

McLEAN COUNTY, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
Year Ended December 31, 2015



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
115 E. Washington, Room 402
(309) 888-5148 FAX (309) 888-5209
michelle.anderson@mcleancountyil.gov

P.O. Box 2400 Bloomington, Illinois 61702-2400
www.mcleancountyil.gov/auditor

June 20, 2016

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, 2015 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.

In June 2012, the GASB issued statement No. 68 - Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27. This statement establishes standards for measuring and recognizing assets, liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to pensions. In November 2013, the GASB issued statement No. 71 - Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68. This statement addresses an issue regarding application of the transition provisions of Statement No. 68. These standards were implemented January 1, 2015.

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 2015 was \$532,333 which represents an increase of \$3,845 (less than 1%) in interest earned from 2014. The County’s balance held in cash and investments from total governmental funds was \$34,788,931 which represents a decrease of \$7,160,543 (17%) from 2014. 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 2015, McLean County’s equalized assessed value increased from \$4.05 billion to \$4.12 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, and agriculture fields. McLean County is home to Twin Groves I & II; the 240 wind turbines have the capacity to generate nearly 400 megawatts of electricity, which makes it one of the largest facilities of its kind in the United States. The Economic Development Council continues to have a major impact in retaining and attracting new businesses through their network of services. Unemployment rates increased slightly from 5.5% in 2014 to 5.6% in 2015.

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 Officers 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, 2014. This was the thirtieth 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, 2015

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
Mark Fellheimer

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
David F. Selzer
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, 2015

Associate Circuit Judges

David W. Butler
Pablo Eves
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
Sonja Reece
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

County Administrator

William R. Wasson

City Election Commission

Judy A. Green
Esaw Peterson
Denise Williams

377 Board

Mary Caisley
Diane Crutcher
Vern McGinnis
Ron Morehead
Phylis VerSteegh

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

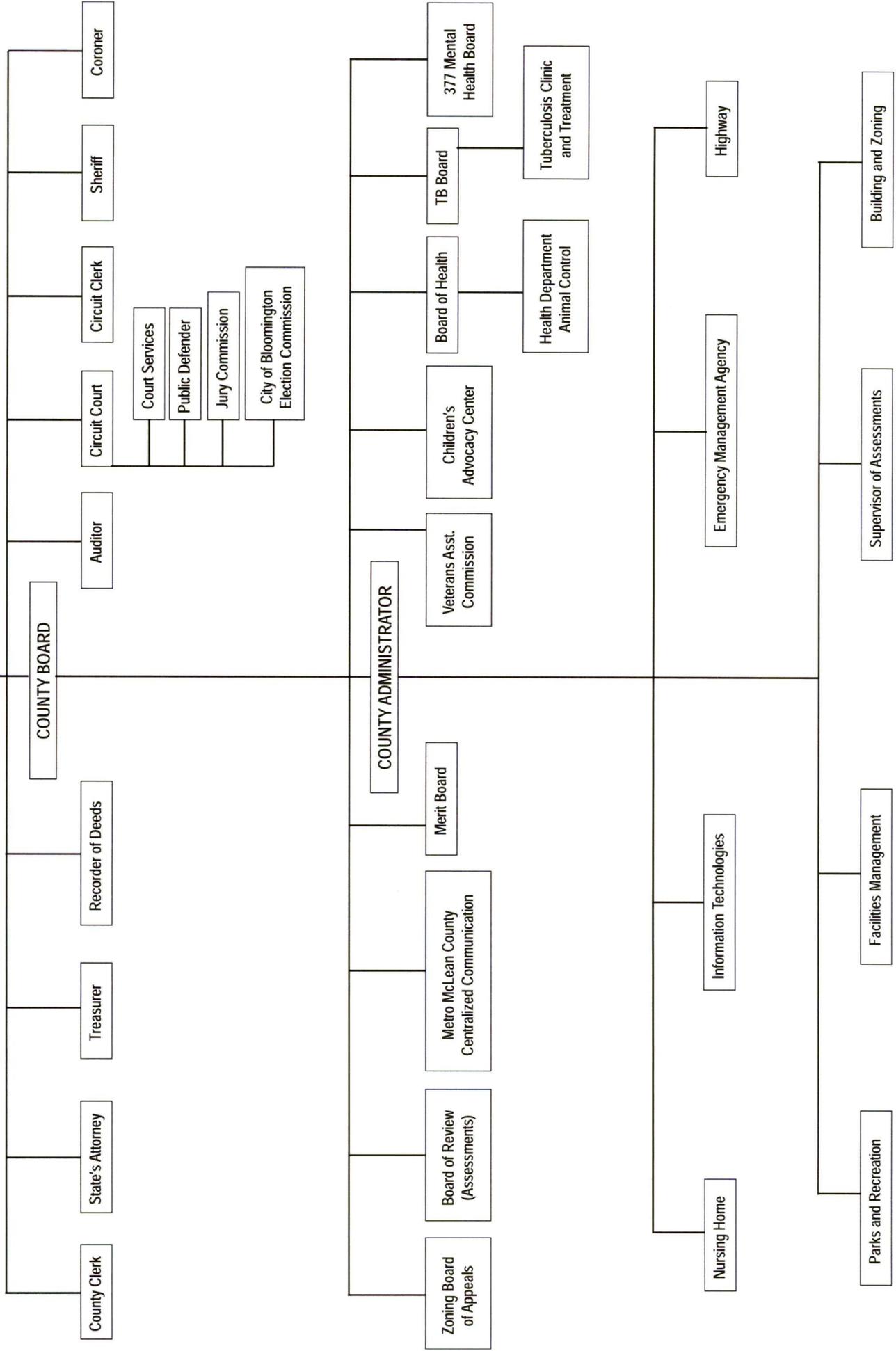
Supervisor of Assessments

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





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, 2014

Executive Director/CEO



Baker Tilly Virchow Krause, LLP
1301 W. 22nd Street, Ste. 400
Oak Brook, IL 60523
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, 2015, 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 represent 96 percent, 84 percent and 67 percent, respectively, of the assets, net position and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Public Building Commission, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Public Building Commission were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control over financial reporting relevant to McLean County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of McLean County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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, 2015 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.

Emphasis of Matter

As discussed in Note 17, McLean County adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, effective January 1, 2015. Our opinions are not modified with respect to this matter.

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, schedule of funding progress, schedule of changes to net pension liabilities and schedule of employer contributions 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, 2015 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, 2015 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, 2015, 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, 2015.

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, 2014 (not presented herein), and have issued our report thereon dated May 15, 2015, 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, 2014 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 2014 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2014 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, 2014.

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 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 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 June 13, 2016 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
June 13, 2016

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, 2015. 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 2015 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 2015 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, 2015, McLean County's net position for the primary government totaled \$156,471,517. The County's net position for the primary government increased \$9,176,455 over the prior year. Net position invested in capital assets (net of related depreciation and related debt) accounted for 76% of this amount, with a value of \$118,757,548, which is an increase of \$6,058,968 over the prior year. The net position of McLean County exceeded its liabilities and deferred inflows of resources at December 31, 2015 by \$96,321,447.

As of December 31, 2015, McLean County's governmental funds reported combined ending fund balances of \$36,764,779. This reflects an increase in the combined ending fund balance of \$2,039,336. 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, 2015, the ending fund balance for the County's General Fund totaled \$15,604,204. The County's General Fund fund balance increased by \$498,286 at year end. The ending fund balance for the IMRF fund was \$1,183,392, which represents an increase of \$243,827 over the prior year. The ending fund balance for the nonmajor Special Revenue Funds totaled \$19,977,183, which is an increase of \$1,297,223 over the prior year. Of the total combined ending fund balance, \$20,815,386 was legally restricted for specific projects or programs, \$543,935 was nonspendable for inventories, \$1,236,933 was assigned for tort judgment, \$163,513 was nonspendable for prepaids, and \$14,005,012 was available for spending at the government's discretion.

The unassigned fund balance in the County's General Fund was \$14,126,486 as of December 31, 2015, amounting to nearly 34% of the total General Fund expenditures for fiscal year 2015. In comparison, as of December 31, 2014, the unassigned fund balance in the County's General Fund was \$13,740,926.

McLean County's total governmental activities debt as of December 31, 2015, was \$1,986,749 with a statutory limit and debt margin of \$118,557,089.

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 2015. 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 2015, 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 2015.

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, 2015, McLean County's net position total \$156,471,517.

As of December 31, 2015, McLean County's total assets are \$206,104,514. Of this total, \$118,757,548 is accounted for by Capital Assets, which includes infrastructure and construction in progress. Prior to the implementation of GASB Statement #34, McLean County had not included infrastructure (roads, bridges, drainage structures) in capital asset reporting for governmental activities. Infrastructure assets have been retroactively restated to reflect infrastructure acquired or constructed since 1980, as required by GASB Statement #34. McLean County defines infrastructure assets as any asset with an initial, individual cost of more than \$250,000. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The following table illustrates the condensed Government-wide Statement of Net 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>2015</u>	<u>2014*</u>	<u>2015</u>	<u>2014*</u>	<u>2015</u>	<u>2014*</u>
Current Assets and						
Long-term Receivable	\$ 75,656,358	\$ 73,219,577	\$ 9,703,859	\$ 10,251,108	\$ 85,360,217	\$ 83,470,685
Capital Assets and						
Construction in Progress (Net of Depreciation)	<u>120,583,126</u>	<u>115,158,381</u>	<u>161,171</u>	<u>831,918</u>	<u>120,744,297</u>	<u>115,990,299</u>
Total Assets	<u>\$ 196,239,484</u>	<u>\$ 188,377,958</u>	<u>\$ 9,865,030</u>	<u>\$ 11,083,026</u>	<u>206,104,514</u>	<u>199,460,984</u>
Deferred outflows of resources	<u>\$ 9,378,884</u>	<u>\$ -</u>	<u>\$ 1,138,189</u>	<u>\$ -</u>	<u>10,517,073</u>	<u>-</u>
Current Liabilities	5,564,846	7,010,812	324,532	522,946	5,889,378	7,533,758
Noncurrent Liabilities	<u>18,220,110</u>	<u>7,709,586</u>	<u>1,401,600</u>	<u>290,910</u>	<u>19,621,710</u>	<u>8,000,496</u>
Total Liabilities	<u>23,784,956</u>	<u>14,720,398</u>	<u>1,726,132</u>	<u>813,856</u>	<u>25,511,088</u>	<u>15,534,254</u>
Deferred inflows of resources	<u>34,565,838</u>	<u>32,947,597</u>	<u>73,144</u>	<u>-</u>	<u>34,638,982</u>	<u>32,947,597</u>
Net Position						
Net investment in capital assets	118,596,377	111,866,662	161,171	831,918	118,757,548	112,698,580
Restricted for:						
Operations	1,587,302	899,712	-	-	1,587,302	899,712
Health and wellness	4,843,475	5,298,098	-	-	4,843,475	5,298,098
Highway	10,234,427	9,897,067	-	-	10,234,427	9,897,067
Employee benefits	840,849	971,430	-	-	840,849	971,430
Public safety	1,937,868	1,580,667	-	-	1,937,868	1,580,667
Debt service	167,484	169,031	-	-	167,484	169,031
Culture and recreation	20,103	22,164	-	-	20,103	22,164
Capital improvements	486	486	-	-	486	486
Unrestricted	<u>9,039,203</u>	<u>10,004,646</u>	<u>9,042,772</u>	<u>9,437,252</u>	<u>18,081,975</u>	<u>19,441,898</u>
TOTAL NET POSITION	<u>\$ 147,267,574</u>	<u>\$ 140,709,963</u>	<u>\$ 9,203,943</u>	<u>\$ 10,269,170</u>	<u>\$ 156,471,517</u>	<u>\$ 150,979,133</u>

* Prior year information has not been updated for the County's implementation of GASB Statement Nos. 68 & 71 in fiscal year 2015.

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,	
	2014*	2015	2014*	2015	2014*	2015
REVENUES						
Program Revenues:						
Charges for Services	\$ 19,055,100	\$ 18,709,058	\$ 7,494,062	\$ 7,591,443	\$ 26,549,162	\$ 26,300,501
Operating Grants and Contributions	20,280,466	18,248,518	-	-	20,280,466	18,248,518
Capital Grants	194,400	-	1,402	-	195,802	-
General Revenues:						
Taxes	42,316,800	42,848,389	-	-	42,316,800	42,848,389
Unrestricted Interest Earnings	528,487	532,335	6,923	7,797	535,410	540,132
Other	101,567	189,895	73,638	121,296	175,205	311,191
Total Revenues	\$ 82,476,820	\$ 80,528,195	7,576,025	7,720,536	\$ 90,052,845	88,248,731
EXPENSES						
Governmental Activities:						
General Government	18,364,302	16,480,357	-	-	18,364,302	16,480,357
Public Safety	33,770,007	33,220,970	-	-	33,770,007	33,220,970
Highways and Streets	15,850,277	7,828,757	-	-	15,850,277	7,828,757
Health and Welfare	11,135,401	11,026,902	-	-	11,135,401	11,026,902
Culture and Recreation	1,124,601	1,290,690	-	-	1,124,601	1,290,690
Interest Expense	556,970	487,825	-	-	556,970	487,825
Total Governmental Activities	80,801,558	70,335,501			80,801,558	70,335,501
Business-type Activities:						
Health and Welfare	-	-	8,849,377	8,736,775	8,849,377	8,736,775
Total Expenses	80,801,558	70,335,501	8,849,377	8,736,775	89,650,935	79,072,276
Excess/(Deficiency) of Revenues over Expenses Before Transfers	1,675,262	10,192,694	(1,273,352)	(1,016,239)	401,910	9,176,455
Transfers	(926,448)	(785,455)	926,448	785,455	-	-
SPECIAL ITEM						
Capital Assets transferred from County to Component Unit	-	(47,634,438)	-	(728,877)	-	(48,363,315)
Capital assets transferred back as part of capital lease	-	48,363,315	-	-	-	48,363,315
Change in Net Position	748,814	10,136,116	(346,904)	(959,661)	401,910	9,176,455
NET POSITION						
Beginning of Year, as restated	139,961,149	137,131,458	10,616,074	10,163,604	150,577,223	147,295,062
End of Year	\$ 140,709,963	\$ 147,267,574	\$ 10,269,170	\$ 9,203,943	\$ 150,979,133	\$ 156,471,517

* Prior year information has not been updated for the County's implementation of GASB Statement Nos. 68 & 71 in fiscal year 2015.

