

McLEAN COUNTY, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
Year Ended December 31, 2013



Submitted By:

Michelle L. Anderson
McLean County Auditor

Rebecca C. McNeil
McLean County Treasurer



McLEAN COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

	PAGE
INTRODUCTORY SECTION	
Table of Contents	i
Letter of Transmittal.....	I
Elected Officials	V
Appointed Officials	VI
Organizational Chart	VII
Certificate of Achievement for Excellence in Financial Reporting.....	VIII
 FINANCIAL SECTION	
Independent Auditor's Report.....	IX
Management's Discussion and Analysis (UNAUDITED).....	XI
 Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	1
Statement of Activities	3
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	5
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	6
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	7
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances With the Statement of Activities	8
Statement of Net Position - Proprietary Fund - Business- Type Activities - Enterprise Fund - Nursing Home.....	9
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Fund - Business-Type Activities - Enterprise Fund - Nursing Home.....	10
Statement of Cash Flows - Proprietary Fund - Business- Type Activities - Enterprise Fund - Nursing Home.....	11
Statement of Fiduciary Net Position - Fiduciary Funds.....	12
Statement of Changes in Fiduciary Net Position - Fiduciary Fund - Private-Purposes Trust Fund.....	13
Notes to Basic Financial Statements	14
<i>Notes to the financial statements are an integral part of the basic financial statements.</i>	
 Required Supplementary Information:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:	
General Fund	49
IMRF Fund	50
Illinois Municipal Retirement - Schedule of Funding Progress	51
Other Postemployment Benefits - Schedule of Funding Progress	52
Notes to Required Supplementary Information.....	53

McLEAN COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

	SCHEDULE	PAGE
FINANCIAL SECTION (CONTINUED)		
Supplementary Information:		
Combining and Individual Fund Statements:		
Nonmajor Governmental Funds:		
Combining Balance Sheet	1	56
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	2	64
General Fund by Account:		
Combining Balance Sheet	3	73
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance	4	74
General Account:		
Schedule of Expenditures - Budget and Actual.....	5	75
Tort Judgment Account:		
Schedule of Expenditures - Budget and Actual.....	6	81
Fairview Building Account:		
Schedule of Expenditures - Budget and Actual.....	7	82
Special Revenue Funds:		
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Show Bus Fund	8	86
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Dental Sealant Grant Fund	9	87
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Women, Infants, and Children Fund.....	10	88
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Preventive Block Grant Fund	11	89
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Family Case Management Fund..	12	90
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - AIDS Counseling and Testing Grant Fund.....	13	91
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Persons With Developmental Disabilities Fund	14	92
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Tuberculosis Care and Treatment Fund	15	93
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Health Department Fund	16	94
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – County Highway Fund	17	95
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – County Bridge Fund	18	96
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – County Matching Fund.....	19	97

McLEAN COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

	SCHEDULE	PAGE
FINANCIAL SECTION (CONTINUED)		
Combining and Individual Fund Statements (Continued):		
Special Revenue Funds (Continued):		
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – County Motor Fuel Tax Fund.....	20	98
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Children’s Advocacy Center	21	99
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Social Security Fund	22	100
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Co-operative Extension Fund.....	23	101
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Historical Museum Fund	24	102
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Veterans’ Assistance Commission Fund	25	103
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Recorder Document Storage Fund	26	104
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Circuit Clerk Operations & Administration	27	105
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Circuit Clerk Automation Fund...	28	106
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Court Security Fund	29	107
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Court Document Storage Fund	30	108
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Maintenance and Child Support Collection Fund	31	109
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – State’s Attorney Automation Fund	32	110
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Probation Services Fund.....	33	111
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Evergreen Lake Lease Fund	34	112
Schedule of Revenues, Expenditures, and Changes in Fund Balance - SCAAP – JBI Fund	35	113
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Federal Asset Forfeiture Fund.....	36	114
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Asset Forfeiture Fund.....	37	115
Schedule of Revenues, Expenditures, and Changes in Fund Balance - D.A.R.E. Program Fund.....	38	116

McLEAN COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

	SCHEDULE	PAGE
FINANCIAL SECTION (CONTINUED)		
Combining and Individual Fund Statements (Continued):		
Special Revenue Funds (Continued):		
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Sheriff Donation Trust Fund	39	117
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Electronic Citation Fee Fund	40	118
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - IDPA IV-D Project Fund	41	119
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Waste Management Fund	42	120
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Multidisciplinary Domestic Violence Grant Fund	43	121
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Public Building Commission Lease Fund	44	122
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Public Building Commission Rental - Operations and Maintenance Fund	45	123
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - County Clerk Document Storage Fund	46	124
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Jail Prisoners’ Commissary Fund	47	125
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – GIS Fees Fund	48	126
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Collector Automation Fund	49	127
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Neutral Site Custody Exchange ..	50	128
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Children’s Waiting Room	51	129
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Metro McLean County Centralized Communications Center Fund	52	130
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Township Motor Fuel Tax Fund	53	131
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Township Bridge Program Fund	54	132
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Law Library Fund	55	133
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Capital Improvement Fund	56	134

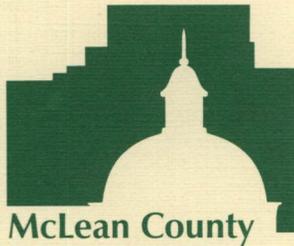
McLEAN COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

	SCHEDULE	PAGE
FINANCIAL SECTION (CONTINUED)		
Combining and Individual Fund Statements (Continued):		
Fiduciary Funds - Private-Purpose Trust Funds:		
Combining Statement of Fiduciary Net Position	57	136
Combining Statement of Changes in Fiduciary Net Position	58	137
Fiduciary Funds - Agency Funds - Combining Statement		
of Changes in Assets and Liabilities.....	59	138
Component Unit - Emergency Telephone Systems Board:		
Balance Sheet and Statement of Net Position.....	60	141
Reconciliation of Balance Sheet to Statement of Net Position.....	61	142
Statement of Revenues, Expenditures, and Changes		
in Fund Balance and Statement of Activities	62	143
Reconciliation of Statement of Revenues, Expenditures,		
and Changes in Fund Balance to Statement of Activities	63	144
Schedule of Revenues, Expenditures, and Changes		
in Fund Balance - Budget and Actual	64	145
	TABLE	PAGE
STATISTICAL SECTION (UNAUDITED)		
Net Position by Component, Last Ten Years	I	147
Changes in Net Position, Last Ten Years.....	II	149
Fund Balances, Governmental Funds, Last Ten Years.....	III	151
Changes in Fund Balances, Governmental Funds, Last Ten Years.....	IV	153
Assessed Value - Taxable Property	V	155
Property Tax Rates - Direct and Overlapping Governments.....	VI	157
Principal Taxpayers, Current Year and Nine Years Prior	VII	159
Property Tax Levies and Collections, Last Ten Fiscal Years.....	VIII	160
Ratios of General Bonded Debt Outstanding,		
Last Ten Fiscal Years.....	IX	161
Computation of Direct and Overlapping Debt	X	162
Legal Debt Margin Information, Last Ten Fiscal Years.....	XI	163
Demographic and Economic Statistics, Last Ten Fiscal Years	XII	165
Principal Employers, Current Year and Nine Years Ago.....	XIII	166
Full-Time Equivalent County Government Employees		
by Function, Last Ten Fiscal years.....	XIV	167
Operating Indicators by Program, Last Ten Fiscal Years.....	XV	168
Capital Asset Statistics by Function, Last Ten Fiscal Years	XVI	172

THIS PAGE LEFT BLANK INTENTIONALLY



Michelle L. Anderson

COUNTY AUDITOR

Government Center

115 E. Washington Street, Room 402 • PO Box 2400 • Bloomington, IL 61702-2400

(309) 888-5148 • Fax (309) 888-5209

michelle.anderson@mcleancountyil.gov • www.mcleancountyil.gov/auditor

June 4, 2014

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, 2013 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 2,200 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 2013 was \$610,201 which represents a decrease of \$92,441 (15%) in interest earned from 2012. The County's balance held in cash and investments from total governmental funds was \$34,147,679 which represents an increase of \$2,349,679 (7.4%) from 2012. 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 2013, McLean County's equalized assessed value slightly increased from \$3.95 billion to \$3.97 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 increased from 6.9% in 2012 to 7.7% in 2013. 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 Baker Tilly Virchow Krause, 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, 2012. This was the twenty-eighth 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, 2013

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

Coroner

Beth C. Kimmerling

County Board Members

Matthew H. Sorensen, Chairman
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
Carlo Robustelli
Susan Schafer
Paul R. Segobiano
James A. Soeldner
George O. Wendt
Laurie Wollrab

County Clerk

Kathy Michael

Recorder

H. Lee Newcom

McLEAN COUNTY, ILLINOIS

APPOINTED OFFICIALS

December 31, 2013

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
Denise Williams, Chairman

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

Jack Moody, Interim Administrator

County Highway Engineer

Eric Schmitt

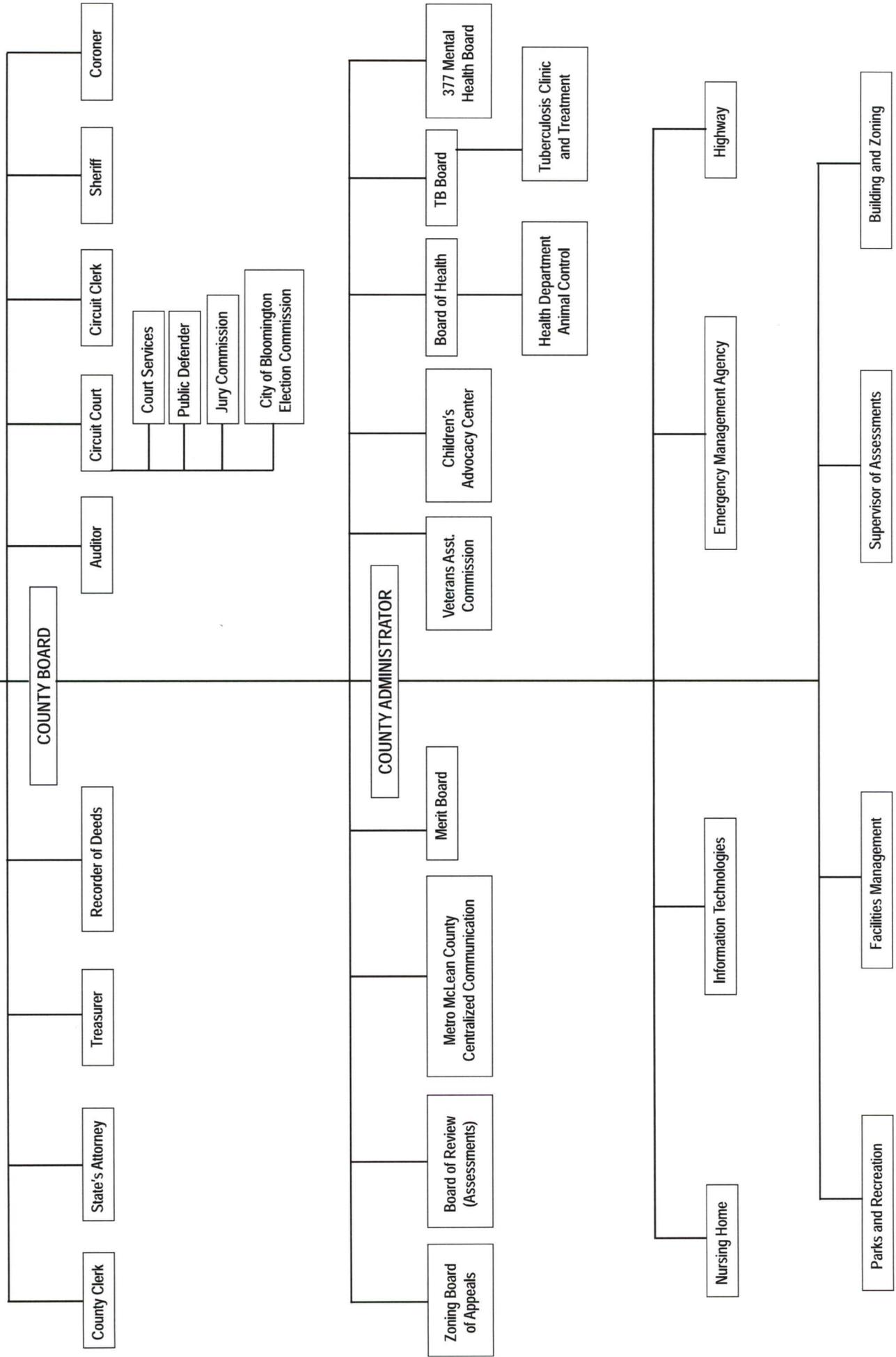
Supervisor of Assessments

Robert Kahman

Zoning Board of Appeals

Sally Rudolph, Chair
Brian Bangert
James Finnigan
Marc Judd
Michael Kuritz
Julia Turner
Drake Zimmerman

People of McLean County



THIS PAGE LEFT BLANK INTENTIONALLY



Government Finance Officers Association

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, 2012

Executive Director/CEO

THIS PAGE LEFT BLANK INTENTIONALLY



Baker Tilly Virchow Krause, LLP
1301 W 22nd St, Ste 400
Oak Brook, IL 60523-3389
tel 630 990 3131
fax 630 990 0039
bakertilly.com

INDEPENDENT AUDITORS' REPORT

To the Members of the County Board
McLean County
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, 2013, and the related notes to the financial statements, which collectively comprise McLean 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Public Building Commission, which represents 91 percent, 82 percent, and 67 percent, respectively, of the assets, net position and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Public Building Commission, is based solely on the report 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 were not audited in accordance with *Government 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control over financial reporting relevant to McLean County'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 McLean County'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.

Members of the County Board
McLean County

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, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of McLean County, Illinois, as of December 31, 2013 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, budgetary comparison information, and schedules of funding progress as listed in the table of contents 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.

Supplementary Information

Our audit for the year ended December 31, 2013 was conducted for the purpose of forming opinions on the financial statements that collectively comprise McLean County's basic financial statements. The combining and individual fund statements and component unit statements for the year ended December 31, 2013 as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended December 31, 2013, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and component unit statements are fairly stated in all material respects, in relation to the basic financial statements as a whole for the year ended December 31, 2013.

Members of the County Board
McLean County

McLean County's basic financial statements for the year ended December 31, 2012 (not presented herein), were audited by other auditors whose report thereon dated May 22, 2013, expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. The report of the other auditors dated May 22, 2013, stated that the combining and individual fund financial statements and other schedules for the year ended December 31, 2012 were subjected to the auditing procedures applied in the audit of the 2012 basic financial statements and certain additional auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and, in their opinion, were fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended December 31, 2012.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise McLean County's basic financial statements. The introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information 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 16, 2014 on our consideration of McLean County's 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's internal control over financial reporting and compliance.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
May 16, 2014

THIS PAGE LEFT BLANK INTENTIONALLY

McLEAN COUNTY, ILLINOIS

Management Discussion and Analysis (Unaudited)

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, 2013. 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 2013 Comprehensive Annual Financial Report is presented in compliance with the financial reporting requirements under the Governmental Accounting Standards Board (the "GASB") Statements. The fiscal year 2013 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, 2013, McLean County's net position for the primary government totaled \$150,577,225. The County's net position for the primary government increased \$1,628,006 over the prior year. Net position invested in capital assets (net of related depreciation and related debt) account for 74% of this amount, with a value of \$111,750,852, which is an increase of \$728,645 over the prior year. The net position of McLean County exceeded its liabilities and deferred inflows of resources at December 31, 2013 by \$101,194,279.

As of December 31, 2013, McLean County's governmental funds reported combined ending fund balances of \$34,466,469. This reflects an increase in the combined ending fund balance of \$1,383,969. This increase reflects an increase in the ending fund balance for the County's General Fund and the IMRF fund. As of December 31, 2013, the ending fund balance for the County's General Fund totaled \$15,338,124. The County's General Fund fund balance increased by \$1,269,071 at year end. The ending fund balance for the IMRF fund was \$821,036, which represents an increase of \$179,696 over the prior year. The ending fund balance for the nonmajor Special Revenue Funds totaled \$18,307,309, which is a decrease of \$64,798 over the prior year. Of the total combined ending fund balance, \$19,302,502 was legally restricted for specific projects or programs, \$496,168 was nonspendable for inventories, \$871,815 was assigned for tort judgment, \$81,590 was nonspendable for prepaids, and \$13,714,394 was available for spending at the government's discretion.

The unassigned fund balance in the County's General Fund was \$14,300,832 as of December 31, 2013, amounting to over 34% of the total General Fund expenditures for fiscal year 2013. In comparison, as of December 31, 2012, the unassigned fund balance in the County's General Fund was \$13,059,044.

McLean County's total governmental activities debt as of December 31, 2013, was \$4,915,158 with a statutory limit and debt margin of \$114,381,793.

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 2013. 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 2013, 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 2013.

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.

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, 2013, McLean County's net position total \$150,577,225.

As of December 31, 2013, McLean County's total assets are \$199,960,171. Of this total, \$116,613,407 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>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Current Assets and						
Long-term Receivable	\$ 72,989,253	\$ 70,996,679	\$ 10,357,511	\$ 10,207,350	\$ 83,346,764	\$ 81,204,029
Capital Assets and						
Construction in Progress						
(Net of Depreciation)	<u>115,615,170</u>	<u>116,394,768</u>	<u>998,237</u>	<u>1,130,400</u>	<u>116,613,407</u>	<u>117,525,168</u>
Total Assets	<u>\$ 188,604,423</u>	<u>\$ 187,391,447</u>	<u>\$ 11,355,748</u>	<u>\$ 11,337,750</u>	<u>199,960,171</u>	<u>198,729,197</u>
Current Liabilities	7,566,875	6,628,099	463,654	494,481	8,030,529	7,122,580
Noncurrent Liabilities	<u>8,704,889</u>	<u>9,962,991</u>	<u>276,018</u>	<u>293,606</u>	<u>8,980,907</u>	<u>10,256,597</u>
Total Liabilities	<u>16,271,764</u>	<u>16,591,090</u>	<u>739,672</u>	<u>788,087</u>	<u>17,011,436</u>	<u>17,379,177</u>
Deferred inflows of resources	<u>32,371,510</u>	<u>32,400,801</u>	<u>-</u>	<u>-</u>	<u>32,371,510</u>	<u>32,400,801</u>
Net Position						
Net investment in						
capital assets	110,754,012	109,896,709	996,840	1,125,498	111,750,852	111,022,207
Restricted for:						
Operations	803,500	998,719	-	-	803,500	998,719
Health and wellness	4,754,598	4,429,396	-	-	4,754,598	4,429,396
Highway	10,300,398	10,710,246	-	-	10,300,398	10,710,246
Employee benefits	918,705	799,827	-	-	918,705	799,827
Public safety	1,515,693	1,431,220	-	-	1,515,693	1,431,220
Debt service	162,943	164,011	-	-	162,943	164,011
Culture and recreation	25,143	34,441	-	-	25,143	34,441
Capital improvements	486	486	-	-	486	486
Unrestricted	<u>10,725,671</u>	<u>9,934,501</u>	<u>9,619,236</u>	<u>9,424,165</u>	<u>20,344,907</u>	<u>19,358,666</u>
TOTAL NET POSITION	<u>\$ 139,961,149</u>	<u>\$ 138,399,556</u>	<u>\$ 10,616,076</u>	<u>\$ 10,549,663</u>	<u>\$ 150,577,225</u>	<u>\$ 148,949,219</u>

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

McLean County, Illinois
Statement of Activities

	Primary Government					
	Governmental Activities		Business-type Activities		Total Primary Government	
	December 31,		December 31,		December 31,	
	2013	2012	2013	2012	2013	2012
REVENUES						
Program Revenues:						
Charges for Services	\$ 18,687,608	\$ 17,560,670	\$ 7,412,342	\$ 7,522,362	\$ 26,099,950	\$ 25,083,032
Operating Grants and Contributions	18,437,409	17,905,665	-	-	18,437,409	17,905,665
Capital Grants	202,000	1,210,441	42,740	25,132	244,740	1,235,573
General Revenues:						
Taxes	42,270,740	42,542,576	-	-	42,270,740	42,542,576
Unrestricted Interest Earnings	516,935	602,643	10,091	40,392	527,026	643,035
Other	233,356	145,120	61,804	52,057	295,160	197,177
Total Revenues	<u>\$ 80,348,048</u>	<u>\$ 79,967,115</u>	<u>7,526,977</u>	<u>7,639,943</u>	<u>\$ 87,875,025</u>	<u>87,607,058</u>
EXPENSES						
Governmental Activities:						
General Government	17,982,075	17,919,251	-	-	17,982,075	17,919,251
Public Safety	33,475,849	32,261,376	-	-	33,475,849	32,261,376
Highways and Streets	13,913,216	13,541,952	-	-	13,913,216	13,541,952
Health and Welfare	10,955,932	10,292,382	-	-	10,955,932	10,292,382
Culture and Recreation	1,099,118	1,098,706	-	-	1,099,118	1,098,706
Interest Expense	542,963	504,304	-	-	542,963	504,304
Total Governmental Activities	77,969,153	75,617,971			77,969,153	75,617,971
Business-type Activities:						
Health and Welfare	-	-	8,277,867	8,037,119	8,277,867	8,037,119
Total Expenses	<u>77,969,153</u>	<u>75,617,971</u>	<u>8,277,867</u>	<u>8,037,119</u>	<u>86,247,020</u>	<u>83,655,090</u>
Excess/(Deficiency) of Revenues over Expenses Before Transfers	2,378,895	4,349,144	(750,890)	(397,176)	1,628,005	3,951,968
Transfers	<u>(817,302)</u>	<u>(801,377)</u>	<u>817,303</u>	<u>801,377</u>	<u>1</u>	<u>-</u>
Change in Net Position	1,561,593	3,547,767	66,413	404,201	1,628,006	3,951,968
NET POSITION						
Beginning of Year	<u>138,399,556</u>	<u>134,851,789</u>	<u>10,549,663</u>	<u>10,145,462</u>	<u>148,949,219</u>	<u>144,997,251</u>
End of Year	<u>\$139,961,149</u>	<u>\$138,399,556</u>	<u>\$10,616,076</u>	<u>\$10,549,663</u>	<u>\$150,577,225</u>	<u>\$148,949,219</u>

Statement of Activities

Total revenues for McLean County's Primary Government were \$87,875,025 in fiscal year 2013. Governmental activities generated \$80,348,048 (91%), while the Business-type activities generated \$7,526,977 (9%). Total revenues were less than 1% lower than the prior year's total of \$87,607,058. Within the governmental activities, tax revenues accounted for \$42,270,740 or 48% of the total revenue sources. Tax revenues decreased \$271,836 over the prior year. Operating grants and contributions accounted for \$18,437,409 in revenues. This is an increase of \$531,744 over the prior year. For the Governmental Activities, Charges for Services accounted for \$18,687,608 in revenues or 23% of the total revenue sources. Charges for Services revenues increased \$1,126,938 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 \$7,526,977 in fiscal year 2013. Total revenues for the Business-type activity decreased by \$112,966 over the prior year. Charges for services accounted for \$7,412,342 in revenues or over 98% of the total revenue sources. This reflects a decrease of \$110,020 over the prior year. 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 2013.

For year-end as of December 31, 2013, total expenses for the Primary Government totaled \$86,247,020. Within the Governmental activities, the total expenses in fiscal year 2013 totaled \$77,969,153, 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 2013, McLean County spent \$33,475,849 on Public Safety programs and services. This represents 43% of the total expenses for governmental activities. Expenses for Public Safety programs and services increased \$1,214,473 over the prior year. Expenses for the highways and streets program category increased from \$13,541,952 in fiscal year 2012 to \$13,913,216 in fiscal year 2013. General government expenses account for \$17,982,075 or 23% of the total expenses for governmental activities. Health and welfare expenses totaled \$10,955,932, which is an increase of \$663,550 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 2013 for the County's Nursing Home totaled \$8,277,867. Expenses for the County's Nursing Home increased \$240,748 over the prior year.

The following table illustrates by program activity where McLean County spent funds in fiscal year 2013.

Governmental Activities:	Expenditures as of 12/31/2012	% of Total	Expenditures as of 12/31/2013	% of Total	Net Change 2012 to 2013
General Government	\$17,919,251	21.42%	\$17,982,075	20.85%	62,824
Public Safety	32,261,376	38.56%	33,475,849	38.81%	1,214,473
Highways and Streets	13,541,952	16.19%	13,913,216	16.13%	371,264
Health and Welfare	10,292,382	12.30%	10,955,932	12.70%	663,550
Culture and Recreation	1,098,706	1.31%	1,099,118	1.27%	412
Interest Expense	<u>504,304</u>	<u>0.60%</u>	<u>542,963</u>	<u>0.63%</u>	<u>38,659</u>
	\$75,617,971	90.39%	\$77,969,153	90.40%	2,351,182
Business-type Activities					
Health and Welfare	<u>8,037,119</u>	<u>9.61%</u>	<u>8,277,867</u>	<u>9.60%</u>	<u>240,748</u>
Total Primary Government	<u>\$83,655,090</u>	<u>100.00%</u>	<u>\$86,247,020</u>	<u>100.00%</u>	<u>2,591,930</u>

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, 2013.

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 45% 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 52% of the governmental funds assets and 53% 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, 2013, the County's governmental funds reported a combined fund balance of \$34,466,469.

The General Fund is the chief operating fund of County government. On December 31, 2013, the General Fund reported an unassigned fund balance of \$14,300,832. Total assets in the General Fund amounted to \$29,354,598. Total assets in the General Fund increased \$1,398,638 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, 2013:

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>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
REVENUES						
General Property Taxes	\$ 11,536,126	\$ 11,575,607	\$ 21,173,584	\$ 21,585,388	\$ 32,709,710	\$ 33,160,995
Other Taxes	9,616,176	9,356,664	95,683	88,102	9,711,859	9,444,766
Licenses, Permits, Fees, and Fines	5,038,125	5,039,874	2,591,620	2,463,695	7,629,745	7,503,569
Intergovernmental	4,552,611	5,061,702	14,113,419	12,792,906	18,666,030	17,854,608
Charges for Services	8,442,846	8,077,757	1,779,139	1,677,250	10,221,985	9,755,007
Maintenance Contracts	2,745,792	2,807,921	-	-	2,745,792	2,807,921
Interest	512,158	590,691	4,778	11,951	516,936	602,642
Miscellaneous	364,606	66,326	119,892	58,742	484,498	125,068
Total Revenues	42,808,440	42,576,542	39,878,115	38,678,034	82,686,555	81,254,576
EXPENDITURES						
Current:						
General Government	19,468,490	18,899,673	8,985,064	7,837,011	28,453,554	26,736,684
Public Safety	21,095,470	20,492,774	5,139,511	4,933,099	26,234,981	25,425,873
Highways and Streets	-	-	9,709,566	9,212,660	9,709,566	9,212,660
Health and Welfare	-	-	7,839,585	7,443,894	7,839,585	7,443,894
Culture and Recreation	447,157	421,813	604,517	608,565	1,051,674	1,030,378
Capital Outlay	99,787	430,775	4,802,989	5,340,521	4,902,776	5,771,296
Debt Service	166,471	170,842	2,126,677	2,132,451	2,293,148	2,303,293
Total Expenditures	41,277,375	40,415,877	39,207,909	37,508,201	80,485,284	77,924,078
Excess/(Deficiency) of Revenues over Expenditures	1,531,065	2,160,665	670,206	1,169,833	2,201,271	3,330,498
OTHER FINANCING SOURCES (USES)						
Transfers In	691,781	661,073	899,045	940,110	1,590,826	1,601,183
Proceeds from Capital Lease	-	15,394	-	-	-	15,394
Transfers Out	(953,775)	(945,669)	(1,454,353)	(1,456,891)	(2,408,128)	(2,402,560)
Total Other Financing Sources (Uses)	(261,994)	(269,202)	(555,308)	(516,781)	(817,302)	(785,983)
Net change in fund balances	1,269,071	1,891,463	114,898	653,052	1,383,969	2,544,515
FUND BALANCE						
Beginning of Year	14,069,053	12,177,590	19,013,447	18,360,395	33,082,500	30,537,985
End of Year	15,338,124	14,069,053	19,128,345	19,013,447	34,466,469	\$ 33,082,500

The change in Fund Balance for the General Fund was an increase of \$1,269,071. This increase is attributable to managing the budget and controlling expenses. The General Fund had revenues exceed budget and expenses came 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, 2013, the County deferred \$400,297.

