Adj.	Amort Factor	Annual Pension Costs	Actual Contributions	Change in NPO	Net Pension Obligation
2012	780,156	(463)	(331)	19	780,024	780,156	-132	(6,312)

**Regular Plan**

Year	ARC	Interest on NPO	ARC Adj.	Amort Factor	Annual Pension Costs	Actual Contributions	Change in NPO	Net Pension Obligation
2012	3,796,063	68,661	49,079	19	3,788,645	3,496,668	291,977	1,207,456

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, 2012**

**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 Position 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:	
2013	\$ 121,450
2014	115,951
2015	120,057
2016	112,887
2017	116,645
2018 - 2022	451,122
2023 - 2025	<u>225,127</u>
	<u>\$1,263,240</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, 2012**

**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 2012, the County contributed \$377,048.

**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	\$ 888,871
Interest on net OPEB obligation	95,253
Adjustment to annual required contribution	<u>(129,949)</u>
Annual OPEB cost/expense	854,175
Contributions and payments made	<u>(377,048)</u>
Increase in net OPEB obligation	477,127
Net OPEB obligation – January 1, 2012	<u>2,116,730</u>
Net OPEB obligation – December 31, 2012	<u>\$ 2,593,857</u>

The County's annual OPEB cost percentage of annual OPEB cost contributed to the plan and the net OPEB obligations for fiscal years 2010 through 2012:

<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, 2012	\$854,175	44.1%	\$2,593,857
December 31, 2011	896,113	43.0	2,116,730
December 31, 2010	753,409	38.2	1,606,376

**Funded Status and Funding Progress**

As of January 1, 2012, the most recent valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$8,188,907 and the actuarial value of assets is none resulting in an unfunded actuarial accrued liability (UAAL) of \$8,188,907. The covered payroll was \$31,603,802 and the ratio of the UAAL to the covered payroll was 25.9%.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2012

**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, 2012 actuarial valuation, projected unit credit actuarial cost method was used. The actuarial assumptions included a health care cost trend rate of 5.0 to 10.0 percent, a discount rate of 4.5 percent, an inflation rate of 3.0 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, 2012

#### NOTE 16 – FUTURE CHANGES IN ACCOUNTING PRINCIPLES

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. 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.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, issued June 2012, will be effective for the County beginning with its year ending December 31, 2015. This Statement replaces the requirements of GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, and GASB Statement No. 50, *Pension Disclosures*, as they relate to governments that provide pensions through pension plans administered as trusts or similar arrangements that meet certain criteria. This Statement requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. This Statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information.

**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, 2012**

	<u>Budget</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
<b>REVENUES</b>			
General property taxes	\$ 11,601,520	\$ 11,601,520	\$ 11,575,607
Other taxes	8,830,000	8,830,000	9,356,664
Licenses, permits, fees, and fines	5,439,740	5,439,740	5,039,874
Intergovernmental	2,403,232	4,879,094	5,061,702
Charges for services	2,250,764	2,340,735	2,180,342
Maintenance contracts	2,807,922	2,893,415	2,807,921
Interest	648,100	643,647	588,351
Miscellaneous	5,550	10,780	66,326
Total revenues	<u>33,986,828</u>	<u>36,638,931</u>	<u>36,676,787</u>
<b>EXPENDITURES</b>			
Current operating:			
General government	12,205,861	14,286,471	13,376,382
Public safety	20,832,537	21,576,692	20,492,774
Culture and recreation	436,525	410,293	421,813
Capital outlay	238,598	577,733	430,775
Debt service	37,052	172,192	170,842
Total expenditures	<u>33,750,573</u>	<u>37,023,381</u>	<u>34,892,586</u>
Excess (deficiency) of revenues over expenditures	<u>236,255</u>	<u>(384,450)</u>	<u>1,784,201</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	695,822	752,994	661,073
Proceeds from capital lease	-	-	15,394
Proceeds from disposition of capital assets	-	-	-
Transfers out	<u>(726,122)</u>	<u>(726,122)</u>	<u>(945,669)</u>
Total other financing sources (uses)	<u>(30,300)</u>	<u>26,872</u>	<u>(269,202)</u>
Net change in fund balance	<u>\$ 205,955</u>	<u>\$ (357,578)</u>	<u>1,514,999</u>
<b>EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE</b>			1,510,243
<b>FUND BALANCE (DEFICIT)</b>			
Beginning of year			<u>11,043,811</u>
End of year			<u>\$ 14,069,053</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, 2012**

	<b>2012</b>		
	<b>Budget</b>		<b>Actual</b>
	<b>Original</b>	<b>Final</b>	
<b>REVENUES</b>			
General property taxes	\$ 4,191,594	\$ 4,191,594	\$ 4,190,621
Other taxes	100,000	100,000	88,102
Total revenues	4,291,594	4,291,594	4,278,723
 <b>EXPENDITURES</b>			
Current - general government:			
Personal services	3,741,746	3,741,746	3,337,732
Excess (deficiency) of revenues over expenditures	549,848	549,848	940,991
 <b>OTHER FINANCING USES</b>			
Transfers out	(549,848)	(549,848)	(547,811)
Total other financing sources and uses	(549,848)	(549,848)	(547,811)
Net change in fund balance	-	-	393,180
 <b>FUND BALANCE (DEFICIT)</b>			
Beginning of year	-	-	248,160
End of year	\$ -	\$ -	\$ 641,340

See Notes to Required Supplementary Information.

**McLEAN COUNTY, ILLINOIS**  
**ILLINOIS MUNICIPAL RETIREMENT**  
**REQUIRED SUPPLEMENTARY INFORMATION -**  
**SCHEDULE OF FUNDING PROGRESS**

<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:						
12/31/12	\$ 5,292,620	\$ 12,072,314	\$ 6,779,694	43.84%	\$ 3,108,192	218.12%
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
Other qualified employees:						
12/31/12	\$ 47,399,086	\$ 66,323,551	\$ 18,924,465	71.47%	\$ 27,795,453	68.08%
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

For our SLEP employees, on a market basis, the actuarial value of assets as of December 31, 2012 is \$5,767,249. On a market basis, the funded ratio would be 47.77%.

For our other qualified employees, on a market basis, the actuarial value of assets as of December 31, 2012 is \$49,567,235. On a market basis, the funded ratio would be 74.74%.

**McLEAN COUNTY, ILLINOIS**  
**OTHER POST EMPLOYMENT BENEFITS**  
**REQUIRED SUPPLEMENTARY INFORMATION -**  
**SCHEDULE OF FUNDING PROGRESS**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability - (AAL) (b)</b>	<b>Unfunded (Overfunded) AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll [(b-a)/c]</b>
1/1/2012	\$ -	\$ 8,188,907	\$ 8,188,907	0.0%	\$ 31,603,802	25.9%
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

The information presented in the required supplementary schedule was determined as part of the actuarial valuation as of January 1, 2012.

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 5.0-10.0 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, 2012**

**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 Governmental 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	\$ 36,676,787	\$ 5,899,755	\$ 42,576,542
Expenditures	<u>34,892,586</u>	<u>5,523,291</u>	<u>40,415,877</u>
Excess (deficiency) of revenue over expenditures	1,784,201	376,464	2,160,665
Total other financing sources (uses)	<u>(269,202)</u>	<u>-</u>	<u>(269,202)</u>
Net change in fund balance	1,514,999	376,464	1,891,463
Fund balance:			
Beginning of year	<u>11,043,811</u>	<u>1,133,779</u>	<u>12,177,590</u>
End of year	<u>\$ 12,558,810</u>	<u>\$ 1,510,243</u>	<u>\$ 14,069,053</u>

McLEAN COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

December 31, 2012

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	\$ 34,439,152	\$ 32,675,535	\$ 1,763,617
Fairview Building Account	80,835	49,635	31,200
Tort Judgment Account	<u>2,503,394</u>	<u>2,167,416</u>	<u>335,978</u>
Subtotal	37,023,381	34,892,586	2,130,795
Employee Benefit	<u>-</u>	<u>5,523,291</u>	<u>(5,523,291)</u>
<b>Total</b>	<u>\$ 37,023,381</u>	<u>\$ 40,415,877</u>	<u>\$ (3,392,496)</u>

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**COMBINING AND INDIVIDUAL FUND STATEMENTS**

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**December 31, 2012**

	<b>Special Revenue</b>			
<b>ASSETS</b>	<b>Dental Sealant Grant</b>	<b>Women, Infants, and Children</b>	<b>Preventive Block Grant</b>	<b>Family Case Management</b>
Cash and investments	\$ 263,316	\$ 116,970	\$ 99,985	\$ 658,912
Receivables:				
State of Illinois	43,113	90,056	26,615	352,616
General property taxes	-	-	-	-
Accounts	-	-	1,328	-
Other	929	-	50	-
Due from other funds	236	-	-	-
Inventories	-	-	-	-
Other	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 307,594</b>	<b>\$ 207,026</b>	<b>\$ 127,978</b>	<b>\$ 1,011,528</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 13,215	\$ 1,994	\$ 59,950	\$ 3,135
Unearned revenue - other	38,942	-	10,156	40,399
Due to individuals and other governmental entities	-	-	-	-
Due to State of Illinois	-	-	625	-
Due to other funds	3,220	5,900	2,251	10,408
Due to fiduciary funds	5,295	12,420	5,857	22,270
Total liabilities	60,672	20,314	78,839	76,212
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	-	-	-	-
Revenue deferred due to availability	-	12,621	14,171	19,364
Total deferred inflows of resources	-	12,621	14,171	19,364
<b>FUND BALANCES (DEFICIT)</b>				
<b>Nonspendable:</b>				
Inventory	-	-	-	-
Prepaid items	-	-	-	-
<b>Restricted for:</b>				
Operations	-	-	-	-
Health & wellness	246,922	174,091	34,968	915,952
Highway	-	-	-	-
Employee benefits	-	-	-	-
Public safety	-	-	-	-
Debt service	-	-	-	-
Culture and recreation	-	-	-	-
Capital improvements	-	-	-	-
<b>Unassigned:</b>				
Total fund balance (deficit)	246,922	174,091	34,968	915,952
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)</b>	<b>\$ 307,594</b>	<b>\$ 207,026</b>	<b>\$ 127,978</b>	<b>\$ 1,011,528</b>

SCHEDULE 1  
(CONTINUED)

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>
\$ 23,291	\$ 91,345	\$ 369,221	\$ 2,759,216	\$ 2,360,310	\$ 2,188,428	\$ 1,046,511
79,564	-	-	342,850	368,285	-	-
-	672,981	77,826	2,965,816	2,530,209	1,456,377	1,262,548
-	-	-	120	3,239	165,048	-
-	-	-	15,733	-	-	-
-	-	-	-	133,527	-	10,213
-	-	-	-	269,603	-	-
-	-	-	222	-	-	-
<u>\$ 102,855</u>	<u>\$ 764,326</u>	<u>\$ 447,047</u>	<u>\$ 6,083,957</u>	<u>\$ 5,665,173</u>	<u>\$ 3,809,853</u>	<u>\$ 2,319,272</u>
\$ 2,604	\$ (1)	\$ 867	\$ 33,983	\$ 336,448	\$ 44,435	\$ -
1,724	-	-	196,460	-	-	-
-	-	-	28,591	475,000	-	-
-	-	-	15,905	-	31,255	295,176
2,171	-	7,357	50,425	-	-	-
4,561	-	7,003	94,384	43,133	4,800	-
<u>11,060</u>	<u>(1)</u>	<u>15,227</u>	<u>419,748</u>	<u>854,581</u>	<u>80,490</u>	<u>295,176</u>
-	672,981	77,826	2,965,816	2,530,209	1,456,377	1,262,548
<u>31,728</u>	<u>-</u>	<u>-</u>	<u>165,680</u>	<u>359,210</u>	<u>69,990</u>	<u>-</u>
<u>31,728</u>	<u>672,981</u>	<u>77,826</u>	<u>3,131,496</u>	<u>2,889,419</u>	<u>1,526,367</u>	<u>1,262,548</u>
-	-	-	-	269,603	-	-
-	-	-	222	-	-	-
-	-	-	-	-	-	-
60,067	91,346	353,994	2,532,491	-	-	-
-	-	-	-	1,651,570	2,202,996	761,548
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>60,067</u>	<u>91,346</u>	<u>353,994</u>	<u>2,532,713</u>	<u>1,921,173</u>	<u>2,202,996</u>	<u>761,548</u>
<u>\$ 102,855</u>	<u>\$ 764,326</u>	<u>\$ 447,047</u>	<u>\$ 6,083,957</u>	<u>\$ 5,665,173</u>	<u>\$ 3,809,853</u>	<u>\$ 2,319,272</u>

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**December 31, 2012**

	<u>Special Revenue</u>				
<b>ASSETS</b>	<b>County Motor Fuel Tax</b>	<b>Children's Advocacy Center</b>	<b>Social Security</b>	<b>Co-operative Extension</b>	<b>Historical Museum</b>
Cash and investments	\$ 3,652,504	\$ -	\$ 1,109,803	\$ -	\$ 123
Receivables:					
State of Illinois	457,430	25,865	-	-	-
General property taxes	-	135,341	2,325,875	524,948	64,548
Accounts	-	17,133	-	-	-
Other	35,000	-	140	-	-
Due from other funds	-	-	25,547	-	-
Inventories	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 4,144,934</b>	<b>\$ 178,339</b>	<b>\$ 3,461,365</b>	<b>\$ 524,948</b>	<b>\$ 64,671</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 26,015	\$ 966	\$ -	\$ -	\$ (1)
Unearned revenue - other	-	-	-	-	-
Due to individuals and other governmental entities	-	-	-	-	-
Due to State of Illinois	-	-	-	-	-
Due to other funds	10,213	19,606	224,869	-	-
Due to fiduciary funds	35,665	16,288	110,794	-	-
Total liabilities	<u>71,893</u>	<u>36,860</u>	<u>335,663</u>	<u>-</u>	<u>(1)</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	-	135,341	2,325,875	524,948	64,548
Revenue deferred due to availability	35,000	13,234	-	-	-
Total deferred inflows of resources	<u>35,000</u>	<u>148,575</u>	<u>2,325,875</u>	<u>524,948</u>	<u>64,548</u>
<b>FUND BALANCES (DEFICIT)</b>					
<b>Nonspendable:</b>					
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
<b>Restricted for:</b>					
Operations	-	-	-	-	-
Health & wellness	-	-	-	-	-
Highway	4,038,041	-	-	-	-
Employee benefits	-	-	799,827	-	-
Public safety	-	-	-	-	-
Debt service	-	-	-	-	-
Culture and recreation	-	-	-	-	124
Capital improvements	-	-	-	-	-
<b>Unassigned:</b>	-	(7,096)	-	-	-
Total fund balance (deficit)	<u>4,038,041</u>	<u>(7,096)</u>	<u>799,827</u>	<u>-</u>	<u>124</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)</b>	<b>\$ 4,144,934</b>	<b>\$ 178,339</b>	<b>\$ 3,461,365</b>	<b>\$ 524,948</b>	<b>\$ 64,671</b>

SCHEDULE 1  
(CONTINUED)

Special Revenue

<u>Veterans' Assistance Commission</u>	<u>Recorder Document Storage</u>	<u>Circuit Clerk Oper &amp; Admin</u>	<u>Circuit Clerk Automation</u>	<u>Court Security</u>	<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>	<u>State's Attorney Automation Fund</u>
\$ 111,681	\$ 231,750	\$ 111,634	\$ 226,240	\$ -	\$ 364,686	\$ 224,471	\$ 3,154
-	-	-	1,090	-	-	-	-
167,590	-	-	-	-	-	-	-
-	156	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 279,271</u>	<u>\$ 231,906</u>	<u>\$ 111,634</u>	<u>\$ 227,330</u>	<u>\$ -</u>	<u>\$ 364,686</u>	<u>\$ 224,471</u>	<u>\$ 3,154</u>
\$ 1,282	\$ 101	\$ 2,799	\$ 126	\$ 93	\$ 3,779	\$ 2	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,415	-	-	-	91,878	-	-	-
-	-	-	-	12,316	4,065	2,263	-
<u>4,697</u>	<u>101</u>	<u>2,799</u>	<u>126</u>	<u>104,287</u>	<u>7,844</u>	<u>2,265</u>	<u>-</u>
167,590	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>167,590</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
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**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**December 31, 2012**

	<b>Special Revenue</b>			
	<b>Probation Services</b>	<b>Evergreen Lake Lease</b>	<b>SCAAP Justice Benefits</b>	<b>Federal Asset Forfeiture</b>
<b>ASSETS</b>				
Cash and investments	\$ 131,121	\$ 35,185	\$ 7,091	\$ 56,881
Receivables:				
State of Illinois	160	-	-	-
General property taxes	-	-	-	-
Accounts	-	-	-	-
Other	-	-	-	-
Due from other funds	-	-	-	1,230
Inventories	-	-	-	-
Other	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 131,281</b>	<b>\$ 35,185</b>	<b>\$ 7,091</b>	<b>\$ 58,111</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 1,443	\$ 868	\$ (1)	\$ 1
Unearned revenue - other	-	-	-	-
Due to individuals and other governmental entities	-	-	-	-
Due to State of Illinois	-	-	-	-
Due to other funds	-	-	-	-
Due to fiduciary funds	-	-	-	-
Total liabilities	1,443	868	(1)	1
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	-	-	-	-
Revenue deferred due to availability	-	-	-	-
Total deferred inflows of resources	-	-	-	-
<b>FUND BALANCES (DEFICIT)</b>				
<b>Nonspendable:</b>				
Inventory	-	-	-	-
Prepaid items	-	-	-	-
<b>Restricted for:</b>				
Operations	-	-	-	-
Health & wellness	-	-	-	-
Highway	-	-	-	-
Employee benefits	-	-	-	-
Public safety	129,838	-	7,092	58,110
Debt service	-	-	-	-
Culture and recreation	-	34,317	-	-
Capital improvements	-	-	-	-
<b>Unassigned:</b>	-	-	-	-
Total fund balance (deficit)	129,838	34,317	7,092	58,110
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)</b>	<b>\$ 131,281</b>	<b>\$ 35,185</b>	<b>\$ 7,091</b>	<b>\$ 58,111</b>



