

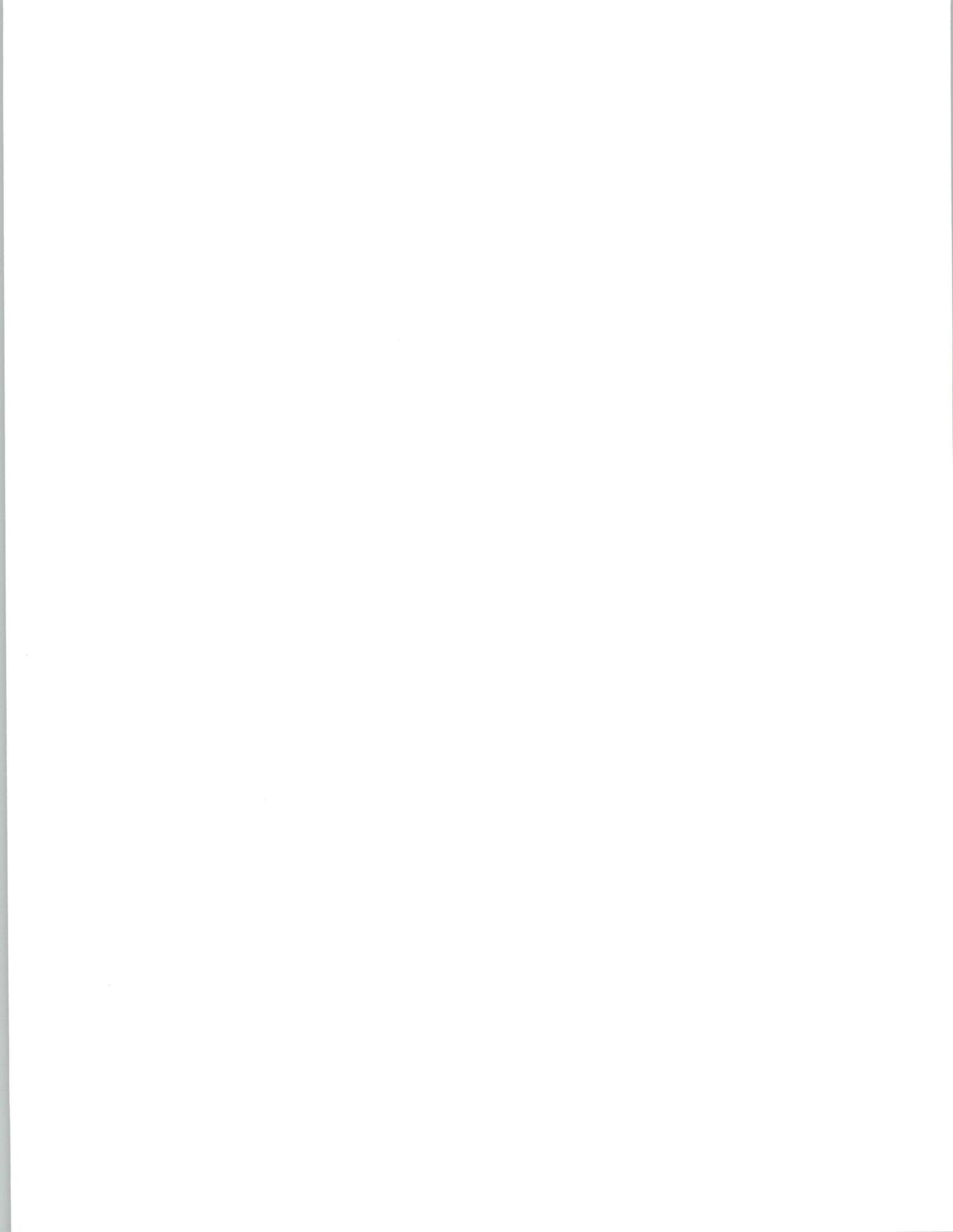
McLEAN COUNTY, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
Year Ended December 31, 2014



Submitted By:

Michelle L. Anderson
McLean County Auditor

Rebecca C. McNeil
McLean County Treasurer



McLEAN COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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Michelle L. Anderson

COUNTY AUDITOR

Government Center

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June 3, 2015

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, 2014 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), ShowBus Fund, SCAAP – Justice Benefits Fund, State's Attorney Automation Fund, Federal Asset Forfeiture Funds, Asset Forfeiture Funds, 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 2014 was \$528,488 which represents a decrease of \$81,713 (15%) in interest earned from 2013. The County's balance held in cash and investments from total governmental funds was \$41,949,474 which represents a decrease of \$588,565 (1%) from 2013. 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 2014, McLean County's equalized assessed value slightly increased from \$3.97 billion to \$4.05 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 dropped from 7.7% in 2013 to 5.5% in 2014. 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, 2013. This was the twenty-ninth 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

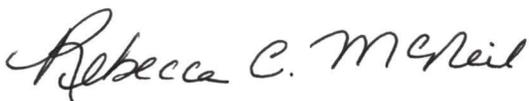
We wish to express our appreciation to the Assistant County Treasurer, the Chief Deputy Auditor, and to the other County officials and staff who provided assistance in completing this report.

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, 2014

Auditor

Michelle L. Anderson

Sheriff

Jon Sandage

Circuit Clerk

Don Everhart

Treasurer

Rebecca C. McNeil

Circuit Judges

Jennifer Bauknecht
J. Casey Costigan
Scott D. Drazewski
Charles M. Feeney, III
Matthew John Fitton
Kevin Fitzgerald
Rebecca Simmons-Foley
Robert L. Freitag
Paul Lawrence
Charles G. Reynard

County Board Members

Don J. Cavallini
Catherine Metsker
James A. Soeldner
Matthew H. Sorensen, Chairman
George O. Wendt
Randy Martin
William T. Caisley
Mark W. Johnson
John McIntyre
Sondra O'Connor
George Gordon
Paul Finch
Richard Buchanan
Victoria F. Harris
Carlo Robustelli
Paul R. Segobiano
Erik Rankin
Susan Schafer
Benjamin J. Owens
Chuck Erickson

Coroner

Kathleen Davis

County Clerk

Kathy Michael

State's Attorney

Jason Chambers

McLEAN COUNTY, ILLINOIS

APPOINTED OFFICIALS

December 31, 2014

Associate Circuit Judges

David W. Butler
Mark Fellheimer
Tom Funk
Lee Ann Hill
J. Brian Goldrick
Michael Stroh
Robert M. Travers
William G. Workman
William A. Yoder

Board of Health

Jane Turley
Ben Owens
Cory Tello
Cindy Kerber, PhD
Lisa Emm, M.D.
Kurt Bowers, DDS
Becky Powell, President
David Naour, MD
Judy Buchanan
Alan Ginzburg, MD
Laurie Wollrab

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

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
Martin Krutke
Richard Farr
H. Thomas Jefferson

Nursing Home

Cindy Wegner, Administrator

County Highway Engineer

Eric Schmitt

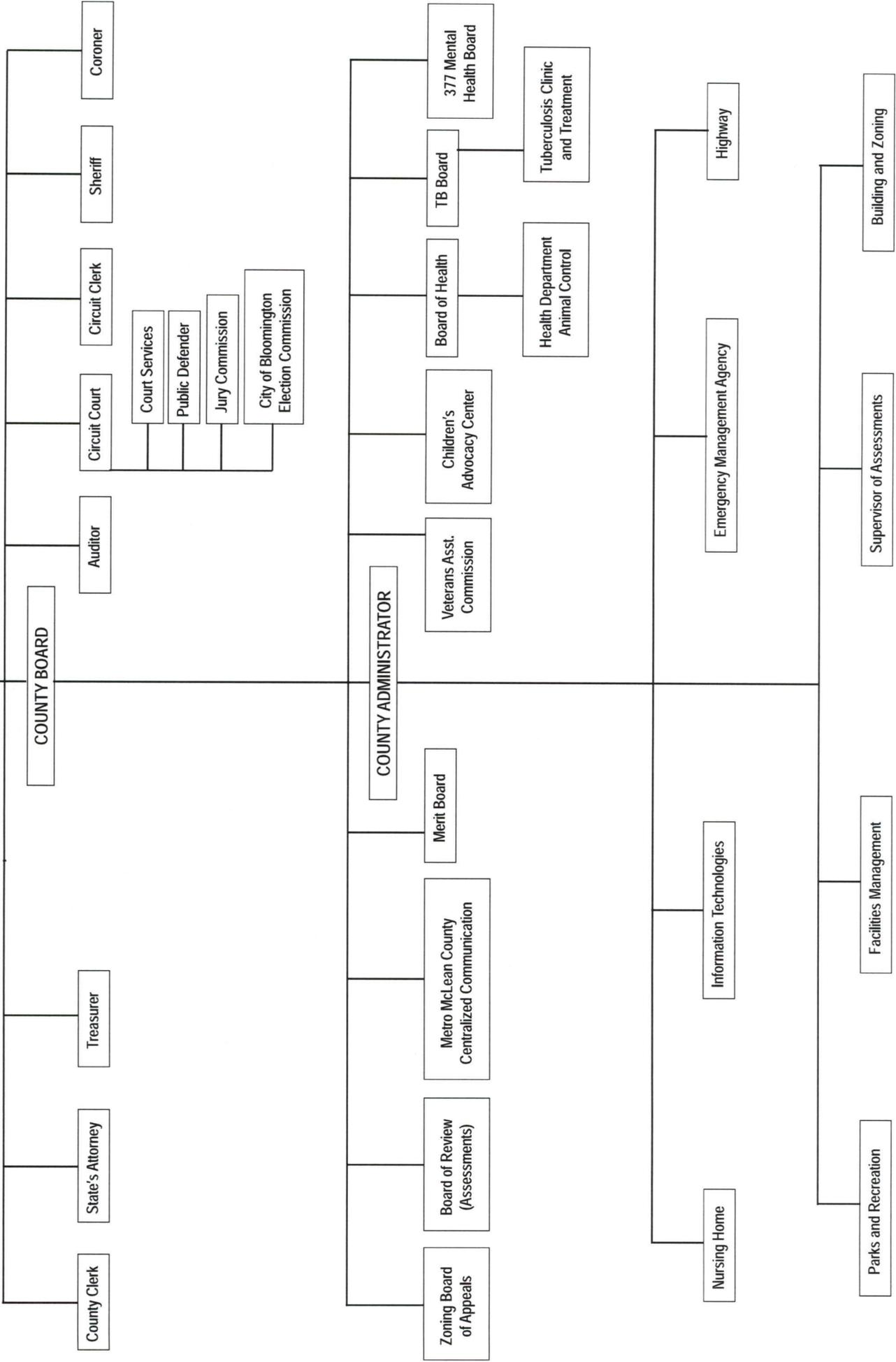
Supervisor of Assessments

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



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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, 2013

Executive Director/CEO

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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, 2014, 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 86 percent, 83 percent, and 66 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 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.

To the 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, 2014 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 schedule 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, 2014 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, 2014 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, 2014, 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, 2014.

To the Members of the County Board
McLean County

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of McLean County as of and for the year ended December 31, 2013 (not presented herein), and have issued our report thereon dated May 16, 2014, which contained 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 combining and individual fund statements and component unit statements for the year ended December 31, 2013 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 2013 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2013 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those 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.

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 15, 2015 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 15, 2015

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, 2014. 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 2014 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 2014 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, 2014, McLean County's net position for the primary government totaled \$150,979,133. The County's net position for the primary government increased \$401,910 over the prior year. Net position invested in capital assets (net of related depreciation and related debt) accounted for 75% of this amount, with a value of \$112,698,580, which is an increase of \$947,728 over the prior year. The net position of McLean County exceeded its liabilities and deferred inflows of resources at December 31, 2014 by \$102,497,282.

As of December 31, 2014, McLean County's governmental funds reported combined ending fund balances of \$34,725,444. This reflects an increase in the combined ending fund balance of \$258,967. This increase reflects an increase in the ending fund balance for the County's IMRF fund and various special revenue funds. As of December 31, 2014, the ending fund balance for the County's General Fund totaled \$15,105,909. The County's General Fund fund balance decreased by \$232,215 at year end. The ending fund balance for the IMRF fund was \$939,565, which represents an increase of \$118,529 over the prior year. The ending fund balance for the nonmajor Special Revenue Funds totaled \$18,679,961, which is an increase of \$372,653 over the prior year. Of the total combined ending fund balance, \$19,778,219 was legally restricted for specific projects or programs, \$610,629 was nonspendable for inventories, \$1,205,526 was assigned for tort judgment, \$66,183 was nonspendable for prepaids, and \$13,064,887 was available for spending at the government's discretion.

The unassigned fund balance in the County's General Fund was \$13,740,926 as of December 31, 2014, amounting to nearly 34% of the total General Fund expenditures for fiscal year 2014. In comparison, as of December 31, 2013, the unassigned fund balance in the County's General Fund was \$14,300,832.

McLean County's total governmental activities debt as of December 31, 2014, was \$3,327,719 with a statutory limit and debt margin of \$116,645,447.

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 2014. 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 2014, 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 2014.

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, 2014, McLean County's net position total \$150,979,133.

As of December 31, 2014, McLean County's total assets are \$199,460,984. Of this total, \$115,990,299 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>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>
Current Assets and Long-term Receivable	\$ 72,989,253	\$ 73,219,577	\$ 10,357,511	\$ 10,251,108	\$ 83,346,764	\$ 83,470,685
Capital Assets and Construction in Progress (Net of Depreciation)	<u>115,615,170</u>	<u>115,158,381</u>	<u>998,237</u>	<u>831,918</u>	<u>116,613,407</u>	<u>115,990,299</u>
Total Assets	\$ 188,604,423	\$ 188,377,958	\$ 11,355,748	\$ 11,083,026	199,960,171	199,460,984
Current Liabilities	7,566,875	7,010,812	463,654	522,946	8,030,529	7,533,758
Noncurrent Liabilities	<u>8,704,889</u>	<u>7,709,586</u>	<u>276,018</u>	<u>290,910</u>	<u>8,980,907</u>	<u>8,000,496</u>
Total Liabilities	16,271,764	14,720,398	739,672	813,856	17,011,436	15,534,254
Deferred inflows of resources	<u>32,371,510</u>	<u>32,947,597</u>	<u>-</u>	<u>-</u>	<u>32,371,510</u>	<u>32,947,597</u>
Net Position						
Net investment in capital assets	110,754,012	111,866,662	996,840	831,918	111,750,852	112,698,580
Restricted for:						
Operations	803,500	899,712	-	-	803,500	899,712
Health and wellness	4,754,598	5,298,098	-	-	4,754,598	5,298,098
Highway	10,300,398	9,897,067	-	-	10,300,398	9,897,067
Employee benefits	918,705	971,430	-	-	918,705	971,430
Public safety	1,515,693	1,580,667	-	-	1,515,693	1,580,667
Debt service	162,943	169,031	-	-	162,943	169,031
Culture and recreation	25,143	22,164	-	-	25,143	22,164
Capital improvements	486	486	-	-	486	486
Unrestricted	<u>10,725,671</u>	<u>10,004,646</u>	<u>9,619,236</u>	<u>9,437,252</u>	<u>20,344,907</u>	<u>19,441,898</u>
TOTAL NET POSITION	\$ 139,961,149	\$ 140,709,963	\$ 10,616,076	\$ 10,269,170	\$ 150,577,225	\$ 150,979,133

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	2014	2013	2014	2013	2014
REVENUES						
Program Revenues:						
Charges for Services	\$ 18,687,608	\$ 19,055,100	\$ 7,412,342	\$ 7,494,062	\$ 26,099,950	\$ 26,549,162
Operating Grants and Contributions	18,437,409	20,280,466	-	-	18,437,409	20,280,466
Capital Grants	202,000	194,400	42,740	1,402	244,740	195,802
General Revenues:						
Taxes	42,270,740	42,316,800	-	-	42,270,740	42,316,800
Unrestricted Interest Earnings	516,935	528,487	10,091	6,923	527,026	535,410
Other	233,356	101,567	61,804	73,638	295,160	175,205
Total Revenues	<u>\$ 80,348,048</u>	<u>\$ 82,476,820</u>	<u>7,526,977</u>	<u>7,576,025</u>	<u>\$ 87,875,025</u>	<u>90,052,845</u>
EXPENSES						
Governmental Activities:						
General Government	17,982,075	18,364,302	-	-	17,982,075	18,364,302
Public Safety	33,475,849	33,770,007	-	-	33,475,849	33,770,007
Highways and Streets	13,913,216	15,850,277	-	-	13,913,216	15,850,277
Health and Welfare	10,955,932	11,135,401	-	-	10,955,932	11,135,401
Culture and Recreation	1,099,118	1,124,601	-	-	1,099,118	1,124,601
Interest Expense	542,963	556,970	-	-	542,963	556,970
Total Governmental Activities	77,969,153	80,801,558			77,969,153	80,801,558
Business-type Activities:						
Health and Welfare	-	-	8,277,867	8,849,377	8,277,867	8,849,377
Total Expenses	<u>77,969,153</u>	<u>80,801,558</u>	<u>8,277,867</u>	<u>8,849,377</u>	<u>86,247,020</u>	<u>89,650,935</u>
Excess/(Deficiency) of Revenues over Expenses Before Transfers	2,378,895	1,675,262	(750,890)	(1,273,352)	1,628,005	401,910
Transfers	<u>(817,302)</u>	<u>(926,448)</u>	<u>817,303</u>	<u>926,448</u>	<u>1</u>	<u>-</u>
Change in Net Position	1,561,593	748,814	66,413	(346,904)	1,628,006	401,910
NET POSITION						
Beginning of Year	<u>138,399,556</u>	<u>139,961,149</u>	<u>10,549,663</u>	<u>10,616,074</u>	<u>148,949,219</u>	<u>150,577,223</u>
End of Year	<u>\$139,961,149</u>	<u>\$140,709,963</u>	<u>\$10,616,076</u>	<u>\$10,269,170</u>	<u>\$150,577,225</u>	<u>\$150,979,133</u>

Statement of Activities

Total revenues for McLean County's Primary Government were \$90,052,845 in fiscal year 2014. Governmental activities generated \$82,476,820 (92%), while the Business-type activities generated \$7,576,025 (8%). Total revenues were just over 2% higher than the prior year's total of \$87,875,025. Within the governmental activities, tax revenues accounted for \$42,316,800 or 47% of the total revenue sources. Tax revenues increased \$46,060 over the prior year. Operating grants and contributions accounted for \$20,280,466 in revenues. This is an increase of \$1,843,057 over the prior year. For the Governmental Activities, Charges for Services accounted for \$19,055,100 in revenues or 21% of the total revenue sources. Charges for Services revenues increased \$416,212 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 \$7,576,025 in fiscal year 2014. Total revenues for the Business-type activity increased by \$49,048 over the prior year. Charges for services accounted for \$7,494,062 in revenues or nearly 99% of the total revenue sources. This reflects an increase of \$81,720 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 2014.

For year-end as of December 31, 2014, total expenses for the Primary Government totaled \$89,650,935. Within the Governmental activities, the total expenses in fiscal year 2014 totaled \$80,801,558, 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 2014, McLean County spent \$33,770,007 on Public Safety programs and services. This represents 38% of the total expenses for governmental activities. Expenses for Public Safety programs and services increased \$294,158 over the prior year. Expenses for the highways and streets program category increased from \$13,913,216 in fiscal year 2013 to \$15,850,277 in fiscal year 2014. General government expenses account for \$18,364,302 or 20% of the total expenses for governmental activities. Health and welfare expenses totaled \$11,135,401, which is an increase of \$179,469 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 2014 for the County's Nursing Home totaled \$8,849,377. Expenses for the County's Nursing Home increased \$571,510 over the prior year.

The following table illustrates by program activity where McLean County spent funds in fiscal year 2014.

Governmental Activities:	Expenditures as 12/31/2014	% of Total	Expenditures as 12/31/2013	% of Total	Net Change 2014 to 2013
General Government	\$18,364,302	20.48%	\$17,982,075	20.85%	382,227
Public Safety	33,770,007	37.67%	33,475,849	38.81%	294,158
Highways and Streets	15,850,277	17.68%	13,913,216	16.13%	1,937,061
Health and Welfare	11,135,401	12.42%	10,955,932	12.70%	179,469
Culture and Recreation	1,124,601	1.25%	1,099,118	1.27%	25,483
Interest Expense	556,970	0.62%	542,963	0.63%	14,007
	\$80,801,558	90.13%	\$77,969,153	90.40%	2,832,405
Business-type Activities					
Health and Welfare	8,849,377	9.87%	8,277,867	9.60%	571,510
Total Primary Government	\$89,650,935	100.00%	\$86,247,020	100.00%	3,403,915

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, 2014.

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 44% of the total governmental fund balance. The IMRF Fund accounts for 8% of the total governmental funds assets and 3% of the total governmental fund balance. The other governmental funds (the County's nonmajor Special Revenue Funds) account for 53% of the governmental funds assets and 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, 2014, the County's governmental funds reported a combined fund balance of \$34,725,444.

The General Fund is the chief operating fund of County government. On December 31, 2014, the General Fund reported an unassigned fund balance of \$13,740,926. Total assets in the General Fund amounted to \$29,548,943. Total assets in the General Fund increased \$194,345 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, 2014:

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>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>
REVENUES						
General Property Taxes	\$ 11,536,126	\$ 11,399,670	\$ 21,173,584	\$ 21,394,848	\$ 32,709,710	\$ 32,794,518
Other Taxes	9,616,176	9,375,648	95,683	100,000	9,711,859	9,475,648
Licenses, Permits, Fees, and Fines	5,038,125	4,555,608	2,591,620	2,668,294	7,629,745	7,223,902
Intergovernmental	4,552,611	3,136,443	14,113,419	16,840,423	18,666,030	19,976,866
Charges for Services	8,442,846	8,539,057	1,779,139	2,645,988	10,221,985	11,185,045
Maintenance Contracts	2,745,792	2,747,754	-	-	2,745,792	2,747,754
Interest	512,158	526,251	4,778	2,237	516,936	528,488
Miscellaneous	364,606	403,161	119,892	179,389	484,498	582,550
Total Revenues	<u>42,808,440</u>	<u>40,683,592</u>	<u>39,878,115</u>	<u>43,831,179</u>	<u>82,686,555</u>	<u>84,514,771</u>
EXPENDITURES						
Current:						
General Government	19,468,490	18,186,932	8,985,064	10,456,559	28,453,554	28,643,491
Public Safety	21,095,470	21,455,042	5,139,511	5,079,133	26,234,981	26,534,175
Highways and Streets	-	-	9,709,566	11,106,896	9,709,566	11,106,896
Health and Welfare	-	-	7,839,585	8,123,270	7,839,585	8,123,270
Culture and Recreation	447,157	446,230	604,517	603,266	1,051,674	1,049,496
Capital Outlay	99,787	288,516	4,802,989	5,304,393	4,902,776	5,592,909
Debt Service	166,471	157,914	2,126,677	2,121,196	2,293,148	2,279,110
Total Expenditures	<u>41,277,375</u>	<u>40,534,634</u>	<u>39,207,909</u>	<u>42,794,713</u>	<u>80,485,284</u>	<u>83,329,347</u>
Excess/(Deficiency) of Revenues over Expenditures	<u>1,531,065</u>	<u>148,958</u>	<u>670,206</u>	<u>1,036,466</u>	<u>2,201,271</u>	<u>1,185,424</u>
OTHER FINANCING SOURCES (USES)						
Transfers In	691,781	821,137	899,045	935,605	1,590,826	1,756,742
Transfers Out	(953,775)	(1,202,301)	(1,454,353)	(1,480,889)	(2,408,128)	(2,683,190)
Total Other Financing Sources (Uses)	(261,994)	(381,164)	(555,308)	(545,284)	(817,302)	(926,448)
Net change in fund balances	1,269,071	(232,206)	114,898	491,182	1,383,969	258,976
FUND BALANCE						
Beginning of Year	<u>14,069,053</u>	<u>15,338,124</u>	<u>19,013,447</u>	<u>19,128,345</u>	<u>33,082,500</u>	<u>34,466,469</u>
End of Year	<u>15,338,124</u>	<u>15,105,918</u>	<u>19,128,345</u>	<u>19,619,527</u>	<u>34,466,469</u>	<u>\$ 34,725,445</u>

The change in Fund Balance for the General Fund was a decrease of \$232,206. The decrease includes another year of deferred revenues due from the State of Illinois to satisfy statutory and contractual obligations. For December 31, 2014, the County deferred \$441,523 for monies not received within 90 days of year end.

General Fund Budget Highlights

The difference between the adopted General Fund budget and the year-end General Fund actual expenditures, as of December 31, 2014, was \$142,246 over budget, which was less than 1% over the adopted budget.

As of December 31, 2014, the actual revenues in the General Fund totaled \$34,450,351. Actual revenues were \$167,388 less than the adopted budget figure of \$34,617,739. In the category of Intergovernmental, actual revenues totaled \$3,136,443, which is \$677,481 less than the adopted budget figure of \$3,813,924. 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 less than 1% over the adopted budget appropriation. In the category of General Government, the actual expenditures totaled \$12,473,123, which is \$265,404 higher than the adopted budget appropriation of \$12,207,719. In the category of Public Safety, the actual expenditures totaled \$21,455,042 which is \$63,113 less than the adopted budget appropriation of \$21,518,155. 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, 2014.

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2014**

	General Fund			
	Original Budget	Final as Amended	Actual Year-End	Difference Original Vs. Actual
REVENUES				
General Property Taxes	\$ 11,366,239	\$ 11,366,239	\$ 11,399,670	33,431
Other Taxes	8,647,265	8,647,265	9,375,648	728,383
Licenses, Permits, Fees, and Fines	5,227,135	5,227,135	4,555,608	(671,527)
Intergovernmental	3,813,924	4,137,388	3,136,443	(677,481)
Charges for Services	2,234,201	2,234,201	2,307,344	73,143
Maintenance Contracts	2,717,036	2,717,036	2,747,754	30,718
Interest	595,500	595,500	524,732	(70,768)
Miscellaneous	16,439	16,439	403,161	386,722
Total Revenues	<u>34,617,739</u>	<u>34,941,203</u>	<u>34,450,360</u>	<u>(167,379)</u>
EXPENDITURES				
Current Operating				
General Government	12,207,719	13,485,854	12,473,123	265,404
Public Safety	21,518,155	22,204,638	21,455,042	(63,113)
Culture and Recreation	438,516	447,327	446,230	7,714
Capital Outlay	349,988	450,966	288,516	(61,472)
Debt Service	164,201	164,201	157,914	(6,287)
Total Expenditures	<u>34,678,579</u>	<u>36,752,986</u>	<u>34,820,825</u>	<u>142,246</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(60,840)</u>	<u>(1,811,783)</u>	<u>(370,465)</u>	<u>(309,625)</u>
OTHER FINANCING SOURCES (USES)				
Transfer In	835,286	835,286	821,137	(14,149)
Transfers Out	(1,073,957)	(1,073,696)	(1,202,301)	(128,344)
Total Other Financing Sources (Uses)	<u>(238,671)</u>	<u>(238,410)</u>	<u>(381,164)</u>	<u>(142,493)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (299,511)</u>	<u>\$ (2,050,193)</u>	<u>(751,629)</u>	<u>\$ (452,118)</u>
EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE				
			2,546,411	
FUND BALANCE				
Beginning of Year			<u>13,311,136</u>	
End of Year			<u>\$ 15,105,918</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, 2014, amounts to \$115,990,299, 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 2014:

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 2014 amounted to \$3,709,852. Another \$940,579 of infrastructure construction in progress was added during the fiscal year.