General Fund Budget Highlights

The difference between the adopted General Fund budget and the year-end General Fund actual expenditures, as of December 31, 2013, was \$1,228,388 over budget, which was 3.6% more than the adopted budget. Contractual services within general government had over \$1,930,000 in pass-through grant expenditures, only \$200,000 of which was budgeted.

As of December 31, 2013, the actual revenues in the General Fund totaled \$36,602,893. Actual revenues were \$2,145,126 more than the adopted budget figure of \$34,457,767. In the category of Intergovernmental, actual revenues totaled \$4,552,611, which is \$1,851,951 more than the adopted budget figure of \$2,700,600. McLean County showed a slight increase in State Income Tax revenues, while experiencing a similar decline in Sales Tax and Interest earned on Investments and Fee revenues this past year.

At year-end, the actual expenditures in the General Fund were 3.6% more than the adopted budget appropriation. In the category of General Government, the actual expenditures totaled \$13,779,688, which is \$1,752,437 higher than the adopted budget appropriation of \$12,027,251. In the category of Public Safety, the actual expenditures totaled \$21,095,470, which is \$265,105 lower than the adopted budget appropriation of \$21,360,575. 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, 2013.

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2013**

	General Fund			
	Original Budget	Final as Amended	Actual Year-End	Difference Original Vs. Actual
REVENUES				
General Property Taxes	\$ 11,542,845	\$ 11,542,845	\$ 11,536,126	(6,719)
Other Taxes	9,459,877	9,459,877	9,616,176	156,299
Licenses, Permits, Fees, and Fines	5,191,392	5,191,392	5,038,125	(153,267)
Intergovernmental	2,700,660	2,864,848	4,552,611	1,851,951
Charges for Services	2,160,540	2,160,540	2,239,256	78,716
Maintenance Contracts	2,751,903	2,751,903	2,745,792	(6,111)
Interest	634,100	634,100	510,201	(123,899)
Miscellaneous	16,450	16,450	364,606	348,156
Total Revenues	<u>34,457,767</u>	<u>34,621,955</u>	<u>36,602,893</u>	<u>2,145,126</u>
EXPENDITURES				
Current Operating				
General Government	12,027,251	14,274,490	13,779,688	1,752,437
Public Safety	21,360,575	22,115,350	21,095,470	(265,105)
Culture and Recreation	434,399	434,399	447,157	12,758
Capital Outlay	347,301	283,512	99,787	(247,514)
Debt Service	190,659	187,869	166,471	(24,188)
Total Expenditures	<u>34,360,185</u>	<u>37,295,620</u>	<u>35,588,573</u>	<u>1,228,388</u>
Excess (Deficiency) of Revenues over Expenditures	<u>97,582</u>	<u>(2,673,665)</u>	<u>1,014,320</u>	<u>916,738</u>
OTHER FINANCING SOURCES (USES)				
Transfer In	817,357	817,357	691,781	(125,576)
Transfers Out	(756,453)	(802,603)	(953,775)	(197,322)
Total Other Financing Sources (Uses)	<u>60,904</u>	<u>14,754</u>	<u>(261,994)</u>	<u>(322,898)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 158,486</u>	<u>\$ (2,658,911)</u>	<u>752,326</u>	<u>\$ 593,840</u>
EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE				
			2,026,988	
FUND BALANCE				
Beginning of Year			<u>12,558,810</u>	
End of Year			<u>\$ 15,338,124</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, 2013, amounts to \$116,613,407, 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 2013:

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 2013 amounted to \$4,379,571. Another \$659,983 of infrastructure construction in progress was added during the fiscal year.

Vehicles, highway trucks and construction equipment were added in 2013 as either new or replacement equipment at a cost of \$427,920.

The County has entered into agreements to lease facilities, office equipment, and computer equipment under noncancelable capital leases. As of December 31, 2013, the Statement of Net Position included \$4,915,158 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>
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	362,500	54,635	12,041	429,176
2019-2022	<u>975,000</u>	<u>78,635</u>	<u>53,489</u>	<u>1,107,124</u>
TOTAL	<u>4,544,988</u>	<u>1,354,122</u>	<u>408,455</u>	<u>6,307,565</u>

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, 2013.

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

	As of December 31, <u>2013</u>	As of December 31, <u>2012</u>	Net Change <u>2012 to 2013</u>
ASSETS			
CURRENT ASSETS			
Cash and Deposits	\$ 8,390,450	\$ 7,823,091	\$ 567,359
Receivables:			
State of Illinois	844,893	1,551,266	(706,373)
Accounts	426,914	130,210	296,704
Other	61,912	107,145	(45,233)
Due from Other Funds	727,764	682,356	45,408
Inventories	55,800	58,174	(2,374)
Other Assets	22,336	21,218	1,118
Total Current Assets	<u>10,530,069</u>	<u>10,373,460</u>	<u>\$ 156,609</u>
NONCURRENT ASSETS			
Capital assets	5,241,955	5,170,427	71,528
Less Accumulated Depreciation	<u>(4,243,718)</u>	<u>(4,040,027)</u>	<u>(203,691)</u>
Total Noncurrent Assets	<u>998,237</u>	<u>1,130,400</u>	<u>(132,163)</u>
 Total Assets	 <u>11,528,306</u>	 <u>11,503,860</u>	 <u>24,446</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts Payable	125,147	157,061	(31,914)
Capital lease obligation	1,397	2,253	(856)
Accrued compensated absences	14,936	18,521	(3,585)
Due to Individuals and Other Governmental Entities	284,658	23,891	260,767
Due to State of Illinois	37,516	46,879	(9,363)
Due to Other Funds	172,558	166,110	6,448
Due to Fiduciary Funds	-	245,876	(245,876)
Total Current Liabilities	<u>636,212</u>	<u>660,591</u>	<u>(24,379)</u>
NONCURRENT LIABILITIES			
Accrued Compensated Absences	134,423	166,686	(32,263)
Capital lease obligation	-	2,649	(2,649)
Other Postemployment Benefits	<u>141,595</u>	<u>124,271</u>	<u>17,324</u>
Total Noncurrent Liabilities	<u>276,018</u>	<u>293,606</u>	<u>(17,588)</u>
 Total Liabilities	 <u>912,230</u>	 <u>954,197</u>	 <u>(41,967)</u>
NET POSITION			
Invested in Capital Assets	996,840	1,125,498	(128,658)
Unrestricted	<u>9,619,236</u>	<u>9,424,165</u>	<u>195,071</u>
 TOTAL NET POSITION	 <u>10,616,076</u>	 <u>10,549,663</u>	 <u>\$ 66,413</u>

As of December 31, 2013, the County's enterprise fund reported total net position of \$10,616,076. At year-end, the total net position of the County's enterprise fund increased \$66,413 over the prior year. Of this total, \$996,840 is accounted for by net investment in capital assets. The balance of \$9,619,236 is unrestricted and available for spending by the Nursing Home in accordance with the needs of the County. The unrestricted balance increased \$195,072 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**

	Year Ended December 31, <u>2013</u>	Year Ended December 31, <u>2012</u>	Net Change <u>2012 to 2013</u>
OPERATING REVENUES			
Charges for Services	\$ 7,412,342	\$ 7,522,362	\$ (110,020)
Miscellaneous	<u>61,804</u>	<u>52,057</u>	<u>9,747</u>
Total Operating Revenues	<u>7,474,146</u>	<u>7,574,419</u>	<u>(100,273)</u>
OPERATING EXPENSES			
Personal Services	5,653,932	5,533,578	120,354
Contractual Services	1,231,522	1,179,692	51,830
Supplies	501,272	447,611	53,661
Food	430,163	434,991	(4,828)
Utilities	218,398	189,581	28,817
Repairs and Maintenance	28,438	15,161	13,277
Depreciation	<u>213,953</u>	<u>206,613</u>	<u>7,340</u>
Total Operating Expenses	<u>8,277,678</u>	<u>8,007,227</u>	<u>270,451</u>
Operating Income/(Loss)	(803,532)	(432,808)	(370,724)
NONOPERATING REVENUES (EXPENSES)			
Interest	10,091	40,392	(30,301)
Loss on Asset Disposal	<u>(189)</u>	<u>(29,892)</u>	<u>29,703</u>
Income before Transfers and Capital grants and contributions	(793,630)	(422,308)	(371,322)
TRANSFERS IN	825,571	803,444	22,127
TRANSFERS OUT	<u>(8,268)</u>	<u>(2,067)</u>	<u>(6,201)</u>
Capital grant and contribution	<u>42,740</u>	<u>25,132</u>	<u>17,608</u>
NET INCOME	66,413	404,201	(337,788)
NET POSITION			
Beginning of Year	<u>10,549,663</u>	<u>10,145,462</u>	<u>404,201</u>
End of Year	<u>10,616,076</u>	<u>10,549,663</u>	<u>\$ 66,413</u>

Charges for services provided by the County Nursing Home totaled \$7,412,342 and accounted for 99% of the total operating revenues. Charges for services revenue decreased \$110,020 from the prior year. The total operating expenses were 111% of the total operating revenues for fiscal year 2013. For fiscal year 2013, the total operating expenses were \$8,277,678. After crediting back interest earnings and the operating transfers, the Nursing Home ended fiscal year 2013 with net gain of \$66,413. The end of the year retained earnings (or fund balance) increased from \$10,549,663 as of December 31, 2012, to \$10,616,076 as of December 31, 2013.

Of the total spent to operate the Nursing Home, 68% 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 3% was accounted for by annual depreciation on capital assets.

ECONOMIC FACTORS

The U.S. Economy grew slowly over 2013 as a whole. The National annual average unemployment rate edged down to 7.4 percent, while Illinois decreased to an annual average of 9.2%. McLean County has the lowest unemployment rate of MSA's in Illinois at 7.4%.

The slow recovery of national and the local housing markets is reflected in McLean County. While there are signs that both real estate are beginning to recover in McLean County, there continued to be no significant new residential subdivisions started in 2013. Residential construction that began to slowly increase in previously approved subdivisions during 2012 continues. A reflection of the slow recovery was that McLean County equalized assessed valuation stabilized in 2013, after a reduction in 2012 for the first time in over two decades. For property tax year 2012, the County's equalized assessed valuation (EAV) totaled \$3,654,244,068. The total rate setting equalized assessed value was \$3,590,021,929. For property tax year 2013, the County's equalized assessed valuation totaled \$3,671,974,018. In 2013, the total rate setting value was \$3,618,081,186. Total EAV increased \$17,729,950, or 0.48%, while rate setting EAV increased by \$28,059,257 or 0.78%. New construction accounted for \$41,688,701 in 2013, a 23% increase in new construction from \$33,889,363 for the County 2012 total equalized assessed value.

After a five year delay due to the economic downturn, the Town of Normal approved a redevelopment agreement for construction on Uptown One on December 16, 2013. The \$32 million development will include a Four Star Hotel, high-end apartments and a swimming pool and spa. The development is projected to be completed within 18 months.

Bloomington continues to attract residential development to the downtown area.

In June 2013, developers announced a project to build apartments, a restaurant and retail space at 115 East Monroe in a \$1.6 million project which will be complete in 2014.

Heartland Community College continued construction in 2013 of an 18,000-squarefoot 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.

Wirtz Beverage Group broke ground in June of 2013 to develop of an \$8,000,000 distribution and sales facility, in Lexington, IL. The 50,000 square foot facility is anticipated to employ between 180 and 200 people in sales and operations should be completed in early 2014.

Bridgestone America continued construction of a \$20 million expansion at their Normal tire manufacturing plant during 2013, this second phase is \$27.3 million expansion has been announced for completion by July 2014, adding an additional 50 manufacturing jobs.

Illinois State University's Hancock Stadium renovation was completed in October, 2013. This \$27.6 million project which started in September of 2012, offers a new attractive and inviting presence on Main Street in Normal, IL. The structure includes modern press and game day operations conveniences along with a club environment, catering facilities, and seven suite "boxes" with premier seating and outdoor terrace spaces. The new structure includes seating with seat backs to accommodate approximately 5,000 additional spectators.

The Town of Normal and Heartland Community College jointly constructed a minor league baseball stadium named the Corn Crib in 2009. It is used by the College and by the CornBelters, a non-affiliated minor league baseball team. The artificial turf field plays host to a number of scholastic and intercollegiate sports tournaments and events during the year and provides an outdoor concert venue.

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 Thunder, 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.

Requests for Information

This financial report is designed to provide a general overview of McLean County's financial condition. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the County Administrator, P.O. Box 2400, Bloomington, Illinois 61702-2400.

McLEAN COUNTY, ILLINOIS
STATEMENT OF NET POSITION
December 31, 2013

ASSETS	Primary Government			Component Units	
	Governmental	Business-type	Total	Emergency	Public
	Activities	Activities		Telephone	Building
				System	Commission
				Board	
CURRENT ASSETS					
Cash and investments	\$ 34,147,680	\$ 8,390,450	\$ 42,538,130	\$ 1,263,310	\$ 9,552,445
Receivables:					
State of Illinois	5,503,172	844,893	6,348,065	158,727	-
General property taxes	32,371,510	-	32,371,510	-	-
Accounts	343,660	426,914	770,574	61,612	-
Other	156,380	61,912	218,292	392	18,000
Due from component unit	444,224	-	444,224	-	-
Due from primary government	-	-	-	-	-
Due from other governments	-	-	-	-	-
Internal balances	(555,204)	555,206	2	-	-
Due from fiduciary funds	73	-	73	-	-
Inventories	496,168	55,800	551,968	-	-
Capital leases receivable					
from primary government	-	-	-	-	1,437,793
Capital leases receivable	-	-	-	-	490,000
Bond issuance costs	-	-	-	-	107,117
Other assets	81,590	22,336	103,926	-	-
	72,989,253	10,357,511	83,346,764	1,484,041	11,605,355
Total current assets					
NONCURRENT ASSETS					
Capital leases receivable					
from primary government	-	-	-	-	4,544,988
Capital leases receivable	-	-	-	-	4,152,501
Long-term receivable	-	-	-	-	36,000
Capital assets:					
Not being depreciated	4,036,939	18,144	4,055,083	-	-
Net of accumulated depreciation	111,578,231	980,093	112,558,324	483,344	-
	115,615,170	998,237	116,613,407	483,344	-
Total capital assets					
Total noncurrent assets	115,615,170	998,237	116,613,407	483,344	8,733,489
TOTAL ASSETS	188,604,423	11,355,748	199,960,171	1,967,385	20,338,844

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
CURRENT LIABILITIES					
Accounts payable	\$ 1,541,763	\$ 125,147	\$ 1,666,910	\$ 45,421	\$ 228,816
Due to primary government	-	-	-	17,930	-
Unearned revenue - other	365,000	-	365,000	-	-
Due to individuals and other governmental entities	3,144,654	284,658	3,429,312	2,862	-
Due to State of Illinois	166,162	37,516	203,678	-	-
Accrued interest payable	22,463	-	22,463	-	716,500
Accrued compensated absences	135,078	14,936	150,014	43	-
Claims payable	621,815	-	621,815	-	-
Note payable - component unit	18,000	-	18,000	-	-
Capital lease obligations	155,797	1,397	157,194	-	-
Capital lease obligations - component unit	1,396,143	-	1,396,143	-	-
General revenue bonds and general obligation lease receipts	-	-	-	-	1,927,793
Total current liabilities	<u>7,566,875</u>	<u>463,654</u>	<u>8,030,529</u>	<u>66,256</u>	<u>2,873,109</u>
NONCURRENT LIABILITIES					
Accrued compensated absences	1,215,698	134,423	1,350,121	382	-
Note payable - component unit	36,000	-	36,000	-	-
Capital lease obligations	160,373	-	160,373	-	-
Capital lease obligations - component unit	3,148,845	-	3,148,845	-	-
IMRF pension obligation	1,330,121	-	1,330,121	-	-
Other postemployment benefits	2,813,852	141,595	2,955,447	-	-
General revenue bonds and general obligation lease receipts, net of premium	-	-	-	-	9,016,606
Total noncurrent liabilities	<u>8,704,889</u>	<u>276,018</u>	<u>8,980,907</u>	<u>382</u>	<u>9,016,606</u>
TOTAL LIABILITIES	<u>16,271,764</u>	<u>739,672</u>	<u>17,011,436</u>	<u>66,638</u>	<u>11,889,715</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	<u>32,371,510</u>	<u>-</u>	<u>32,371,510</u>	<u>-</u>	<u>-</u>
NET POSITION					
Net investment in capital assets	110,754,012	996,840	111,750,852	483,344	-
Restricted for:					
Operations	803,500	-	803,500	-	8,449,129
Health and wellness	4,754,598	-	4,754,598	-	-
Highway	10,300,398	-	10,300,398	-	-
Employee benefits	918,705	-	918,705	-	-
Public safety	1,515,693	-	1,515,693	-	-
Debt service	162,943	-	162,943	-	-
Culture and recreation	25,143	-	25,143	-	-
Capital improvements	486	-	486	-	-
Unrestricted	<u>10,725,671</u>	<u>9,619,236</u>	<u>20,344,907</u>	<u>1,417,403</u>	<u>-</u>
TOTAL NET POSITION	<u>\$ 139,961,149</u>	<u>\$ 10,616,076</u>	<u>\$ 150,577,225</u>	<u>\$ 1,900,747</u>	<u>\$ 8,449,129</u>

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, 2013

	<u>Program Revenues</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
PRIMARY GOVERNMENT			
Governmental activities:			
General government	\$ 17,982,075	\$ 6,925,319	\$ 2,546,489
Public safety	33,475,849	7,929,981	4,534,565
Highways and streets	13,913,216	2,049,146	6,554,303
Health and welfare	10,955,932	1,374,386	4,801,729
Culture and recreation	1,099,118	408,776	323
Interest expense	<u>542,963</u>	<u>-</u>	<u>-</u>
Total governmental activities	77,969,153	18,687,608	18,437,409
Business-type activities:			
Health and welfare	<u>8,277,867</u>	<u>7,412,342</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 86,247,020</u>	<u>\$ 26,099,950</u>	<u>\$ 18,437,409</u>
COMPONENT UNITS			
Emergency Telephone System Board	\$ 1,919,577	\$ 1,794,675	\$ -
Public Building Commission	<u>3,275,972</u>	<u>3,675,758</u>	<u>-</u>
TOTAL COMPONENT UNITS	<u>\$ 5,195,549</u>	<u>\$ 5,470,433</u>	<u>\$ -</u>
GENERAL REVENUES			
General property tax			
Retailers occupation tax			
State income tax			
Personal property replacement tax			
Unrestricted interest earnings			
Miscellaneous			
TRANSFERS			
Total general revenues and transfers			
Change in net position			
NET POSITION			
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>
\$ -	\$ (8,510,267)	\$ -	\$ (8,510,267)	\$ -	\$ -
-	(21,011,303)	-	(21,011,303)	-	-
202,000	(5,107,767)	-	(5,107,767)	-	-
-	(4,779,817)	-	(4,779,817)	-	-
-	(690,019)	-	(690,019)	-	-
-	(542,963)	-	(542,963)	-	-
202,000	(40,642,136)	-	(40,642,136)	-	-
42,740	-	(822,785)	(822,785)	-	-
<u>\$ 244,740</u>	(40,642,136)	(822,785)	(41,464,921)	-	-
\$ -	-	-	-	(124,902)	-
-	-	-	-	-	399,786
<u>\$ -</u>	-	-	-	<u>(124,902)</u>	<u>399,786</u>
	32,709,709	-	32,709,709	-	-
	6,092,490	-	6,092,490	-	-
	1,876,272	-	1,876,272	-	-
	1,592,269	-	1,592,269	-	-
	516,935	10,091	527,026	2,895	5,423
	233,356	61,804	295,160	2,439	-
	(817,302)	817,303	1	-	-
	<u>42,203,729</u>	<u>889,198</u>	<u>43,092,927</u>	<u>5,334</u>	<u>5,423</u>
	1,561,593	66,413	1,628,006	(119,568)	405,209
	<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>
<u>\$ 139,961,149</u>	<u>\$ 10,616,076</u>	<u>\$ 150,577,225</u>	<u>\$ 1,900,747</u>	<u>\$ 8,449,129</u>	

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

McLEAN COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2013

ASSETS	<u>General</u>	Illinois Municipal Retirement Funds	Other Governmental Funds	Total Governmental Funds
Cash and investments	\$ 12,538,519	\$ 1,817,154	\$ 19,792,007	\$ 34,147,680
Receivables:				
State of Illinois	3,658,072	13,467	1,831,633	5,503,172
General property taxes	11,252,577	4,344,136	16,774,797	32,371,510
Accounts	168,158	-	175,502	343,660
Other	132,163	-	24,217	156,380
Due from other funds	995,819	42,389	209,498	1,247,706
Due from fiduciary funds	66	-	7	73
Due from component units	443,747	306	171	444,224
Inventories	84,872	-	411,296	496,168
Other assets	80,605	-	985	81,590
TOTAL ASSETS	<u>\$ 29,354,598</u>	<u>\$ 6,217,452</u>	<u>\$ 39,220,113</u>	<u>\$ 74,792,163</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 719,561	\$ -	\$ 822,219	\$ 1,541,780
Unearned revenue - other	5,083	-	359,913	364,996
Due to individuals and other governmental entities	1,434,972	649,972	1,059,710	3,144,654
Due to State of Illinois	70,524	-	95,638	166,162
Due to other funds	133,460	402,308	1,267,142	1,802,910
Total liabilities	<u>2,363,600</u>	<u>1,052,280</u>	<u>3,604,622</u>	<u>7,020,502</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	11,252,577	4,344,136	16,774,797	32,371,510
Revenue deferred due to availability	400,297	-	533,385	933,682
Total deferred inflows of resources	<u>11,652,874</u>	<u>4,344,136</u>	<u>17,308,182</u>	<u>33,305,192</u>
FUND BALANCES (DEFICITS)				
Nonspendable:				
Inventory	84,872	-	411,296	496,168
Prepaid items	80,605	-	985	81,590
Restricted for:				
Operations (document storage & automation)	-	-	803,500	803,500
Health & wellness	-	-	4,754,598	4,754,598
Highway	-	-	10,300,398	10,300,398
Employee benefits	-	821,036	918,705	1,739,741
Public safety	-	-	1,515,693	1,515,693
Debt service	-	-	162,943	162,943
Culture and recreation	-	-	25,143	25,143
Capital improvements	-	-	486	486
Assigned to:				
Tort judgment	871,815	-	-	871,815
Unassigned:	<u>14,300,832</u>	<u>-</u>	<u>(586,438)</u>	<u>13,714,394</u>
Total fund balances (deficits)	<u>15,338,124</u>	<u>821,036</u>	<u>18,307,309</u>	<u>34,466,469</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 29,354,598</u>	<u>\$ 6,217,452</u>	<u>\$ 39,220,113</u>	<u>\$ 74,792,163</u>

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, 2013

Total fund balances - governmental funds		\$ 34,466,469
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	\$ 180,888,478	
Accumulated depreciation	<u>65,273,308</u>	115,615,170
Other long-term assets are not recognized as current resources but are considered deferred revenue until available in the governmental fund statements.		933,695
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.		(22,463)
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, 2013 consist of:		
Capital lease obligations	316,170	
Capital lease obligations - component unit	4,544,988	
Accrued compensated absences	1,350,776	
IMRF pension obligation	1,330,121	
Note payable	54,000	
Claims payable	621,815	
Other Postemployment Benefits	<u>2,813,852</u>	<u>(11,031,722)</u>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		<u>\$ 139,961,149</u>

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, 2013

	<u>General</u>	<u>Illinois Municipal Retirement Funds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
General property taxes	\$ 11,536,126	\$ 4,390,232	\$ 16,783,352	\$ 32,709,710
Other taxes	9,616,176	95,683	-	9,711,859
Licenses, permits, fees, and fines	5,038,125	-	2,591,620	7,629,745
Intergovernmental	4,552,611	-	14,113,419	18,666,030
Charges for services	8,442,846	-	1,779,139	10,221,985
Maintenance contracts	2,745,792	-	-	2,745,792
Interest	512,158	-	4,778	516,936
Miscellaneous	364,606	-	119,892	484,498
Total revenues	<u>42,808,440</u>	<u>4,485,915</u>	<u>35,392,200</u>	<u>82,686,555</u>
EXPENDITURES				
Current:				
General government	19,468,490	3,709,418	5,275,646	28,453,554
Public safety	21,095,470	-	5,139,511	26,234,981
Highways and streets	-	-	9,709,566	9,709,566
Health and welfare	-	-	7,839,585	7,839,585
Culture and recreation	447,157	-	604,517	1,051,674
Capital outlay:				
Highways, bridges, and streets	-	-	4,392,518	4,392,518
Other	99,787	-	410,471	510,258
Debt service	166,471	-	2,126,677	2,293,148
Total expenditures	<u>41,277,375</u>	<u>3,709,418</u>	<u>35,498,491</u>	<u>80,485,284</u>
Excess (deficiency) of revenues over expenditures	<u>1,531,065</u>	<u>776,497</u>	<u>(106,291)</u>	<u>2,201,271</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	691,781	-	899,045	1,590,826
Transfers out	(953,775)	(596,801)	(857,552)	(2,408,128)
Total other financing sources (uses)	<u>(261,994)</u>	<u>(596,801)</u>	<u>41,493</u>	<u>(817,302)</u>
Net change in fund balances	1,269,071	179,696	(64,798)	1,383,969
FUND BALANCES (DEFICITS)				
Beginning of year	<u>14,069,053</u>	<u>641,340</u>	<u>18,372,107</u>	<u>33,082,500</u>
End of year	<u>\$ 15,338,124</u>	<u>\$ 821,036</u>	<u>\$ 18,307,309</u>	<u>\$ 34,466,469</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, 2013

Total net change in fund balances - governmental funds		\$ 1,383,969
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	\$ 1,060,055	
Capital outlay-highways, streets, and bridges	4,032,335	
Capital outlay - payroll/contractual services	347,238	
Depreciation expense	<u>(6,106,006)</u>	(666,378)
Miscellaneous grant revenues, schooling reimbursements from the State, and salary reimbursements from the State		(324,058)
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)
Principal reductions:		
Note payable	18,000	
Capital lease repayments	164,108	
Capital lease repayments - component unit	<u>1,472,793</u>	1,654,901
Some accrued compensated absences, postemployment benefits, pension obligations, and tort judgment 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.		(353,731)
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.		15,110
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	(1,707,791)	
Commodities (food, food coupons, and immunizations) donated	1,707,791	-
Intragovernmental activities charges for services are eliminated in the Statement of Activities.		
Revenues	(3,586,115)	
Expenses	<u>3,586,115</u>	-
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>(113,220)</u>	<u>(113,220)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		<u>\$ 1,561,593</u>

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, 2013

ASSETS

CURRENT ASSETS

Cash and deposits	\$ 8,390,450
Receivables:	
State of Illinois	844,893
Accounts	426,914
Other	61,912
Due from other funds	727,764
Inventories	55,800
Other assets	22,336
Total current assets	<u>10,530,069</u>

NONCURRENT ASSETS

Capital assets	5,241,955
Less accumulated depreciation	(4,243,718)
Total noncurrent assets	<u>998,237</u>

TOTAL ASSETS

11,528,306

LIABILITIES AND NET POSITION

CURRENT LIABILITIES

Accounts payable	125,147
Capital lease obligation	1,397
Accrued compensated absences	14,936
Due to individuals and other governmental entities	284,658
Due to State of Illinois	37,516
Due to other funds	172,558
Total current liabilities	<u>636,212</u>

NONCURRENT LIABILITIES

Accrued compensated absences	134,423
Other postemployment benefits	141,595
Total noncurrent liabilities	<u>276,018</u>

TOTAL LIABILITIES

912,230

NET POSITION

Net investment in capital assets	996,840
Unrestricted	9,619,236
	<u>9,619,236</u>

TOTAL NET POSITION

\$ 10,616,076

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, 2013

OPERATING REVENUES

Charges for services	\$ 7,412,342
Miscellaneous	<u>61,804</u>
Total operating revenues	<u>7,474,146</u>

OPERATING EXPENSES

Personal services	5,653,932
Contractual services	1,231,522
Supplies	501,272
Food	430,163
Utilities	218,398
Repairs and maintenance	28,438
Depreciation	<u>213,953</u>
Total operating expenses	<u>8,277,678</u>

Operating gain (loss) (803,532)

NONOPERATING REVENUES (EXPENSES)

Interest	10,091
Loss on asset disposal	<u>(189)</u>

Income (loss) before transfers and capital grants and contributions (793,630)

**TRANSFERS IN
TRANSFERS OUT**

825,571
(8,268)

Capital grant and contribution 42,740

Changes in net position 66,413

NET POSITION

Beginning of year 10,549,663

End of year \$ 10,616,076

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, 2013

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from public aid and Medicare	\$ 5,586,607
Cash received from residents	2,276,919
Cash paid to employees and related benefits	(5,655,042)
Cash paid for goods and services	(2,449,721)
Other miscellaneous	65,215
Net cash provided by (used for) operating activities	(176,022)

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfer from other funds	825,571
Transfer to other funds	(8,268)
Payment on interfund accounts	(41,484)
Net cash provided by (used for) noncapital financing activities	775,819

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Acquisition of capital assets	(82,522)
Cash received from federal grant	42,740
Principal payments on capital lease	(2,961)
Interest payments on capital lease	(93)
Net cash (used for) capital and related financing activities	(42,836)

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received on cash and deposits	10,398
--	--------

NET INCREASE IN CASH AND CASH EQUIVALENTS

567,359

CASH AND CASH EQUIVALENTS

Beginning of year	7,823,091
End of year	\$ 8,390,450

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

Operating gain (loss)	\$ (803,532)
Adjustments to reconcile operating gain (loss) to net cash provided by (used for) operating activities:	
Depreciation	213,953
Change in operating assets and liabilities:	
Receivables	454,596
Inventory	2,374
Other assets	(1,118)
Accounts payable and other liabilities	(59,619)
Postemployment benefits	17,324
	17,324

NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES

\$ (176,022)

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, 2013

	Private- purpose Trust	<u>Agency</u>
ASSETS		
Cash and investments	\$ 931,599	\$ 2,037,175
Accounts receivable	374,284	-
Accrued interest receivable	-	2,196
Receivables - other	-	<u>94,397</u>
TOTAL ASSETS	1,305,883	2,133,768
LIABILITIES		
Due to individuals and other governmental entities	<u>265,542</u>	<u>2,133,768</u>
NET POSITION		
Assets held in trust for others	<u>\$ 1,040,341</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, 2013

ADDITIONS		
Interest		\$ 34,602
Other:		
Miscellaneous		<u>9,112</u>
Total additions		<u>43,714</u>
 DEDUCTIONS		
Current:		
Health and welfare		<u>8,366</u>
Total deductions		<u>8,366</u>
 CHANGE IN NET POSITION		 35,348
 NET POSITION		
Beginning of year		<u>1,004,993</u>
End of year		<u><u>\$1,040,341</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, 2013

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 and there exists a financial benefit or burden relationship between McLean County and the organization, 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, 2013

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:

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, 2013

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.