**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**December 31, 2012**

	<u>Special Revenue</u>				
	<u>Public Building Commission Rental - Operations and Maintenance</u>	<u>County Clerk Document Storage</u>	<u>Jail Prisoners' Commissary</u>	<u>GIS Fees</u>	<u>Collector Automation</u>
<b>ASSETS</b>					
Cash and investments	\$ -	\$ 12,975	\$ 143,354	\$ 28,474	\$ 33,249
Receivables:					
State of Illinois	-	-	-	-	-
General property taxes	2,347,646	-	-	-	-
Accounts	-	-	-	84	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventories	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 2,347,646</u>	<u>\$ 12,975</u>	<u>\$ 143,354</u>	<u>\$ 28,558</u>	<u>\$ 33,249</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ (1)	\$ 1	\$ 1	\$ -	\$ 1
Unearned revenue - other	-	-	-	-	-
Due to individuals and other governmental entities	-	-	-	-	-
Due to State of Illinois	-	-	-	-	-
Due to other funds	290,420	-	-	-	-
Due to fiduciary funds	-	747	-	-	-
Total liabilities	<u>290,419</u>	<u>748</u>	<u>1</u>	<u>-</u>	<u>1</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	2,347,646	-	-	-	-
Revenue deferred due to availability	-	-	-	-	-
Total deferred inflows of resources	<u>2,347,646</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES (DEFICIT)</b>					
<b>Nonspendable:</b>					
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
<b>Restricted for:</b>					
Operations	-	12,227	-	28,558	33,248
Health & wellness	-	-	-	-	-
Highway	-	-	-	-	-
Employee benefits	-	-	-	-	-
Public safety	-	-	143,353	-	-
Debt service	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital improvements	-	-	-	-	-
<b>Unassigned:</b>	(290,419)	-	-	-	-
Total fund balance (deficit)	<u>(290,419)</u>	<u>12,227</u>	<u>143,353</u>	<u>28,558</u>	<u>33,248</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)</b>	<u>\$ 2,347,646</u>	<u>\$ 12,975</u>	<u>\$ 143,354</u>	<u>\$ 28,558</u>	<u>\$ 33,249</u>

SCHEDULE 1  
(CONTINUED)

<u>Special Revenue</u>							
<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>
\$ 12,969	\$ 45,880	\$ 315,520	\$ 2,098,378	\$ 5,309	\$ -	\$ 486	\$ 19,610,591
-	-	-	159,166	-	-	-	2,079,805
-	-	-	-	-	-	-	16,624,739
-	-	-	-	-	836	-	197,234
-	-	-	1,008	-	-	-	52,860
-	-	-	-	-	-	-	170,753
-	-	-	-	-	-	-	269,603
-	-	-	-	-	-	-	222
<u>\$ 12,969</u>	<u>\$ 45,880</u>	<u>\$ 315,520</u>	<u>\$ 2,258,552</u>	<u>\$ 5,309</u>	<u>\$ 836</u>	<u>\$ 486</u>	<u>\$ 39,005,807</u>
-	-	6,667	74,243	(1)	3,178	-	618,945
-	-	-	-	-	-	-	287,681
-	-	-	-	-	-	-	503,591
-	-	-	-	-	-	-	342,961
-	-	56,236	133,528	-	13,768	-	1,059,402
-	-	64,547	-	-	574	-	466,805
-	-	<u>127,450</u>	<u>207,771</u>	<u>(1)</u>	<u>17,520</u>	-	<u>3,279,385</u>
-	-	-	-	-	-	-	16,624,739
-	-	-	-	-	-	-	729,576
-	-	-	-	-	-	-	17,354,315
-	-	-	-	-	-	-	269,603
-	-	-	-	-	-	-	222
-	-	-	-	-	-	-	998,719
-	-	-	-	-	-	-	4,429,396
-	-	-	2,050,781	5,310	-	-	10,710,246
-	-	-	-	-	-	-	799,827
12,969	45,880	188,070	-	-	-	-	1,431,220
-	-	-	-	-	-	-	164,011
-	-	-	-	-	-	-	34,441
-	-	-	-	-	-	486	486
-	-	-	-	-	(16,684)	-	(466,064)
<u>12,969</u>	<u>45,880</u>	<u>188,070</u>	<u>2,050,781</u>	<u>5,310</u>	<u>(16,684)</u>	<u>486</u>	<u>18,372,107</u>
<u>\$ 12,969</u>	<u>\$ 45,880</u>	<u>\$ 315,520</u>	<u>\$ 2,258,552</u>	<u>\$ 5,309</u>	<u>\$ 836</u>	<u>\$ 486</u>	<u>\$ 39,005,807</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2012

	<u>Special Revenue</u>			
	<u>Dental Sealant Grant</u>	<u>Women, Infants, &amp; Children</u>	<u>Preventive Block Grant</u>	<u>Family Case Management</u>
<b>REVENUES</b>				
General property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Licenses, permits, fees, and fines	8,500	-	10,686	-
Intergovernmental	445,594	435,217	228,443	617,236
Charges for services	20,446	-	7,828	-
Interest	-	-	-	-
Miscellaneous	10,254	560	875	-
Total revenues	<u>484,794</u>	<u>435,777</u>	<u>247,832</u>	<u>617,236</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and streets	-	-	-	-
Health and welfare	425,384	443,255	235,211	755,643
Culture and recreation	-	-	-	-
Capital outlay:				
Highway, bridges, and streets	-	-	-	-
Other	51,025	-	-	-
Debt service	-	-	-	-
Total expenditures	<u>476,409</u>	<u>443,255</u>	<u>235,211</u>	<u>755,643</u>
Excess (deficiency) of revenues over expenditures	<u>8,385</u>	<u>(7,478)</u>	<u>12,621</u>	<u>(138,407)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	16,305	-	195,683
Proceeds from capital lease	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-
Transfers out	(1,140)	(4,109)	(1,280)	(4,387)
Total other financing sources (uses)	<u>(1,140)</u>	<u>12,196</u>	<u>(1,280)</u>	<u>191,296</u>
Net change in fund balances	7,245	4,718	11,341	52,889
<b>FUND BALANCES (DEFICIT)</b>				
Beginning of year	<u>239,677</u>	<u>169,373</u>	<u>23,627</u>	<u>863,063</u>
End of year	<u>\$ 246,922</u>	<u>\$ 174,091</u>	<u>\$ 34,968</u>	<u>\$ 915,952</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>
\$ -	\$ 654,001	\$ 304,551	\$ 3,103,504	\$ 2,607,018	\$ 1,499,242	\$ 1,286,647	\$ -
-	-	-	-	-	-	-	-
-	-	-	734,063	-	-	-	-
187,864	-	-	714,118	1,187,355	-	10,213	3,634,544
-	-	-	246,205	529,135	445,151	-	125,000
-	-	-	-	1,914	2,484	1,179	1,540
1,721	-	133	7,622	30,368	16	-	-
<u>189,585</u>	<u>654,001</u>	<u>304,684</u>	<u>4,805,512</u>	<u>4,355,790</u>	<u>1,946,893</u>	<u>1,298,039</u>	<u>3,761,084</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	3,614,779	920,426	-	1,853,958
196,487	666,471	277,071	4,139,515	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	665,913	1,562,725	1,378,585	1,184,880
5,000	-	-	62,595	306,564	-	-	-
-	-	-	5,640	11,255	-	-	-
<u>201,487</u>	<u>666,471</u>	<u>277,071</u>	<u>4,207,750</u>	<u>4,598,511</u>	<u>2,483,151</u>	<u>1,378,585</u>	<u>3,038,838</u>
(11,902)	(12,470)	27,613	597,762	(242,721)	(536,258)	(80,546)	722,246
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(1,242)	-	(1,873)	(232,863)	(1,354)	-	-	-
<u>(1,242)</u>	<u>-</u>	<u>(1,873)</u>	<u>(232,863)</u>	<u>(1,354)</u>	<u>-</u>	<u>-</u>	<u>-</u>
(13,144)	(12,470)	25,740	364,899	(244,075)	(536,258)	(80,546)	722,246
73,211	103,816	328,254	2,167,814	2,165,248	2,739,254	842,094	3,315,795
<u>\$ 60,067</u>	<u>\$ 91,346</u>	<u>\$ 353,994</u>	<u>\$ 2,532,713</u>	<u>\$ 1,921,173</u>	<u>\$ 2,202,996</u>	<u>\$ 761,548</u>	<u>\$ 4,038,041</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2012

	<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>
<b>REVENUES</b>					
General property taxes	\$ 138,348	\$ 2,491,850	\$ 537,772	\$ 66,256	\$ 169,121
Other taxes	-	-	-	-	-
Licenses, permits, fees, and fines	49,789	-	-	-	-
Intergovernmental	283,707	-	-	-	-
Charges for services	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	50
Total revenues	<u>471,844</u>	<u>2,491,850</u>	<u>537,772</u>	<u>66,256</u>	<u>169,171</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	1,856,063	-	-	-
Public safety	542,657	-	-	-	-
Highway and streets	-	-	-	-	-
Health and welfare	-	-	-	-	163,412
Culture and recreation	-	-	537,772	66,216	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	-	-	-	-	-
Debt service	-	-	-	-	1,380
Total expenditures	<u>542,657</u>	<u>1,856,063</u>	<u>537,772</u>	<u>66,216</u>	<u>164,792</u>
Excess (deficiency) of revenues over expenditures	<u>(70,813)</u>	<u>635,787</u>	<u>-</u>	<u>40</u>	<u>4,379</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-
Transfers out	-	(337,469)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(337,469)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(70,813)</u>	<u>298,318</u>	<u>-</u>	<u>40</u>	<u>4,379</u>
<b>FUND BALANCES (DEFICIT)</b>					
Beginning of year	<u>63,717</u>	<u>501,509</u>	<u>-</u>	<u>84</u>	<u>102,605</u>
End of year	<u>\$ (7,096)</u>	<u>\$ 799,827</u>	<u>\$ -</u>	<u>\$ 124</u>	<u>\$ 106,984</u>

Special Revenue

<u>Recorder Document Storage</u>	<u>Circuit Clerk Oper &amp; Admin</u>	<u>Circuit Clerk Auto</u>	<u>Court Security</u>	<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>	<u>State's Attorney Automation Fund</u>	<u>Probation Services</u>	<u>Evergreen Lake Lease</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
134,692	21,351	148,630	310,035	146,910	59,260	3,154	247,080	-
-	-	1,810	-	-	-	-	-	-
-	2,070	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>134,692</u>	<u>23,421</u>	<u>150,440</u>	<u>310,035</u>	<u>146,910</u>	<u>59,260</u>	<u>3,154</u>	<u>247,080</u>	<u>-</u>
32,577	-	-	-	-	-	-	-	-
-	11,982	35,123	382,102	183,282	69,842	-	33,267	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	4,577
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	17,270	-
-	-	-	-	-	-	-	-	-
<u>32,577</u>	<u>11,982</u>	<u>35,123</u>	<u>382,102</u>	<u>183,282</u>	<u>69,842</u>	<u>-</u>	<u>50,537</u>	<u>4,577</u>
<u>102,115</u>	<u>11,439</u>	<u>115,317</u>	<u>(72,067)</u>	<u>(36,372)</u>	<u>(10,582)</u>	<u>3,154</u>	<u>196,543</u>	<u>(4,577)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(92,363)	-	-	-	-	(196,000)	-
-	-	(92,363)	-	-	-	-	(196,000)	-
102,115	11,439	22,954	(72,067)	(36,372)	(10,582)	3,154	543	(4,577)
129,690	97,396	204,250	(32,220)	393,214	232,788	-	129,295	38,894
<u>\$ 231,805</u>	<u>\$ 108,835</u>	<u>\$ 227,204</u>	<u>\$ (104,287)</u>	<u>\$ 356,842</u>	<u>\$ 222,206</u>	<u>\$ 3,154</u>	<u>\$ 129,838</u>	<u>\$ 34,317</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2012

	<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>
<b>REVENUES</b>					
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses, permits, fees, and fines	-	-	13,371	-	-
Intergovernmental	6,161	33,669	102,947	-	-
Charges for services	-	-	-	-	-
Interest	-	126	-	-	-
Miscellaneous	-	-	-	3,249	-
Total revenues	<u>6,161</u>	<u>33,795</u>	<u>116,318</u>	<u>3,249</u>	<u>-</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	9,579	904	59,959	2,856	-
Highway and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	-	85,994	19,970	-	-
Debt service	-	-	-	-	-
Total expenditures	<u>9,579</u>	<u>86,898</u>	<u>79,929</u>	<u>2,856</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(3,418)</u>	<u>(53,103)</u>	<u>36,389</u>	<u>393</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
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	(3,418)	(53,103)	36,389	393	-
<b>FUND BALANCES (DEFICIT)</b>					
Beginning of year	<u>10,510</u>	<u>111,213</u>	<u>220,564</u>	<u>3,213</u>	<u>11,699</u>
End of year	<u>\$ 7,092</u>	<u>\$ 58,110</u>	<u>\$ 256,953</u>	<u>\$ 3,606</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
\$ -	\$ -	\$ -	\$ -	\$ 2,113,416	\$ 2,423,041	\$ -
-	-	-	-	-	-	-
60,459	-	125,317	-	-	-	22,486
-	336,231	-	229,608	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	20	-	-	-	-	-
<u>60,459</u>	<u>336,251</u>	<u>125,317</u>	<u>229,608</u>	<u>2,113,416</u>	<u>2,423,041</u>	<u>22,486</u>
-	-	-	-	-	2,424,286	17,596
-	323,532	-	293,978	-	-	-
-	-	141,445	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	2,114,176	-	-
-	<u>323,532</u>	<u>141,445</u>	<u>293,978</u>	<u>2,114,176</u>	<u>2,424,286</u>	<u>17,596</u>
<u>60,459</u>	<u>12,719</u>	<u>(16,128)</u>	<u>(64,370)</u>	<u>(760)</u>	<u>(1,245)</u>	<u>4,890</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(20,000)	-	-	-	-
-	-	<u>(20,000)</u>	-	-	-	-
<u>60,459</u>	<u>12,719</u>	<u>(36,128)</u>	<u>(64,370)</u>	<u>(760)</u>	<u>(1,245)</u>	<u>4,890</u>
<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>
<u>\$ 114,030</u>	<u>\$ 19,565</u>	<u>\$ 127,276</u>	<u>\$ (47,578)</u>	<u>\$ 164,011</u>	<u>\$ (290,419)</u>	<u>\$ 12,227</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2012

	<u>Special Revenue</u>			
	<u>Jail Prisoners' Commissary</u>	<u>GIS Fees</u>	<u>Collector Automation</u>	<u>Neutral Site Custody Exchange</u>
<b>REVENUES</b>				
General property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Licenses, permits, fees, and fines	-	166,730	17,295	48,271
Intergovernmental	-	-	-	-
Charges for services	268,283	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>268,283</u>	<u>166,730</u>	<u>17,295</u>	<u>48,271</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	165,608	3,149	-
Public safety	249,338	-	-	45,837
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
Highway, bridges, and streets	-	-	-	-
Other	-	-	-	-
Debt service	-	-	-	-
Total expenditures	<u>249,338</u>	<u>165,608</u>	<u>3,149</u>	<u>45,837</u>
Excess (deficiency) of revenues over expenditures	<u>18,945</u>	<u>1,122</u>	<u>14,146</u>	<u>2,434</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Proceeds from capital lease	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-
Transfers out	-	-	(15,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(15,000)</u>	<u>-</u>
Net change in fund balances	18,945	1,122	(854)	2,434
<b>FUND BALANCES (DEFICIT)</b>				
Beginning of year	<u>124,408</u>	<u>27,436</u>	<u>34,102</u>	<u>10,535</u>
End of year	<u>\$ 143,353</u>	<u>\$ 28,558</u>	<u>\$ 33,248</u>	<u>\$ 12,969</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,394,767
-	-	-	-	-	-	-
30,192	37,200	-	-	68,224	-	2,463,695
-	1,848,790	2,373,894	115,505	-	-	12,792,906
-	360	-	32,772	-	-	1,677,250
-	421	4,166	121	-	-	11,951
-	707	490	-	2,677	-	58,742
<u>30,192</u>	<u>1,887,478</u>	<u>2,378,550</u>	<u>148,398</u>	<u>70,901</u>	-	<u>34,399,311</u>
-	-	-	-	-	-	4,499,279
28,000	2,570,778	-	-	90,083	-	4,933,099
-	-	2,747,805	75,692	-	-	9,212,660
-	-	-	-	-	-	7,443,894
-	-	-	-	-	-	608,565
-	-	-	-	-	-	4,792,103
-	-	-	-	-	-	548,418
-	-	-	-	-	-	2,132,451
<u>28,000</u>	<u>2,570,778</u>	<u>2,747,805</u>	<u>75,692</u>	<u>90,083</u>	-	<u>34,170,469</u>
<u>2,192</u>	<u>(683,300)</u>	<u>(369,255)</u>	<u>72,706</u>	<u>(19,182)</u>	-	<u>228,842</u>
-	728,122	-	-	-	-	940,110
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	(909,080)
-	<u>728,122</u>	-	-	-	-	<u>31,030</u>
2,192	44,822	(369,255)	72,706	(19,182)	-	259,872
<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>
<u>\$ 45,880</u>	<u>\$ 188,070</u>	<u>\$ 2,050,781</u>	<u>\$ 5,310</u>	<u>\$ (16,684)</u>	<u>\$ 486</u>	<u>\$ 18,372,107</u>