Vehicles, highway trucks and construction equipment were added in 2014 as either new or replacement equipment at a cost of \$1,031,125.

The County has entered into agreements to lease facilities, office equipment, and computer equipment under noncancelable capital leases. As of December 31, 2014, the Statement of Net Position included \$3,327,719 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	1,161,346	484,049	153,781	1,799,176
2015	345,000	65,945	18,231	429,176
2016	357,500	53,833	17,405	428,737
2017	372,500	40,958	15,719	429,176
2018	387,500	27,895	13,781	429,176
2019-2022	<u>507,500</u>	<u>16,708</u>	<u>47,775</u>	<u>571,983</u>
TOTAL	<u>3,131,346</u>	<u>689,387</u>	<u>266,691</u>	<u>4,087,424</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, 2014.

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

	As of December 31, <u>2014</u>	As of December 31, <u>2013</u>	<u>Net Change 2013 to 2014</u>
ASSETS			
CURRENT ASSETS			
Cash and Deposits	\$ 7,835,578	\$ 8,390,450	\$ (554,872)
Receivables:			
State of Illinois	1,197,234	844,893	352,341
Accounts	308,386	426,914	(118,528)
Other	111,012	61,912	49,100
Due from Other Funds	938,511	727,764	210,747
Inventories	44,316	55,800	(11,484)
Other Assets	23,314	22,336	978
Total Current Assets	<u>10,458,351</u>	<u>10,530,069</u>	<u>\$ (71,718)</u>
NONCURRENT ASSETS			
Capital assets	5,256,148	5,241,955	14,193
Less Accumulated Depreciation	<u>(4,424,230)</u>	<u>(4,243,718)</u>	<u>(180,512)</u>
Total Noncurrent Assets	<u>831,918</u>	<u>998,237</u>	<u>(166,319)</u>
 Total Assets	 <u>11,290,269</u>	 <u>11,528,306</u>	 <u>(238,037)</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts Payable	130,591	125,147	5,444
Capital lease obligation	-	1,397	(1,397)
Accrued compensated absences	15,521	14,936	585
Due to Individuals and Other Governmental Entities	316,680	284,658	32,022
Due to State of Illinois	60,153	37,516	22,637
Due to Other Funds	207,244	172,558	34,686
Total Current Liabilities	<u>730,189</u>	<u>636,212</u>	<u>93,977</u>
NONCURRENT LIABILITIES			
Accrued Compensated Absences	139,685	134,423	5,262
Other Postemployment Benefits	151,225	141,595	9,630
Total Noncurrent Liabilities	<u>290,910</u>	<u>276,018</u>	<u>14,892</u>
 Total Liabilities	 <u>1,021,099</u>	 <u>912,230</u>	 <u>108,869</u>
NET POSITION			
Invested in Capital Assets	831,918	996,840	(164,922)
Unrestricted	<u>9,437,252</u>	<u>9,619,236</u>	<u>(181,984)</u>
 TOTAL NET POSITION	 <u>10,269,170</u>	 <u>10,616,076</u>	 <u>\$ (346,906)</u>

As of December 31, 2014, the County's enterprise fund reported total net position of \$10,269,170. At year-end, the total net position of the County's enterprise fund decreased \$346,904 over the prior year. Of this total, \$831,918 is accounted for by net investment in capital assets. The balance of \$9,437,252 is unrestricted and available for spending by the Nursing Home in accordance with the needs of the County. The unrestricted balance decreased \$181,984 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>2014</u>	Year Ended December 31, <u>2013</u>	Net Change <u>2013 to 2014</u>
OPERATING REVENUES			
Charges for Services	\$ 7,494,062	\$ 7,412,342	\$ 81,720
Miscellaneous	<u>73,638</u>	<u>61,804</u>	<u>11,834</u>
Total Operating Revenues	<u>7,567,700</u>	<u>7,474,146</u>	<u>93,554</u>
OPERATING EXPENSES			
Personal Services	5,696,621	5,653,932	42,689
Contractual Services	1,717,206	1,231,522	485,684
Supplies	479,441	501,272	(21,831)
Food	447,628	430,163	17,465
Utilities	245,741	218,398	27,343
Repairs and Maintenance	48,409	28,438	19,971
Depreciation	<u>202,262</u>	<u>213,953</u>	<u>(11,691)</u>
Total Operating Expenses	<u>8,837,308</u>	<u>8,277,678</u>	<u>559,630</u>
Operating Income/(Loss)	(1,269,608)	(803,532)	(466,076)
NONOPERATING REVENUES (EXPENSES)			
Interest	6,923	10,091	(3,168)
Loss on Asset Disposal	<u>(12,069)</u>	<u>(189)</u>	<u>(11,880)</u>
Income before Transfers and Capital grants and contributions	(1,274,754)	(793,630)	(481,124)
TRANSFERS IN	934,717	825,571	109,146
TRANSFERS OUT	(8,269)	(8,268)	(1)
Capital grant and contribution	<u>1,402</u>	<u>42,740</u>	<u>(41,338)</u>
NET INCOME	(346,904)	66,413	(413,317)
NET POSITION			
Beginning of Year	<u>10,616,074</u>	<u>10,549,661</u>	<u>66,413</u>
End of Year	<u>10,269,170</u>	<u>10,616,074</u>	<u>\$ (346,904)</u>

Charges for services provided by the County Nursing Home totaled \$7,494,062 and accounted for 99% of the total operating revenues. Charges for services revenue increased \$81,720 from the prior year. The total operating expenses were 117% of the total operating revenues for fiscal year 2014. For fiscal year 2014, the total operating expenses were \$8,837,308. After crediting back interest earnings and the operating transfers, the Nursing Home ended fiscal year 2014 with net loss of \$346,904. The end of the year net position decreased from \$10,616,074 as of December 31, 2013, to \$10,269,170 as of December 31, 2014.

Of the total spent to operate the Nursing Home, 64% was spent on personal services, 19% 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 continued to grow slowly over 2014 as a whole. The National annual average unemployment rate dropped by 1.1% to 5.6 percent in December, 2014, while Illinois decreased to an annual average of 6.2%. McLean County remained the lowest unemployment rate of MSA's in Illinois at 5.3%. The economic strength of the Bloomington-Normal metropolitan area is well diversified with many substantial medium-sized businesses and institutions. Diverse and stable employment sources include State Farm, COUNTRY Financial, Mitsubishi Motors of North America, Illinois State University, Illinois Wesleyan University, Advocate BroMenn Regional Medical Center, and OSF St Joseph Medical Center.

A reflection of the gradual economic recovery was that McLean County equalized assessed valuation grew again in 2014, after a single year drop in EAV in 2012 which was the first reduction in over two decades. 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. For property tax year 2014, the County's equalized assessed valuation totaled \$3,750,782,072. In 2014, the total rate setting value was \$3,692,308,928. Total EAV increased \$78,808,054, while rate setting EAV increased by \$74,227,742 or a 2% increase. New construction accounted for \$41,095,643 in 2014 of that increase.

After a five year delay due to the economic downturn, construction on Uptown One began in 2014. 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 in 2015.

Illinois' slower recovery of housing markets is reflected in McLean County. While residential construction continues in previously approved subdivisions, there continued to be no significant new residential subdivisions started in 2014.

Bloomington-Normal home sales for year 2013 reflect 2,812 sales with the average price per residence of both new and existing stock increasing over the prior year. The median family income for the Metropolitan Statistical Area (MSA) for FY 2014 was \$86,800 continuing to be the highest in Central Illinois.

Bloomington-normal continues to attract commercial development. During 2014, a 20,000 square foot \$4 million health/exercise facility was constructed and opened in Bloomington. Additionally, in May 2014 a \$6.3 million reconstruction of a 108,000-square-foot retail building that had been vacant for about eight years commenced in Bloomington with completion in 2015. A 3.3 acre Office Park, including a new 22,000 square foot building were started in late 2013 and completed in 2014. In 2014 developers completed a project to build apartments, a restaurant and retail space at in Downtown Bloomington in a \$1.6 million project.

Heartland Community College completed construction in 2014 of an 18,000-square-foot facility that houses the National Guard 404th Maneuver Enhancement Brigade. This \$16.51 million facility houses 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.

In 2014, Wirtz Beverage Group completed construction 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.

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, 2014

ASSETS	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
CURRENT ASSETS					
Cash and investments	\$ 34,113,895	\$ 7,835,578	\$ 41,949,473	\$ 1,299,823	\$ 9,685,914
Receivables:					
State of Illinois	5,377,471	1,197,234	6,574,705	335,855	-
General property taxes	32,947,597	-	32,947,597	-	-
Accounts	202,317	308,386	510,703	60,320	-
Other	156,232	111,012	267,244	284	18,000
Due from component unit	444,760	-	444,760	-	-
Internal balances	(731,267)	731,267	-	-	-
Due from fiduciary funds	31,760	-	31,760	-	-
Inventories	610,629	44,316	654,945	-	-
Capital leases receivable					
from primary government	-	-	-	-	1,413,644
Capital leases receivable	-	-	-	-	520,000
Other assets	66,184	23,314	89,498	-	-
	73,219,578	10,251,107	83,470,685	1,696,282	11,637,558
Total current assets					
NONCURRENT ASSETS					
Capital leases receivable					
from primary government	-	-	-	-	3,131,345
Capital leases receivable	-	-	-	-	3,632,500
Long-term receivable	-	-	-	-	18,000
Capital assets:					
Not being depreciated	4,923,848	15,000	4,938,848	-	-
Net of accumulated depreciation	110,234,533	816,918	111,051,451	1,184,534	-
	115,158,381	831,918	115,990,299	1,184,534	-
Total capital assets					
Total noncurrent assets	115,158,381	831,918	115,990,299	1,184,534	6,781,845
TOTAL ASSETS	188,377,959	11,083,025	199,460,984	2,880,816	18,419,403

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
CURRENT LIABILITIES					
Accounts payable	\$ 1,128,436	\$ 130,591	\$ 1,259,027	\$ 64,529	\$ 228,979
Due to primary government	-	-	-	18,198	-
Unearned revenue - other	540,950	-	540,950	-	-
Due to individuals and other					
governmental entities	2,806,381	316,680	3,123,061	3,583	-
Due to State of Illinois	105,081	60,153	165,234	-	-
Accrued interest payable	13,620	-	13,620	-	394,653
Accrued compensated absences	137,848	15,521	153,369	31	-
Claims payable	955,526	-	955,526	-	-
Note payable - component unit	18,000	-	18,000	-	-
Capital lease obligations	143,625	-	143,625	187,632	-
Capital lease obligations - component unit	1,161,346	-	1,161,346	-	-
General revenue bonds and general obligation lease receipts	-	-	-	-	1,933,644
Total current liabilities	<u>7,010,813</u>	<u>522,945</u>	<u>7,533,758</u>	<u>273,973</u>	<u>2,557,276</u>
NONCURRENT LIABILITIES					
Accrued compensated absences	1,240,635	139,685	1,380,320	279	-
Note payable - component unit	18,000	-	18,000	-	-
Capital lease obligations	16,748	-	16,748	815,120	-
Capital lease obligations - component unit	1,970,000	-	1,970,000	-	-
IMRF pension obligation	1,358,572	-	1,358,572	-	-
Other postemployment benefits	3,105,631	151,225	3,256,856	-	-
General revenue bonds and general obligation lease receipts	-	-	-	-	7,088,927
Total noncurrent liabilities	<u>7,709,586</u>	<u>290,910</u>	<u>8,000,496</u>	<u>815,399</u>	<u>7,088,927</u>
TOTAL LIABILITIES	<u>14,720,399</u>	<u>813,855</u>	<u>15,534,254</u>	<u>1,089,372</u>	<u>9,646,203</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	32,947,597	-	32,947,597	-	-
NET POSITION					
Net investment in capital assets	111,866,662	831,918	112,698,580	442,221	-
Restricted for:					
Operations	899,712	-	899,712	-	8,773,200
Health and wellness	5,298,098	-	5,298,098	-	-
Highway	9,897,066	-	9,897,066	-	-
Employee benefits	971,430	-	971,430	-	-
Public safety	1,580,667	-	1,580,667	-	-
Debt service	169,031	-	169,031	-	-
Culture and recreation	22,164	-	22,164	-	-
Capital improvements	486	-	486	-	-
Unrestricted	10,004,647	9,437,252	19,441,899	1,349,223	-
TOTAL NET POSITION	<u>\$ 140,709,963</u>	<u>\$ 10,269,170</u>	<u>\$ 150,979,133</u>	<u>\$ 1,791,444</u>	<u>\$ 8,773,200</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, 2014

	Program Revenues		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
PRIMARY GOVERNMENT			
Governmental activities:			
General government	\$ 18,364,302	\$ 7,032,348	\$ 2,208,565
Public safety	33,770,007	7,823,932	5,071,591
Highways and streets	15,850,277	2,289,528	8,244,725
Health and welfare	11,135,401	1,503,755	4,755,479
Culture and recreation	1,124,601	405,537	106
Interest expense	556,970	-	-
Total governmental activities	80,801,558	19,055,100	20,280,466
Business-type activities:			
Health and welfare	8,849,377	7,494,062	-
TOTAL PRIMARY GOVERNMENT	\$ 89,650,935	\$ 26,549,162	\$ 20,280,466
COMPONENT UNITS			
Emergency Telephone System Board	\$ 1,973,740	\$ 1,861,745	\$ -
Public Building Commission	3,225,155	3,653,646	-
TOTAL COMPONENT UNITS	\$ 5,198,895	\$ 5,515,391	\$ -
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, as restated			
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>
\$ -	\$ (9,123,389)	\$ -	\$ (9,123,389)	\$ -	\$ -
-	(20,874,484)	-	(20,874,484)	-	-
194,400	(5,121,624)	-	(5,121,624)	-	-
-	(4,876,167)	-	(4,876,167)	-	-
-	(718,958)	-	(718,958)	-	-
-	(556,970)	-	(556,970)	-	-
194,400	(41,271,592)	-	(41,271,592)	-	-
1,402	-	(1,353,913)	(1,353,913)	-	-
<u>\$ 195,802</u>	(41,271,592)	(1,353,913)	(42,625,505)	-	-
\$ -	-	-	-	(111,995)	-
-	-	-	-	-	428,491
<u>\$ -</u>	-	-	-	(111,995)	428,491
	32,794,518	-	32,794,518	-	-
	6,091,119	-	6,091,119	-	-
	1,884,233	-	1,884,233	-	-
	1,546,930	-	1,546,930	-	-
	528,487	6,923	535,410	2,692	2,697
	101,567	73,638	175,205	-	-
	(926,448)	926,448	-	-	-
	42,020,406	1,007,009	43,027,415	2,692	2,697
	748,814	(346,904)	401,910	(109,303)	431,188
	<u>139,961,149</u>	<u>10,616,074</u>	<u>150,577,223</u>	<u>1,900,747</u>	<u>8,342,012</u>
	<u>\$ 140,709,963</u>	<u>\$ 10,269,170</u>	<u>\$ 150,979,133</u>	<u>\$ 1,791,444</u>	<u>\$ 8,773,200</u>

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

McLEAN COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2014

ASSETS	General	Illinois Municipal Retirement Funds	Other Governmental Funds	Total Governmental Funds
Cash and investments	\$ 12,769,816	\$ 1,862,087	\$ 19,481,992	\$ 34,113,895
Receivables:				
State of Illinois	3,332,339	15,107	2,030,025	5,377,471
General property taxes	11,529,196	4,365,819	17,052,582	32,947,597
Accounts	102,978	-	99,339	202,317
Other	131,055	-	25,177	156,232
Due from other funds	1,079,804	46,492	166,880	1,293,176
Due from fiduciary funds	111	19,762	11,887	31,760
Due from component units	444,178	366	216	444,760
Inventories	94,008	-	516,621	610,629
Other assets	65,458	-	726	66,184
TOTAL ASSETS	\$ 29,548,943	\$ 6,309,633	\$ 39,385,445	\$ 75,244,021
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 404,535	\$ 1	\$ 723,889	\$ 1,128,425
Unearned revenue - other	119,396	-	386,551	505,947
Due to individuals and other governmental entities	1,595,867	617,530	592,984	2,806,381
Due to State of Illinois	17,017	-	88,064	105,081
Due to other funds	335,491	386,718	1,302,234	2,024,443
Total liabilities	<u>2,472,306</u>	<u>1,004,249</u>	<u>3,093,722</u>	<u>6,570,277</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for future periods	11,529,196	4,365,819	17,052,582	32,947,597
Revenue deferred due to availability	441,523	-	559,179	1,000,702
Total deferred inflows of resources	<u>11,970,719</u>	<u>4,365,819</u>	<u>17,611,761</u>	<u>33,948,299</u>
FUND BALANCES (DEFICITS)				
Nonspendable:				
Inventory	94,008	-	516,621	610,629
Prepaid items	65,458	-	726	66,184
Restricted for:				
Operations (document storage & automation)	-	-	899,712	899,712
Health & wellness	-	-	5,298,098	5,298,098
Highway	-	-	9,897,066	9,897,066
Employee benefits	-	939,565	971,430	1,910,995
Public safety	-	-	1,580,667	1,580,667
Debt service	-	-	169,031	169,031
Culture and recreation	-	-	22,164	22,164
Capital improvements	-	-	486	486
Assigned to:				
Tort judgment	1,205,526	-	-	1,205,526
Unassigned:	<u>13,740,926</u>	<u>-</u>	<u>(676,039)</u>	<u>13,064,887</u>
Total fund balances (deficits)	<u>15,105,918</u>	<u>939,565</u>	<u>18,679,962</u>	<u>34,725,445</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 29,548,943	\$ 6,309,633	\$ 39,385,445	\$ 75,244,021

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, 2014

Total fund balances - governmental funds		\$ 34,725,445
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	\$ 185,824,431	
Accumulated depreciation	<u>70,666,050</u>	115,158,381
Other long-term assets are not recognized as current resources but are considered deferred inflows of resources until available in the governmental fund statements.		965,688
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.		(13,620)
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, 2014 consist of:		
Capital lease obligations	160,373	
Capital lease obligations - component unit	3,131,346	
Accrued compensated absences	1,378,483	
IMRF pension obligation	1,358,572	
Note payable	36,000	
Claims payable	955,526	
Other Postemployment Benefits	<u>3,105,631</u>	<u>(10,125,931)</u>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		<u>\$ 140,709,963</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, 2014

	<u>General</u>	<u>Illinois Municipal Retirement Funds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
General property taxes	\$ 11,399,670	\$ 4,400,893	\$ 16,993,955	\$ 32,794,518
Other taxes	9,375,648	100,000	-	9,475,648
Licenses, permits, fees, and fines	4,555,608	-	2,668,294	7,223,902
Intergovernmental	3,136,443	-	16,840,423	19,976,866
Charges for services	8,539,057	-	2,645,988	11,185,045
Maintenance contracts	2,747,754	-	-	2,747,754
Interest	526,251	-	2,237	528,488
Miscellaneous	403,161	-	179,389	582,550
Total revenues	<u>40,683,592</u>	<u>4,500,893</u>	<u>39,330,286</u>	<u>84,514,771</u>
EXPENDITURES				
Current:				
General government	18,186,932	3,779,415	6,677,144	28,643,491
Public safety	21,455,042	-	5,079,133	26,534,175
Highways and streets	-	-	11,106,896	11,106,896
Health and welfare	-	-	8,123,270	8,123,270
Culture and recreation	446,230	-	603,266	1,049,496
Capital outlay:				
Highways, bridges, and streets	-	-	4,673,880	4,673,880
Other	288,516	-	630,513	919,029
Debt service	157,914	-	2,121,196	2,279,110
Total expenditures	<u>40,534,634</u>	<u>3,779,415</u>	<u>39,015,298</u>	<u>83,329,347</u>
Excess (deficiency) of revenues over expenditures	<u>148,958</u>	<u>721,478</u>	<u>314,988</u>	<u>1,185,424</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	821,137	-	935,605	1,756,742
Transfers out	(1,202,301)	(602,949)	(877,940)	(2,683,190)
Total other financing sources (uses)	<u>(381,164)</u>	<u>(602,949)</u>	<u>57,665</u>	<u>(926,448)</u>
Net change in fund balances	(232,206)	118,529	372,653	258,976
FUND BALANCES (DEFICITS)				
Beginning of year	<u>15,338,124</u>	<u>821,036</u>	<u>18,307,309</u>	<u>34,466,469</u>
End of year	<u>\$ 15,105,918</u>	<u>\$ 939,565</u>	<u>\$ 18,679,962</u>	<u>\$ 34,725,445</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, 2014

Total net change in fund balances - governmental funds	\$	258,976	
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	\$	1,013,916	
Capital outlay-highways, streets, and bridges		4,314,635	
Capital outlay - payroll/contractual services		282,126	
Depreciation expense		<u>(5,907,905)</u>	(297,228)
Miscellaneous grant revenues, schooling reimbursements from the State, and salary reimbursements from the State			67,027
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		155,797	
Capital lease repayments - component unit		<u>1,413,643</u>	1,587,440
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.			(681,685)
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.			8,843
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		(1,536,724)	
Commodities (food, food coupons, and immunizations) donated		1,536,724	-
Intragovernmental activities charges for services are eliminated in the Statement of Activities.			
Revenues		(3,624,960)	
Expenses		3,624,960	-
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>(159,559)</u>	<u>(159,559)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES			<u>\$ 748,814</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, 2014

ASSETS

CURRENT ASSETS

Cash and deposits	\$ 7,835,578
Receivables:	
State of Illinois	1,197,234
Accounts	308,386
Other	111,012
Due from other funds	938,511
Inventories	44,316
Other assets	23,314
Total current assets	10,458,351

NONCURRENT ASSETS

Capital assets	5,256,148
Less accumulated depreciation	(4,424,230)
Total noncurrent assets	831,918

TOTAL ASSETS

11,290,269

LIABILITIES AND NET POSITION

CURRENT LIABILITIES

Accounts payable	130,591
Accrued compensated absences	15,521
Due to individuals and other governmental entities	316,680
Due to State of Illinois	60,153
Due to other funds	207,244
Total current liabilities	730,189

NONCURRENT LIABILITIES

Accrued compensated absences	139,685
Other postemployment benefits	151,225
Total noncurrent liabilities	290,910

TOTAL LIABILITIES

1,021,099

NET POSITION

Net investment in capital assets	831,918
Unrestricted	9,437,252

TOTAL NET POSITION

\$ 10,269,170

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, 2014

OPERATING REVENUES

Charges for services	\$ 7,494,062
Miscellaneous	<u>73,638</u>
Total operating revenues	<u>7,567,700</u>

OPERATING EXPENSES

Personal services	5,696,621
Contractual services	1,717,206
Supplies	479,441
Food	447,628
Utilities	245,741
Repairs and maintenance	48,409
Depreciation	<u>202,262</u>
Total operating expenses	<u>8,837,308</u>

Operating gain (loss) (1,269,608)

NONOPERATING REVENUES (EXPENSES)

Interest	6,923
Loss on asset disposal	<u>(12,069)</u>

Income (loss) before transfers and capital grants and contributions (1,274,754)

TRANSFERS IN 934,717
TRANSFERS OUT (8,269)

Capital grant and contribution 1,402

Changes in net position (346,904)

NET POSITION

Beginning of year 10,616,074

End of year \$ 10,269,170

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, 2014

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from public aid and Medicare	\$ 4,810,425
Cash received from residents	2,397,259
Cash paid to employees and related benefits	(5,617,907)
Cash paid for goods and services	(2,899,824)
Other miscellaneous	76,997
Net cash provided by (used for) operating activities	(1,233,050)

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfer from other funds	934,717
Transfer to other funds	(8,269)
Payment on interfund accounts	(207,279)
Net cash provided by (used for) noncapital financing activities	719,169

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Acquisition of capital assets	(48,012)
Cash received from federal grant	1,402
Principal payments on capital lease	(1,397)
Interest payments on capital lease	(13)
Net cash (used for) capital and related financing activities	(48,020)

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received on cash and deposits	7,029
----------------------------------------	-------

NET DECREASE IN CASH AND CASH EQUIVALENTS (554,872)

CASH AND CASH EQUIVALENTS

Beginning of year	8,390,450
End of year	\$ 7,835,578

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

Operating gain (loss)	\$ (1,269,608)
Adjustments to reconcile operating gain (loss) to net cash provided by (used for) operating activities:	
Depreciation	202,262
Change in operating assets and liabilities:	
Receivables	(283,020)
Inventory	11,483
Other assets	(978)
Accounts payable and other liabilities	97,181
Postemployment benefits	9,630
	9,630

NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES \$ (1,233,050)

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, 2014

	Private- purpose Trust	<u>Agency</u>
ASSETS		
Cash and investments	\$ 1,091,859	\$ 2,114,818
Accounts receivable	236,230	-
Accrued interest receivable	-	1,847
Receivables - other	-	<u>127,707</u>
TOTAL ASSETS	1,328,089	2,244,372
LIABILITIES		
Due to individuals and other governmental entities	<u>260,263</u>	<u>2,244,372</u>
NET POSITION		
Assets held in trust for others	<u>\$ 1,067,826</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, 2014

ADDITIONS		
Interest		\$ 28,456
Other:		
Miscellaneous		<u>5,750</u>
Total additions		<u>34,206</u>
 DEDUCTIONS		
Current:		
Health and welfare		<u>6,720</u>
Total deductions		<u>6,720</u>
 CHANGE IN NET POSITION		 27,486
 NET POSITION		
Beginning of year		<u>1,040,340</u>
End of year		<u><u>\$1,067,826</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, 2014

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, 2014

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, 2014

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, 2014

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, 2014

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, 2014

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, 2014

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 \$899,712 for operations, including document storage and automation; \$5,298,098 for health and wellness; \$9,897,066 for highway; \$971,430 for employee benefits; \$1,580,667 for public safety; \$169,031 for debt service; \$22,164 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, 2014

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, 2014

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, State’s Attorney Automation 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, 2014

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, 2014, none of the County's bank balance of \$ 30,890,223 was exposed to custodial credit risk as uninsured and uncollateralized deposits.

As of December 31, 2014, none of the bank balance of \$ 554,019 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, 2014, the County had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years) Less than One</u>	<u>Investment Maturities (in Years) One to Five</u>
Illinois Funds	\$ 11,129,563	\$ 11,129,563	\$ -
Repurchase Agreements	1,000,000	1,000,000	-
Money Market Mutual Funds	4,942,294	4,942,294	-

As of December 31, 2014, 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	\$ 36,064	\$ 36,064
Money Market Mutual Funds	710,439	710,439

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2014

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk

The County and ETSB do not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Illinois Funds, Repurchase Agreements and Money Market Mutual Funds are not subject to interest rate risk.