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, 2013

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 deferred inflows 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 or earned. 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 for which they are levied. Other 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.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2013

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, 2013

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	20-50 years
Buildings and building improvements	20-99 years
Furnishings and equipment	3-20 years

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2013

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 \$803,500 for operations, including document storage and automation; \$4,754,598 for health and wellness; \$10,300,398 for highway; \$918,705 for employee benefits; \$1,515,693 for public safety; \$162,943 for debt service; \$25,143 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, 2013

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 balance includes spendable amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance may be assigned through the following; 1) The Board may take official action to assign amounts. 2) All remaining positive spendable amounts in governmental funds, other than the general fund, that are neither restricted nor committed. Assignments may take place after the end of the reporting period.

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. Additionally, the County would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2013

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

(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.

(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, Showbus 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, 2013

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 105 percent of the market value of the obligations pledged. As of December 31, 2013, none of the County's bank balance of \$ 27,308,931 was exposed to custodial credit risk as uninsured and uncollateralized deposits.

As of December 31, 2013, none of the bank balance of \$ 906,731 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, 2013, 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	\$ 13,249,801	\$ 13,249,801	\$ -
Repurchase Agreements	1,000,000	1,000,000	-
Money Market Mutual Funds	4,923,431	4,923,431	-

As of December 31, 2013, 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	\$ 356,580	\$ 356,580

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2013

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 \$13,249,801 for the County and \$356,580 for ETSB, pursuant to Rule 2a7 of the Investment Act of 1940. As of December 31, 2013, 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, 2013

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

PBC - Cash and Investments (Continued)

PBC Deposits

The carrying amount of the PBC's deposits totaled \$ 7,360,107 at September 30, 2013.

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, 2013, \$ 6,811,564 of the PBC's bank balance of \$ 7,360,107 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, 2013, 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	\$ 2,191,938	\$ 2,191,938
	<u>\$ 2,191,938</u>	<u>\$ 2,191,938</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, 2013, 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, 2013.

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2013

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 2013 to be collected in 2014 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 2014.

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, 2013

NOTE 5 - RECEIVABLES

Receivables at December 31, 2013 for the County's major funds, nonmajor funds, and fiduciary funds are as follows:

	General	IMRF	Nonmajor Funds	Business Type Nursing Home	Private Purpose Trust	Agency
State of Illinois:						
Sales tax	\$ 1,633,943	\$ -	\$ -	\$ -	\$ -	\$ -
Income tax	584,367	-	-	-	-	-
Replacement tax	253,273	13,467	-	-	-	-
Motor fuel tax	-	-	424,962	-	-	-
Salary reimbursements	1,052,553	-	-	-	-	-
Public aid	-	-	163,730	844,893	-	-
Grants	92,182	-	1,230,434	-	-	-
Other	41,754	-	12,507	-	-	26
	<u>3,658,072</u>	<u>13,467</u>	<u>1,831,633</u>	<u>844,893</u>	<u>-</u>	<u>26</u>
General property tax	<u>11,252,577</u>	<u>4,344,136</u>	<u>16,774,797</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts:						
Fees and fines	135,224	-	175,502	-	-	-
Private pay patients and insurance	-	-	-	426,914	-	-
Community development loans	-	-	-	-	374,284	-
Miscellaneous	32,934	-	-	-	-	-
	<u>168,158</u>	<u>-</u>	<u>175,502</u>	<u>426,914</u>	<u>374,284</u>	<u>-</u>
Other:						
Federal grants	85,121	-	-	-	-	-
Medicare	-	-	-	60,589	-	-
Due from other governments	44,436	-	19,885	-	-	-
Interest	1,884	-	687	1,322	-	2,195
Miscellaneous	722	-	3,645	1	-	94,374
	<u>132,163</u>	<u>-</u>	<u>24,217</u>	<u>61,912</u>	<u>-</u>	<u>96,569</u>

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2013

NOTE 5 - RECEIVABLES (CONTINUED)

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>
2014	\$ 106,246
2015	106,095
2016	40,200
2017	30,179
2018	23,751
2019-2022	<u>67,813</u>
	<u>\$ 374,284</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 \$54,000 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, 2013, capital assets carried in the Statement of Net Position financed by capital leases were as follows:

Building and improvements	\$ 15,711,656
Equipment	<u>1,005,561</u>
	16,717,217
Accumulated depreciation	<u>4,635,924</u>
	<u>\$ 12,081,293</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2013

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Primary Government (continued)

Capital asset activity for the year ended December 31, 2013 was as follows:

	Balance at December 31, 2012	Additions	Deductions/ Reclassifications	Balance at December 31, 2013
Governmental activities:				
Not depreciated:				
Land	\$ 2,987,725	\$ 218,751	\$ -	\$ 3,206,476
Construction in progress	722,416	284,870	(176,823)	830,463
Depreciated:				
Buildings	67,960,626	27,840	-	67,988,466
Leasehold improvements	956,430	38,696	-	995,126
Equipment	12,032,375	666,722	(564,529)	12,134,568
Infrastructure	<u>91,353,807</u>	<u>4,379,572</u>	<u>-</u>	<u>95,733,379</u>
Total capital assets	<u>176,013,379</u>	<u>5,616,451</u>	<u>(741,352)</u>	<u>180,888,478</u>
Less accumulated depreciation for:				
Buildings	18,137,852	694,819	-	18,832,671
Leasehold improvements	532,729	731,898	-	1,264,627
Equipment	8,468,299	1,288,558	(451,309)	9,305,548
Infrastructure	<u>32,479,731</u>	<u>3,390,731</u>	<u>-</u>	<u>35,870,462</u>
Total accumulated depreciation	<u>59,618,611</u>	<u>6,106,006</u>	<u>(451,309)</u>	<u>65,273,308</u>
Governmental capital assets, net	<u>\$ 116,394,768</u>			<u>\$ 115,615,170</u>

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 1,682,640
Public safety	406,398
Highways and streets	3,883,893
Health and welfare	60,711
Culture and recreation	<u>72,364</u>
Total depreciation expense - governmental activities	<u>\$ 6,106,006</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2013

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Construction Commitments

The County has entered into construction agreements for highways. At December 31, 2013, commitments were as follows:

Highway \$ 5,510,167

	Balance at December 31, <u>2012</u>	<u>Additions</u>	<u>Deductions</u>	Balance at December 31, <u>2013</u>
Business-type activities:				
Not depreciated:				
Land	\$ 15,000	\$ -	\$ -	\$ 15,000
Construction in progress	12,034	3,144	(12,034)	3,144
Depreciated:				
Buildings	4,130,460	26,579	-	4,157,039
Leasehold improvements	87,980	-	-	87,980
Furnishings and equipment	<u>924,953</u>	<u>64,834</u>	<u>(10,995)</u>	<u>978,792</u>
Total capital assets	<u>5,170,427</u>	<u>94,557</u>	<u>(23,029)</u>	<u>5,241,955</u>
Less accumulated depreciation for:				
Buildings	3,374,394	136,239	-	3,510,632
Leasehold improvements	80,532	10,251	-	90,783
Furnishings and equipment	<u>585,101</u>	<u>67,464</u>	<u>(10,262)</u>	<u>642,303</u>
Total accumulated depreciation	<u>4,040,027</u>	<u>213,953</u>	<u>(10,262)</u>	<u>4,243,718</u>
Business-type activities capital assets, net	<u>\$ 1,130,400</u>			<u>\$ 998,237</u>

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2013

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Discretely Presented Component Unit

	Balance at December 31, <u>2012</u>	<u>Additions</u>	<u>Deductions</u>	Balance at December 31, <u>2013</u>
ETSB:				
Buildings	\$ 167,096	\$ -	\$ -	\$ 167,096
Equipment	<u>4,663,018</u>	<u>-</u>	<u>(3,751,784)</u>	<u>911,234</u>
Total capital assets	<u>4,830,114</u>	<u>-</u>	<u>(3,751,784)</u>	<u>1,078,330</u>
Less accumulated depreciation for:				
Buildings	66,951	4,216	-	71,167
Equipment	<u>4,229,155</u>	<u>46,448</u>	<u>(3,751,784)</u>	<u>523,819</u>
Total accumulated depreciation	<u>4,296,106</u>	<u>50,664</u>	<u>(3,751,784)</u>	<u>594,986</u>
Component unit capital assets, net	<u>\$ 534,008</u>			<u>\$ 483,344</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2013

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, 2013 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	General	\$ 28,008
	Nonmajor governmental funds	846,909
	Nursing Home Fund - Enterprise	120,902
	Fiduciary funds - agency	66
Nonmajor governmental	Nonmajor governmental funds	189,935
	Nursing Home Fund - Enterprise	18,791
	General	772
	Fiduciary funds - agency	7
Nursing Home – Enterprise	General	104,679
	Nonmajor governmental funds	220,777
	IMRF	402,308
IMRF	Nonmajor governmental funds	9,524
	Nursing Home Fund – Enterprise	32,865

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	\$ 17,930
	Component unit - PBC	425,817
IMRF	Component unit - ETSB	306
Nonmajor governmental	Component unit - ETSB	171

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2013

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	\$ 4,836	\$ 746,453	\$ 202,486	\$ 953,775
IMRF	194,493	-	402,308	596,801
Nursing Home – Enterprise Fund	8,268	-	-	8,268
Nonmajor governmental funds	<u>484,184</u>	<u>152,592</u>	<u>220,777</u>	<u>857,553</u>
Total	<u>\$ 691,781</u>	<u>\$ 899,045</u>	<u>\$ 825,571</u>	<u>\$ 2,416,397</u>

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

NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT

Changes in capital lease obligations for the County’s governmental activities for the year ended December 31, 2013 are summarized as follows:

	<u>Capital Lease Obligations</u>	<u>Health Dept. Bldg.</u>	<u>2004 & 2010 Series</u>	<u>2006 Series</u>	<u>Total PBC</u>	<u>Total</u>
Total long-term debt at beginning of year	\$ 480,278	\$35,000	\$2,927,500	\$3,055,281	\$6,017,781	\$6,498,059
Capital lease additions	-	-	-	-	-	-
Payment on PBC capital lease obligations	-	35,000	300,000	1,137,793	1,472,793	1,472,793
Capital lease payments	<u>164,108</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>164,108</u>
Total long-term debt	316,170	<u>\$ -</u>	<u>\$2,627,500</u>	<u>\$1,917,488</u>	4,544,988	4,861,158
Less current portion	<u>155,797</u>				<u>1,396,143</u>	<u>1,551,940</u>
Total long-term debt, net of current portion	<u>\$ 160,373</u>				<u>\$ 3,148,845</u>	<u>\$3,309,218</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2013

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 2017.

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, 2013:

Years ending December 31:	
2014	\$ 164,933
2015	147,400
2016	15,153
2017	<u>2,194</u>
Total minimum lease payments	329,679
Less amount representing interest	<u>13,509</u>
Present value of net minimum lease payments	<u>\$ 316,170</u>

Capital Lease Obligations – Business-Type Activities

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

Changes in capital lease obligations for business-type activities for year ended December 31, 2013 are as follows:

<u>Beginning of year</u>	<u>Additions</u>	<u>Payments/ Other Deductions</u>	<u>Ending of year</u>	<u>Current Portion</u>
<u>\$4,902</u>	<u>\$ -</u>	<u>\$ 3,505</u>	<u>\$ 1,397</u>	<u>\$1,397</u>

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, 2013:

Years ending December 31:	
2014	\$ <u>1,410</u>
Total minimum lease payments	1,410
Less amount representing interest	<u>13</u>
Present value of net minimum lease payments	<u>\$ 1,397</u>

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2013

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, 2013

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:

Years ending December 31:	<u>Principal</u>	<u>Interest</u>	<u>Other</u>	<u>Total</u>
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	362,500	54,635	12,041	429,176
2019-2022	<u>975,000</u>	<u>78,635</u>	<u>53,489</u>	<u>1,107,124</u>
Total	\$ 4,544,988	\$ 1,354,122	\$ 408,455	\$ 6,307,565

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, 2013, using the 2013 assessed value of all taxable property of \$3,978,497,132 the statutory limit and debt margin for the County was \$114,381,793.

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2013

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

Compensated Absences

Activity for compensated absences for the year ended December 31, 2013 was as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Beginning balance	\$ 1,252,337	\$ 185,207
Additions	2,298,583	292,089
Reductions	<u>(2,200,144)</u>	<u>(327,937)</u>
Ending balance	<u>\$ 1,350,776</u>	<u>\$ 149,359</u>
Due within one year	<u>\$ 135,078</u>	<u>\$ 14,936</u>

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

NOTE 9 - LONG-TERM LIABILITIES - COMPONENT UNITS

Component Unit - Emergency Telephone System Board

Compensated Absences

Activity for compensated absences for ETSB for the year ended December 31, 2013 was as follows:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One year</u>
<u>\$ 614</u>	<u>\$ 1,265</u>	<u>\$ 1,454</u>	<u>\$ 425</u>	<u>\$ 43</u>

Component Unit - Public Building Commission

Changes in long-term debt for the Public Building Commission, component unit, for the year ended September 30, 2013 are as follows:

	<u>Balance October 1, 2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance September 30, 2013</u>
Revenue bonds	\$ <u>12,563,992</u>	\$ <u>-</u>	\$ <u>1,938,710</u>	\$ <u>10,625,282</u>
Total bonds outstanding	12,563,992	<u>-</u>	<u>1,938,710</u>	10,625,282
Less current portion	<u>(1,938,710)</u>			<u>(1,927,793)</u>
Noncurrent portion	<u>\$ 10,625,282</u>			<u>\$ 8,697,489</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2013

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

General obligation lease receipts and revenue bonds payable as of September 30, 2013 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.	1,700,000
\$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.	3,055,282
\$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.	<u>5,870,000</u>
	<u>\$ 10,625,282</u>

Annual debt service requirements of the outstanding long-term debt of the Public Building Commission, component unit, as of September 30, 2013 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>			
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	150,000	-	740,000	890,000	146,088	1,036,088
2019-2023	<u>950,000</u>	<u>-</u>	<u>2,430,000</u>	<u>3,380,000</u>	<u>233,244</u>	<u>3,613,244</u>
	<u>\$1,700,000</u>	<u>\$3,055,282</u>	<u>\$5,870,000</u>	10,625,282	<u>\$ 2,564,976</u>	<u>\$13,190,258</u>
Plus premium				319,117		
Less current portion				<u>(1,927,793)</u>		
Long-term debt, less current portion				<u>\$9,016,606</u>		

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2013

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:

	Expenditures		Excess Actual
<u>Fund</u>	<u>Final</u>	<u>Actual</u>	<u>Over Final</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Special Revenue Funds:			
None			

(b) Deficit fund balances of individual funds:

<u>Fund</u>	<u>Amount of Deficit</u>
	<u>Fund Balance</u>
Court Security Fund	\$ 125,596
Public Building Commission Rental - Operations and Maintenance Fund	291,928
Multidisciplinary Domestic Violence Fund	95,993
Children's Advocacy Center	72,726
Law Library	195

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, 2013

NOTE 10 - OTHER REQUIRED DISCLOSURES (CONTINUED)

(c) At December 31, 2013, McLean County reflected a capitalized lease obligation to the Public Building Commission, a discretely presented component unit, of \$4,544,988. The financial statements of the Public Building Commission have been prepared at the year end of September 30, 2013 and reflected a capitalized lease receivable from the primary government of \$5,982,781. 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, 2013 as follows:

Capital lease receivable with primary government per Public Building Commission at September 30, 2013	\$ 5,982,781
Payments by McLean County of principal on capital lease October 1, 2013 through December 31, 2013:	
2004 & 2010 Series	(300,000)
2006 Series	<u>(1,137,793)</u>
	<u>(1,437,793)</u>
Capital lease payable with component unit per McLean County at December 31, 2013	<u>\$ 4,544,988</u>

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, 2013

NOTE 11 - RISK MANAGEMENT (CONTINUED)

The County is self-insured for casualty losses, assumes for itself losses below a stipulated self-insured retention (SIR), above which, it purchases excess insurance coverage. In FY 2013, the following limits and SIRs were in effect:

- 1). Excess Workers Compensation Insurance:
 - a). 1/1/2013 – 2/28/2013:
 - Law Enforcement - \$ 500,000 SIR
 - Non Law enforcement - \$ 450,000 SIR
 - Limits of Coverage: Statutory
 - Employers Liability - \$ 1,000,000
 - b). 3/1/2013 – 12/31/2013:
 - Law Enforcement - \$ 600,000 SIR
 - Non Law enforcement - \$ 500,000 SIR
 - Limits of Coverage: Statutory
 - Employers Liability - \$ 1,000,000
- 2). Excess General/Auto/Professional Liability Insurance :
 - a). 1/1/2013 – 12/31/2013
 - \$ 250,000 SIR;
 - \$ 15,000,000 limits

The Nursing Home has a standalone liability policy that provides liability coverage with a primary limit of \$1,000,000 per occurrence, and \$2,000,000 per occurrence excess limit, for a total of \$3,000,000 per occurrence. Property coverage is provided by commercial insurance.

The claims liability of \$621,815 reported in the governmental activities in the Statement of Net Position is based on the requirements of *Governmental Accounting Standards Board Statement No. 10*, which requires that a liability for claims be reported if information prior to the issuance of financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the claims liability were:

	<u>2013</u>	<u>2012</u>
Balance, beginning of year	\$ 589,766	\$ 463,604
Claims incurred	764,484	529,999
Claims paid	<u>(732,435)</u>	<u>(403,837)</u>
Balance, end of year	<u>\$ 621,815</u>	<u>\$ 589,766</u>

The County is fully insured for healthcare claims through Blue Cross Blue Shield of Illinois. Settled claims have not exceeded coverage in any of the last three years.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2013

NOTE 12 - PENSION PLAN

(a) Plan Description

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

(b) Funding Policy

As set by statute, Sheriff's Law Enforcement Personnel (SLEP) plan members are required to contribute 7.50 percent of their annual covered salary. Also set by statute, all other plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's contribution rate for SLEP plan members for calendar year 2013 was 26.45 percent of covered payroll. The County's contribution rate for all other employees for calendar year 2013 was 13.7 percent of covered payroll. The County's annual required contribution rate for the calendar year 2013 was 26.45 percent for SLEP plan members and 14.04 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, 2013, the County's actual contributions for pension cost were \$863,003 for the SLEP plan members and \$3,902,000 for all other plan members. The County's required contribution for fiscal year 2013 was \$863,003 for SLEP plan members and \$3,998,839 for all other plan members.

Three-Year Trend Information

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost</u>	<u>Percentage of Annual Pension Cost Contributed</u>	<u>Net Pension Obligation</u>
		<u>SLEP</u>	
December 31, 2013	\$ 863,003	100%	-
December 31, 2012	780,156	100	-
December 31, 2011	797,533	102	-
		<u>Other Qualifying Employees</u>	
December 31, 2013	\$ 4,024,666	97%	\$1,330,121
December 31, 2012	3,788,645	92	1,207,456
December 31, 2011	3,760,007	87	915,478

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2013

NOTE 12 - PENSION PLAN (CONTINUED)

The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, 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) postretirement 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, 2011 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, 2013, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 56.1 percent funded. The actuarial accrued liability for benefits was \$13,530,999 and the actuarial value of assets was \$7,590,569, resulting in an underfunded actuarial accrued liability (UAAL) of \$5,940,430. The covered payroll (annual payroll of active employees covered by the plan) was \$3,262,770 and the ratio of the UAAL to the covered payroll was 182 percent.

As of December 31, 2013, the most recent actuarial valuation date, the plan covering all other qualifying employees was 77.91 percent funded. The actuarial accrued liability for benefits was \$69,645,678 and the actuarial value of assets was \$54,258,723, resulting in an underfunded actuarial accrued liability (UALL) of \$15,386,955. The covered payroll was \$28,481,756 and the ratio of the UAAL to the covered payroll was 54 percent.

Regular Plan

Year	ARC	Interest on NPO	ARC Adj.	Amort Factor	Annual Pension Costs	Actual Contributions	Change in NPO	Net Pension Obligation
2013	3,998,839	90,559	(64,732)	19	4,024,666	3,902,001	122,665	1,330,121

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.

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.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2013

NOTE 13 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Grants

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

NOTE 14 - OPERATING LEASE

The County leases certain equipment under noncancelable operating leases that expire at various dates through 2016. The minimum rental commitments under the building and equipment leases are as follows:

Year ending December 31:

2014	\$ 13,860
2015	13,860
2016	<u>1,740</u>
	<u>\$29,460</u>

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:

2014	\$ 115,951
2015	120,057
2016	112,887
2017	116,645
2018	120,536
2019 - 2023	403,422
2024 - 2025	<u>152,292</u>
	<u>\$1,141,790</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 Statue 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, 2013

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 2013, the County contributed \$445,761.

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	\$	849,868
Interest on net OPEB obligation		116,724
Adjustment to annual required contribution		<u>(159,241)</u>
Annual OPEB cost/expense		807,351
Contributions and payments made		<u>(445,761)</u>
Increase in net OPEB obligation		361,590
Net OPEB obligation – January 1, 2013		<u>2,593,857</u>
Net OPEB obligation – December 31, 2013	\$	<u><u>2,955,447</u></u>

The County's annual OPEB cost percentage of annual OPEB cost contributed to the plan and the net OPEB obligations for fiscal years 2011 through 2013:

Fiscal Year End	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
December 31, 2013	\$807,351	55.2%	\$2,955,447
December 31, 2012	854,175	44.1	2,593,857
December 31, 2011	896,113	43.0	2,116,730

Funded Status and Funding Progress

As of January 1, 2013, the most recent valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$7,829,743 and the actuarial value of assets is none resulting in an unfunded actuarial accrued liability (UAAL) of \$7,829,743. The covered payroll was \$32,551,916 and the ratio of the UAAL to the covered payroll was 24.1%.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2013

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, 2013 actuarial valuation, projected unit credit actuarial cost method was used. The actuarial assumptions included a health care cost trend rate of 5.0 to 9.0 percent, a discount rate of 4.5 percent, and an inflation rate of 3.0 percent. 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, 2013

NOTE 16 – FUTURE CHANGES IN ACCOUNTING PRINCIPLES

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 67, Financial Reporting for Pension Plans - an amendment of GASB Statement No. 25
- Statement No. 68, Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27
- Statement No. 69, Government Combinations and Disposals of Government Operations
- Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees

When they become effective, application of these standards may restate portions of these financial statements.

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, 2013

	<u>Budget</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
REVENUES			
General property taxes	\$ 11,542,845	\$ 11,542,845	\$ 11,536,126
Other taxes	9,459,877	9,459,877	9,616,176
Licenses, permits, fees, and fines	5,191,392	5,191,392	5,038,125
Intergovernmental	2,700,660	2,864,848	4,552,611
Charges for services	2,160,540	2,160,540	2,239,256
Maintenance contracts	2,751,903	2,751,903	2,745,792
Interest	634,100	634,100	510,201
Miscellaneous	16,450	16,450	364,606
Total revenues	<u>34,457,767</u>	<u>34,621,955</u>	<u>36,602,893</u>
EXPENDITURES			
Current operating:			
General government	12,027,251	14,287,693	13,779,688
Public safety	21,360,575	22,115,350	21,095,470
Culture and recreation	434,399	434,399	447,157
Capital outlay	347,301	283,512	99,787
Debt service	190,659	187,869	166,471
Total expenditures	<u>34,360,185</u>	<u>37,308,823</u>	<u>35,588,573</u>
Excess (deficiency) of revenues over expenditures	<u>97,582</u>	<u>(2,686,868)</u>	<u>1,014,320</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	817,357	817,357	691,781
Transfers out	<u>(756,453)</u>	<u>(802,603)</u>	<u>(953,775)</u>
Total other financing sources (uses)	<u>60,904</u>	<u>14,754</u>	<u>(261,994)</u>
Net change in fund balance	<u>\$ 158,486</u>	<u>\$ (2,672,114)</u>	<u>752,326</u>
EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE			2,026,988
FUND BALANCE (DEFICIT)			
Beginning of year			<u>12,558,810</u>
End of year			<u>\$ 15,338,124</u>

See Notes to Required Supplementary Information.
See Independent Auditors' Report

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, 2013

	<u>Budget</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
REVENUES			
General property taxes	\$ 4,392,572	\$ 4,392,572	\$ 4,390,232
Other taxes	<u>100,000</u>	<u>100,000</u>	<u>95,683</u>
Total revenues	4,492,572	4,492,572	4,485,915
EXPENDITURES			
Current - general government:			
Personal services	<u>4,004,303</u>	<u>4,004,303</u>	<u>3,709,418</u>
Excess (deficiency) of revenues over expenditures	488,269	488,269	776,497
OTHER FINANCING USES			
Transfers out	<u>(588,269)</u>	<u>(588,269)</u>	<u>(596,801)</u>
Total other financing sources and uses	<u>(588,269)</u>	<u>(588,269)</u>	<u>(596,801)</u>
Net change in fund balance	(100,000)	(100,000)	179,696
FUND BALANCE (DEFICIT)			
Beginning of year	<u>100,000</u>	<u>100,000</u>	<u>641,340</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 821,036</u>

See Notes to Required Supplementary Information.
See Independent Auditors' Report

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:						
12/31/13	\$ 7,590,569	\$ 13,530,999	\$ 5,940,430	56.10%	\$ 3,262,770	182.07%
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
Other qualified employees:						
12/31/13	\$ 54,258,723	\$ 69,645,678	\$ 15,386,955	77.91%	\$ 28,481,756	54.02%
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

For our SLEP employees, on a market basis, the actuarial value of assets as of December 31, 2013 is \$10,281,756. On a market basis, the funded ratio would be 75.99%.