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## 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, 2012**  
**With Comparative Figures for December 31, 2011**

ASSETS	Accounts				Totals	
	General	Tort Judgment	Employee Benefit	Fairview Building	2012	2011
Cash and investments	\$ 10,380,595	\$ (840,787)	\$ 1,490,293	\$ 10,497	\$ 11,040,598	\$ 10,105,042
Receivables:						
State of Illinois	3,742,383	-	-	-	3,742,383	3,285,143
General property taxes	8,758,916	2,668,500	-	-	11,427,416	11,465,708
Accounts	87,344	-	-	-	87,344	140,477
Other	246,586	238	-	5,507	252,331	171,950
Due from other funds	698,605	41,417	47,215	-	787,237	597,156
Due from fiduciary funds	6	-	-	-	6	10
Due from component units	448,402	-	-	-	448,402	447,519
Inventories	98,735	-	-	-	98,735	86,647
Other assets	1,229	62,910	7,369	-	71,508	53,013
<b>TOTAL ASSETS</b>	<b><u>\$ 24,462,801</u></b>	<b><u>\$ 1,932,278</u></b>	<b><u>\$ 1,544,877</u></b>	<b><u>\$ 16,004</u></b>	<b><u>\$ 27,955,960</u></b>	<b><u>\$ 26,352,665</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 520,310	\$ 50,946	\$ 12,103	\$ 1,469	\$ 584,828	\$ 672,303
Unearned revenue - other	-	-	-	-	-	831,216
Due to individuals and other governmental entities	210,941	-	22,531	-	233,472	240,292
Due to State of Illinois	25,983	-	-	-	25,983	22,932
Due to other funds	3,108	91,476	-	53	94,637	123,158
Due to fiduciary funds	923,412	33,471	-	511	957,394	819,466
Claims payable	-	-	-	-	-	-
Total liabilities	<u>1,683,754</u>	<u>175,893</u>	<u>34,634</u>	<u>2,033</u>	<u>1,896,314</u>	<u>2,709,367</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	8,758,916	2,668,500	-	-	11,427,416	11,465,708
Revenue deferred due to availability	563,132	45	-	-	563,177	-
Total deferred inflows of resources	<u>9,322,048</u>	<u>2,668,545</u>	<u>-</u>	<u>-</u>	<u>11,990,593</u>	<u>11,465,708</u>
<b>FUND BALANCES</b>						
<b>Nonspendable:</b>						
Inventory	98,735	-	-	-	98,735	86,647
Prepaid items	1,229	62,910	7,369	-	71,508	53,013
<b>Assigned to:</b>						
Tort judgment	-	839,766	-	-	839,766	713,604
<b>Unassigned:</b>	<u>13,357,035</u>	<u>(1,814,836)</u>	<u>1,502,874</u>	<u>13,971</u>	<u>13,059,044</u>	<u>11,324,326</u>
Total fund balances (deficits)	<u>13,456,999</u>	<u>(912,160)</u>	<u>1,510,243</u>	<u>13,971</u>	<u>14,069,053</u>	<u>12,177,590</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 24,462,801</u></b>	<b><u>\$ 1,932,278</u></b>	<b><u>\$ 1,544,877</u></b>	<b><u>\$ 16,004</u></b>	<b><u>\$ 27,955,960</u></b>	<b><u>\$ 26,352,665</u></b>

## McLEAN COUNTY, ILLINOIS

## GENERAL FUND BY ACCOUNT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCEYear Ended December 31, 2012  
With Comparative Figures for the Year Ended December 31, 2011

	Accounts				Totals	
	General	Tort Judgment	Employee Benefit	Fairview Building	2012	2011
<b>REVENUES</b>						
General property taxes	\$ 8,917,554	\$ 2,658,053	\$ -	\$ -	\$ 11,575,607	\$ 11,593,717
Other taxes	9,356,664	-	-	-	9,356,664	8,524,504
Licenses, permits, fees, and fines	5,039,874	-	-	-	5,039,874	4,856,857
Intergovernmental	5,061,702	-	-	-	5,061,702	4,547,088
Charges for services	2,126,171	2,288	5,897,415	51,883	8,077,757	7,420,877
Maintenance contracts	2,807,921	-	-	-	2,807,921	2,803,414
Interest	588,351	-	2,340	-	590,691	693,773
Miscellaneous	47,110	19,216	-	-	66,326	219,729
Total revenues	<u>33,945,347</u>	<u>2,679,557</u>	<u>5,899,755</u>	<u>51,883</u>	<u>42,576,542</u>	<u>40,659,959</u>
<b>EXPENDITURES</b>						
Current:						
General government	11,159,331	2,167,416	5,523,291	49,635	18,899,673	19,551,074
Public safety	20,492,774	-	-	-	20,492,774	19,991,915
Culture and recreation	421,813	-	-	-	421,813	439,924
Capital outlay	430,775	-	-	-	430,775	266,676
Debt service	170,842	-	-	-	170,842	209,317
Total expenditures	<u>32,675,535</u>	<u>2,167,416</u>	<u>5,523,291</u>	<u>49,635</u>	<u>40,415,877</u>	<u>40,458,906</u>
Excess (deficiency) of revenue over expenditures	<u>1,269,812</u>	<u>512,141</u>	<u>376,464</u>	<u>2,248</u>	<u>2,160,665</u>	<u>201,053</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	661,073	-	-	-	661,073	559,972
Proceeds from capital leases	15,394	-	-	-	15,394	652,066
Proceeds from disposition of capital assets	-	-	-	-	-	4,000
Proceeds from note payable	-	-	-	-	-	90,000
Transfers out	(730,179)	(215,490)	-	-	(945,669)	(829,520)
Total other financing sources (uses)	<u>(53,712)</u>	<u>(215,490)</u>	<u>-</u>	<u>-</u>	<u>(269,202)</u>	<u>476,518</u>
Net change in fund balance	1,216,100	296,651	376,464	2,248	1,891,463	677,571
<b>FUND BALANCE (DEFICIT)</b>						
Beginning 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>
End of year	<u>\$ 13,456,999</u>	<u>\$ (912,160)</u>	<u>\$ 1,510,243</u>	<u>\$ 13,971</u>	<u>\$ 14,069,053</u>	<u>\$ 12,177,590</u>

## McLEAN COUNTY, ILLINOIS

## GENERAL ACCOUNT

## SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2012

With Comparative Figures for the Year Ended December 31, 2011

	2012		Actual	2011 Actual
	Budget Original	Final		
<b>CURRENT</b>				
General Government:				
County Board:				
Personal services	\$ 136,596	\$ 136,596	\$ 114,135	\$ 110,488
Contractual services	545,623	2,579,426	2,568,455	2,394,447
Commodities	3,559	3,559	717	1,473
Total County Board	<u>685,778</u>	<u>2,719,581</u>	<u>2,683,307</u>	<u>2,506,408</u>
County Administrator:				
Personal services	349,991	349,991	293,693	251,947
Contractual services	111,999	105,925	110,925	107,199
Commodities	20,941	20,941	15,600	16,350
Total County Administrator	<u>482,931</u>	<u>476,857</u>	<u>420,218</u>	<u>375,496</u>
County Auditor:				
Personal services	274,851	274,851	260,455	261,397
Contractual services	13,350	10,150	7,992	5,276
Commodities	17,318	17,318	16,628	22,804
Minor equipment	-	-	6,472	-
Total County Auditor	<u>305,519</u>	<u>302,319</u>	<u>291,547</u>	<u>289,477</u>
County Treasurer:				
Personal services	279,558	279,558	283,840	272,358
Contractual services	31,274	28,532	27,990	24,080
Commodities	52,664	52,664	48,961	49,463
Minor equipment	2,000	2,000	2,321	2,321
Total County Treasurer	<u>365,496</u>	<u>362,754</u>	<u>363,112</u>	<u>348,222</u>
County Clerk:				
Personal services	390,171	402,641	426,687	394,104
Contractual services	367,223	361,735	352,042	330,423
Commodities	110,160	110,160	90,859	134,517
Minor equipment	5,000	5,000	5,520	2,671
Total County Clerk	<u>872,554</u>	<u>879,536</u>	<u>875,108</u>	<u>861,715</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2012

With Comparative Figures for the Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT (CONTINUED)</b>				
General Government (Continued):				
Recorder of Deeds:				
Personal services	\$ 283,171	\$ 283,171	\$ 284,741	\$ 259,763
Contractual services	11,955	9,846	2,785	21,719
Commodities	23,786	23,005	16,793	15,513
Minor Equipment	-	-	1,069	-
Total Recorder of Deeds	<u>318,912</u>	<u>316,022</u>	<u>305,388</u>	<u>296,995</u>
Department of Building and Zoning:				
Personal services	230,399	230,399	226,782	216,352
Contractual services	51,082	47,665	37,906	35,515
Commodities	8,991	8,991	5,857	8,054
Total Department of Building and Zoning	<u>290,472</u>	<u>287,055</u>	<u>270,545</u>	<u>259,921</u>
Information Services Department:				
Personal services	887,681	887,681	882,441	867,873
Contractual services	459,615	552,805	534,671	499,066
Commodities	157,874	103,874	72,140	155,771
Minor equipment	31,960	31,960	43,165	689,686
Total Information Services Department	<u>1,537,130</u>	<u>1,576,320</u>	<u>1,532,417</u>	<u>2,212,396</u>
Facilities Management:				
Personal services	1,623,697	1,623,697	1,507,280	1,507,191
Contractual services	1,714,273	1,738,320	1,483,425	1,732,535
Commodities	231,002	231,002	249,363	237,650
Minor equipment	65,608	65,608	53,000	20,268
Total Facilities Management	<u>3,634,580</u>	<u>3,658,627</u>	<u>3,293,068</u>	<u>3,497,644</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2012

With Comparative Figures for the Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT (CONTINUED)</b>				
General Government (Continued):				
City of Bloomington - Election:				
Personal services	\$ 110,117	\$ 112,817	\$ 112,793	\$ 107,334
Contractual services	<u>477,639</u>	<u>477,639</u>	<u>477,639</u>	<u>470,906</u>
Total City of Bloomington - Election	<u>587,756</u>	<u>590,456</u>	<u>590,432</u>	<u>578,240</u>
Assessment Office:				
Personal services	396,190	396,190	394,052	385,368
Contractual services	48,995	44,770	51,191	75,663
Commodities	91,755	91,755	78,552	77,997
Minor equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assessment Office	<u>536,940</u>	<u>532,715</u>	<u>523,795</u>	<u>539,028</u>
Total General Government	<u>9,618,068</u>	<u>11,702,242</u>	<u>11,148,937</u>	<u>11,765,542</u>
Public Safety:				
Merit Board:				
Personal services	8,000	8,000	4,746	6,865
Contractual services	7,990	7,990	2,539	5,128
Commodities	<u>500</u>	<u>500</u>	<u>1,468</u>	<u>471</u>
Total Merit Board	<u>16,490</u>	<u>16,490</u>	<u>8,753</u>	<u>12,464</u>
Circuit Clerk:				
Personal services	2,091,575	2,091,575	1,972,653	1,977,366
Contractual services	30,642	19,826	21,405	27,660
Commodities	126,280	126,280	99,077	100,286
Minor equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>294</u>
Total Circuit Clerk	<u>2,248,497</u>	<u>2,237,681</u>	<u>2,093,135</u>	<u>2,105,606</u>

**McLEAN COUNTY, ILLINOIS**

**GENERAL ACCOUNT**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

**Year Ended December 31, 2012**

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

	<u>2012</u>			
	Budget		Actual	2011 Actual
	Original	Final		
<b>CURRENT (CONTINUED)</b>				
Public Safety (Continued):				
Circuit Court:				
Personal services	\$ 473,889	\$ 473,889	\$ 443,103	\$ 449,638
Contractual services	403,425	378,025	391,139	416,462
Commodities	46,100	46,100	44,722	49,794
Minor equipment	2,500	2,500	8,922	4,768
	925,914	900,514	887,886	920,662
Total Circuit Court				
Jury Commission:				
Personal services	86,593	86,593	85,161	77,833
Contractual services	7,472	6,212	6,056	5,029
Commodities	17,786	17,786	18,798	17,751
	111,851	110,591	110,015	100,613
Total Jury Commission				
State's Attorney:				
Personal services	2,209,892	2,209,892	2,070,506	2,106,352
Contractual services	204,512	394,908	365,308	251,434
Commodities	50,833	50,833	49,306	48,904
Minor equipment	-	-	-	-
	2,465,237	2,655,633	2,485,120	2,406,690
Total State's Attorney				
Public Defender:				
Personal services	1,322,949	1,322,949	1,319,088	1,313,176
Contractual services	347,112	336,066	335,797	339,882
Commodities	23,590	23,590	17,249	16,960
Minor equipment	-	-	-	-
	1,693,651	1,682,605	1,672,134	1,670,018
Total Public Defender				
Court Services:				
Personal services	3,422,752	3,553,424	3,493,688	3,274,338
Contractual services	397,082	761,131	557,883	284,020
Commodities	193,575	263,645	139,122	104,776
Minor equipment	-	-	-	1,630
	4,013,409	4,578,200	4,190,693	3,664,764
Total Court Services				

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2012

With Comparative Figures for the Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT (CONTINUED)</b>				
Public Safety (Continued):				
County Sheriff:				
Personal services	\$ 7,676,369	\$ 7,676,369	\$ 7,373,707	\$ 7,381,024
Contractual services	665,699	633,699	625,677	608,054
Commodities	346,221	346,221	336,348	306,318
Minor equipment	8,290	8,290	-	16,461
Total County Sheriff	<u>8,696,579</u>	<u>8,664,579</u>	<u>8,335,732</u>	<u>8,311,857</u>
Coroner:				
Personal services	314,662	325,906	316,715	318,358
Contractual services	161,240	188,214	189,061	159,956
Commodities	31,040	46,267	45,372	37,095
Minor equipment	-	1,150	1,144	1,143
Total Coroner	<u>506,942</u>	<u>561,537</u>	<u>552,292</u>	<u>516,552</u>
Emergency Management Agency:				
Personal services	112,123	114,404	114,406	109,754
Contractual services	25,714	30,619	24,693	40,785
Commodities	16,130	21,291	15,367	15,550
Minor equipment	-	2,548	2,548	115,758
Total Emergency Management Agency	<u>153,967</u>	<u>168,862</u>	<u>157,014</u>	<u>281,847</u>
Total Public Safety	<u>20,832,537</u>	<u>21,576,692</u>	<u>20,492,774</u>	<u>19,991,073</u>
Culture and Recreation:				
Department of Parks and Recreation:				
Personal services	\$ 264,440	\$ 264,440	\$ 248,683	\$ 254,871
Contractual services	86,405	76,345	98,633	89,396
Commodities	85,680	69,508	70,674	87,620
Minor equipment	-	-	3,823	-
Total Department of Parks and Recreation	<u>436,525</u>	<u>410,293</u>	<u>421,813</u>	<u>431,887</u>

**McLEAN COUNTY, ILLINOIS**

**GENERAL ACCOUNT**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

**Year Ended December 31, 2012**

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

	<u>2012</u>		<u>Actual</u>	<u>2011 Actual</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
<b>CURRENT (CONTINUED)</b>				
<b>CAPITAL OUTLAY</b>				
County Board	143,598	143,598	72,118	61,564
Information Services Department	52,000	52,000	47,973	103,863
Facilities Management	-	287,860	294,926	71,570
Circuit Court	-	-	-	16,184
Emergency Management	-	12,004	12,004	1,146
Department of Parks and Recreation	43,000	82,271	3,754	12,349
Total capital outlay	<u>238,598</u>	<u>577,733</u>	<u>430,775</u>	<u>266,676</u>
<b>DEBT SERVICE</b>	<u>37,052</u>	<u>172,192</u>	<u>170,842</u>	<u>209,317</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 31,162,780</u>	<u>\$ 34,439,152</u>	<u>\$ 32,665,141</u>	<u>\$ 32,664,495</u>

McLEAN COUNTY, ILLINOIS

TORT JUDGMENT ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2012

With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT</b>				
General Government:				
Personal services	\$ 898,639	\$ 898,639	\$ 825,634	\$ 864,524
Contractual services	1,445,820	1,442,256	1,159,411	1,748,166
Commodities	160,503	160,503	180,393	169,412
Minor equipment	1,996	1,996	1,978	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 2,506,958</u>	<u>\$ 2,503,394</u>	<u>\$ 2,167,416</u>	<u>\$ 2,782,102</u>

McLEAN COUNTY, ILLINOIS

FAIRVIEW BUILDING ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2012

With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT</b>				
General Government:				
Personal services	\$ 17,793	\$ 17,793	\$ 17,728	\$ 18,110
Contractual services	58,331	58,331	29,609	39,839
Commodities	4,711	4,711	2,298	4,149
Minor equipment	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 80,835</u>	<u>\$ 80,835</u>	<u>\$ 49,635</u>	<u>\$ 62,098</u>

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## 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.