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

Custodial Credit Risk - Investments

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

Credit Risk - Investments

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

The Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at an amortized cost of \$11,129,563 for the County and \$36,064 for ETSB, pursuant to Rule 2a7 of the Investment Act of 1940. As of December 31, 2014, 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. A rating of AAAM was given by Standard & Poor's for the ETSB money market mutual fund through Goldman Sachs.

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, 2014

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

PBC - Cash and Investments (Continued)

PBC Deposits

The carrying amount of the PBC's deposits totaled \$ 7,493,357 at September 30, 2014.

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, 2014, \$ 7,895,693 of the PBC's bank balance of \$ 8,444,260 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, 2014, 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	\$ 2,192,157	\$ 2,192,157
	<u>\$ 2,192,157</u>	<u>\$ 2,192,157</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, 2014, 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, 2014.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2014

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 2014 to be collected in 2015 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 2015.

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, 2014

NOTE 5 - RECEIVABLES

Receivables at December 31, 2014 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	\$ 1,625,188	\$ -	\$ -	\$ -	\$ -	\$ -
Income tax	611,260	-	-	-	-	-
Replacement tax	216,242	15,107	-	-	-	-
Motor fuel tax	-	-	419,244	-	-	-
Salary reimbursements	744,466	-	-	-	-	-
Public aid	-	-	119,607	1,197,234	-	-
Grants	90,611	-	1,481,000	-	-	-
Other	44,572	-	10,174	-	-	-
	<u>3,332,339</u>	<u>15,107</u>	<u>2,030,025</u>	<u>1,197,234</u>	<u>-</u>	<u>-</u>
General property tax	<u>11,529,196</u>	<u>4,365,819</u>	<u>17,052,582</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts:						
Fees and fines	73,973	-	99,339	-	-	-
Private pay patients and insurance	-	-	-	308,386	-	-
Community development loans	-	-	-	-	236,230	-
Miscellaneous	29,005	-	-	-	-	-
	<u>102,978</u>	<u>-</u>	<u>99,339</u>	<u>308,386</u>	<u>236,230</u>	<u>-</u>
Other:						
Federal grants	42,511	-	-	-	-	-
Medicare	-	-	-	109,796	-	-
Due from other governments	83,946	-	1,399	-	-	-
Interest	3,829	-	-	1,216	-	1,846
Miscellaneous	769	-	23,778	-	-	127,709
	<u>131,055</u>	<u>-</u>	<u>25,177</u>	<u>111,012</u>	<u>-</u>	<u>129,555</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2014

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:

Due in Year Ending December 31,	Amount
2015	\$ 94,362
2016	27,743
2017	22,561
2018	23,752
2019	25,009
2020-2021	42,804
	<u>\$ 236,230</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 \$36,000 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, 2014, capital assets carried in the Statement of Net Position financed by capital leases were as follows:

Building and improvements	\$ 14,606,604
Equipment	<u>1,005,561</u>
	15,612,164
Accumulated depreciation	<u>4,993,301</u>
	<u>\$ 10,618,863</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2014

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Primary Government (continued)

Capital asset activity for the year ended December 31, 2014 was as follows:

	Balance at December 31, 2013	Additions	Deductions/ Reclassifications	Balance at December 31, 2014
Governmental activities:				
Not depreciated:				
Land	\$ 3,206,476	\$ 17,209	\$ -	\$ 3,223,685
Construction in progress	830,463	1,060,153	(190,453)	1,700,163
Depreciated:				
Buildings	67,988,466	46,650	(53,908)	67,981,208
Leasehold improvements	995,126	-	-	995,126
Equipment	12,134,568	967,266	(620,816)	12,481,018
Infrastructure	<u>95,733,379</u>	<u>3,709,852</u>	<u>-</u>	<u>99,443,231</u>
Total capital assets	<u>180,888,478</u>	<u>5,801,130</u>	<u>(865,177)</u>	<u>185,824,431</u>
Less accumulated depreciation for:				
Buildings	18,832,671	701,657	(49,716)	19,484,612
Leasehold improvements	1,264,627	667,404	-	1,932,031
Equipment	9,305,548	1,006,982	(465,447)	9,847,083
Infrastructure	<u>35,870,462</u>	<u>3,531,862</u>	<u>-</u>	<u>39,402,324</u>
Total accumulated depreciation	<u>65,273,308</u>	<u>5,907,905</u>	<u>(515,163)</u>	<u>70,666,050</u>
Governmental capital assets, net	<u>\$ 115,615,170</u>			<u>\$ 115,158,381</u>

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 1,424,067
Public safety	359,538
Highways and streets	3,988,650
Health and welfare	58,814
Culture and recreation	<u>76,836</u>
Total depreciation expense - governmental activities	<u>\$ 5,907,905</u>

Construction Commitments

The County has entered into construction agreements for highways. At December 31, 2014, commitments were as follows:

Highway	<u>\$ 3,841,875</u>
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McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2014

NOTE 6 - CAPITAL ASSETS (CONTINUED)

	<u>Balance at December 31, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at December 31, 2014</u>
Business-type activities:				
Not depreciated:				
Land	\$ 15,000	\$ -	\$ -	\$ 15,000
Construction in progress	3,114	-	(3,114)	-
Depreciated:				
Buildings	4,157,038	28,789	-	4,185,827
Leasehold improvements	87,980	-	-	87,980
Furnishings and equipment	<u>978,792</u>	<u>22,367</u>	<u>(33,817)</u>	<u>967,342</u>
Total capital assets	<u>5,241,954</u>	<u>51,156</u>	<u>(36,961)</u>	<u>5,256,149</u>
Less accumulated depreciation for:				
Buildings	3,510,632	91,780	-	3,602,412
Leasehold improvements	90,783	26,667	-	117,450
Furnishings and equipment	<u>642,303</u>	<u>83,815</u>	<u>(21,749)</u>	<u>704,369</u>
Total accumulated depreciation	<u>4,243,718</u>	<u>202,262</u>	<u>(21,749)</u>	<u>4,424,231</u>
Business-type activities capital assets, net	<u>\$ 998,236</u>			<u>\$ 831,918</u>

Discretely Presented Component Unit

	<u>Balance at December 31, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at December 31, 2014</u>
ETSB:				
Not depreciated:				
Construction in progress	\$ -	\$ 749,663	\$ -	\$ 749,663
Buildings	167,096	-	-	167,096
Equipment	<u>911,234</u>	<u>-</u>	<u>-</u>	<u>911,234</u>
Total capital assets	<u>1,078,330</u>	<u>749,663</u>	<u>-</u>	<u>1,078,330</u>
Less accumulated depreciation for:				
Buildings	71,167	4,216	-	75,383
Equipment	<u>523,819</u>	<u>44,257</u>	<u>-</u>	<u>568,076</u>
Total accumulated depreciation	<u>594,986</u>	<u>48,473</u>	<u>-</u>	<u>643,459</u>
Component unit capital assets, net	<u>\$ 483,344</u>			<u>\$ 1,184,534</u>

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2014

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, 2014 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	General	\$ 6,027
	Nonmajor governmental funds	921,659
	Nursing Home Fund - Enterprise	152,118
	Fiduciary funds - agency	111
Nonmajor governmental	Nonmajor governmental funds	143,591
	Nursing Home Fund - Enterprise	21,309
	General	1,980
	Fiduciary funds - agency	11,887
Nursing Home – Enterprise	General	324,341
	Nonmajor governmental funds	227,452
	IMRF	386,718
IMRF	Nonmajor governmental funds	9,535
	Nursing Home Fund – Enterprise	33,816
	General	3,141
	Fiduciary Funds - Agency	19,762

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	\$ 18,198
	Component unit - PBC	425,980

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2014

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	\$ 78,912	\$ 802,842	\$ 320,547	\$ 1,202,301
IMRF	216,231	-	386,718	602,949
Nursing Home – Enterprise Fund	8,269	-	-	8,268
Nonmajor governmental funds	<u>517,725</u>	<u>132,763</u>	<u>227,452</u>	<u>877,941</u>
Total	<u>\$ 821,137</u>	<u>\$ 935,605</u>	<u>\$ 934,717</u>	<u>\$ 2,691,459</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, 2014 are summarized as follows:

	<u>Capital Lease Obligations</u>	<u>2013 & 2010 Series</u>	<u>2006 Series</u>	<u>Total PBC</u>	<u>Total</u>
Total long-term debt at beginning of year	\$ 316,170	\$2,627,500	\$1,917,488	\$4,544,988	\$4,861,158
Capital lease additions	-	-	-	-	-
Payment on PBC capital lease obligations	-	325,000	1,088,643	1,413,643	1,413,643
Capital lease payments	<u>155,797</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>155,797</u>
Total long-term debt	160,373	<u>\$2,302,500</u>	<u>\$828,846</u>	3,131,346	3,291,719
Less current portion	<u>143,625</u>			<u>1,161,346</u>	<u>1,304,971</u>
Total long-term debt, net of current portion	<u>\$ 16,748</u>			<u>\$ 1,970,000</u>	<u>\$1,986,748</u>

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2014

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, 2014:

Years ending December 31:		
2015		\$ 147,400
2016		15,153
2017		<u>2,194</u>
Total minimum lease payments		164,747
Less amount representing interest		<u>4,374</u>
Present value of net minimum lease payments		<u>\$ 160,373</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 paid in 2014.

Changes in capital lease obligations for business-type activities for year ended December 31, 2014 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>\$1,397</u>	<u>\$ -</u>	<u>\$1,397</u>	<u>\$ -</u>	<u>\$ -</u>

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2014

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

Capital Lease Obligations - Payable to Component Unit

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

2004 and 2010 Series, as amended

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

In accordance with the second lease amendment of the agreement between McLean County and the PBC, payments ranging between \$114,500 and \$429,176 are due each October 1 through 2022. Annual interest rates on the remaining payments are from 3.85 to 5.80 percent. The payments are made through the Public Building Commission Lease Fund, a Special Revenue Fund.

Series 2006

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

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

Health Department Building (formerly Hundman Office Building)

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

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

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2014

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

Capital Lease Obligations - Payable to Component Unit (Continued)

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

	<u>Principal</u>	<u>Interest</u>	<u>Other</u>	<u>Total</u>
Years ending December 31:				
2015	\$ 1,161,346	\$ 484,049	\$ 153,781	\$ 1,799,176
2016	345,000	65,945	18,231	429,176
2017	357,500	53,833	17,405	428,737
2018	372,500	40,958	15,719	429,176
2019	387,500	27,895	13,781	429,176
2020-2022	<u>507,500</u>	<u>16,708</u>	<u>47,775</u>	<u>571,982</u>
Total	<u>\$ 3,131,346</u>	<u>\$ 689,387</u>	<u>\$ 266,691</u>	<u>\$ 4,087,423</u>

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

Lease Operations and Maintenance

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

Note Payable

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

Debt Limitation

Illinois Compiled Statutes limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all of the taxable property located within the County. At December 31, 2014, using the 2014 assessed value of all taxable property of \$4,057,232,937 the statutory limit and debt margin for the County was \$116,645,447.

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2014

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

Compensated Absences

Activity for compensated absences for the year ended December 31, 2014 was as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Beginning balance	\$ 1,350,776	\$ 149,359
Additions	2,219,952	279,264
Reductions	<u>(2,192,243)</u>	<u>(273,417)</u>
Ending balance	<u>\$ 1,378,483</u>	<u>\$ 155,206</u>
Due within one year	<u>\$ 137,848</u>	<u>\$ 15,521</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

The Emergency Telephone System Board entered into a lease during December 2014; the agreement was fully executed during fiscal year 2014, however, the related expense costs will occur during the 2014 and 2015 fiscal years.

The ETSB has entered into various agreements to lease equipment, such as copiers and computer equipment, under capital leasing arrangements; final payment due in 2019.

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, 2014:

Years ending December 31:	
2015	\$ 217,718
2016	217,718
2017	217,718
2018	217,718
2019	<u>217,719</u>
Total minimum lease payments	1,088,591
Less amount representing interest	<u>85,839</u>
Present value of net minimum lease payments	<u>\$1,002,752</u>

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2014

Compensated Absences

Activity for compensated absences for ETSB for the year ended December 31, 2014 was as follows:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One year</u>
\$ 425	\$ 1,343	\$ 1,458	\$ 310	\$ 31

Component Unit - Public Building Commission

Changes in long-term debt for the Public Building Commission, component unit, for the year ended September 30, 2014 are as follows:

	<u>Balance October 1, 2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance September 30, 2014</u>
Revenue bonds	\$ 10,625,282	\$ 1,550,000	\$ 3,477,793	\$ 8,697,489
Total bonds outstanding	10,625,282	<u>1,550,000</u>	<u>3,477,793</u>	8,697,489
Less current portion	<u>(1,927,793)</u>			<u>(1,933,644)</u>
Noncurrent portion	<u>\$ 8,697,489</u>			<u>\$ 6,763,845</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2014

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

General obligation lease receipts and revenue bonds payable as of September 30, 2014 are as follows:

\$1,550,000 Public Building Commission Revenue Refunding Bonds, Series 2013, due in annual installments of \$180,000 to \$210,000, and semi-annual interest due May 1 and November 1, with an interest rate of 2.25 to 2.50 percent. The final bonds are due November 1, 2021.	1,550,000
\$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.	1,917,489
\$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>5,230,000</u>
	<u>\$ 8,697,489</u>

Annual debt service requirements of the outstanding long-term debt of the Public Building Commission, component unit, as of September 30, 2014 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>			<u>Total</u>	<u>Interest</u>	<u>Total</u>
	<u>2013 Revenue Bonds</u>	<u>2006 Revenue Bonds</u>	<u>2010 Revenue Bonds</u>			
2015	\$ 185,000	\$1,088,643	\$ 660,000	\$1,933,644	\$ 697,650	\$2,631,294
2016	180,000	828,845	685,000	1,693,845	596,099	2,289,944
2017	185,000	-	715,000	900,000	157,758	1,057,758
2018	190,000	-	740,000	930,000	124,345	1,054,345
2019	195,000	-	775,000	970,000	89,794	1,059,794
2020-2023	<u>615,000</u>	<u>-</u>	<u>1,655,000</u>	<u>2,270,000</u>	<u>76,975</u>	<u>2,346,975</u>
	<u>\$1,550,000</u>	<u>\$1,917,489</u>	<u>\$5,230,000</u>	8,697,489	<u>\$ 1,742,621</u>	<u>\$10,440,110</u>
Less current portion				(1,933,644)		
Long-term debt, less current portion				<u>\$6,793,845</u>		

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2014

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:

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

(b) Deficit fund balances of individual funds:

<u>Fund</u>	<u>Amount of Deficit Fund Balance</u>
Court Security Fund	\$ 155,012
Public Building Commission Rental - Operations and Maintenance Fund	285,050
Multidisciplinary Domestic Violence Fund	135,809
Children's Advocacy Center	134,267

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, 2014

NOTE 10 - OTHER REQUIRED DISCLOSURES (CONTINUED)

(c) At December 31, 2014, McLean County reflected a capitalized lease obligation to the Public Building Commission, a discretely presented component unit, of \$3,131,346. The financial statements of the Public Building Commission have been prepared at the year end of September 30, 2014 and reflected a capitalized lease receivable from the primary government of \$4,544,988. 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, 2014 as follows:

Capital lease receivable with primary government per Public Building Commission at September 30, 2014	\$ 4,544,988
Payments by McLean County of principal on capital lease October 1, 2014 through December 31, 2014:	
2013 & 2010 Series	(325,000)
2006 Series	<u>(1,088,643)</u>
	<u>(1,413,643)</u>
Capital lease payable with component unit per McLean County at December 31, 2014	<u>\$ 3,131,346</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, 2014

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 2014, the following limits and SIRs were in effect:

1). Excess Workers Compensation Insurance:

a).1/1/2014 –12/31/2014:

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.1/1/2014 – 12/31/2014 - \$ 250,000 SIR;

- \$ 15,000,000 limits, per occurrence

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 \$955,526 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>2014</u>
Balance, beginning of year	\$ 589,766	\$ 621,815
Claims incurred	764,484	1,106,526
Claims paid	<u>(732,435)</u>	<u>(772,815)</u>
Balance, end of year	<u>\$ 621,815</u>	<u>\$ 955,526</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, 2014

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 2014 was 25.83 percent of covered payroll. The County's contribution rate for all other employees for calendar year 2014 was 13.74 percent of covered payroll. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute. Typically, the fund paying the employee is utilized to liquidate the pension liability.

(c) Annual Pension Cost

For fiscal year ending December 31, 2014, the County's actual contributions for pension cost were \$859,473 for the SLEP plan members and \$4,042,759 for all other plan members. The County's required contribution for fiscal year 2014 was \$859,473 for SLEP plan members and \$4,071,210 for all other plan members.

Three-Year Trend Information

Actuarial Valuation Date	Annual Pension Cost	Percentage of Annual Pension Cost Contributed	Net Pension Obligation
		SLEP	
December 31, 2014	\$ 859,473	100%	-
December 31, 2013	863,003	100	-
December 31, 2012	780,156	100	-
		Other Qualifying Employees	
December 31, 2014	\$ 4,071,210	99%	\$1,358,572
December 31, 2013	3,998,839	98	1,330,121
December 31, 2012	3,769,063	93	1,207,456

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2014

NOTE 12 - PENSION PLAN (CONTINUED)

The required contribution for 2014 was determined as part of the December 31, 2012, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2012, 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, 2012 is being amortized as a level percentage of projected payroll on an open 29 year basis.

(d) Funded Status and Funding Progress

As of December 31, 2014, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 52.76 percent funded. The actuarial accrued liability for benefits was \$12,848,871 and the actuarial value of assets was \$6,778,999, resulting in an underfunded actuarial accrued liability (UAAL) of \$6,069,872. The covered payroll (annual payroll of active employees covered by the plan) was \$3,327,420 and the ratio of the UAAL to the covered payroll was 182 percent.

As of December 31, 2014, the most recent actuarial valuation date, the plan covering all other qualifying employees was 79.33 percent funded. The actuarial accrued liability for benefits was \$73,908,914 and the actuarial value of assets was \$58,629,769, resulting in an underfunded actuarial accrued liability (UALL) of \$15,279,145. The covered payroll was \$29,423,283 and the ratio of the UAAL to the covered payroll was 52 percent.

Regular Plan

Year	ARC	Interest on NPO	ARC Adj.	Amort Factor	Annual Pension Costs	Actual Contributions	Change in NPO	Net Pension Obligation
2014	4,042,759	99,759	(71,308)	19	4,071,210	4,042,759	28,451	1,358,572

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, 2014

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 2017. The minimum rental commitments under the building and equipment leases are as follows:

Year ending December 31:

2015	\$ 147,400
2016	15,153
2017	<u>2,194</u>
	<u>\$164,747</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:

2015	\$ 120,057
2016	112,887
2017	116,645
2018	120,536
2019	124,563
2020 - 2024	353,880
2025	<u>77,271</u>
	<u>\$1,025,839</u>

NOTE 15 – OTHER POSTEMPLOYMENT BENEFITS

Plan Description

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

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2014

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 2014, the County contributed \$377,542.

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	\$ 727,395
Interest on net OPEB obligation	132,995
Adjustment to annual required contribution	(181,439)
Annual OPEB cost/expense	678,951
Contributions and payments made	(377,542)
Increase in net OPEB obligation	301,409
Net OPEB obligation – January 1, 2013	2,955,447
Net OPEB obligation – December 31, 2013	\$ 3,256,856

The County's annual OPEB cost percentage of annual OPEB cost contributed to the plan and the net OPEB obligations for fiscal years 2012 through 2014:

<u>Fiscal Year End</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
December 31, 2014	\$678,951	55.6%	\$3,256,856
December 31, 2013	807,351	55.2	2,955,447
December 31, 2012	854,175	44.1	2,593,857

Funded Status and Funding Progress

As of January 1, 2014, the most recent valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$7,146,606 and the actuarial value of assets is none resulting in an unfunded actuarial accrued liability (UAAL) of \$7,146,606. The covered payroll was \$33,617,599 and the ratio of the UAAL to the covered payroll was 21.3%.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2014

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, 2014 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, 2014

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. 68 Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27
- Statement No. 71, Pension - Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB No. 68

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

NOTE 17 – PRIOR PERIOD ADJUSTMENT – COMPONENT UNIT

During the year ended September 30, 2014, the Public Building Commission adopted GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, which requires the debt issuance costs be recognized as an expense in the period incurred. The Public Building Commission previously carried debt issuance costs related to the Series 2001 bond refunding as an asset on the Statement of Net Position. The finance statements for the year ended September 30, 2013 have been retroactively restated for the change, which resulted in a decrease of net position for the year ended September 30, 2013 of \$107,117. Net position as of October 1, 2013 has been adjusted for the effect of the retroactive application of the new standard.

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, 2014

	<u>Budget</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
REVENUES			
General property taxes	\$ 11,366,239	\$ 11,366,239	\$ 11,399,670
Other taxes	8,647,265	8,647,265	9,375,648
Licenses, permits, fees, and fines	5,227,135	5,227,135	4,555,608
Intergovernmental	3,813,924	4,137,388	3,136,443
Charges for services	2,234,201	2,234,201	2,307,344
Maintenance contracts	2,717,036	2,717,036	2,747,754
Interest	595,500	595,500	524,732
Miscellaneous	16,439	16,439	403,161
Total revenues	<u>34,617,739</u>	<u>34,941,203</u>	<u>34,450,360</u>
EXPENDITURES			
Current operating:			
General government	12,207,719	13,485,854	12,473,123
Public safety	21,518,155	22,204,638	21,455,042
Culture and recreation	438,516	447,327	446,230
Capital outlay	349,988	450,966	288,516
Debt service	164,201	164,201	157,914
Total expenditures	<u>34,678,579</u>	<u>36,752,986</u>	<u>34,820,825</u>
Excess (deficiency) of revenues over expenditures	<u>(60,840)</u>	<u>(1,811,783)</u>	<u>(370,465)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	835,286	835,286	821,137
Transfers out	<u>(1,073,957)</u>	<u>(1,073,696)</u>	<u>(1,202,301)</u>
Total other financing sources (uses)	<u>(238,671)</u>	<u>(238,410)</u>	<u>(381,164)</u>
Net change in fund balance	<u>\$ (299,511)</u>	<u>\$ (2,050,193)</u>	<u>(751,629)</u>
EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE			2,546,411
FUND BALANCE (DEFICIT)			
Beginning of year			<u>13,311,136</u>
End of year			<u>\$ 15,105,918</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, 2014

	Budget		
	Original	Final	Actual
REVENUES			
General property taxes	\$ 4,388,016	\$ 4,388,016	\$ 4,400,893
Other taxes	100,000	100,000	100,000
Total revenues	4,488,016	4,488,016	4,500,893
 EXPENDITURES			
Current - general government:			
Personal services	3,863,103	3,863,103	3,779,415
Excess (deficiency) of revenues over expenditures	624,913	624,913	721,478
 OTHER FINANCING USES			
Transfers out	(624,913)	(624,913)	(602,949)
Total other financing sources and uses	(624,913)	(624,913)	(602,949)
Net change in fund balance	-	-	118,529
 FUND BALANCE (DEFICIT)			
Beginning of year	100,000	100,000	821,036
End of year	\$ 100,000	\$ 100,000	\$ 939,565

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:						
12/31/14	\$ 6,778,999	\$ 12,848,871	\$ 6,069,872	52.76%	\$ 3,327,420	182.42%
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
Other qualified employees:						
12/31/14	\$ 58,629,769	\$ 73,908,914	\$ 15,279,145	79.33%	\$ 29,423,283	51.93%
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

For our SLEP employees, on a market basis, the actuarial value of assets as of December 31, 2014 is \$9,459,800. On a market basis, the funded ratio would be 73.62%.

For our other qualified employees, on a market basis, the actuarial value of assets as of December 31, 2014 is \$71,273,297. On a market basis, the funded ratio would be 96.43%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with McLean County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

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]
1/1/2014	\$ -	\$ 7,146,606	\$ 7,146,606	0.0%	\$ 33,617,599	21.3%
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

The information presented in the required supplementary schedule was determined as part of the actuarial valuation as of January 1, 2014.

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 5.0-9.0 percent; discount rate of 4.5 percent.
- d. The amortization method is level dollar amount over thirty years based on an open group.