Statement of Activities

Total revenues for McLean County's Primary Government were \$88,248,731 in fiscal year 2015. Governmental activities generated \$80,528,195 (91%), while the Business-type activities generated \$7,720,536 (9%). Total revenues were just over 1% lower than the prior year's total of \$90,052,845. Within the governmental activities, tax revenues accounted for \$42,848,389 or 53% of the total revenue sources. Tax revenues increased \$531,589 over the prior year. Operating grants and contributions accounted for \$18,248,518 in revenues. This is a decrease of \$2,031,948 over the prior year. For the Governmental Activities, Charges for Services accounted for \$18,709,058 in revenues or 23% of the total revenue sources. Charges for Services revenues decreased \$346,042 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 \$7,720,536 in fiscal year 2015. Total revenues for the Business-type activity increased by \$144,511 over the prior year. Charges for services accounted for \$7,591,443 in revenues or over 98% of the total revenue sources. This reflects an increase of \$97,381 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 2015.

For year-end as of December 31, 2015, total expenses for the Primary Government totaled \$70,335,501. Within the Governmental activities, the total expenses in fiscal year 2014 totaled \$80,801,558, which accounts for 88% 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 2015, McLean County spent \$33,220,970 on Public Safety programs and services. This represents 42% of the total expenses for governmental activities. Expenses for Public Safety programs and services decreased \$549,037 over the prior year. Expenses for the highways and streets program category decreased from \$15,850,277 in fiscal year 2014 to \$7,828,757 in fiscal year 2015. General government expenses account for \$16,480,357 or 21% of the total expenses for governmental activities. Health and welfare expenses totaled \$11,026,902, which is a decrease of \$108,499 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 2015 for the County's Nursing Home totaled \$8,736,775. Expenses for the County's Nursing Home decreased \$112,602 over the prior year.

The following table illustrates by program activity where McLean County spent funds in fiscal year 2015.

Governmental Activities:	Expenditures as 12/31/2015	% of Total	Expenditures as 12/31/2014	% of Total	Net Change 2015 to 2014
General Government	\$16,480,357	20.84%	\$18,364,302	20.48%	(1,883,945)
Public Safety	33,220,970	42.01%	33,770,007	37.67%	(549,037)
Highways and Streets	7,828,757	9.90%	15,850,277	17.68%	(8,021,520)
Health and Welfare	11,026,902	13.95%	11,135,401	12.42%	(108,499)
Culture and Recreation	1,290,690	1.63%	1,124,601	1.25%	166,089
Interest Expense	487,825	0.62%	556,970	0.62%	(69,145)
	\$70,335,501	88.95%	\$80,801,558	90.13%	(10,466,057)
Business-type Activities					
Health and Welfare	<u>8,736,775</u>	11.05%	<u>8,849,377</u>	9.87%	(112,602)
Total Primary Government	\$79,072,276	100.00%	\$89,650,935	100.00%	(10,578,659)

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, 2015.

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 42% 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 55% of the total governmental fund balance.

The focus of McLean County's governmental funds is to provide information on the near-term inflows, outflows, and balances of spendable resources. The County's unassigned fund balance can serve as a useful financial indicator of the County's financial condition at the end of the fiscal year. As of December 31, 2015, the County's governmental funds reported a combined fund balance of \$36,764,779.

The General Fund is the chief operating fund of County government. On December 31, 2015, the General Fund reported an unassigned fund balance of \$14,126,486. Total assets in the General Fund amounted to \$30,206,039. Total assets in the General Fund increased \$657,096 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, 2015:

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>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
REVENUES						
General Property Taxes	\$ 11,637,513	\$ 11,399,670	\$ 21,619,273	\$ 21,394,848	\$ 33,256,786	\$ 32,794,518
Other Taxes	9,517,818	9,375,648	100,000	100,000	9,617,818	9,475,648
Licenses, Permits, Fees, and Fines	4,998,525	4,555,608	2,761,680	2,668,294	7,760,205	7,223,902
Intergovernmental	4,182,854	3,136,443	13,596,344	16,840,423	17,779,198	19,976,866
Charges for Services	9,017,772	8,539,057	1,251,864	2,645,988	10,269,636	11,185,045
Maintenance Contracts	3,083,728	2,747,754	-	-	3,083,728	2,747,754
Interest	530,957	526,251	1,376	2,237	532,333	528,488
Miscellaneous	424,327	403,161	101,723	179,389	526,050	582,550
Total Revenues	43,393,494	40,683,592	39,432,260	43,831,179	82,825,754	84,514,771
EXPENDITURES						
Current:						
General Government	18,917,979	18,186,932	10,436,753	10,456,559	29,354,732	28,643,491
Public Safety	21,392,478	21,455,042	5,032,742	5,079,133	26,425,220	26,534,175
Highways and Streets	-	-	7,999,029	11,106,896	7,999,029	11,106,896
Health and Welfare	-	-	7,932,616	8,123,270	7,932,616	8,123,270
Culture and Recreation	472,052	446,230	597,590	603,266	1,069,642	1,049,496
Capital Outlay	849,410	288,516	4,405,739	5,304,393	5,255,149	5,592,909
Debt Service	165,400	157,914	1,799,176	2,121,196	1,964,576	2,279,110
Total Expenditures	41,797,319	40,534,634	38,203,645	42,794,713	80,000,964	83,329,347
Excess/(Deficiency) of Revenues over Expenditures	1,596,175	148,958	1,228,615	1,036,466	2,824,790	1,185,424
OTHER FINANCING SOURCES (USES)						
Transfers In	1,152,481	821,137	2,846,085	935,605	3,998,566	1,756,742
Transfers Out	(2,250,370)	(1,202,301)	(2,533,650)	(1,480,889)	(4,784,020)	(2,683,190)
Total Other Financing Sources (Uses)	(1,097,889)	(381,164)	312,435	(545,284)	(785,454)	(926,448)
Net change in fund balances	498,286	(232,206)	1,541,050	491,182	2,039,336	258,976
FUND BALANCE						
Beginning of Year	15,105,918	15,338,124	19,619,525	19,128,345	34,725,443	34,466,469
End of Year	15,604,204	15,105,918	21,160,575	19,619,527	36,764,779	\$ 34,725,445

The change in Fund Balance for the General Fund was an increase of \$498,286. The decrease includes another year of deferred revenues due from the State of Illinois to satisfy statutory and contractual obligations. For December 31, 2015, the County deferred \$358,518 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, 2015, was \$707,701 under budget, which almost 2% of the adopted budget.

As of December 31, 2015, the actual revenues in the General Fund totaled \$43,393,494. Actual revenues were \$93,038 more than the adopted budget figure of \$36,568,608. In the category of Intergovernmental, actual revenues totaled \$4,182,854, which is \$984,638 more than the adopted budget figure of \$3,198,216. McLean County showed a slight increase in State Income Tax revenues, while experiencing a small 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 \$12,945,334, which is \$294,078 less than the adopted budget appropriation of \$13,339,412. In the category of Public Safety, the actual expenditures totaled \$21,392,478 which is \$885,867 less than the adopted budget appropriation of \$22,278,345. 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, 2015.

The employee benefit subfund of the County General Fund is excluded from this analysis since that portion of the General Fund is not budgeted.

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2015**

	<u>General Fund</u>			
	<u>Original Budget</u>	<u>Final as Amended</u>	<u>Actual Year-End</u>	<u>Difference Original Vs. Actual</u>
REVENUES				
General Property Taxes	\$ 11,645,653	\$ 11,645,653	\$ 11,637,513	(8,140)
Other Taxes	10,066,476	10,066,476	9,517,818	(548,658)
Licenses, Permits, Fees, and Fines	5,031,752	5,031,752	4,998,525	(33,227)
Intergovernmental	3,198,216	3,741,701	4,182,854	984,638
Charges for Services	2,496,238	2,504,918	2,288,235	(208,003)
Maintenance Contracts	3,052,730	3,052,730	3,083,728	30,998
Interest	581,570	581,570	528,867	(52,703)
Miscellaneous	495,973	829,313	424,106	(71,867)
Total Revenues	<u>36,568,608</u>	<u>37,454,113</u>	<u>36,661,646</u>	<u>93,038</u>
EXPENDITURES				
Current Operating				
General Government	13,239,412	14,202,364	12,945,334	(294,078)
Public Safety	22,278,345	22,812,436	21,392,478	(885,867)
Culture and Recreation	471,874	502,974	472,052	178
Capital Outlay	371,735	737,038	849,410	477,675
Debt Service	171,009	173,644	165,400	(5,609)
Total Expenditures	<u>36,532,375</u>	<u>38,428,456</u>	<u>35,824,674</u>	<u>(707,701)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>36,233</u>	<u>(974,343)</u>	<u>836,972</u>	<u>800,739</u>
OTHER FINANCING SOURCES (USES)				
Transfer In	833,331	1,239,269	1,152,481	319,150
Transfers Out	<u>(1,499,564)</u>	<u>(2,306,445)</u>	<u>(2,250,370)</u>	<u>(750,806)</u>
Total Other Financing Sources (Uses)	<u>(666,233)</u>	<u>(1,067,176)</u>	<u>(1,097,889)</u>	<u>(431,656)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (630,000)</u>	<u>\$ (2,041,519)</u>	<u>(260,917)</u>	<u>\$ 369,083</u>
EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE				
			3,305,614	
FUND BALANCE				
Beginning of Year			<u>12,559,507</u>	
End of Year			<u>\$ 15,604,204</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, 2015, amounts to \$120,583,126, 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 2015:

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 2015 amounted to \$3,213,800. Another \$3,106,523 of infrastructure construction in progress as well as \$1,318,803 of bike trail infrastructure construction in progress was added during the fiscal year.

Vehicles, highway trucks and construction equipment were added in 2015 as either new or replacement equipment at a cost of \$694,900.

The County has entered into agreements to lease facilities, office equipment, and computer equipment under noncancelable capital leases. As of December 31, 2015, the Statement of Net Position included \$2,004,747 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 a lease agreements with the Public Building Commission for construction, improvement, and 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.

In 2015, the McLean County deeded all its existing properties for which it had fee simple title to the Public Building Commission. Therefore, the value of these assets was transferred from the County's financial statements to the Commission's. Subsequent to the transfer, a lease agreement and various amendments were agreed to by all involved parties to specifically state that title to all the properties shall be conveyed to the lessees upon termination of the lease. Therefore, assets were transferred from the Commission back to the County according to the terms of the lease agreement. See Note 18 – Special Items 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>
2016	345,000	65,945	18,231	429,176
2017	357,500	53,833	17,404	428,737
2018	372,500	40,958	15,719	429,177
2019	387,500	27,895	13,781	429,176
2020	402,500	14,135	9,069	425,704
2021-2022	<u>105,000</u>	<u>2,572</u>	<u>38,705</u>	<u>146,277</u>
TOTAL	<u>1,970,000</u>	<u>205,338</u>	<u>112,909</u>	<u>2,288,247</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, 2015.

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

	As of December 31, <u>2015</u>	As of December 31, <u>2014*</u>	Net Change <u>2014 to 2015</u>
ASSETS			
CURRENT ASSETS			
Cash and Deposits	\$ 7,211,843	\$ 7,835,578	\$ (623,735)
Receivables:			
State of Illinois	1,219,717	1,197,234	22,483
Accounts	200,399	308,386	(107,987)
Other	366,089	111,012	255,077
Due from Other Funds	629,853	938,511	(308,658)
Inventories	51,740	44,316	7,424
Other Assets	<u>24,218</u>	<u>23,314</u>	<u>904</u>
Total Current Assets	<u>9,703,859</u>	<u>10,458,351</u>	<u>\$ (754,492)</u>
NONCURRENT ASSETS			
Capital assets	525,098	5,256,148	(4,731,050)
Less Accumulated Depreciation	<u>(363,927)</u>	<u>(4,424,230)</u>	<u>4,060,303</u>
Total Noncurrent Assets	<u>161,171</u>	<u>831,918</u>	<u>(670,747)</u>
Total Assets	<u>9,865,030</u>	<u>11,290,269</u>	<u>(1,425,239)</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflow/Pension	<u>1,138,189</u>	-	<u>1,138,189</u>
Total Deferred Outflows of Resources	<u>1,138,189</u>	-	<u>1,138,189</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts Payable	139,163	130,591	8,572
Accrued compensated absences	16,708	15,521	1,187
Due to Individuals and Other Governmental Entities	168,661	316,680	(148,019)
Due to State of Illinois	-	60,153	(60,153)
Due to Other Funds	<u>85,277</u>	<u>207,244</u>	<u>(121,967)</u>
Total Current Liabilities	409,809	730,189	(320,380)
NONCURRENT LIABILITIES			
Accrued Compensated Absences	150,373	139,685	10,688
IMRF Pension Obligation	1,076,597	-	1,076,597
Other Postemployment Benefits	<u>174,630</u>	<u>151,225</u>	<u>23,405</u>
Total Noncurrent Liabilities	1,401,600	290,910	1,110,690
Total Liabilities	<u>1,811,409</u>	<u>1,021,099</u>	<u>790,310</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflow/Pensions	<u>73,144</u>	-	<u>73,144</u>
Total Deferred Inflows of Resources	<u>73,144</u>	-	<u>73,144</u>
NET POSITION			
Invested in Capital Assets	161,171	831,918	(670,747)
Unrestricted	<u>9,042,772</u>	<u>9,437,252</u>	<u>(394,480)</u>
TOTAL NET POSITION	<u>9,203,943</u>	<u>10,269,170</u>	<u>\$(1,065,227)</u>

* Prior year information has not been updated for the County's implementation of GASB Statement Nos. 68 & 71 in fiscal year 2015.

As of December 31, 2015, the County's enterprise fund reported total net position of \$9,203,943. At year-end, the total net position of the County's enterprise fund decreased \$959,661 over the prior year. Of this total, \$161,171 is accounted for by net investment in capital assets. The balance of \$9,042,772 is unrestricted and available for spending by the Nursing Home in accordance with the needs of the County. The unrestricted balance decreased \$394,480 over the prior year, while net investments in capital assets decreased \$670,747.

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>2015</u>	Year Ended December 31, <u>2014*</u>	Net Change <u>2014 to 2015</u>
OPERATING REVENUES			
Charges for Services	\$ 7,591,443	\$ 7,494,062	\$ 97,381
Miscellaneous	<u>121,296</u>	<u>73,638</u>	<u>47,658</u>
Total Operating Revenues	<u>7,712,739</u>	<u>7,567,700</u>	<u>145,039</u>
OPERATING EXPENSES			
Personal Services	5,926,375	5,696,621	229,754
Contractual Services	1,635,039	1,717,206	(82,167)
Supplies	427,242	479,441	(52,199)
Food	458,616	447,628	10,988
Utilities	212,719	245,741	(33,022)
Repairs and Maintenance	44,150	48,409	(4,259)
Depreciation	<u>27,692</u>	<u>202,262</u>	<u>(174,570)</u>
Total Operating Expenses	<u>8,731,833</u>	<u>8,837,308</u>	<u>(105,475)</u>
Operating Income/(Loss)	(1,019,094)	(1,269,608)	250,514
NONOPERATING REVENUES (EXPENSES)			
Interest	7,797	6,923	874
Loss on Asset Disposal	<u>(4,942)</u>	<u>(12,069)</u>	<u>7,127</u>
Income before Transfers and Capital grants and contributions	(1,016,239)	(1,274,754)	258,515
TRANSFERS IN	793,723	934,717	(140,994)
TRANSFERS OUT	<u>(8,268)</u>	<u>(8,269)</u>	<u>1</u>
Capital grant and contribution	<u>-</u>	<u>1,402</u>	<u>(1,402)</u>
NET INCOME	(230,784)	(346,904)	116,120
SPECIAL ITEM			
Capital assets transferred from County to component unit	(728,877)	-	-
NET POSITION			
Beginning of Year, as restated	<u>10,163,604</u>	<u>10,616,074</u>	<u>(452,470)</u>
End of Year	<u>9,203,943</u>	<u>10,269,170</u>	<u>\$(1,065,227)</u>

* Prior year information has not been updated for the County's implementation of GASB Statement Nos. 68 & 71 in fiscal year 2015.