For our other qualified employees, on a market basis, the actuarial value of assets as of December 31, 2013 is \$66,843,237. On a market basis, the funded ratio would be 95.98%.

See Independent Auditors' Report

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability - (AAL) (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
1/1/2013	\$ -	\$ 7,829,743	\$ 7,829,743	0.0%	\$ 32,551,916	24.1%
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

The information presented in the required supplementary schedule was determined as part of the actuarial valuation as of January 1, 2013.

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.

See Independent Auditors' Report

McLEAN COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2013

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 supplementary information.

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

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

	<u>Per Budget and Actual Schedule</u>	<u>Employee Benefit Account</u>	<u>Per Governmental Fund Statements</u>
Revenues	\$ 36,602,893	\$ 6,205,547	\$ 42,808,440
Expenditures	<u>35,588,573</u>	<u>5,688,802</u>	<u>41,277,375</u>
Excess (deficiency) of revenue over expenditures	1,014,320	516,745	1,531,065
Total other financing sources (uses)	<u>(261,994)</u>	<u>-</u>	<u>(261,994)</u>
Net change in fund balance	752,326	516,745	1,269,071
Fund balance:			
Beginning of year	<u>12,558,810</u>	<u>1,510,243</u>	<u>14,069,053</u>
End of year	<u>\$ 13,311,136</u>	<u>\$ 2,026,988</u>	<u>\$ 15,388,124</u>

See Independent Auditors' Report

McLEAN COUNTY, ILLINOIS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2013

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	\$ 34,429,839	\$ 32,892,118	\$ 1,537,721
Fairview Building Account	19,450	18,807	643
Tort Judgment Account	<u>2,846,331</u>	<u>2,654,389</u>	<u>191,942</u>
Subtotal	37,295,620	35,565,314	1,730,306
Employee Benefit	<u>-</u>	<u>5,688,802</u>	<u>(5,688,802)</u>
Total	<u>\$ 37,295,620</u>	<u>\$ 41,254,116</u>	<u>\$ (3,958,496)</u>

See Independent Auditors' Report

THIS PAGE LEFT BLANK INTENTIONALLY

COMBINING AND INDIVIDUAL FUND STATEMENTS

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2013

ASSETS	Special Revenue				
	SHOW BUS	Dental Sealant Grant	Women, Infants, and Children	Preventive Block Grant	Family Case Management
Cash and investments	\$ 1	\$ 251,936	\$ 134,312	\$ 32,006	\$ 780,156
Receivables:					
State of Illinois	-	36,993	79,603	31,320	286,449
General property taxes	-	-	-	-	-
Accounts	-	-	-	353	-
Other	-	-	1,071	-	319
Due from other funds	-	240	-	-	-
Due from fiduciary funds	-	-	-	-	-
Due from component unit	-	-	-	-	-
Inventories	-	-	-	-	-
Other	-	-	-	-	-
TOTAL ASSETS	<u>\$ 1</u>	<u>\$ 289,169</u>	<u>\$ 214,986</u>	<u>\$ 63,679</u>	<u>\$ 1,066,924</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ 20,699	\$ 1,375	\$ 2,719	\$ 3,636
Unearned revenue - other	-	9,954	-	10,181	40,981
Due to individuals and other governmental entities	-	5,652	13,929	4,504	32,734
Due to State of Illinois	-	-	-	1,500	-
Due to other funds	-	2,023	4,072	1,645	8,277
Total liabilities	<u>-</u>	<u>38,328</u>	<u>19,376</u>	<u>20,549</u>	<u>85,628</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	-
Revenue deferred due to availability	-	-	10,012	11,994	39,636
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>10,012</u>	<u>11,994</u>	<u>39,636</u>
FUND BALANCES (DEFICIT)					
Nonspendable:					
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Restricted for:					
Operations	-	-	-	-	-
Health & wellness	-	250,841	185,598	31,136	941,660
Highway	1	-	-	-	-
Employee benefits	-	-	-	-	-
Public safety	-	-	-	-	-
Debt service	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital improvements	-	-	-	-	-
Unassigned:					
Total fund balance (deficit)	<u>1</u>	<u>250,841</u>	<u>185,598</u>	<u>31,136</u>	<u>941,660</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	<u>\$ 1</u>	<u>\$ 289,169</u>	<u>\$ 214,986</u>	<u>\$ 63,679</u>	<u>\$ 1,066,924</u>

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>
\$ 58,117	\$ 97,798	\$ 182,975	\$ 3,402,455	\$ 2,473,525	\$ 2,514,856	\$ 755,912
50,338	-	-	231,325	253,020	-	-
-	674,581	260,144	2,924,957	2,529,870	1,456,301	1,259,158
-	-	20	28,854	48,099	77,975	-
-	-	-	22,140	-	-	-
-	-	-	-	148,482	36,072	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	304,430	-	-
-	-	-	-	985	-	-
<u>\$ 108,455</u>	<u>\$ 772,379</u>	<u>\$ 443,139</u>	<u>\$ 6,609,731</u>	<u>\$ 5,758,411</u>	<u>\$ 4,085,204</u>	<u>\$ 2,015,070</u>
\$ 431	\$ (1)	\$ 2,503	\$ 39,026	\$ 367,047	\$ 10,008	\$ -
3,821	-	-	294,976	-	-	-
4,459	-	7,579	135,266	584,679	4,004	-
-	-	-	4,129	-	90,009	-
1,028	-	5,195	80,130	5,417	-	-
<u>9,739</u>	<u>(1)</u>	<u>15,277</u>	<u>553,527</u>	<u>957,143</u>	<u>104,021</u>	<u>-</u>
-	674,581	260,144	2,924,957	2,529,870	1,456,301	1,259,158
6,567	-	-	173,454	1,193	45,004	-
<u>6,567</u>	<u>674,581</u>	<u>260,144</u>	<u>3,098,411</u>	<u>2,531,063</u>	<u>1,501,305</u>	<u>1,259,158</u>
-	-	-	-	304,430	-	-
-	-	-	-	985	-	-
-	-	-	-	-	-	-
92,149	97,799	167,718	2,957,793	-	-	-
-	-	-	-	1,964,790	2,479,878	755,912
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>92,149</u>	<u>97,799</u>	<u>167,718</u>	<u>2,957,793</u>	<u>2,270,205</u>	<u>2,479,878</u>	<u>755,912</u>
<u>\$ 108,455</u>	<u>\$ 772,379</u>	<u>\$ 443,139</u>	<u>\$ 6,609,731</u>	<u>\$ 5,758,411</u>	<u>\$ 4,085,204</u>	<u>\$ 2,015,070</u>

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2013

	<u>Special Revenue</u>				
	<u>County Motor Fuel Tax</u>	<u>Children's Advocacy Center</u>	<u>Social Security</u>	<u>Co-operative Extension</u>	<u>Historical Museum</u>
ASSETS					
Cash and investments	\$ 3,206,737	\$ -	\$ 1,239,022	\$ -	\$ 212
Receivables:					
State of Illinois	231,969	52,731	-	-	-
General property taxes	-	135,002	2,335,273	524,948	64,548
Accounts	-	7,341	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	24,704	-	-
Due from fiduciary funds	-	-	7	-	-
Due from component unit	-	-	171	-	-
Inventories	106,680	-	-	-	-
Other	-	-	-	-	-
TOTAL ASSETS	<u>\$ 3,545,386</u>	<u>\$ 195,074</u>	<u>\$ 3,599,177</u>	<u>\$ 524,948</u>	<u>\$ 64,760</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 120,290	\$ 5,046	\$ -	\$ -	\$ (1)
Unearned revenue - other	-	-	-	-	-
Due to individuals and other governmental entities	7,791	18,111	124,422	-	-
Due to State of Illinois	-	-	-	-	-
Due to other funds	-	109,641	220,777	-	-
Total liabilities	<u>128,081</u>	<u>132,798</u>	<u>345,199</u>	<u>-</u>	<u>(1)</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	135,002	2,335,273	524,948	64,548
Revenue deferred due to availability	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>135,002</u>	<u>2,335,273</u>	<u>524,948</u>	<u>64,548</u>
FUND BALANCES (DEFICIT)					
Nonspendable:					
Inventory	106,680	-	-	-	-
Prepaid items	-	-	-	-	-
Restricted for:					
Operations	-	-	-	-	-
Health & wellness	-	-	-	-	-
Highway	3,310,625	-	-	-	-
Employee benefits	-	-	918,705	-	-
Public safety	-	-	-	-	-
Debt service	-	-	-	-	-
Culture and recreation	-	-	-	-	213
Capital improvements	-	-	-	-	-
Unassigned:	-	(72,726)	-	-	-
Total fund balance (deficit)	<u>3,417,305</u>	<u>(72,726)</u>	<u>918,705</u>	<u>-</u>	<u>213</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	<u>\$ 3,545,386</u>	<u>\$ 195,074</u>	<u>\$ 3,599,177</u>	<u>\$ 524,948</u>	<u>\$ 64,760</u>

SCHEDULE 1
(CONTINUED)

Special Revenue

<u>Veterans' Assistance Commission</u>	<u>Recorder Document Storage</u>	<u>Circuit Clerk Oper & Admin</u>	<u>Circuit Clerk Automation</u>	<u>Court Security</u>	<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>	<u>State's Attorney Automation Fund</u>
\$ 112,543	\$ 209,940	\$ 127,935	\$ 160,369	\$ -	\$ 348,038	\$ 230,486	\$ 11,603
-	-	-	1,799	-	-	-	-
167,171	-	-	-	-	-	-	-
-	176	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
186	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 279,900</u>	<u>\$ 210,116</u>	<u>\$ 127,935</u>	<u>\$ 162,168</u>	<u>\$ -</u>	<u>\$ 348,038</u>	<u>\$ 230,486</u>	<u>\$ 11,603</u>
\$ 721	\$ 86,486	\$ 624	\$ 542	\$ 78	\$ 19,836	\$ 4	\$ -
-	-	-	-	-	-	-	-
3,782	-	-	-	14,312	2,861	2,505	-
-	-	-	-	-	-	-	-
-	-	-	-	111,206	-	-	-
<u>4,503</u>	<u>86,486</u>	<u>624</u>	<u>542</u>	<u>125,596</u>	<u>22,697</u>	<u>2,509</u>	<u>-</u>
167,171	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>167,171</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
186	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	123,630	127,311	161,626	-	325,341	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
108,040	-	-	-	-	-	227,977	11,603
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	(125,596)	-	-	-
<u>108,226</u>	<u>123,630</u>	<u>127,311</u>	<u>161,626</u>	<u>(125,596)</u>	<u>325,341</u>	<u>227,977</u>	<u>11,603</u>
<u>\$ 279,900</u>	<u>\$ 210,116</u>	<u>\$ 127,935</u>	<u>\$ 162,168</u>	<u>\$ -</u>	<u>\$ 348,038</u>	<u>\$ 230,486</u>	<u>\$ 11,603</u>

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2013

	Special Revenue			
	Probation Services	Evergreen Lake Lease	SCAAP Justice Benefits	Federal Asset Forfeiture
ASSETS				
Cash and investments	\$ 160,078	\$ 24,930	\$ 9,205	\$ 21,875
Receivables:				
State of Illinois	-	-	-	-
General property taxes	-	-	-	-
Accounts	-	-	-	-
Other	-	-	-	-
Due from other funds	-	-	-	-
Due from fiduciary funds	-	-	-	-
Due from component unit	-	-	-	-
Inventories	-	-	-	-
Other	-	-	-	-
	-	-	-	-
TOTAL ASSETS	\$ 160,078	\$ 24,930	\$ 9,205	\$ 21,875
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 521	\$ -	\$ (1)	\$ -
Unearned revenue - other	-	-	-	-
Due to individuals and other governmental entities	440	-	-	-
Due to State of Illinois	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	961	-	(1)	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Revenue deferred due to availability	-	-	-	-
Total deferred inflows of resources	-	-	-	-
FUND BALANCES (DEFICIT)				
Nonspendable:				
Inventory	-	-	-	-
Prepaid items	-	-	-	-
Restricted for:				
Operations	-	-	-	-
Health & wellness	-	-	-	-
Highway	-	-	-	-
Employee benefits	-	-	-	-
Public safety	159,117	-	9,206	21,875
Debt service	-	-	-	-
Culture and recreation	-	24,930	-	-
Capital improvements	-	-	-	-
Unassigned:				
Total fund balance (deficit)	159,117	24,930	9,206	21,875
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	\$ 160,078	\$ 24,930	\$ 9,205	\$ 21,875

SCHEDULE 1
(CONTINUED)

Special Revenue

<u>Asset Forfeiture</u>	<u>D.A.R.E. Program</u>	<u>Sheriff Donation Trust</u>	<u>Electronic Citation Fund</u>	<u>IDPA IV-D Project</u>	<u>Waste Management</u>	<u>Multi- disciplinary Domestic Violence Grant</u>	<u>Public Building Commission Lease</u>
\$ 273,953	\$ 6,991	\$ 11,698	\$ 175,601	\$ -	\$ 99,786	\$ -	\$ 162,945
-	-	-	-	56,155	-	81,413	-
-	-	-	-	-	-	-	2,093,034
1,546	-	-	-	-	10,209	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>275,499</u>	<u>6,991</u>	<u>11,698</u>	<u>175,601</u>	<u>56,155</u>	<u>109,995</u>	<u>81,413</u>	<u>2,255,979</u>
\$ 180	\$ 1,466	\$ (1)	\$ 1	\$ 40	\$ -	\$ 7,154	\$ 2
-	-	-	-	-	-	-	-
-	-	-	-	10,058	-	6,996	-
-	-	-	-	-	-	-	-
-	-	-	-	16,153	-	163,256	-
<u>180</u>	<u>1,466</u>	<u>(1)</u>	<u>1</u>	<u>26,251</u>	<u>-</u>	<u>177,406</u>	<u>2</u>
-	-	-	-	-	-	-	2,093,034
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	2,093,034
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
275,319	5,525	11,699	175,600	-	109,995	-	-
-	-	-	-	-	-	-	162,943
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(95,993)	-
<u>275,319</u>	<u>5,525</u>	<u>11,699</u>	<u>175,600</u>	<u>29,904</u>	<u>109,995</u>	<u>(95,993)</u>	<u>162,943</u>
<u>\$ 275,499</u>	<u>\$ 6,991</u>	<u>\$ 11,698</u>	<u>\$ 175,601</u>	<u>\$ 56,155</u>	<u>\$ 109,995</u>	<u>\$ 81,413</u>	<u>\$ 2,255,979</u>

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2013

	Special Revenue				
	Public Building Commission Rental - Operations and Maintenance	County Clerk Document Storage	Jail Prisoners' Commissary	GIS Fees	Collector Automation
ASSETS					
Cash and investments	\$ -	\$ 12,272	\$ 174,127	\$ 23,061	\$ 31,085
Receivables:					
State of Illinois	-	-	-	-	-
General property taxes	2,349,810	-	-	-	-
Accounts	-	-	-	91	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-
Due from component unit	-	-	-	-	-
Inventories	-	-	-	-	-
Other	-	-	-	-	-
TOTAL ASSETS	\$ 2,349,810	\$ 12,272	\$ 174,127	\$ 23,152	\$ 31,085
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ (1)	\$ 1	\$ 1	\$ -	\$ 1
Unearned revenue - other	-	-	-	-	-
Due to individuals and other governmental entities	-	915	-	-	-
Due to State of Illinois	-	-	-	-	-
Due to other funds	291,929	-	-	-	-
Total liabilities	291,928	916	1	-	1
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	2,349,810	-	-	-	-
Revenue deferred due to availability	-	-	-	-	-
Total deferred inflows of resources	2,349,810	-	-	-	-
FUND BALANCES (DEFICIT)					
Nonspendable:					
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Restricted for:					
Operations	-	11,356	-	23,152	31,084
Health & wellness	-	-	-	-	-
Highway	-	-	-	-	-
Employee benefits	-	-	-	-	-
Public safety	-	-	174,126	-	-
Debt service	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital improvements	-	-	-	-	-
Unassigned:	(291,928)	-	-	-	-
Total fund balance (deficit)	(291,928)	11,356	174,126	23,152	31,084
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	\$ 2,349,810	\$ 12,272	\$ 174,127	\$ 23,152	\$ 31,085

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>
\$ 7,873	\$ 44,555	\$ 317,241	\$ 1,862,668	\$ 40,053	\$ 590	\$ 486	\$ 19,792,007
-	-	-	192,993	245,525	-	-	1,831,633
-	-	-	-	-	-	-	16,774,797
-	-	30	-	-	808	-	175,502
-	-	-	687	-	-	-	24,217
-	-	-	-	-	-	-	209,498
-	-	-	-	-	-	-	7
-	-	-	-	-	-	-	171
-	-	-	-	-	-	-	411,296
-	-	-	-	-	-	-	985
<u>\$ 7,873</u>	<u>\$ 44,555</u>	<u>\$ 317,271</u>	<u>\$ 2,056,348</u>	<u>\$ 285,578</u>	<u>\$ 1,398</u>	<u>\$ 486</u>	<u>\$ 39,220,113</u>
\$ -	\$ -	\$ 8,120	\$ 122,657	\$ (2)	\$ 1,011	\$ -	\$ 822,219
-	-	-	-	-	-	-	359,913
-	-	74,129	-	-	582	-	1,059,710
-	-	-	-	-	-	-	95,638
-	-	61,839	148,482	36,072	-	-	1,267,142
-	-	144,088	271,139	36,070	1,593	-	3,604,622
-	-	-	-	-	-	-	16,774,797
-	-	-	-	245,525	-	-	533,385
-	-	-	-	245,525	-	-	17,308,182
-	-	-	-	-	-	-	411,296
-	-	-	-	-	-	-	985
-	-	-	-	-	-	-	803,500
-	-	-	-	-	-	-	4,754,598
-	-	-	1,785,209	3,983	-	-	10,300,398
-	-	-	-	-	-	-	918,705
7,873	44,555	173,183	-	-	-	-	1,515,693
-	-	-	-	-	-	-	162,943
-	-	-	-	-	-	-	25,143
-	-	-	-	-	-	486	486
-	-	-	-	-	(195)	-	(586,438)
<u>7,873</u>	<u>44,555</u>	<u>173,183</u>	<u>1,785,209</u>	<u>3,983</u>	<u>(195)</u>	<u>486</u>	<u>18,307,309</u>
<u>\$ 7,873</u>	<u>\$ 44,555</u>	<u>\$ 317,271</u>	<u>\$ 2,056,348</u>	<u>\$ 285,578</u>	<u>\$ 1,398</u>	<u>\$ 486</u>	<u>\$ 39,220,113</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2013

	<u>Special Revenue</u>				
	<u>SHOW BUS</u>	<u>Dental Sealant Grant</u>	<u>Women, Infants, & Children</u>	<u>Preventive Block Grant</u>	<u>Family Case Management</u>
REVENUES					
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, fees, and fines	-	16,638	-	8,171	-
Intergovernmental	546,553	454,261	449,279	264,537	809,593
Charges for services	-	6,404	288	8,944	643
Interest	1	-	-	-	-
Miscellaneous	-	24,844	233	8,446	11,974
Total revenues	<u>546,554</u>	<u>502,147</u>	<u>449,800</u>	<u>290,098</u>	<u>822,210</u>
EXPENDITURES					
Current:					
General government	546,553	-	-	-	-
Public safety	-	-	-	-	-
Highway and streets	-	-	-	-	-
Health and welfare	-	497,061	435,746	292,581	919,961
Culture and recreation	-	-	-	-	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	<u>546,553</u>	<u>497,061</u>	<u>435,746</u>	<u>292,581</u>	<u>919,961</u>
Excess (deficiency) of revenues over expenditures	<u>1</u>	<u>5,086</u>	<u>14,054</u>	<u>(2,483)</u>	<u>(97,751)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	1,341	-	128,374
Transfers out	-	(1,167)	(3,888)	(1,349)	(4,915)
Total other financing sources (uses)	<u>-</u>	<u>(1,167)</u>	<u>(2,547)</u>	<u>(1,349)</u>	<u>123,459</u>
Net change in fund balances	1	3,919	11,507	(3,832)	25,708
FUND BALANCES (DEFICIT)					
Beginning of year	<u>-</u>	<u>246,922</u>	<u>174,091</u>	<u>34,968</u>	<u>915,952</u>
End of year	<u>\$ 1</u>	<u>\$ 250,841</u>	<u>\$ 185,598</u>	<u>\$ 31,136</u>	<u>\$ 941,660</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>
\$ -	\$ 679,577	\$ 78,569	\$ 2,994,149	\$ 2,554,268	\$ 1,470,334	\$ 1,274,436	\$ -
-	-	-	750,472	-	-	-	-
314,611	-	-	782,299	1,562,525	-	-	3,242,590
-	-	-	247,016	365,329	811,643	-	-
-	-	-	-	651	712	351	860
<u>341</u>	<u>-</u>	<u>6,973</u>	<u>4,220</u>	<u>27,297</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>314,952</u>	<u>679,577</u>	<u>85,542</u>	<u>4,778,156</u>	<u>4,510,070</u>	<u>2,282,689</u>	<u>1,274,787</u>	<u>3,243,450</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	3,547,705	908,760	23,468	2,073,912
281,601	673,124	269,971	4,178,648	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	229,365	1,097,047	1,256,955	1,809,151
-	-	-	19,009	354,034	-	-	-
-	-	-	5,640	5,640	-	-	-
<u>281,601</u>	<u>673,124</u>	<u>269,971</u>	<u>4,203,297</u>	<u>4,136,744</u>	<u>2,005,807</u>	<u>1,280,423</u>	<u>3,883,063</u>
<u>33,351</u>	<u>6,453</u>	<u>(184,429)</u>	<u>574,859</u>	<u>373,326</u>	<u>276,882</u>	<u>(5,636)</u>	<u>(639,613)</u>
-	-	-	4,000	-	-	-	18,877
<u>(1,269)</u>	<u>-</u>	<u>(1,847)</u>	<u>(153,779)</u>	<u>(24,294)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(1,269)</u>	<u>-</u>	<u>(1,847)</u>	<u>(149,779)</u>	<u>(24,294)</u>	<u>-</u>	<u>-</u>	<u>18,877</u>
32,082	6,453	(186,276)	425,080	349,032	276,882	(5,636)	(620,736)
<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>
<u>\$ 92,149</u>	<u>\$ 97,799</u>	<u>\$ 167,718</u>	<u>\$ 2,957,793</u>	<u>\$ 2,270,205</u>	<u>\$ 2,479,878</u>	<u>\$ 755,912</u>	<u>\$ 3,417,305</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2013

	<u>Special Revenue</u>				
	<u>Children's Advocacy Center</u>	<u>Social Security</u>	<u>Co-operative Extension</u>	<u>Historical Museum</u>	<u>Veterans' Assistance Commission</u>
REVENUES					
General property taxes	\$ 136,694	\$ 2,347,968	\$ 529,930	\$ 65,289	\$ 169,338
Licenses, permits, fees, and fines	72,143	-	-	-	-
Intergovernmental	262,241	-	-	-	-
Charges for services	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	24,047	-	-	-	1,825
Total revenues	<u>495,125</u>	<u>2,347,968</u>	<u>529,930</u>	<u>65,289</u>	<u>171,163</u>
EXPENDITURES					
Current:					
General government	-	1,891,409	-	-	-
Public safety	560,755	-	-	-	-
Highway and streets	-	-	-	-	-
Health and welfare	-	-	-	-	168,541
Culture and recreation	-	-	529,930	65,200	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	-	-	-	-	-
Debt service	-	-	-	-	1,380
Total expenditures	<u>560,755</u>	<u>1,891,409</u>	<u>529,930</u>	<u>65,200</u>	<u>169,921</u>
Excess (deficiency) of revenues over expenditures	<u>(65,630)</u>	<u>456,559</u>	<u>-</u>	<u>89</u>	<u>1,242</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	(337,681)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(337,681)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(65,630)	118,878	-	89	1,242
FUND BALANCES (DEFICIT)					
Beginning of year	<u>(7,096)</u>	<u>799,827</u>	<u>-</u>	<u>124</u>	<u>106,984</u>
End of year	<u>\$ (72,726)</u>	<u>\$ 918,705</u>	<u>\$ -</u>	<u>\$ 213</u>	<u>\$ 108,226</u>

Special Revenue

<u>Recorder Document Storage</u>	<u>Circuit Clerk Oper & Admin</u>	<u>Circuit Clerk Auto</u>	<u>Court Security</u>	<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>	<u>State's Attorney Automation Fund</u>	<u>Probation Services</u>	<u>Evergreen Lake Lease</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
169,791	30,288	147,541	310,152	146,060	77,390	8,449	269,349	-
-	-	1,799	-	-	-	-	-	-
-	2,090	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>169,791</u>	<u>32,378</u>	<u>149,340</u>	<u>310,152</u>	<u>146,060</u>	<u>77,390</u>	<u>8,449</u>	<u>269,349</u>	<u>-</u>
277,966	-	-	-	-	-	-	-	-
-	13,902	122,555	331,461	177,561	71,619	-	40,070	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	9,387
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>277,966</u>	<u>13,902</u>	<u>122,555</u>	<u>331,461</u>	<u>177,561</u>	<u>71,619</u>	<u>-</u>	<u>40,070</u>	<u>9,387</u>
<u>(108,175)</u>	<u>18,476</u>	<u>26,785</u>	<u>(21,309)</u>	<u>(31,501)</u>	<u>5,771</u>	<u>8,449</u>	<u>229,279</u>	<u>(9,387)</u>
-	-	-	-	-	-	-	-	-
-	-	(92,363)	-	-	-	-	(200,000)	-
-	-	(92,363)	-	-	-	-	(200,000)	-
(108,175)	18,476	(65,578)	(21,309)	(31,501)	5,771	8,449	29,279	(9,387)
<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>
<u>\$ 123,630</u>	<u>\$ 127,311</u>	<u>\$ 161,626</u>	<u>\$ (125,596)</u>	<u>\$ 325,341</u>	<u>\$ 227,977</u>	<u>\$ 11,603</u>	<u>\$ 159,117</u>	<u>\$ 24,930</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2013

	<u>Special Revenue</u>				
	<u>SCAAP Justice Benefits</u>	<u>Federal Asset Forfeiture</u>	<u>Asset Forfeiture</u>	<u>D.A.R.E. Program</u>	<u>Sheriff Donation Trust</u>
REVENUES					
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, fees, and fines	-	-	15,293	-	-
Intergovernmental	7,838	1,166	42,943	-	-
Charges for services	-	-	-	-	-
Interest	-	27	-	-	-
Miscellaneous	-	-	-	5,985	-
Total revenues	<u>7,838</u>	<u>1,193</u>	<u>58,236</u>	<u>5,985</u>	<u>-</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	5,724	-	39,870	4,066	-
Highway and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	-	37,428	-	-	-
Debt service	-	-	-	-	-
Total expenditures	<u>5,724</u>	<u>37,428</u>	<u>39,870</u>	<u>4,066</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>2,114</u>	<u>(36,235)</u>	<u>18,366</u>	<u>1,919</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,114	(36,235)	18,366	1,919	-
FUND BALANCES (DEFICIT)					
Beginning of year	<u>7,092</u>	<u>58,110</u>	<u>256,953</u>	<u>3,606</u>	<u>11,699</u>
End of year	<u>\$ 9,206</u>	<u>\$ 21,875</u>	<u>\$ 275,319</u>	<u>\$ 5,525</u>	<u>\$ 11,699</u>

SCHEDULE 2
(CONTINUED)