See Independent Auditors' Report

McLEAN COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2014

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	\$ 34,450,351	\$ 6,233,232	\$ 40,683,583
Expenditures	<u>34,820,825</u>	<u>5,713,809</u>	<u>40,534,634</u>
Excess (deficiency) of revenue over expenditures	(370,484)	519,423	148,949
Total other financing sources (uses)	<u>(381,164)</u>	<u>-</u>	<u>(381,164)</u>
Net change in fund balance	(751,638)	519,423	(232,215)
Fund balance:			
Beginning of year	<u>13,311,136</u>	<u>2,026,988</u>	<u>15,388,124</u>
End of year	<u>\$ 12,559,498</u>	<u>\$ 2,546,411</u>	<u>\$ 15,105,909</u>

See Independent Auditors' Report

McLEAN COUNTY, ILLINOIS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2014

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	\$ 34,129,504	\$ 32,722,848	\$ 1,406,656
Fairview Building Account	41,093	35,542	5,551
Tort Judgment Account	<u>3,656,637</u>	<u>3,264,735</u>	<u>391,902</u>
Subtotal	37,827,234	36,023,125	1,804,109
Employee Benefit	<u>-</u>	<u>5,713,809</u>	<u>(5,713,809)</u>
Total	<u>\$ 37,827,234</u>	<u>\$ 41,736,934</u>	<u>\$ (3,909,700)</u>

See Independent Auditors' Report

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COMBINING AND INDIVIDUAL FUND STATEMENTS

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2014

	Special Revenue				
ASSETS	SHOW BUS	Dental Sealant Grant	Women, Infants, and Children	Preventive Block Grant	Family Case Management
Cash and investments	\$ 54,165	\$ 234,517	\$ 156,280	\$ 38,987	\$ 921,829
Receivables:					
State of Illinois	-	36,726	56,876	14,267	288,233
General property taxes	-	-	-	-	-
Accounts	1,000	949	-	353	-
Other	-	284	1,150	50	104
Due from other funds	-	121	-	-	-
Due from fiduciary funds	-	-	-	-	-
Due from component unit	-	-	-	-	-
Inventories	-	-	-	-	-
Other	1	-	-	-	725
TOTAL ASSETS	<u>\$ 55,166</u>	<u>\$ 272,597</u>	<u>\$ 214,306</u>	<u>\$ 53,657</u>	<u>\$ 1,210,891</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ 15,851	\$ 1,265	\$ 570	\$ 1,876
Unearned revenue - other	-	33,850	-	11,847	56,372
Due to individuals and other governmental entities	-	6,432	14,457	3,699	36,529
Due to State of Illinois	-	-	-	1,625	-
Due to other funds	-	1,296	629	510	1,136
Total liabilities	<u>-</u>	<u>57,429</u>	<u>16,351</u>	<u>18,251</u>	<u>95,913</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	-
Revenue deferred due to availability	-	-	9,945	8,743	64,198
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>9,945</u>	<u>8,743</u>	<u>64,198</u>
FUND BALANCES (DEFICIT)					
Nonspendable:					
Inventory	-	-	-	-	-
Prepaid items	1	-	-	-	725
Restricted for:					
Operations	-	-	-	-	-
Health & wellness	-	215,168	188,010	26,663	1,050,055
Highway	55,165	-	-	-	-
Employee benefits	-	-	-	-	-
Public safety	-	-	-	-	-
Debt service	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital improvements	-	-	-	-	-
Unassigned:					
Total fund balance (deficit)	<u>55,166</u>	<u>215,168</u>	<u>188,010</u>	<u>26,663</u>	<u>1,050,780</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	<u>\$ 55,166</u>	<u>\$ 272,597</u>	<u>\$ 214,306</u>	<u>\$ 53,657</u>	<u>\$ 1,210,891</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>
\$ 91,503	\$ 104,650	\$ 192,837	\$ 3,706,060	\$ 2,045,669	\$ 2,055,828	\$ 476,829
51,726	-	464	204,093	587,031	-	-
-	680,273	-	3,436,514	2,600,411	1,482,304	1,294,190
-	-	-	130	36,699	47,395	-
-	-	2,017	21,572	-	-	-
-	-	-	60	137,562	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	258,789	-	-
-	-	-	-	-	-	-
<u>\$ 143,229</u>	<u>\$ 784,923</u>	<u>\$ 195,318</u>	<u>\$ 7,368,429</u>	<u>\$ 5,666,161</u>	<u>\$ 3,585,527</u>	<u>\$ 1,771,019</u>
\$ 1,589	\$ (1)	\$ 2,752	\$ 18,013	\$ 488,872	\$ 70,337	\$ 1
3,821	-	-	280,661	-	-	-
7,006	-	5,726	135,195	84,339	5,551	-
-	-	-	12,690	-	73,749	-
563	309	5,394	43,546	5,883	-	-
<u>12,979</u>	<u>308</u>	<u>13,872</u>	<u>490,105</u>	<u>579,094</u>	<u>149,637</u>	<u>1</u>
-	680,273	-	3,436,514	2,600,411	1,482,304	1,294,190
1,900	-	-	67,295	218,623	6,757	-
<u>1,900</u>	<u>680,273</u>	<u>-</u>	<u>3,503,809</u>	<u>2,819,034</u>	<u>1,489,061</u>	<u>1,294,190</u>
-	-	-	-	258,789	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
128,350	104,342	181,446	3,374,515	-	-	-
-	-	-	-	2,009,244	1,946,829	476,828
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>128,350</u>	<u>104,342</u>	<u>181,446</u>	<u>3,374,515</u>	<u>2,268,033</u>	<u>1,946,829</u>	<u>476,828</u>
<u>\$ 143,229</u>	<u>\$ 784,923</u>	<u>\$ 195,318</u>	<u>\$ 7,368,429</u>	<u>\$ 5,666,161</u>	<u>\$ 3,585,527</u>	<u>\$ 1,771,019</u>

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

December 31, 2014

	<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	\$ 3,182,521	\$ -	\$ 1,295,139	\$ 1,710	\$ 339
Receivables:					
State of Illinois	225,000	19,883	-	-	-
General property taxes	-	135,002	2,242,162	524,948	65,051
Accounts	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	338	-	28,799	-	-
Due from fiduciary funds	-	-	11,887	-	-
Due from component unit	-	-	216	-	-
Inventories	257,646	-	-	-	-
Other	-	-	-	-	-
TOTAL ASSETS	<u>\$ 3,665,505</u>	<u>\$ 154,885</u>	<u>\$ 3,578,203</u>	<u>\$ 526,658</u>	<u>\$ 65,390</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 45,015	\$ 1,190	\$ 10	\$ -	\$ (1)
Unearned revenue - other	-	-	-	-	-
Due to individuals and other governmental entities	13,602	20,615	137,149	-	-
Due to State of Illinois	-	-	-	-	-
Due to other funds	-	132,315	227,452	-	-
Total liabilities	<u>58,617</u>	<u>154,120</u>	<u>364,611</u>	<u>-</u>	<u>(1)</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	135,002	2,242,162	524,948	65,051
Revenue deferred due to availability	-	30	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>135,032</u>	<u>2,242,162</u>	<u>524,948</u>	<u>65,051</u>
FUND BALANCES (DEFICIT)					
Nonspendable:					
Inventory	257,646	-	-	-	-
Prepaid items	-	-	-	-	-
Restricted for:					
Operations	-	-	-	-	-
Health & wellness	-	-	-	-	-
Highway	3,349,242	-	-	-	-
Employee benefits	-	-	971,430	-	-
Public safety	-	-	-	-	-
Debt service	-	-	-	-	-
Culture and recreation	-	-	-	1,710	340
Capital improvements	-	-	-	-	-
Unassigned:	-	(134,267)	-	-	-
Total fund balance (deficit)	<u>3,606,888</u>	<u>(134,267)</u>	<u>971,430</u>	<u>1,710</u>	<u>340</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	<u>\$ 3,665,505</u>	<u>\$ 154,885</u>	<u>\$ 3,578,203</u>	<u>\$ 526,658</u>	<u>\$ 65,390</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>
\$ 113,873	\$ 118,886	\$ 146,135	\$ 234,418	\$ -	\$ 364,741	\$ 229,438	\$ 21,043
-	-	-	1,913	-	-	-	-
167,171	-	-	-	-	-	-	-
-	188	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
186	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 281,230</u>	<u>\$ 119,074</u>	<u>\$ 146,135</u>	<u>\$ 236,331</u>	<u>\$ -</u>	<u>\$ 364,741</u>	<u>\$ 229,438</u>	<u>\$ 21,043</u>
\$ 463	\$ 2,451	\$ 685	\$ (1)	\$ 1	\$ 24,134	\$ 3	\$ -
-	-	-	-	-	-	-	-
4,256	-	-	-	12,462	3,206	2,422	-
-	-	-	-	-	-	-	-
-	-	-	-	142,549	-	-	-
<u>4,719</u>	<u>2,451</u>	<u>685</u>	<u>(1)</u>	<u>155,012</u>	<u>27,340</u>	<u>2,425</u>	<u>-</u>
167,171	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>167,171</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
186	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	116,623	145,450	236,332	-	337,401	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
109,154	-	-	-	-	-	227,013	21,043
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	(155,012)	-	-	-
<u>109,340</u>	<u>116,623</u>	<u>145,450</u>	<u>236,332</u>	<u>(155,012)</u>	<u>337,401</u>	<u>227,013</u>	<u>21,043</u>
<u>\$ 281,230</u>	<u>\$ 119,074</u>	<u>\$ 146,135</u>	<u>\$ 236,331</u>	<u>\$ -</u>	<u>\$ 364,741</u>	<u>\$ 229,438</u>	<u>\$ 21,043</u>

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2014

	Special Revenue			
	Probation Services	Evergreen Lake Lease	SCAAP Justice Benefits	Federal Asset Forfeiture
ASSETS				
Cash and investments	\$ 178,381	\$ 20,115	\$ 9,112	\$ 28,195
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	<u>\$ 178,381</u>	<u>\$ 20,115</u>	<u>\$ 9,112</u>	<u>\$ 28,195</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 440	\$ 1	\$ -	\$ 1,550
Unearned revenue - other	-	-	-	-
Due to individuals and other governmental entities	380	-	-	-
Due to State of Illinois	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>820</u>	<u>1</u>	<u>-</u>	<u>1,550</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Revenue deferred due to availability	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT)				
Nonspendable:				
Inventory	-	-	-	-
Prepaid items	-	-	-	-
Restricted for:				
Operations	-	-	-	-
Health & wellness	-	-	-	-
Highway	-	-	-	-
Employee benefits	-	-	-	-
Public safety	177,561	-	9,112	26,645
Debt service	-	-	-	-
Culture and recreation	-	20,114	-	-
Capital improvements	-	-	-	-
Unassigned:				
Total fund balance (deficit)	<u>177,561</u>	<u>20,114</u>	<u>9,112</u>	<u>26,645</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	<u>\$ 178,381</u>	<u>\$ 20,115</u>	<u>\$ 9,112</u>	<u>\$ 28,195</u>

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>
\$ 196,598	\$ 14,199	\$ 11,698	\$ 233,021	\$ -	\$ 82,835	\$ -	\$ 169,033
-	-	-	-	82,374	-	85,508	-
-	-	-	-	-	11,689	-	1,781,184
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 196,598</u>	<u>\$ 14,199</u>	<u>\$ 11,698</u>	<u>\$ 233,021</u>	<u>\$ 82,374</u>	<u>\$ 94,524</u>	<u>\$ 85,508</u>	<u>\$ 1,950,217</u>
\$ 4,314	\$ (1)	\$ (1)	\$ 1	\$ 5	\$ 1	\$ 101	\$ 2
-	-	-	-	-	-	-	-
-	-	-	-	10,640	-	7,693	-
-	-	-	-	-	-	-	-
-	-	-	-	42,180	-	213,523	-
<u>4,314</u>	<u>(1)</u>	<u>(1)</u>	<u>1</u>	<u>52,825</u>	<u>1</u>	<u>221,317</u>	<u>2</u>
-	-	-	-	-	-	-	1,781,184
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	<u>1,781,184</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
192,284	14,200	11,699	233,020	-	94,523	-	-
-	-	-	-	-	-	-	169,031
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(135,809)	-
<u>192,284</u>	<u>14,200</u>	<u>11,699</u>	<u>233,020</u>	<u>29,549</u>	<u>94,523</u>	<u>(135,809)</u>	<u>169,031</u>
<u>\$ 196,598</u>	<u>\$ 14,199</u>	<u>\$ 11,698</u>	<u>\$ 233,021</u>	<u>\$ 82,374</u>	<u>\$ 94,524</u>	<u>\$ 85,508</u>	<u>\$ 1,950,217</u>

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2014

	<u>Special Revenue</u>				
	<u>Public Building Commission Rental - Operations and Maintenance</u>	<u>County Clerk Document Storage</u>	<u>Jail Prisoners' Commissary</u>	<u>GIS Fees</u>	<u>Collector Automation</u>
ASSETS					
Cash and investments	\$ -	\$ 7,746	\$ 216,204	\$ 27,710	\$ 29,312
Receivables:					
State of Illinois	-	-	-	-	-
General property taxes	2,643,372	-	-	-	-
Accounts	-	-	-	114	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-
Due from component unit	-	-	-	-	-
Inventories	-	-	-	-	-
Other	-	-	-	-	-
TOTAL ASSETS	<u>\$ 2,643,372</u>	<u>\$ 7,746</u>	<u>\$ 216,204</u>	<u>\$ 27,824</u>	<u>\$ 29,312</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ (1)	\$ 1	\$ 2	\$ -	\$ 1
Unearned revenue - other	-	-	-	-	-
Due to individuals and other governmental entities	-	974	-	-	-
Due to State of Illinois	-	-	-	-	-
Due to other funds	285,051	-	-	-	-
Total liabilities	<u>285,050</u>	<u>975</u>	<u>2</u>	<u>-</u>	<u>1</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	2,643,372	-	-	-	-
Revenue deferred due to availability	-	-	-	-	-
Total deferred inflows of resources	<u>2,643,372</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT)					
Nonspendable:					
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Restricted for:					
Operations	-	6,771	-	27,824	29,311
Health & wellness	-	-	-	-	-
Highway	-	-	-	-	-
Employee benefits	-	-	-	-	-
Public safety	-	-	216,202	-	-
Debt service	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital improvements	-	-	-	-	-
Unassigned:	(285,050)	-	-	-	-
Total fund balance (deficit)	<u>(285,050)</u>	<u>6,771</u>	<u>216,202</u>	<u>27,824</u>	<u>29,311</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	<u>\$ 2,643,372</u>	<u>\$ 7,746</u>	<u>\$ 216,204</u>	<u>\$ 27,824</u>	<u>\$ 29,312</u>

SCHEDULE 1
(CONTINUED)

Special Revenue							
Neutral Site Custody Exchange	Children's Waiting Room	Metro McLean County Centralized Communications Center	Township Motor Fuel Tax	Township Bridge Program	Law Library	Capital Improvement Fund	Total Nonmajor Governmental Funds
\$ 1,733	\$ 41,720	\$ 355,974	\$ 2,034,222	\$ 1,501	\$ 34,800	\$ 486	\$ 19,481,992
-	-	-	194,243	181,688	-	-	2,030,025
-	-	-	-	-	-	-	17,052,582
-	-	-	-	-	822	-	99,339
-	-	-	-	-	-	-	25,177
-	-	-	-	-	-	-	166,880
-	-	-	-	-	-	-	11,887
-	-	-	-	-	-	-	216
-	-	-	-	-	-	-	516,621
-	-	-	-	-	-	-	726
<u>\$ 1,733</u>	<u>\$ 41,720</u>	<u>\$ 355,974</u>	<u>\$ 2,228,465</u>	<u>\$ 183,189</u>	<u>\$ 35,622</u>	<u>\$ 486</u>	<u>\$ 39,385,445</u>
\$ -	\$ 2,750	\$ 6,178	\$ 32,648	\$ (2)	\$ 824	\$ -	\$ 723,889
-	-	-	-	-	-	-	386,551
-	-	79,952	-	-	699	-	592,984
-	-	-	-	-	-	-	88,064
-	-	62,336	137,562	-	-	-	1,302,234
-	2,750	148,466	170,210	(2)	1,523	-	3,093,722
-	-	-	-	-	-	-	17,052,582
-	-	-	-	181,688	-	-	559,179
-	-	-	-	181,688	-	-	17,611,761
-	-	-	-	-	-	-	516,621
-	-	-	-	-	-	-	726
-	-	-	-	-	-	-	899,712
-	-	-	-	-	-	-	5,298,098
-	-	-	2,058,255	1,503	-	-	9,897,066
-	-	-	-	-	-	-	971,430
1,733	38,970	207,508	-	-	-	-	1,580,667
-	-	-	-	-	-	-	169,031
-	-	-	-	-	-	-	22,164
-	-	-	-	-	-	486	486
-	-	-	-	-	34,099	-	(676,039)
<u>1,733</u>	<u>38,970</u>	<u>207,508</u>	<u>2,058,255</u>	<u>1,503</u>	<u>34,099</u>	<u>486</u>	<u>18,679,962</u>
<u>\$ 1,733</u>	<u>\$ 41,720</u>	<u>\$ 355,974</u>	<u>\$ 2,228,465</u>	<u>\$ 183,189</u>	<u>\$ 35,622</u>	<u>\$ 486</u>	<u>\$ 39,385,445</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2014

	<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	-	-	-	4,005	-
Intergovernmental	2,086,084	384,427	475,652	283,328	1,041,003
Charges for services	-	17,009	332	9,838	596
Interest	16	-	-	-	-
Miscellaneous	55,149	26,404	1,000	17,540	2,733
Total revenues	<u>2,141,249</u>	<u>427,840</u>	<u>476,984</u>	<u>314,711</u>	<u>1,044,332</u>
EXPENDITURES					
Current:					
General government	2,086,084	-	-	-	-
Public safety	-	-	-	-	-
Highway and streets	-	-	-	-	-
Health and welfare	-	462,344	470,623	318,046	1,055,459
Culture and recreation	-	-	-	-	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	<u>2,086,084</u>	<u>462,344</u>	<u>470,623</u>	<u>318,046</u>	<u>1,055,459</u>
Excess (deficiency) of revenues over expenditures	<u>55,165</u>	<u>(34,504)</u>	<u>6,361</u>	<u>(3,335)</u>	<u>(11,127)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	125,236
Transfers out	-	(1,169)	(3,949)	(1,138)	(4,989)
Total other financing sources (uses)	<u>-</u>	<u>(1,169)</u>	<u>(3,949)</u>	<u>(1,138)</u>	<u>120,247</u>
Net change in fund balances	55,165	(35,673)	2,412	(4,473)	109,120
FUND BALANCES (DEFICIT)					
Beginning of year	<u>1</u>	<u>250,841</u>	<u>185,598</u>	<u>31,136</u>	<u>941,660</u>
End of year	<u>\$ 55,166</u>	<u>\$ 215,168</u>	<u>\$ 188,010</u>	<u>\$ 26,663</u>	<u>\$ 1,050,780</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>
\$ -	\$ 683,274	\$ 263,438	\$ 2,963,214	\$ 2,562,957	\$ 1,475,425	\$ 1,275,477	\$ -
-	-	-	777,163	-	-	-	-
255,685	-	-	842,332	1,974,825	36,404	-	3,584,104
-	-	8,964	331,177	1,207,679	432,302	-	-
-	-	-	-	238	331	90	537
5,561	-	859	5,887	25,928	-	-	-
<u>261,246</u>	<u>683,274</u>	<u>273,261</u>	<u>4,919,773</u>	<u>5,771,627</u>	<u>1,944,462</u>	<u>1,275,567</u>	<u>3,584,641</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
223,972	676,731	257,688	4,354,659	5,279,587	1,087,001	11,000	1,694,726
-	-	-	-	-	-	-	-
-	-	-	-	36,741	1,390,510	1,543,651	1,702,978
-	-	-	-	483,807	-	-	-
-	-	-	2,820	2,820	-	-	-
<u>223,972</u>	<u>676,731</u>	<u>257,688</u>	<u>4,357,479</u>	<u>5,802,955</u>	<u>2,477,511</u>	<u>1,554,651</u>	<u>3,397,704</u>
<u>37,274</u>	<u>6,543</u>	<u>15,573</u>	<u>562,294</u>	<u>(31,328)</u>	<u>(533,049)</u>	<u>(279,084)</u>	<u>186,937</u>
-	-	-	4,500	37,728	-	-	2,646
(1,073)	-	(1,845)	(150,072)	(8,572)	-	-	-
<u>(1,073)</u>	<u>-</u>	<u>(1,845)</u>	<u>(145,572)</u>	<u>29,156</u>	<u>-</u>	<u>-</u>	<u>2,646</u>
36,201	6,543	13,728	416,722	(2,172)	(533,049)	(279,084)	189,583
<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>
<u>\$ 128,350</u>	<u>\$ 104,342</u>	<u>\$ 181,446</u>	<u>\$ 3,374,515</u>	<u>\$ 2,268,033</u>	<u>\$ 1,946,829</u>	<u>\$ 476,828</u>	<u>\$ 3,606,888</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2014

	<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	\$ 136,819	\$ 2,365,928	\$ 531,960	\$ 65,327	\$ 169,449
Licenses, permits, fees, and fines	76,660	-	-	-	-
Intergovernmental	282,076	-	-	-	-
Charges for services	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	21,624	-	-	-	165
Total revenues	<u>517,179</u>	<u>2,365,928</u>	<u>531,960</u>	<u>65,327</u>	<u>169,614</u>
EXPENDITURES					
Current:					
General government	-	1,965,361	-	-	-
Public safety	578,720	-	-	-	-
Highway and streets	-	-	-	-	-
Health and welfare	-	-	-	-	167,120
Culture and recreation	-	-	530,250	65,200	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	-	-	-	-	-
Debt service	-	-	-	-	1,380
Total expenditures	<u>578,720</u>	<u>1,965,361</u>	<u>530,250</u>	<u>65,200</u>	<u>168,500</u>
Excess (deficiency) of revenues over expenditures	<u>(61,541)</u>	<u>400,567</u>	<u>1,710</u>	<u>127</u>	<u>1,114</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	(347,842)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(347,842)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(61,541)	52,725	1,710	127	1,114
FUND BALANCES (DEFICIT)					
Beginning of year	<u>(72,726)</u>	<u>918,705</u>	<u>-</u>	<u>213</u>	<u>108,226</u>
End of year	<u>\$ (134,267)</u>	<u>\$ 971,430</u>	<u>\$ 1,710</u>	<u>\$ 340</u>	<u>\$ 109,340</u>

SCHEDULE 2
(CONTINUED)

Special Revenue

<u>Recorder Document Storage</u>	<u>Circuit Clerk Oper & Admin</u>	<u>Circuit Clerk Auto</u>	<u>Court Security</u>	<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>	<u>State's Attorney Automation Fund</u>	<u>Probation Services</u>	<u>Evergreen Lake Lease</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94,788	36,332	211,983	285,878	183,929	59,978	9,440	266,216	-
-	-	1,913	-	-	-	-	-	-
-	4	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	3,000
<u>94,788</u>	<u>36,336</u>	<u>213,896</u>	<u>285,878</u>	<u>183,929</u>	<u>59,978</u>	<u>9,440</u>	<u>266,216</u>	<u>3,000</u>
71,795	-	-	-	-	-	-	-	-
-	18,197	46,827	315,294	171,869	60,942	-	28,539	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	7,816
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	19,233	-
-	-	-	-	-	-	-	-	-
<u>71,795</u>	<u>18,197</u>	<u>46,827</u>	<u>315,294</u>	<u>171,869</u>	<u>60,942</u>	<u>-</u>	<u>47,772</u>	<u>7,816</u>
<u>22,993</u>	<u>18,139</u>	<u>167,069</u>	<u>(29,416)</u>	<u>12,060</u>	<u>(964)</u>	<u>9,440</u>	<u>218,444</u>	<u>(4,816)</u>
-	-	-	-	-	-	-	-	-
(30,000)	-	(92,363)	-	-	-	-	(200,000)	-
(30,000)	-	(92,363)	-	-	-	-	(200,000)	-
(7,007)	18,139	74,706	(29,416)	12,060	(964)	9,440	18,444	(4,816)
<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>
<u>\$ 116,623</u>	<u>\$ 145,450</u>	<u>\$ 236,332</u>	<u>\$ (155,012)</u>	<u>\$ 337,401</u>	<u>\$ 227,013</u>	<u>\$ 21,043</u>	<u>\$ 177,561</u>	<u>\$ 20,114</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2014

	<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	-	-	76,564	-	-
Intergovernmental	7,439	20,000	48,618	-	-
Charges for services	-	-	-	-	-
Interest	-	20	-	-	-
Miscellaneous	-	-	-	10,224	-
Total revenues	<u>7,439</u>	<u>20,020</u>	<u>125,182</u>	<u>10,224</u>	<u>-</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	7,533	1,550	94,444	1,549	-
Highway and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	-	13,700	113,773	-	-
Debt service	-	-	-	-	-
Total expenditures	<u>7,533</u>	<u>15,250</u>	<u>208,217</u>	<u>1,549</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(94)</u>	<u>4,770</u>	<u>(83,035)</u>	<u>8,675</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	(94)	4,770	(83,035)	8,675	-
FUND BALANCES (DEFICIT)					
Beginning of year	<u>9,206</u>	<u>21,875</u>	<u>275,319</u>	<u>5,525</u>	<u>11,699</u>
End of year	<u>\$ 9,112</u>	<u>\$ 26,645</u>	<u>\$ 192,284</u>	<u>\$ 14,200</u>	<u>\$ 11,699</u>

SCHEDULE 2
(CONTINUED)

Special Revenue						
Electronic Citation Fund	IDPA IV-D Project	Waste Management	Multi-disciplinary Domestic Violence Grant	Public Building Commission Lease	Public Building Commission Rental - Operations and Maintenance	County Clerk Document Storage
\$ -	\$ -	\$ -	\$ -	\$ 2,120,264	\$ 2,380,423	\$ -
57,420	-	141,156	-	-	-	21,549
-	306,620	-	244,430	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	169	-	-	-	-	-
<u>57,420</u>	<u>306,789</u>	<u>141,156</u>	<u>244,430</u>	<u>2,120,264</u>	<u>2,380,423</u>	<u>21,549</u>
-	-	-	-	-	2,373,545	26,134
-	305,216	-	284,246	-	-	-
-	-	-	-	-	-	-
-	-	136,628	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	2,114,176	-	-
-	<u>305,216</u>	<u>136,628</u>	<u>284,246</u>	<u>2,114,176</u>	<u>2,373,545</u>	<u>26,134</u>
<u>57,420</u>	<u>1,573</u>	<u>4,528</u>	<u>(39,816)</u>	<u>6,088</u>	<u>6,878</u>	<u>(4,585)</u>
-	-	-	-	-	-	-
-	(1,928)	(20,000)	-	-	-	-
-	<u>(1,928)</u>	<u>(20,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
57,420	(355)	(15,472)	(39,816)	6,088	6,878	(4,585)
<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>
<u>\$ 233,020</u>	<u>\$ 29,549</u>	<u>\$ 94,523</u>	<u>\$ (135,809)</u>	<u>\$ 169,031</u>	<u>\$ (285,050)</u>	<u>\$ 6,771</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2014

	<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	-	156,104	14,020	43,864
Intergovernmental	-	-	-	-
Charges for services	353,666	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>353,666</u>	<u>156,104</u>	<u>14,020</u>	<u>43,864</u>
EXPENDITURES				
Current:				
General government	-	151,432	2,793	-
Public safety	311,590	-	-	50,004
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
Highway, bridges, and streets	-	-	-	-
Other	-	-	-	-
Debt service	-	-	-	-
Total expenditures	<u>311,590</u>	<u>151,432</u>	<u>2,793</u>	<u>50,004</u>
Excess (deficiency) of revenues over expenditures	<u>42,076</u>	<u>4,672</u>	<u>11,227</u>	<u>(6,140)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(13,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(13,000)</u>	<u>-</u>
Net change in fund balances	42,076	4,672	(1,773)	(6,140)
FUND BALANCES (DEFICIT)				
Beginning of year	<u>174,126</u>	<u>23,152</u>	<u>31,084</u>	<u>7,873</u>
End of year	<u>\$ 216,202</u>	<u>\$ 27,824</u>	<u>\$ 29,311</u>	<u>\$ 1,733</u>

SCHEDULE 2
(CONTINUED)

Special Revenue

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,993,955
27,415	61,500	-	-	62,330	-	2,668,294
-	1,945,962	2,698,442	321,079	-	-	16,840,423
-	-	284,421	-	-	-	2,645,988
-	180	824	1	-	-	2,237
-	324	-	-	2,822	-	179,389
<u>27,415</u>	<u>2,007,966</u>	<u>2,983,687</u>	<u>321,080</u>	<u>65,152</u>	<u>-</u>	<u>39,330,286</u>
-	-	-	-	-	-	6,677,144
33,000	2,738,755	-	-	30,858	-	5,079,133
-	-	2,711,022	323,560	-	-	11,106,896
-	-	-	-	-	-	8,123,270
-	-	-	-	-	-	603,266
-	-	-	-	-	-	4,673,880
-	-	-	-	-	-	630,513
-	-	-	-	-	-	2,121,196
<u>33,000</u>	<u>2,738,755</u>	<u>2,711,022</u>	<u>323,560</u>	<u>30,858</u>	<u>-</u>	<u>39,015,298</u>
<u>(5,585)</u>	<u>(730,789)</u>	<u>272,665</u>	<u>(2,480)</u>	<u>34,294</u>	<u>-</u>	<u>314,988</u>
-	765,114	381	-	-	-	935,605
-	-	-	-	-	-	(877,940)
-	<u>765,114</u>	<u>381</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,665</u>
(5,585)	34,325	273,046	(2,480)	34,294	-	372,653
<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>\$ 38,970</u>	<u>\$ 207,508</u>	<u>\$ 2,058,255</u>	<u>\$ 1,503</u>	<u>\$ 34,099</u>	<u>\$ 486</u>	<u>\$ 18,679,962</u>

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GENERAL FUND

The County's General Fund is used to account for all transactions of a governmental unit which are not properly accounted for in another fund.