Charges for services provided by the County Nursing Home totaled \$7,591,443 and accounted for 98% of the total operating revenues. Charges for services revenue increased \$97,381 from the prior year. The total operating expenses were 113% of the total operating revenues for fiscal year 2015. For fiscal year 2015, the total operating expenses were \$8,736,775. After crediting back interest earnings and the operating transfers, the Nursing Home ended fiscal year 2015 with net loss of \$1,016,239. The end of the year net position decreased from \$10,269,170 as of December 31, 2014, to \$9,203,943 as of December 31, 2015.

Of the total spent to operate the Nursing Home, 68% was spent on personal services, 29% was spent on contractual services, 10% was spent on food and supplies, 3% was spent on utilities and repairs and maintenance, and less than 1% was accounted for by annual depreciation on capital assets.

ECONOMIC FACTORS

The U.S. Economy continued to grow moderately as a whole over 2015. National Real GDP increased 2.4 percent in 2015, the same rate as in 2014. Unfortunately, Illinois is the weakest of the underperforming Midwest states. The National annual average unemployment rate dropped by 0.6 % to 5.0 percent in December, 2015, while Illinois decreased to an annual average of 6.1%. The McLean County MSA unemployment rate increased slightly to 5.6%, in large part as a result of the closure of the Mitsubishi Motors of North America manufacturing plant in Normal, IL. 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, 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 for the third consecutive year in 2015, after a single year drop in EAV in 2012, which was the first reduction in over two decades. For property tax year 2015, The County's equalized assessed valuation totaled \$3,821,712,147. In 2014, the total rate setting value was \$3,750,779,072. Total EAV increased \$70,933,075, or 1.89%. In 2015, the total rate setting equalized assessed valuation was \$3,753,100,059. Rate setting EAV increased by \$60,794,131 or 1.64% from a rate setting equalized valuation of \$3,692,305,928 in 2014. New construction accounted for \$34,212,041 of the 2015 increase in value.

The \$32 million Uptown One development project, including the Hyatt Place Hotel, high-end apartments and a swimming pool & spa was completed in 2015. The Town of Normal also approved a redevelopment agreement for phase two of the One Uptown project, including a \$14.1 million development including a ground floor restaurant, office space and 21 apartments with completion in 2017.

Additional developments completed in 2015 include the mixed use West Wing Building in Normal, a new 27 unit apartment building with 6,000 ft restaurant on the ground floor and the March 2015 completion of a \$6.3 million reconstruction a 108,000-square-foot retail building that had been vacant for about eight years in Bloomington.

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 2015.

Bloomington-Normal home sales for year 2015 reflect 2,780 or a 5.6% increase over 2014 sales, including 2600 existing homes and 180 newly constructed homes. The average price per residence of both new and existing stock increased over the prior year by just under 1%(0.9%) . The median household income for the Metropolitan Statistical Area (MSA) for FY 2015 was \$62,089 continuing to be the highest in Central Illinois.

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, 2015

ASSETS	Primary Government			Component Units	
	Governmental	Business-type	Total	Emergency	Public
	Activities	Activities		Telephone	Building
				System	Commission
				Board	
CURRENT ASSETS					
Cash and investments	\$ 34,788,931	\$ 7,211,843	\$ 42,000,774	\$ 765,999	\$ 9,538,716
Receivables:					
State of Illinois	5,557,910	1,219,717	6,777,627	447,812	-
General property taxes	34,066,205	-	34,066,205	-	-
Accounts	365,517	200,399	565,916	59,770	-
Other	156,930	366,089	523,019	-	18,000
2015 Series Bond Proceeds	-	-	-	-	46,293,565
Due from component unit	640,042	-	640,042	-	-
Internal balances	(630,955)	629,853	(1,102)	-	-
Due from fiduciary funds	4,330	-	4,330	-	-
Inventories	543,935	51,740	595,675	-	-
Other assets	163,513	24,218	187,731	18,143	-
	75,656,358	9,703,859	85,360,217	1,291,724	55,850,281
Total current assets					
NONCURRENT ASSETS					
Capital leases receivable					
from primary government	-	-	-	-	1,970,000
Capital leases receivable	-	-	-	-	3,100,000
Capital assets:					
Not being depreciated	10,270,969	-	10,270,969	-	-
Net of accumulated depreciation	110,312,157	161,171	110,473,328	1,330,253	-
	120,583,126	161,171	120,744,297	1,330,253	-
Total capital assets					
Total noncurrent assets	120,583,126	161,171	120,744,297	1,330,253	5,070,000
TOTAL ASSETS	196,239,484	9,865,030	206,104,514	2,621,977	60,920,281
Deferred Outflows of Resources					
Deferred Outflow/Pension	9,378,884	1,138,189	10,517,073	-	-
Deferred Outflow/Other	-	-	-	-	1,693,846
	9,378,884	1,138,189	10,517,073	-	1,693,846
TOTAL DEFERRED OUTFLOW OF RESOURCES					

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	Primary Government			Component Units	
	Governmental	Business-type	Total	Emergency Telephone System Board	Public Building Commission
	Activities	Activities			
CURRENT LIABILITIES					
Accounts payable	\$ 1,421,548	\$ 139,163	\$ 1,560,711	\$ 42,807	\$ 256,977
Due to primary government	-	-	-	186,064	-
Unearned revenue - other	323,948	-	323,948	-	-
Due to individuals and other governmental entities	1,916,335	168,661	2,084,996	955	-
Due to State of Illinois	240,452	-	240,452	-	-
Accrued interest payable	152,483	-	152,483	-	457,254
Accrued compensated absences	145,481	16,708	162,189	17	-
Claims payable	986,933	-	986,933	-	-
Note payable - component unit	18,000	-	18,000	-	-
Capital lease obligations	14,666	-	14,666	193,880	-
Capital lease obligations - component unit	345,000	-	345,000	-	-
Revenue bonds	-	-	-	-	1,693,846
Total current liabilities	5,564,846	324,532	5,889,378	423,723	2,408,077
NONCURRENT LIABILITIES					
Accrued compensated absences	1,309,332	150,373	1,459,705	153	-
Capital lease obligations	2,083	-	2,083	621,240	-
Capital lease obligations - component unit	1,625,000	-	1,625,000	-	-
IMRF net pension liability	11,910,774	1,076,597	12,987,371	-	-
Other postemployment benefits	3,372,921	174,630	3,547,551	-	-
Revenue bonds	-	-	-	-	51,643,663
Total noncurrent liabilities	18,220,110	1,401,600	19,621,710	621,393	51,643,663
TOTAL LIABILITIES	23,784,956	1,726,132	25,511,088	1,045,116	54,051,740
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	34,066,205	-	34,066,205	-	-
Deferred Inflow/Pension	499,633	73,144	572,777	-	-
TOTAL DEFERRED INFLOW OF RESOURCES	34,565,838	73,144	34,638,982	-	-
NET POSITION					
Net investment in capital assets	118,596,377	161,171	118,757,548	775,572	-
Restricted for:					
Operations	1,587,302	-	1,587,302	-	8,562,387
Health and wellness	4,843,475	-	4,843,475	-	-
Highway	10,234,427	-	10,234,427	-	-
Employee benefits	840,849	-	840,849	-	-
Public safety	1,937,868	-	1,937,868	-	-
Debt service	167,484	-	167,484	-	-
Culture and recreation	20,103	-	20,103	-	-
Capital improvements	486	-	486	-	-
Unrestricted	9,039,203	9,042,772	18,081,975	801,289	-
TOTAL NET POSITION	\$ 147,267,574	\$ 9,203,943	\$ 156,471,517	\$ 1,576,861	\$ 8,562,387

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, 2015

	Program Revenues		
<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
PRIMARY GOVERNMENT			
Governmental activities:			
General government	\$ 16,480,357	\$ 7,947,700	\$ 2,434,320
Public safety	33,220,970	8,494,351	5,739,356
Highways and streets	7,828,757	854,455	5,215,506
Health and welfare	11,026,902	996,984	4,859,275
Culture and recreation	1,290,690	415,568	61
Interest expense	487,825	-	-
Total governmental activities	70,335,501	18,709,058	18,248,518
Business-type activities:			
Health and welfare	8,736,775	7,591,443	-
TOTAL PRIMARY GOVERNMENT	\$ 79,072,276	\$ 26,300,501	\$ 18,248,518
COMPONENT UNITS			
Emergency Telephone System Board	\$ 2,016,864	\$ 1,797,112	\$ -
Public Building Commission	3,881,882	3,668,700	-
TOTAL COMPONENT UNITS	\$ 5,898,746	\$ 5,465,812	\$ -
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			
SPECIAL ITEM			
Capital assets transferred from County to Component Unit			
Capital assets transferred back as part of capital lease			
Change in net position			
NET POSITION			
Beginning of year, as restated			
End of year			

Net (Expenses) Revenues and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
\$ (6,098,337)	\$ -	\$ (6,098,337)	\$ -	\$ -
(18,987,263)	-	(18,987,263)	-	-
(1,758,796)	-	(1,758,796)	-	-
(5,170,643)	-	(5,170,643)	-	-
(875,061)	-	(875,061)	-	-
(487,825)	-	(487,825)	-	-
(33,377,925)	-	(33,377,925)	-	-
-	(1,145,332)	(1,145,332)	-	-
(33,377,925)	(1,145,332)	(34,523,257)	-	-
-	-	-	(219,752)	-
-	-	-	-	(213,182)
-	-	-	(219,752)	(213,182)
33,256,785	-	33,256,785	-	-
6,039,124	-	6,039,124	-	-
2,071,923	-	2,071,923	-	-
1,480,557	-	1,480,557	-	-
532,335	7,797	540,132	4,768	2,369
189,895	121,296	311,191	401	-
(785,455)	785,455	-	-	-
42,785,164	914,548	43,699,712	5,169	2,369
(47,634,438)	(728,877)	(48,363,315)	-	49,013,605
48,363,315	-	48,363,315	-	(49,013,605)
10,136,116	(959,661)	9,176,455	(214,583)	(210,813)
137,131,458	10,163,604	147,295,062	1,791,444	8,773,200
<u>\$ 147,267,574</u>	<u>\$ 9,203,943</u>	<u>\$ 156,471,517</u>	<u>\$ 1,576,861</u>	<u>\$ 8,562,387</u>

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

McLEAN COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2015

ASSETS	General	Illinois Municipal Retirement Funds	Other Governmental Funds	Total Governmental Funds
Cash and investments	\$ 12,750,928	\$ 2,106,253	\$ 19,931,750	\$ 34,788,931
Receivables:				
State of Illinois	3,641,309	13,665	1,902,936	5,557,910
General property taxes	12,362,380	4,193,717	17,510,108	34,066,205
Accounts	107,223	-	258,294	365,517
Other	68,468	-	88,462	156,930
Due from other funds	576,638	47,486	178,602	802,726
Due from fiduciary funds	4,330	-	-	4,330
Due from component units	453,978	426	185,638	640,042
Inventories	77,272	-	466,663	543,935
Other assets	163,513	-	-	163,513
TOTAL ASSETS	\$ 30,206,039	\$ 6,361,547	\$ 40,522,453	\$ 77,090,039

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

LIABILITIES

Accounts payable	\$ 420,084	\$ 2	\$ 1,001,485	\$ 1,421,571
Unearned revenue - other	3,096	-	250,548	253,644
Due to individuals and other governmental entities	1,124,545	614,586	177,204	1,916,335
Due to State of Illinois	223,326	-	17,126	240,452
Due to other funds	109,766	369,850	954,065	1,433,681
Total liabilities	<u>1,880,817</u>	<u>984,438</u>	<u>2,400,428</u>	<u>5,265,683</u>

DEFERRED INFLOWS OF RESOURCES

Property taxes levied for future periods	12,362,380	4,193,717	17,510,108	34,066,205
Revenue deferred due to availability	358,638	-	634,734	993,372
Total deferred inflows of resources	<u>12,721,018</u>	<u>4,193,717</u>	<u>18,144,842</u>	<u>35,059,577</u>

FUND BALANCES (DEFICITS)

Nonspendable:

Inventory	77,272	-	466,663	543,935
Prepaid items	163,513	-	-	163,513

Restricted for:

Operations (document storage & automation)	-	-	1,587,302	1,587,302
Health & wellness	-	-	4,843,475	4,843,475
Highway	-	-	10,234,427	10,234,427
Employee benefits	-	1,183,392	840,849	2,024,241
Public safety	-	-	1,937,868	1,937,868
Debt service	-	-	167,484	167,484
Culture and recreation	-	-	20,103	20,103
Capital improvements	-	-	486	486

Assigned to:

Tort judgment	1,236,933	-	-	1,236,933
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Unassigned:

	14,126,486	-	(121,474)	14,005,012
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Total fund balances (deficits)	<u>15,604,204</u>	<u>1,183,392</u>	<u>19,977,183</u>	<u>36,764,779</u>
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TOTAL LIABILITIES, DEFERRED INFLOWS

OF RESOURCES AND FUND BALANCES	\$ 30,206,039	\$ 6,361,547	\$ 40,522,453	\$ 77,090,039
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The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION**

December 31, 2015

Total fund balances - governmental funds		\$ 36,764,779
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	\$ 174,844,772	
Accumulated depreciation	<u>54,261,646</u>	120,583,126
Other long-term assets are not recognized as current resources but are considered deferred inflows of resources until available in the governmental fund statements.		923,091
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.		(152,483)
Deferred outflow of resources related to pensions are not reported in the governmental funds		9,378,884
Deferred inflow of resources related to pensions are not reported in the governmental funds		(499,633)
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, 2015 consist of:		
Capital lease obligations	16,749	
Capital lease obligations - component unit	1,970,000	
Accrued compensated absences	1,454,813	
IMRF pension obligation	11,910,774	
Note payable	18,000	
Claims payable	986,933	
Other Postemployment Benefits	<u>3,372,921</u>	<u>(19,730,190)</u>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		<u>\$ 147,267,574</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, 2015