***State's Attorney Automation Fund*** - To account for the automation fees collected by the Clerk of the Circuit Court from those offenders on a judgment of guilty or a grant of supervision for a violation of any provision of the Illinois Vehicle code or any felony, misdemeanor, or petty offense to discharge the expenses of the State's Attorney Office to automate records.

***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, 2012

With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
<b>REVENUES</b>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Licenses, permits, fees and fines	\$ 6,700	\$ 6,700	\$ 8,500	\$ 9,553
Intergovernmental	517,721	517,721	445,594	417,332
Charges for services	5,800	5,800	20,446	11,070
Miscellaneous	-	-	10,254	400
Total revenues	<u>530,221</u>	<u>530,221</u>	<u>484,794</u>	<u>438,355</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	171,692	171,692	160,227	113,584
Contractual services	274,408	266,817	229,813	246,540
Commodities	39,497	39,497	35,344	36,992
Minor equipment	44,624	44,624	-	8,037
Capital outlay	-	6,450	51,025	28,026
Total expenditures	<u>530,221</u>	<u>529,080</u>	<u>476,409</u>	<u>433,179</u>
Excess (deficiency) of revenues over expenditures	-	1,141	8,385	5,176
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers out	-	(1,141)	(1,140)	(786)
Net change in fund balance	-	-	7,245	4,390
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	-	-	239,677	235,287
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 246,922</u>	<u>\$ 239,677</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, 2012

With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 468,759	\$ 468,759	\$ 435,217	\$ 454,461
Miscellaneous	-	-	560	40
Total revenues	<u>468,759</u>	<u>468,759</u>	<u>435,777</u>	<u>454,501</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	427,650	421,250	391,418	383,156
Contractual services	36,022	31,862	31,410	37,259
Commodities	15,594	21,994	20,427	21,336
Minor equipment	-	-	-	1,138
Total expenditures	<u>479,266</u>	<u>475,106</u>	<u>443,255</u>	<u>442,889</u>
Excess (deficiency) of revenues over expenditures	(10,507)	(6,347)	(7,478)	11,612
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	10,507	10,507	16,305	3,690
Transfers out	-	(4,160)	(4,109)	(1,910)
Net change in fund balance	-	-	4,718	13,392
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	-	-	169,373	155,981
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 174,091</u>	<u>\$ 169,373</u>

## McLEAN COUNTY, ILLINOIS

## PREVENTIVE BLOCK GRANT FUND

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

Year Ended December 31, 2012

With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
<b>REVENUES</b>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Licenses, permits, fees and fines	\$ 10,000	\$ 10,000	\$ 10,686	\$ 9,581
Intergovernmental	163,819	238,819	228,443	141,829
Charges for services	12,753	12,753	7,828	14,455
Miscellaneous	-	-	875	4,025
Total revenues	<u>186,572</u>	<u>261,572</u>	<u>247,832</u>	<u>169,890</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	123,500	140,797	126,786	132,808
Contractual services	38,129	94,441	94,891	40,021
Commodities	24,943	25,146	13,534	24,289
Total expenditures	<u>186,572</u>	<u>260,384</u>	<u>235,211</u>	<u>197,118</u>
Excess (deficiency) of revenues over expenditures	-	1,188	12,621	(27,228)
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers out	-	(1,238)	(1,280)	(745)
Net change in fund balance	-	(50)	11,341	(27,973)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	-	-	23,627	51,600
End of year	<u>\$ -</u>	<u>\$ (50)</u>	<u>\$ 34,968</u>	<u>\$ 23,627</u>

## McLEAN COUNTY, ILLINOIS

## FAMILY CASE MANAGEMENT FUND

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

Year Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
<b>REVENUES</b>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Intergovernmental	\$ 640,901	\$ 640,901	\$ 617,236	\$ 656,263
Charges for services	2,000	2,000	-	1,672
Miscellaneous	-	-	-	7
Total revenues	<u>642,901</u>	<u>642,901</u>	<u>617,236</u>	<u>657,942</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	763,968	763,968	684,882	775,485
Contractual services	65,126	60,860	55,254	62,699
Commodities	17,558	17,558	15,507	20,843
Minor equipment	-	-	-	1,138
Total expenditures	<u>846,652</u>	<u>842,386</u>	<u>755,643</u>	<u>860,165</u>
Excess (deficiency) of revenues over expenditures	(203,751)	(199,485)	(138,407)	(202,223)
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	203,751	203,751	195,683	207,936
Transfers out	-	(4,266)	(4,387)	(1,958)
Net change in fund balance	-	-	52,889	3,755
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	-	-	863,063	859,308
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 915,952</u>	<u>\$ 863,063</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, 2012

With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 180,966	\$ 220,081	\$ 187,864	\$ 386,508
Miscellaneous	-	-	1,721	118
Total revenues	<u>180,966</u>	<u>220,081</u>	<u>189,585</u>	<u>386,626</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	131,593	139,762	113,838	171,102
Contractual services	33,059	65,843	62,947	126,922
Commodities	44,148	33,858	17,648	39,496
Minor equipment	-	2,200	2,054	25,094
Capital outlay	-	5,000	5,000	2,962
Total expenditures	<u>208,800</u>	<u>246,663</u>	<u>201,487</u>	<u>365,576</u>
Excess (deficiency) of revenues over expenditures	(27,834)	(26,582)	(11,902)	21,050
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers out	-	(1,252)	(1,242)	(541)
Net change in fund balance	(27,834)	(27,834)	(13,144)	20,509
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	-	-	73,211	52,702
End of year	<u>\$ (27,834)</u>	<u>\$ (27,834)</u>	<u>\$ 60,067</u>	<u>\$ 73,211</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, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 645,392	\$ 645,392	\$ 654,001	\$ 645,090
<b>EXPENDITURES</b>				
Current - health and welfare:				
Contractual services	<u>666,496</u>	<u>666,496</u>	<u>666,471</u>	<u>605,829</u>
Excess (deficiency) of revenues over expenditures	(21,104)	(21,104)	(12,470)	39,261
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>103,816</u>	<u>64,555</u>
End of year	<u>\$ (21,104)</u>	<u>\$ (21,104)</u>	<u>\$ 91,346</u>	<u>\$ 103,816</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, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 304,711	\$ 304,711	\$ 304,551	\$ 299,235
Charges for services	4,100	4,100	-	-
Miscellaneous	-	-	133	402
Total revenues	<u>308,811</u>	<u>308,811</u>	<u>304,684</u>	<u>299,637</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	178,296	178,296	176,157	171,859
Contractual services	112,956	111,082	96,255	92,802
Commodities	17,559	17,559	4,659	11,452
Total expenditures	<u>308,811</u>	<u>306,937</u>	<u>277,071</u>	<u>276,113</u>
Excess (deficiency) of revenues over expenditures	-	1,874	27,613	23,524
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers out	-	(1,874)	(1,873)	(1,290)
Net change in fund balance	-	-	25,740	22,234
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	-	-	328,254	306,020
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 353,994</u>	<u>\$ 328,254</u>

**McLEAN COUNTY, ILLINOIS**  
**COUNTY HEALTH DEPARTMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**

**Year Ended December 31, 2012**  
**With Comparative Figures for Year Ended December 31, 2011**

	2012					2011
	Budget		Co. Health	FFP	Combined	
	Original	Final	Account	Account		
	Actual	Actual	Actual	Actual	Actual	
<b>REVENUES</b>						
General property taxes	\$ 3,104,936	\$ 3,104,936	\$ 3,103,504	\$ -	\$ 3,103,504	\$ 3,075,275
Licenses, permits, fees and fines	683,262	683,262	734,063	-	734,063	697,955
Intergovernmental	659,164	659,164	408,178	305,940	714,118	525,240
Charges for services	243,059	243,059	246,205	-	246,205	226,269
Miscellaneous	5,100	5,100	7,622	-	7,622	2,686
<b>Total revenues</b>	<u>4,695,521</u>	<u>4,695,521</u>	<u>4,499,572</u>	<u>305,940</u>	<u>4,805,512</u>	<u>4,527,425</u>
<b>EXPENDITURES</b>						
Current - health and welfare:						
Personal services	2,516,266	2,516,266	2,448,686	-	2,448,686	2,268,418
Contractual services	1,719,179	1,707,405	1,575,448	-	1,575,448	1,564,115
Commodities	219,062	178,662	112,858	-	112,858	140,377
Minor equipment	18,000	7,706	2,523	-	2,523	10,213
Capital outlay	-	81,301	62,595	-	62,595	-
Debt service	6,991	6,991	5,640	-	5,640	5,640
<b>Total expenditures</b>	<u>4,479,498</u>	<u>4,498,331</u>	<u>4,207,750</u>	<u>-</u>	<u>4,207,750</u>	<u>3,988,763</u>
Excess (deficiency) of revenues over expenditures	216,023	197,190	291,822	305,940	597,762	538,662
<b>OTHER FINANCING SOURCES AND USES</b>						
Transfers out	(240,000)	(260,574)	(20,875)	(211,988)	(232,863)	(225,399)
<b>Net change in fund balance</b>	<u>(23,977)</u>	<u>(63,384)</u>	<u>270,947</u>	<u>93,952</u>	<u>364,899</u>	<u>313,263</u>
<b>FUND BALANCE (DEFICIT)</b>						
Beginning of year	-	-	1,722,320	132,231	2,167,814	1,854,551
End of year	<u>\$ (23,977)</u>	<u>\$ (63,384)</u>	<u>\$ 1,993,267</u>	<u>\$ 226,183</u>	<u>\$ 2,532,713</u>	<u>\$ 2,167,814</u>

## McLEAN COUNTY, ILLINOIS

## COUNTY HIGHWAY FUND

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

Year Ended December 31, 2012

With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 2,608,404	\$ 2,608,404	\$ 2,607,018	\$ 2,600,434
Intergovernmental	-	-	1,187,355	1,672,273
Charges for services	355,000	355,000	529,135	580,900
Interest	4,000	4,000	1,914	1,280
Miscellaneous	10,000	10,000	30,368	21,933
Total revenues	<u>2,977,404</u>	<u>2,977,404</u>	<u>4,355,790</u>	<u>4,876,820</u>
<b>EXPENDITURES</b>				
Current - highways and streets:				
Personal services	1,051,063	1,117,063	1,116,105	1,031,280
Contractual services	581,610	2,085,990	1,964,902	2,434,744
Commodities	553,890	499,890	429,474	414,419
Minor equipment	905,216	868,116	104,298	133,114
Capital outlay:				
Highways, bridges, and streets	-	-	665,913	768,480
Other	298,000	360,100	306,564	317,300
Debt service	10,125	10,125	11,255	10,032
Total expenditures	<u>3,399,904</u>	<u>4,941,284</u>	<u>4,598,511</u>	<u>5,109,369</u>
Excess (deficiency) of revenues over expenditures	<u>(422,500)</u>	<u>(1,963,880)</u>	<u>(242,721)</u>	<u>(232,549)</u>
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	-	-	-	-
Proceeds from capital lease	-	-	-	-
Proceeds from disposition of capital assets	500	500	-	12,000
Transfers out	-	(5,418)	(1,354)	(3,987)
Total other financing sources (uses)	<u>500</u>	<u>(4,918)</u>	<u>(1,354)</u>	<u>8,013</u>
Net change in fund balance	(422,000)	(1,968,798)	(244,075)	(224,536)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>422,000</u>	<u>422,000</u>	<u>2,165,248</u>	<u>2,389,784</u>
End of year	<u>\$ -</u>	<u>\$(1,546,798)</u>	<u>\$ 1,921,173</u>	<u>\$ 2,165,248</u>

## McLEAN COUNTY, ILLINOIS

## COUNTY BRIDGE FUND

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

Year Ended December 31, 2012

With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
General property taxes	\$ 1,499,812	\$ 1,499,812	\$ 1,499,242	\$ 1,693,366
Charges for services	150,000	150,000	445,151	329,657
Interest	5,000	5,000	2,484	1,780
Miscellaneous	250	250	16	1,188
	<u>1,655,062</u>	<u>1,655,062</u>	<u>1,946,893</u>	<u>2,025,991</u>
<b>EXPENDITURES</b>				
Current - highways and streets:				
Personal services	282,517	282,517	154,059	149,087
Contractual services	335,700	335,700	100,966	134,316
Commodities	-	-	-	-
Minor equipment	-	-	665,401	128,146
Capital outlay - highways, bridges, and streets	<u>1,948,717</u>	<u>1,948,717</u>	<u>1,562,725</u>	<u>2,001,517</u>
	<u>2,566,934</u>	<u>2,566,934</u>	<u>2,483,151</u>	<u>2,413,066</u>
Excess (deficiency) of revenues over expenditures	<u>(911,872)</u>	<u>(911,872)</u>	<u>(536,258)</u>	<u>(387,075)</u>
<b>OTHER FINANCING SOURCES AND USES</b>				
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	<u>(911,872)</u>	<u>(911,872)</u>	<u>(536,258)</u>	<u>(387,075)</u>
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>911,872</u>	<u>911,872</u>	<u>2,739,254</u>	<u>3,126,329</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,202,996</u>	<u>\$ 2,739,254</u>

## McLEAN COUNTY, ILLINOIS

## COUNTY MATCHING TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 1,287,400	\$ 1,287,400	\$ 1,286,647	\$ 1,287,683
Intergovernmental	-	-	10,213	-
Interest	2,000	2,000	1,179	711
Miscellaneous	250	250	-	-
	<u>1,289,650</u>	<u>1,289,650</u>	<u>1,298,039</u>	<u>1,288,394</u>
Total revenues				
<b>EXPENDITURES</b>				
Current - highways and streets:				
Contractual services	-	-	-	457,427
Capital outlay - highways, bridges, and streets	<u>1,489,650</u>	<u>1,489,650</u>	<u>1,378,585</u>	<u>958,629</u>
Total expenditures	<u>1,489,650</u>	<u>1,489,650</u>	<u>1,378,585</u>	<u>1,416,056</u>
Excess (deficiency) of revenues over expenditures	(200,000)	(200,000)	(80,546)	(127,662)
<b>OTHER FINANCING USES</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(200,000)	(200,000)	(80,546)	(127,662)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>200,000</u>	<u>200,000</u>	<u>842,094</u>	<u>969,756</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 761,548</u>	<u>\$ 842,094</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, 2012

With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 2,735,950	\$ 2,735,950	\$ 3,634,544	\$ 3,252,715
Charges for services	-	-	125,000	-
Interest	3,000	3,000	1,540	1,592
Miscellaneous	500	500	-	-
Total revenues	<u>2,739,450</u>	<u>2,739,450</u>	<u>3,761,084</u>	<u>3,254,307</u>
<b>EXPENDITURES</b>				
Current - highways and streets:				
Personal services	859,239	859,239	682,657	720,834
Contractual services	1,346,410	1,346,410	1,171,301	914,415
Capital outlay - highways, bridges, and streets	933,801	1,153,801	1,184,880	1,138,840
Total expenditures	<u>3,139,450</u>	<u>3,359,450</u>	<u>3,038,838</u>	<u>2,774,089</u>
Excess (deficiency) of revenues over expenditures	<u>(400,000)</u>	<u>(620,000)</u>	<u>722,246</u>	<u>480,218</u>
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	-	-	-	139
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>139</u>
Net change in fund balance	(400,000)	(620,000)	722,246	480,357
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>400,000</u>	<u>620,000</u>	<u>3,315,795</u>	<u>2,835,438</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,038,041</u>	<u>\$ 3,315,795</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, 2012

With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011 Actual</u>
	<u>Budget Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 138,372	\$ 138,372	\$ 138,348	\$ 136,903
Licenses, permits, fees and fines	75,000	75,000	49,789	24,397
Intergovernmental	336,482	336,482	283,707	326,252
Miscellaneous	-	-	-	-
Total revenues	<u>549,854</u>	<u>549,854</u>	<u>471,844</u>	<u>487,552</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	487,670	487,670	480,169	457,649
Contractual services	67,882	60,920	54,923	68,621
Commodities	8,658	8,658	7,565	9,142
Total expenditures	<u>564,210</u>	<u>557,248</u>	<u>542,657</u>	<u>535,412</u>
Excess (deficiency) of revenues over expenditures	(14,356)	(7,394)	(70,813)	(47,860)
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers out	-	(4,562)	-	-
Total other financing sources and uses	-	(4,562)	-	-
Net change in fund balance	(14,356)	(11,956)	(70,813)	(47,860)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>14,356</u>	<u>14,356</u>	<u>63,717</u>	<u>111,577</u>
End of year	<u>\$ -</u>	<u>\$ 2,400</u>	<u>\$ (7,096)</u>	<u>\$ 63,717</u>