For reporting purposes, in compliance with *Statement 10 of the Government Accounting Standards Board*, the County's Tort Judgment Account and Employee Benefit Account have been combined with the General Fund.

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

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

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

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

McLEAN COUNTY, ILLINOIS
GENERAL FUND BY ACCOUNT
COMBINING BALANCE SHEET

December 31, 2014

With Comparative Figures for December 31, 2013

ASSETS	Accounts				Totals	
	General	Tort Judgment	Employee Benefit	Fairview Building	2014	2013
Cash and investments	\$ 11,132,975	\$ (1,015,275)	\$ 2,661,226	\$ (9,110)	\$ 12,769,816	\$ 12,538,519
Receivables:						
State of Illinois	3,332,339	-	-	-	3,332,339	3,658,072
General property taxes	8,543,390	2,985,806	-	-	11,529,196	11,252,577
Accounts	74,546	28,432	-	-	102,978	168,158
Other	130,261	794	-	-	131,055	132,163
Due from other funds	968,723	72,498	38,583	-	1,079,804	995,819
Due from fiduciary funds	111	-	-	-	111	66
Due from component units	444,178	-	-	-	444,178	443,747
Inventories	94,008	-	-	-	94,008	84,872
Other assets	1,646	63,812	-	-	65,458	80,605
TOTAL ASSETS	\$ 24,722,177	\$ 2,136,067	\$ 2,699,809	\$ (9,110)	\$ 29,548,943	\$ 29,354,598
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 324,311	\$ 72,658	\$ 4,688	\$ 2,878	\$ 404,535	\$ 719,561
Unearned revenue - other	7,602	-	111,794	-	119,396	5,083
Due to individuals and other governmental entities	1,519,316	39,635	36,916	-	1,595,867	1,434,972
Due to State of Illinois	17,017	-	-	-	17,017	70,524
Due to other funds	232,316	103,175	-	-	335,491	133,460
Due to fiduciary funds	-	-	-	-	-	-
Total liabilities	<u>2,100,562</u>	<u>215,468</u>	<u>153,398</u>	<u>2,878</u>	<u>2,472,306</u>	<u>2,363,600</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	8,543,390	2,985,806	-	-	11,529,196	11,252,577
Revenue deferred due to availability	441,523	-	-	-	441,523	400,297
Total deferred inflows of resource	<u>8,984,913</u>	<u>2,985,806</u>	<u>-</u>	<u>-</u>	<u>11,970,719</u>	<u>11,652,874</u>
FUND BALANCES						
Nonspendable:						
Inventory	94,008	-	-	-	94,008	84,872
Prepaid items	1,646	63,812	-	-	65,458	80,605
Assigned to:						
Tort judgment	-	1,205,526	-	-	1,205,526	871,815
Unassigned:	<u>13,541,048</u>	<u>(2,334,545)</u>	<u>2,546,411</u>	<u>(11,988)</u>	<u>13,740,926</u>	<u>14,300,832</u>
Total fund balances (deficits)	<u>13,636,702</u>	<u>(1,065,207)</u>	<u>2,546,411</u>	<u>(11,988)</u>	<u>15,105,918</u>	<u>15,338,124</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 24,722,177	\$ 2,136,067	\$ 2,699,809	\$ (9,110)	\$ 29,548,943	\$ 29,354,598

McLEAN COUNTY, ILLINOIS

GENERAL FUND BY ACCOUNT

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

Year Ended December 31, 2014

With Comparative Figures for the Year Ended December 31, 2013

	Accounts				Totals	
	General	Tort Judgment	Employee Benefit	Fairview Building	2014	2013
REVENUES						
General property taxes	\$ 8,597,936	\$ 2,801,734	\$ -	\$ -	\$ 11,399,670	\$ 11,536,126
Other taxes	9,375,648	-	-	-	9,375,648	9,616,176
Licenses, permits, fees, and fines	4,538,807	16,801	-	-	4,555,608	5,038,125
Intergovernmental	3,136,443	-	-	-	3,136,443	4,552,611
Charges for services	2,304,904	2,440	6,231,713	-	8,539,057	8,442,846
Maintenance contracts	2,747,754	-	-	-	2,747,754	2,745,792
Interest	524,732	-	1,519	-	526,251	512,158
Miscellaneous	49,648	353,402	-	111	403,161	364,606
Total revenues	<u>31,275,872</u>	<u>3,174,377</u>	<u>6,233,232</u>	<u>111</u>	<u>40,683,592</u>	<u>42,808,440</u>
EXPENDITURES						
Current:						
General government	9,531,328	2,906,253	5,713,809	35,542	18,186,932	19,468,490
Public safety	21,455,042	-	-	-	21,455,042	21,095,470
Culture and recreation	446,230	-	-	-	446,230	447,157
Capital outlay	288,516	-	-	-	288,516	99,787
Debt service	157,914	-	-	-	157,914	166,471
Total expenditures	<u>31,879,030</u>	<u>2,906,253</u>	<u>5,713,809</u>	<u>35,542</u>	<u>40,534,634</u>	<u>41,277,375</u>
Excess (deficiency) of revenue over expenditures	<u>(603,158)</u>	<u>268,124</u>	<u>519,423</u>	<u>(35,431)</u>	<u>148,958</u>	<u>1,531,065</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	797,694	-	-	23,443	821,137	691,781
Transfers out	(843,818)	(358,483)	-	-	(1,202,301)	(953,775)
Total other financing sources (uses)	<u>(46,124)</u>	<u>(358,483)</u>	<u>-</u>	<u>23,443</u>	<u>(381,164)</u>	<u>(261,994)</u>
Net change in fund balance	(649,282)	(90,359)	519,423	(11,988)	(232,206)	1,269,071
FUND BALANCE (DEFICIT)						
Beginning 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>
End of year	<u>\$ 13,636,702</u>	<u>\$ (1,065,207)</u>	<u>\$ 2,546,411</u>	<u>\$ (11,988)</u>	<u>\$ 15,105,918</u>	<u>\$ 15,338,124</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2014

With Comparative Figures for the Year Ended December 31, 2013

CURRENT	2014		Actual	2013 Actual
	Original	Final		
General Government:				
County Board:				
Personal services	\$ 131,342	\$ 131,342	\$ 116,695	\$ 115,376
Contractual services	550,700	569,653	569,187	2,391,896
Commodities	3,345	3,345	1,776	1,146
Minor equipment	-	88,950	-	1,146
Total County Board	<u>685,387</u>	<u>793,290</u>	<u>687,658</u>	<u>2,509,564</u>
County Administrator:				
Personal services	379,671	379,671	374,359	361,471
Contractual services	115,207	115,207	114,594	113,363
Commodities	14,395	14,395	11,174	10,647
Total County Administrator	<u>509,273</u>	<u>509,273</u>	<u>500,127</u>	<u>485,481</u>
County Auditor:				
Personal services	272,382	267,394	254,516	261,782
Contractual services	9,952	3,147	2,557	11,945
Commodities	17,124	17,039	17,039	20,545
Minor equipment	-	9,488	9,487	-
Total County Auditor	<u>299,458</u>	<u>297,068</u>	<u>283,599</u>	<u>294,272</u>
County Treasurer:				
Personal services	294,619	294,619	290,249	293,714
Contractual services	41,914	41,914	34,660	16,588
Commodities	58,420	58,420	49,528	47,786
Minor equipment	-	-	-	145
Total County Treasurer	<u>394,953</u>	<u>394,953</u>	<u>374,437</u>	<u>358,233</u>
County Clerk:				
Personal services	598,458	657,334	653,682	424,001
Contractual services	390,592	380,592	363,998	299,426
Commodities	130,994	117,544	83,866	83,858
Minor equipment	-	1,450	1,435	1,710
Loss	-	330	359	8,414
Total County Clerk	<u>1,120,044</u>	<u>1,157,250</u>	<u>1,103,340</u>	<u>817,409</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2014

With Comparative Figures for the Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT (CONTINUED)				
General Government (Continued):				
Recorder of Deeds:				
Personal services	\$ -	\$ -	\$ -	\$ 237,925
Contractual services	-	-	-	36,257
Commodities	-	-	-	17,647
Minor Equipment	-	-	-	-
Total Recorder of Deeds	-	-	-	291,829
Department of Building and Zoning:				
Personal services	242,000	242,000	238,802	233,981
Contractual services	52,449	52,449	48,786	44,602
Commodities	7,988	7,988	5,044	5,945
Total Department of Building and Zoning	302,437	302,437	292,632	284,528
Information Services Department:				
Personal services	895,226	948,060	932,138	874,528
Contractual services	566,000	566,000	554,377	524,290
Commodities	131,173	91,173	37,198	105,828
Minor equipment	20,000	20,000	19,013	107,236
Total Information Services Department	1,612,399	1,625,233	1,542,726	1,611,882
Facilities Management:				
Personal services	1,694,219	1,694,219	1,565,509	1,527,176
Contractual services	1,615,709	1,801,632	1,744,379	1,495,851
Commodities	226,218	280,896	277,933	265,211
Minor equipment	18,000	18,000	18,000	53,000
Total Facilities Management	3,554,146	3,794,747	3,605,821	3,341,238

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2014

With Comparative Figures for the Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT (CONTINUED)				
General Government (Continued):				
City of Bloomington - Election:				
Personal services	\$ 115,979	\$ 118,096	\$ 118,095	\$ 114,519
Contractual services	<u>468,039</u>	<u>468,039</u>	<u>468,039</u>	<u>468,086</u>
Total City of Bloomington - Election	<u>584,018</u>	<u>586,135</u>	<u>586,134</u>	<u>582,605</u>
Assessment Office:				
Personal services	418,902	421,528	421,349	409,462
Contractual services	48,440	48,440	36,990	31,072
Commodities	<u>88,170</u>	<u>88,170</u>	<u>83,788</u>	<u>80,345</u>
Total Assessment Office	<u>555,512</u>	<u>558,138</u>	<u>542,127</u>	<u>520,879</u>
Total General Government	<u>9,617,627</u>	<u>10,018,524</u>	<u>9,518,601</u>	<u>11,097,920</u>
Public Safety:				
Merit Board:				
Personal services	8,000	8,000	5,998	5,172
Contractual services	8,400	7,600	3,224	1,625
Commodities	<u>500</u>	<u>1,300</u>	<u>305</u>	<u>1,291</u>
Total Merit Board	<u>16,900</u>	<u>16,900</u>	<u>9,527</u>	<u>8,088</u>
Circuit Clerk:				
Personal services	2,102,016	2,102,016	1,945,843	1,955,145
Contractual services	21,830	21,830	16,553	16,091
Commodities	<u>117,797</u>	<u>117,897</u>	<u>89,718</u>	<u>94,656</u>
Total Circuit Clerk	<u>2,241,643</u>	<u>2,241,743</u>	<u>2,052,114</u>	<u>2,065,892</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2014

With Comparative Figures for the Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
CURRENT (CONTINUED)	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Public Safety (Continued):				
Circuit Court:				
Personal services	\$ 485,463	\$ 485,463	\$ 427,448	\$ 425,943
Contractual services	400,970	594,993	589,088	446,247
Commodities	44,380	90,591	89,763	87,959
Minor equipment	-	2,153	3,247	-
Total Circuit Court	<u>930,813</u>	<u>1,173,200</u>	<u>1,109,546</u>	<u>960,149</u>
Jury Commission:				
Personal services	87,117	87,117	85,466	88,145
Contractual services	26,652	26,652	7,060	6,997
Commodities	17,568	19,451	18,824	17,585
Total Jury Commission	<u>131,337</u>	<u>133,220</u>	<u>111,350</u>	<u>112,727</u>
State's Attorney:				
Personal services	2,244,870	2,244,870	2,207,587	2,156,346
Contractual services	145,528	145,528	132,280	494,695
Commodities	50,883	58,275	57,372	55,228
Total State's Attorney	<u>2,441,281</u>	<u>2,448,673</u>	<u>2,397,239</u>	<u>2,706,269</u>
Public Defender:				
Personal services	1,434,069	1,434,069	1,407,310	1,356,068
Contractual services	312,554	312,554	252,320	270,341
Commodities	23,248	23,248	19,498	19,692
Total Public Defender	<u>1,769,871</u>	<u>1,769,871</u>	<u>1,679,128</u>	<u>1,646,101</u>
Court Services:				
Personal services	3,608,295	3,667,693	3,658,164	3,539,615
Contractual services	349,706	568,491	524,321	562,681
Commodities	157,510	178,011	114,982	108,623
Minor equipment	-	-	-	2,448
Total Court Services	<u>4,115,511</u>	<u>4,414,195</u>	<u>4,297,467</u>	<u>4,213,367</u>

**SCHEDULE 5
(CONTINUED)**

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2014

With Comparative Figures for the Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
CURRENT (CONTINUED)				
Public Safety (Continued):				
County Sheriff:				
Personal services	\$ 8,151,331	\$ 8,151,331	\$ 8,073,254	\$ 7,692,065
Contractual services	627,326	678,611	640,904	602,008
Commodities	371,063	371,063	306,022	313,176
Minor equipment	6,240	1,000	-	2,750
Total County Sheriff	<u>9,155,960</u>	<u>9,202,005</u>	<u>9,020,180</u>	<u>8,609,999</u>
Coroner:				
Personal services	326,850	334,824	334,617	335,421
Contractual services	177,950	232,281	228,530	210,627
Commodities	41,000	42,950	41,423	51,291
Minor equipment	10,700	14,570	8,455	3,598
Total Coroner	<u>556,500</u>	<u>624,625</u>	<u>613,025</u>	<u>600,937</u>
Emergency Management Agency:				
Personal services	119,165	122,499	122,497	120,922
Contractual services	23,470	28,993	27,921	28,063
Commodities	15,704	26,074	13,409	21,199
Minor equipment	-	2,640	1,639	1,757
Total Emergency Management Agency	<u>158,339</u>	<u>180,206</u>	<u>165,466</u>	<u>171,941</u>
Total Public Safety	<u>21,518,155</u>	<u>22,204,638</u>	<u>21,455,042</u>	<u>21,095,470</u>
Culture and Recreation:				
Department of Parks and Recreation:				
Personal services	\$ 277,157	\$ 277,157	\$ 273,780	\$ 266,166
Contractual services	78,888	87,699	84,584	87,376
Commodities	82,471	82,471	79,818	77,494
Minor equipment	-	-	-	2,580
Total Department of Parks and Recreation	<u>438,516</u>	<u>447,327</u>	<u>438,182</u>	<u>433,616</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2014

With Comparative Figures for the Year Ended December 31, 2013

CURRENT (CONTINUED)	Budget		Actual	2013 Actual
	Original	2014 Final		
CAPITAL OUTLAY				
County Board	161,730	161,730	92,157	56,142
Information Services Department	60,600	100,600	95,218	38,909
Facilities Management	17,500	17,500	-	-
Jury Commission	-	20,000	20,000	-
County Sheriff	32,000	68,225	68,187	-
County Coroner	40,000	-	-	-
Emergency Management	-	10,825	10,825	-
Department of Parks and Recreation	38,158	72,086	2,129	4,736
Total capital outlay	349,988	450,966	288,516	99,787
DEBT SERVICE	164,201	164,201	157,914	166,471
TOTAL EXPENDITURES	\$ 32,088,487	\$ 33,285,656	\$ 31,858,255	\$ 32,893,264

McLEAN COUNTY, ILLINOIS

TORT JUDGMENT ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT				
General Government:				
Personal services	\$ 890,259	\$ 890,259	\$ 843,374	\$ 836,708
Contractual services	1,520,599	2,295,656	1,837,409	1,618,096
Commodities	155,291	219,223	214,027	199,585
Minor equipment	500	21,099	11,443	-
TOTAL EXPENDITURES	<u>\$ 2,566,649</u>	<u>\$ 3,426,237</u>	<u>\$ 2,906,253</u>	<u>\$ 2,654,389</u>

McLEAN COUNTY, ILLINOIS
FAIRVIEW BUILDING ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>Budget</u>		<u>Actual</u>	<u>2013 Actual</u>
	<u>Original</u>	<u>2014 Final</u>		
CURRENT				
General Government:				
Personal services	\$ 15,745	\$ 5,745	\$ 2,196	\$ -
Contractual services	7,208	34,858	33,346	18,807
Commodities	490	490	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	<u>\$ 23,443</u>	<u>\$ 41,093</u>	<u>\$ 35,542</u>	<u>\$ 18,807</u>

SPECIAL REVENUE FUNDS

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

The County maintained 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 Department 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, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
REVENUES		
Intergovernmental	2,086,084	546,553
Interest	16	1
Miscellaneous	<u>55,149</u>	<u>-</u>
Total revenues	<u>2,141,249</u>	<u>546,554</u>
EXPENDITURES		
Current - health and welfare:		
Contractual services	<u>2,086,084</u>	<u>546,553</u>
Total expenditures	<u>2,086,084</u>	<u>546,553</u>
Excess (deficiency) of revenues over expenditures	55,165	1
FUND BALANCE (DEFICIT)		
Beginning of year	<u>1</u>	<u>-</u>
End of year	<u>\$ 55,166</u>	<u>\$ 1</u>

McLEAN COUNTY, ILLINOIS

DENTAL SEALANT GRANT FUND

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

Year Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ -	\$ -	\$ -	\$ 16,638
Intergovernmental	491,584	491,584	384,427	454,261
Charges for services	26,600	26,600	17,009	6,404
Miscellaneous	45,000	45,000	26,404	24,844
Total revenues	<u>563,184</u>	<u>563,184</u>	<u>427,840</u>	<u>502,147</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	186,997	186,997	163,779	168,096
Contractual services	331,134	331,134	259,053	260,377
Commodities	43,912	43,912	39,512	54,602
<u>Minor equipment</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,986</u>
Total expenditures	<u>562,043</u>	<u>562,043</u>	<u>462,344</u>	<u>497,061</u>
Excess (deficiency) of revenues over expenditures	1,141	1,141	(34,504)	5,086
OTHER FINANCING SOURCES AND USES				
Transfers out	<u>(1,141)</u>	<u>(1,170)</u>	<u>(1,169)</u>	<u>(1,167)</u>
Net change in fund balance	-	(29)	(35,673)	3,919
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>250,841</u>	<u>246,922</u>
End of year	<u>\$ -</u>	<u>\$ (29)</u>	<u>\$ 215,168</u>	<u>\$ 250,841</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, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 481,287	\$ 481,287	\$ 475,652	\$ 449,279
Charges for services	-	-	332	288
Miscellaneous	-	-	1,000	233
	<u>481,287</u>	<u>481,287</u>	<u>476,984</u>	<u>449,800</u>
Total revenues				
EXPENDITURES				
Current - health and welfare:				
Personal services	424,820	424,820	407,781	391,717
Contractual services	29,600	39,749	39,691	27,792
Commodities	21,076	17,700	17,157	16,237
Minor equipment	1,631	7,625	5,994	-
	<u>477,127</u>	<u>489,894</u>	<u>470,623</u>	<u>435,746</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	4,160	(8,607)	6,361	14,054
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	-	1,341
Transfers out	(4,160)	(4,160)	(3,949)	(3,888)
	<u>-</u>	<u>(12,767)</u>	<u>2,412</u>	<u>11,507</u>
Net change in fund balance				
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	185,598	174,091
End of year	<u>\$ -</u>	<u>\$ (25,534)</u>	<u>\$ 188,010</u>	<u>\$ 185,598</u>

McLEAN COUNTY, ILLINOIS

PREVENTIVE BLOCK GRANT FUND

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

Year Ended December 31, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 12,000	\$ 12,000	\$ 4,005	\$ 8,171
Intergovernmental	336,940	336,940	283,328	264,537
Charges for services	7,800	7,800	9,838	8,944
Miscellaneous	-	-	17,540	8,446
Total revenues	<u>356,740</u>	<u>356,740</u>	<u>314,711</u>	<u>290,098</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	161,838	161,838	147,885	170,207
Contractual services	159,131	159,131	118,812	99,176
Commodities	<u>34,491</u>	<u>58,006</u>	<u>51,349</u>	<u>23,198</u>
Total expenditures	<u>355,460</u>	<u>378,975</u>	<u>318,046</u>	<u>292,581</u>
Excess (deficiency) of revenues over expenditures	1,280	(22,235)	(3,335)	(2,483)
OTHER FINANCING SOURCES AND USES				
Transfers out	<u>(1,280)</u>	<u>(1,280)</u>	<u>(1,138)</u>	<u>(1,349)</u>
Net change in fund balance	-	(23,515)	(4,473)	(3,832)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	31,136	34,968
End of year	<u>\$ -</u>	<u>\$ (23,515)</u>	<u>\$ 26,663</u>	<u>\$ 31,136</u>

McLEAN COUNTY, ILLINOIS

FAMILY CASE MANAGEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 1,054,066	\$ 1,057,696	\$ 1,041,003	\$ 809,593
Charges for services	-	-	596	643
Miscellaneous	-	-	2,733	11,974
Total revenues	<u>1,054,066</u>	<u>1,057,696</u>	<u>1,044,332</u>	<u>822,210</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	1,037,276	1,040,906	944,015	803,432
Contractual services	117,335	117,335	85,688	72,213
Commodities	34,537	34,537	25,756	42,160
Minor equipment	6,250	6,250	-	2,156
Total expenditures	<u>1,195,398</u>	<u>1,199,028</u>	<u>1,055,459</u>	<u>919,961</u>
Excess (deficiency) of revenues over expenditures	(141,332)	(141,332)	(11,127)	(97,751)
OTHER FINANCING SOURCES AND USES				
Transfers in	145,883	145,883	125,236	128,374
Transfers out	<u>(4,551)</u>	<u>(5,407)</u>	<u>(4,989)</u>	<u>(4,915)</u>
Net change in fund balance	-	(856)	109,120	25,708
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	941,660	915,952
End of year	<u>\$ -</u>	<u>\$ (856)</u>	<u>\$ 1,050,780</u>	<u>\$ 941,660</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, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 224,089	\$ 224,089	\$ 255,685	\$ 314,611
Miscellaneous	-	-	5,561	341
Total revenues	<u>224,089</u>	<u>224,089</u>	<u>261,246</u>	<u>314,952</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	156,055	159,913	153,729	152,711
Contractual services	52,141	60,271	60,083	64,395
Commodities	14,650	14,650	10,160	44,090
Minor equipment	-	-	-	20,405
Total expenditures	<u>222,846</u>	<u>234,834</u>	<u>223,972</u>	<u>281,601</u>
Excess (deficiency) of revenues over expenditures	1,243	(10,745)	37,274	33,351
OTHER FINANCING SOURCES AND USES				
Transfers out	<u>(1,243)</u>	<u>(1,243)</u>	<u>(1,073)</u>	<u>(1,269)</u>
Net change in fund balance	-	(11,988)	36,201	32,082
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	92,149	60,067
End of year	<u>\$ -</u>	<u>\$ (11,988)</u>	<u>\$ 128,350</u>	<u>\$ 92,149</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, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 681,395	\$ 681,395	\$ 683,274	\$ 679,577
EXPENDITURES				
Current - health and welfare:				
Personal services	-	7,179	3,678	-
Contractual services	<u>681,395</u>	<u>674,895</u>	<u>673,053</u>	<u>673,124</u>
Current - health and welfare:				
Contractual services	<u>681,395</u>	<u>682,074</u>	<u>676,731</u>	<u>673,124</u>
Excess (deficiency) of revenues over expenditures	-	(679)	6,543	6,453
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>97,799</u>	<u>91,346</u>
End of year	<u>\$ -</u>	<u>\$ (679)</u>	<u>\$ 104,342</u>	<u>\$ 97,799</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, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</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	\$ 262,772	\$ 262,772	\$ 263,438	\$ 78,569
Charges for services	24,100	24,100	8,964	-
Miscellaneous	-	-	859	6,973
	<u>286,872</u>	<u>286,872</u>	<u>273,261</u>	<u>85,542</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	187,751	187,751	167,582	184,499
Contractual services	84,940	84,940	81,239	77,588
Commodities	12,307	12,307	8,867	7,884
	<u>284,998</u>	<u>284,998</u>	<u>257,688</u>	<u>269,971</u>
Excess (deficiency) of revenues over expenditures	1,874	1,874	15,573	(184,429)
OTHER FINANCING SOURCES AND USES				
Transfers out	<u>(1,874)</u>	<u>(1,874)</u>	<u>(1,845)</u>	<u>(1,847)</u>
Net change in fund balance	-	-	13,728	(186,276)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	167,718	353,994
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 181,446</u>	<u>\$ 167,718</u>

McLEAN COUNTY, ILLINOIS

COUNTY HEALTH DEPARTMENT FUND

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

Year Ended December 31, 2014

With Comparative Figures for Year Ended December 31, 2013

	2014					2013 <u>Actual</u>
	<u>Budget</u>		<u>Co. Health</u>	<u>FFP</u>	<u>Combined</u>	
	<u>Original</u>	<u>Final</u>	<u>Account</u> <u>Actual</u>	<u>Account</u> <u>Actual</u>		
REVENUES						
General property taxes	\$ 2,954,502	\$ 2,954,502	\$ 2,963,214	\$ -	\$ 2,963,214	\$ 2,994,149
Licenses, permits, fees and fines	769,787	769,787	777,163	-	777,163	750,472
Intergovernmental	660,053	660,053	402,945	439,387	842,332	782,299
Charges for services	255,750	278,500	331,177	-	331,177	247,016
Miscellaneous	109,700	109,700	5,887	-	5,887	4,220
Total revenues	<u>4,749,792</u>	<u>4,772,542</u>	<u>4,480,386</u>	<u>439,387</u>	<u>4,919,773</u>	<u>4,778,156</u>
EXPENDITURES						
Current - health and welfare:						
Personal services	2,661,031	2,679,011	2,577,714	-	2,577,714	2,456,444
Contractual services	1,692,525	1,705,325	1,597,531	-	1,597,531	1,562,331
Commodities	181,774	232,760	178,066	-	178,066	145,710
Minor equipment	13,500	39,340	1,348	-	1,348	14,163
Capital outlay	20,306	20,306	-	-	-	19,009
Debt service	2,821	7,821	2,820	-	2,820	5,640
Total expenditures	<u>4,571,957</u>	<u>4,684,563</u>	<u>4,357,479</u>	<u>-</u>	<u>4,357,479</u>	<u>4,203,297</u>
Excess (deficiency) of revenues over expenditures	177,835	87,979	122,907	439,387	562,294	574,859
OTHER FINANCING SOURCES AND USES						
Transfers in	32,405	32,405	4,500	-	4,500	4,000
Transfers out	<u>(210,240)</u>	<u>(210,406)</u>	<u>(20,336)</u>	<u>(129,736)</u>	<u>(150,072)</u>	<u>(153,779)</u>
Net change in fund balance	-	(90,022)	107,071	309,651	416,722	425,080
FUND BALANCE (DEFICIT)						
Beginning of year	-	-	2,207,142	437,388	2,957,793	2,532,713
End of year	<u>\$ -</u>	<u>\$ (90,022)</u>	<u>\$ 2,314,213</u>	<u>\$ 747,039</u>	<u>\$ 3,374,515</u>	<u>\$ 2,957,793</u>