	<u>General</u>	<u>Illinois Municipal Retirement Funds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
General property taxes	\$ 11,637,513	\$ 4,407,023	\$ 17,212,250	\$ 33,256,786
Other taxes	9,517,818	100,000	-	9,617,818
Licenses, permits, fees, and fines	4,998,525	-	2,761,680	7,760,205
Intergovernmental	4,182,854	-	13,596,344	17,779,198
Charges for services	9,017,772	-	1,251,864	10,269,636
Maintenance contracts	3,083,728	-	-	3,083,728
Interest	530,957	-	1,376	532,333
Miscellaneous	424,327	-	101,723	526,050
Total revenues	<u>43,393,494</u>	<u>4,507,023</u>	<u>34,925,237</u>	<u>82,825,754</u>
EXPENDITURES				
Current:				
General government	18,917,979	3,550,252	6,886,501	29,354,732
Public safety	21,392,478	-	5,032,742	26,425,220
Highways and streets	-	-	7,999,029	7,999,029
Health and welfare	-	-	7,932,616	7,932,616
Culture and recreation	472,052	-	597,590	1,069,642
Capital outlay:				
Highways, bridges, and streets	-	-	3,045,588	3,045,588
Other	849,410	-	1,360,151	2,209,561
Debt service	165,400	-	1,799,176	1,964,576
Total expenditures	<u>41,797,319</u>	<u>3,550,252</u>	<u>34,653,393</u>	<u>80,000,964</u>
Excess (deficiency) of revenues over expenditures	<u>1,596,175</u>	<u>956,771</u>	<u>271,844</u>	<u>2,824,790</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,152,481	-	2,846,085	3,998,566
Transfers out	<u>(2,250,370)</u>	<u>(712,944)</u>	<u>(1,820,706)</u>	<u>(4,784,020)</u>
Total other financing sources (uses)	<u>(1,097,889)</u>	<u>(712,944)</u>	<u>1,025,379</u>	<u>(785,454)</u>
Net change in fund balances	498,286	243,827	1,297,223	2,039,336
FUND BALANCES (DEFICITS)				
Beginning of year	<u>15,105,918</u>	<u>939,565</u>	<u>18,679,960</u>	<u>34,725,443</u>
End of year	<u>\$ 15,604,204</u>	<u>\$ 1,183,392</u>	<u>\$ 19,977,183</u>	<u>\$ 36,764,779</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, 2015

Total net change in fund balances - governmental funds	\$	2,039,336	
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	\$	2,343,425	
Capital outlay-highways, streets, and bridges		2,941,617	
Capital outlay - payroll/contractual services		375,095	
Capital asset contribution from other governments		4,375,191	
Depreciation expense		<u>(5,253,590)</u>	4,781,738
Miscellaneous grant revenues, schooling reimbursements from the State, and salary reimbursements from the State			(7,631)
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		143,624	
Capital lease repayments - component unit		<u>1,161,346</u>	1,322,970
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.			1,530,560
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.			(138,863)
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		(1,718,001)	
Commodities (food, food coupons, and immunizations) donated		1,718,001	-
Intragovernmental activities charges for services are eliminated in the Statement of Activities.			
Revenues		(3,969,032)	
Expenses		3,969,032	-
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>643,006</u>	<u>643,006</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES			<u><u>\$ 10,136,116</u></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, 2015

ASSETS

CURRENT ASSETS

Cash and investments	\$ 7,211,843
Receivables:	
State of Illinois	1,219,717
Accounts	200,399
Other	366,089
Due from other funds	715,130
Inventories	51,740
Other assets	24,218
Total current assets	9,789,136

NONCURRENT ASSETS

Capital assets	525,098
Less accumulated depreciation	(363,927)
Total noncurrent assets	161,171

TOTAL ASSETS

9,950,307

Deferred Outflows of Resources

Deferred Outflow/Pension	1,138,189
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TOTAL DEFERRED OUTFLOW OF RESOURCES

1,138,189

LIABILITIES AND NET POSITION

CURRENT LIABILITIES

Accounts payable	139,163
Accrued compensated absences	16,708
Due to individuals and other governmental entities	168,661
Due to other funds	85,277
Total current liabilities	409,809

NONCURRENT LIABILITIES

Accrued compensated absences	150,373
IMRF net pension liability	1,076,597
Other postemployment benefits	174,630
Total noncurrent liabilities	1,401,600

TOTAL LIABILITIES

1,811,409

Deferred Inflows of Resources

Deferred Inflow/Pension	73,144
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TOTAL DEFERRED INFLOW OF RESOURCES

73,144

NET POSITION

Net investment in capital assets	161,171
Unrestricted	9,042,772
	9,203,943

TOTAL NET POSITION

\$ 9,203,943

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, 2015

OPERATING REVENUES	
Charges for services	\$ 7,591,443
Miscellaneous	<u>121,296</u>
Total operating revenues	<u>7,712,739</u>
 OPERATING EXPENSES	
Personal services	5,926,375
Contractual services	1,635,039
Supplies	427,242
Food	458,616
Utilities	212,719
Repairs and maintenance	44,150
Depreciation	<u>27,692</u>
Total operating expenses	<u>8,731,833</u>
Operating gain (loss)	(1,019,094)
 NONOPERATING REVENUES (EXPENSES)	
Interest	7,797
Loss on asset disposal	<u>(4,942)</u>
Income (loss) before transfers and capital grants and contributions	(1,016,239)
TRANSFERS IN	793,723
TRANSFERS OUT	<u>(8,268)</u>
Changes in net position	(230,784)
 SPECIAL ITEM (Note 18)	
Capital assets transferred from County to component unit	(728,877)
 NET POSITION	
Beginning of year, as restated	<u>10,163,604</u>
End of year	<u>\$ 9,203,943</u>

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

McLEAN COUNTY, ILLINOIS
STATEMENT OF CASH FLOWS

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

Year Ended December 31, 2015

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from public aid and Medicare	\$ 5,026,362
Cash received from residents	2,403,097
Cash paid to employees and related benefits	(6,266,523)
Cash paid for goods and services	(2,837,676)
Other miscellaneous	123,436
Net cash provided by (used for) operating activities	(1,551,304)

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfer from other funds	793,723
Transfer to other funds	(8,268)
Payment on interfund accounts	225,605
Net cash provided by (used for) noncapital financing activities	1,011,060

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Acquisition of capital assets	(90,764)
Net cash (used for) capital and related financing activities	(90,764)

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received on cash and deposits	7,273
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NET DECREASE IN CASH AND CASH EQUIVALENTS (623,735)

CASH AND CASH EQUIVALENTS

Beginning of year	7,835,578
End of year	\$ 7,211,843

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

Operating gain (loss)	\$ (1,019,094)
Adjustments to reconcile operating gain (loss) to net cash provided by (used for) operating activities:	
Depreciation	27,692
Change in operating assets and liabilities:	
Receivables	(169,049)
Inventory	(7,424)
Other assets	(904)
Deferred outflow of resources	(1,138,189)
Accounts payable and other liabilities	659,115
Postemployment benefits	23,405
Deferred inflow of resources	73,144

NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES \$ (1,551,304)

NONCASH ACITIVITY

Assets transferred to component unit	\$ 728,877
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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, 2015

	Private- purpose <u>Trust</u>	<u>Agency</u>
ASSETS		
Cash and investments	\$ 1,203,959	\$ 3,278,225
Accounts receivable	143,045	-
Accrued interest receivable	-	2,428
Receivables - other	-	195,954
	<hr/>	<hr/>
TOTAL ASSETS	1,347,004	3,476,607
 LIABILITIES		
Due to individuals and other governmental entities	<hr/> 260,264	<hr/> 3,476,607
 NET POSITION		
Assets held in trust for others	<hr/> <u>\$ 1,086,740</u>	<hr/> <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, 2015

ADDITIONS		
Interest		\$ 9,204
Other:		
Miscellaneous		<u>20,971</u>
Total additions		<u>30,175</u>
 DEDUCTIONS		
Current:		
Health and welfare		<u>11,261</u>
Total deductions		<u>11,261</u>
 CHANGE IN NET POSITION		 18,914
 NET POSITION		
Beginning of year		<u>1,067,826</u>
End of year		<u><u>\$1,086,740</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, 2015

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, 2015

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, 2015

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, 2015

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, 2015

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, 2015

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, 2015

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 \$1,587,302 for operations, including document storage and automation; \$4,843,475 for health and wellness; \$10,234,427 for highway; \$2,024,241 for employee benefits; \$1,937,868 for public safety; \$167,484 for debt service; \$20,103 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, 2015

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, 2015

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, 2015

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, 2015, none of the County's bank balance of \$ 28,902,965 was exposed to custodial credit risk as uninsured and uncollateralized deposits.

As of December 31, 2015, none of the bank balance of \$ 311,274 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, 2015, 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	\$ 14,293,556	\$ 14,293,556	\$ -
Money Market Mutual Funds	4,955,874	4,955,874	-

As of December 31, 2015, 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>	<u>Investment Maturities (in Years) One to Five</u>
Money Market Mutual Funds	\$ 10,816	\$ 10,816	\$ -
FHLMC	445,579	-	445,579

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

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 \$14,293,556 for the County, pursuant to Rule 2a7 of the Investment Act of 1940. As of December 31, 2015, the County's investment in the Illinois Funds was rated AAAM by Standard and Poor's. 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. As of December 31, 2015, the ETSB investment in FHLMC was rated AA+ by Standard & Poors and Aaa by Moody's.

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, 2015

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

PBC - Cash and Investments (Continued)

PBC Deposits

The carrying amount of the PBC's deposits totaled \$ 7,345,939 at September 30, 2015.

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, 2015, \$ 7,775,538 of the PBC's bank balance of \$ 8,324,120 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, 2015, 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	\$ 2,192,377	\$ 2,192,377
	<u>\$ 2,192,377</u>	<u>\$ 2,192,377</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, 2015, 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, 2015.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

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 2015 to be collected in 2016 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 2016.

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, 2015

NOTE 5 - RECEIVABLES

Receivables at December 31, 2015 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	\$ 1,628,265	\$ -	\$ -	\$ -	\$ -	\$ -
Income tax	633,812	-	-	-	-	-
Replacement tax	205,025	13,665	-	-	-	-
Motor fuel tax	-	-	381,344	-	-	-
Salary reimbursements	1,009,544	-	-	-	-	-
Public aid	-	-	101,542	1,219,717	-	-
Grants	147,656	-	1,415,778	-	-	-
Other	17,007	-	4,272	-	-	-
	<u>3,641,309</u>	<u>13,665</u>	<u>1,902,936</u>	<u>1,219,717</u>	<u>-</u>	<u>-</u>
General property tax	<u>12,362,380</u>	<u>4,193,717</u>	<u>17,510,108</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts:						
Fees and fines	96,400	-	258,294	-	-	-
Private pay patients and insurance	-	-	-	200,399	-	-
Community development loans	-	-	-	-	143,045	-
Miscellaneous	10,823	-	-	-	-	-
	<u>107,223</u>	<u>-</u>	<u>258,294</u>	<u>200,399</u>	<u>143,045</u>	<u>-</u>
Other:						
Federal grants	24,382	-	-	-	-	-
Medicare	-	-	-	363,287	-	-
Due from other governments	34,929	-	4,309	-	-	-
Interest	5,477	-	-	1,740	-	2,428
Miscellaneous	3,680	-	84,153	1,062	-	194,854
	<u>68,468</u>	<u>-</u>	<u>88,462</u>	<u>366,089</u>	<u>-</u>	<u>197,282</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

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
2016	\$ 28,930
2017	22,561
2018	23,752
2019	25,009
2020	24,782
2021 & after	<u>18,012</u>
	<u>\$ 143,045</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 Unit

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 \$18,000 outstanding note receivable is \$18,000.

Other Receivable – Component Unit

On September 21, 2015, the PBC entered into a bond purchase agreement for \$43,525,000. See Note 8 for details of this bond obligation. The PBC received \$46,293,565 on October 6, 2015 (representing \$43,525,000 aggregate principal amount on the bonds plus original issue premium of \$2,768,565).

NOTE 6 - CAPITAL ASSETS

Primary Government

Capital Assets Under Capital Lease – Primary Government

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, 2015, capital assets carried in the Statement of Net Position financed by capital leases were as follows:

Land	\$ 998,475
Building and improvements	47,364,840
Equipment	<u>827,356</u>
	49,190,671
Accumulated depreciation	<u>(1,616,770)</u>
	<u>\$ 47,573,901</u>

Capital Assets Under Capital Lease – Discretely Presented Component Unit

Equipment	\$ 1,002,752
Accumulated depreciation	<u>66,850</u>
	<u>\$ 935,902</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Primary Government (continued)

Capital asset activity for the year ended December 31, 2015 was as follows:

	Balance at December 31, <u>2014</u>	<u>Additions</u>	<u>Deductions/ Reclassifications</u>	Balance at December 31, <u>2015</u>
Governmental activities:				
Not depreciated:				
Land	\$ 3,223,685	\$ 1,017,984	\$ (983,475)	\$ 3,258,194
Construction in progress	1,700,163	5,312,612	-	7,012,775
Depreciated:				
Buildings	68,038,176	47,654,232	(67,243,611)	48,448,797
Leasehold improvements	956,430	161,835	-	1,118,265
Equipment	12,462,723	1,038,213	(1,151,226)	12,349,710
Infrastructure	<u>99,443,231</u>	<u>3,213,800</u>	<u>-</u>	<u>102,657,031</u>
Total capital assets	<u>185,824,408</u>	<u>58,398,676</u>	<u>(69,378,312)</u>	<u>174,844,772</u>
Less accumulated depreciation for:				
Buildings	20,920,661	827,693	(20,735,668)	1,012,686
Leasehold improvements	565,552	17,134	-	582,686
Equipment	9,777,513	774,771	(922,326)	9,629,958
Infrastructure	<u>39,402,324</u>	<u>3,633,992</u>	<u>-</u>	<u>43,036,316</u>
Total accumulated depreciation	<u>70,666,050</u>	<u>5,253,590</u>	<u>(21,657,994)</u>	<u>54,261,646</u>
Governmental capital assets, net	<u>\$ 115,158,358</u>			<u>\$ 120,583,126</u>

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 938,988
Public safety	231,334
Highways and streets	3,980,192
Health and welfare	21,218
Culture and recreation	<u>81,858</u>
Total depreciation expense - governmental activities	<u>\$ 5,253,590</u>

Construction Commitments

The County has entered into construction agreements for highways. At December 31, 2015, commitments were as follows:

Highway	<u>\$ 2,235,000</u>
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McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

NOTE 6 - CAPITAL ASSETS (CONTINUED)