<u>Special Revenue</u>						
Electronic Citation <u>Fund</u>	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
\$ -	\$ -	\$ -	\$ -	\$ 2,112,949	\$ 2,369,851	\$ -
61,570	-	125,070	-	-	-	22,335
-	333,399	-	267,935	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	166	-	-	-	-	-
<u>61,570</u>	<u>333,565</u>	<u>125,070</u>	<u>267,935</u>	<u>2,112,949</u>	<u>2,369,851</u>	<u>22,335</u>
-	-	-	-	-	2,371,360	23,206
-	323,226	-	316,350	-	-	-
-	-	-	-	-	-	-
-	-	122,351	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	2,114,017	-	-
-	<u>323,226</u>	<u>122,351</u>	<u>316,350</u>	<u>2,114,017</u>	<u>2,371,360</u>	<u>23,206</u>
<u>61,570</u>	<u>10,339</u>	<u>2,719</u>	<u>(48,415)</u>	<u>(1,068)</u>	<u>(1,509)</u>	<u>(871)</u>
-	-	-	-	-	-	-
-	-	(20,000)	-	-	-	-
-	-	(20,000)	-	-	-	-
<u>61,570</u>	<u>10,339</u>	<u>(17,281)</u>	<u>(48,415)</u>	<u>(1,068)</u>	<u>(1,509)</u>	<u>(871)</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>
<u>\$ 175,600</u>	<u>\$ 29,904</u>	<u>\$ 109,995</u>	<u>\$ (95,993)</u>	<u>\$ 162,943</u>	<u>\$ (291,928)</u>	<u>\$ 11,356</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2013

	<u>Special Revenue</u>			
	<u>Jail Prisoners' Commissary</u>	<u>GIS Fees</u>	<u>Collector Automation</u>	<u>Neutral Site Custody Exchange</u>
REVENUES				
General property taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, fees, and fines	-	156,992	15,590	49,075
Intergovernmental	-	-	-	-
Charges for services	320,937	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>320,937</u>	<u>156,992</u>	<u>15,590</u>	<u>49,075</u>
EXPENDITURES				
Current:				
General government	-	162,398	2,754	-
Public safety	290,164	-	-	54,171
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
Highway, bridges, and streets	-	-	-	-
Other	-	-	-	-
Debt service	-	-	-	-
Total expenditures	<u>290,164</u>	<u>162,398</u>	<u>2,754</u>	<u>54,171</u>
Excess (deficiency) of revenues over expenditures	<u>30,773</u>	<u>(5,406)</u>	<u>12,836</u>	<u>(5,096)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(15,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(15,000)</u>	<u>-</u>
Net change in fund balances	30,773	(5,406)	(2,164)	(5,096)
FUND BALANCES (DEFICIT)				
Beginning of year	<u>143,353</u>	<u>28,558</u>	<u>33,248</u>	<u>12,969</u>
End of year	<u>\$ 174,126</u>	<u>\$ 23,152</u>	<u>\$ 31,084</u>	<u>\$ 7,873</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,783,352
30,675	39,300	-	-	69,276	-	2,591,620
-	1,898,500	2,345,398	525,952	-	-	14,113,419
-	360	698	14,787	-	-	1,779,139
-	261	1,911	4	-	-	4,778
-	112	72	-	3,357	-	119,892
<u>30,675</u>	<u>1,938,533</u>	<u>2,348,079</u>	<u>540,743</u>	<u>72,633</u>	<u>-</u>	<u>35,392,200</u>
-	-	-	-	-	-	5,275,646
32,000	2,699,873	-	-	56,144	-	5,139,511
-	-	2,613,651	542,070	-	-	9,709,566
-	-	-	-	-	-	7,839,585
-	-	-	-	-	-	604,517
-	-	-	-	-	-	4,392,518
-	-	-	-	-	-	410,471
-	-	-	-	-	-	2,126,677
<u>32,000</u>	<u>2,699,873</u>	<u>2,613,651</u>	<u>542,070</u>	<u>56,144</u>	<u>-</u>	<u>35,498,491</u>
<u>(1,325)</u>	<u>(761,340)</u>	<u>(265,572)</u>	<u>(1,327)</u>	<u>16,489</u>	<u>-</u>	<u>(106,291)</u>
-	746,453	-	-	-	-	899,045
-	-	-	-	-	-	(857,552)
-	<u>746,453</u>	-	-	-	-	<u>41,493</u>
(1,325)	(14,887)	(265,572)	(1,327)	16,489	-	(64,798)
<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>\$ 44,555</u>	<u>\$ 173,183</u>	<u>\$ 1,785,209</u>	<u>\$ 3,983</u>	<u>\$ (195)</u>	<u>\$ 486</u>	<u>\$ 18,307,309</u>

THIS PAGE LEFT BLANK INTENTIONALLY

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, 2013
With Comparative Figures for December 31, 2012

ASSETS	Accounts				Totals	
	General	Tort Judgment	Employee Benefit	Fairview Building	2013	2012
Cash and investments	\$ 11,451,494	\$ (896,546)	\$ 1,982,035	\$ 1,536	\$ 12,538,519	\$ 11,040,598
Receivables:						
State of Illinois	3,658,072	-	-	-	3,658,072	3,742,383
General property taxes	8,486,963	2,765,614	-	-	11,252,577	11,427,416
Accounts	135,876	32,282	-	-	168,158	87,344
Other	131,784	379	-	-	132,163	252,331
Due from other funds	877,221	34,520	84,078	-	995,819	787,237
Due from fiduciary funds	66	-	-	-	66	6
Due from component units	443,747	-	-	-	443,747	448,402
Inventories	84,872	-	-	-	84,872	98,735
Other assets	16,234	64,371	-	-	80,605	71,508
TOTAL ASSETS	\$ 25,286,329	\$ 2,000,620	\$ 2,066,113	\$ 1,536	\$ 29,354,598	\$ 27,955,960
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 662,388	\$ 47,200	\$ 8,437	\$ 1,536	\$ 719,561	\$ 584,828
Unearned revenue - other	5,083	-	-	-	5,083	-
Due to individuals and other governmental entities	1,368,804	35,479	30,689	-	1,434,972	233,472
Due to State of Illinois	70,524	-	-	-	70,524	25,983
Due to other funds	6,285	127,175	-	-	133,460	94,637
Due to fiduciary funds	-	-	-	-	-	957,394
Total liabilities	<u>2,113,084</u>	<u>209,854</u>	<u>39,126</u>	<u>1,536</u>	<u>2,363,600</u>	<u>1,896,314</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	8,486,963	2,765,614	-	-	11,252,577	11,427,416
Revenue deferred due to availability	400,297	-	-	-	400,297	563,177
Total deferred inflows of resources	<u>8,887,260</u>	<u>2,765,614</u>	<u>-</u>	<u>-</u>	<u>11,652,874</u>	<u>11,990,593</u>
FUND BALANCES						
Nonspendable:						
Inventory	84,872	-	-	-	84,872	98,735
Prepaid items	16,234	64,371	-	-	80,605	71,508
Assigned to:						
Tort judgment	-	871,815	-	-	871,815	839,766
Unassigned:	<u>14,184,879</u>	<u>(1,911,034)</u>	<u>2,026,987</u>	<u>-</u>	<u>14,300,832</u>	<u>13,059,044</u>
Total fund balances (deficits)	<u>14,285,985</u>	<u>(974,848)</u>	<u>2,026,987</u>	<u>-</u>	<u>15,338,124</u>	<u>14,069,053</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 25,286,329	\$ 2,000,620	\$ 2,066,113	\$ 1,536	\$ 29,354,598	\$ 27,955,960

McLEAN COUNTY, ILLINOIS

GENERAL FUND BY ACCOUNT

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

Year Ended December 31, 2013

With Comparative Figures for the Year Ended December 31, 2012

	Accounts				Totals	
	General	Tort Judgment	Employee Benefit	Fairview Building	2013	2012
REVENUES						
General property taxes	\$ 8,842,285	\$ 2,693,841	\$ -	\$ -	\$ 11,536,126	\$ 11,575,607
Other taxes	9,616,176	-	-	-	9,616,176	9,356,664
Licenses, permits, fees, and fines	5,035,822	2,303	-	-	5,038,125	5,039,874
Intergovernmental	4,552,611	-	-	-	4,552,611	5,061,702
Charges for services	2,236,760	2,496	6,203,590	-	8,442,846	8,077,757
Maintenance contracts	2,745,792	-	-	-	2,745,792	2,807,921
Interest	510,201	-	1,957	-	512,158	590,691
Miscellaneous	269,059	95,547	-	-	364,606	66,326
Total revenues	<u>33,808,706</u>	<u>2,794,187</u>	<u>6,205,547</u>	<u>-</u>	<u>42,808,440</u>	<u>42,576,542</u>
EXPENDITURES						
Current:						
General government	11,106,492	2,654,389	5,688,802	18,807	19,468,490	18,899,673
Public safety	21,095,470	-	-	-	21,095,470	20,492,774
Culture and recreation	447,157	-	-	-	447,157	421,813
Capital outlay	99,787	-	-	-	99,787	430,775
Debt service	166,471	-	-	-	166,471	170,842
Total expenditures	<u>32,915,377</u>	<u>2,654,389</u>	<u>5,688,802</u>	<u>18,807</u>	<u>41,277,375</u>	<u>40,415,877</u>
Excess (deficiency) of revenue over expenditures	<u>893,329</u>	<u>139,798</u>	<u>516,745</u>	<u>(18,807)</u>	<u>1,531,065</u>	<u>2,160,665</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	686,945	-	-	4,836	691,781	661,073
Proceeds from capital leases	-	-	-	-	-	15,394
Transfers out	(751,289)	(202,486)	-	-	(953,775)	(945,669)
Total other financing sources (uses)	<u>(64,344)</u>	<u>(202,486)</u>	<u>-</u>	<u>4,836</u>	<u>(261,994)</u>	<u>(269,202)</u>
Net change in fund balance	828,985	(62,688)	516,745	(13,971)	1,269,071	1,891,463
FUND BALANCE (DEFICIT)						
Beginning 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>
End of year	<u>\$ 14,285,984</u>	<u>\$ (974,848)</u>	<u>\$ 2,026,988</u>	<u>\$ -</u>	<u>\$ 15,338,124</u>	<u>\$ 14,069,053</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2013
With Comparative Figures for the Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT				
General Government:				
County Board:				
Personal services	\$ 129,342	\$ 129,342	\$ 115,376	\$ 114,135
Contractual services	541,264	2,375,686	2,391,896	2,568,455
Commodities	<u>3,488</u>	<u>3,488</u>	<u>1,146</u>	<u>717</u>
Total County Board	<u>674,094</u>	<u>2,508,516</u>	<u>2,508,418</u>	<u>2,683,307</u>
County Administrator:				
Personal services	322,643	360,852	361,471	293,693
Contractual services	115,729	115,729	113,363	110,925
Commodities	<u>16,517</u>	<u>16,517</u>	<u>10,647</u>	<u>15,600</u>
Total County Administrator	<u>454,889</u>	<u>493,098</u>	<u>485,481</u>	<u>420,218</u>
County Auditor:				
Personal services	281,007	281,007	261,782	260,455
Contractual services	10,050	10,050	11,945	7,992
Commodities	17,300	17,300	20,545	16,628
Minor equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,472</u>
Total County Auditor	<u>308,357</u>	<u>308,357</u>	<u>294,272</u>	<u>291,547</u>
County Treasurer:				
Personal services	293,399	293,399	293,714	283,840
Contractual services	26,737	27,337	16,588	27,990
Commodities	52,870	54,670	47,786	48,961
Minor equipment	<u>2,832</u>	<u>432</u>	<u>145</u>	<u>2,321</u>
Total County Treasurer	<u>375,838</u>	<u>375,838</u>	<u>358,233</u>	<u>363,112</u>
County Clerk:				
Personal services	396,066	396,066	424,001	426,687
Contractual services	335,222	335,222	299,426	352,042
Commodities	99,870	99,870	83,858	90,859
Minor equipment	<u>-</u>	<u>-</u>	<u>10,124</u>	<u>5,520</u>
Total County Clerk	<u>831,158</u>	<u>831,158</u>	<u>817,409</u>	<u>875,108</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2013

With Comparative Figures for the Year Ended December 31, 2012

	<u>2013</u>			
	<u>Budget</u>		<u>Actual</u>	<u>2012</u>
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
CURRENT (CONTINUED)				
General Government (Continued):				
Recorder of Deeds:				
Personal services	\$ 288,544	\$ 224,683	\$ 237,925	\$ 284,741
Contractual services	9,651	73,512	36,257	2,785
Commodities	23,311	23,311	17,647	16,793
Minor Equipment	-	-	-	1,069
	321,506	321,506	291,829	305,388
Department of Building and Zoning:				
Personal services	233,983	233,983	233,981	226,782
Contractual services	47,825	51,825	44,602	37,906
Commodities	8,151	8,151	5,945	5,857
	289,959	293,959	284,528	270,545
Information Services Department:				
Personal services	876,134	876,134	874,528	882,441
Contractual services	563,352	563,352	524,290	534,671
Commodities	98,881	118,881	105,828	72,140
Minor equipment	33,800	81,800	107,236	43,165
	1,572,167	1,640,167	1,611,882	1,532,417
Facilities Management:				
Personal services	1,627,263	1,627,263	1,527,176	1,507,280
Contractual services	1,556,037	1,556,037	1,495,851	1,483,425
Commodities	227,461	227,461	265,211	249,363
Minor equipment	107,300	107,300	53,000	53,000
	3,518,061	3,518,061	3,341,238	3,293,068

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

**Year Ended December 31, 2013
With Comparative Figures for the Year Ended December 31, 2012**

	<u>2013</u> <u>Budget</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
CURRENT (CONTINUED)				
General Government (Continued):				
City of Bloomington - Election:				
Personal services	\$ 114,442	\$ 114,941	\$ 114,519	\$ 112,793
Contractual services	468,086	468,086	468,086	477,639
Total City of Bloomington - Election	582,528	583,027	582,605	590,432
Assessment Office:				
Personal services	406,538	406,538	409,462	394,052
Contractual services	49,010	49,010	31,072	51,191
Commodities	92,677	92,677	80,345	78,552
Total Assessment Office	548,225	548,225	520,879	523,795
Total General Government	9,476,782	11,421,912	11,096,774	11,148,937
Public Safety:				
Merit Board:				
Personal services	8,000	8,000	5,172	4,746
Contractual services	7,830	7,830	1,625	2,539
Commodities	490	490	1,291	1,468
Total Merit Board	16,320	16,320	8,088	8,753
Circuit Clerk:				
Personal services	2,074,329	2,074,329	1,955,145	1,972,653
Contractual services	20,016	20,016	16,091	21,405
Commodities	121,021	121,021	94,656	99,077
Total Circuit Clerk	2,215,366	2,215,366	2,065,892	2,093,135

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2013

With Comparative Figures for the Year Ended December 31, 2012

	<u>2013</u>			
	<u>Budget</u>		<u>Actual</u>	<u>2012</u>
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
CURRENT (CONTINUED)				
Public Safety (Continued):				
Circuit Court:				
Personal services	\$ 474,322	\$ 474,322	\$ 425,943	\$ 443,103
Contractual services	395,850	474,167	446,247	391,139
Commodities	43,400	43,400	87,959	44,722
Minor equipment	-	-	-	8,922
Total Circuit Court	913,572	991,889	960,149	887,886
Jury Commission:				
Personal services	88,298	88,298	88,145	85,161
Contractual services	6,492	8,454	6,997	6,056
Commodities	17,166	17,166	17,585	18,798
Total Jury Commission	111,956	113,918	112,727	110,015
State's Attorney:				
Personal services	2,229,200	2,229,200	2,156,346	2,070,506
Contractual services	149,250	517,620	494,695	365,308
Commodities	49,812	49,812	55,228	49,306
Total State's Attorney	2,428,262	2,796,632	2,706,269	2,485,120
Public Defender:				
Personal services	1,353,471	1,384,451	1,356,068	1,319,088
Contractual services	330,722	331,712	270,341	335,797
Commodities	23,213	23,213	19,692	17,249
Total Public Defender	1,707,406	1,739,376	1,646,101	1,672,134
Court Services:				
Personal services	3,582,693	3,636,575	3,539,615	3,493,688
Contractual services	591,640	687,706	562,681	557,883
Commodities	223,899	232,814	108,623	139,122
Minor equipment	-	2,500	2,448	-
Total Court Services	4,398,232	4,559,595	4,213,367	4,190,693

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2013

With Comparative Figures for the Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT (CONTINUED)				
Public Safety (Continued):				
County Sheriff:				
Personal services	\$ 7,905,735	\$ 7,905,735	\$ 7,692,065	\$ 7,373,707
Contractual services	612,446	609,596	602,008	625,677
Commodities	375,913	375,913	313,176	336,348
Minor equipment	6,240	9,090	2,750	-
Total County Sheriff	<u>8,900,334</u>	<u>8,900,334</u>	<u>8,609,999</u>	<u>8,335,732</u>
Coroner:				
Personal services	320,151	342,540	335,421	316,715
Contractual services	157,085	208,589	210,627	189,061
Commodities	33,225	46,830	51,291	45,372
Minor equipment	3,000	6,900	3,598	1,144
Total Coroner	<u>513,461</u>	<u>604,859</u>	<u>600,937</u>	<u>552,292</u>
Emergency Management Agency:				
Personal services	115,692	120,922	120,922	114,406
Contractual services	23,949	30,883	28,063	24,693
Commodities	16,025	23,499	21,199	15,367
Minor equipment	-	1,757	1,757	2,548
Total Emergency Management Agency	<u>155,666</u>	<u>177,061</u>	<u>171,941</u>	<u>157,014</u>
Total Public Safety	<u>21,360,575</u>	<u>22,115,350</u>	<u>21,095,470</u>	<u>20,492,774</u>
Culture and Recreation:				
Department of Parks and Recreation:				
Personal services	\$ 270,007	\$ 270,007	\$ 266,166	\$ 248,683
Contractual services	80,217	83,217	87,376	98,633
Commodities	84,175	78,575	77,494	70,674
Minor equipment	-	2,600	2,580	3,823
Total Department of Parks and Recreation	<u>434,399</u>	<u>434,399</u>	<u>433,616</u>	<u>421,813</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2013

With Comparative Figures for the Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT (CONTINUED)				
CAPITAL OUTLAY				
County Board	201,101	201,101	56,142	72,118
Information Services Department	146,200	78,200	38,909	47,973
Facilities Management	-	-	-	294,926
Emergency Management	-	-	-	12,004
Department of Parks and Recreation	-	4,211	4,736	3,754
	<u>347,301</u>	<u>283,512</u>	<u>99,787</u>	<u>430,775</u>
Total capital outlay				
	<u>347,301</u>	<u>283,512</u>	<u>99,787</u>	<u>430,775</u>
DEBT SERVICE	<u>190,659</u>	<u>187,869</u>	<u>166,471</u>	<u>170,842</u>
TOTAL EXPENDITURES	<u>\$ 31,809,716</u>	<u>\$ 34,443,042</u>	<u>\$ 32,892,118</u>	<u>\$ 32,665,141</u>

McLEAN COUNTY, ILLINOIS

TORT JUDGMENT ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2013

With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT				
General Government:				
Personal services	\$ 880,331	\$ 890,983	\$ 836,708	\$ 825,634
Contractual services	1,491,834	1,755,327	1,618,096	1,159,411
Commodities	157,192	200,022	199,585	180,393
Minor equipment	11,112	(1)	-	1,978
TOTAL EXPENDITURES	<u>\$ 2,540,469</u>	<u>\$ 2,846,331</u>	<u>\$ 2,654,389</u>	<u>\$ 2,167,416</u>

McLEAN COUNTY, ILLINOIS
FAIRVIEW BUILDING ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>Budget</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Original</u>	<u>2013</u> <u>Final</u>		
CURRENT				
General Government:				
Personal services	\$ 2,145	\$ 2,145	\$ -	\$ 17,728
Contractual services	7,355	16,805	18,807	29,609
Commodities	500	500	-	2,298
	<u>500</u>	<u>500</u>	<u>-</u>	<u>2,298</u>
 TOTAL EXPENDITURES	 <u>\$ 10,000</u>	 <u>\$ 19,450</u>	 <u>\$ 18,807</u>	 <u>\$ 49,635</u>

THIS PAGE LEFT BLANK INTENTIONALLY

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 48 individual Special Revenue Funds.

Following are individual Nonmajor Special Revenue Funds:

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

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

SHOW BUS FUND

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

Year Ended December 31, 2013

	<u>2013</u> <u>Actual</u>
REVENUES	
Intergovernmental	546,553
Interest	<u>1</u>
Total revenues	<u>546,554</u>
 EXPENDITURES	
Current - health and welfare:	
Contractual services	<u>546,553</u>
Total expenditures	<u>546,553</u>
Excess (deficiency) of revenues over expenditures	1
 FUND BALANCE (DEFICIT)	
Beginning of year	<u>-</u>
End of year	<u><u>\$ 1</u></u>

McLEAN COUNTY, ILLINOIS

DENTAL SEALANT GRANT FUND

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

Year Ended December 31, 2013

With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 20,000	\$ 20,000	\$ 16,638	\$ 8,500
Intergovernmental	379,890	409,890	454,261	445,594
Charges for services	5,550	5,550	6,404	20,446
Miscellaneous	95,000	95,000	24,844	10,254
Total revenues	<u>500,440</u>	<u>530,440</u>	<u>502,147</u>	<u>484,794</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	180,531	180,531	168,096	160,227
Contractual services	279,286	279,286	260,377	229,813
Commodities	39,482	55,482	54,602	35,344
Minor equipment	-	14,000	13,986	-
Capital outlay	-	-	-	51,025
Total expenditures	<u>499,299</u>	<u>529,299</u>	<u>497,061</u>	<u>476,409</u>
Excess (deficiency) of revenues over expenditures	1,141	1,141	5,086	8,385
OTHER FINANCING SOURCES AND USES				
Transfers out	<u>(1,141)</u>	<u>(1,141)</u>	<u>(1,167)</u>	<u>(1,140)</u>
Net change in fund balance	-	-	3,919	7,245
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	246,922	239,677
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,841</u>	<u>\$ 246,922</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, 2013

With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 451,000	\$ 451,000	\$ 449,279	\$ 435,217
Charges for services	-	-	288	-
Miscellaneous	-	-	233	560
Total revenues	<u>451,000</u>	<u>451,000</u>	<u>449,800</u>	<u>435,777</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	414,081	414,081	391,717	391,418
Contractual services	30,898	30,898	27,792	31,410
<u>Commodities</u>	<u>17,522</u>	<u>17,522</u>	<u>16,237</u>	<u>20,427</u>
Total expenditures	<u>462,501</u>	<u>462,501</u>	<u>435,746</u>	<u>443,255</u>
Excess (deficiency) of revenues over expenditures	(11,501)	(11,501)	14,054	(7,478)
OTHER FINANCING SOURCES AND USES				
Transfers in	15,661	15,661	1,341	16,305
Transfers out	<u>(4,160)</u>	<u>(4,160)</u>	<u>(3,888)</u>	<u>(4,109)</u>
Net change in fund balance	-	-	11,507	4,718
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	174,091	169,373
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 185,598</u>	<u>\$ 174,091</u>

McLEAN COUNTY, ILLINOIS

PREVENTIVE BLOCK GRANT FUND

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

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 12,000	\$ 12,000	\$ 8,171	\$ 10,686
Intergovernmental	372,870	372,870	264,537	228,443
Charges for services	9,000	9,000	8,944	7,828
Miscellaneous	-	-	8,446	875
Total revenues	<u>393,870</u>	<u>393,870</u>	<u>290,098</u>	<u>247,832</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	162,362	179,662	170,207	126,786
Contractual services	166,583	149,283	99,176	94,891
Commodities	<u>63,683</u>	<u>63,683</u>	<u>23,198</u>	<u>13,534</u>
Total expenditures	<u>392,628</u>	<u>392,628</u>	<u>292,581</u>	<u>235,211</u>
Excess (deficiency) of revenues over expenditures	1,242	1,242	(2,483)	12,621
OTHER FINANCING SOURCES AND USES				
Transfers out	<u>(1,242)</u>	<u>(1,242)</u>	<u>(1,349)</u>	<u>(1,280)</u>
Net change in fund balance	-	-	(3,832)	11,341
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>34,968</u>	<u>23,627</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,136</u>	<u>\$ 34,968</u>

McLEAN COUNTY, ILLINOIS

FAMILY CASE MANAGEMENT FUND

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

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 625,739	\$ 968,895	\$ 809,593	\$ 617,236
Charges for services	2,000	2,000	643	-
Miscellaneous	-	11,904	11,974	-
	<u>627,739</u>	<u>982,799</u>	<u>822,210</u>	<u>617,236</u>
Total revenues				
EXPENDITURES				
Current - health and welfare:				
Personal services	768,878	1,062,078	803,432	684,882
Contractual services	56,067	89,423	72,213	55,254
Commodities	17,682	42,029	42,160	15,507
Minor equipment	-	4,157	2,156	-
	<u>842,627</u>	<u>1,197,687</u>	<u>919,961</u>	<u>755,643</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	(214,888)	(214,888)	(97,751)	(138,407)
OTHER FINANCING SOURCES AND USES				
Transfers in	219,439	219,439	128,374	195,683
Transfers out	(4,551)	(4,551)	(4,915)	(4,387)
	<u>-</u>	<u>-</u>	<u>25,708</u>	<u>52,889</u>
Net change in fund balance				
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	915,952	863,063
	<u>-</u>	<u>-</u>	<u>915,952</u>	<u>863,063</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 941,660</u>	<u>\$ 915,952</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, 2013

With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Intergovernmental	\$ 186,872	\$ 286,606	\$ 314,611	\$ 187,864
Miscellaneous	7,859	7,859	341	1,721
Total revenues	<u>194,731</u>	<u>294,465</u>	<u>314,952</u>	<u>189,585</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	134,281	155,820	152,711	113,838
Contractual services	49,538	73,113	64,395	62,947
Commodities	9,657	44,970	44,090	17,648
Minor equipment	-	19,307	20,405	2,054
Capital outlay	-	-	-	5,000
Total expenditures	<u>193,476</u>	<u>293,210</u>	<u>281,601</u>	<u>201,487</u>
Excess (deficiency) of revenues over expenditures	1,255	1,255	33,351	(11,902)
OTHER FINANCING SOURCES AND USES				
Transfers out	<u>(1,255)</u>	<u>(1,255)</u>	<u>(1,269)</u>	<u>(1,242)</u>
Net change in fund balance	-	-	32,082	(13,144)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>60,067</u>	<u>73,211</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,149</u>	<u>\$ 60,067</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, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
General property taxes	\$ 679,779	\$ 679,779	\$ 679,577	\$ 654,001
 EXPENDITURES				
Current - health and welfare:				
Contractual services	<u>679,779</u>	<u>679,779</u>	<u>673,124</u>	<u>666,471</u>
Excess (deficiency) of revenues over expenditures	-	-	6,453	(12,470)
 FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>91,346</u>	<u>103,816</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,799</u>	<u>\$ 91,346</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, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 78,612	\$ 78,612	\$ 78,569	\$ 304,551
Charges for services	23,026	23,026	-	-
Miscellaneous	-	-	6,973	133
Total revenues	<u>101,638</u>	<u>101,638</u>	<u>85,542</u>	<u>304,684</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	184,494	191,294	184,499	176,157
Contractual services	79,826	78,126	77,588	96,255
Commodities	15,444	10,344	7,884	4,659
Total expenditures	<u>279,764</u>	<u>279,764</u>	<u>269,971</u>	<u>277,071</u>
Excess (deficiency) of revenues over expenditures	(178,126)	(178,126)	(184,429)	27,613
OTHER FINANCING SOURCES AND USES				
Transfers out	<u>(1,874)</u>	<u>(1,874)</u>	<u>(1,847)</u>	<u>(1,873)</u>
Net change in fund balance	(180,000)	(180,000)	(186,276)	25,740
FUND BALANCE (DEFICIT)				
Beginning of year	<u>180,000</u>	<u>180,000</u>	<u>353,994</u>	<u>328,254</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167,718</u>	<u>\$ 353,994</u>