## McLEAN COUNTY, ILLINOIS

## SOCIAL SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 2,493,153	\$ 2,493,153	\$ 2,491,850	\$ 2,321,963
<b>EXPENDITURES</b>				
Current - general government:				
Personal services	<u>2,163,568</u>	<u>2,163,568</u>	<u>1,856,063</u>	<u>1,850,491</u>
Excess (deficiency) of revenues over expenditures	329,585	329,585	635,787	471,472
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(329,585)</u>	<u>(329,585)</u>	<u>(337,469)</u>	<u>(321,594)</u>
Total other financing sources and uses	<u>(329,585)</u>	<u>(329,585)</u>	<u>(337,469)</u>	<u>(321,594)</u>
Net change in fund balance	-	-	298,318	149,878
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>501,509</u>	<u>351,631</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 799,827</u>	<u>\$ 501,509</u>

McLEAN COUNTY, ILLINOIS

CO-OPERATIVE EXTENSION FUND

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

Year Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 538,000	\$ 538,000	\$ 537,772	\$ 537,920
<b>EXPENDITURES</b>				
Current - culture and recreation:				
Contractual services	<u>538,000</u>	<u>538,000</u>	<u>537,772</u>	<u>537,920</u>
Excess of (deficiency) revenues over expenditures	-	-	-	-
<b>FUND BALANCE (DEFICIT)</b>				
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, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 66,216	\$ 66,216	\$ 66,256	\$ 66,300
<b>EXPENDITURES</b>				
Current - culture and recreation:				
Contractual services	<u>66,216</u>	<u>66,216</u>	<u>66,216</u>	<u>66,216</u>
Excess (deficiency) of revenues over expenditures	-	-	40	84
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>84</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124</u>	<u>\$ 84</u>

## McLEAN COUNTY, ILLINOIS

## VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011 Actual</u>
	<u>Budget Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 169,283	\$ 169,283	\$ 169,121	\$ 169,527
Miscellaneous	-	-	50	87
Total revenues	<u>169,283</u>	<u>169,283</u>	<u>169,171</u>	<u>169,614</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	104,242	104,242	105,050	100,528
Contractual services	76,609	75,753	53,760	64,400
Commodities	4,930	4,930	4,602	4,218
Minor Equipment	-	-	-	-
Capital outlay	-	-	-	-
Debt service	<u>2,230</u>	<u>2,230</u>	<u>1,380</u>	<u>1,380</u>
Total expenditures	<u>188,011</u>	<u>187,155</u>	<u>164,792</u>	<u>170,526</u>
Excess (deficiency) of revenues over expenditures	(18,728)	(17,872)	4,379	(912)
<b>OTHER FINANCING SOURCES AND USES</b>				
Total other financing sources (uses)	-	(856)	-	-
Net change in fund balance	(18,728)	(18,728)	4,379	(912)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>18,727</u>	<u>18,727</u>	<u>102,605</u>	<u>103,517</u>
End of year	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ 106,984</u>	<u>\$ 102,605</u>

## McLEAN COUNTY, ILLINOIS

## RECORDER DOCUMENT STORAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 100,000	\$ 100,000	\$ 134,692	\$ 118,932
Miscellaneous	-	-	-	-
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>134,692</u>	<u>118,932</u>
<b>EXPENDITURES</b>				
Current - general government:				
Contractual services	94,918	94,918	31,837	74,967
Commodities	3,332	3,332	740	689
Capital outlay	-	-	-	13,500
Total expenditures	<u>98,250</u>	<u>98,250</u>	<u>32,577</u>	<u>89,156</u>
Excess (deficiency) of revenues over expenditures	1,750	1,750	102,115	29,776
<b>OTHER FINANCING USES</b>				
Transfers out	-	-	-	-
Net change in fund balance	1,750	1,750	102,115	29,776
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>(1,750)</u>	<u>(1,750)</u>	<u>129,690</u>	<u>99,914</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231,805</u>	<u>\$ 129,690</u>

## McLEAN COUNTY, ILLINOIS

## CIRCUIT CLERK OPERATIONS &amp; ADMINISTRATION

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

Year Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011 Actual</u>
	<u>Budget Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 19,500	\$ 19,500	\$ 21,351	\$ 18,590
Charges for services	<u>1,750</u>	<u>1,750</u>	<u>2,070</u>	<u>1,920</u>
Total revenues	<u>21,250</u>	<u>21,250</u>	<u>23,421</u>	<u>20,510</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Contractual services	12,740	12,740	9,705	-
Commodities	4,710	4,710	2,277	-
Minor equipment	<u>3,800</u>	<u>3,800</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>21,250</u>	<u>21,250</u>	<u>11,982</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	11,439	20,510
<b>OTHER FINANCING USES</b>				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	11,439	20,510
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>97,396</u>	<u>76,886</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108,835</u>	<u>\$ 97,396</u>

## McLEAN COUNTY, ILLINOIS

## CIRCUIT CLERK AUTOMATION FUND

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

Year Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ 1,810	\$ -
Licenses, permits, fees and fines	<u>162,500</u>	<u>162,500</u>	<u>148,630</u>	<u>154,252</u>
Total revenues	<u>162,500</u>	<u>162,500</u>	<u>150,440</u>	<u>154,252</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Contractual services	64,955	64,955	11,050	51,163
Commodities	20,353	20,353	20,283	708
Minor equipment	5,000	5,000	3,790	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,013</u>
Total expenditures	<u>90,308</u>	<u>90,308</u>	<u>35,123</u>	<u>68,884</u>
Excess (deficiency) of revenues over expenditures	72,192	72,192	115,317	85,368
<b>OTHER FINANCING USES</b>				
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	(20,171)	(20,171)	22,954	(6,995)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>20,171</u>	<u>20,171</u>	<u>204,250</u>	<u>211,245</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 227,204</u>	<u>\$ 204,250</u>

## McLEAN COUNTY, ILLINOIS

## COURT SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 400,000	\$ 400,000	\$ 310,035	\$ 331,801
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	401,145	401,145	362,159	377,074
Contractual services	20,288	20,288	17,788	17,998
Commodities	6,503	6,503	2,155	3,765
Total expenditures	427,936	427,936	382,102	398,837
Excess (deficiency) of revenues over expenditures	(27,936)	(27,936)	(72,067)	(67,036)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	27,936	27,936	(32,220)	34,816
End of year	\$ -	\$ -	\$ (104,287)	\$ (32,220)

McLEAN COUNTY, ILLINOIS

COURT DOCUMENT STORAGE FUND

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

Year Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011 Actual</u>
	<u>Budget Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 162,500	\$ 162,500	\$ 146,910	\$ 152,655
Total revenues	<u>162,500</u>	<u>162,500</u>	<u>146,910</u>	<u>152,655</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	130,874	130,874	125,487	120,297
Contractual services	54,939	54,939	29,165	32,971
Commodities	42,500	39,297	23,799	39,315
Minor equipment	7,500	7,500	4,831	-
Capital Outlay	-	-	-	12,396
Total expenditures	<u>235,813</u>	<u>232,610</u>	<u>183,282</u>	<u>204,979</u>
Excess (deficiency) of revenues over expenditures	(73,313)	(70,110)	(36,372)	(52,324)
<b>OTHER FINANCING USES</b>				
Transfers out	-	-	-	-
Net change in fund balance	(73,313)	(70,110)	(36,372)	(52,324)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>73,313</u>	<u>73,313</u>	<u>393,214</u>	<u>445,538</u>
End of year	<u>\$ -</u>	<u>\$ 3,203</u>	<u>\$ 356,842</u>	<u>\$ 393,214</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, 2012  
 With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 56,500	\$ 56,500	\$ 59,260	\$ 64,753
Total revenues	<u>56,500</u>	<u>56,500</u>	<u>59,260</u>	<u>64,753</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	71,027	71,027	67,970	66,046
Contractual services	7,499	7,499	296	295
Commodities	<u>1,470</u>	<u>1,470</u>	<u>1,576</u>	<u>3,117</u>
Total expenditures	<u>79,996</u>	<u>79,996</u>	<u>69,842</u>	<u>69,458</u>
Excess (deficiency) of revenues over expenditures	(23,496)	(23,496)	(10,582)	(4,705)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>23,496</u>	<u>23,496</u>	<u>232,788</u>	<u>237,493</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 222,206</u>	<u>\$ 232,788</u>

McLEAN COUNTY, ILLINOIS

STATE'S ATTORNEY AUTOMATION FUND

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

Year Ended December 31, 2012

	<u>2012</u> Budget		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
<b>REVENUES</b>			
Licenses, permits, fees and fines	\$ -	\$ -	\$ 3,154
Total revenues	<u>-</u>	<u>-</u>	<u>3,154</u>
<b>EXPENDITURES</b>			
Current - public safety:			
Contractual services	-	-	-
Commodities	-	-	-
Minor equipment	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	3,154
<b>FUND BALANCE (DEFICIT)</b>			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,154</u>

## McLEAN COUNTY, ILLINOIS

## PROBATION SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 212,252	\$ 212,252	\$ 247,080	\$ 194,115
Total revenues	<u>212,252</u>	<u>212,252</u>	<u>247,080</u>	<u>194,115</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Contractual services	39,672	39,672	23,928	27,303
Commodities	21,636	21,636	9,339	23,089
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>17,270</u>	<u>-</u>
Total expenditures	<u>81,308</u>	<u>81,308</u>	<u>50,537</u>	<u>50,392</u>
Excess (deficiency) of revenues over expenditures	130,944	130,944	196,543	143,723
<b>OTHER FINANCING USES</b>				
Transfers in	-	-	-	-
Transfers out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(196,000)</u>	<u>(125,000)</u>
Total other financing sources (uses)	<u>(200,000)</u>	<u>(200,000)</u>	<u>(196,000)</u>	<u>(125,000)</u>
Net change in fund balance	(69,056)	(69,056)	543	18,723
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>69,056</u>	<u>69,056</u>	<u>129,295</u>	<u>110,572</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 129,838</u>	<u>\$ 129,295</u>

## McLEAN COUNTY, ILLINOIS

## EVERGREEN LAKE LEASE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Miscellaneous	\$ 3,100	\$ 3,100	\$ -	\$ -
Total revenues	<u>3,100</u>	<u>3,100</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current - culture and recreation:				
Personal services	5,976	5,976	-	-
Contractual services	480	480	-	-
Commodities	<u>5,855</u>	<u>5,855</u>	<u>4,577</u>	<u>5,012</u>
Total expenditures	<u>12,311</u>	<u>12,311</u>	<u>4,577</u>	<u>5,012</u>
Excess (deficiency) of revenues over expenditures	(9,211)	(9,211)	(4,577)	(5,012)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>9,211</u>	<u>9,211</u>	<u>38,894</u>	<u>43,906</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,317</u>	<u>\$ 38,894</u>

## McLEAN COUNTY, ILLINOIS

## SCAAP - JUSTICE BENEFITS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2012

With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u> <u>Actual</u>	<u>2011</u> <u>Actual</u>
<b>REVENUES</b>		
Intergovernmental	\$ 6,161	\$ 9,443
Total revenues	<u>6,161</u>	<u>9,443</u>
<b>EXPENDITURES</b>		
Current - public safety:		
Contractual services	<u>9,579</u>	<u>3,675</u>
Total expenditures	<u>9,579</u>	<u>3,675</u>
Excess (deficiency) of revenues over expenditures	<u>(3,418)</u>	<u>5,768</u>
<b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>10,510</u>	<u>4,742</u>
End of year	<u>\$ 7,092</u>	<u>\$ 10,510</u>

## McLEAN COUNTY, ILLINOIS

## FEDERAL ASSET FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u> <u>Actual</u>	<u>2011</u> <u>Actual</u>
<b>REVENUES</b>		
Intergovernmental	\$ 33,669	\$ -
Interest	<u>126</u>	<u>175</u>
Total revenues	<u>33,795</u>	<u>175</u>
<b>EXPENDITURES</b>		
Current - public safety:		
Contractual	904	-
Minor equipment	-	2,200
Capital outlay	<u>85,994</u>	<u>26,407</u>
Total expenditures	<u>86,898</u>	<u>28,607</u>
Excess (deficiency) of revenues over expenditures	<u>(53,103)</u>	<u>(28,432)</u>
<b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>111,213</u>	<u>139,645</u>
End of year	<u>\$ 58,110</u>	<u>\$ 111,213</u>

## McLEAN COUNTY, ILLINOIS

## ASSET FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2012

With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u> <u>Actual</u>	<u>2011</u> <u>Actual</u>
<b>REVENUES</b>		
Licenses, permits, fees and fines	\$ 13,371	\$ 11,877
Intergovernmental	<u>102,947</u>	<u>130,223</u>
Total revenues	<u>116,318</u>	<u>142,100</u>
<b>EXPENDITURES</b>		
Current - public safety:		
Contractual services	33,891	13,550
Commodities	13,717	4,254
Minor equipment	12,351	12,877
Capital outlay	<u>19,970</u>	<u>10,824</u>
Total expenditures	<u>79,929</u>	<u>41,505</u>
Excess (deficiency) of revenues over expenditures	36,389	100,595
<b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>220,564</u>	<u>119,969</u>
End of year	<u>\$ 256,953</u>	<u>\$ 220,564</u>

McLEAN COUNTY, ILLINOIS

D.A.R.E. PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>	<u>2011</u>
<b>REVENUES</b>		
Miscellaneous - donations	<u>\$ 3,249</u>	<u>\$ 7,483</u>
 <b>EXPENDITURES</b>		
Current - public safety:		
Commodities	<u>2,856</u>	<u>3,926</u>
Total expenditures	<u>2,856</u>	<u>3,926</u>
Excess (deficiency) of revenues over expenditures	393	3,557
 <b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>3,213</u>	<u>(344)</u>
End of year	<u>\$ 3,606</u>	<u>\$ 3,213</u>

McLEAN COUNTY, ILLINOIS

SHERIFF DONATION TRUST FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>	<u>2011</u>
<b>REVENUES</b>		
Miscellaneous - donations	\$ -	\$ -
 <b>EXPENDITURES</b>		
Current - public safety:		
Commodities	-	-
Contractual	-	-
Minor equipment	-	-
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-
 <b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>11,699</u>	<u>11,699</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 BALANCEYear Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>	<u>2011</u>
<b>REVENUES</b>		
Licenses, permits, fees and fines	<u>\$ 60,459</u>	<u>\$ 53,571</u>
<b>EXPENDITURES</b>		
Current - public safety:		
Commodities	-	-
Contractual	-	-
Minor equipment	-	-
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	60,459	53,571
<b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>53,571</u>	<u>-</u>
End of year	<u>\$ 114,030</u>	<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, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011 Actual</u>
	<u>Budget Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 368,652	\$ 368,652	\$ 336,231	\$ 342,056
Miscellaneous	-	-	20	-
Total revenues	<u>368,652</u>	<u>368,652</u>	<u>336,251</u>	<u>342,056</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	253,458	253,458	256,486	251,108
Contractual services	72,057	72,057	58,259	67,142
Commodities	13,130	13,130	7,573	25,235
Minor equipment	-	-	1,214	-
Total expenditures	<u>338,645</u>	<u>338,645</u>	<u>323,532</u>	<u>343,485</u>
Excess (deficiency) of revenues over expenditures	30,007	30,007	12,719	(1,429)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	-	-	6,846	8,275
End of year	<u>\$ 30,007</u>	<u>\$ 30,007</u>	<u>\$ 19,565</u>	<u>\$ 6,846</u>

McLEAN COUNTY, ILLINOIS

WASTE MANAGEMENT FUND

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

Year Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 170,000	\$ 170,000	\$ 125,317	\$ 138,899
<b>EXPENDITURES</b>				
Current - health and welfare:				
Contractual services	<u>150,000</u>	<u>150,000</u>	<u>141,445</u>	<u>134,352</u>
Excess (deficiency) of revenues over expenditures	20,000	20,000	(16,128)	4,547
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>
Net change in fund balance	-	-	(36,128)	(15,453)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>163,404</u>	<u>178,857</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,276</u>	<u>\$ 163,404</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, 2012

With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011 Actual</u>
	<u>Budget Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 179,548	\$ 236,711	\$ 229,608	\$ 257,080
Total revenues	<u>179,548</u>	<u>236,711</u>	<u>229,608</u>	<u>257,080</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	131,372	203,173	206,699	180,378
Commodities	5,478	5,478	6	695
Contractual services	42,698	96,332	87,273	66,455
Minor equipment	-	-	-	1,346
Total expenditures	<u>179,548</u>	<u>304,983</u>	<u>293,978</u>	<u>248,874</u>
Excess (deficiency) of revenues over expenditures	-	(68,272)	(64,370)	8,206
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	-	-	16,792	8,586
End of year	<u>\$ -</u>	<u>\$ (68,272)</u>	<u>\$ (47,578)</u>	<u>\$ 16,792</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, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>Budget</u>		<u>Actual</u>	<u>2011 Actual</u>
	<u>Original</u>	<u>2012 Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 2,114,176	\$ 2,114,176	\$ 2,113,416	\$ 2,114,457
Total revenues	<u>2,114,176</u>	<u>2,114,176</u>	<u>2,113,416</u>	<u>2,114,457</u>
<b>EXPENDITURES</b>				
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	-	-	(760)	281
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>164,771</u>	<u>164,490</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 164,011</u>	<u>\$ 164,771</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, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 2,424,286	\$ 2,424,286	\$ 2,423,041	\$ 2,420,164
<b>EXPENDITURES</b>				
Current - general government:				
Contractual services	<u>2,424,286</u>	<u>2,424,286</u>	<u>2,424,286</u>	<u>2,419,779</u>
Excess (deficiency) of revenues over expenditures	-	-	(1,245)	385
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	-	-	(289,174)	(289,559)
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (290,419)</u>	<u>\$ (289,174)</u>