	Balance at December 31, 2014	<u>Additions</u>	<u>Deductions</u>	Balance at December 31, 2015
Business-type activities:				
Not depreciated:				
Land	\$ 15,000	\$ -	\$ (15,000)	\$ -
Depreciated:				
Buildings	4,120,067	4,392	(4,118,870)	5,589
Leasehold improvements	152,678	10,910	(152,678)	10,910
Furnishings and equipment	<u>968,403</u>	<u>75,462</u>	<u>(535,266)</u>	<u>508,599</u>
Total capital assets	<u>5,256,148</u>	<u>90,764</u>	<u>(4,821,814)</u>	<u>525,098</u>
Less accumulated depreciation for:				
Buildings	3,649,706	1,204	(3,649,141)	1,769
Leasehold improvements	96,786	462	(96,786)	462
Furnishings and equipment	<u>677,738</u>	<u>26,026</u>	<u>(342,068)</u>	<u>361,696</u>
Total accumulated depreciation	<u>4,424,230</u>	<u>27,692</u>	<u>(4,087,995)</u>	<u>363,927</u>
Business-type activities capital assets, net	<u>\$ 831,918</u>			<u>\$ 161,171</u>
Discretely Presented Component Unit				
	Balance at December 31, 2014	<u>Additions</u>	<u>Deductions</u>	Balance at December 31, 2015
ETSB:				
Not depreciated:				
Construction in progress	\$ 749,663	\$ -	\$ (749,663)	\$ -
Buildings	167,096	-	-	167,096
Equipment	<u>911,234</u>	<u>1,002,752</u>	-	<u>1,913,986</u>
Total capital assets	<u>1,827,993</u>	<u>1,002,752</u>	<u>(749,663)</u>	<u>2,081,082</u>
Less accumulated depreciation for:				
Buildings	75,383	4,216	-	79,599
Equipment	<u>568,076</u>	<u>103,153</u>	-	<u>671,229</u>
Total accumulated depreciation	<u>643,459</u>	<u>107,369</u>	-	<u>750,828</u>
Component unit capital assets, net	<u>\$ 1,184,534</u>			<u>\$ 1,30,254</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

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, 2015 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor governmental funds	\$ 548,711
	Nursing Home Fund - Enterprise	27,928
	Fiduciary funds - agency	4,330
Nonmajor governmental	Nonmajor governmental funds	155,633
	Nursing Home Fund - Enterprise	22,482
	General	488
Nursing Home – Enterprise	General	107,326
	Nonmajor governmental funds	237,954
	IMRF	369,850
IMRF	Nonmajor governmental funds	11,767
	Nursing Home Fund – Enterprise	34,867
	General	851
Fiduciary funds - agency	General	1,100

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 IMRF Nonmajor governmental	Component unit - PBC	\$ 453,978
	Component unit - ETSB	426
	Component unit - ETSB	185,638

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

NOTE 7 - INTERFUND TRANSFERS AND BALANCES (CONTINUED)

Interfund Transfers (Continued)

Interfund transfers:

<u>Transfers Out</u>	<u>Transfer In:</u>			
	<u>General Fund</u>	<u>Nonmajor Governmental</u>	<u>Nursing Home - Enterprise Fund</u>	<u>Total</u>
General	\$ 4,994	\$2,059,457	\$ 185,919	\$ 2,250,370
IMRF	210,794	132,300	369,850	712,944
Nursing Home – Enterprise Fund	8,268	-	-	8,268
Nonmajor governmental funds	<u>928,424</u>	<u>654,328</u>	<u>237,954</u>	<u>1,820,706</u>
Total	<u>\$1,152,480</u>	<u>\$2,846,085</u>	<u>\$ 793,723</u>	<u>\$ 4,792,288</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, 2015 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	\$ 160,373	\$2,302,500	\$828,846	\$3,131,346	\$3,291,719
Capital lease additions	-	-	-	-	-
Payment on PBC capital lease obligations	-	332,500	828,846	1,161,346	1,161,346
Capital lease payments	<u>143,624</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>143,624</u>
Total long-term debt	16,749	<u>\$1,970,000</u>	<u>\$ -</u>	1,970,000	1,986,749
Less current portion	<u>14,666</u>			<u>345,000</u>	<u>359,666</u>
Total long-term debt, net of current portion	<u>\$ 2,083</u>			<u>\$ 1,625,000</u>	<u>\$1,627,083</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

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, 2015:

Years ending December 31:	
2016	\$ 15,153
2017	<u>2,194</u>
Total minimum lease payments	17,347
Less amount representing interest	<u>599</u>
Present value of net minimum lease payments	<u>\$ 16,748</u>

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.

2013 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.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

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

Capital Lease Obligations - Payable to Component Unit (Continued)

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. The final payment of \$1,370,000 was made on 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.

Series 2015

The County, along with the City of Bloomington, entered into an amended and restated lease agreement with the Public Building Commission, component unit, that combines all the above leases into this one lease document, incorporates the additional properties transferred during 2015 as noted in the Special Item reported in Note 18, and also incorporates all the operations and maintenance costs into the lease. The terms of the lease run from 2016 to 2034.

In accordance with the lease agreement, payments totaling \$10,000,000 for principal, interest, and operations/maintenance are due each November 1. The payments will be made through the Public Building Commission Lease Fund, a Special Revenue Fund. The \$10,000,000 scheduled annual payments from McLean County are anticipated to exceed the annual debt service and operation and maintenance costs. Therefore, McLean County and the PBC will agree annually on a revised annual lease payment sufficient to pay McLean County's obligations, and an annual amendment to the lease will be enacted to reflect the new amount each year. The January 2016 amendment noted above adjusted the County's 2016 payment amount to \$4,483,889.

A portion of the lease is associated with the 2015 PBC revenue bonds for the County jail house expansion project. That project has not yet begun, and therefore, no capital lease has been reported. Once the jail expansion is underway, an asset and corresponding lease liability will be recognized by the County.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

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:				
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	402,500	14,135	9,069	425,704
2021-2022	<u>105,000</u>	<u>2,573</u>	<u>38,706</u>	<u>146,278</u>
Total	<u>\$ 1,970,000</u>	<u>\$ 205,338</u>	<u>\$ 112,910</u>	<u>\$ 2,288,247</u>

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

Compensated Absences

Activity for compensated absences for the year ended December 31, 2015 was as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Beginning balance	\$ 1,378,483	\$ 155,206
Additions	2,348,594	267,956
Reductions	<u>(2,272,364)</u>	<u>(255,864)</u>
Ending balance	<u>\$ 1,454,813</u>	<u>\$ 167,298</u>
Due within one year	<u>\$ 145,481</u>	<u>\$ 16,730</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.

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.

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, 2015, using the 2015 assessed value of all taxable property of \$4,123,724,828 the statutory limit and debt margin for the County was \$118,557,089.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

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

Note Payable – Component Unit

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.

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 occurred during the 2014 and 2015 fiscal years.

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015
Capital Lease	\$ -	\$ 1,002,752	\$ 187,632	\$ 815,120
Less current portion	-			(193,880)
Noncurrent portion	\$ -			\$ 621,240

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, 2015:

Years ending December 31:	
2016	\$ 217,718
2017	217,718
2018	217,718
2019	<u>217,719</u>
Total minimum lease payments	870,873
Less amount representing interest	<u>55,753</u>
Present value of net minimum lease payments	\$ <u>815,120</u>

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2015

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

Compensated Absences

Activity for compensated absences for ETSB for the year ended December 31, 2015 was as follows:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One year</u>
\$ 310	\$ 1,582	\$ 1,722	\$ 170	\$ 17

Component Unit - Public Building Commission

Changes in long-term debt for the Public Building Commission, component unit, for the year ended September 30, 2015 are as follows:

	<u>Balance October 1, 2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance September 30, 2015</u>
Revenue bonds	\$ 8,697,489	\$ 43,525,000	\$ 1,933,643	\$ 50,288,846
Total bonds outstanding	8,697,489	<u>43,525,000</u>	<u>1,933,643</u>	50,288,846
Unamortized Premium	-			3,048,663
Less current portion	<u>(1,933,644)</u>			<u>(1,693,846)</u>
Noncurrent portion	<u>\$ 6,763,845</u>			<u>\$ 51,643,663</u>

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2015

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

General obligation lease receipts and revenue bonds payable as of September 30, 2015 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.	1,365,000
\$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.	828,846
\$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.	4,570,000
\$43,525,000 Public Building Revenue Refunding Bonds, Series 2015, due in annual installments of \$800,000 to \$4,070,000, and semi-annual interest due June 1 and December 1, with an interest rate of 2.00 to 5.00 percent. The final bonds are due December 1, 2034.	<u>43,525,000</u>
	<u>\$ 50,288,846</u>

Annual debt service requirements of the outstanding long-term debt of the Public Building Commission, component unit, as of September 30, 2015 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>	<u>2015 Revenue Bonds</u>			
2016	\$ 180,000	\$ 828,846	\$ 685,000	\$ -	\$1,693,846	\$1,885,205	\$ 3,579,051
2017	185,000	-	715,000	800,000	1,700,000	2,120,558	3,820,558
2018	190,000	-	740,000	875,000	1,805,000	2,066,395	3,871,395
2019	195,000	-	775,000	950,000	1,920,000	2,004,094	3,924,094
2020	200,000	-	810,000	1,035,000	2,045,000	1,923,445	3,968,445
2021-2025	415,000	-	845,000	8,545,000	9,805,000	8,288,580	18,093,580
2026-2030	-	-	-	13,125,000	13,125,000	5,533,625	18,658,625
2031-2035	-	-	-	18,195,000	18,195,000	1,919,625	20,114,625
	<u>\$1,365,000</u>	<u>\$828,846</u>	<u>\$4,570,000</u>	<u>\$43,525,000</u>	50,288,846	<u>\$25,741,527</u>	<u>\$76,030,373</u>
Less current portion					(1,693,846)		
Long-term debt, less current portion					<u>\$48,595,000</u>		

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

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>	
Emergency Telephone Safety Board	\$2,131,901	\$2,350,355	\$218,454

(b) Deficit fund balances of individual funds:

<u>Fund</u>	<u>Amount of Deficit Fund Balance</u>
Multidisciplinary Domestic Violence Fund	\$ 3
IDPA IV-D Grant Fund	121,471

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, 2015

NOTE 12 - PENSION PLAN

The County's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The County's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided below. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Plan description. The County participates in two benefit plans under IMRF. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs and deputy sheriffs.

Both IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount or 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan membership. At December 31, 2014, the measurement date, membership in the plans were as follows:

	Regular Plan	SLEP
Retirees and beneficiaries	493	43
Inactive, non-retired members	717	16
Active members	697	46
Total	1,907	105

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

NOTE 12 - PENSION PLAN (CONTINUED)

Contributions. As set by statute, county employees participating in the Regular and SLEP plans are required to contribute 4.50% and 7.50%, respectively, of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's actuarially determined contribution rates for calendar year 2014 were 13.74% and 25.83%, respectively, of annual covered payroll for the Regular and SLEP plans. 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.

Net Pension Liability/(Asset). The net pension liabilities/(assets) were measured as of December 31, 2014, and the total pension liabilities used to calculate the net pension liabilities/(assets) were determined by actuarial valuations as of that date.

Summary of Significant Accounting Policies. For purposes of measuring the net pension liabilities/(assets), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the Regular and SLEP plans and additions to/deductions from Regular and SLEP plan fiduciary net positions have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The total pension liabilities for the Regular and SLEP plans were determined by actuarial valuations performed as of December 31, 2014 using the following actuarial methods and assumptions:

	Regular Plan	SLEP
Actuarial cost method	Entry age normal	Entry age normal
Asset valuation method	Market value	Market value
Actuarial assumptions		
Investment rate of return	7.50%	7.49%
Inflation	3.50%	3.50%
Salary increases	3.75% to 14.50%, Including inflation	3.75% to 14.50%, Including inflation
Price inflation	2.75%	2.75%

Mortality. For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

NOTE 12 - PENSION PLAN (CONTINUED)

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Projected Returns/Risks	
		One Year Arithmetic	Ten Year Geometric
Equities	63.20%	9.15%	7.60%
International equities	2.60%	9.80%	7.80%
Fixed income	23.50%	3.05%	3.00%
Real estate	4.30%	7.35%	6.15%
Alternatives	4.50%		
Private equity		13.55%	8.50%
Hedge funds		5.55%	5.25%
Commodities		4.40%	2.75%
Cash equivalents	1.90%	2.25%	2.25%

Discount rate. The discount rates used to measure the total pension liabilities for the Regular and SLEP plans were 7.50% and 7.49%, respectively. The discount rates calculated using the December 31, 2014 measurement date were 7.50% and 7.5%. The projections of cash flows used to determine the discount rates assumed that member contributions will be made at the current contribution rates and that county contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net positions were projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rates of return on investments of 7.50% were blended with the index rate of 3.56% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2014 to arrive at discount rates of 7.50% and 7.49%, respectively, for the Regular and SLEP plans used to determine the total pension liabilities. The years ending December 31, 2098 and 2090 are the last years in the 2015 to 2114 projection periods for which projected benefit payments are fully funded for the Regular and SLEP plans, respectively.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

NOTE 12 - PENSION PLAN (CONTINUED)

Discount rate sensitivity. The following is a sensitivity analysis of the net pension liabilities/(assets) to changes in the discount rates. The table below presents the pension liabilities for the Regular and SLEP plans of the county calculated using the discount rates of 7.50 % and 7.49%, respectively, as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.5% for Regular and 6.49% for SLEP) or 1 percentage point higher (8.50 % for Regular and 8.49 % for SLEP) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
<i>Regular:</i>			
Total pension liability	\$ 167,069,146	\$ 146,782,186	\$ 130,313,567
Plan fiduciary net position	138,351,510	138,351,510	118,351,510
Net pension liability/(asset)	<u>\$ 28,717,636</u>	<u>\$ 8,430,676</u>	<u>\$ (8,037,943)</u>
<i>SLEP:</i>			
Total pension liability	\$ 38,692,109	\$ 34,001,328	\$ 30,165,645
Plan fiduciary net position	29,444,633	29,444,633	29,444,633
Net pension liability/(asset)	<u>\$ 9,247,476</u>	<u>\$ 4,556,695</u>	<u>\$ 721,012</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

NOTE 12 - PENSION PLAN (CONTINUED)