McLEAN COUNTY, ILLINOIS

COUNTY HIGHWAY FUND

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

Year Ended December 31, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 2,555,424	\$ 2,555,424	\$ 2,562,957	\$ 2,554,268
Intergovernmental	-	-	1,974,825	1,562,525
Charges for services	711,000	766,000	1,207,679	365,329
Interest	1,900	1,900	238	651
Miscellaneous	20,500	20,500	25,928	27,297
Total revenues	<u>3,288,824</u>	<u>3,343,824</u>	<u>5,771,627</u>	<u>4,510,070</u>
EXPENDITURES				
Current - highways and streets:				
Personal services	1,582,945	1,718,295	1,717,875	1,272,344
Contractual services	549,788	2,953,996	2,776,833	1,704,920
Commodities	529,320	485,970	458,616	443,537
Minor equipment	180,378	388,524	326,263	126,904
Capital outlay:				
Highways, bridges, and streets	-	-	36,741	229,365
Other	378,800	458,464	483,807	354,034
Debt service	12,175	3,061	2,820	5,640
Total expenditures	<u>3,233,406</u>	<u>6,008,310</u>	<u>5,802,955</u>	<u>4,136,744</u>
Excess (deficiency) of revenues over expenditures	<u>55,418</u>	<u>(2,664,486)</u>	<u>(31,328)</u>	<u>373,326</u>
OTHER FINANCING SOURCES AND USES				
Transfers in	-	36,203	37,728	-
Transfers out	(5,418)	(8,618)	(8,572)	(24,294)
Total other financing sources (uses)	<u>(5,418)</u>	<u>27,585</u>	<u>29,156</u>	<u>(24,294)</u>
Net change in fund balance	50,000	(2,636,901)	(2,172)	349,032
FUND BALANCE (DEFICIT)				
Beginning of year	<u>250,000</u>	<u>250,000</u>	<u>2,270,205</u>	<u>1,921,173</u>
End of year	<u>\$ 300,000</u>	<u>\$(2,386,901)</u>	<u>\$ 2,268,033</u>	<u>\$ 2,270,205</u>

McLEAN COUNTY, ILLINOIS

COUNTY BRIDGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 1,471,011	\$ 1,471,011	\$ 1,475,425	\$ 1,470,334
Intergovernmental	-	-	36,404	-
Charges for services	170,000	170,000	432,302	811,643
Interest	2,500	2,500	331	712
Miscellaneous	250	250	-	-
Total revenues	<u>1,643,761</u>	<u>1,643,761</u>	<u>1,944,462</u>	<u>2,282,689</u>
EXPENDITURES				
Current - highways and streets:				
Personal services	245,943	252,443	251,383	173,284
Contractual services	298,500	298,500	273,696	146,292
Minor equipment	1,549,318	2,092,818	561,922	589,184
Capital outlay - highways, bridges, and streets	-	-	1,390,510	1,097,047
Total expenditures	<u>2,093,761</u>	<u>2,643,761</u>	<u>2,477,511</u>	<u>2,005,807</u>
Excess (deficiency) of revenues over expenditures	<u>(450,000)</u>	<u>(1,000,000)</u>	<u>(533,049)</u>	<u>276,882</u>
FUND BALANCE (DEFICIT)				
Beginning of year	<u>637,952</u>	<u>637,952</u>	<u>2,479,878</u>	<u>2,202,996</u>
End of year	<u>\$ 187,952</u>	<u>\$ (362,048)</u>	<u>\$ 1,946,829</u>	<u>\$ 2,479,878</u>

McLEAN COUNTY, ILLINOIS

COUNTY MATCHING TAX FUND

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

Year Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 1,271,877	\$ 1,271,877	\$ 1,275,477	\$ 1,274,436
Intergovernmental	-	-	-	-
Interest	1,500	1,500	90	351
Miscellaneous	100	100	-	-
Total revenues	<u>1,273,477</u>	<u>1,273,477</u>	<u>1,275,567</u>	<u>1,274,787</u>
EXPENDITURES				
Current - highways and streets:				
Contractual services	29,000	29,000	11,000	23,468
Capital outlay - highways, bridges, and streets	<u>1,547,665</u>	<u>1,534,665</u>	<u>1,543,651</u>	<u>1,256,955</u>
Total expenditures	<u>1,576,665</u>	<u>1,563,665</u>	<u>1,554,651</u>	<u>1,280,423</u>
Excess (deficiency) of revenues over expenditures	(303,188)	(290,188)	(279,084)	(5,636)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>300,000</u>	<u>300,000</u>	<u>755,912</u>	<u>761,548</u>
End of year	<u>\$ (3,188)</u>	<u>\$ 9,812</u>	<u>\$ 476,828</u>	<u>\$ 755,912</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, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 2,563,000	\$ 2,563,000	\$ 3,584,104	\$ 3,242,590
Charges for services	-	-	-	-
Interest	1,500	1,500	537	860
Miscellaneous	100	100	-	-
Total revenues	<u>2,564,600</u>	<u>2,564,600</u>	<u>3,584,641</u>	<u>3,243,450</u>
EXPENDITURES				
Current - highways and streets:				
Personal services	476,383	476,383	378,031	647,190
Contractual services	1,637,425	1,637,425	1,316,695	1,426,722
Capital outlay - highways, bridges, and streets	1,149,792	1,749,204	1,702,978	1,809,151
Total expenditures	<u>3,263,600</u>	<u>3,863,012</u>	<u>3,397,704</u>	<u>3,883,063</u>
Excess (deficiency) of revenues over expenditures	<u>(699,000)</u>	<u>(1,298,412)</u>	<u>186,937</u>	<u>(639,613)</u>
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	2,646	18,877
Total other financing sources and uses	-	-	2,646	18,877
Net change in fund balance	(699,000)	(1,298,412)	189,583	(620,736)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>800,000</u>	<u>800,000</u>	<u>3,417,305</u>	<u>4,038,041</u>
End of year	<u>\$ 101,000</u>	<u>\$ (498,412)</u>	<u>\$ 3,606,888</u>	<u>\$ 3,417,305</u>

McLEAN COUNTY, ILLINOIS

CHILDREN'S ADVOCACY CENTER FUND

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

Year Ended December 31, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 136,366	\$ 136,366	\$ 136,819	\$ 136,694
Licenses, permits, fees and fines	75,000	75,000	76,660	72,143
Intergovernmental	317,047	317,047	282,076	262,241
Miscellaneous	19,513	19,513	21,624	24,047
Total revenues	<u>547,926</u>	<u>547,926</u>	<u>517,179</u>	<u>495,125</u>
EXPENDITURES				
Current - public safety:				
Personal services	484,202	523,435	520,456	496,647
Contractual services	52,832	53,712	53,642	54,715
Commodities	6,330	6,330	4,622	9,393
Total expenditures	<u>543,364</u>	<u>583,477</u>	<u>578,720</u>	<u>560,755</u>
Excess (deficiency) of revenues over expenditures	4,562	(35,551)	(61,541)	(65,630)
OTHER FINANCING SOURCES AND USES				
Transfers out	<u>(4,562)</u>	<u>(4,562)</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>(4,562)</u>	<u>(4,562)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	(40,113)	(61,541)	(65,630)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>14,356</u>	<u>14,356</u>	<u>(72,726)</u>	<u>(7,096)</u>
End of year	<u>\$ 14,356</u>	<u>\$ (25,757)</u>	<u>\$ (134,267)</u>	<u>\$ (72,726)</u>

McLEAN COUNTY, ILLINOIS

SOCIAL SECURITY FUND

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

Year Ended December 31, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</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	\$ 2,358,862	\$ 2,358,862	\$ 2,365,928	\$ 2,347,968
EXPENDITURES				
Current - general government:				
Personal services	<u>2,064,282</u>	<u>2,064,282</u>	<u>1,965,361</u>	<u>1,891,409</u>
Excess (deficiency) of revenues over expenditures	294,580	294,580	400,567	456,559
OTHER FINANCING USES				
Transfers out	<u>(344,580)</u>	<u>(347,880)</u>	<u>(347,842)</u>	<u>(337,681)</u>
Total other financing sources and uses	<u>(344,580)</u>	<u>(347,880)</u>	<u>(347,842)</u>	<u>(337,681)</u>
Net change in fund balance	(50,000)	(53,300)	52,725	118,878
FUND BALANCE (DEFICIT)				
Beginning of year	<u>50,000</u>	<u>50,000</u>	<u>918,705</u>	<u>799,827</u>
End of year	<u>\$ -</u>	<u>\$ (3,300)</u>	<u>\$ 971,430</u>	<u>\$ 918,705</u>

McLEAN COUNTY, ILLINOIS

CO-OPERATIVE EXTENSION FUND

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

Year Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 530,250	\$ 530,250	\$ 531,960	\$ 529,930
EXPENDITURES				
Current - culture and recreation:				
Contractual services	530,250	530,250	530,250	529,930
Excess of (deficiency) revenues over expenditures	-	-	1,710	-
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,710</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, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 65,200	\$ 65,200	\$ 65,327	\$ 65,289
EXPENDITURES				
Current - culture and recreation:				
Contractual services	<u>65,200</u>	<u>65,200</u>	<u>65,200</u>	<u>65,200</u>
Excess (deficiency) of revenues over expenditures	-	-	127	89
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>213</u>	<u>124</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 340</u>	<u>\$ 213</u>

McLEAN COUNTY, ILLINOIS

VETERANS' ASSISTANCE COMMISSION FUND

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

Year Ended December 31, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 168,860	\$ 168,860	\$ 169,449	\$ 169,338
Miscellaneous	-	-	165	1,825
Total revenues	<u>168,860</u>	<u>168,860</u>	<u>169,614</u>	<u>171,163</u>
 EXPENDITURES				
Current - health and welfare:				
Personal services	111,428	112,232	111,928	109,072
Contractual services	74,363	74,363	50,688	54,406
Commodities	6,198	6,198	4,504	5,063
Minor Equipment	150	150	-	-
Debt service	<u>1,372</u>	<u>1,713</u>	<u>1,380</u>	<u>1,380</u>
Total expenditures	<u>193,511</u>	<u>194,656</u>	<u>168,500</u>	<u>169,921</u>
Excess (deficiency) of revenues over expenditures	(24,651)	(25,796)	1,114	1,242
 FUND BALANCE (DEFICIT)				
Beginning of year	-	-	<u>108,226</u>	<u>106,984</u>
End of year	<u>\$ (24,651)</u>	<u>\$ (25,796)</u>	<u>\$ 109,340</u>	<u>\$ 108,226</u>

McLEAN COUNTY, ILLINOIS

RECORDER DOCUMENT STORAGE FUND

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

Year Ended December 31, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 121,000	\$ 121,000	\$ 94,788	\$ 169,791
Total revenues	<u>121,000</u>	<u>121,000</u>	<u>94,788</u>	<u>169,791</u>
EXPENDITURES				
Current - general government:				
Contractual services	71,512	71,512	69,053	268,224
Commodities	3,265	3,265	2,742	9,742
Other	<u>16,223</u>	<u>16,223</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>91,000</u>	<u>91,000</u>	<u>71,795</u>	<u>277,966</u>
Excess (deficiency) of revenues over expenditures	30,000	30,000	22,993	(108,175)
OTHER FINANCING USES				
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
Net change in fund balance	-	-	(7,007)	(108,175)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>123,630</u>	<u>231,805</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,623</u>	<u>\$ 123,630</u>

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

Year Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</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	\$ 29,800	\$ 29,800	\$ 36,332	\$ 30,288
Charges for services	<u>-</u>	<u>-</u>	<u>4</u>	<u>2,090</u>
Total revenues	<u>29,800</u>	<u>29,800</u>	<u>36,336</u>	<u>32,378</u>
EXPENDITURES				
Current - public safety:				
Contractual services	18,350	18,350	12,183	13,518
Commodities	<u>11,450</u>	<u>11,450</u>	<u>6,014</u>	<u>384</u>
Total expenditures	<u>29,800</u>	<u>29,800</u>	<u>18,197</u>	<u>13,902</u>
Excess (deficiency) of revenues over expenditures	-	-	18,139	18,476
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>127,311</u>	<u>108,835</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 145,450</u>	<u>\$ 127,311</u>

McLEAN COUNTY, ILLINOIS

CIRCUIT CLERK AUTOMATION FUND

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

Year Ended December 31, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 1,913	\$ 1,799
Licenses, permits, fees and fines	<u>154,000</u>	<u>154,000</u>	<u>211,983</u>	<u>147,541</u>
Total revenues	<u>154,000</u>	<u>154,000</u>	<u>213,896</u>	<u>149,340</u>
EXPENDITURES				
Current - public safety:				
Contractual services	69,857	69,857	43,431	78,807
Commodities	3,230	3,230	2,301	43,748
Minor equipment	<u>8,270</u>	<u>8,270</u>	<u>1,095</u>	<u>-</u>
Total expenditures	<u>81,357</u>	<u>81,357</u>	<u>46,827</u>	<u>122,555</u>
Excess (deficiency) of revenues over expenditures	72,643	72,643	167,069	26,785
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	(19,720)	(19,720)	74,706	(65,578)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>161,626</u>	<u>227,204</u>
End of year	<u>\$ (19,720)</u>	<u>\$ (19,720)</u>	<u>\$ 236,332</u>	<u>\$ 161,626</u>

McLEAN COUNTY, ILLINOIS

COURT SECURITY FUND

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

Year Ended December 31, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>Budget</u>		<u>Actual</u>	<u>2013 Actual</u>
	<u>Original</u>	<u>2014 Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 315,745	\$ 315,745	\$ 285,878	\$ 310,152
EXPENDITURES				
Current - public safety:				
Personal services	314,926	314,926	314,475	327,042
Contractual services	819	819	819	3,912
Commodities	-	-	-	507
Total expenditures	<u>315,745</u>	<u>315,745</u>	<u>315,294</u>	<u>331,461</u>
Excess (deficiency) of revenues over expenditures	-	-	(29,416)	(21,309)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	(125,596)	(104,287)
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (155,012)</u>	<u>\$ (125,596)</u>

McLEAN COUNTY, ILLINOIS

COURT DOCUMENT STORAGE FUND

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

Year Ended December 31, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Licenses, permits, fees and fines	\$ 153,000	\$ 153,000	\$ 183,929	\$ 146,060
Miscellaneous	75,084	75,084	-	-
Total revenues	<u>228,084</u>	<u>228,084</u>	<u>183,929</u>	<u>146,060</u>
EXPENDITURES				
Current - public safety:				
Personal services	137,772	137,772	119,679	108,173
Contractual services	49,729	49,729	22,094	38,577
Commodities	40,583	50,725	30,096	30,811
Total expenditures	<u>228,084</u>	<u>238,226</u>	<u>171,869</u>	<u>177,561</u>
Excess (deficiency) of revenues over expenditures	-	(10,142)	12,060	(31,501)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	325,341	356,842
End of year	<u>\$ -</u>	<u>\$ (10,142)</u>	<u>\$ 337,401</u>	<u>\$ 325,341</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, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</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	\$ 69,345	\$ 69,345	\$ 59,978	\$ 77,390
Miscellaneous	<u>23,621</u>	<u>23,621</u>	<u>-</u>	<u>-</u>
Total revenues	<u>92,966</u>	<u>92,966</u>	<u>59,978</u>	<u>77,390</u>
EXPENDITURES				
Current - public safety:				
Personal services	85,662	85,662	59,758	70,535
Contractual services	7,214	7,214	1,184	984
Commodities	<u>90</u>	<u>90</u>	<u>-</u>	<u>100</u>
Total expenditures	<u>92,966</u>	<u>92,966</u>	<u>60,942</u>	<u>71,619</u>
Excess (deficiency) of revenues over expenditures	-	-	(964)	5,771
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>227,977</u>	<u>222,206</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 227,013</u>	<u>\$ 227,977</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, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
REVENUES		
Licenses, permits, fees and fines	\$ 9,440	\$ 8,449
Total revenues	<u>9,440</u>	<u>8,449</u>
 EXPENDITURES		
Total expenditures	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	9,440	8,449
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>11,603</u>	<u>3,154</u>
End of year	<u>\$ 21,043</u>	<u>\$ 11,603</u>

McLEAN COUNTY, ILLINOIS

PROBATION SERVICES FUND

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

Year Ended December 31, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 324,330	\$ 324,330	\$ 266,216	\$ 269,349
Total revenues	<u>324,330</u>	<u>324,330</u>	<u>266,216</u>	<u>269,349</u>
EXPENDITURES				
Current - public safety:				
Personal services	-	5,000	3,790	440
Contractual services	69,250	64,250	13,133	33,634
Commodities	31,080	31,080	11,616	5,996
Capital outlay	24,000	24,000	19,233	-
Total expenditures	<u>124,330</u>	<u>124,330</u>	<u>47,772</u>	<u>40,070</u>
Excess (deficiency) of revenues over expenditures	200,000	200,000	218,444	229,279
OTHER FINANCING USES				
Transfers out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>
Total other financing sources (uses)	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>
Net change in fund balance	-	-	18,444	29,279
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	159,117	129,838
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 177,561</u>	<u>\$ 159,117</u>

McLEAN COUNTY, ILLINOIS

EVERGREEN LAKE LEASE FUND

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

Year Ended December 31, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Miscellaneous	\$ 12,311	\$ 12,311	\$ 3,000	\$ -
Total revenues	<u>12,311</u>	<u>12,311</u>	<u>3,000</u>	<u>-</u>
 EXPENDITURES				
Current - culture and recreation:				
Personal services	5,976	5,976	2,848	7,819
Contractual services	470	470	-	-
Commodities	<u>5,865</u>	<u>5,865</u>	<u>4,968</u>	<u>1,568</u>
Total expenditures	<u>12,311</u>	<u>12,311</u>	<u>7,816</u>	<u>9,387</u>
Excess (deficiency) of revenues over expenditures	-	-	(4,816)	(9,387)
 FUND BALANCE (DEFICIT)				
Beginning of year	<u>9,211</u>	<u>9,211</u>	<u>24,930</u>	<u>34,317</u>
End of year	<u>\$ 9,211</u>	<u>\$ 9,211</u>	<u>\$ 20,114</u>	<u>\$ 24,930</u>

McLEAN COUNTY, ILLINOIS

SCAAP - JUSTICE BENEFITS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
REVENUES		
Intergovernmental	\$ 7,439	\$ 7,838
Total revenues	<u>7,439</u>	<u>7,838</u>
EXPENDITURES		
Current - public safety:		
Contractual services	<u>7,533</u>	<u>5,724</u>
Total expenditures	<u>7,533</u>	<u>5,724</u>
Excess (deficiency) of revenues over expenditures	<u>(94)</u>	<u>2,114</u>
FUND BALANCE (DEFICIT)		
Beginning of year	<u>9,206</u>	<u>7,092</u>
End of year	<u>\$ 9,112</u>	<u>\$ 9,206</u>

McLEAN COUNTY, ILLINOIS

FEDERAL ASSET FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
REVENUES		
Intergovernmental	\$ 20,000	\$ 1,166
Interest	20	27
Total revenues	<u>20,020</u>	<u>1,193</u>
EXPENDITURES		
Current - public safety:		
Contractual	1,550	-
Capital outlay	<u>13,700</u>	<u>37,428</u>
Total expenditures	<u>15,250</u>	<u>37,428</u>
Excess (deficiency) of revenues over expenditures	<u>4,770</u>	<u>(36,235)</u>
FUND BALANCE (DEFICIT)		
Beginning of year	<u>21,875</u>	<u>58,110</u>
End of year	<u>\$ 26,645</u>	<u>\$ 21,875</u>

McLEAN COUNTY, ILLINOIS

ASSET FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
REVENUES		
Licenses, permits, fees and fines	\$ 76,564	\$ 15,293
Intergovernmental	<u>48,618</u>	<u>42,943</u>
Total revenues	<u>125,182</u>	<u>58,236</u>
EXPENDITURES		
Current - public safety:		
Contractual services	80,832	14,201
Commodities	13,612	24,234
Minor equipment	-	1,435
Capital outlay	<u>113,773</u>	<u>-</u>
Total expenditures	<u>208,217</u>	<u>39,870</u>
Excess (deficiency) of revenues over expenditures	(83,035)	18,366
FUND BALANCE (DEFICIT)		
Beginning of year	<u>275,319</u>	<u>256,953</u>
End of year	<u>\$ 192,284</u>	<u>\$ 275,319</u>

McLEAN COUNTY, ILLINOIS

D.A.R.E. PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Miscellaneous - donations	<u>\$ 10,224</u>	<u>\$ 5,985</u>
 EXPENDITURES		
Current - public safety:		
Commodities	<u>1,549</u>	<u>4,066</u>
Total expenditures	<u>1,549</u>	<u>4,066</u>
Excess (deficiency) of revenues over expenditures	8,675	1,919
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>5,525</u>	<u>3,606</u>
End of year	<u>\$ 14,200</u>	<u>\$ 5,525</u>

McLEAN COUNTY, ILLINOIS

SHERIFF DONATION TRUST FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Total revenues	_____ -	_____ -
EXPENDITURES		
Total expenditures	_____ -	_____ -
Excess (deficiency) of revenues over expenditures	- -	- -
FUND BALANCE (DEFICIT)		
Beginning of year	_____ 11,699	_____ 11,699
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, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Licenses, permits, fees and fines	\$ 57,420	\$ 61,570
 EXPENDITURES		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	57,420	61,570
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>175,600</u>	<u>114,030</u>
End of year	<u>\$233,020</u>	<u>\$175,600</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, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 312,827	\$ 312,827	\$ 306,620	\$ 333,399
Miscellaneous	-	-	169	166
Total revenues	<u>312,827</u>	<u>312,827</u>	<u>306,789</u>	<u>333,565</u>
EXPENDITURES				
Current - public safety:				
Personal services	264,308	274,976	266,420	270,252
Contractual services	43,130	42,999	34,204	41,210
Commodities	5,389	5,389	4,592	11,764
Minor equipment	-	-	-	-
Total expenditures	<u>312,827</u>	<u>323,364</u>	<u>305,216</u>	<u>323,226</u>
Excess (deficiency) of revenues over expenditures	-	(10,537)	1,573	10,339
OTHER FINANCING SOURCES				
Transfers out	-	(2,000)	(1,928)	-
Net change in fund balance	-	(12,537)	(355)	10,339
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	29,904	19,565
End of year	<u>\$ -</u>	<u>\$ (12,537)</u>	<u>\$ 29,549</u>	<u>\$ 29,904</u>

McLEAN COUNTY, ILLINOIS

WASTE MANAGEMENT FUND

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

Year Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 160,000	\$ 160,000	\$ 141,156	\$ 125,070
EXPENDITURES				
Current - health and welfare:				
Contractual services	<u>140,000</u>	<u>140,000</u>	<u>136,628</u>	<u>122,351</u>
Excess (deficiency) of revenues over expenditures	20,000	20,000	4,528	2,719
OTHER FINANCING USES				
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>
Net change in fund balance	-	-	(15,472)	(17,281)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>109,995</u>	<u>127,276</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,523</u>	<u>\$ 109,995</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, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Intergovernmental	\$ 180,965	\$ 264,194	\$ 244,430	\$ 267,935
Total revenues	<u>180,965</u>	<u>264,194</u>	<u>244,430</u>	<u>267,935</u>
EXPENDITURES				
Current - public safety:				
Personal services	138,251	197,747	195,113	210,534
Commodities	-	-	-	-
Contractual services	<u>42,714</u>	<u>93,267</u>	<u>89,133</u>	<u>105,816</u>
Total expenditures	<u>180,965</u>	<u>291,014</u>	<u>284,246</u>	<u>316,350</u>
Excess (deficiency) of revenues over expenditures	-	(26,820)	(39,816)	(48,415)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>(95,993)</u>	<u>(47,578)</u>
End of year	<u>\$ -</u>	<u>\$ (26,820)</u>	<u>\$ (135,809)</u>	<u>\$ (95,993)</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, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</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	\$ 2,114,176	\$ 2,114,176	\$ 2,120,264	\$ 2,112,949
Total revenues	<u>2,114,176</u>	<u>2,114,176</u>	<u>2,120,264</u>	<u>2,112,949</u>
EXPENDITURES				
Debt service	<u>2,114,176</u>	<u>2,114,176</u>	<u>2,114,176</u>	<u>2,114,017</u>
Excess (deficiency) of revenues over expenditures	-	-	6,088	(1,068)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>162,943</u>	<u>164,011</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,031</u>	<u>\$ 162,943</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, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 2,373,545	\$ 2,373,545	\$ 2,380,423	\$ 2,369,851
EXPENDITURES				
Current - general government:				
Contractual services	2,373,545	2,373,545	2,373,545	2,371,360
Excess (deficiency) of revenues over expenditures	-	-	6,878	(1,509)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	(291,928)	(290,419)
End of year	\$ -	\$ -	\$ (285,050)	\$ (291,928)

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

Year Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</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	\$ 22,907	\$ 22,907	\$ 21,549	\$ 22,335
Total revenues	<u>22,907</u>	<u>22,907</u>	<u>21,549</u>	<u>22,335</u>
 EXPENDITURES				
Current - general government:				
Personal services	22,650	26,013	25,877	22,952
Contractual services	<u>257</u>	<u>257</u>	<u>257</u>	<u>254</u>
Total expenditures	<u>22,907</u>	<u>26,270</u>	<u>26,134</u>	<u>23,206</u>
Excess (deficiency) of revenues over expenditures	-	(3,363)	(4,585)	(871)
 FUND BALANCE (DEFICIT)				
Beginning of year	-	-	<u>11,356</u>	<u>12,227</u>
End of year	<u>\$ -</u>	<u>\$ (3,363)</u>	<u>\$ 6,771</u>	<u>\$ 11,356</u>

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

Year Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Charges for services	\$ <u>353,666</u>	\$ <u>320,937</u>
EXPENDITURES		
Current - public safety	<u>311,590</u>	<u>290,164</u>
Excess (deficiency) of revenues over expenditures	42,076	30,773
FUND BALANCE (DEFICIT)		
Beginning of year	<u>174,126</u>	<u>143,353</u>
End of year	<u>\$ 216,202</u>	<u>\$ 174,126</u>

McLEAN COUNTY, ILLINOIS

GIS FEES FUND

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

Year Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 227,000	\$ 227,000	\$ 156,104	\$ 156,992
EXPENDITURES				
Current - general government:				
Contractual services	227,000	227,000	151,432	162,398
Total expenditures	227,000	227,000	151,432	162,398
Excess (deficiency) of revenues over expenditures	-	-	4,672	(5,406)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	23,152	28,558
End of year	\$ -	\$ -	\$ 27,824	\$ 23,152

McLEAN COUNTY, ILLINOIS

COLLECTOR AUTOMATION FUND

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

Year Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 17,000	\$ 17,000	\$ 14,020	\$ 15,590
Total revenues	<u>17,000</u>	<u>17,000</u>	<u>14,020</u>	<u>15,590</u>
EXPENDITURES				
Current - general government				
Contractual services	<u>4,000</u>	<u>4,000</u>	<u>2,793</u>	<u>2,754</u>
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>2,793</u>	<u>2,754</u>
Excess (deficiency) of revenues over expenditures	13,000	13,000	11,227	12,836
OTHER FINANCING USES				
Transfers out	<u>(13,000)</u>	<u>(13,000)</u>	<u>(13,000)</u>	<u>(15,000)</u>
Net change in fund balance	-	-	(1,773)	(2,164)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>31,084</u>	<u>33,248</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,311</u>	<u>\$ 31,084</u>