McLEAN COUNTY, ILLINOIS

COUNTY HEALTH DEPARTMENT FUND

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

Year Ended December 31, 2013

With Comparative Figures for Year Ended December 31, 2012

	Budget		2013			2012
	Original	Final	Co. Health Account Actual	FFP Account Actual	Combined	Actual
REVENUES						
General property taxes	\$ 2,995,774	\$ 2,995,774	\$ 2,994,149	\$ -	\$ 2,994,149	\$ 3,103,504
Licenses, permits, fees and fines	727,753	727,753	750,472	-	750,472	734,063
Intergovernmental	698,453	698,453	437,379	344,920	782,299	714,118
Charges for services	241,868	241,868	247,016	-	247,016	246,205
Miscellaneous	28,409	28,409	4,220	-	4,220	7,622
Total revenues	<u>4,692,257</u>	<u>4,692,257</u>	<u>4,433,236</u>	<u>344,920</u>	<u>4,778,156</u>	<u>4,805,512</u>
EXPENDITURES						
Current - health and welfare:						
Personal services	2,640,440	2,640,440	2,456,444	-	2,456,444	2,448,686
Contractual services	1,617,129	1,570,329	1,562,331	-	1,562,331	1,575,448
Commodities	175,565	146,529	145,710	-	145,710	112,858
Minor equipment	4,481	23,595	14,163	-	14,163	2,523
Capital outlay	11,000	15,000	19,009	-	19,009	62,595
Debt service	6,851	6,851	5,640	-	5,640	5,640
Total expenditures	<u>4,455,466</u>	<u>4,402,744</u>	<u>4,203,297</u>	<u>-</u>	<u>4,203,297</u>	<u>4,207,750</u>
Excess (deficiency) of revenues over expenditures	236,791	289,513	229,939	344,920	574,859	597,762
OTHER FINANCING SOURCES AND USES						
Transfers in	23,500	23,500	4,000	-	4,000	-
Transfers out	(260,291)	(260,291)	(20,064)	(133,715)	(153,779)	(232,863)
Net change in fund balance	-	52,722	213,875	211,205	425,080	364,899
FUND BALANCE (DEFICIT)						
Beginning of year	-	-	1,993,267	226,183	2,532,713	2,167,814
End of year	<u>\$ -</u>	<u>\$ 52,722</u>	<u>\$ 2,207,142</u>	<u>\$ 437,388</u>	<u>\$ 2,957,793</u>	<u>\$ 2,532,713</u>

McLEAN COUNTY, ILLINOIS

COUNTY HIGHWAY FUND

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

Year Ended December 31, 2013

With Comparative Figures for Year Ended December 31, 2012

	2013		Actual	2012 Actual
	Original	Final		
REVENUES				
General property taxes	\$ 2,555,767	\$ 2,555,767	\$ 2,554,268	\$ 2,607,018
Intergovernmental	-	-	1,562,525	1,187,355
Charges for services	355,000	355,000	365,329	529,135
Interest	1,000	1,000	651	1,914
Miscellaneous	15,000	15,000	27,297	30,368
Total revenues	<u>2,926,767</u>	<u>2,926,767</u>	<u>4,510,070</u>	<u>4,355,790</u>
EXPENDITURES				
Current - highways and streets:				
Personal services	1,246,619	1,246,619	1,272,344	1,116,105
Contractual services	566,571	1,760,380	1,704,920	1,964,902
Commodities	508,880	508,880	443,537	429,474
Minor equipment	533,710	512,210	126,904	104,298
Capital outlay:				
Highways, bridges, and streets	-	-	229,365	665,913
Other	305,819	352,319	354,034	306,564
Debt service	9,750	9,750	5,640	11,255
Total expenditures	<u>3,171,349</u>	<u>4,390,158</u>	<u>4,136,744</u>	<u>4,598,511</u>
Excess (deficiency) of revenues over expenditures	<u>(244,582)</u>	<u>(1,463,391)</u>	<u>373,326</u>	<u>(242,721)</u>
OTHER FINANCING SOURCES AND USES				
Transfers out	<u>(5,418)</u>	<u>(5,418)</u>	<u>(24,294)</u>	<u>(1,354)</u>
Total other financing sources (uses)	<u>(5,418)</u>	<u>(5,418)</u>	<u>(24,294)</u>	<u>(1,354)</u>
Net change in fund balance	(250,000)	(1,468,809)	349,032	(244,075)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>250,000</u>	<u>250,000</u>	<u>1,921,173</u>	<u>2,165,248</u>
End of year	<u>\$ -</u>	<u>\$(1,218,809)</u>	<u>\$ 2,270,205</u>	<u>\$ 1,921,173</u>

McLEAN COUNTY, ILLINOIS

COUNTY BRIDGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
General property taxes	\$ 1,471,088	\$ 1,471,088	\$ 1,470,334	\$ 1,499,242
Charges for services	150,000	150,000	811,643	445,151
Interest	2,500	2,500	712	2,484
Miscellaneous	250	250	-	16
Total revenues	<u>1,623,838</u>	<u>1,623,838</u>	<u>2,282,689</u>	<u>1,946,893</u>
EXPENDITURES				
Current - highways and streets:				
Personal services	311,676	311,676	173,284	154,059
Contractual services	305,114	305,114	146,292	100,966
Minor equipment	1,645,000	1,645,000	589,184	665,401
Capital outlay - highways, bridges, and streets	-	-	1,097,047	1,562,725
Total expenditures	<u>2,261,790</u>	<u>2,261,790</u>	<u>2,005,807</u>	<u>2,483,151</u>
Excess (deficiency) of revenues over expenditures	<u>(637,952)</u>	<u>(637,952)</u>	<u>276,882</u>	<u>(536,258)</u>
FUND BALANCE (DEFICIT)				
Beginning of year	<u>637,952</u>	<u>637,952</u>	<u>2,202,996</u>	<u>2,739,254</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,479,878</u>	<u>\$ 2,202,996</u>

McLEAN COUNTY, ILLINOIS

COUNTY MATCHING TAX FUND

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

Year Ended December 31, 2013

With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
REVENUES	<u>Original</u>	<u>Final</u>		
General property taxes	\$ 1,275,301	\$ 1,275,301	\$ 1,274,436	\$ 1,286,647
Intergovernmental	-	-	-	10,213
Interest	1,500	1,500	351	1,179
Miscellaneous	100	100	-	-
	<u>1,276,901</u>	<u>1,276,901</u>	<u>1,274,787</u>	<u>1,298,039</u>
Total revenues				
 EXPENDITURES				
Current - highways and streets:				
Contractual services	10,780	10,780	23,468	11,000
Capital outlay - highways, bridges, and streets	<u>1,566,121</u>	<u>1,566,121</u>	<u>1,256,955</u>	<u>1,367,585</u>
Total expenditures	<u>1,576,901</u>	<u>1,576,901</u>	<u>1,280,423</u>	<u>1,378,585</u>
Excess (deficiency) of revenues over expenditures	(300,000)	(300,000)	(5,636)	(80,546)
 FUND BALANCE (DEFICIT)				
Beginning of year	<u>300,000</u>	<u>300,000</u>	<u>761,548</u>	<u>842,094</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 755,912</u>	<u>\$ 761,548</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, 2013

With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 2,598,000	\$ 2,598,000	\$ 3,242,590	\$ 3,634,544
Charges for services	-	-	-	125,000
Interest	1,000	1,000	860	1,540
Miscellaneous	500	500	-	-
Total revenues	<u>2,599,500</u>	<u>2,599,500</u>	<u>3,243,450</u>	<u>3,761,084</u>
EXPENDITURES				
Current - highways and streets:				
Personal services	697,497	697,497	647,190	682,657
Contractual services	1,192,620	1,192,620	1,426,722	1,171,301
Capital outlay - highways, bridges, and streets	1,509,383	2,124,800	1,809,151	1,184,880
Total expenditures	<u>3,399,500</u>	<u>4,014,917</u>	<u>3,883,063</u>	<u>3,038,838</u>
Excess (deficiency) of revenues over expenditures	<u>(800,000)</u>	<u>(1,415,417)</u>	<u>(639,613)</u>	<u>722,246</u>
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	18,877	-
Total other financing sources and uses	-	-	18,877	-
Net change in fund balance	(800,000)	(1,415,417)	(620,736)	722,246
FUND BALANCE (DEFICIT)				
Beginning of year	<u>800,000</u>	<u>800,000</u>	<u>4,038,041</u>	<u>3,315,795</u>
End of year	<u>\$ -</u>	<u>\$ (615,417)</u>	<u>\$ 3,417,305</u>	<u>\$ 4,038,041</u>

McLEAN COUNTY, ILLINOIS

CHILDREN'S ADVOCACY CENTER FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 136,708	\$ 136,708	\$ 136,694	\$ 138,348
Licenses, permits, fees and fines	60,000	60,000	72,143	49,789
Intergovernmental	319,160	295,133	262,241	283,707
Miscellaneous	-	24,027	24,047	-
	<u>515,868</u>	<u>515,868</u>	<u>495,125</u>	<u>471,844</u>
Total revenues				
	515,868	515,868	495,125	471,844
EXPENDITURES				
Current - public safety:				
Personal services	449,468	496,650	496,647	480,169
Contractual services	54,178	55,055	54,715	54,923
Commodities	7,660	9,808	9,393	7,565
	<u>511,306</u>	<u>561,513</u>	<u>560,755</u>	<u>542,657</u>
Total expenditures				
	511,306	561,513	560,755	542,657
Excess (deficiency) of revenues over expenditures	4,562	(45,645)	(65,630)	(70,813)
OTHER FINANCING SOURCES AND USES				
Transfers out	(4,562)	(4,562)	-	-
	<u>(4,562)</u>	<u>(4,562)</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses				
	(4,562)	(4,562)	-	-
Net change in fund balance	-	(50,207)	(65,630)	(70,813)
FUND BALANCE (DEFICIT)				
Beginning of year	14,356	14,356	(7,096)	63,717
End of year	<u>\$ 14,356</u>	<u>\$ (35,851)</u>	<u>\$ (72,726)</u>	<u>\$ (7,096)</u>

McLEAN COUNTY, ILLINOIS

SOCIAL SECURITY FUND

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

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 2,349,369	\$ 2,349,369	\$ 2,347,968	\$ 2,491,850
EXPENDITURES				
Current - general government:				
Personal services	<u>2,064,282</u>	<u>2,064,282</u>	<u>1,891,409</u>	<u>1,856,063</u>
Excess (deficiency) of revenues over expenditures	285,087	285,087	456,559	635,787
OTHER FINANCING USES				
Transfers out	<u>(335,087)</u>	<u>(335,087)</u>	<u>(337,681)</u>	<u>(337,469)</u>
Total other financing sources and uses	<u>(335,087)</u>	<u>(335,087)</u>	<u>(337,681)</u>	<u>(337,469)</u>
Net change in fund balance	(50,000)	(50,000)	118,878	298,318
FUND BALANCE (DEFICIT)				
Beginning of year	<u>50,000</u>	<u>50,000</u>	<u>799,827</u>	<u>501,509</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 918,705</u>	<u>\$ 799,827</u>

McLEAN COUNTY, ILLINOIS

CO-OPERATIVE EXTENSION FUND

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

Year Ended December 31, 2013

With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 530,250	\$ 530,250	\$ 529,930	\$ 537,772
EXPENDITURES				
Current - culture and recreation:				
Contractual services	<u>530,250</u>	<u>530,250</u>	<u>529,930</u>	<u>537,772</u>
Excess of (deficiency) revenues over expenditures	-	-	-	-
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

McLEAN COUNTY, ILLINOIS

HISTORICAL MUSEUM FUND

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

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 65,200	\$ 65,200	\$ 65,289	\$ 66,256
EXPENDITURES				
Current - culture and recreation:				
Contractual services	<u>65,200</u>	<u>65,200</u>	<u>65,200</u>	<u>66,216</u>
Excess (deficiency) of revenues over expenditures	-	-	89	40
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>124</u>	<u>84</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 213</u>	<u>\$ 124</u>

McLEAN COUNTY, ILLINOIS

VETERANS' ASSISTANCE COMMISSION FUND

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

Year Ended December 31, 2013

With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 169,283	\$ 169,283	\$ 169,338	\$ 169,121
Miscellaneous	-	1,500	1,825	50
Total revenues	<u>169,283</u>	<u>170,783</u>	<u>171,163</u>	<u>169,171</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	106,729	106,729	109,072	105,050
Contractual services	75,196	76,696	54,406	53,760
Commodities	4,764	4,764	5,063	4,602
Debt service	2,230	2,230	1,380	1,380
Total expenditures	<u>188,919</u>	<u>190,419</u>	<u>169,921</u>	<u>164,792</u>
Excess (deficiency) of revenues over expenditures	(19,636)	(19,636)	1,242	4,379
OTHER FINANCING SOURCES AND USES				
Total other financing sources (uses)	-	(856)	-	-
Net change in fund balance	(19,636)	(20,492)	1,242	4,379
FUND BALANCE (DEFICIT)				
Beginning of year	<u>19,636</u>	<u>19,636</u>	<u>106,984</u>	<u>102,605</u>
End of year	<u>\$ -</u>	<u>\$ (856)</u>	<u>\$ 108,226</u>	<u>\$ 106,984</u>

McLEAN COUNTY, ILLINOIS

RECORDER DOCUMENT STORAGE FUND

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

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 100,000	\$ 100,000	\$ 169,791	\$ 134,692
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>169,791</u>	<u>134,692</u>
EXPENDITURES				
Current - general government:				
Contractual services	94,918	311,511	268,224	31,837
Commodities	<u>3,332</u>	<u>12,193</u>	<u>9,742</u>	<u>740</u>
Total expenditures	<u>98,250</u>	<u>323,704</u>	<u>277,966</u>	<u>32,577</u>
Excess (deficiency) of revenues over expenditures	1,750	(223,704)	(108,175)	102,115
FUND BALANCE (DEFICIT)				
Beginning of year	<u>(1,750)</u>	<u>(1,750)</u>	<u>231,805</u>	<u>129,690</u>
End of year	<u>\$ -</u>	<u>\$ (225,454)</u>	<u>\$ 123,630</u>	<u>\$ 231,805</u>

McLEAN COUNTY, ILLINOIS
CIRCUIT CLERK OPERATIONS & ADMINISTRATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Licenses, permits, fees and fines	\$ 21,060	\$ 21,060	\$ 30,288	\$ 21,351
Charges for services	<u>1,900</u>	<u>1,900</u>	<u>2,090</u>	<u>2,070</u>
Total revenues	<u>22,960</u>	<u>22,960</u>	<u>32,378</u>	<u>23,421</u>
EXPENDITURES				
Current - public safety:				
Contractual services	16,960	16,960	13,518	9,705
Commodities	<u>6,000</u>	<u>6,000</u>	<u>384</u>	<u>2,277</u>
Total expenditures	<u>22,960</u>	<u>22,960</u>	<u>13,902</u>	<u>11,982</u>
Excess (deficiency) of revenues over expenditures	-	-	18,476	11,439
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>108,835</u>	<u>97,396</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,311</u>	<u>\$ 108,835</u>

McLEAN COUNTY, ILLINOIS

CIRCUIT CLERK AUTOMATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 1,799	\$ 1,810
Licenses, permits, fees and fines	<u>155,341</u>	<u>155,341</u>	<u>147,541</u>	<u>148,630</u>
Total revenues	<u>155,341</u>	<u>155,341</u>	<u>149,340</u>	<u>150,440</u>
EXPENDITURES				
Current - public safety:				
Contractual services	69,374	109,374	78,807	11,050
Commodities	3,276	49,276	43,748	20,283
Minor equipment	<u>7,800</u>	<u>7,800</u>	-	<u>3,790</u>
Total expenditures	<u>80,450</u>	<u>166,450</u>	<u>122,555</u>	<u>35,123</u>
Excess (deficiency) of revenues over expenditures	74,891	(11,109)	26,785	115,317
OTHER FINANCING USES				
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	(17,472)	(103,472)	(65,578)	22,954
FUND BALANCE (DEFICIT)				
Beginning of year	<u>17,472</u>	<u>17,472</u>	<u>227,204</u>	<u>204,250</u>
End of year	<u>\$ -</u>	<u>\$ (86,000)</u>	<u>\$ 161,626</u>	<u>\$ 227,204</u>

McLEAN COUNTY, ILLINOIS

COURT SECURITY FUND

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

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 360,000	\$ 360,000	\$ 310,152	\$ 310,035
EXPENDITURES				
Current - public safety:				
Personal services	355,113	355,113	327,042	362,159
Contractual services	4,587	4,587	3,912	17,788
Commodities	300	300	507	2,155
Total expenditures	360,000	360,000	331,461	382,102
Excess (deficiency) of revenues over expenditures	-	-	(21,309)	(72,067)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	(104,287)	(32,220)
End of year	\$ -	\$ -	\$ (125,596)	\$ (104,287)

McLEAN COUNTY, ILLINOIS

COURT DOCUMENT STORAGE FUND

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

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 153,000	\$ 153,000	\$ 146,060	\$ 146,910
Total revenues	<u>153,000</u>	<u>153,000</u>	<u>146,060</u>	<u>146,910</u>
EXPENDITURES				
Current - public safety:				
Personal services	133,817	133,817	108,173	125,487
Contractual services	49,541	49,541	38,577	29,165
Commodities	41,431	38,465	30,811	23,799
Minor equipment	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>4,831</u>
Total expenditures	<u>229,789</u>	<u>226,823</u>	<u>177,561</u>	<u>183,282</u>
Excess (deficiency) of revenues over expenditures	(76,789)	(73,823)	(31,501)	(36,372)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>76,789</u>	<u>76,789</u>	<u>356,842</u>	<u>393,214</u>
End of year	<u>\$ -</u>	<u>\$ 2,966</u>	<u>\$ 325,341</u>	<u>\$ 356,842</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, 2013

With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 56,500	\$ 56,500	\$ 77,390	\$ 59,260
Total revenues	<u>56,500</u>	<u>56,500</u>	<u>77,390</u>	<u>59,260</u>
EXPENDITURES				
Current - public safety:				
Personal services	73,584	73,584	70,535	67,970
Contractual services	4,800	5,484	984	296
Commodities	3,990	3,306	100	1,576
Total expenditures	<u>82,374</u>	<u>82,374</u>	<u>71,619</u>	<u>69,842</u>
Excess (deficiency) of revenues over expenditures	(25,874)	(25,874)	5,771	(10,582)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>25,874</u>	<u>25,874</u>	<u>222,206</u>	<u>232,788</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 227,977</u>	<u>\$ 222,206</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, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ -	\$ -	\$ 8,449	\$ 3,154
Total revenues	-	-	8,449	3,154
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	8,449	3,154
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	3,154	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,603</u>	<u>\$ 3,154</u>

McLEAN COUNTY, ILLINOIS

PROBATION SERVICES FUND

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

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 299,035	\$ 299,035	\$ 269,349	\$ 247,080
Total revenues	<u>299,035</u>	<u>299,035</u>	<u>269,349</u>	<u>247,080</u>
EXPENDITURES				
Current - public safety:				
Personal services	-	-	440	-
Contractual services	73,385	73,385	33,634	23,928
Commodities	25,650	25,650	5,996	9,339
Capital outlay	-	-	-	17,270
Total expenditures	<u>99,035</u>	<u>99,035</u>	<u>40,070</u>	<u>50,537</u>
Excess (deficiency) of revenues over expenditures	200,000	200,000	229,279	196,543
OTHER FINANCING USES				
Transfers out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>(196,000)</u>
Total other financing sources (uses)	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>(196,000)</u>
Net change in fund balance	-	-	29,279	543
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>129,838</u>	<u>129,295</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 159,117</u>	<u>\$ 129,838</u>

McLEAN COUNTY, ILLINOIS

EVERGREEN LAKE LEASE FUND

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

Year Ended December 31, 2013

With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Miscellaneous	\$ 3,100	\$ 3,100	\$ -	\$ -
Total revenues	<u>3,100</u>	<u>3,100</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current - culture and recreation:				
Personal services	5,976	5,976	7,819	-
Contractual services	480	480	-	-
Commodities	<u>5,855</u>	<u>5,855</u>	<u>1,568</u>	<u>4,577</u>
Total expenditures	<u>12,311</u>	<u>12,311</u>	<u>9,387</u>	<u>4,577</u>
Excess (deficiency) of revenues over expenditures	(9,211)	(9,211)	(9,387)	(4,577)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>9,211</u>	<u>9,211</u>	<u>34,317</u>	<u>38,894</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,930</u>	<u>\$ 34,317</u>

McLEAN COUNTY, ILLINOIS

SCAAP - JUSTICE BENEFITS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
REVENUES		
Intergovernmental	\$ 7,838	\$ 6,161
Total revenues	<u>7,838</u>	<u>6,161</u>
 EXPENDITURES		
Current - public safety:		
Contractual services	<u>5,724</u>	<u>9,579</u>
Total expenditures	<u>5,724</u>	<u>9,579</u>
 Excess (deficiency) of revenues over expenditures	 <u>2,114</u>	 <u>(3,418)</u>
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>7,092</u>	<u>10,510</u>
End of year	<u>\$ 9,206</u>	<u>\$ 7,092</u>

McLEAN COUNTY, ILLINOIS

FEDERAL ASSET FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2013

With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
REVENUES		
Intergovernmental	\$ 1,166	\$ 33,669
Interest	<u>27</u>	<u>126</u>
Total revenues	<u>1,193</u>	<u>33,795</u>
EXPENDITURES		
Current - public safety:		
Contractual	-	904
Capital outlay	<u>37,428</u>	<u>85,994</u>
Total expenditures	<u>37,428</u>	<u>86,898</u>
Excess (deficiency) of revenues over expenditures	<u>(36,235)</u>	<u>(53,103)</u>
FUND BALANCE (DEFICIT)		
Beginning of year	<u>58,110</u>	<u>111,213</u>
End of year	<u>\$ 21,875</u>	<u>\$ 58,110</u>

McLEAN COUNTY, ILLINOIS

ASSET FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
REVENUES		
Licenses, permits, fees and fines	\$ 15,293	\$ 13,371
Intergovernmental	42,943	102,947
	<hr/>	<hr/>
Total revenues	58,236	116,318
	<hr/>	<hr/>
EXPENDITURES		
Current - public safety:		
Contractual services	14,201	33,891
Commodities	24,234	13,717
Minor equipment	1,435	12,351
Capital outlay	-	19,970
	<hr/>	<hr/>
Total expenditures	39,870	79,929
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	18,366	36,389
	<hr/>	<hr/>
FUND BALANCE (DEFICIT)		
Beginning of year	256,953	220,564
	<hr/>	<hr/>
End of year	\$ 275,319	\$ 256,953
	<hr/>	<hr/>

McLEAN COUNTY, ILLINOIS

D.A.R.E. PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Miscellaneous - donations	\$ 5,985	\$ 3,249
EXPENDITURES		
Current - public safety:		
Commodities	<u>4,066</u>	<u>2,856</u>
Total expenditures	<u>4,066</u>	<u>2,856</u>
Excess (deficiency) of revenues over expenditures	1,919	393
FUND BALANCE (DEFICIT)		
Beginning of year	<u>3,606</u>	<u>3,213</u>
End of year	<u>\$ 5,525</u>	<u>\$ 3,606</u>

McLEAN COUNTY, ILLINOIS
SHERIFF DONATION TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Total revenues	_____ -	_____ -
EXPENDITURES		
Total expenditures	_____ -	_____ -
Excess (deficiency) of revenues over expenditures	-	-
FUND BALANCE (DEFICIT)		
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 BALANCE

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Licenses, permits, fees and fines	\$ <u>61,570</u>	\$ <u>60,459</u>
 EXPENDITURES		
Total expenditures	_____ -	_____ -
Excess (deficiency) of revenues over expenditures	61,570	60,459
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>114,030</u>	<u>53,571</u>
End of year	<u>\$175,600</u>	<u>\$114,030</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, 2013

With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 330,735	\$ 330,735	\$ 333,399	\$ 336,231
Miscellaneous	-	-	166	20
Total revenues	<u>330,735</u>	<u>330,735</u>	<u>333,565</u>	<u>336,251</u>
EXPENDITURES				
Current - public safety:				
Personal services	268,618	268,618	270,252	256,486
Contractual services	55,485	55,485	41,210	58,259
Commodities	6,632	6,632	11,764	7,573
Minor equipment	-	-	-	1,214
Total expenditures	<u>330,735</u>	<u>330,735</u>	<u>323,226</u>	<u>323,532</u>
Excess (deficiency) of revenues over expenditures	-	-	10,339	12,719
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	19,565	6,846
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,904</u>	<u>\$ 19,565</u>

McLEAN COUNTY, ILLINOIS

WASTE MANAGEMENT FUND

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

Year Ended December 31, 2013

With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 160,000	\$ 170,000	\$ 125,070	\$ 125,317
EXPENDITURES				
Current - health and welfare:				
Contractual services	<u>140,000</u>	<u>140,000</u>	<u>122,351</u>	<u>141,445</u>
Excess (deficiency) of revenues over expenditures	20,000	30,000	2,719	(16,128)
OTHER FINANCING USES				
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>
Net change in fund balance	-	10,000	(17,281)	(36,128)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>127,276</u>	<u>163,404</u>
End of year	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 109,995</u>	<u>\$ 127,276</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, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Intergovernmental	\$ 179,543	\$ 274,475	\$ 267,935	\$ 229,608
Total revenues	<u>179,543</u>	<u>274,475</u>	<u>267,935</u>	<u>229,608</u>
 EXPENDITURES				
Current - public safety:				
Personal services	131,951	209,824	210,534	206,699
Commodities	280	280	-	6
Contractual services	<u>47,312</u>	<u>119,353</u>	<u>105,816</u>	<u>87,273</u>
Total expenditures	<u>179,543</u>	<u>329,457</u>	<u>316,350</u>	<u>293,978</u>
Excess (deficiency) of revenues over expenditures	-	(54,982)	(48,415)	(64,370)
 FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>(47,578)</u>	<u>16,792</u>
End of year	<u>\$ -</u>	<u>\$ (54,982)</u>	<u>\$ (95,993)</u>	<u>\$ (47,578)</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, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
General property taxes	\$ 2,114,176	\$ 2,114,176	\$ 2,112,949	\$ 2,113,416
Total revenues	<u>2,114,176</u>	<u>2,114,176</u>	<u>2,112,949</u>	<u>2,113,416</u>
 EXPENDITURES				
Debt service	<u>2,114,176</u>	<u>2,114,176</u>	<u>2,114,017</u>	<u>2,114,176</u>
Excess (deficiency) of revenues over expenditures	-	-	(1,068)	(760)
 FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>164,011</u>	<u>164,771</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 162,943</u>	<u>\$ 164,011</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, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>			<u>2012</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 2,371,360	\$ 2,371,360	\$ 2,369,851	\$ 2,423,041
 EXPENDITURES				
Current - general government:				
Contractual services	<u>2,371,360</u>	<u>2,371,360</u>	<u>2,371,360</u>	<u>2,424,286</u>
Excess (deficiency) of revenues over expenditures	-	-	(1,509)	(1,245)
 FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>(290,419)</u>	<u>(289,174)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (291,928)</u>	<u>\$ (290,419)</u>

McLEAN COUNTY, ILLINOIS
COUNTY CLERK DOCUMENT STORAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Licenses, permits, fees and fines	\$ 22,375	\$ 22,375	\$ 22,335	\$ 22,486
Total revenues	<u>22,375</u>	<u>22,375</u>	<u>22,335</u>	<u>22,486</u>
EXPENDITURES				
Current - general government:				
Personal services	22,121	24,614	22,952	17,337
Contractual services	<u>254</u>	<u>254</u>	<u>254</u>	<u>259</u>
Total expenditures	<u>22,375</u>	<u>24,868</u>	<u>23,206</u>	<u>17,596</u>
Excess (deficiency) of revenues over expenditures	-	(2,493)	(871)	4,890
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>12,227</u>	<u>7,337</u>
End of year	<u>\$ -</u>	<u>\$ (2,493)</u>	<u>\$ 11,356</u>	<u>\$ 12,227</u>

McLEAN COUNTY, ILLINOIS
JAIL PRISONERS' COMMISSARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Charges for services	\$ 320,937	\$ 268,283
 EXPENDITURES		
Current - public safety	<u>290,164</u>	<u>249,338</u>
Excess (deficiency) of revenues over expenditures	30,773	18,945
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>143,353</u>	<u>124,408</u>
End of year	<u>\$ 174,126</u>	<u>\$ 143,353</u>