Changes in net pension liability/(asset). The County's changes in net pension liability/(asset) for the Regular and SLEP plans for the calendar year ended December 31, 2014 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) – (b)
<i>Regular:</i>			
Balances at December 31, 2013	\$ 135,964,958	\$ 131,072,738	\$ 4,892,220
Service cost	3,271,909	-	3,271,909
Interest on total pension liability	10,083,183	-	10,083,183
Differences between expected and actual experience of the total pension liability	(755,493)	-	(755,493)
Change of assumptions	4,534,568	-	4,534,568
Benefit payments, including refunds of employee contributions	(6,316,939)	(6,316,939)	-
Contributions – employer	-	3,863,188	(3,863,188)
Contributions – employee	-	1,383,488	(1,383,488)
Net investment income	-	7,962,794	(7,962,794)
Other (net transfer)	-	386,241	(386,241)
Balances at December 31, 2014	<u>\$ 146,782,186</u>	<u>\$ 138,351,510</u>	<u>\$ 8,430,676</u>
<i>SLEP:</i>			
Balances at December 31, 2013	\$ 31,723,894	\$ 28,029,784	\$ 3,694,110
Service cost	651,023	-	651,023
Interest on total pension liability	2,352,352	-	2,352,352
Differences between expected and actual experience of the total pension liability	139,806	-	139,806
Change of assumptions	503,666	-	503,666
Benefit payments, including refunds of employee contributions	(1,369,413)	(1,369,413)	-
Contributions – employer	-	841,769	(841,769)
Contributions – employee	-	281,499	(281,499)
Net investment income	-	1,702,309	(1,702,309)
Other (net transfer)	-	(41,315)	41,315
Balances at December 31, 2014	<u>\$ 34,001,328</u>	<u>\$ 29,444,633</u>	<u>\$ 4,556,695</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

NOTE 12 - PENSION PLAN (CONTINUED)

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions. For the year ended December 31, 2015, the County recognized pension expense of \$3,062,928 and \$874,173, respectively, for the Regular and SLEP plans. The county reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Regular:</i>		
Difference between expected and actual experience	\$ -	\$ 572,777
Assumption changes	3,437,884	-
Net difference between projected and actual earnings on pension plan investments	1,473,609	-
Contributions subsequent to measurement date	4,000,491	-
Total	\$ 8,911,984	\$ 572,777
<i>SLEP:</i>		
Difference between expected and actual experience	\$ 112,733	\$ -
Assumption changes	406,132	-
Net difference between projected and actual earnings on pension plan investments	311,316	-
Contributions subsequent to measurement date	774,908	-
Total	\$ 1,605,089	\$ -

The amounts reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liabilities/(assets) for the year ending December 31, 2015. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$4,338,716 for Regular and \$830,181 for SLEP) will be recognized in pension expense as follows:

Year Ending December 31,	Regular Plan	SLEP
2015	\$ 1,282,370	\$ 202,436
2016	1,282,370	202,436
2017	1,282,370	202,436
2018	491,606	202,436
2019	-	20,437
Total	\$ 4,338,716	\$ 830,181

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.

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.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

NOTE 13 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Component Unit – Public Building Commission

On November 28, 2014, the Commission filed a self-reporting questionnaire to the Securities and Exchange Commission (SEC) pursuant to the Municipalities Continuing Disclosure Cooperation Initiative (MCDC Initiative). The MCDC Initiative concerns the continuing disclosure requirements of issuers and legal obligors of bonds. The self-reporting questionnaire related to the Commission's Official Statement for the Public Building Revenue Refunding Bonds, Series 2010. The Commission filed the foregoing self-reporting questionnaire after its underwriter disclosed on October 9, 2014 that they had done the same. The Commission ultimately does not know whether the SEC will take any action against it as a result of filing the foregoing self-reporting questionnaire. Should action be taken, there will be no civil penalty. Rather, the Commission will consent to the SEC's standardized settlement terms. Standard settlement terms include consenting to an entry of a cease & desist order with no admission of fault, cooperating with any subsequent SEC investigation relating to the MCDC Initiative, establishing continuing disclosure compliance policies/procedures and training of personnel within 180 days of the cease & desist order, complying with existing continuing disclosure promises and correcting any past failures, disclosing settlement terms in a "clear and conspicuous fashion" in any offering document within five years of the cease & desist order, and providing the SEC with certification of compliance by the Commission with the requirements of the cease & desist order within one year of receiving the order. All continuing disclosure have since been filed and the legal obligors have further informed the Commission that they are currently in compliance with continuing disclosure requirements.

NOTE 14 - OPERATING LEASE

The County leases certain equipment under noncancelable operating leases that expire at various dates through 2019. The minimum rental commitments under the building and equipment leases are as follows:

Year ending December 31:	
2016	\$ 38,056
2017	42,396
2018	40,766
2019	<u>6,261</u>
	<u>\$127,479</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:	
2016	\$ 120,987
2017	116,645
2018	120,536
2019	124,563
2020	66,355
2021-2025	<u>364,496</u>
	<u>\$ 913,882</u>

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2015

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.

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 2015, the County contributed \$411,520.

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	\$ 755,599
Interest on net OPEB obligation	146,559
Adjustment to annual required contribution	<u>(199,943)</u>
Annual OPEB cost/expense	702,215
Contributions and payments made	<u>(411,520)</u>
Increase in net OPEB obligation	290,695
Net OPEB obligation – January 1, 2015	<u>3,256,856</u>
Net OPEB obligation – December 31, 2015	<u>\$ 3,547,551</u>

The County's annual OPEB cost percentage of annual OPEB cost contributed to the plan and the net OPEB obligations for fiscal years 2013 through 2015:

<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, 2015	\$702,215	58.6%	\$3,547,551
December 31, 2014	678,951	55.6	3,256,856
December 31, 2013	807,351	55.2	2,955,447

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2015

NOTE 15 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Funded Status and Funding Progress

As of January 1, 2015, the most recent valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$7,370,914 and the actuarial value of assets is none resulting in an unfunded actuarial accrued liability (UAAL) of \$7,370,914. The covered payroll was \$34,626,127 and the ratio of the UAAL to the covered payroll was 21.3%.

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, 2015 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, 2015

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. 72, Fair Value Measurement & Application
- Statement No. 73, Accounting & Financial Reporting for Pensions and Related Assets that are not within the scope of GASB 68, and Amendments to Certain Provisions of GASB Statements 67 and 68
- Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans
- Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits other than Pensions
- Statement No. 76, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments
- Statement No. 77, Tax Abatement Disclosures
- Statement No. 78, Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans
- Statement No. 79, Certain External Investment Pools and Pool Participants
- Statement No. 80, Blending Requirements for Certain Component Units – An Amendment of GASB Statement No. 14
- Statement No. 81, Irrevocable Split-Interest Agreements
- Statement No. 82, Pension Issues – An Amendment of GASB Statement Nos. 67, 68, and 73

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

NOTE 17 – RESTATEMENT

Net position has been restated as a result of the implementation of GASB Statement No. 68 - *Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27* and implementation of GASB Statement No. 71 - *Pension Transition for Contributions Made Subsequent to the Measurement Date*. These statements require the net pension liability and related deferred outflows and deferred inflows, if any, to be reported in the financial statements. The details of this restatement are as follows:

	Governmental Activities	Business-type Activities/ Enterprise Fund
Net Position – December 31, 2014 (as reported)	\$ 140,709,963	\$ 10,269,170
Less: Adjustment to record net pension liability, and related deferred inflows and outflows	3,578,505	105,566
Net Position – December 31, 2014 (as restated)	\$ 137,131,458	\$ 10,163,604

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2015

NOTE 18 – SPECIAL ITEMS

Special items are significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence. The following transactions have been reported as special items.

In 2015, the McLean County deeded all its existing properties for which it had fee simple title to the Public Building Commission. Therefore, the value of these assets was transferred from the County's financial statements to the Commission's.

Subsequent to the transfer, a lease agreement and various amendments were agreed to by all involved parties to specifically state that title to all the properties shall be conveyed to the lessees upon termination of the lease. Therefore, assets were transferred from the Commission back to the County according to the terms of the lease agreement.

A reconciliation of the transfers is as follows:

Net book value of governmental activities assets transferred	\$ 47,634,438
Net book value of business-type activities assets transferred	<u>728,877</u>
Total assets transferred to component unit	\$ 48,363,315
Net book value of assets transferred to governmental activities as part of lease	<u>\$ 48,363,315</u>

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, 2015

	<u>Budget</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
REVENUES			
General property taxes	\$ 11,645,653	\$ 11,645,653	\$ 11,637,513
Other taxes	10,066,476	10,066,476	9,517,818
Licenses, permits, fees, and fines	5,031,752	5,031,752	4,998,525
Intergovernmental	3,198,216	3,741,701	4,182,854
Charges for services	2,496,238	2,504,918	2,288,235
Maintenance contracts	3,052,730	3,052,730	3,083,728
Interest	581,570	581,570	528,867
Miscellaneous	495,973	829,313	424,106
Total revenues	<u>36,568,608</u>	<u>37,454,113</u>	<u>36,661,646</u>
EXPENDITURES			
Current operating:			
General government	13,239,412	14,202,364	12,945,334
Public safety	22,278,345	22,812,436	21,392,478
Culture and recreation	471,874	502,974	472,052
Capital outlay	371,735	737,038	849,410
Debt service	171,009	173,644	165,400
Total expenditures	<u>36,532,375</u>	<u>38,428,456</u>	<u>35,824,674</u>
Excess (deficiency) of revenues over expenditures	<u>36,233</u>	<u>(974,343)</u>	<u>836,972</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	833,331	1,239,269	1,152,481
Transfers out	<u>(1,499,564)</u>	<u>(2,306,445)</u>	<u>(2,250,370)</u>
Total other financing sources (uses)	<u>(666,233)</u>	<u>(1,067,176)</u>	<u>(1,097,889)</u>
Net change in fund balance	<u>\$ (630,000)</u>	<u>\$ (2,041,519)</u>	<u>(260,917)</u>
EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE			3,305,614
FUND BALANCE (DEFICIT)			
Beginning of year			<u>12,559,507</u>
End of year			<u>\$ 15,604,204</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, 2015

	Budget		Actual
	Original	Final	
REVENUES			
General property taxes	\$ 4,409,918	\$ 4,409,918	\$ 4,407,023
Other taxes	100,000	100,000	100,000
Total revenues	4,509,918	4,509,918	4,507,023
 EXPENDITURES			
Current - general government:			
Personal services	3,855,257	3,855,257	3,550,252
Excess (deficiency) of revenues over expenditures	654,661	654,661	956,771
 OTHER FINANCING USES			
Transfers out	(654,661)	(786,961)	(712,944)
Total other financing sources and uses	(654,661)	(786,961)	(712,944)
Net change in fund balance	-	(132,300)	243,827
 FUND BALANCE (DEFICIT)			
Beginning of year	-	-	939,565
End of year	\$ -	\$ (132,300)	\$ 1,183,392

See Notes to Required Supplementary Information.

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]
1/1/2015	\$ -	\$ 7,370,914	\$ 7,370,914	0.0%	\$ 34,626,127	21.3%
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

The information presented in the required supplementary schedule was determined as part of the actuarial valuation as of January 1, 2015.

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
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF CHANGES IN THE COUNTIES NET PENSION LIABILITY
AND RELATED RATIOS

December 31, 2015

	2015
Total pension liability	
Service cost	\$ 3,271,909
Interest	10,083,183
Differences between expected and actual experience	(755,493)
Changes of assumptions	4,534,568
Benefit payments, including refunds of member contributions	(6,316,939)
Net change in total pension liability	10,817,228
Total pension liability - beginning	135,964,958
Total pension liability - ending (a)	\$ 146,782,186
Plan fiduciary net position	
Employer contributions	\$ 3,863,188
Employee contributions	1,383,488
Net investment income	7,962,794
Benefit payments, including refunds of member contributions	(6,316,939)
Other (net transfer)	386,241
Net change in plan fiduciary net position	7,278,772
Plan fiduciary net position - beginning	131,072,738
Plan fiduciary net position - ending (b)	\$ 138,351,510
Employer's net pension liability - ending (a) - (b)	\$ 8,430,676
Plan fiduciary net position as a percentage of the total pension liability	94.26%
Covered-employee payroll	\$ 29,423,283
Employer's net pension liability as a percentage of covered-employee payroll	28.65%

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

See Auditors' Report and Notes to Required Supplementary Information

McLean County, Illinois
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF EMPLOYER CONTRIBUTIONS

December 31, 2015

	2015
Actuarially determined contribution	\$ 3,860,335
Contributions in relation to the actuarially determined contribution	(3,863,188)
Contribution deficiency (excess)	\$ (2,853)
 Covered-employee payroll	 \$ 29,423,283
 Contributions as a percentage of covered-employee payroll	 13.13%

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	29 years
Asset valuation method	5-Year Smoothed Market
Inflation	3.00%
Salary increases	4.40% to 16.00% including inflation
Investment rate of return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2000 CHBCA

Other information:

There were no benefit changes during the year.

See Auditors' Report and Notes to Required Supplementary Information

McLean County, Illinois
ILLINOIS MUNICIPAL RETIREMENT FUND - SLEP
SCHEDULE OF CHANGES IN THE COUNTIES NET PENSION LIABILITY
AND RELATED RATIOS

December 31, 2015

	2015
Total pension liability	
Service cost	\$ 651,023
Interest	2,352,352
Differences between expected and actual experience	139,806
Changes of assumptions	503,666
Benefit payments, including refunds of member contributions	<u>(1,369,413)</u>
Net change in total pension liability	2,277,434
Total pension liability - beginning	<u>31,723,894</u>
Total pension liability - ending (a)	<u>\$ 34,001,328</u>
Plan fiduciary net position	
Employer contributions	\$ 841,769
Employee contributions	281,499
Net investment income	1,702,309
Benefit payments, including refunds of member contributions	(1,369,413)
Other (net transfer)	<u>(41,315)</u>
Net change in plan fiduciary net position	1,414,849
Plan fiduciary net position - beginning	<u>28,029,784</u>
Plan fiduciary net position - ending (b)	<u>\$ 29,444,633</u>
Employer's net pension liability - ending (a) - (b)	<u>\$ 4,556,695</u>
Plan fiduciary net position as a percentage of the total pension liability	86.60%
Covered-employee payroll	\$ 3,327,420
Employer's net pension liability as a percentage of covered-employee payroll	136.94%

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

See Auditors' Report and Notes to Required Supplementary Information

McLean County, Illinois
ILLINOIS MUNICIPAL RETIREMENT FUND - SLEP
SCHEDULE OF EMPLOYER CONTRIBUTIONS

December 31, 2015

	2015
Actuarially determined contribution	\$ 838,843
Contributions in relation to the actuarially determined contribution	(841,769)
Contribution deficiency (excess)	\$ (2,926)
 Covered-employee payroll	\$ 3,327,420
 Contributions as a percentage of covered-employee payroll	 25.30%

Notes to Schedule:

The City implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	29 years
Asset valuation method	5-Year Smoothed Market
Inflation	3.00%
Salary increases	4.40% to 16.00% including inflation
Investment rate of return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2000 CHBCA

Other information:

There were no benefit changes during the year.