## McLEAN COUNTY, ILLINOIS

## COUNTY CLERK DOCUMENT STORAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 21,875	\$ 21,875	\$ 22,486	\$ 22,375
Total revenues	<u>21,875</u>	<u>21,875</u>	<u>22,486</u>	<u>22,375</u>
<b>EXPENDITURES</b>				
Current - general government:				
Personal services	21,616	21,616	17,337	24,346
Contractual services	<u>259</u>	<u>259</u>	<u>259</u>	<u>254</u>
Total expenditures	<u>21,875</u>	<u>21,875</u>	<u>17,596</u>	<u>24,600</u>
Excess (deficiency) of revenues over expenditures	-	-	4,890	(2,225)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>7,337</u>	<u>9,562</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,227</u>	<u>\$ 7,337</u>

McLEAN COUNTY, ILLINOIS

JAIL PRISONERS' COMMISSARY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>	<u>2011</u>
<b>REVENUES</b>		
Charges for services	\$ 268,283	\$ 285,954
 <b>EXPENDITURES</b>		
Current - public safety	<u>249,338</u>	<u>262,180</u>
Excess (deficiency) of revenues over expenditures	18,945	23,774
 <b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>124,408</u>	<u>100,634</u>
End of year	<u>\$ 143,353</u>	<u>\$ 124,408</u>

McLEAN COUNTY, ILLINOIS

GIS FEES FUND

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

Year Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 162,000	\$ 166,730	\$ 166,730	\$ 146,292
<b>EXPENDITURES</b>				
Current - general government:				
Contractual services	145,800	149,408	165,608	151,010
Commodities	-	-	-	-
Total expenditures	<u>145,800</u>	<u>149,408</u>	<u>165,608</u>	<u>151,010</u>
Excess (deficiency) of revenues over expenditures	16,200	17,322	1,122	(4,718)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>(16,200)</u>	<u>(16,200)</u>	<u>27,436</u>	<u>32,154</u>
End of year	<u>\$ -</u>	<u>\$ 1,122</u>	<u>\$ 28,558</u>	<u>\$ 27,436</u>

McLEAN COUNTY, ILLINOIS

COLLECTOR AUTOMATION FUND

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

Year Ended December 31, 2012

With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 20,000	\$ 20,000	\$ 17,295	\$ 20,245
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>17,295</u>	<u>20,245</u>
<b>EXPENDITURES</b>				
Current - general government				
Contractual services	<u>5,000</u>	<u>5,000</u>	<u>3,149</u>	<u>4,008</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>3,149</u>	<u>4,008</u>
Excess (deficiency) of revenues over expenditures	15,000	15,000	14,146	16,237
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(20,000)</u>
Net change in fund balance	-	-	(854)	(3,763)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>34,102</u>	<u>37,865</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,248</u>	<u>\$ 34,102</u>

McLEAN COUNTY, ILLINOIS

NEUTRAL SITE CUSTODY EXCHANGE

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

Year Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 55,000	\$ 55,000	\$ 48,271	\$ 50,130
<b>EXPENDITURES</b>				
Current - public safety	<u>55,000</u>	<u>55,000</u>	<u>45,837</u>	<u>50,004</u>
Excess (deficiency) of revenues over expenditures	-	-	2,434	126
<b>OTHER FINANCING USES</b>				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	2,434	126
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>10,535</u>	<u>10,409</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,969</u>	<u>\$ 10,535</u>

McLEAN COUNTY, ILLINOIS

CHILDREN'S WAITING ROOM

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

Year Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 33,000	\$ 33,000	\$ 30,192	\$ 31,339
<b>EXPENDITURES</b>				
Current - public safety	<u>33,000</u>	<u>33,000</u>	<u>28,000</u>	<u>33,000</u>
Excess (deficiency) of revenues over expenditures	-	-	2,192	(1,661)
<b>OTHER FINANCING USES</b>				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	2,192	(1,661)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>43,688</u>	<u>45,349</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,880</u>	<u>\$ 43,688</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, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees, and fines	\$ 38,100	\$ 38,100	\$ 37,200	\$ 38,100
Intergovernmental	1,848,790	1,848,790	1,848,790	1,795,935
Interest	15,000	15,000	421	413
Charges for services			360	306
Miscellaneous	-	-	707	40
Total revenues	<u>1,901,890</u>	<u>1,901,890</u>	<u>1,887,478</u>	<u>1,834,794</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	1,931,406	1,931,406	2,000,304	1,936,063
Contractual services	656,636	656,636	545,046	560,760
Commodities	23,970	23,970	25,428	27,815
Minor equipment	12,000	12,000	-	5,330
Debt service	6,000	6,000	-	12,430
Total expenditures	<u>2,630,012</u>	<u>2,630,012</u>	<u>2,570,778</u>	<u>2,542,398</u>
Excess (deficiency) of revenues over expenditures	<u>(728,122)</u>	<u>(728,122)</u>	<u>(683,300)</u>	<u>(707,604)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>728,122</u>	<u>728,122</u>	<u>728,122</u>	<u>679,853</u>
Total other financing sources	<u>728,122</u>	<u>728,122</u>	<u>728,122</u>	<u>679,853</u>
Net change in fund balance	-	-	44,822	(27,751)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	-	-	143,248	170,999
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 188,070</u>	<u>\$ 143,248</u>

McLEAN COUNTY, ILLINOIS

TOWNSHIP MOTOR FUEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>	<u>2011</u>
<b>REVENUES</b>		
Intergovernmental	\$ 2,373,894	\$ 2,360,562
Interest	4,166	9,156
Miscellaneous	490	-
	<hr/>	<hr/>
Total revenues	2,378,550	2,369,718
 <b>EXPENDITURES</b>		
Current - highways and streets:		
Contractual services	<u>2,747,805</u>	<u>2,078,435</u>
Excess (deficiency) of revenues over expenditures	(369,255)	291,283
 <b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>2,420,036</u>	<u>2,128,753</u>
End of year	<u>\$ 2,050,781</u>	<u>\$ 2,420,036</u>

## McLEAN COUNTY, ILLINOIS

## TOWNSHIP BRIDGE PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2012

With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>	<u>2011</u>
<b>REVENUES</b>		
Intergovernmental	\$ 115,505	\$ 985,522
Charges for services	32,772	426
Interest	<u>121</u>	<u>34</u>
Total revenues	148,398	985,982
<b>EXPENDITURES</b>		
Current - highways and streets:		
Contractual services	<u>75,692</u>	<u>1,105,938</u>
Excess (deficiency) of revenues over expenditures	<u>72,706</u>	<u>(119,956)</u>
<b>OTHER FINANCING SOURCES AND USES</b>		
Transfers in	-	-
Transfers out	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>-</u>	<u>-</u>
Net change in fund balance	72,706	(119,956)
<b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>(67,396)</u>	<u>52,560</u>
End of year	<u>\$ 5,310</u>	<u>\$ (67,396)</u>

## McLEAN COUNTY, ILLINOIS

## LAW LIBRARY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2012  
With Comparative Figures for Year Ended December 31, 2011

	<u>2012</u>		<u>Actual</u>	<u>2011</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 70,250	\$ 70,250	\$ 68,224	\$ 70,280
Miscellaneous	<u>5,612</u>	<u>5,612</u>	<u>2,677</u>	<u>3,935</u>
Total revenues	75,862	75,862	70,901	74,215
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	15,990	15,990	13,568	15,809
Contractual services	1,519	1,519	1,020	452
Commodities	50,813	75,557	75,495	74,241
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
Total expenditures	<u>68,322</u>	<u>93,066</u>	<u>90,083</u>	<u>91,502</u>
Excess (deficiency) of revenues over expenditures	7,540	(17,204)	(19,182)	(17,287)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>2,498</u>	<u>19,785</u>
End of year	<u>\$ 7,540</u>	<u>\$ (17,204)</u>	<u>\$ (16,684)</u>	<u>\$ 2,498</u>

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

**Year Ended December 31, 2012**  
**With Comparative Figures for Year Ended December 31, 2011**

	<u>2012</u>	<u>2011</u>
<b>REVENUES</b>	\$ -	\$ -
 <b>EXPENDITURES</b>		
Capital outlay	-	-
Excess (deficiency) of revenues over expenditures	-	-
 <b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>486</u>	<u>486</u>
End of year	<u>\$ 486</u>	<u>\$ 486</u>

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## **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 POSITION

December 31, 2012

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	\$ 31,569	\$ 156,623	\$ 582,465	\$ 29,804	\$ 800,461
Receivables:					
Accounts	-	-	470,074	-	470,074
Due from individuals and other governmental entities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 31,569</u>	<u>\$ 156,623</u>	<u>\$ 1,052,539</u>	<u>\$ 29,804</u>	<u>\$ 1,270,535</u>
<b>LIABILITIES AND NET POSITION</b>					
<b>LIABILITIES</b>					
Due to individuals and other governmental entities	\$ -	\$ -	\$ 265,542	\$ -	\$ 265,542
<b>NET POSITION</b>					
Assets held in trust for others	<u>31,569</u>	<u>156,623</u>	<u>786,997</u>	<u>29,804</u>	<u>1,004,993</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 31,569</u>	<u>\$ 156,623</u>	<u>\$ 1,052,539</u>	<u>\$ 29,804</u>	<u>\$ 1,270,535</u>

## McLEAN COUNTY, ILLINOIS

## FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST FUNDS

COMBINING STATEMENT OF CHANGES IN  
FIDUCIARY NET POSITION

For the Year Ended December 31, 2012

	<u>Free Eye Clinic</u>	<u>Baker Estate</u>	<u>Community Development</u>	<u>Nursing Home Crafts</u>	<u>Total</u>
<b>ADDITIONS</b>					
Interest	\$ 31	\$ 7,553	\$ 29,557	\$ -	\$ 37,141
Other:					
Contributions	2,411	-	-	-	2,411
Miscellaneous	-	-	-	16,435	16,435
	<u>2,442</u>	<u>7,553</u>	<u>29,557</u>	<u>16,435</u>	<u>55,987</u>
Total revenues					
	<u>2,442</u>	<u>7,553</u>	<u>29,557</u>	<u>16,435</u>	<u>55,987</u>
<b>DEDUCTIONS</b>					
Current:					
General government	-	-	41	-	41
Health and welfare	-	-	-	3,809	3,809
	<u>-</u>	<u>-</u>	<u>41</u>	<u>3,809</u>	<u>3,850</u>
Total expenditures					
	<u>-</u>	<u>-</u>	<u>41</u>	<u>3,809</u>	<u>3,850</u>
Net change in net position	2,442	7,553	29,516	12,626	52,137
<b>NET POSITION</b>					
Beginning of year	<u>29,127</u>	<u>149,070</u>	<u>757,481</u>	<u>17,178</u>	<u>952,856</u>
End of year	<u>\$ 31,569</u>	<u>\$ 156,623</u>	<u>\$ 786,997</u>	<u>\$ 29,804</u>	<u>\$ 1,004,993</u>

## McLEAN COUNTY, ILLINOIS

## FIDUCIARY FUNDS - AGENCY FUNDS

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2012

	<u>Balance, December 31, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, December 31, 2012</u>
<b>DRAINAGE DISTRICT FUNDS</b>				
Assets:				
Cash and investments	\$ 169,686	\$ 74,283	\$ 62,267	\$ 181,702
Liabilities:				
Other	\$ 169,686	\$ 28,824	\$ 16,808	\$ 181,702
<b>PROPERTY TAXES</b>				
Assets:				
Cash and investments	\$ 197,325	\$ 368,538,811	\$ 368,293,674	\$ 442,462
Receivables - other	73,796	294,721,544	294,689,051	106,289
	<u>\$ 271,121</u>	<u>\$ 663,260,355</u>	<u>\$ 662,982,725</u>	<u>\$ 548,751</u>
Liabilities:				
Other	\$ 271,121	\$ 297,028,780	\$ 296,751,150	\$ 548,751
<b>COUNTY CLERK R.E. TAX REDEMPTION</b>				
Assets:				
Cash and investments	\$ 456,204	\$ 52,797,878	\$ 53,043,731	\$ 210,351
Liabilities:				
Other	\$ 456,204	\$ 52,645,226	\$ 52,891,079	\$ 210,351
<b>CONDEMNATIONS AND ABANDONED PROPERTY</b>				
Assets:				
Cash and investments	\$ 200,538	\$ 28,256	\$ 72,074	\$ 156,720
Liabilities:				
Other	\$ 200,538	\$ 94,176	\$ 137,994	\$ 156,720

(CONTINUED)

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2012

	<u>Balance, December 31, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, December 31, 2012</u>
<b>INHERITANCE FUND</b>				
Assets:				
Cash and investments	\$ 201,383	\$ 1,117,667	\$ 1,319,050	\$ -
Liabilities:				
Other	\$ 201,383	\$ 1,117,667	\$ 1,319,050	\$ -
<b>CIRCUIT CLERK</b>				
Assets:				
Cash and investments	\$ 1,098,393	\$ 41,130,597	\$ 41,020,320	\$ 1,208,670
Accrued interest receivable	1,534	778	-	2,312
	<u>\$ 1,099,927</u>	<u>\$ 41,131,375</u>	<u>\$ 41,020,320</u>	<u>\$ 1,210,982</u>
Liabilities:				
Other	\$ 1,099,927	\$ 41,131,375	\$ 41,020,320	\$ 1,210,982
<b>PAYROLL</b>				
Assets:				
Cash and investments	\$ 446,771	\$ 41,883,950	\$ 41,901,509	\$ 429,212
Receivables - other	517	4,727	5,061	183
Due from component units	2,152	2,155	2,152	2,155
Due from others	1,604,720	1,871,376	1,607,051	1,869,045
	<u>\$ 2,054,160</u>	<u>\$ 43,762,208</u>	<u>\$ 43,515,773</u>	<u>\$ 2,300,595</u>
Liabilities:				
Other	\$ 2,054,160	\$ 42,394,637	\$ 42,148,202	\$ 2,300,595
<b>JAIL INMATE</b>				
Assets:				
Cash and investments	\$ 34,004	\$ 2,489,316	\$ 2,484,234	\$ 39,086
Liabilities:				
Other	\$ 34,004	\$ 2,489,316	\$ 2,484,234	\$ 39,086

(CONTINUED)

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2012

	<u>Balance, December 31, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, December 31, 2012</u>
<b>SHERIFF'S GENERAL</b>				
Assets:				
Cash and investments	\$ 127	\$ 509,923	\$ 509,986	\$ 64
Liabilities:				
Other	\$ 127	\$ 509,923	\$ 509,986	\$ 64
 <b>TOTAL - ALL AGENCY FUNDS</b>				
Assets:				
Cash and investments	\$ 2,804,431	\$ 508,570,681	\$ 508,706,845	\$ 2,668,267
Accrued interest receivable	1,534	778	-	2,312
Receivables - other	74,313	294,726,271	294,694,112	106,472
Due from component units	2,152	2,155	2,152	2,155
Due from others	1,604,720	1,871,376	1,607,051	1,869,045
	<u>\$ 4,487,150</u>	<u>\$ 805,171,261</u>	<u>\$ 805,010,160</u>	<u>\$ 4,648,251</u>
Liabilities:				
Other	<u>\$ 4,487,150</u>	<u>\$ 437,439,924</u>	<u>\$ 437,278,823</u>	<u>\$ 4,648,251</u>

**McLEAN COUNTY, ILLINOIS**  
**COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD**  
**BALANCE SHEET AND STATEMENT OF NET POSITION**

December 31, 2012

	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and investments	\$ 1,390,036	\$ -	\$ 1,390,036
Receivables:			
State of Illinois	167,899	-	167,899
Accounts	63,361	-	63,361
Other	392	-	392
Other assets	<u>-</u>	<u>-</u>	<u>-</u>
Total current assets	1,621,688	-	1,621,688
<b>NONCURRENT ASSETS</b>			
Capital assets, net	<u>-</u>	<u>534,008</u>	<u>534,008</u>
<b>TOTAL ASSETS</b>	<u>\$ 1,621,688</u>	<u>\$ 534,008</u>	<u>\$ 2,155,696</u>
<b>LIABILITIES AND FUND BALANCE/NET POSITION</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 114,834	\$ -	\$ 114,834
Due to primary government	17,778	-	17,778
Due to fiduciary funds - primary government	2,155	-	2,155
Accrued compensated absences	<u>-</u>	<u>61</u>	<u>61</u>
Total current liabilities	134,767	61	134,828
<b>NONCURRENT LIABILITIES</b>			
Accrued compensated absences	<u>-</u>	<u>553</u>	<u>553</u>
Total liabilities	134,767	614	135,381
<b>FUND BALANCE/NET POSITION</b>			
Invested in capital assets	-	534,008	534,008
Unrestricted	<u>1,486,921</u>	<u>(614)</u>	<u>1,486,307</u>
Total fund balance/net position	<u>1,486,921</u>	<u>533,394</u>	<u>2,020,315</u>
<b>TOTAL LIABILITIES AND FUND BALANCE/NET POSITION</b>	<u>\$ 1,621,688</u>	<u>\$ 534,008</u>	<u>\$ 2,155,696</u>

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD

RECONCILIATION OF BALANCE SHEET TO STATEMENT OF NET POSITION

December 31, 2012

<b>TOTAL FUND BALANCE FOR FUND BALANCE SHEET</b>	<u>\$ 1,486,921</u>
 <b>TOTAL NET POSITION REPORTED IN THE STATEMENT OF NET POSITION IS DIFFERENT BECAUSE</b>	
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	4,830,114
Accumulated depreciation	<u>(4,296,106)</u>
	<u>534,008</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, 2012 consist of:	
Accrued compensated absences	<u>(614)</u>
 <b>TOTAL NET POSITION</b>	 <u><u>\$ 2,020,315</u></u>