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

Year Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</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	\$ 53,900	\$ 53,900	\$ 43,864	\$ 49,075
 EXPENDITURES				
Current - public safety	<u>53,900</u>	<u>53,900</u>	<u>50,004</u>	<u>54,171</u>
Excess (deficiency) of revenues over expenditures	-	-	(6,140)	(5,096)
 FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>7,873</u>	<u>12,969</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,733</u>	<u>\$ 7,873</u>

McLEAN COUNTY, ILLINOIS

CHILDREN'S WAITING ROOM

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

Year Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 31,693	\$ 31,693	\$ 27,415	\$ 30,675
EXPENDITURES				
Current - public safety	31,693	33,000	33,000	32,000
Excess (deficiency) of revenues over expenditures	-	(1,307)	(5,585)	(1,325)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	44,555	45,880
End of year	\$ -	\$ (1,307)	\$ 38,970	\$ 44,555

McLEAN COUNTY, ILLINOIS

METRO McLEAN COUNTY CENTRALIZED COMMUNICATIONS CENTER FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	2014		Actual	2013 Actual
	Original	Final		
REVENUES				
Licenses, permits, fees, and fines	\$ 56,942	\$ 56,942	\$ 61,500	\$ 39,300
Intergovernmental	1,945,962	1,945,962	1,945,962	1,898,500
Interest	667	667	180	261
Charges for services	-	-	-	360
Miscellaneous	-	-	324	112
Total revenues	<u>2,003,571</u>	<u>2,003,571</u>	<u>2,007,966</u>	<u>1,938,533</u>
EXPENDITURES				
Current - public safety:				
Personal services	2,079,947	2,232,472	2,104,364	2,108,140
Contractual services	661,978	660,018	600,966	559,478
Commodities	26,760	31,660	31,465	27,108
Minor equipment	-	1,960	1,960	5,147
Total expenditures	<u>2,768,685</u>	<u>2,926,110</u>	<u>2,738,755</u>	<u>2,699,873</u>
Excess (deficiency) of revenues over expenditures	<u>(765,114)</u>	<u>(922,539)</u>	<u>(730,789)</u>	<u>(761,340)</u>
OTHER FINANCING SOURCES				
Transfers in	<u>765,114</u>	<u>765,114</u>	<u>765,114</u>	<u>746,453</u>
Total other financing sources	<u>765,114</u>	<u>765,114</u>	<u>765,114</u>	<u>746,453</u>
Net change in fund balance	-	(157,425)	34,325	(14,887)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	173,183	188,070
End of year	<u>\$ -</u>	<u>\$ (157,425)</u>	<u>\$ 207,508</u>	<u>\$ 173,183</u>

McLEAN COUNTY, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Intergovernmental	\$ 2,698,442	\$ 2,345,398
Charges for services	284,421	698
Interest	824	1,911
Miscellaneous	<u>-</u>	<u>72</u>
Total revenues	<u>2,983,687</u>	<u>2,348,079</u>
 EXPENDITURES		
Current - highways and streets:		
Contractual services	<u>2,711,022</u>	<u>2,613,651</u>
Excess (deficiency) of revenues over expenditures	272,665	(265,572)
 OTHER FINANCING SOURCES AND USES		
Transfers in	<u>381</u>	<u>-</u>
Total other financing sources and uses	<u>381</u>	<u>-</u>
Net change in fund balance	273,046	(265,572)
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>1,785,209</u>	<u>2,050,781</u>
End of year	<u>\$ 2,058,255</u>	<u>\$ 1,785,209</u>

McLEAN COUNTY, ILLINOIS
TOWNSHIP BRIDGE PROGRAM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Intergovernmental	\$ 321,079	\$ 525,952
Charges for services	-	14,787
Interest	<u>1</u>	<u>4</u>
Total revenues	<u>321,080</u>	<u>540,743</u>
 EXPENDITURES		
Current - highways and streets:		
Contractual services	<u>323,560</u>	<u>542,070</u>
Excess (deficiency) of revenues over expenditures	<u>(2,480)</u>	<u>(1,327)</u>
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>3,983</u>	<u>5,310</u>
End of year	<u>\$ 1,503</u>	<u>\$ 3,983</u>

McLEAN COUNTY, ILLINOIS

LAW LIBRARY FUND

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

Year Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>		<u>Actual</u>	<u>2013</u>
	<u>Budget</u>			
REVENUES	<u>Original</u>	<u>Final</u>		
Licenses, permits, fees and fines	\$ 73,250	\$ 73,250	\$ 62,330	\$ 69,276
Miscellaneous	<u>-</u>	<u>-</u>	<u>2,822</u>	<u>3,357</u>
Total revenues	<u>73,250</u>	<u>73,250</u>	<u>65,152</u>	<u>72,633</u>
EXPENDITURES				
Current - public safety:				
Personal services	16,839	16,839	12,649	16,357
Contractual services	987	987	822	695
Commodities	<u>47,765</u>	<u>47,765</u>	<u>17,387</u>	<u>39,092</u>
Total expenditures	<u>65,591</u>	<u>65,591</u>	<u>30,858</u>	<u>56,144</u>
Excess (deficiency) of revenues over expenditures	7,659	7,659	34,294	16,489
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>(195)</u>	<u>(16,684)</u>
End of year	<u>\$ 7,659</u>	<u>\$ 7,659</u>	<u>\$ 34,099</u>	<u>\$ (195)</u>

McLEAN COUNTY, ILLINOIS

CAPITAL IMPROVEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2014

With Comparative Figures for Year Ended December 31, 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Total revenues	-	-
EXPENDITURES		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	-	-
FUND BALANCE (DEFICIT)		
Beginning of year	486	486
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.

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, 2014

ASSETS	Free Eye Clinic	Baker Estate	Community Development	Nursing Home Crafts	Total Private - purpose Trust Funds
Cash and investments	\$ 31,589	\$184,863	\$ 845,676	\$ 29,731	\$ 1,091,859
Receivables:					
Accounts	<u> -</u>	<u> -</u>	<u> 236,230</u>	<u> -</u>	<u> 236,230</u>
TOTAL ASSETS	<u>\$ 31,589</u>	<u>\$184,863</u>	<u>\$ 1,081,906</u>	<u>\$ 29,731</u>	<u>\$ 1,328,089</u>
LIABILITIES AND NET POSITION					
LIABILITIES					
Due to individuals and other governmental entities	\$ -	\$ -	\$ 260,263	\$ -	\$ 260,263
NET POSITION					
Assets held in trust for others	<u> 31,589</u>	<u> 184,863</u>	<u> 821,643</u>	<u> 29,731</u>	<u> 1,067,826</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 31,589</u>	<u>\$184,863</u>	<u>\$ 1,081,906</u>	<u>\$ 29,731</u>	<u>\$ 1,328,089</u>

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST FUNDS

COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION

For the Year Ended December 31, 2014

	<u>Free Eye Clinic</u>	<u>Baker Estate</u>	<u>Community Development</u>	<u>Nursing Home Crafts</u>	<u>Total</u>
ADDITIONS					
Interest	\$ 19	\$ 14,105	\$ 14,332	\$ -	\$ 28,456
Other:					
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,750</u>	<u>5,750</u>
Total additions	<u>19</u>	<u>14,105</u>	<u>14,332</u>	<u>5,750</u>	<u>34,206</u>
DEDUCTIONS					
Current:					
Health and welfare	<u>30</u>	<u>31</u>	<u>47</u>	<u>6,612</u>	<u>6,720</u>
Total deductions	<u>30</u>	<u>31</u>	<u>47</u>	<u>6,612</u>	<u>6,720</u>
Net change in net position	(11)	14,074	14,285	(862)	27,486
NET POSITION					
Beginning of year	<u>31,600</u>	<u>170,789</u>	<u>807,358</u>	<u>30,593</u>	<u>1,040,340</u>
End of year	<u>\$ 31,589</u>	<u>\$184,863</u>	<u>\$ 821,643</u>	<u>\$ 29,731</u>	<u>\$ 1,067,826</u>

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2014

	Balance, December 31, <u>2013</u>	<u>Additions</u>	<u>Deductions</u>	Balance, December 31, <u>2014</u>
DRAINAGE DISTRICT FUNDS				
Assets:				
Cash and investments	\$ 183,649	\$ 92,095	\$ 77,543	\$ 198,201
Liabilities:				
Other	\$ 183,649	\$ 30,676	\$ 16,124	\$ 198,201
PROPERTY TAXES				
Assets:				
Cash and investments	\$ 206,802	\$ 467,645,982	\$ 467,430,738	\$ 422,046
Receivables - other	93,911	300,797,904	300,764,108	127,707
	<u>\$ 300,713</u>	<u>\$ 768,443,886</u>	<u>\$ 768,194,846</u>	<u>\$ 549,753</u>
Liabilities:				
Other	\$ 300,713	\$ 305,938,020	\$ 305,688,980	\$ 549,753
CONDEMNATIONS AND ABANDONED PROPERTY				
Assets:				
Cash and investments	\$ 142,415	\$ 32,715	\$ 15,755	\$ 159,375
Receivables - other	26	-	26	-
	<u>\$ 142,441</u>	<u>\$ 32,715</u>	<u>\$ 15,781</u>	<u>\$ 159,375</u>
Liabilities:				
Other	\$ 142,441	\$ 48,200	\$ 31,266	\$ 159,375

(CONTINUED)

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2014

	Balance, December 31, <u>2013</u>	<u>Additions</u>	<u>Deductions</u>	Balance, December 31, <u>2014</u>
CIRCUIT CLERK				
Assets:				
Cash and investments	\$ 1,344,933	\$ 35,264,053	\$ 35,475,385	\$ 1,133,601
Accrued interest receivable	2,196	-	349	1,847
	<u>\$ 1,347,129</u>	<u>\$ 35,264,053</u>	<u>\$ 35,475,734</u>	<u>\$ 1,135,448</u>
Liabilities:				
Other	<u>\$ 1,347,129</u>	<u>\$ 35,264,053</u>	<u>\$ 35,475,734</u>	<u>\$ 1,135,448</u>
 PAYROLL				
Assets:				
Cash and investments	\$ 136,277	\$ 60,388,859	\$ 60,358,363	\$ 166,773
Receivables - other	460	35,481	35,941	-
Due from component units	-	2,386	2,386	-
Due from others	-	41,542,653	41,542,653	-
	<u>\$ 136,737</u>	<u>\$ 101,969,379</u>	<u>\$ 101,939,343</u>	<u>\$ 166,773</u>
Liabilities:				
Other	<u>\$ 136,737</u>	<u>\$ 63,567,556</u>	<u>\$ 63,537,520</u>	<u>\$ 166,773</u>
 JAIL INMATE				
Assets:				
Cash and investments	<u>\$ 22,769</u>	<u>\$ 1,949,423</u>	<u>\$ 1,950,939</u>	<u>\$ 21,253</u>
Liabilities:				
Other	<u>\$ 22,769</u>	<u>\$ 1,949,423</u>	<u>\$ 1,950,939</u>	<u>\$ 21,253</u>

(CONTINUED)

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2014

	<u>Balance, December 31, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, December 31, 2014</u>
SHERIFF'S GENERAL				
Assets:				
Cash and investments	\$ -	\$ 309,032	\$ 309,032	\$ -
Liabilities:				
Other	\$ -	\$ 309,032	\$ 309,032	\$ -
Nationwide Retirement				
Assets:				
Cash and investments	\$ 330	\$ 361,836	\$ 348,597	\$ 13,569
Liabilities:				
Other	\$ 330	\$ 361,836	\$ 348,597	\$ 13,569
TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and investments	\$ 2,037,175	\$ 566,043,995	\$ 565,966,352	\$ 2,114,818
Accrued interest receivable	2,196	-	349	1,847
Receivables - other	94,397	300,833,385	300,800,075	127,707
Due from component units	-	2,386	2,386	-
Due from others	-	41,542,653	41,542,653	-
	<u>\$ 2,133,768</u>	<u>\$ 908,422,419</u>	<u>\$ 908,311,815</u>	<u>\$ 2,244,372</u>
Liabilities:				
Other	<u>\$ 2,133,768</u>	<u>\$ 407,468,796</u>	<u>\$ 407,358,192</u>	<u>\$ 2,244,372</u>

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

BALANCE SHEET AND STATEMENT OF NET POSITION

December 31, 2014

	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS			
CURRENT ASSETS			
Cash and investments	\$ 1,299,823	\$ -	\$ 1,299,823
Receivables:			
State of Illinois	335,855	-	335,855
Accounts	60,320	-	60,320
Other	<u>284</u>	<u>-</u>	<u>284</u>
Total current assets	1,696,282	-	1,696,282
NONCURRENT ASSETS			
Capital assets, net	<u>-</u>	<u>1,184,534</u>	<u>1,184,534</u>
TOTAL ASSETS	<u>\$ 1,696,282</u>	<u>\$ 1,184,534</u>	<u>\$ 2,880,816</u>
LIABILITIES AND FUND BALANCE/NET POSITION			
CURRENT LIABILITIES			
Accounts payable	\$ 64,529	\$ -	\$ 64,529
Due to individuals and other governmental entities	3,583	-	3,583
Due to primary government	18,198	-	18,198
Accrued compensated absences	-	31	31
Capital lease obligation	<u>-</u>	<u>187,632</u>	<u>187,632</u>
Total current liabilities	86,310	187,663	273,973
NONCURRENT LIABILITIES			
Accrued compensated absences	-	279	279
Capital lease obligation	<u>-</u>	<u>815,120</u>	<u>815,120</u>
Total noncurrent liabilities	<u>-</u>	<u>815,399</u>	<u>815,399</u>
Total liabilities	86,310	1,003,062	1,089,372
FUND BALANCE/NET POSITION			
Net investment in capital assets	-	442,221	442,221
Unrestricted	<u>1,609,972</u>	<u>(260,749)</u>	<u>1,349,223</u>
Total fund balance/net position	<u>1,609,972</u>	<u>181,472</u>	<u>1,791,444</u>
TOTAL LIABILITIES AND FUND BALANCE/NET POSITION	<u>\$ 1,696,282</u>	<u>\$ 1,184,534</u>	<u>\$ 2,880,816</u>

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD

RECONCILIATION OF BALANCE SHEET TO STATEMENT OF NET POSITION

December 31, 2014

TOTAL FUND BALANCE FOR FUND BALANCE SHEET \$ 1,609,972

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	1,827,992
Accumulated depreciation	<u>(643,458)</u>
	<u>1,184,534</u>

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, 2014 consist of:

Capital lease obligations	(1,002,752)
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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, 2014 consist of:

Accrued compensated absences	<u>(310)</u>
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TOTAL NET POSITION \$ 1,791,444

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, 2014

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
REVENUES			
Licenses, permits, fees and fines	\$ 1,861,745	\$ -	\$ 1,861,745
Interest	<u>2,692</u>	<u>-</u>	<u>2,692</u>
Total revenues	<u>1,864,437</u>	<u>-</u>	<u>1,864,437</u>
EXPENDITURES			
Current:			
Personal services	70,447	(115)	70,332
Contractual services	1,849,601	-	1,849,601
Commodities	5,334	-	5,334
Capital outlay	749,663	(749,663)	-
Depreciation	<u>-</u>	<u>48,473</u>	<u>48,473</u>
Total expenditures/expenses	<u>2,675,045</u>	<u>(701,305)</u>	<u>1,973,740</u>
Excess (deficiency) of revenues over expenditures	(810,608)	701,305	(109,303)
OTHER FINANCING SOURCES AND USES			
Proceeds from capital lease	<u>1,002,752</u>	<u>(1,002,752)</u>	<u>-</u>
Total other financing sources and uses	<u>1,002,752</u>	<u>(1,002,752)</u>	<u>-</u>
Net change in fund balance	192,144	(301,447)	(109,303)
FUND BALANCE (DEFICIT)/NET POSITION			
Beginning of period	<u>1,417,828</u>	<u>482,919</u>	<u>1,900,747</u>
End of period	<u>\$ 1,609,972</u>	<u>\$ 181,472</u>	<u>\$ 1,791,444</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, 2014

NET CHANGE IN FUND BALANCE \$ 192,144

THE CHANGE IN NET POSITION REPORTED IN THE STATEMENT
OF ACTIVITIES IS DIFFERENT BECAUSE

Capital outlays are reported in governmental funds as expenditures.
However, in the statement of activities, the cost of those assets is
allocated over their estimated useful lives as depreciation expense.
Below are the depreciation expense and capital outlays for the year:

Capital outlay/equipment	749,663
Depreciation expense	(48,473)

Capital lease proceeds provide current financial resources to governmental funds,
but issuing debt increases long-term liabilities in the statement of net position.
Repayments of capital lease principal are expenditures in the governmental
funds, but the repayments reduce long-term debt in the statement of net position.

Debt issued or incurred:	
Proceeds from capital lease	(1,002,752)

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	<u>115</u>
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TOTAL CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITY	<u>\$ (109,303)</u>
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McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

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

Year Ended December 31, 2014
With Comparative Figures for Year Ended December 31, 2013

	2014			2013 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Licenses, permits, fees and fines	\$ 1,944,019	\$ 1,944,019	\$ 1,861,745	\$ 1,794,675
Interest	5,365	5,365	2,692	2,895
Miscellaneous	-	-	-	2,439
Total revenues	<u>1,949,384</u>	<u>1,949,384</u>	<u>1,864,437</u>	<u>1,800,009</u>
EXPENDITURES				
Current:				
Personal services	66,812	66,812	70,447	67,989
Contractual services	1,822,486	1,817,735	1,849,601	1,801,063
Commodities	-	4,750	5,334	50
Capital outlay	<u>293,000</u>	<u>293,000</u>	<u>749,663</u>	<u>-</u>
Total expenditures	<u>2,182,298</u>	<u>2,182,297</u>	<u>2,675,045</u>	<u>1,869,102</u>
Excess (deficiency) of revenues over expenditures	(232,914)	(232,913)	(810,608)	(69,093)
OTHER FINANCING SOURCES AND USES				
Proceeds from capital lease	-	-	1,002,752	-
Total other financing sources and us	<u>-</u>	<u>-</u>	<u>1,002,752</u>	<u>-</u>
Net change in fund balance	(232,914)	(232,913)	192,144	(69,093)
FUND BALANCE (DEFICIT)				
Beginning of period	-	-	1,417,828	1,486,921
End of period	<u>\$ (232,914)</u>	<u>\$ (232,913)</u>	<u>\$ 1,609,972</u>	<u>\$ 1,417,828</u>

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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Governmental activities				
Net investment in capital assets	\$ 111,866,662	\$ 110,754,012	\$ 109,896,709	\$ 107,867,249
Restricted	18,838,654	18,481,466	18,568,346	18,204,854
Unrestricted	<u>10,004,647</u>	<u>10,725,671</u>	<u>9,934,501</u>	<u>8,779,686</u>
Total governmental activities net position	<u>\$ 140,709,963</u>	<u>\$ 139,961,149</u>	<u>\$ 138,399,556</u>	<u>\$ 134,851,789</u>
Business-type activities				
Net investment in capital assets	\$ 831,918	\$ 996,840	\$ 1,125,498	\$ 1,210,016
Unrestricted	<u>9,437,252</u>	<u>9,619,236</u>	<u>9,424,165</u>	<u>8,935,446</u>
Total business-type activities net net position	<u>\$ 10,269,170</u>	<u>\$ 10,616,076</u>	<u>\$ 10,549,663</u>	<u>\$ 10,145,462</u>
Primary government				
Net investment in capital assets	\$ 112,698,580	\$ 111,750,852	\$ 111,022,207	\$ 109,077,265
Restricted	18,838,654	18,481,466	18,568,346	18,204,854
Unrestricted	<u>19,441,899</u>	<u>20,344,907</u>	<u>19,358,666</u>	<u>17,715,132</u>
Total primary government net position	<u>\$ 150,979,133</u>	<u>\$ 150,577,225</u>	<u>\$ 148,949,219</u>	<u>\$ 144,997,251</u>

Table I

December 31,					
<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ 106,921,713	\$ 103,547,095	\$ 102,547,862	\$ 95,803,836	\$ 83,945,122	\$ 77,921,833
16,934,312	14,919,845	10,728,231	12,812,304	-	-
<u>9,610,836</u>	<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>\$ 133,466,861</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>
\$ 1,368,490	\$ 1,506,203	\$ 1,493,711	\$ 1,194,783	\$ 1,318,117	\$ 1,418,772
<u>7,283,040</u>	<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>\$ 8,651,530</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>
\$ 108,290,203	\$ 105,053,298	\$ 104,041,573	\$ 96,998,619	\$ 85,263,239	\$ 79,340,605
16,934,312	14,919,845	10,728,231	12,812,304	-	-
<u>16,893,876</u>	<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>\$ 142,118,391</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>

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

	Year Ended December 31,			
	2014	2013	2012	2011
Expenses				
Governmental activities:				
General government	\$ 18,364,302	\$ 17,982,075	\$ 17,919,251	\$ 18,608,965
Public safety	33,770,007	33,475,849	32,261,376	31,345,919
Highways and streets	15,850,277	13,913,216	13,541,952	15,030,743
Health and welfare	11,135,401	10,955,932	10,292,382	9,814,562
Culture and recreation	1,124,601	1,099,118	1,098,706	1,179,455
Interest expense	556,970	542,963	504,304	478,964
Total governmental activities expenses	<u>80,801,558</u>	<u>77,969,153</u>	<u>75,617,971</u>	<u>76,458,608</u>
Business-type activities:				
Health and welfare	8,849,377	8,277,867	8,037,119	7,273,881
Total primary government expenses	<u>89,650,935</u>	<u>86,247,020</u>	<u>83,655,090</u>	<u>83,732,489</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	7,032,348	6,925,319	6,809,504	6,782,694
Public safety	7,823,932	7,929,981	7,749,843	7,427,120
Highways and streets	2,289,528	2,049,146	1,249,809	1,994,321
Health and welfare	1,503,755	1,374,386	1,355,585	1,295,817
Culture and recreation	405,537	408,776	395,929	396,909
Operating grants and contributions:				
General government	2,208,565	2,546,489	2,347,814	2,219,265
Public safety	5,071,591	4,534,565	4,481,834	4,180,432
Highways and streets	8,244,725	6,554,303	6,834,916	1,672,273
Health and welfare	4,755,479	4,801,729	4,217,518	2,744,496
Culture and recreation	106	323	23,583	234
Capital grants:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	194,400	202,000	1,210,441	796,524
Total governmental activities program revenues	<u>39,529,966</u>	<u>37,327,017</u>	<u>36,676,776</u>	<u>29,510,085</u>
Business-type activities:				
Charges for services:				
Health and welfare	7,494,062	7,412,342	7,522,362	7,959,013
Capital grants	1,402	42,740	25,132	25,041
Total business-type activities program revenues	<u>7,495,464</u>	<u>7,455,082</u>	<u>7,547,494</u>	<u>7,984,054</u>
Total primary government program revenues	<u>47,025,430</u>	<u>44,782,099</u>	<u>44,224,270</u>	<u>37,494,139</u>
Net (expense) revenue	<u>42,625,505</u>	<u>41,464,921</u>	<u>39,430,820</u>	<u>46,238,350</u>
General revenues and other changes in net position				
Governmental activities:				
General property tax	32,794,518	32,709,709	33,160,993	32,854,093
Motor fuel tax [^]	-	-	-	5,404,577
Retailers occupation tax	6,091,119	6,092,490	6,247,582	5,716,686
State income tax	1,884,233	1,876,272	1,742,305	1,545,248
Personal property replacement tax	1,546,930	1,592,269	1,391,696	1,440,323
Unrestricted interest earnings	528,487	516,935	602,643	708,913
Miscellaneous	101,567	233,356	145,120	133,254
Intergovernmental*	-	-	-	1,219,913
Extraordinary Item	-	-	-	-
Transfers	(926,448)	(817,302)	(801,377)	(687,696)
Total governmental activities	<u>42,020,406</u>	<u>42,203,729</u>	<u>42,488,962</u>	<u>48,335,311</u>
Business-type activities:				
Unrestricted interest earnings	6,923	10,091	40,392	46,481
Miscellaneous	73,638	61,804	52,057	47,723
Transfers	926,448	817,303	801,377	687,696
Total business-type activities	<u>1,007,009</u>	<u>889,198</u>	<u>893,826</u>	<u>781,900</u>
Total primary government general revenues	<u>43,027,415</u>	<u>43,092,927</u>	<u>43,382,788</u>	<u>49,117,211</u>
Change in net position				
Governmental activities	748,814	1,561,593	3,547,767	1,386,788
Business-type activities	(346,904)	66,413	404,201	1,492,073
Total change in net position	<u>\$ 401,910</u>	<u>\$ 1,628,006</u>	<u>\$ 3,951,968</u>	<u>\$ 2,878,861</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,						
2010	2009	2008	2007	2006	2005	
\$ 17,906,630	\$ 17,305,003	\$ 18,677,830	\$ 17,162,615	\$ 14,857,530	\$ 13,618,731	
30,257,438	30,144,969	30,273,281	28,203,584	27,749,373	25,719,553	
11,399,985	10,554,804	14,077,834	8,717,206	9,418,840	11,845,273	
10,330,274	9,944,030	9,294,601	8,725,450	7,528,879	7,225,898	
997,585	1,095,329	887,086	1,100,143	1,062,399	997,470	
416,392	371,591	331,583	324,701	456,881	631,046	
<u>71,308,304</u>	<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>	
7,260,194	8,258,390	9,181,368	8,729,463	6,816,383	6,010,748	
<u>78,568,498</u>	<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>	
7,337,489	7,774,392	6,801,743	7,051,123	7,094,882	6,554,238	
7,489,700	7,435,409	7,353,512	7,580,153	8,536,891	8,422,491	
1,468,811	1,351,048	3,025,310	2,615,318	1,736,568	1,874,572	
1,262,510	1,225,625	1,187,859	1,211,865	1,066,205	931,072	
411,725	365,146	334,749	344,192	327,885	287,727	
1,553,114	621,694	1,996,308	508,187	482,385	601,107	
3,978,581	4,477,696	3,966,601	4,359,477	2,730,337	3,033,593	
876,172	3,065	-	77,453	-	512,413	
2,786,774	2,797,340	2,512,275	2,406,744	2,341,659	2,272,363	
80	819	495	32	81	340	
64,904	301,678	-	-	-	-	
-	-	-	-	-	776,898	
2,595,158	2,500,277	2,016,319	3,338,595	2,650,690	1,118,147	
<u>29,825,018</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>	
5,851,867	7,688,957	8,669,958	9,069,943	6,802,378	5,893,141	
-	-	-	-	-	-	
<u>5,851,867</u>	<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>	
35,676,885	36,543,146	37,865,129	38,563,082	33,769,961	32,278,102	
<u>42,891,613</u>	<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>	
31,983,693	30,635,514	29,229,012	28,226,821	27,472,574	26,108,160	
5,531,956	4,656,514	4,782,750	5,182,097	5,281,147	5,489,640	
5,506,056	5,415,526	5,699,437	5,695,706	5,812,717	5,757,369	
1,595,010	1,614,763	1,876,488	1,840,943	1,658,652	1,526,722	
1,538,152	1,464,841	1,662,199	1,795,427	1,475,231	1,408,283	
707,380	893,086	1,199,399	1,748,790	1,586,217	1,057,908	
181,640	295,499	301,550	390,218	358,330	280,406	
1,662,571	1,634,380	1,134,079	981,343	-	-	
-	-	(564,810)	-	-	-	
(847,992)	(623,103)	(660,366)	(711,466)	(580,593)	(488,484)	
<u>47,858,466</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>	
61,153	105,277	219,395	274,153	251,078	137,404	
56,739	59,135	57,383	61,846	60,105	58,747	
847,991	623,103	660,366	711,466	580,593	488,484	
965,883	787,515	937,144	1,047,465	891,776	684,635	
<u>48,824,349</u>	<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>	
6,375,180	5,425,483	312,694	10,409,319	8,957,956	7,486,994	
(442,444)	218,082	425,734	1,387,945	877,771	567,028	
<u>\$ 5,932,736</u>	<u>\$ 5,643,565</u>	<u>\$ 738,428</u>	<u>\$ 11,797,264</u>	<u>\$ 9,835,727</u>	<u>\$ 8,054,022</u>	