See Auditors' Report and Notes to Required Supplementary Information

McLEAN COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2015

Basis of Accounting

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

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

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

	<u>Per Budget and Actual Schedule</u>	<u>Employee Benefit Account</u>	<u>Per Governmental Fund Statements</u>
Revenues	\$ 36,661,646	\$ 6,731,848	\$ 43,393,494
Expenditures	<u>35,824,674</u>	<u>5,972,645</u>	<u>41,797,319</u>
Excess (deficiency) of revenue over expenditures	836,972	759,203	1,596,175
Total other financing sources (uses)	<u>(1,097,889)</u>	<u>-</u>	<u>(1,097,889)</u>
Net change in fund balance	(260,917)	759,203	498,286
Fund balance:			
Beginning of year	<u>12,559,507</u>	<u>2,546,411</u>	<u>15,105,918</u>
End of year	<u>\$ 12,298,590</u>	<u>\$ 3,305,614</u>	<u>\$ 15,604,204</u>

See Independent Auditors' Report

McLEAN COUNTY, ILLINOIS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2015

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	\$ 34,287,261	\$ 31,913,281	\$ 2,373,980
Fairview Building Account	42,994	41,610	1,384
Tort Judgment Account	<u>3,187,519</u>	<u>2,839,122</u>	<u>348,397</u>
Subtotal	37,517,774	34,794,013	2,723,761
Employee Benefit	<u>-</u>	<u>5,972,645</u>	<u>(5,972,645)</u>
Total	<u>\$ 37,517,774</u>	<u>\$ 40,766,658</u>	<u>\$ (3,248,884)</u>

See Independent Auditors' Report

COMBINING AND INDIVIDUAL FUND STATEMENTS

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2015

ASSETS	Special Revenue				
	<u>SHOW BUS</u>	<u>Dental Sealant Grant</u>	<u>Women, Infants, and Children</u>	<u>Preventive Block Grant</u>	<u>Family Case Management</u>
Cash and investments	\$349,242	\$ 230,330	\$ 171,386	\$ 1,131	\$ 923,690
Receivables:					
State of Illinois	-	19,501	76,413	39,792	446,288
General property taxes	-	-	-	-	-
Accounts	-	1,447	-	1,870	-
Other	-	284	786	7,061	216
Due from other funds	-	-	-	-	-
Due from component unit	-	-	-	-	-
Inventories	-	-	-	-	-
TOTAL ASSETS	<u>\$349,242</u>	<u>\$ 251,562</u>	<u>\$ 248,585</u>	<u>\$ 49,854</u>	<u>\$ 1,370,194</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ 4,674	\$ 2,194	\$ 870	\$ 3,577
Unearned revenue - other	-	58,385	-	51	37,112
Due to individuals and other governmental entities	-	2,125	4,459	1,181	9,757
Due to State of Illinois	-	-	-	250	-
Due to other funds	294,000	1,450	4,889	9,750	10,379
Total liabilities	<u>294,000</u>	<u>66,634</u>	<u>11,542</u>	<u>12,102</u>	<u>60,825</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	-
Revenue deferred due to availability	-	3,637	4,289	35,893	228,335
Total deferred inflows of resources	<u>-</u>	<u>3,637</u>	<u>4,289</u>	<u>35,893</u>	<u>228,335</u>
FUND BALANCES (DEFICIT)					
Nonspendable:					
Inventory	-	-	-	-	-
Restricted for:					
Operations	-	-	-	-	-
Health & wellness	-	181,291	232,754	1,859	1,081,034
Highway	55,242	-	-	-	-
Employee benefits	-	-	-	-	-
Public safety	-	-	-	-	-
Debt service	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital improvements	-	-	-	-	-
Unassigned:					
Total fund balance (deficit)	<u>55,242</u>	<u>181,291</u>	<u>232,754</u>	<u>1,859</u>	<u>1,081,034</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	<u>\$349,242</u>	<u>\$ 251,562</u>	<u>\$ 248,585</u>	<u>\$ 49,854</u>	<u>\$ 1,370,194</u>

SCHEDULE 1
(CONTINUED)

Special Revenue

AIDS Counseling and Testing Grant	Persons With Developmental Disabilities	Tuberculosis Care and Treatment	County Health	County Highway	County Bridge	County Matching Tax
\$ 16,903	\$ 112,143	\$ -	\$ 3,182,388	\$ 1,768,295	\$ 2,693,899	\$ 1,669,777
103,044	-	-	330,944	283,950	-	-
-	698,812	-	3,522,511	2,803,222	1,517,477	1,401,611
-	-	-	3,855	225,132	-	-
-	-	-	80,115	-	-	-
-	-	-	-	148,603	-	-
-	-	-	-	-	-	-
-	-	-	-	242,437	-	-
<u>\$ 119,947</u>	<u>\$ 810,955</u>	<u>\$ -</u>	<u>\$ 7,119,813</u>	<u>\$ 5,471,639</u>	<u>\$ 4,211,376</u>	<u>\$ 3,071,388</u>
\$ 790	\$ 1,714	\$ -	\$ 26,460	\$ 322,497	\$ 9,449	\$ 472,430
1,635	-	-	153,365	-	-	-
2,109	352	-	40,352	27,267	1,191	-
-	-	-	-	12,535	-	4,341
<u>2,134</u>	<u>633</u>	<u>-</u>	<u>49,889</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>6,668</u>	<u>2,699</u>	<u>-</u>	<u>270,066</u>	<u>362,299</u>	<u>10,640</u>	<u>476,771</u>
-	698,812	-	3,522,511	2,803,222	1,517,477	1,401,611
<u>53,980</u>	<u>-</u>	<u>-</u>	<u>149,442</u>	<u>10,235</u>	<u>-</u>	<u>-</u>
<u>53,980</u>	<u>698,812</u>	<u>-</u>	<u>3,671,953</u>	<u>2,813,457</u>	<u>1,517,477</u>	<u>1,401,611</u>
-	-	-	-	242,437	-	-
-	-	-	-	-	-	-
59,299	109,444	-	3,177,794	-	-	-
-	-	-	-	2,053,446	2,683,259	1,193,006
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>59,299</u>	<u>109,444</u>	<u>-</u>	<u>3,177,794</u>	<u>2,295,883</u>	<u>2,683,259</u>	<u>1,193,006</u>
<u>\$ 119,947</u>	<u>\$ 810,955</u>	<u>\$ -</u>	<u>\$ 7,119,813</u>	<u>\$ 5,471,639</u>	<u>\$ 4,211,376</u>	<u>\$ 3,071,388</u>

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2015

	<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	\$ 2,454,376	\$ -	\$ 1,088,703	\$ 1,307	\$ 313
Receivables:					
State of Illinois	207,113	70,938	-	-	-
General property taxes	-	122,058	2,238,940	530,145	65,051
Accounts	-	12,013	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	29,999	-	-
Due from component unit	-	-	251	-	-
Inventories	224,040	-	-	-	-
TOTAL ASSETS	<u>\$ 2,885,529</u>	<u>\$ 205,009</u>	<u>\$ 3,357,893</u>	<u>\$ 531,452</u>	<u>\$ 65,364</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 235	\$ 2,730	\$ -	\$ -	\$ (1)
Unearned revenue - other	-	-	-	-	-
Due to individuals and other governmental entities	4,514	6,050	40,150	-	-
Due to State of Illinois	-	-	-	-	-
Due to other funds	-	52,951	237,954	-	-
Total liabilities	<u>4,749</u>	<u>61,731</u>	<u>278,104</u>	<u>-</u>	<u>(1)</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	122,058	2,238,940	530,145	65,051
Revenue deferred due to availability	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>122,058</u>	<u>2,238,940</u>	<u>530,145</u>	<u>65,051</u>
FUND BALANCES (DEFICIT)					
Nonspendable:					
Inventory	224,040	-	-	-	-
Restricted for:					
Operations	-	-	-	-	-
Health & wellness	-	-	-	-	-
Highway	2,656,740	-	-	-	-
Employee benefits	-	-	840,849	-	-
Public safety	-	21,220	-	-	-
Debt service	-	-	-	-	-
Culture and recreation	-	-	-	1,307	314
Capital improvements	-	-	-	-	-
Unassigned:	-	-	-	-	-
Total fund balance (deficit)	<u>2,880,780</u>	<u>21,220</u>	<u>840,849</u>	<u>1,307</u>	<u>314</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	<u>\$ 2,885,529</u>	<u>\$ 205,009</u>	<u>\$ 3,357,893</u>	<u>\$ 531,452</u>	<u>\$ 65,364</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>
\$ 111,616	\$ 154,809	\$ 166,091	\$ 563,282	\$ 8,377	\$ 520,915	\$ 191,662	\$ 31,276
-	-	-	1,799	-	-	-	-
171,231	-	-	-	-	-	-	-
-	588	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
186	-	-	-	-	-	-	-
<u>\$ 283,033</u>	<u>\$ 155,397</u>	<u>\$ 166,091</u>	<u>\$ 565,081</u>	<u>\$ 8,377</u>	<u>\$ 520,915</u>	<u>\$ 191,662</u>	<u>\$ 31,276</u>
\$ 509	\$ 1,047	\$ 3,129	\$ 42,416	\$ 2	\$ 23,248	\$ 5	\$ -
-	-	-	-	-	-	-	-
1,365	-	-	-	4,050	1,430	1,128	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,874</u>	<u>1,047</u>	<u>3,129</u>	<u>42,416</u>	<u>4,052</u>	<u>24,678</u>	<u>1,133</u>	<u>-</u>
171,231	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>171,231</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
186	-	-	-	-	-	-	-
-	154,350	162,962	522,665	-	496,237	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
109,742	-	-	-	4,325	-	190,529	31,276
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>109,928</u>	<u>154,350</u>	<u>162,962</u>	<u>522,665</u>	<u>4,325</u>	<u>496,237</u>	<u>190,529</u>	<u>31,276</u>
<u>\$ 283,033</u>	<u>\$ 155,397</u>	<u>\$ 166,091</u>	<u>\$ 565,081</u>	<u>\$ 8,377</u>	<u>\$ 520,915</u>	<u>\$ 191,662</u>	<u>\$ 31,276</u>

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2015

	Special Revenue			
	Probation Services	Evergreen Lake Lease	SCAAP Justice Benefits	Federal Asset Forfeiture
ASSETS				
Cash and investments	\$ 274,446	\$ 18,483	\$ 19,693	\$ 27,803
Receivables:				
State of Illinois	-	-	-	-
General property taxes	-	-	-	-
Accounts	-	-	-	-
Other	-	-	-	-
Due from other funds	-	-	-	-
Due from component unit	-	-	-	-
Inventories	-	-	-	-
TOTAL ASSETS	<u>\$ 274,446</u>	<u>\$ 18,483</u>	<u>\$ 19,693</u>	<u>\$ 27,803</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 279	\$ 1	\$ -	\$ 1
Unearned revenue - other	-	-	-	-
Due to individuals and other governmental entities	81	-	-	-
Due to State of Illinois	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>360</u>	<u>1</u>	<u>-</u>	<u>1</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	-	-	-	-
Restricted for:				
Operations	-	-	-	-
Health & wellness	-	-	-	-
Highway	-	-	-	-
Employee benefits	-	-	-	-
Public safety	274,086	-	19,693	27,802
Debt service	-	-	-	-
Culture and recreation	-	18,482	-	-
Capital improvements	-	-	-	-
Unassigned:	-	-	-	-
Total fund balance (deficit)	<u>274,086</u>	<u>18,482</u>	<u>19,693</u>	<u>27,802</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	<u>\$ 274,446</u>	<u>\$ 18,483</u>	<u>\$ 19,693</u>	<u>\$ 27,803</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>
\$ 190,022	\$ 13,649	\$ 11,698	\$ 284,775	\$ -	\$ 76,394	\$ -	\$ 167,486
-	-	-	-	148,923	-	-	-
-	-	-	-	-	-	-	2,223,764
-	-	-	-	-	11,319	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 190,022</u>	<u>\$ 13,649</u>	<u>\$ 11,698</u>	<u>\$ 284,775</u>	<u>\$ 148,923</u>	<u>\$ 87,713</u>	<u>\$ -</u>	<u>\$ 2,391,250</u>
\$ 206	\$ (1)	\$ (1)	\$ 1	\$ 17	\$ 10,002	\$ 3	\$ 2
-	-	-	-	-	-	-	-
-	-	-	-	3,376	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	118,078	-	-	-
<u>206</u>	<u>(1)</u>	<u>(1)</u>	<u>1</u>	<u>121,471</u>	<u>10,002</u>	<u>3</u>	<u>2</u>
-	-	-	-	-	-	-	2,223,764
-	-	-	-	148,923	-	-	-
-	-	-	-	148,923	-	-	2,223,764
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
189,816	13,650	11,699	284,774	-	77,711	-	-
-	-	-	-	-	-	-	167,484
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	(121,471)	-	(3)	-
<u>189,816</u>	<u>13,650</u>	<u>11,699</u>	<u>284,774</u>	<u>(121,471)</u>	<u>77,711</u>	<u>(3)</u>	<u>167,484</u>
<u>\$ 190,022</u>	<u>\$ 13,649</u>	<u>\$ 11,698</u>	<u>\$ 284,775</u>	<u>\$ 148,923</u>	<u>\$ 87,713</u>	<u>\$ -</u>	<u>\$ 2,391,250</u>

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2015

	Special Revenue				
	Public Building Commission Rental - Operations and Maintenance	County Clerk Document Storage	Jail Prisoners' Commissary	GIS Fees	Collector Automation
ASSETS					
Cash and investments	\$ 162,767	\$ 5,306	\$ 243,420	\$ 53,710	\$ 29,288
Receivables:					
State of Illinois	-	-	-	-	-
General property taxes	2,215,286	-	-	-	-
Accounts	-	-	-	344	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from component unit	-	-	-	-	-
Inventories	-	-	-	-	-
TOTAL ASSETS	\$ 2,378,053	\$ 5,306	\$ 243,420	\$ 54,054	\$ 29,288
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	-	326	-	-	-
Due to State of Illinois	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	(1)	327	2	-	1
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	2,215,286	-	-	-	-
Revenue deferred due to availability	-	-	-	-	-
Total deferred inflows of resources	2,215,286	-	-	-	-
FUND BALANCES (DEFICIT)					
Nonspendable:					
Inventory	-	-	-	-	-
Restricted for:					
Operations	162,768	4,979	-	54,054	29,287
Health & wellness	-	-	-	-	-
Highway	-	-	-	-	-
Employee benefits	-	-	-	-	-
Public safety	-	-	243,418	-	-
Debt service	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital improvements	-	-	-	-	-
Unassigned:					
Total fund balance (deficit)	162,768	4,979	243,418	54,054	29,287
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	\$ 2,378,053	\$ 5,306	\$ 243,420	\$ 54,054	\$ 29,288