McLEAN COUNTY, ILLINOIS

GIS FEES FUND

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

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012 Actual</u>
	<u>Budget Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 162,000	\$ 162,000	\$ 156,992	\$ 166,730
EXPENDITURES				
Current - general government:				
Contractual services	145,800	162,398	162,398	165,608
Total expenditures	145,800	162,398	162,398	165,608
Excess (deficiency) of revenues over expenditures	16,200	(398)	(5,406)	1,122
FUND BALANCE (DEFICIT)				
Beginning of year	(16,200)	(16,200)	28,558	27,436
End of year	\$ -	\$ (16,598)	\$ 23,152	\$ 28,558

McLEAN COUNTY, ILLINOIS

COLLECTOR AUTOMATION FUND

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

Year Ended December 31, 2013

With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 20,000	\$ 20,000	\$ 15,590	\$ 17,295
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>15,590</u>	<u>17,295</u>
EXPENDITURES				
Current - general government				
Minor equipment	5,000	5,000	-	-
Contractual services	<u>5,000</u>	<u>5,000</u>	<u>2,754</u>	<u>3,149</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>2,754</u>	<u>3,149</u>
Excess (deficiency) of revenues over expenditures	10,000	10,000	12,836	14,146
OTHER FINANCING USES				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Net change in fund balance	(5,000)	(5,000)	(2,164)	(854)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>5,000</u>	<u>5,000</u>	<u>33,248</u>	<u>34,102</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,084</u>	<u>\$ 33,248</u>

McLEAN COUNTY, ILLINOIS

NEUTRAL SITE CUSTODY EXCHANGE

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

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 53,900	\$ 53,900	\$ 49,075	\$ 48,271
EXPENDITURES				
Current - public safety	<u>53,900</u>	<u>54,171</u>	<u>54,171</u>	<u>45,837</u>
Excess (deficiency) of revenues over expenditures	-	(271)	(5,096)	2,434
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>12,969</u>	<u>10,535</u>
End of year	<u>\$ -</u>	<u>\$ (271)</u>	<u>\$ 7,873</u>	<u>\$ 12,969</u>

McLEAN COUNTY, ILLINOIS

CHILDREN'S WAITING ROOM

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

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 31,693	\$ 31,693	\$ 30,675	\$ 30,192
EXPENDITURES				
Current - public safety	<u>31,693</u>	<u>32,000</u>	<u>32,000</u>	<u>28,000</u>
Excess (deficiency) of revenues over expenditures	-	(307)	(1,325)	2,192
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>45,880</u>	<u>43,688</u>
End of year	<u>\$ -</u>	<u>\$ (307)</u>	<u>\$ 44,555</u>	<u>\$ 45,880</u>

McLEAN COUNTY, ILLINOIS

METRO McLEAN COUNTY CENTRALIZED COMMUNICATIONS CENTER FUND

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

Year Ended December 31, 2013

With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees, and fines	\$ 38,500	\$ 38,500	\$ 39,300	\$ 37,200
Intergovernmental	1,898,500	1,898,500	1,898,500	1,848,790
Interest	12,585	12,585	261	421
Charges for services			360	360
Miscellaneous	-	-	112	707
Total revenues	<u>1,949,585</u>	<u>1,949,585</u>	<u>1,938,533</u>	<u>1,887,478</u>
EXPENDITURES				
Current - public safety:				
Personal services	2,012,292	2,012,292	2,108,140	2,000,304
Contractual services	661,036	661,036	559,478	545,046
Commodities	22,710	22,710	27,108	25,428
Minor equipment	-	5,147	5,147	-
Total expenditures	<u>2,696,038</u>	<u>2,701,185</u>	<u>2,699,873</u>	<u>2,570,778</u>
Excess (deficiency) of revenues over expenditures	<u>(746,453)</u>	<u>(751,600)</u>	<u>(761,340)</u>	<u>(683,300)</u>
OTHER FINANCING SOURCES				
Transfers in	<u>746,453</u>	<u>746,453</u>	<u>746,453</u>	<u>728,122</u>
Total other financing sources	<u>746,453</u>	<u>746,453</u>	<u>746,453</u>	<u>728,122</u>
Net change in fund balance	-	(5,147)	(14,887)	44,822
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	188,070	143,248
End of year	<u>\$ -</u>	<u>\$ (5,147)</u>	<u>\$ 173,183</u>	<u>\$ 188,070</u>

McLEAN COUNTY, ILLINOIS

TOWNSHIP MOTOR FUEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Intergovernmental	\$ 2,345,398	\$ 2,373,894
Charges for services	698	-
Interest	1,911	4,166
Miscellaneous	<u>72</u>	<u>490</u>
Total revenues	2,348,079	2,378,550
 EXPENDITURES		
Current - highways and streets:		
Contractual services	<u>2,613,651</u>	<u>2,747,805</u>
Excess (deficiency) of revenues over expenditures	(265,572)	(369,255)
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>2,050,781</u>	<u>2,420,036</u>
End of year	<u>\$ 1,785,209</u>	<u>\$ 2,050,781</u>

McLEAN COUNTY, ILLINOIS

TOWNSHIP BRIDGE PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Intergovernmental	\$ 525,952	\$ 115,505
Charges for services	14,787	32,772
Interest	<u>4</u>	<u>121</u>
Total revenues	540,743	148,398
 EXPENDITURES		
Current - highways and streets:		
Contractual services	<u>542,070</u>	<u>75,692</u>
Excess (deficiency) of revenues over expenditures	<u>(1,327)</u>	<u>72,706</u>
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>5,310</u>	<u>(67,396)</u>
End of year	<u>\$ 3,983</u>	<u>\$ 5,310</u>

McLEAN COUNTY, ILLINOIS

LAW LIBRARY FUND

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

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>		<u>Actual</u>	<u>2012</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 73,250	\$ 73,250	\$ 69,276	\$ 68,224
Miscellaneous	<u>-</u>	<u>-</u>	<u>3,357</u>	<u>2,677</u>
Total revenues	73,250	73,250	72,633	70,901
EXPENDITURES				
Current - public safety:				
Personal services	16,296	16,296	16,357	13,568
Contractual services	1,008	1,008	695	1,020
Commodities	<u>48,740</u>	<u>48,740</u>	<u>39,092</u>	<u>75,495</u>
Total expenditures	<u>66,044</u>	<u>66,044</u>	<u>56,144</u>	<u>90,083</u>
Excess (deficiency) of revenues over expenditures	7,206	7,206	16,489	(19,182)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>(7,206)</u>	<u>(7,206)</u>	<u>(16,684)</u>	<u>2,498</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (195)</u>	<u>\$ (16,684)</u>

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

Year Ended December 31, 2013
With Comparative Figures for Year Ended December 31, 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Total revenues	— -	— -
EXPENDITURES		
Total expenditures	— -	— -
Excess (deficiency) of revenues over expenditures	-	-
FUND BALANCE (DEFICIT)		
Beginning of year	<u>486</u>	<u>486</u>
End of year	<u>\$ 486</u>	<u>\$ 486</u>

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.

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, 2013

ASSETS	Free Eye Clinic	Baker Estate	Community Development	Nursing Home Crafts	Total Private - purpose Trust Funds
Cash and investments	\$ 31,601	\$170,789	\$ 698,616	\$ 30,593	\$ 931,599
Receivables:					
Accounts	<u> -</u>	<u> -</u>	<u> 374,284</u>	<u> -</u>	<u> 374,284</u>
TOTAL ASSETS	<u>\$ 31,601</u>	<u>\$170,789</u>	<u>\$ 1,072,900</u>	<u>\$ 30,593</u>	<u>\$ 1,305,883</u>
 LIABILITIES AND NET POSITION					
LIABILITIES					
Due to individuals and other governmental entities	\$ -	\$ -	\$ 265,542	\$ -	\$ 265,542
 NET POSITION					
Assets held in trust for others	<u> 31,601</u>	<u> 170,789</u>	<u> 807,358</u>	<u> 30,593</u>	<u> 1,040,341</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 31,601</u>	<u>\$170,789</u>	<u>\$ 1,072,900</u>	<u>\$ 30,593</u>	<u>\$ 1,305,883</u>

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST FUNDS

COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION

For the Year Ended December 31, 2013

	<u>Free Eye Clinic</u>	<u>Baker Estate</u>	<u>Community Development</u>	<u>Nursing Home Crafts</u>	<u>Total</u>
ADDITIONS					
Interest	\$ 32	\$ 14,209	\$ 20,361	\$ -	\$ 34,602
Other:					
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,112</u>	<u>9,112</u>
Total additions	<u>32</u>	<u>14,209</u>	<u>20,361</u>	<u>9,112</u>	<u>43,714</u>
DEDUCTIONS					
Current:					
Health and welfare	<u>-</u>	<u>43</u>	<u>-</u>	<u>8,323</u>	<u>8,366</u>
Total deductions	<u>-</u>	<u>43</u>	<u>-</u>	<u>8,323</u>	<u>8,366</u>
Net change in net position	32	14,166	20,361	789	35,348
NET POSITION					
Beginning of year	<u>31,569</u>	<u>156,623</u>	<u>786,997</u>	<u>29,804</u>	<u>1,004,993</u>
End of year	<u>\$ 31,601</u>	<u>\$170,789</u>	<u>\$ 807,358</u>	<u>\$ 30,593</u>	<u>\$ 1,040,341</u>

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2013

	Balance, December 31, <u>2012</u>	<u>Additions</u>	<u>Deductions</u>	Balance, December 31, <u>2013</u>
DRAINAGE DISTRICT FUNDS				
Assets:				
Cash and investments	\$ 181,702	\$ 72,869	\$ 70,922	\$ 183,649
Liabilities:				
Other	\$ 181,702	\$ 36,158	\$ 34,211	\$ 183,649
PROPERTY TAXES				
Assets:				
Cash and investments	\$ 442,462	\$ 373,291,939	\$ 373,527,599	\$ 206,802
Receivables - other	106,289	297,573,576	297,585,954	93,911
	<u>\$ 548,751</u>	<u>\$ 670,865,515</u>	<u>\$ 671,113,553</u>	<u>\$ 300,713</u>
Liabilities:				
Other	\$ 548,751	\$ 297,886,567	\$ 298,134,605	\$ 300,713
COUNTY CLERK R.E. TAX REDEMPTION				
Assets:				
Cash and investments	\$ 210,351	\$ 6,271,272	\$ 6,481,623	\$ -
Liabilities:				
Other	\$ 210,351	\$ 6,271,272	\$ 6,481,623	\$ -
CONDEMNATIONS AND ABANDONED PROPERTY				
Assets:				
Cash and investments	\$ 156,720	\$ 15,839	\$ 30,144	\$ 142,415
Receivables - other	-	26	-	26
	<u>\$ 156,720</u>	<u>\$ 15,865</u>	<u>\$ 30,144</u>	<u>\$ 142,441</u>
Liabilities:				
Other	\$ 156,720	\$ 44,000	\$ 58,279	\$ 142,441

(CONTINUED)

McLEAN COUNTY, ILLINOIS
FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2013

	Balance, December 31, <u>2012</u>	<u>Additions</u>	<u>Deductions</u>	Balance, December 31, <u>2013</u>
CIRCUIT CLERK				
Assets:				
Cash and investments	\$ 1,208,670	\$ 35,127,391	\$ 34,991,128	\$ 1,344,933
Accrued interest receivable	<u>2,312</u>	<u>-</u>	<u>116</u>	<u>2,196</u>
	<u>\$ 1,210,982</u>	<u>\$ 35,127,391</u>	<u>\$ 34,991,244</u>	<u>\$ 1,347,129</u>
Liabilities:				
Other	<u>\$ 1,210,982</u>	<u>\$ 35,127,391</u>	<u>\$ 34,991,244</u>	<u>\$ 1,347,129</u>
 PAYROLL				
Assets:				
Cash and investments	\$ 429,212	\$ 42,696,888	\$ 42,989,823	\$ 136,277
Receivables - other	183	14,314	14,037	460
Due from component units	2,155	2,385	4,540	-
Due from others	<u>1,869,045</u>	<u>40,417,408</u>	<u>42,286,453</u>	<u>-</u>
	<u>\$ 2,300,595</u>	<u>\$ 83,130,995</u>	<u>\$ 85,294,853</u>	<u>\$ 136,737</u>
Liabilities:				
Other	<u>\$ 2,300,595</u>	<u>\$ 46,389,522</u>	<u>\$ 48,553,380</u>	<u>\$ 136,737</u>
 JAIL INMATE				
Assets:				
Cash and investments	<u>\$ 39,086</u>	<u>\$ 2,126,520</u>	<u>\$ 2,142,837</u>	<u>\$ 22,769</u>
Liabilities:				
Other	<u>\$ 39,086</u>	<u>\$ 2,126,520</u>	<u>\$ 2,142,837</u>	<u>\$ 22,769</u>

(CONTINUED)

McLEAN COUNTY, ILLINOIS
FIDUCIARY FUNDS - AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2013

	<u>Balance, December 31, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, December 31, 2013</u>
SHERIFF'S GENERAL				
Assets:				
Cash and investments	\$ 64	\$ 421,490	\$ 421,554	\$ -
Liabilities:				
Other	\$ 64	\$ 421,490	\$ 421,554	\$ -
Nationwide Retirement				
Assets:				
Cash and investments	\$ 65	\$ 361,489	\$ 361,224	\$ 330
Liabilities:				
Other	\$ 65	\$ 361,489	\$ 361,224	\$ 330
TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and investments	\$ 2,668,332	\$ 460,385,697	\$ 461,016,854	\$ 2,037,175
Accrued interest receivable	2,312	-	116	2,196
Receivables - other	106,472	297,587,916	297,599,991	94,397
Due from component units	2,155	2,385	4,540	-
Due from others	1,869,045	40,417,408	42,286,453	-
	<u>\$ 4,648,316</u>	<u>\$ 798,393,406</u>	<u>\$ 800,907,954</u>	<u>\$ 2,133,768</u>
Liabilities:				
Other	<u>\$ 4,648,316</u>	<u>\$ 388,664,409</u>	<u>\$ 391,178,957</u>	<u>\$ 2,133,768</u>

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

BALANCE SHEET AND STATEMENT OF NET POSITION

December 31, 2013

	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS			
CURRENT ASSETS			
Cash and investments	\$ 1,263,310	\$ -	\$ 1,263,310
Receivables:			
State of Illinois	158,727	-	158,727
Accounts	61,612	-	61,612
Other	<u>392</u>	<u>-</u>	<u>392</u>
Total current assets	1,484,041	-	1,484,041
NONCURRENT ASSETS			
Capital assets, net	<u>-</u>	<u>483,344</u>	<u>483,344</u>
TOTAL ASSETS	<u>\$ 1,484,041</u>	<u>\$ 483,344</u>	<u>\$ 1,967,385</u>
LIABILITIES AND FUND BALANCE/NET POSITION			
CURRENT LIABILITIES			
Accounts payable	\$ 45,421	\$ -	\$ 45,421
Due to individuals and other governmental entities	2,862	-	2,862
Due to primary government	17,930	-	17,930
Accrued compensated absences	<u>-</u>	<u>43</u>	<u>43</u>
Total current liabilities	66,213	43	66,256
NONCURRENT LIABILITIES			
Accrued compensated absences	<u>-</u>	<u>382</u>	<u>382</u>
Total liabilities	66,213	425	66,638
FUND BALANCE/NET POSITION			
Invested in capital assets	-	483,344	483,344
Unrestricted	<u>1,417,828</u>	<u>(425)</u>	<u>1,417,403</u>
Total fund balance/net position	<u>1,417,828</u>	<u>482,919</u>	<u>1,900,747</u>
TOTAL LIABILITIES AND FUND BALANCE/NET POSITION	<u>\$ 1,484,041</u>	<u>\$ 483,344</u>	<u>\$ 1,967,385</u>

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD

RECONCILIATION OF BALANCE SHEET TO STATEMENT OF NET POSITION

December 31, 2013

TOTAL FUND BALANCE FOR FUND BALANCE SHEET	<u>\$ 1,417,828</u>
--	---------------------

TOTAL NET POSITION REPORTED IN THE STATEMENT OF NET POSITION IS DIFFERENT BECAUSE

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets and related accumulated depreciation is:

Cost of capital assets	1,078,330
Accumulated depreciation	<u>(594,986)</u>
	<u>483,344</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, 2013 consist of:

Accrued compensated absences	<u>(425)</u>
------------------------------	--------------

TOTAL NET POSITION	<u><u>\$ 1,900,747</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, 2013

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
REVENUES			
Licenses, permits, fees and fines	\$ 1,794,675	\$ -	\$ 1,794,675
Interest	2,895	-	2,895
Miscellaneous	<u>2,439</u>	-	<u>2,439</u>
Total revenues	<u>1,800,009</u>	<u>-</u>	<u>1,800,009</u>
EXPENDITURES			
Current:			
Personal services	67,989	(189)	67,800
Contractual services	1,801,063	-	1,801,063
Commodities	50	-	50
Depreciation	<u>-</u>	<u>50,664</u>	<u>50,664</u>
Total expenditures/expenses	<u>1,869,102</u>	<u>50,475</u>	<u>1,919,577</u>
Excess (deficiency) of revenues over expenditures	(69,093)	(50,475)	(119,568)
FUND BALANCE (DEFICIT)/NET POSITION			
Beginning of period	<u>1,486,921</u>	<u>533,394</u>	<u>2,020,315</u>
End of period	<u>\$ 1,417,828</u>	<u>\$ 482,919</u>	<u>\$ 1,900,747</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, 2013

NET CHANGE IN FUND BALANCE \$ (69,093)

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:

Depreciation expense (50,664)

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 189

TOTAL CHANGE IN NET POSITION OF GOVERNMENTAL
ACTIVITY \$ (119,568)

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, 2013

With Comparative Figures for Year Ended December 31, 2012

	2013			2012 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Licenses, permits, fees and fines	\$ 1,887,750	\$ 1,887,750	\$ 1,794,675	\$ 1,943,906
Interest	10,000	10,000	2,895	5,365
Miscellaneous	-	-	2,439	8,322
Total revenues	<u>1,897,750</u>	<u>1,897,750</u>	<u>1,800,009</u>	<u>1,957,593</u>
EXPENDITURES				
Current:				
Personal services	64,976	64,976	67,989	65,876
Contractual services	1,758,613	1,758,613	1,801,063	1,745,510
Commodities	-	-	50	-
Minor equipment	-	-	-	59,369
Capital outlay	<u>74,161</u>	<u>74,161</u>	<u>-</u>	<u>378,442</u>
Total expenditures	<u>1,897,750</u>	<u>1,897,750</u>	<u>1,869,102</u>	<u>2,249,197</u>
Excess (deficiency) of revenues over expenditures	-	-	(69,093)	(291,604)
FUND BALANCE (DEFICIT)				
Beginning of period	<u>-</u>	<u>-</u>	<u>1,486,921</u>	<u>1,778,525</u>
End of period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,417,828</u>	<u>\$ 1,486,921</u>

THIS PAGE LEFT BLANK INTENTIONALLY

STATISTICAL SECTION (UNAUDITED)

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

Contents	Page
Financial Trends	147
<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	155
<i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
Debt Capacity	161
<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	165
<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	167
<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)

	December 31,			
	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Governmental activities				
Invested in capital assets, net of related debt	\$ 110,754,012	\$ 109,896,709	\$ 107,867,249	\$ 106,921,713
Restricted	18,481,466	18,568,346	18,204,854	16,934,312
Unrestricted	<u>10,725,671</u>	<u>9,934,501</u>	<u>8,779,686</u>	<u>9,610,836</u>
Total governmental activities net position	<u>\$ 139,961,149</u>	<u>\$ 138,399,556</u>	<u>\$ 134,851,789</u>	<u>\$ 133,466,861</u>
Business-type activities				
Invested in capital assets, net of related debt	\$ 996,840	\$ 1,125,498	\$ 1,210,016	\$ 1,368,490
Unrestricted	<u>9,619,236</u>	<u>9,424,165</u>	<u>8,935,446</u>	<u>7,283,040</u>
Total business-type activities net net position	<u>\$ 10,616,076</u>	<u>\$ 10,549,663</u>	<u>\$ 10,145,462</u>	<u>\$ 8,651,530</u>
Primary government				
Invested in capital assets, net of related debt	\$ 111,750,852	\$ 111,022,207	\$ 109,077,265	\$ 108,290,203
Restricted	18,481,466	18,568,346	18,204,854	16,934,312
Unrestricted	<u>20,344,907</u>	<u>19,358,666</u>	<u>17,715,132</u>	<u>16,893,876</u>
Total primary government net position	<u>\$ 150,577,225</u>	<u>\$ 148,949,219</u>	<u>\$ 144,997,251</u>	<u>\$ 142,118,391</u>

Table I

<u>December 31,</u>					
<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 103,547,095	\$ 102,547,862	\$ 95,803,836	\$ 83,945,122	\$ 77,921,833	\$ 73,810,013
14,919,845	10,728,231	12,812,304	-	-	968,132
<u>8,624,748</u>	<u>8,390,112</u>	<u>12,737,371</u>	<u>26,226,889</u>	<u>23,292,222</u>	<u>18,948,916</u>
<u>\$ 127,091,688</u>	<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>
\$ 1,506,203	\$ 1,493,711	\$ 1,194,783	\$ 1,318,117	\$ 1,418,772	\$ 1,498,332
<u>7,587,770</u>	<u>7,382,180</u>	<u>7,255,374</u>	<u>5,744,095</u>	<u>4,765,669</u>	<u>4,119,081</u>
<u>\$ 9,093,973</u>	<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>
\$ 105,053,298	\$ 104,041,573	\$ 96,998,619	\$ 85,263,239	\$ 79,340,605	\$ 75,308,345
14,919,845	10,728,231	12,812,304	-	-	968,132
<u>16,212,518</u>	<u>15,772,292</u>	<u>19,992,745</u>	<u>31,970,984</u>	<u>28,057,891</u>	<u>23,067,997</u>
<u>\$ 136,185,661</u>	<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>

McLean County, Illinois
Changes in Net Position
Last Ten Years
(Accrual Basis of Accounting)

	<u>Year Ended December 31,</u>			
	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Expenses				
Governmental activities:				
General government	\$ 17,982,075	\$ 17,919,251	\$ 18,608,965	\$ 17,906,630
Public safety	33,475,849	32,261,376	31,345,919	30,257,438
Highways and streets	13,913,216	13,541,952	15,030,743	11,399,985
Health and welfare	10,955,932	10,292,382	9,814,562	10,330,274
Culture and recreation	1,099,118	1,098,706	1,179,455	997,585
Interest expense	542,963	504,304	478,964	416,392
Total governmental activities expenses	<u>77,969,153</u>	<u>75,617,971</u>	<u>76,458,608</u>	<u>71,308,304</u>
Business-type activities:				
Health and welfare	8,277,867	8,037,119	7,273,881	7,260,194
Total primary government expenses	<u>86,247,020</u>	<u>83,655,090</u>	<u>83,732,489</u>	<u>78,568,498</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	6,925,319	6,809,504	6,782,694	7,337,489
Public safety	7,929,981	7,749,843	7,427,120	7,489,700
Highways and streets	2,049,146	1,249,809	1,994,321	1,468,811
Health and welfare	1,374,386	1,355,585	1,295,817	1,262,510
Culture and recreation	408,776	395,929	396,909	411,725
Operating grants and contributions:				
General government	2,546,489	2,347,814	2,219,265	1,553,114
Public safety	4,534,565	4,481,834	4,180,432	3,978,581
Highways and streets	6,554,303	6,834,916	1,672,273	876,172
Health and welfare	4,801,729	4,217,518	2,744,496	2,786,774
Culture and recreation	323	23,583	234	80
Capital grants:				
General government	-	-	-	64,904
Public safety	-	-	-	-
Highways and streets	202,000	1,210,441	796,524	2,595,158
Total governmental activities program revenues	<u>37,327,017</u>	<u>36,676,776</u>	<u>29,510,085</u>	<u>29,825,018</u>
Business-type activities:				
Charges for services:				
Health and welfare	7,412,342	7,522,362	7,959,013	5,851,867
Capital grants	42,740	25,132	25,041	-
Total business-type activities program revenues	<u>7,455,082</u>	<u>7,547,494</u>	<u>7,984,054</u>	<u>5,851,867</u>
Total primary government program revenues	<u>44,782,099</u>	<u>44,224,270</u>	<u>37,494,139</u>	<u>35,676,885</u>
Net (expense) revenue	<u>41,464,921</u>	<u>39,430,820</u>	<u>46,238,350</u>	<u>42,891,613</u>
General revenues and other changes in net position				
Governmental activities:				
General property tax	32,709,709	33,160,993	32,854,093	31,983,693
Motor fuel tax [^]	-	-	5,404,577	5,531,956
Retailers occupation tax	6,092,490	6,247,582	5,716,686	5,506,056
State income tax	1,876,272	1,742,305	1,545,248	1,595,010
Personal property replacement tax	1,592,269	1,391,696	1,440,323	1,538,152
Unrestricted interest earnings	516,935	602,643	708,913	707,380
Miscellaneous	233,356	145,120	133,254	181,640
Intergovernmental*	-	-	1,219,913	1,662,571
Extraordinary Item	-	-	-	-
Transfers	(817,302)	(801,377)	(687,696)	(847,992)
Total governmental activities	<u>42,203,729</u>	<u>42,488,962</u>	<u>48,335,311</u>	<u>47,858,466</u>
Business-type activities:				
Unrestricted interest earnings	10,091	40,392	46,481	61,153
Miscellaneous	61,804	52,057	47,723	56,739
Transfers	817,303	801,377	687,696	847,991
Total business-type activities	<u>889,198</u>	<u>893,826</u>	<u>781,900</u>	<u>965,883</u>
Total primary government general revenues	<u>43,092,927</u>	<u>43,382,788</u>	<u>49,117,211</u>	<u>48,824,349</u>
Change in net position				
Governmental activities	1,561,593	3,547,767	1,386,788	6,375,180
Business-type activities	66,413	404,201	1,492,073	(442,444)
Total change in net position	<u>\$ 1,628,006</u>	<u>\$ 3,951,968</u>	<u>\$ 2,878,861</u>	<u>\$ 5,932,736</u>

[^] 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,						
2009	2008	2007	2006	2005	2004	
\$ 17,305,003	\$ 18,677,830	\$ 17,162,615	\$ 14,857,530	\$ 13,618,731	\$ 14,901,269	
30,144,969	30,273,281	28,203,584	27,749,373	25,719,553	23,804,830	
10,554,804	14,077,834	8,717,206	9,418,840	11,845,273	9,881,799	
9,944,030	9,294,601	8,725,450	7,528,879	7,225,898	7,348,278	
1,095,329	887,086	1,100,143	1,062,399	997,470	553,861	
371,591	331,583	324,701	456,881	631,046	622,801	
<u>69,415,726</u>	<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>	
8,258,390	9,181,368	8,729,463	6,816,383	6,010,748	5,801,763	
<u>77,674,116</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>	
7,774,392	6,801,743	7,051,123	7,094,882	6,554,238	6,403,903	
7,435,409	7,353,512	7,580,153	8,536,891	8,422,491	7,679,128	
1,351,048	3,025,310	2,615,318	1,736,568	1,874,572	524,252	
1,225,625	1,187,859	1,211,865	1,066,205	931,072	900,474	
365,146	334,749	344,192	327,885	287,727	249,277	
621,694	1,996,308	508,187	482,385	601,107	1,024,114	
4,477,696	3,966,601	4,359,477	2,730,337	3,033,593	2,004,059	
3,065	-	77,453	-	512,413	-	
2,797,340	2,512,275	2,406,744	2,341,659	2,272,363	2,377,733	
819	495	32	81	340	-	
301,678	-	-	-	-	-	
-	-	-	-	776,898	500,000	
<u>2,500,277</u>	<u>2,016,319</u>	<u>3,338,595</u>	<u>2,650,690</u>	<u>1,118,147</u>	<u>-</u>	
<u>28,854,189</u>	<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>	
7,688,957	8,669,958	9,069,943	6,802,378	5,893,141	5,456,489	
-	-	-	-	-	-	
<u>7,688,957</u>	<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>	
36,543,146	37,865,129	38,563,082	33,769,961	32,278,102	27,119,429	
<u>41,130,970</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>	
30,635,514	29,229,012	28,226,821	27,472,574	26,108,160	25,352,711	
4,656,514	4,782,750	5,182,097	5,281,147	5,489,640	5,958,872	
5,415,526	5,699,437	5,695,706	5,812,717	5,757,369	4,674,711	
1,614,763	1,876,488	1,840,943	1,658,652	1,526,722	1,298,938	
1,464,841	1,662,199	1,795,427	1,475,231	1,408,283	1,014,778	
893,086	1,199,399	1,748,790	1,586,217	1,057,908	730,162	
295,499	301,550	390,218	358,330	280,406	382,326	
1,634,380	1,134,079	981,343	-	-	-	
-	(564,810)	-	-	-	-	
<u>(623,103)</u>	<u>(660,366)</u>	<u>(711,466)</u>	<u>(580,593)</u>	<u>(488,484)</u>	<u>(465,307)</u>	
<u>45,987,020</u>	<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>	
105,277	219,395	274,153	251,078	137,404	61,963	
59,135	57,383	61,846	60,105	58,747	14,914	
623,103	660,366	711,466	580,593	488,484	465,307	
787,515	937,144	1,047,465	891,776	684,635	542,184	
<u>46,774,535</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>	
5,425,483	312,694	10,409,319	8,957,956	7,486,994	3,497,293	
218,082	425,734	1,387,945	877,771	567,028	196,910	
<u>\$ 5,643,565</u>	<u>\$ 738,428</u>	<u>\$ 11,797,264</u>	<u>\$ 9,835,727</u>	<u>\$ 8,054,022</u>	<u>\$ 3,694,203</u>	