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

		December 31,			
		<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General Fund					
Nonspendable:					
Inventory	\$	94,008	\$ 84,872	\$ 98,735	\$ 86,647
Prepaid items		65,458	80,605	71,508	53,013
Assigned to:					
Tort judgment		1,205,526	871,815	839,766	713,604
Unassigned:					
Reserved		13,740,926	14,300,832	13,059,044	11,324,326
Unreserved		-	-	-	-
Total General Fund		\$ 15,105,918	\$ 15,338,124	\$ 14,069,053	\$ 12,177,590
All Other Governmental Funds					
Nonspendable:					
Inventory	\$	516,621	\$ 411,296	\$ 269,603	\$ 289,005
Prepaid items		725	985	222	7,166
Restricted for:					
Operations (document storage & automation)		899,712	803,500	998,719	893,425
Health & wellness		5,298,098	4,754,598	4,429,396	3,975,681
Highway		9,897,066	10,300,398	10,710,246	11,193,422
Employee benefits		1,910,995	1,739,741	1,441,167	749,669
Public safety		1,580,667	1,515,693	1,431,220	1,436,582
Debt service		169,031	162,943	164,011	164,771
Culture and recreation		22,164	25,143	34,441	38,978
Capital improvements		486	486	486	486
Unassigned:					
Reserved		(676,039)	(586,438)	(466,064)	(388,790)
Unreserved		-	-	-	-
Total All Other Governmental Funds		\$ 19,619,526	\$ 19,128,345	\$ 19,013,447	\$ 18,360,395

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

Table III

December 31,

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 1,038,266	\$ 109,188	\$ 75,370	\$ 98,178	\$ -	\$ 71,446
<u>9,285,560</u>	<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>\$ 10,323,826</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>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 298,158	\$ 347,712	\$ 361,332	\$ 347,136	\$ -	\$ -
<u>18,535,091</u>	<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>\$ 18,833,249</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>

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

	<u>Year Ended December 31,</u>			
	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Revenues				
General property taxes	\$ 32,794,518	\$ 32,709,710	\$ 33,160,995	\$ 32,854,094
Other taxes	9,475,648	9,711,859	9,444,766	8,609,627
Licenses, permits, fees, and fines	7,223,902	7,629,745	7,503,569	7,216,549
Intergovernmental	19,976,866	18,666,030	17,854,608	18,260,782
Charges for services	11,185,045	10,221,985	9,755,007	8,873,506
Maintenance contracts	2,747,754	2,745,792	2,807,921	2,803,414
Interest	528,488	516,936	602,642	708,914
Miscellaneous	582,541	484,498	125,068	262,073
Total revenues	<u>84,514,762</u>	<u>82,686,555</u>	<u>81,254,576</u>	<u>79,588,959</u>
Expenditures				
Current:				
General government	28,643,491	28,453,554	26,736,684	27,284,954
Public Safety	26,534,175	26,234,981	25,425,873	24,888,963
Highways and streets	11,106,896	9,709,566	9,212,660	9,702,155
Health and welfare	8,123,270	7,839,585	7,443,894	7,436,502
Culture and recreation	1,049,496	1,051,674	1,030,378	1,049,072
Capital outlay	4,673,880	4,902,776	5,771,296	5,563,570
Debt service - principle	919,029	1,765,295	1,671,780	1,874,011
Debt service - interest	2,279,110	527,853	631,513	478,964
Total expenditures	<u>83,329,347</u>	<u>80,485,284</u>	<u>77,924,078</u>	<u>78,278,191</u>
Excess of revenues over expenditures	<u>1,185,415</u>	<u>2,201,271</u>	<u>3,330,498</u>	<u>1,310,768</u>
Other financing sources (uses)				
Transfers in	1,756,742	1,590,826	1,601,183	1,451,590
Proceeds from capital lease	-	-	15,394	652,066
Proceeds from disposition of capital assets	-	-	-	16,000
Proceeds from note payable	-	-	-	90,000
Transfers out	(2,683,190)	(2,408,128)	(2,402,560)	(2,137,655)
Extraordinary loss	-	-	-	-
Total other financing sources (uses)	<u>(926,448)</u>	<u>(817,302)</u>	<u>(785,983)</u>	<u>72,001</u>
Excess of revenues and other financing sources over expenditures and other financing uses	258,967	1,383,969	2,544,515	1,382,769
Fund Balances				
Beginning of year	<u>34,466,468</u>	<u>33,082,499</u>	<u>30,537,984</u>	<u>29,155,215</u>
End of year	<u>\$ 34,725,435</u>	<u>\$ 34,466,468</u>	<u>\$ 33,082,499</u>	<u>\$ 30,537,984</u>
Debt Service as a percentage of noncapital expenditures				
	4.07%	3.03%	3.19%	3.24%

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

<u>Year Ended December 31,</u>					
<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ 31,983,693	\$ 30,635,514	\$ 29,229,012	\$ 28,226,821	\$ 27,472,574	\$ 26,108,160
8,721,238	8,102,529	9,238,124	7,636,649	8,946,599	8,692,374
7,913,536	8,052,832	7,664,885	8,308,270	8,111,323	7,377,741
16,447,350	13,727,569	12,842,182	15,357,458	13,495,604	14,350,941
8,781,050	8,087,281	9,172,254	8,770,523	7,578,217	7,440,220
2,980,189	3,335,657	3,114,374	2,914,050	2,615,721	2,673,256
707,380	893,086	1,199,399	1,748,790	1,586,217	1,057,908
106,848	311,671	283,010	169,853	214,124	89,449
<u>77,641,284</u>	<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>
23,990,083	24,252,379	25,438,228	23,203,800	22,726,565	20,443,570
24,461,846	24,805,341	25,140,914	23,252,169	22,167,711	21,026,176
5,053,309	6,810,592	8,159,864	6,723,818	7,261,082	7,543,770
7,693,107	7,332,284	7,193,726	6,895,545	6,530,572	6,318,468
1,069,959	1,074,875	1,102,895	1,020,230	980,735	911,326
6,458,407	1,731,980	8,636,371	9,873,065	4,821,987	4,421,841
888,262	2,144,872	2,040,081	2,614,334	2,334,207	2,487,319
2,205,534	371,591	331,583	276,294	429,430	584,728
<u>71,820,507</u>	<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>
5,820,777	4,622,225	(5,300,422)	(726,841)	2,768,090	4,052,851
1,295,783	1,162,839	1,358,664	1,084,789	1,275,856	2,067,850
123,920	-	22,549	38,465	76,403	268,259
300	5,475	2,300	7,000	10,294	10,410
-	-	-	-	-	-
(2,143,775)	(1,785,942)	(2,019,030)	(1,796,254)	(1,856,449)	(2,556,334)
-	-	(564,810)	-	-	-
<u>(723,772)</u>	<u>(617,628)</u>	<u>(1,200,327)</u>	<u>(666,000)</u>	<u>(493,896)</u>	<u>(209,815)</u>
5,097,005	4,004,597	(6,500,749)	(1,392,841)	2,274,194	3,843,036
<u>24,060,070</u>	<u>20,055,473</u>	<u>26,556,222</u>	<u>27,949,063</u>	<u>24,902,688</u>	<u>#REF!</u>
\$ <u>29,157,075</u>	\$ <u>24,060,070</u>	\$ <u>20,055,473</u>	\$ <u>26,556,222</u>	\$ <u>27,176,882</u>	<u>#REF!</u>
4.73%	3.77%	3.42%	4.52%	4.43%	5.18%

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

<u>Property Class</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Residential	\$ 2,326,529,161	\$ 2,251,797,244	\$ 2,256,739,638	\$ 2,639,966,365
Farm	334,286,380	312,513,725	292,746,001	284,998,298
Commercial	1,043,267,481	1,007,600,765	937,347,756	1,038,572,576
Industrial	29,916,910	29,420,443	24,139,740	25,768,961
Railroad	16,782,140	16,749,009	1,505,104	1,535,221
Total Assessed Value	\$ 3,750,782,072	\$ 3,618,081,186	\$ 3,512,478,239	\$ 3,990,841,421
Total Actual Value	*	*	*	*
Total Direct Tax Rate	*	*	*	*

Source: McLean County Clerk

* Information not available.

Table V

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ 2,629,039,475	\$ 2,604,246,342	\$ 2,504,116,063	\$ 2,385,891,370	\$ 2,263,172,715	\$ 2,130,880,815
266,677,418	251,259,383	241,034,789	226,194,534	218,709,012	226,050,438
981,387,717	977,124,317	1,008,181,167	926,561,795	871,363,659	838,738,306
26,386,507	27,870,921	28,084,196	28,596,913	28,091,078	26,553,044
1,540,731	1,255,455	1,220,468	1,207,806	1,166,548	1,100,855
\$ 3,905,031,848	\$ 3,861,756,418	\$ 3,782,636,683	\$ 3,568,452,418	\$ 3,382,503,012	\$ 3,223,323,458
*	*	*	*	*	*
*	*	*	*	*	*

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

	<u>2005</u>	<u>2006</u>
CITY OF BLOOMINGTON		
McLean County	0.93885	0.91927
City of Bloomington Township	0.23686	0.22972
City of Bloomington	0.99901	0.99730
City of Bloomington Library	0.27284	0.27099
Bloomington-Normal Water District	0.14835	0.15303
Bloomington-Normal Airport Authority	0.05202	0.11621
School District No. 87	4.48095	4.48221
Jr. College District No. 540	<u>0.39291</u>	<u>0.40655</u>
	<u>7.52179</u>	<u>7.57528</u>
TOWN OF NORMAL		
McLean County	0.93885	0.91927
Normal Township	0.12249	0.11826
Road and Bridge	0.07863	0.07591
Town of Normal	0.79281	0.75819
Normal Library	0.33345	0.32919
Bloomington-Normal Water District	0.14835	0.15303
Airport Authority	0.05202	0.11621
School District No. 5	4.47579	4.44755
Jr. College District No. 540	<u>0.39291</u>	<u>0.40655</u>
	<u>7.33530</u>	<u>7.32416</u>
WEST TOWNSHIP		
McLean County	0.93885	0.91927
West Township	0.44778	0.46846
Road and Bridge	0.40746	0.43869
LeRoy Fire District	0.39088	0.39002
LeRoy Park District	0.13845	0.43935
Multi-Township Assessment	0.04717	0.04711
School District No. 2	5.31985	5.35722
Jr. College District No. 505	0.48067	0.46147
S. E. Water District	-	-
West School Rebate	<u>(0.32275)</u>	<u>(1.19353)</u>
	<u>7.84836</u>	<u>7.32806</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 2013 tax levy provided taxes in 2014.

Source: McLean County Clerk

Table VI

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
0.90098	0.89659	0.90687	0.91673	0.91571	0.91165	0.90375	0.90133
0.22080	0.18683	0.18217	0.17309	0.14328	0.14145	0.12243	0.12541
1.00665	0.99541	1.07616	1.06013	1.05955	1.05990	1.06121	1.06782
0.26601	0.26108	0.25467	0.25087	0.25073	0.25620	0.25811	0.17216
0.15871	0.16036	0.16476	0.16391	0.16390	0.16402	0.17011	0.13655
0.10781	0.11008	0.08546	0.09855	0.15486	0.12745	0.12736	4.95303
4.51459	4.58085	4.61222	4.65682	4.65741	4.72322	4.83486	0.25323
0.44400	0.94573	0.45910	0.47361	0.47584	0.48255	0.50667	0.50469
<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>	<u>8.11422</u>
0.90098	0.89659	0.90687	0.91673	0.91571	0.91165	0.90375	0.90133
0.14858	0.14934	0.15138	0.15807	0.16501	0.16692	0.22296	0.22800
0.01809	0.08115	0.08226	0.08589	0.08965	0.09070	0.09101	0.91581
0.74897	0.74289	0.78476	0.78259	0.77488	0.76272	0.89427	0.09346
0.33915	0.35069	0.36452	0.39507	0.41484	0.43971	0.44646	0.17216
0.15871	0.16036	0.16476	0.16391	0.16390	0.16402	0.17011	0.13655
0.10781	0.11008	0.08546	0.09855	0.15486	0.12745	0.12736	5.02707
4.53295	4.58932	4.69289	4.76383	4.73499	4.88412	5.00704	0.44185
0.44400	0.94573	0.45910	0.47361	0.47584	0.48255	0.50667	0.50469
<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>	<u>8.42092</u>
0.90098	0.89659	0.90687	0.91673	0.91571	0.91165	0.90375	0.90133
0.44771	0.38661	0.36310	0.33772	0.32565	0.37422	0.36465	0.50166
0.44021	0.42774	0.47890	0.46441	0.44753	0.43437	0.42223	0.52488
0.38314	0.38351	0.38015	0.36879	0.37639	0.38897	0.51153	0.17500
0.12793	0.12932	0.13154	0.13397	0.17084	0.17258	0.17452	0.35632
0.04272	0.03092	0.02962	0.02863	0.02766	0.02337	0.02103	0.41300
5.32378	5.37259	5.35350	5.40841	5.40217	5.44900	5.46520	5.47870
0.46860	0.51576	0.50341	0.50626	0.51182	0.51937	0.52403	0.02051
-	0.00683	-	-	-	-	-	-
(1.42580)	(1.33007)	(1.66562)	(1.94707)	(1.61746)	(1.68463)	(2.20811)	(2.35091)
<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>	<u>6.02049</u>

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

	<u>2013 Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Taxes Paid in 2014 (2)</u>	<u>2004 Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Taxes Paid in 2005 (2)</u>	<u>2005 Rank</u>
1. State Farm Mutual (Insurance)	\$ 171,806,283	4.23%	\$ 13,908,510	\$ 156,762,359	5.11 %	\$ 11,892,640	1
2. Old Trail Wind Farm LLC	21,489,116	0.53%	1,728,517				
3. White Oak Energy LLC	19,171,923	0.47%	1,473,807				
4. High Trail Wind Farm LLC	18,702,139	0.46%	1,462,482				
5. Eastland Mall LLC	16,951,118	0.42%	1,353,462				
6. Wal-Mart Stores	12,802,732	0.32%	1,058,767	12,394,268	0.40	936,545	2
7. IMI College Hills Development	4,602,364	0.11%	862,334				
8. Illinois Ag. Assoc.	9,179,192	0.23%	732,913	9,102,909	0.30	684,780	5
9. Mitsubishi Motor Manuf.	7,470,795	0.18%	637,254	7,470,795	0.24	569,443	6
10. Brookridge Apartments LLC	<u>6,760,581</u>	0.17%	<u>551,439</u>				
Country Life Insurance Co.				9,471,823	0.31	714,683	3
B-M-J Development Co. (Retail)				9,258,423	0.30	696,479	4
Westminster Village (Retirement Community)				5,184,403	0.17	344,869	7
Verizon				5,155,448	0.17	388,527	8
AMRESKO (Retail)				5,000,000	0.16	378,019	9
DPR Limited Partnership				<u>4,344,772</u>	<u>0.14</u>	<u>328,481</u>	10
	<u>\$ 288,936,243</u>	<u>0.07 %</u>	<u>\$ 23,769,485</u>	<u>224,145,200</u>	<u>7.30 %</u>	<u>16,934,466</u>	

(1) Assessed valuation is determined in 2013 for taxes payable in 2014.

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

Source: McLean County Supervisor of Assessments

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

Tax Levy Year	Total Current Tax Levy	<u>Collected within the Fiscal Year of the Levy</u>		Collections in Subsequent Years	<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>
2013	\$ 32,698,409	\$ 32,791,584	100.28%	2,064	32,793,648	100.29%
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%

Source: McLean County Treasurer's Office

Note: A tax levy year provides taxes for the ensuing year. Thereby, the 2013 tax levy year provided taxes in 2014.

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		
2014	\$ 4,544,988	-	\$ 1,413,643	\$ 3,131,345	*	\$ 18.44
2013	6,017,781	-	1,472,793	4,544,988	0.06%	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

*Information not yet available

McLean County, Illinois
Computation of Direct and Overlapping Debt
December 31, 2014
(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	59,082,708	100.00%	59,082,708
Village of Carlock	49,241	100.00%	49,241
Village of Cooksville	509,958	100.00%	509,958
Village of Heyworth	10,482,213	100.00%	10,482,213
City of LeRoy	3,468,262	100.00%	3,468,262
City of Lexington	1,413,709	100.00%	1,413,709
Village of McLean	335,713	100.00%	335,713
Town of Normal	117,157,493	100.00%	117,157,493
Village of Gridley	1,159,432	100.00%	1,159,432
City of El Paso	559,707	2.37%	13,265
School Districts			
Bloomington District #87	44,760,550	100.00%	44,760,550
Blue Ridge Unit #18	30,269,932	22.30%	6,750,195
El Paso-Gridley Unit #11	1,865,000	26.05%	485,833
Gibson City Unit #5E	7,711,231	3.23%	249,073
Heyworth Unit #4	8,546,120	98.82%	8,445,276
LeRoy Unit #2	12,795,628	98.51%	12,604,973
Lexington Unit #7	6,659,717	100.00%	6,659,717
Normal Unit #5	194,513,429	99.93%	194,377,270
Olympia Unit #16	15,025,491	47.19%	7,090,529
Prairie Central Unit #8N	198,608	21.34%	42,383
Prairie Central Bond District	1,830,000	5.36%	98,088
Ridgeview Unit #19	2,029,414	100.00%	2,029,414
Tri-Valley Unit #3	4,757,205	100.00%	4,757,205
Heartland Community College #540	100,151,725	82.44%	82,565,082
Illinois Central College #514	44,623,351	0.12%	53,548
Parkland Jr College #505	82,423,381	3.89%	3,206,270
Other Districts			
Bloomington-Normal Airport Authority	47,131,033	100.00%	47,131,033
McLean County Public Building Commission	4,095,000	100.00%	4,095,000
Randolph Township Fire	477,229	98.98%	472,361
Randolph Township Road District	108,062	100.00%	108,062
LeRoy Fire Proection District	2,947,922	99.68%	2,938,489
Ellsworth Fire Proection District	571,253	100.00%	571,253
Total Overlapping Agencies	807,709,717		619,653,855
Direct Debt			
McLean County, Illinois ^	160,373	100.00%	160,373
TOTAL DIRECT AND OVERLAPPING DEBT	<u>807,870,090</u>		<u>619,814,228</u>

Source: County Clerk

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

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

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

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Assessed Value of Property	\$ 2,920,446,010	\$ 3,071,283,531	\$ 3,382,503,012	\$ 3,568,879,303
Legal Debt Limit - 2.875% of Total Assessed Value	\$ 83,962,823	\$ 88,299,402	\$ 97,246,962	\$ 102,605,280
Amount of Debt Applicable to Debt Limit	\$ -	\$ -	\$ -	\$ -
Legal Debt Margin	\$ 83,962,823	\$ 88,299,402	\$ 97,246,962	\$ 102,605,280
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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$ 3,782,637,730	\$ 3,908,370,369	\$ 3,990,841,421	\$ 3,953,957,241	\$ 3,978,497,132	\$ 4,057,232,937
\$ 108,750,835	\$ 112,365,648	\$ 114,736,691	\$ 113,676,271	\$ 114,381,793	\$ 116,645,447
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 108,750,835	\$ 112,365,648	\$ 114,736,691	\$ 113,676,271	\$ 114,381,793	\$ 116,645,447
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>
2014	174,061	*	*	5.50%
2013	174,647	\$7,929,886	\$45,405	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%

Source: US Bureau of Economic Analysis

*Information not yet available; 2013 would be latest information available.

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

<u>Employer</u>	<u>2014</u>			<u>2005</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	14,765	1	17.50%	14,132	1	15.20%
Illinois State University	3,289	2	3.90%	3,211	2	3.45%
Country Insurance & Financial Services	1,949	3	2.31%	2,289	3	2.46%
Unit 5 School District	1,576	4	1.87%	1,487	6	1.60%
Mitsubishi Motor Manufacturing	1,251	5	1.48%	1,979	4	2.13%
Tek Systems	1,131	6	1.34%			0.00%
OSF St. Joseph Medical Center	1,012	7	1.20%	974	8	1.05%
McLean County	812	8	0.96%	892	9	0.96%
Advocate BroMenn Healthcare	791	9	0.94%	1,950	5	
City of Bloomington	765	10	0.91%	863	11	0.93%
Afni, Inc.	705	11	0.84%	1,047	7	1.13%
District 87 Schools	703	12	0.83%	879	10	0.95%
Heritage Enterprises	525	13	0.62%			0.00%
Illinois Wesleyan University	471	14	0.56%			0.00%
Nestle USA	450	15	0.53%			0.00%
Wal-Mart	-	-	-	789	12	0.85%
Verizon Communications	-	-	-	700	13	0.75%
Town of Normal	-	-	-	648	14	0.70%
IRS Distribution Center (CADC)	-	-	-	610	15	0.66%
Total:	30,195		35.79%	32,450		32.80%

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

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

Function/Program	Full-Time Equivalent Employees as of January 1,									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government	134.39	135.08	145.58	141.40	139.18	132.27	128.28	140.90	135.12	136.89
Public Safety	404.44	408.93	408.57	436.14	441.43	434.86	404.27	400.62	401.62	406.89
Highways and Streets	40.00	40.00	39.99	40.00	39.75	39.75	38.76	33.85	37.15	37.47
Health and Welfare	224.89	224.70	224.19	217.04	218.81	218.29	228.40	219.13	223.60	228.31
Culture and Recreation	8.79	8.98	9.00	9.00	9.00	8.84	7.87	7.87	7.87	7.87
Total	812.51	817.69	827.33	843.58	848.17	834.01	807.58	802.37	805.36	817.43

Source: County Administrator's Office

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Justice and Law Enforcement				
Sheriff's Department				
Law Enforcement				
Physical Arrests	774	913	834	1,136
Traffic Violations	1,800	2,143	2,610	3,388
Traffic Accidents	280	294	330	290
Adult Jail Facility				
Rated Capacity	221	221	221	221
Total Bookings	7,148	7,607	7,453	7,527
McLean County Circuit Court				
Total Cases Filed	43,174	45,901	44,961	45,117
Total Civil Cases Filed	6,634	7,115	7,216	7,151
Total Criminal Cases Filed	3,997	4,444	3,638	3,289
Total Juvenile Cases Filed	388	320	215	242
Total Traffic/DUI/Ordinance	32,155	34,022	33,892	34,435
State's Attorneys Office				
Total Felony Cases	1,586	1,709	1,399	1,147
Total Misdemeanor Cases	2,400	2,613	2,240	2,129
Total Juvenile Cases	388	218	215	239
Total Traffic Cases	28,855	30,539	30,638	31,180
Total DUI Cases	779	794	796	900
Coroner's Office				
Total Coroner's Inquests	3	7	5	5
Total Autopsies	508	127	119	111
Total Coroner's Rulings	176	121	129	125
General Government Services				
Building and Zoning				
Total Building Permits Issued	229	256	228	195
Single Family Residential	35	49	20	29
Other Residential	133	151	166	136
Non-Residential Permits	61	56	42	30
Supervisor of Assessments				
Number of Parcels*	71,010	71,022	71,022	68,856

*2014 number represents 2013 Tax Assessment

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

Table XV

Fiscal Year					
<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
1,277	1,101	1,170	736	928	818
3,723	2,613	2,796	2,822	3,007	3,314
309	367	391	437	391	434
221	221	205	205	205	205
7,659	8,355	8,554	8,576	8,819	9,046
51,646	56,860	57,449	59,627	60,668	53,766
7,626	7,485	7,545	7,919	7,265	6,727
3,670	3,629	4,276	3,988	3,787	3,674
339	267	309	347	384	301
40,011	45,479	45,319	47,373	49,232	43,064
1,216	1,194	1,419	1,413	1,277	1,251
2,385	2,394	2,793	2,565	2,501	2,406
337	267	309	347	384	301
29,387	32,670	32,289	34,199	35,836	31,661
817	935	881	854	907	861
12	9	19	30	47	52
65	129	113	127	80	78
98	61	74	51	**	**
195	352	244	268	404	417
29	41	31	38	46	75
136	156	131	120	196	157
30	155	82	110	162	155
68,856	68,692	68,297	67,359	66,324	65,431

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Parks and Recreation Services				
Number of County Parks	2	2	2	2
Park Acreage	2,200	2,200	2,250	2,250
Campground Reservations	10,182	2,563	8,989	9,544
Shelter Reservations	154	128	142	141
Boat Registrations	1,517	1,697	1,792	1,620
Health Services				
Health Department				
Number of Home Nursing Visits	462	505	10,510	11,199
Number of Immunizations	10,070	9,169	9,563	12,271
Number of Clinic Visits	9,049	10,156	11,021	21,337
Number of Food Permits	525	821	1,420	1,317
Number of Septic Permits	108	130	127	119
Number of Private Well Permits	37	61	62	36
Nursing Home				
Licensed Bed Capacity	150	150	150	150
Average Daily Census	128	133	140	132
County Highway System				
Highway Department				
Number of Miles of Roads	368	368	368	368
Number of Bridges	87	88	88	88

Source: Respective County Departments

Table XV
(Continued)

Fiscal Year					
<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
2	2	2	2	2	2
2,250	2,250	2,250	2,250	2,250	2,250
10,797	9,754	9,742	10,417	9,300	8,583
156	131	126	108	99	110
1,522	1,324	1,224	1,520	1,490	1,190
11,079	7,178	4,766	4,348	5,119	5,329
11,833	10,931	11,867	9,278	8,800	9,613
20,523	20,283	19,079	17,023	16,247	14,654
1,391	1,355	1,312	1,331	1,265	1,288
126	156	159	187	217	293
42	43	51	53	89	92
150	150	150	150	150	150
119	122	131	140	143	143
368	368	368	363	363	368
88	88	88	90	90	89

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

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2014</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>
Justice and Law Enforcement										
Adult Detention Facility Capacity	221	221	221	221	221	221	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	2200	2250	2250	2250	2250	2250	2250	2250	2250
County Highway System										
Centerline Miles of County Roads	368	368	368	368	368	368	368	363	363	368
Number of Bridges	87	88	88	88	88	88	88	90	90	89

Source: Respective County Departments