## 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, 2012

	<b>Statement of Revenues, Expenditures, and Changes in Fund Balance</b>	<b>Adjustments</b>	<b>Statement of Activities</b>
<b>REVENUES</b>			
Licenses, permits, fees and fines	\$ 1,943,906	\$ -	\$ 1,943,906
Interest	5,365	-	5,365
Miscellaneous	8,322	-	8,322
	<u>1,957,593</u>	<u>-</u>	<u>1,957,593</u>
<b>EXPENDITURES</b>			
Current:			
Personal services	65,876	501	66,377
Contractual services	1,745,510	-	1,745,510
Commodities	-	-	-
Minor equipment	59,369	-	59,369
Capital outlay	378,442	(378,442)	-
Depreciation	-	38,998	38,998
Loss on sale of assets	-	-	-
	<u>2,249,197</u>	<u>(338,943)</u>	<u>1,910,254</u>
Total expenditures/expenses			
Excess (deficiency) of revenues over expenditures	(291,604)	338,943	47,339
<b>FUND BALANCE (DEFICIT)/NET POSITION</b>			
Beginning of period	<u>1,778,525</u>	<u>194,451</u>	<u>1,972,976</u>
End of period	<u>\$ 1,486,921</u>	<u>\$ 533,394</u>	<u>\$ 2,020,315</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, 2012

NET CHANGE IN FUND BALANCE \$ (291,604)

THE CHANGE IN NET POSITION 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	378,442
Depreciation expense	(38,998)

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	(501)
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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	-
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<b>TOTAL CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITY</b>	<b>\$ 47,339</b>
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## 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, 2012

With Comparative Figures for Year Ended December 31, 2011

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 1,673,234	\$ 1,673,234	\$ 1,943,906	\$ 1,794,906
Interest	10,000	10,000	5,365	6,259
Miscellaneous	-	-	8,322	-
Total revenues	<u>1,683,234</u>	<u>1,683,234</u>	<u>1,957,593</u>	<u>1,801,165</u>
<b>EXPENDITURES</b>				
Current:				
Personal services	69,487	69,487	65,876	70,006
Contractual services	1,689,514	1,747,950	1,745,510	1,696,119
Commodities	-	-	-	-
Minor equipment	-	59,370	59,369	-
Capital outlay	411,000	411,000	378,442	-
Debt services	-	-	-	-
Total expenditures	<u>2,170,001</u>	<u>2,287,807</u>	<u>2,249,197</u>	<u>1,766,125</u>
Excess (deficiency) of revenues over expenditures	(486,767)	(604,573)	(291,604)	35,040
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	-	-	-	-
Transfers out	<u>486,767</u>	<u>486,767</u>	<u>-</u>	<u>-</u>
Total other financing sources and us	<u>486,767</u>	<u>486,767</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	(117,806)	(291,604)	35,040
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of period	<u>-</u>	<u>-</u>	<u>1,778,525</u>	<u>1,743,485</u>
End of period	<u>\$ -</u>	<u>\$ (117,806)</u>	<u>\$ 1,486,921</u>	<u>\$ 1,778,525</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.

<b>Contents</b>	<b>Page</b>
Financial Trends	146
<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	154
<i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
Debt Capacity	160
<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	164
<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	166
<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 Position by Component**  
**Last Ten Years**  
**(Accrual Basis of Accounting)**

	<b>December 31,</b>			
	<u><b>2012</b></u>	<u><b>2011</b></u>	<u><b>2010</b></u>	<u><b>2009</b></u>
<b>Governmental activities</b>				
Invested in capital assets, net of related debt	\$ 109,896,709	\$ 107,867,249	\$ 106,921,713	\$ 103,547,095
Restricted	18,568,346	18,204,854	16,934,312	14,919,845
Unrestricted	<u>9,934,501</u>	<u>8,779,686</u>	<u>9,610,836</u>	<u>8,624,748</u>
<b>Total governmental activities net position</b>	<u><u>\$ 138,399,556</u></u>	<u><u>\$ 134,851,789</u></u>	<u><u>\$ 133,466,861</u></u>	<u><u>\$ 127,091,688</u></u>
<b>Business-type activities</b>				
Invested in capital assets, net of related debt	\$ 1,125,498	\$ 1,210,016	\$ 1,368,490	\$ 1,506,203
Unrestricted	<u>9,424,165</u>	<u>8,935,446</u>	<u>7,283,040</u>	<u>7,587,770</u>
<b>Total business-type activities net net position</b>	<u><u>\$ 10,549,663</u></u>	<u><u>\$ 10,145,462</u></u>	<u><u>\$ 8,651,530</u></u>	<u><u>\$ 9,093,973</u></u>
<b>Primary government</b>				
Invested in capital assets, net of related debt	\$ 111,022,207	\$ 109,077,265	\$ 108,290,203	\$ 105,053,298
Restricted	18,568,346	18,204,854	16,934,312	14,919,845
Unrestricted	<u>19,358,666</u>	<u>17,715,132</u>	<u>16,893,876</u>	<u>16,212,518</u>
<b>Total primary government net position</b>	<u><u>\$ 148,949,219</u></u>	<u><u>\$ 144,997,251</u></u>	<u><u>\$ 142,118,391</u></u>	<u><u>\$ 136,185,661</u></u>

<b>December 31,</b>					
<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 Position**  
**Last Ten Years**  
**(Accrual Basis of Accounting)**

	Year Ended December 31,			
	2012	2011	2010	2009
<b>Expenses</b>				
Governmental activities:				
General government	\$ 17,919,251	\$ 18,608,965	\$ 17,906,630	\$ 17,305,003
Public safety	32,261,376	31,345,919	30,257,438	30,144,969
Highways and streets	13,541,952	15,030,743	11,399,985	10,554,804
Health and welfare	10,292,382	9,814,562	10,330,274	9,944,030
Culture and recreation	1,098,706	1,179,455	997,585	1,095,329
Interest expense	504,304	478,964	416,392	371,591
Total governmental activities expenses	<u>75,617,971</u>	<u>76,458,608</u>	<u>71,308,304</u>	<u>69,415,726</u>
Business-type activities:				
Health and welfare	8,037,119	7,273,881	7,260,194	8,258,390
<b>Total primary government expenses</b>	<u>83,655,090</u>	<u>83,732,489</u>	<u>78,568,498</u>	<u>77,674,116</u>
<b>Program revenues</b>				
Governmental activities:				
Charges for services:				
General government	6,809,504	6,782,694	7,337,489	7,774,392
Public safety	7,749,843	7,427,120	7,489,700	7,435,409
Highways and streets	1,249,809	1,994,321	1,468,811	1,351,048
Health and welfare	1,355,585	1,295,817	1,262,510	1,225,625
Culture and recreation	395,929	396,909	411,725	365,146
Operating grants and contributions:				
General government	2,347,814	2,219,265	1,553,114	621,694
Public safety	4,481,834	4,180,432	3,978,581	4,477,696
Highways and streets	6,834,916	1,672,273	876,172	3,065
Health and welfare	4,217,518	2,744,496	2,786,774	2,797,340
Culture and recreation	23,583	234	80	819
Capital grants:				
General government	-	-	64,904	301,678
Public safety	-	-	-	-
Highways and streets	1,210,441	796,524	2,595,158	2,500,277
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
<b>Total governmental activities program revenues</b>	<u>36,676,776</u>	<u>29,510,085</u>	<u>29,825,018</u>	<u>28,854,189</u>
Business-type activities:				
Charges for services:				
Health and welfare	7,522,362	7,959,013	5,851,867	7,688,957
Capital grants	25,132	25,041	-	-
<b>Total business-type activities program revenues</b>	<u>7,547,494</u>	<u>7,984,054</u>	<u>5,851,867</u>	<u>7,688,957</u>
<b>Total primary government program revenues</b>	<u>44,224,270</u>	<u>37,494,139</u>	<u>35,676,885</u>	<u>36,543,146</u>
<b>Net (expense) revenue</b>	<u>39,430,820</u>	<u>46,238,350</u>	<u>42,891,613</u>	<u>41,130,970</u>
<b>General revenues and other changes in net position</b>				
Governmental activities:				
General property tax	33,160,993	32,854,093	31,983,693	30,635,514
Motor fuel tax <sup>^</sup>	-	5,404,577	5,531,956	4,656,514
Retailers occupation tax	6,247,582	5,716,686	5,506,056	5,415,526
State income tax	1,742,305	1,545,248	1,595,010	1,614,763
Personal property replacement tax	1,391,696	1,440,323	1,538,152	1,464,841
Unrestricted interest earnings	602,643	708,913	707,380	893,086
Miscellaneous	145,120	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	(801,377)	(687,696)	(847,992)	(623,103)
<b>Total governmental activities</b>	<u>42,488,962</u>	<u>48,335,311</u>	<u>47,858,466</u>	<u>45,987,020</u>
Business-type activities:				
Unrestricted interest earnings	40,392	46,481	61,153	105,277
Miscellaneous	52,057	47,723	56,739	59,135
Transfers	801,377	687,696	847,991	623,103
<b>Total business-type activities</b>	<u>893,826</u>	<u>781,900</u>	<u>965,883</u>	<u>787,515</u>
<b>Total primary government general revenues</b>	<u>43,382,788</u>	<u>49,117,211</u>	<u>48,824,349</u>	<u>46,774,535</u>
<b>Change in net position</b>				
Governmental activities	3,547,767	1,386,788	6,375,180	5,425,483
Business-type activities	404,201	1,492,073	(442,444)	218,082
<b>Total primary government general revenues</b>	<u>\$ 3,951,968</u>	<u>\$ 2,878,861</u>	<u>\$ 5,932,736</u>	<u>\$ 5,643,565</u>

<sup>^</sup> Starting in fiscal year 2012, Motor Fuel Tax has been recorded as program revenue, and, is included in the operating grants and contributions under Highways and Streets.

\*Starting in fiscal year 2012, Intergovernmental revenues have been recorded in the appropriate activity under operating grants and contributions.

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
<u>937,144</u>	<u>1,047,465</u>	<u>891,776</u>	<u>684,635</u>	<u>542,184</u>	<u>378,229</u>
<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 Ten Years**  
**(Modified Accrual Basis of Accounting)**

	<b>December 31,</b>			
	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<b>General Fund</b>				
<b>Nonspendable:</b>				
Inventory	\$ 98,735	\$ 86,647	-	-
Prepaid items	71,508	53,013	-	-
<b>Assigned to:</b>				
Tort judgment	839,766	713,604	-	-
<b>Unassigned:</b>	13,059,044	11,324,326	-	-
Reserved	-	-	\$ 1,038,266	\$ 109,188
Unreserved	-	-	9,285,560	7,760,767
<b>Total General Fund</b>	<u>\$ 14,069,053</u>	<u>\$ 12,177,590</u>	<u>\$ 10,323,826</u>	<u>\$ 7,869,955</u>
<b>All Other Governmental Funds</b>				
<b>Nonspendable:</b>				
Inventory	\$ 269,603	\$ 289,005	-	-
Prepaid items	222	7,166	-	-
<b>Restricted for:</b>				
Operations (document storage & automation)	998,719	893,425	-	-
Health & wellness	4,429,396	3,975,681	-	-
Highway	10,710,246	11,193,422	-	-
Employee benefits	1,441,167	749,669	-	-
Public safety	1,431,220	1,436,582	-	-
Debt service	164,011	164,771	-	-
Culture and recreation	34,441	38,978	-	-
Capital improvements	486	486	-	-
<b>Unassigned:</b>	(466,064)	(388,790)	-	-
Reserved	-	-	\$ 298,158	\$ 347,712
Unreserved	-	-	18,535,091	15,842,403
<b>Total All Other Governmental Funds</b>	<u>\$ 19,013,447</u>	<u>\$ 18,360,395</u>	<u>\$ 18,833,249</u>	<u>\$ 16,190,115</u>

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

Table III

December 31,

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 75,370	\$ 98,178	\$ -	\$ 71,446	\$ 968,132	\$ 1,279,312
<u>8,338,235</u>	<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>\$ 8,413,605</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>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 361,332	\$ 347,136	\$ -	\$ -	\$ -	\$ -
<u>11,230,536</u>	<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>\$ 11,591,868</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 Ten Years**  
**(Modified Accrual Basis of Accounting)**

**Year Ended December 31,**

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<b>Revenues</b>				
General property taxes	\$ 33,160,995	\$ 32,854,094	\$ 31,983,693	\$ 30,635,514
Other taxes	9,444,766	8,609,627	8,721,238	8,102,529
Licenses, permits, fees, and fines	7,503,569	7,216,549	7,913,536	8,052,832
Intergovernmental	17,854,608	18,260,782	16,447,350	13,727,569
Charges for services	9,755,007	8,873,506	8,781,050	8,087,281
Maintenance contracts	2,807,921	2,803,414	2,980,189	3,335,657
Interest	602,642	708,914	707,380	893,086
Miscellaneous	125,068	262,073	106,848	311,671
Total revenues	<u>81,254,576</u>	<u>79,588,959</u>	<u>77,641,284</u>	<u>73,146,139</u>
<b>Expenditures</b>				
Current:				
General government	26,736,684	27,284,954	23,990,083	24,252,379
Public Safety	25,425,873	24,888,963	24,461,846	24,805,341
Highways and streets	9,212,660	9,702,155	5,053,309	6,810,592
Health and welfare	7,443,894	7,436,502	7,693,107	7,332,284
Culture and recreation	1,030,378	1,049,072	1,069,959	1,074,875
Capital outlay	5,771,296	5,563,570	6,458,407	1,731,980
Debt service - principle	1,671,780	1,874,011	888,262	2,144,872
Debt service - interest	631,513	478,964	2,205,534	371,591
Total expenditures	<u>77,924,078</u>	<u>78,278,191</u>	<u>71,820,507</u>	<u>68,523,914</u>
Excess of revenues over expenditures	<u>3,330,498</u>	<u>1,310,768</u>	<u>5,820,777</u>	<u>4,622,225</u>
<b>Other financing sources (uses)</b>				
Transfers in	1,601,183	1,451,590	1,295,783	1,162,839
Proceeds from capital lease	15,394	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	(2,402,560)	(2,137,655)	(2,143,775)	(1,785,942)
Extraordinary loss	-	-	-	-
Total other financing sources (uses)	<u>(785,983)</u>	<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	2,544,515	1,382,769	5,097,005	4,004,597
<b>Fund Balances</b>				
Beginning of year	<u>30,537,985</u>	<u>29,155,216</u>	<u>24,060,070</u>	<u>20,055,473</u>
End of year	<u>\$ 33,082,500</u>	<u>\$ 30,537,985</u>	<u>\$ 29,157,075</u>	<u>\$ 24,060,070</u>
<b>Debt Service as a percentage of noncapital expenditures</b>	3.19%	3.24%	4.73%	3.77%

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.

Table IV

Year Ended December 31,					
2008	2007	2006	2005	2004	2003
\$ 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>
<u>(5,300,422)</u>	<u>(726,841)</u>	<u>2,768,090</u>	<u>4,052,851</u>	<u>(2,292,013)</u>	<u>(4,883,431)</u>
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
<u>26,556,222</u>	<u>27,949,063</u>	<u>24,902,688</u>	<u>21,059,651</u>	<u>21,406,164</u>	<u>20,897,146</u>
<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>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Residential	\$ 2,256,739,638	\$ 2,639,966,365	\$ 2,629,039,475	\$ 2,604,246,342
Farm	292,746,001	284,998,298	266,677,418	251,259,383
Commercial	937,347,756	1,038,572,576	981,387,717	977,124,317
Industrial	24,139,740	25,768,961	26,386,507	27,870,921
Railroad	1,505,104	1,535,221	1,540,731	1,255,455
Total Assessed Value	\$ 3,512,478,239	\$ 3,990,841,421	\$ 3,905,031,848	\$ 3,861,756,418
Total Actual Value	*	*	*	*
Total Direct Tax Rate	*	*	*	*

Source: McLean County Clerk

\* Information not available.