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

	December 31,			
	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
General Fund				
Nonspendable:				
Inventory	\$ 84,872	\$ 98,735	\$ 86,647	-
Prepaid items	80,605	71,508	53,013	-
Assigned to:				
Tort judgment	871,815	839,766	713,604	-
Unassigned:	14,300,832	13,059,044	11,324,326	-
Reserved	-	-	-	\$ 1,038,266
Unreserved	-	-	-	9,285,560
	<u>\$ 15,338,124</u>	<u>\$ 14,069,053</u>	<u>\$ 12,177,590</u>	<u>\$ 10,323,826</u>
All Other Governmental Funds				
Nonspendable:				
Inventory	\$ 411,296	\$ 269,603	\$ 289,005	-
Prepaid items	985	222	7,166	-
Restricted for:				
Operations (document storage & automation)	803,500	998,719	893,425	-
Health & wellness	4,754,598	4,429,396	3,975,681	-
Highway	10,300,398	10,710,246	11,193,422	-
Employee benefits	1,739,741	1,441,167	749,669	-
Public safety	1,515,693	1,431,220	1,436,582	-
Debt service	162,943	164,011	164,771	-
Culture and recreation	25,143	34,441	38,978	-
Capital improvements	486	486	486	-
Unassigned:	(586,438)	(466,064)	(388,790)	-
Reserved	-	-	-	\$ 298,158
Unreserved	-	-	-	18,535,091
	<u>\$ 19,128,345</u>	<u>\$ 19,013,447</u>	<u>\$ 18,360,395</u>	<u>\$ 18,833,249</u>

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

Table III

December 31,

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
-	-	-	-	-	-
-	-	-	-	-	-
\$ 109,188	\$ 75,370	\$ 98,178	\$ -	\$ 71,446	\$ 968,132
<u>7,760,767</u>	<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>\$ 7,869,955</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>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 347,712	\$ 361,332	\$ 347,136	\$ -	\$ -	\$ -
<u>15,842,403</u>	<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>\$ 16,190,115</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>

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

	<u>Year Ended December 31,</u>			
	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Revenues				
General property taxes	\$ 32,709,710	\$ 33,160,995	\$ 32,854,094	\$ 31,983,693
Other taxes	9,711,859	9,444,766	8,609,627	8,721,238
Licenses, permits, fees, and fines	7,629,745	7,503,569	7,216,549	7,913,536
Intergovernmental	18,666,030	17,854,608	18,260,782	16,447,350
Charges for services	10,221,985	9,755,007	8,873,506	8,781,050
Maintenance contracts	2,745,792	2,807,921	2,803,414	2,980,189
Interest	516,936	602,642	708,914	707,380
Miscellaneous	484,498	125,068	262,073	106,848
Total revenues	<u>82,686,555</u>	<u>81,254,576</u>	<u>79,588,959</u>	<u>77,641,284</u>
Expenditures				
Current:				
General government	28,453,554	26,736,684	27,284,954	23,990,083
Public Safety	26,234,981	25,425,873	24,888,963	24,461,846
Highways and streets	9,709,566	9,212,660	9,702,155	5,053,309
Health and welfare	7,839,585	7,443,894	7,436,502	7,693,107
Culture and recreation	1,051,674	1,030,378	1,049,072	1,069,959
Capital outlay	4,902,776	5,771,296	5,563,570	6,458,407
Debt service - principle	1,765,295	1,671,780	1,874,011	888,262
Debt service - interest	527,853	631,513	478,964	2,205,534
Total expenditures	<u>80,485,284</u>	<u>77,924,078</u>	<u>78,278,191</u>	<u>71,820,507</u>
Excess of revenues over expenditures	<u>2,201,271</u>	<u>3,330,498</u>	<u>1,310,768</u>	<u>5,820,777</u>
Other financing sources (uses)				
Transfers in	1,590,826	1,601,183	1,451,590	1,295,783
Proceeds from capital lease	-	15,394	652,066	123,920
Proceeds from disposition of capital assets	-	-	16,000	300
Proceeds from note payable	-	-	90,000	-
Transfers out	(2,408,128)	(2,402,560)	(2,137,655)	(2,143,775)
Extraordinary loss	-	-	-	-
Total other financing sources (uses)	<u>(817,302)</u>	<u>(785,983)</u>	<u>72,001</u>	<u>(723,772)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>1,383,969</u>	<u>2,544,515</u>	<u>1,382,769</u>	<u>5,097,005</u>
Fund Balances				
Beginning of year	<u>33,082,500</u>	<u>30,537,985</u>	<u>29,155,216</u>	<u>24,060,070</u>
End of year	<u>\$ 34,466,469</u>	<u>\$ 33,082,500</u>	<u>\$ 30,537,985</u>	<u>\$ 29,157,075</u>
Debt Service as a percentage of noncapital expenditures				
	3.03%	3.19%	3.24%	4.73%

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,						
<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	
\$ 30,635,514	\$ 29,229,012	\$ 28,226,821	\$ 27,472,574	\$ 26,108,160	\$ 25,352,710	
8,102,529	9,238,124	7,636,649	8,946,599	8,692,374	5,973,649	
8,052,832	7,664,885	8,308,270	8,111,323	7,377,741	5,209,196	
13,727,569	12,842,182	15,357,458	13,495,604	14,350,941	15,815,767	
8,087,281	9,172,254	8,770,523	7,578,217	7,440,220	7,020,447	
3,335,657	3,114,374	2,914,050	2,615,721	2,673,256	2,265,326	
893,086	1,199,399	1,748,790	1,586,217	1,057,908	730,162	
311,671	283,010	169,853	214,124	89,449	512,532	
<u>73,146,139</u>	<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>	
24,252,379	25,438,228	23,203,800	22,726,565	20,443,570	21,039,791	
24,805,341	25,140,914	23,252,169	22,167,711	21,026,176	19,212,595	
6,810,592	8,159,864	6,723,818	7,261,082	7,543,770	7,366,510	
7,332,284	7,193,726	6,895,545	6,530,572	6,318,468	6,498,895	
1,074,875	1,102,895	1,020,230	980,735	911,326	438,552	
1,731,980	8,636,371	9,873,065	4,821,987	4,421,841	7,723,515	
2,144,872	2,040,081	2,614,334	2,334,207	2,487,319	2,192,200	
371,591	331,583	276,294	429,430	584,728	699,744	
<u>68,523,914</u>	<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>	
4,622,225	(5,300,422)	(726,841)	2,768,090	4,052,851	(2,292,013)	
1,162,839	1,358,664	1,084,789	1,275,856	2,067,850	1,106,058	
-	22,549	38,465	76,403	268,259	2,008,930	
5,475	2,300	7,000	10,294	10,410	401,877	
-	-	-	-	-	-	
(1,785,942)	(2,019,030)	(1,796,254)	(1,856,449)	(2,556,334)	(1,571,365)	
-	(564,810)	-	-	-	-	
<u>(617,628)</u>	<u>(1,200,327)</u>	<u>(666,000)</u>	<u>(493,896)</u>	<u>(209,815)</u>	<u>1,945,500</u>	
4,004,597	(6,500,749)	(1,392,841)	2,274,194	3,843,036	(346,513)	
<u>20,055,473</u>	<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>\$ 24,060,070</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>	
3.77%	3.42%	4.52%	4.43%	5.18%	5.03%	

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

<u>Property Class</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Residential	\$ 2,251,797,244	\$ 2,256,739,638	\$ 2,639,966,365	\$ 2,629,039,475
Farm	312,513,725	292,746,001	284,998,298	266,677,418
Commercial	1,007,600,765	937,347,756	1,038,572,576	981,387,717
Industrial	29,420,443	24,139,740	25,768,961	26,386,507
Railroad	16,749,009	1,505,104	1,535,221	1,540,731
Total Assessed Value	\$ 3,618,081,186	\$ 3,512,478,239	\$ 3,990,841,421	\$ 3,905,031,848
Total Actual Value	*	*	*	*
Total Direct Tax Rate	*	*	*	*

Source: McLean County Clerk

* Information not available.

Table V

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$	2,604,246,342	\$ 2,504,116,063	\$ 2,385,891,370	\$ 2,263,172,715	\$ 2,130,880,815	\$ 1,993,443,810
	251,259,383	241,034,789	226,194,534	218,709,012	226,050,438	235,969,687
	977,124,317	1,008,181,167	926,561,795	871,363,659	838,738,306	811,011,174
	27,870,921	28,084,196	28,596,913	28,091,078	26,553,044	26,037,332
	1,255,455	1,220,468	1,207,806	1,166,548	1,100,855	1,473,127
\$	3,861,756,418	\$ 3,782,636,683	\$ 3,568,452,418	\$ 3,382,503,012	\$ 3,223,323,458	\$ 3,067,935,130
	*	*	*	*	*	*
	*	*	*	*	*	*

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

	#	
	<u>2004</u>	<u>2005</u>
CITY OF BLOOMINGTON		
McLean County	0.93874	0.93885
City of Bloomington Township	0.18862	0.23686
City of Bloomington	1.00710	0.99901
City of Bloomington Library	0.27359	0.27284
Bloomington-Normal Water District	0.15014	0.14835
Bloomington-Normal Airport Authority	0.10680	0.05202
Cemetery	-	-
School District No. 87	4.47014	4.48095
Jr. College District No. 540	<u>0.38752</u>	<u>0.39291</u>
	<u>7.52265</u>	<u>7.52179</u>
TOWN OF NORMAL		
McLean County	0.93874	0.93885
Normal Township	0.12592	0.12249
Road and Bridge	0.08085	0.07863
Town of Normal	0.82629	0.79281
Normal Library	0.34060	0.33345
Bloomington-Normal Water District	0.15014	0.14835
Airport Authority	0.10680	0.05202
School District No. 5	4.50786	4.47579
Jr. College District No. 540	<u>0.38752</u>	<u>0.39291</u>
	<u>7.46472</u>	<u>7.33530</u>
WEST TOWNSHIP		
McLean County	0.93874	0.93885
West Township	0.41341	0.44778
Road and Bridge	0.37502	0.40746
LeRoy Fire District	0.39501	0.39088
LeRoy Park District	0.14557	0.13845
Multi-Township Assessment	0.04572	0.04717
School District No. 2	5.28279	5.31985
Jr. College District No. 505	0.48770	0.48067
S. E. Water District	0.00420	-
West School Rebate	<u>(0.50249)</u>	<u>(0.32275)</u>
	<u>7.58567</u>	<u>7.84836</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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
0.91927	0.90098	0.89659	0.90687	0.91673	0.91571	0.91165	0.90375
0.22972	0.22080	0.18683	0.18217	0.17309	0.14328	0.14145	0.12243
0.99730	1.00665	0.99541	1.07616	1.06013	1.05955	1.05990	1.06121
0.27099	0.26601	0.26108	0.25467	0.25087	0.25073	0.25620	0.25811
0.15303	0.15871	0.16036	0.16476	0.16391	0.16390	0.16402	0.17011
0.11621	0.10781	0.11008	0.08546	0.09855	0.15486	0.12745	0.12736
-	-	-	-	-	-	-	-
4.48221	4.51459	4.58085	4.61222	4.65682	4.65741	4.72322	4.83486
<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>0.50667</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>	<u>7.98450</u>
0.91927	0.90098	0.89659	0.90687	0.91673	0.91571	0.91165	0.90375
0.11826	0.14858	0.14934	0.15138	0.15807	0.16501	0.16692	0.22296
0.07591	0.01809	0.08115	0.08226	0.08589	0.08965	0.09070	0.09101
0.75819	0.74897	0.74289	0.78476	0.78259	0.77488	0.76272	0.89427
0.32919	0.33915	0.35069	0.36452	0.39507	0.41484	0.43971	0.44646
0.15303	0.15871	0.16036	0.16476	0.16391	0.16390	0.16402	0.17011
0.11621	0.10781	0.11008	0.08546	0.09855	0.15486	0.12745	0.12736
4.44755	4.53295	4.58932	4.69289	4.76383	4.73499	4.88412	5.00704
<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>0.50667</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>	<u>8.36963</u>
0.91927	0.90098	0.89659	0.90687	0.91673	0.91571	0.91165	0.90375
0.46846	0.44771	0.38661	0.36310	0.33772	0.32565	0.37422	0.36465
0.43869	0.44021	0.42774	0.47890	0.46441	0.44753	0.43437	0.42223
0.39002	0.38314	0.38351	0.38015	0.36879	0.37639	0.38897	0.51153
0.43935	0.12793	0.12932	0.13154	0.13397	0.17084	0.17258	0.17452
0.04711	0.04272	0.03092	0.02962	0.02863	0.02766	0.02337	0.02103
5.35722	5.32378	5.37259	5.35350	5.40841	5.40217	5.44900	5.46520
0.46147	0.46860	0.51576	0.50341	0.50626	0.51182	0.51937	0.52403
-	-	0.00683	-	-	-	-	-
<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>(2.20811)</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>	<u>6.17883</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>2012 Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Taxes Paid in 2013 (2)</u>	<u>2003 Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Taxes Paid in 2004 (2)</u>	<u>2004 Rank</u>
1. State Farm Mutual (Insurance)	\$ 171,830,261	4.35%	\$ 13,695,053	\$ 150,562,372	5.17 %	\$ 11,282,841	1
2. High Trails Wind Farm LLC	41,516,064	1.05%	3,529,980				
3. Eastland Mall LLC	17,137,921	0.43%	1,348,144				
4. Nextera Energy Resources	16,455,142	0.42%	1,236,057				
5. Wal-Mart Stores (Retail)	12,890,538	0.33%	1,044,345	10,531,523	0.36	786,853	3
6. IMI College Hills Development (Retail)	4,638,078	0.12%	845,115				
7. Illinois Agricultural Association (Agricultural Insurance)	9,280,347	0.23%	730,033	9,102,909	0.31	677,097	4
8. Mitsubishi	7,470,795	0.19%	612,151	7,470,795	0.26	562,453	6
9. Wingover Apts % Apt. Mart Inc.	6,520,730	0.16%	523,441				
10. Brookridge Apartments LLC	<u>5,904,194</u>	0.15%	<u>473,950</u>				
Country Life Insurance Co.				11,576,731	0.40	860,867	2
B-M-J Development Co. (Retail)				8,897,197	0.31	661,796	5
AMRESCO (Retail)				5,375,312	0.18	399,606	7
Westminster Village (Retirement Community)				4,982,128	0.17	339,900	8
DPR Limited Partnership				4,175,256	0.14	310,392	9
Kimco Realty Corporation				<u>3,958,588</u>	<u>0.14</u>	<u>294,450</u>	10
	<u>\$ 293,644,070</u>	<u>0.07 %</u>	<u>\$ 24,038,269</u>	<u>216,632,811</u>	<u>7.44 %</u>	<u>16,176,255</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>
2012	\$ 32,728,435	\$ 32,720,710	99.98%	(12,045)	32,708,665	99.94%
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%

Source: McLean County Treasurer's Office

Note: A tax levy year provides taxes for the ensuing year. Thereby, the 2012 tax levy year provided taxes in 2013.

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	Per Capita
	General Obligation Bonds	Additions	Less Payments on Principal	Total			
2013	\$ 6,017,781	-	\$ 1,472,793	\$ 4,544,988	*	\$ 27.10	
2012	7,523,991	-	1,506,210	6,017,781	0.08%	36.41	
2011	9,086,037	-	1,562,046	7,523,991	0.11%	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%	74.31	
2007	16,251,690	-	2,274,488	13,977,202	0.24%	85.39	
2006	8,842,894	9,553,284	2,144,488	16,251,690	0.30%	100.82	
2005	11,021,530	108,864	2,287,500	8,842,894	0.17%	55.62	
2004	11,407,500	1,686,530	2,072,500	11,021,530	0.22%	69.85	

*Information not yet available

McLean County, Illinois
Computation of Direct and Overlapping Debt
December 31, 2013
(Unaudited)

<u>Taxing District With Outstanding Debt</u>	<u>Net Debt Outstanding</u>	<u>% Within County</u>	<u>Debt Applicable to McLean County</u>
Municipalities			
City of Bloomington	98,042,873	100.00%	98,042,873
Village of Carlock	61,416	100.00%	61,416
City of Chenoa	9,065	100.00%	9,065
Village of Cooksville	535,644	100.00%	535,644
Village of Heyworth	11,082,064	100.00%	11,082,064
City of LeRoy	3,754,942	100.00%	3,754,942
Village of McLean	421,870	100.00%	421,870
Town of Normal	145,674,452	100.00%	145,674,452
Village of Gridley	1,240,430	100.00%	1,240,430
City of El Paso	1,178,217	2.40%	28,277
School Districts			
Bloomington District #87	48,602,021	100.00%	48,602,021
Blue Ridge Unit #18	29,108,404	22.96%	6,683,290
El Paso-Gridley Unit #11	3,045,663	26.24%	799,182
Gibson City Unit #5E	8,227,235	3.23%	265,740
Heyworth Unit #4	9,147,324	98.80%	9,037,556
LeRoy Unit #2	14,175,958	98.56%	13,971,824
Lexington Unit #7	7,038,612	100.00%	7,038,612
Normal Unit #5	209,625,730	99.93%	209,478,992
Olympia Unit #16	16,494,027	46.74%	7,709,308
Prairie Central Unit #8N	389,063	21.11%	82,131
Prairie Central Bond District	3,501,569	4.82%	168,776
Chenoa Bond District	46,035	77.88%	35,852
Ridgeview Unit #19	1,307,718	100.00%	1,307,718
Tri-Valley Unit #3	5,343,173	100.00%	5,343,173
Heartland Community College #540	102,983,750	81.77%	84,209,812
Illinois Central College #514	50,758,743	0.12%	60,910
Parkland Jr College #505	86,797,000	3.86%	3,350,364
Other Districts			
Bloomington-Normal Airport Authority	49,517,053	100.00%	49,517,053
McLean County Public Building Commission	12,948,992	100.00%	12,948,992
Randolph Township Fire	524,601	99.32%	521,034
Randolph Township Road District	157,427	100.00%	157,427
Downs Fire Proection District	3,145,400	100.00%	3,145,400
Total Overlapping Agencies	924,886,471		722,140,801
Direct Debt			
McLean County, Illinois ^	316,170	100.00%	316,170
TOTAL DIRECT AND OVERLAPPING DEBT	925,202,641		722,456,971

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>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Assessed Value of Property	\$ 2,782,765,456	\$ 2,920,446,010	\$ 3,071,283,531	\$ 3,382,503,012
Legal Debt Limit - 2.875% of Total Assessed Value	\$ 80,004,507	\$ 83,962,823	\$ 88,299,402	\$ 97,246,962
Amount of Debt Applicable to Debt Limit	\$ -	\$ -	\$ -	\$ -
Legal Debt Margin	\$ 80,004,507	\$ 83,962,823	\$ 88,299,402	\$ 97,246,962
Total Net Debt Applicable to Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%

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

Table XI

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 3,568,879,303	\$ 3,782,637,730	\$ 3,908,370,369	\$ 3,990,841,421	\$ 3,953,957,241	\$ 3,978,497,132
\$ 102,605,280	\$ 108,750,835	\$ 112,365,648	\$ 114,736,691	\$ 113,676,271	\$ 114,381,793
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 102,605,280	\$ 108,750,835	\$ 112,365,648	\$ 114,736,691	\$ 113,676,271	\$ 114,381,793
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>
2013	174,647	*	*	7.70%
2012	172,281	\$7,542,085	\$43,778	6.90%
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	7.10%
2008	165,298	\$6,105,144	\$36,934	5.00%
2007	163,692	\$5,789,996	\$35,371	4.00%
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%

Source: US Bureau of Economic Analysis

*Information not yet available; 2012 would be latest information available.

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

<u>Employer</u>	<u>2013</u>			<u>2004</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	14,935	1	17.70%	15,846	1	17.04%
Illinois State University	3,251	2	3.85%	3,372	3	3.63%
Country Insurance & Financial Services	1,955	3	2.32%	1,366	6	1.47%
Unit 5 School District	1,674	4	1.98%	1,638	5	1.76%
Advocate BroMenn Healthcare	1,347	5	1.60%	1,900	4	2.04%
Mitsubishi Motor Manufacturing	1,294	6	1.53%	3,397	2	3.65%
OSF St. Joseph Medical Center	1,028	7	1.22%	959	8	1.03%
McLean County	806	8	0.96%	909	9	0.98%
District 87 Schools	700	9	0.83%	739	12	0.79%
Afni, Inc.	700	10	0.83%	1,045	7	1.12%
Chestnut Health Systems	605	11	0.72%			0.00%
City of Bloomington	581	12	0.69%	859	10	0.92%
Bridgestone/Firestone Off-Road Tire Co.	514	13	0.61%			0.00%
Heartland Community College	500	14	0.59%			0.00%
Heritage Enterprises	478	15	0.57%			0.00%
Wal-Mart	-	-	-	789	11	0.85%
Verizon Communications	-	-	-	700	13	0.75%
Heartland Community College	-	-	-	663	14	0.71%
IRS Distribution Center (CADC)	-	-	-	610	15	0.66%
Total:	30,368		35.99%	34,792		37.41%

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

THIS PAGE LEFT BLANK INTENTIONALLY

**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>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>	<u>2013</u>
General Government	126.85	134.39	135.08	145.58	141.40	139.18	132.27	128.28	140.90	135.12
Public Safety	406.12	404.44	408.93	408.57	436.14	441.43	434.86	404.27	400.62	401.62
Highways and Streets	39.53	40.00	40.00	39.99	40.00	39.75	39.75	38.76	33.85	37.15
Health and Welfare	222.84	224.89	224.70	224.19	217.04	218.81	218.29	228.40	219.13	223.60
Culture and Recreation	8.79	8.79	8.98	9.00	9.00	9.00	8.84	7.87	7.87	7.87
Total	804.13	812.51	817.69	827.33	843.58	848.17	834.01	807.58	802.37	805.36

Source: County Administrator's Office

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Justice and Law Enforcement				
Sheriff's Department				
Law Enforcement				
Physical Arrests	913	834	1,136	1,277
Traffic Violations	2,143	2,610	3,388	3,723
Traffic Accidents	294	330	290	309
Adult Jail Facility				
Rated Capacity	221	221	221	221
Total Bookings	7,607	7,453	7,527	7,659
McLean County Circuit Court				
Total Cases Filed	45,901	44,961	45,117	51,646
Total Civil Cases Filed	7,115	7,216	7,151	7,626
Total Criminal Cases Filed	4,444	3,638	3,289	3,670
Total Juvenile Cases Filed	320	215	242	339
Total Traffic/DUI/Ordinance	34,022	33,892	34,435	40,011
State's Attorneys Office				
Total Felony Cases	1,709	1,399	1,147	1,216
Total Misdemeanor Cases	2,613	2,240	2,129	2,385
Total Juvenile Cases	218	215	239	337
Total Traffic Cases	30,539	30,638	31,180	29,387
Total DUI Cases	794	796	900	817
Coroner's Office				
Total Coroner's Inquests	7	5	5	12
Total Autopsies	127	119	111	65
Total Coroner's Rulings	121	129	125	98
General Government Services				
Building and Zoning				
Total Building Permits Issued	256	228	195	195
Single Family Residential	49	20	29	29
Other Residential	151	166	136	136
Non-Residential Permits	56	42	30	30
Supervisor of Assessments				
Number of Parcels*	71,022	71,022	68,856	68,856

*2013 number represents 2012 Tax Assessment

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

Table XV

Fiscal Year					
<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
1,101	1,170	736	928	818	700
2,613	2,796	2,822	3,007	3,314	2,645
367	391	437	391	434	448
221	205	205	205	205	205
8,355	8,554	8,576	8,819	9,046	8,563
56,860	57,449	59,627	60,668	53,766	49,375
7,485	7,545	7,919	7,265	6,727	6,550
3,629	4,276	3,988	3,787	3,674	3,591
267	309	347	384	301	411
45,479	45,319	47,373	49,232	43,064	38,823
1,194	1,419	1,413	1,277	1,251	1,206
2,394	2,793	2,565	2,501	2,406	2,350
267	309	347	384	301	422
32,670	32,289	34,199	35,836	31,661	27,463
935	881	854	907	861	947
9	19	30	47	52	66
129	113	127	80	78	102
61	74	51	**	**	**
352	244	268	404	417	299
41	31	38	46	75	76
156	131	120	196	157	161
155	82	110	162	155	28
68,692	68,297	67,359	66,324	65,431	64,321

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Parks and Recreation Services				
Number of County Parks	2	2	2	2
Park Acreage	2,200	2,250	2,250	2,250
Campground Reservations	2,563	8,989	9,544	10,797
Shelter Reservations	128	142	141	156
Boat Registrations	1,697	1,792	1,620	1,522
Health Services				
Health Department				
Number of Home Nursing Visits	505	10,510	11,199	11,079
Number of Immunizations	9,169	9,563	12,271	11,833
Number of Clinic Visits	10,156	11,021	21,337	20,523
Number of Food Permits	821	1,420	1,317	1,391
Number of Septic Permits	130	127	119	126
Number of Private Well Permits	61	62	36	42
Nursing Home				
Licensed Bed Capacity	150	150	150	150
Average Daily Census	133	140	132	119
County Highway System				
Highway Department				
Number of Miles of Roads	368	368	368	368
Number of Bridges	88	88	88	88

Source: Respective County Departments

Table XV
(Continued)

Fiscal Year					
<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
2	2	2	2	2	2
2,250	2,250	2,250	2,250	2,250	2,250
9,754	9,742	10,417	9,300	8,583	8,742
131	126	108	99	110	99
1,324	1,224	1,520	1,490	1,190	1,039
7,178	4,766	4,348	5,119	5,329	6,283
10,931	11,867	9,278	8,800	9,613	9,260
20,283	19,079	17,023	16,247	14,654	16,242
1,355	1,312	1,331	1,265	1,288	1,262
156	159	187	217	293	282
43	51	53	89	92	66
150	150	150	150	150	150
122	131	140	143	143	137
368	368	363	363	368	373
88	88	90	90	89	89

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

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2013</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>
Justice and Law Enforcement										
Adult Detention Facility Capacity	221	221	221	221	221	205	205	205	205	205
Juvenile Detention Facility Capacity	26	26	26	26	26	26	26	26	26	26
Parks and Recreation										
Number of County Parks	2	2	2	2	2	2	2	2	2	2
Park Acreage	2200	2250	2250	2250	2250	2250	2250	2250	2250	2250
County Highway System										
Centerline Miles of County Roads	368	368	368	368	368	368	363	363	368	373
Number of Bridges	88	88	88	88	88	88	90	90	89	89

Source: Respective County Departments