Table V

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$	2,504,116,063	\$ 2,385,891,370	\$ 2,263,172,715	\$ 2,130,880,815	\$ 1,993,443,810	\$ 1,862,410,099
	241,034,789	226,194,534	218,709,012	226,050,438	235,969,687	249,161,141
	1,008,181,167	926,561,795	871,363,659	838,738,306	811,011,174	776,448,770
	28,084,196	28,596,913	28,091,078	26,553,044	26,037,332	25,561,047
	1,220,468	1,207,806	1,166,548	1,100,855	1,473,127	1,394,100
\$	3,782,636,683	\$ 3,568,452,418	\$ 3,382,503,012	\$ 3,223,323,458	\$ 3,067,935,130	\$ 2,914,975,157
	*	*	*	*	*	*
	*	*	*	*	*	*

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

	<u>2003</u>	<u>#</u> <u>2004</u>
<b>CITY OF BLOOMINGTON</b>		
McLean County	0.93685	0.93874
City of Bloomington Township	0.15620	0.18862
City of Bloomington	1.01064	1.00710
City of Bloomington Library	0.27325	0.27359
Bloomington-Normal Water District	0.14314	0.15014
Bloomington-Normal Airport Authority	0.10920	0.10680
Cemetery	0.02194	-
School District No. 87	4.43447	4.47014
Jr. College District No. 540	<u>0.35256</u>	<u>0.38752</u>
	<u>7.43825</u>	<u>7.52265</u>
<b>TOWN OF NORMAL</b>		
McLean County	0.93685	0.93874
Normal Township	0.12399	0.12592
Road and Bridge	0.07964	0.08085
Town of Normal	0.83987	0.82629
Normal Library	0.34762	0.34060
Bloomington-Normal Water District	0.14314	0.15014
Airport Authority	0.10920	0.10680
School District No. 5	4.43031	4.50786
Jr. College District No. 540	<u>0.35256</u>	<u>0.38752</u>
	<u>7.36318</u>	<u>7.46472</u>
<b>WEST TOWNSHIP</b>		
McLean County	0.93685	0.93874
West Township	0.37838	0.41341
Road and Bridge	0.34321	0.37502
LeRoy Fire District	0.37788	0.39501
LeRoy Park District	0.14370	0.14557
Multi-Township Assessment	0.04367	0.04572
School District No. 2	5.19897	5.28279
Jr. College District No. 505	0.48371	0.48770
S. E. Water District	0.00829	0.00420
West School Rebate	<u>(0.9218)</u>	<u>(0.50249)</u>
	<u>6.99286</u>	<u>7.58567</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 2012 tax levy provided taxes in 2013.

Source: McLean County Clerk

Table VI

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
0.93885	0.91927	0.90098	0.89659	0.90687	0.91673	0.91571	0.91165
0.23686	0.22972	0.22080	0.18683	0.18217	0.17309	0.14328	0.14145
0.99901	0.99730	1.00665	0.99541	1.07616	1.06013	1.05955	1.05990
0.27284	0.27099	0.26601	0.26108	0.25467	0.25087	0.25073	0.25620
0.14835	0.15303	0.15871	0.16036	0.16476	0.16391	0.16390	0.16402
0.05202	0.11621	0.10781	0.11008	0.08546	0.09855	0.15486	0.12745
-	-	-	-	-	-	-	-
4.48095	4.48221	4.51459	4.58085	4.61222	4.65682	4.65741	4.72322
<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>0.48255</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>	<u>7.86644</u>
0.93885	0.91927	0.90098	0.89659	0.90687	0.91673	0.91571	0.91165
0.12249	0.11826	0.14858	0.14934	0.15138	0.15807	0.16501	0.16692
0.07863	0.07591	0.01809	0.08115	0.08226	0.08589	0.08965	0.09070
0.79281	0.75819	0.74897	0.74289	0.78476	0.78259	0.77488	0.76272
0.33345	0.32919	0.33915	0.35069	0.36452	0.39507	0.41484	0.43971
0.14835	0.15303	0.15871	0.16036	0.16476	0.16391	0.16390	0.16402
0.05202	0.11621	0.10781	0.11008	0.08546	0.09855	0.15486	0.12745
4.47579	4.44755	4.53295	4.58932	4.69289	4.76383	4.73499	4.88412
<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>0.48255</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>	<u>8.02984</u>
0.93885	0.91927	0.90098	0.89659	0.90687	0.91673	0.91571	0.91165
0.44778	0.46846	0.44771	0.38661	0.36310	0.33772	0.32565	0.37422
0.40746	0.43869	0.44021	0.42774	0.47890	0.46441	0.44753	0.43437
0.39088	0.39002	0.38314	0.38351	0.38015	0.36879	0.37639	0.38897
0.13845	0.43935	0.12793	0.12932	0.13154	0.13397	0.17084	0.17258
0.04717	0.04711	0.04272	0.03092	0.02962	0.02863	0.02766	0.02337
5.31985	5.35722	5.32378	5.37259	5.35350	5.40841	5.40217	5.44900
0.48067	0.46147	0.46860	0.51576	0.50341	0.50626	0.51182	0.51937
-	-	-	0.00683	-	-	-	-
<u>(0.32275)</u>	<u>(1.19353)</u>	<u>(1.42580)</u>	<u>(1.33007)</u>	<u>(1.66562)</u>	<u>(1.94707)</u>	<u>(1.61746)</u>	<u>(1.68463)</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>	<u>6.58890</u>

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

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

	<u>2011 Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Taxes Paid in 2012 (2)</u>	<u>2002 Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Taxes Paid in 2003 (2)</u>	<u>2002 Rank</u>
1. State Farm Mutual (Insurance)	\$ 172,290,705	4.32%	\$ 13,561,108	\$ 116,183,706	4.18 %	\$ 8,562,054	1
2. High Trails Wind Farm LLC	44,337,534	1.11%	3,906,828				
3. Eastland Mall LLC	17,666,667	0.44%	1,381,760				
4. Snyder Companies	15,589,137	0.39%	1,222,902	3,997,903	0.14	283,104	10
5. Wal-Mart Stores (Retail)	13,693,886	0.34%	1,091,749				
6. Country Life Insurance Co.	13,503,698	0.34%	1,060,173	10,001,047	0.36	729,526	3
7. Nextera Energy Resources	13,459,191	0.34%	987,456				
8. IMI College Hills Development LLC (Retail)	4,781,357	0.12%	865,795				
9. Illinois Agricultural Association (Agricultural Insurance)	9,566,667	0.24%	748,236	9,077,323	0.33	667,022	5
10. Mitsubishi	<u>9,184,078</u>	<u>0.23%</u>	<u>734,707</u>	13,480,872	0.49	972,265	2
B-M-J Development (Shopping Mall)				9,605,293	0.35	705,818	4
Verizon (Telecommunications)				6,676,197	0.24	482,034	6
AMRESKO (Retail)				5,375,312	0.19	389,970	7
Westminster Village (Retirement Community)				4,974,128	0.18	335,198	8
DPR Limited Partnership				<u>4,175,256</u>	<u>0.15</u>	<u>302,908</u>	9
	<u>\$ 314,072,920</u>	<u>0.08 %</u>	<u>\$ 25,560,714</u>	<u>183,547,037</u>	<u>6.61 %</u>	<u>13,429,899</u>	

(1) Assessed valuation is determined in 2012 for taxes payable in 2013.

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

Source: McLean County Supervisor of Assessments

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

<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>
2011	33,177,504	33,174,525	99.99%	(14,465)	33,160,060	99.95%
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%

**Source:** McLean County Treasurer's Office

**Note:** A tax levy year provides taxes for the ensuing year. Thereby, the 2011 tax levy year provided taxes in 2012.

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			
2012	\$ 7,523,991	\$ -	\$ 1,506,210	\$ 6,017,781	*	*	\$ 35.88
2011	9,086,037	-	1,562,046	7,523,991	*	*	45.52
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

\*Information not yet available

**McLean County, Illinois**  
**Computation of Direct and Overlapping Debt**  
**December 31, 2012**  
**(Unaudited)**

<u>Taxing District With Outstanding Debt</u>	<u>Net Debt Outstanding</u>	<u>% Within County</u>	<u>Debt Applicable to McLean County</u>
<b>Municipalities</b>			
City of Bloomington	103,007,052	100.00%	103,007,052
Village of Carlock	74,026	100.00%	74,026
City of Chenoa	9,065	100.00%	9,065
Village of Cooksville	583,048	100.00%	583,048
Village of Heyworth	12,574,786	100.00%	12,574,786
City of LeRoy	4,330,773	100.00%	4,330,773
Village of McLean	464,883	100.00%	464,883
Town of Normal	146,814,340	100.00%	146,814,340
Village of Gridley	1,404,806	100.00%	1,404,806
City of El Paso	1,533,004	2.37%	36,332
<b>School Districts</b>			
Bloomington District #87	52,387,492	100.00%	52,387,492
Blue Ridge Unit #18	18,249,607	74.46%	13,588,657
El Paso-Gridley Unit #11	4,172,551	26.24%	1,094,877
Gibson City Unit #5E	8,743,708	3.37%	294,663
Heyworth Unit #4	9,737,679	98.94%	9,634,460
LeRoy Unit #2	5,884,513	98.60%	5,802,130
Lexington Unit #7	5,904,056	100.00%	5,904,056
Normal Unit #5	225,317,703	99.93%	225,159,981
Olympia Unit #16	16,732,086	45.10%	7,546,171
Prairie Central Unit #8N	571,058	21.98%	125,519
Prairie Central Bond District	5,166,169	4.41%	227,828
Chenoa Bond District	186,176	79.15%	147,358
Ridgeview Unit #19	2,368,134	100.00%	2,368,134
Tri-Valley Unit #3	5,921,278	100.00%	5,921,278
Heartland Community College #540	109,951,060	81.77%	89,906,982
Illinois Central College #514	32,818,451	12.00%	3,938,214
Parkland Jr College #505	90,961,820	3.58%	3,256,433
<b>Other Districts</b>			
Bloomington-Normal Airport Authority	54,689,991	100.00%	54,689,991
Downs Fire Protection District	33,692,069	100.00%	33,692,069
McLean County Public Building Commission	14,851,038	100.00%	14,851,038
Octavia Park District	10,400	100.00%	10,400
Randolph Township Fire	623,032	99.32%	618,795
Randolph Township Road District	183,847	100.00%	183,847
Total Overlapping Agencies	969,919,701		800,649,484
<b>Direct Debt</b>			
McLean County, Illinois ^	480,278	100.00%	480,278
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>	<u>970,399,979</u>		<u>801,129,762</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.

^ This represents only long-term liabilities that are attributable only to McLean County, Illinois. Capital lease obligations that have an underlying bond are listed under the governmental unit that is named on the bonds, the McLean County Public Building Commission. The capital lease obligations the County has entered into have been excluded from the direct debt, so the amount is not doubled.

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Assessed Value of Property	\$ 2,703,536,784	\$ 2,782,765,456	\$ 2,920,446,010	\$ 3,071,283,531
Legal Debt Limit - 2.875% of Total Assessed Value	\$ 77,726,683	\$ 80,004,507	\$ 83,962,823	\$ 88,299,402
Amount of Debt Applicable to Debt Limit	\$ -	\$ -	\$ -	\$ -
Legal Debt Margin	\$ 77,726,683	\$ 80,004,507	\$ 83,962,823	\$ 88,299,402
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

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ 3,382,503,012	\$ 3,568,879,303	\$ 3,782,637,730	\$ 3,908,370,369	\$ 3,990,841,421	\$ 3,953,957,241
\$ 97,246,962	\$ 102,605,280	\$ 108,750,835	\$ 112,365,648	\$ 114,736,691	\$ 113,676,271
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 97,246,962	\$ 102,605,280	\$ 108,750,835	\$ 112,365,648	\$ 114,736,691	\$ 113,676,271
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**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>
2012	172,281	*	*	6.30%
2011	170,556	\$7,131,939	\$41,816	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%

Source: US Bureau of Economic Analysis

\*Information not yet available; 2011 would be latest information available.

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

<u>Employer</u>	<u>2012</u>			<u>2003</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%	15,029	1	16.10%
Illinois State University	3,275	2	3.86%	3,264	3	3.50%
Country Insurance & Financial Services	2,049	3	2.42%	2,183	4	2.34%
Unit 5 School District	1,754	4	2.07%	1,638	6	1.75%
Mitsubishi Motor Manufacturing	1,270	5	1.50%	3,291	2	3.53%
Advocate BroMenn Healthcare	1,157	6	1.36%	1,851	5	1.98%
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%	909	9	0.97%
Afni, Inc. (formerly Anderson Financial Network)	778	10	0.92%	1,045	7	1.12%
City of Bloomington	755	11	0.89%	867	11	0.93%
District 87 Schools	693	12	0.82%	725	13	0.78%
Illinois Wesleyan University	527	13	0.62%	577	15	0.62%
Town of Normal	478	14	0.56%			
Bridgestone/Firestone Off-Road Tire Co.	408	15	0.48%			
Wal-Mart	-	-	-	800	10	0.86%
Verizon Communications	-	-	-	750	12	0.80%
Heartland Community College	-	-	-	615	14	0.66%
<b>Total:</b>	<b>30,242</b>		<b>35.65%</b>	<b>34,544</b>		<b>37.01%</b>

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>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>	<u>2012</u>
General Government	123.61	126.85	134.39	135.08	145.58	141.40	139.18	132.27	128.28	140.90
Public Safety	399.82	406.12	404.44	408.93	408.57	436.14	441.43	434.86	404.27	400.62
Highways and Streets	38.55	39.53	40.00	40.00	39.99	40.00	39.75	39.75	38.76	33.85
Health and Welfare	221.71	222.84	224.89	224.70	224.19	217.04	218.81	218.29	228.40	219.13
Culture and Recreation	8.79	8.79	8.79	8.98	9.00	9.00	9.00	8.84	7.87	7.87
Total	792.48	804.13	812.51	817.69	827.33	843.58	848.17	834.01	807.58	802.37

Source: County Administrator's Office

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<b>Justice and Law Enforcement</b>				
Sheriff's Department				
Law Enforcement				
Physical Arrests	834	1,136	1,277	1,101
Traffic Violations	2,610	3,388	3,723	2,613
Traffic Accidents	330	290	309	367
Adult Jail Facility				
Rated Capacity	221	221	221	221
Total Bookings	7,453	7,527	7,659	8,355
McLean County Circuit Court				
Total Cases Filed	44,961	45,117	51,646	56,860
Total Civil Cases Filed	7,216	7,151	7,626	7,485
Total Criminal Cases Filed	3,638	3,289	3,670	3,629
Total Juvenile Cases Filed	215	242	339	267
Total Traffic/DUI/Ordinance	33,892	34,435	40,011	45,479
State's Attorneys Office				
Total Felony Cases	1,399	1,147	1,216	1,194
Total Misdemeanor Cases	2,240	2,129	2,385	2,394
Total Juvenile Cases	215	239	337	267
Total Traffic Cases	30,638	31,180	29,387	32,670
Total DUI Cases	796	900	817	935
Coroner's Office				
Total Coroner's Inquests	5	5	12	9
Total Autopsies	119	111	65	129
Total Coroner's Rulings	129	125	98	61
<b>General Government Services</b>				
Building and Zoning				
Total Building Permits Issued	228	195	195	352
Single Family Residential	20	29	29	41
Other Residential	166	136	136	156
Non-Residential Permits	42	30	30	155
Supervisor of Assessments				
Number of Parcels*	71,022	68,856	68,856	68,692

\*2012 number represents 2011 Tax Assessment

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

Table XV

Fiscal Year					
<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
1,170	736	928	818	700	644
2,796	2,822	3,007	3,314	2,645	2,041
391	437	391	434	448	440
205	205	205	205	205	205
8,554	8,576	8,819	9,046	8,563	8,041
57,449	59,627	60,668	53,766	49,375	51,801
7,545	7,919	7,265	6,727	6,550	6,565
4,276	3,988	3,787	3,674	3,591	3,454
309	347	384	301	411	223
45,319	47,373	49,232	43,064	38,823	41,559
1,419	1,413	1,277	1,251	1,206	1,307
2,793	2,565	2,501	2,406	2,350	2,128
309	347	384	301	422	223
32,289	34,199	35,836	31,661	27,463	29,372
881	854	907	861	947	835
19	30	47	52	66	59
113	127	80	78	102	116
74	51	**	**	**	**
244	268	404	417	299	320
31	38	46	75	76	68
131	120	196	157	161	204
82	110	162	155	28	25
68,297	67,359	66,324	65,431	64,321	63,103

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<b>Parks and Recreation Services</b>				
Number of County Parks	2	2	2	2
Park Acreage	2,250	2,250	2,250	2,250
Campground Reservations	8,989	9,544	10,797	9,754
Shelter Reservations	142	141	156	131
Boat Registrations	1,792	1,620	1,522	1,324
<b>Health Services</b>				
Health Department				
Number of Home Nursing Visits	10,510	11,199	11,079	7,178
Number of Immunizations	9,563	12,271	11,833	10,931
Number of Clinic Visits	11,021	21,337	20,523	20,283
Number of Food Permits	1,420	1,317	1,391	1,355
Number of Septic Permits	127	119	126	156
Number of Private Well Permits	62	36	42	43
Nursing Home				
Licensed Bed Capacity	150	150	150	150
Average Daily Census	140	132	119	122
<b>County Highway System</b>				
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)

<b>Fiscal Year</b>					
<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
2	2	2	2	2	2
2,250	2,250	2,250	2,250	2,250	2,250
9,742	10,417	9,300	8,583	8,742	8,982
126	108	99	110	99	99
1,224	1,520	1,490	1,190	1,039	1,046
4,766	4,348	5,119	5,329	6,283	6,209
11,867	9,278	8,800	9,613	9,260	8,312
19,079	17,023	16,247	14,654	16,242	15,108
1,312	1,331	1,265	1,288	1,262	1,231
159	187	217	293	282	319
51	53	89	92	66	78
150	150	150	150	150	150
131	140	143	143	137	137
368	363	363	368	373	373
88	90	90	89	89	86

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

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2012</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>
<b>Justice and Law Enforcement</b>										
Adult Detention Facility Capacity	221	221	221	221	205	205	205	205	205	205
Juvenile Detention Facility Capacity	26	26	26	26	26	26	26	26	26	26
<b>Parks and Recreation</b>										
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
<b>County Highway System</b>										
Centerline Miles of County Roads	368	368	368	368	368	363	363	368	373	373
Number of Bridges	88	88	88	88	88	90	90	89	89	86

Source: Respective County Departments