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
\$ 5,560	\$ 31,768	\$ 272,879	\$ 1,572,275	\$ 1,501	\$ 56,430	\$ 486	\$ 19,931,750
-	-	-	174,231	-	-	-	1,902,936
-	-	-	-	-	-	-	17,510,108
-	-	-	-	-	1,726	-	258,294
-	-	-	-	-	-	-	88,462
-	-	-	-	-	-	-	178,602
-	-	185,387	-	-	-	-	185,638
-	-	-	-	-	-	-	466,663
<u>\$ 5,560</u>	<u>\$ 31,768</u>	<u>\$ 458,266</u>	<u>\$ 1,746,506</u>	<u>\$ 1,501</u>	<u>\$ 58,156</u>	<u>\$ 486</u>	<u>\$ 40,522,453</u>
\$ 5,560	\$ -	\$ 56,564	\$ 6,672	\$ (2)	\$ 4,203	\$ -	\$ 1,001,485
-	-	-	-	-	-	-	250,548
-	-	25,718	-	-	223	-	177,204
-	-	-	-	-	-	-	17,126
-	-	23,355	148,603	-	-	-	954,065
<u>5,560</u>	<u>-</u>	<u>105,637</u>	<u>155,275</u>	<u>(2)</u>	<u>4,426</u>	<u>-</u>	<u>2,400,428</u>
-	-	-	-	-	-	-	17,510,108
-	-	-	-	-	-	-	634,734
-	-	-	-	-	-	-	18,144,842
-	-	-	-	-	-	-	466,663
-	-	-	-	-	-	-	1,587,302
-	-	-	-	-	-	-	4,843,475
-	-	-	1,591,231	1,503	-	-	10,234,427
-	-	-	-	-	-	-	840,849
-	31,768	352,629	-	-	53,730	-	1,937,868
-	-	-	-	-	-	-	167,484
-	-	-	-	-	-	-	20,103
-	-	-	-	-	-	486	486
-	-	-	-	-	-	-	(121,474)
-	31,768	352,629	1,591,231	1,503	53,730	486	19,977,183
<u>\$ 5,560</u>	<u>\$ 31,768</u>	<u>\$ 458,266</u>	<u>\$ 1,746,506</u>	<u>\$ 1,501</u>	<u>\$ 58,156</u>	<u>\$ 486</u>	<u>\$ 40,522,453</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2015

	<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	-	-	-	6,467	-
Intergovernmental	2,024,688	383,898	511,352	84,105	933,844
Charges for services	-	5,388	892	2,472	6,629
Interest	76	-	-	-	-
Miscellaneous	-	25,465	1,175	18,431	-
Total revenues	<u>2,024,764</u>	<u>414,751</u>	<u>513,419</u>	<u>111,475</u>	<u>940,473</u>
EXPENDITURES					
Current:					
General government	2,024,688	-	-	-	-
Public safety	-	-	-	-	-
Highway and streets	-	-	-	-	-
Health and welfare	-	451,459	464,571	135,466	1,019,993
Culture and recreation	-	-	-	-	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	<u>2,024,688</u>	<u>451,459</u>	<u>464,571</u>	<u>135,466</u>	<u>1,019,993</u>
Excess (deficiency) of revenues over expenditures	<u>76</u>	<u>(36,708)</u>	<u>48,848</u>	<u>(23,991)</u>	<u>(79,520)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	4,000	-	-	114,784
Transfers out	-	(1,169)	(4,104)	(813)	(5,010)
Total other financing sources (uses)	<u>-</u>	<u>2,831</u>	<u>(4,104)</u>	<u>(813)</u>	<u>109,774</u>
Net change in fund balances	76	(33,877)	44,744	(24,804)	30,254
FUND BALANCES (DEFICIT)					
Beginning of year	<u>55,166</u>	<u>215,168</u>	<u>188,010</u>	<u>26,663</u>	<u>1,050,780</u>
End of year	<u>\$ 55,242</u>	<u>\$ 181,291</u>	<u>\$ 232,754</u>	<u>\$ 1,859</u>	<u>\$ 1,081,034</u>

Special Revenue

AIDS Counseling and Testing Grant	Persons With Developmental Disabilities	Tuberculosis Care and Treatment	County Health	County Highway	County Bridge	County Matching Tax	County Motor Fuel Tax
\$ -	\$ 686,653	\$ -	\$ 3,468,716	\$ 2,624,892	\$ 1,496,190	\$ 1,306,526	\$ -
-	-	-	429,406	-	-	-	-
222,113	-	-	660,495	838,059	-	-	2,615,905
-	-	-	187,144	358,485	269,778	-	-
-	-	-	-	-	-	-	806
2,463	-	-	3,901	20,604	-	-	-
<u>224,576</u>	<u>686,653</u>	<u>-</u>	<u>4,749,662</u>	<u>3,842,040</u>	<u>1,765,968</u>	<u>1,306,526</u>	<u>2,616,711</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	3,380,640	486,663	11,165	1,341,162
292,166	681,551	2,481	4,579,679	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	199,438	542,875	579,183	1,724,092
-	-	-	-	506,132	-	-	-
-	-	-	-	-	-	-	-
<u>292,166</u>	<u>681,551</u>	<u>2,481</u>	<u>4,579,679</u>	<u>4,086,210</u>	<u>1,029,538</u>	<u>590,348</u>	<u>3,065,254</u>
<u>(67,590)</u>	<u>5,102</u>	<u>(2,481)</u>	<u>169,983</u>	<u>(244,170)</u>	<u>736,430</u>	<u>716,178</u>	<u>(448,543)</u>
-	-	-	178,963	278,223	-	-	658
<u>(1,461)</u>	<u>-</u>	<u>(178,963)</u>	<u>(545,667)</u>	<u>(6,203)</u>	<u>-</u>	<u>-</u>	<u>(278,223)</u>
<u>(1,461)</u>	<u>-</u>	<u>(178,963)</u>	<u>(366,704)</u>	<u>272,020</u>	<u>-</u>	<u>-</u>	<u>(277,565)</u>
(69,051)	5,102	(181,444)	(196,721)	27,850	736,430	716,178	(726,108)
<u>128,350</u>	<u>104,342</u>	<u>181,444</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>
<u>\$ 59,299</u>	<u>\$ 109,444</u>	<u>\$ -</u>	<u>\$ 3,177,794</u>	<u>\$ 2,295,883</u>	<u>\$ 2,683,259</u>	<u>\$ 1,193,006</u>	<u>\$ 2,880,780</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2015

	<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	\$ 136,153	\$ 2,263,291	\$ 529,847	\$ 65,682	\$ 168,612
Licenses, permits, fees, and fines	77,309	-	-	-	-
Intergovernmental	303,486	-	-	-	-
Charges for services	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	23,643	-	-	-	275
Total revenues	<u>540,591</u>	<u>2,263,291</u>	<u>529,847</u>	<u>65,682</u>	<u>168,887</u>
EXPENDITURES					
Current:					
General government	-	1,953,810	-	-	-
Public safety	590,435	-	-	-	-
Highway and streets	-	-	-	-	-
Health and welfare	-	-	-	-	168,299
Culture and recreation	-	-	530,250	65,708	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	<u>590,435</u>	<u>1,953,810</u>	<u>530,250</u>	<u>65,708</u>	<u>168,299</u>
Excess (deficiency) of revenues over expenditures	<u>(49,844)</u>	<u>309,481</u>	<u>(403)</u>	<u>(26)</u>	<u>588</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	210,000	-	-	-	-
Transfers out	(4,669)	(440,062)	-	-	-
Total other financing sources (uses)	<u>205,331</u>	<u>(440,062)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	155,487	(130,581)	(403)	(26)	588
FUND BALANCES (DEFICIT)					
Beginning of year	<u>(134,267)</u>	<u>971,430</u>	<u>1,710</u>	<u>340</u>	<u>109,340</u>
End of year	<u>\$ 21,220</u>	<u>\$ 840,849</u>	<u>\$ 1,307</u>	<u>\$ 314</u>	<u>\$ 109,928</u>

Special Revenue

<u>Recorder Document Storage</u>	<u>Circuit Clerk Oper & Admin</u>	<u>Circuit Clerk Auto</u>	<u>Court Security</u>	<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>	<u>State's Attorney Automation Fund</u>	<u>Probation Services</u>	<u>Evergreen Lake Lease</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100,028	36,266	448,781	273,140	335,600	58,890	10,233	339,004	-
-	-	1,799	-	-	-	-	-	-
-	1	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>100,028</u>	<u>36,267</u>	<u>450,580</u>	<u>273,140</u>	<u>335,600</u>	<u>58,890</u>	<u>10,233</u>	<u>339,004</u>	<u>-</u>
32,301	-	-	-	-	-	-	-	-
-	18,755	71,884	274,917	176,764	95,374	-	42,479	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,632
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>32,301</u>	<u>18,755</u>	<u>71,884</u>	<u>274,917</u>	<u>176,764</u>	<u>95,374</u>	<u>-</u>	<u>42,479</u>	<u>1,632</u>
<u>67,727</u>	<u>17,512</u>	<u>378,696</u>	<u>(1,777)</u>	<u>158,836</u>	<u>(36,484)</u>	<u>10,233</u>	<u>296,525</u>	<u>(1,632)</u>
-	-	-	161,114	-	-	-	-	-
<u>(30,000)</u>	<u>-</u>	<u>(92,363)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>	<u>-</u>
<u>(30,000)</u>	<u>-</u>	<u>(92,363)</u>	<u>161,114</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>	<u>-</u>
37,727	17,512	286,333	159,337	158,836	(36,484)	10,233	96,525	(1,632)
<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>
<u>\$ 154,350</u>	<u>\$ 162,962</u>	<u>\$ 522,665</u>	<u>\$ 4,325</u>	<u>\$ 496,237</u>	<u>\$ 190,529</u>	<u>\$ 31,276</u>	<u>\$ 274,086</u>	<u>\$ 18,482</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2015

	<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	-	-	59,925	-	-
Intergovernmental	13,565	1,304	51,872	-	-
Charges for services	-	-	-	-	-
Interest	-	3	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>13,565</u>	<u>1,307</u>	<u>111,797</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	2,984	150	114,265	550	-
Highway and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	<u>2,984</u>	<u>150</u>	<u>114,265</u>	<u>550</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>10,581</u>	<u>1,157</u>	<u>(2,468)</u>	<u>(550)</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	10,581	1,157	(2,468)	(550)	-
FUND BALANCES (DEFICIT)					
Beginning of year	<u>9,112</u>	<u>26,645</u>	<u>192,284</u>	<u>14,200</u>	<u>11,699</u>
End of year	<u>\$ 19,693</u>	<u>\$ 27,802</u>	<u>\$ 189,816</u>	<u>\$ 13,650</u>	<u>\$ 11,699</u>

SCHEDULE 2
(CONTINUED)

<u>Special Revenue</u>						
<u>Electronic</u>			<u>Multi-</u>	<u>Public</u>	<u>Public Building</u>	<u>County</u>
<u>Citation</u>	<u>IDPA IV-D</u>	<u>Waste</u>	<u>disciplinary</u>	<u>Building</u>	<u>Commission</u>	<u>Clerk</u>
<u>Fund</u>	<u>Project</u>	<u>Management</u>	<u>Violence</u>	<u>Commission</u>	<u>Rental -</u>	<u>Document</u>
			<u>Grant</u>	<u>Lease</u>	<u>Operations and</u>	<u>Storage</u>
					<u>Maintenance</u>	
\$ -	\$ -	\$ -	\$ -	\$ 1,797,629	\$ 2,668,059	\$ -
51,754	-	140,139	-	-	-	23,861
-	142,466	-	158,912	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>51,754</u>	<u>142,466</u>	<u>140,139</u>	<u>158,912</u>	<u>1,797,629</u>	<u>2,668,059</u>	<u>23,861</u>
-	-	-	-	-	2,701,001	25,653
-	291,487	-	188,113	-	-	-
-	-	-	-	-	-	-
-	-	136,951	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,799,176	-	-
<u>-</u>	<u>291,487</u>	<u>136,951</u>	<u>188,113</u>	<u>1,799,176</u>	<u>2,701,001</u>	<u>25,653</u>
<u>51,754</u>	<u>(149,021)</u>	<u>3,188</u>	<u>(29,201)</u>	<u>(1,547)</u>	<u>(32,942)</u>	<u>(1,792)</u>
-	-	-	165,007	-	480,760	-
-	(1,999)	(20,000)	-	-	-	-
-	(1,999)	(20,000)	165,007	-	480,760	-
51,754	(151,020)	(16,812)	135,806	(1,547)	447,818	(1,792)
<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>
<u>\$ 284,774</u>	<u>\$ (121,471)</u>	<u>\$ 77,711</u>	<u>\$ (3)</u>	<u>\$ 167,484</u>	<u>\$ 162,768</u>	<u>\$ 4,979</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2015

	<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	-	172,464	12,790	41,330
Intergovernmental	-	-	-	-
Charges for services	303,984	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>303,984</u>	<u>172,464</u>	<u>12,790</u>	<u>41,330</u>
EXPENDITURES				
Current:				
General government	-	146,234	2,814	-
Public safety	276,768	-	-	43,063
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
Highway, bridges, and streets	-	-	-	-
Other	-	-	-	-
Debt service	-	-	-	-
Total expenditures	<u>276,768</u>	<u>146,234</u>	<u>2,814</u>	<u>43,063</u>
Excess (deficiency) of revenues over expenditures	<u>27,216</u>	<u>26,230</u>	<u>9,976</u>	<u>(1,733)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(10,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>
Net change in fund balances	27,216	26,230	(24)	(1,733)
FUND BALANCES (DEFICIT)				
Beginning of year	<u>216,202</u>	<u>27,824</u>	<u>29,311</u>	<u>1,733</u>
End of year	<u>\$ 243,418</u>	<u>\$ 54,054</u>	<u>\$ 29,287</u>	<u>\$ -</u>

**SCHEDULE 2
(CONTINUED)**

<u>Special Revenue</u>						
<u>Children's Waiting Room</u>	<u>Metro McLean County Centralized Communications Center</u>	<u>Township Motor Fuel Tax</u>	<u>Township Bridge Program</u>	<u>Law Library</u>	<u>Capital Improvement Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,212,250
25,798	59,204	-	-	59,291	-	2,761,680
-	2,453,498	2,013,295	181,688	-	-	13,596,344
-	-	117,091	-	-	-	1,251,864
-	190	301	-	-	-	1,376
-	3,549	-	-	2,217	-	101,723
<u>25,798</u>	<u>2,516,441</u>	<u>2,130,687</u>	<u>181,688</u>	<u>61,508</u>	<u>-</u>	<u>34,925,237</u>
-	-	-	-	-	-	6,886,501
33,000	2,769,877	-	-	41,877	-	5,032,742
-	-	2,597,711	181,688	-	-	7,999,029
-	-	-	-	-	-	7,932,616
-	-	-	-	-	-	597,590
-	-	-	-	-	-	3,045,588
-	854,019	-	-	-	-	1,360,151
-	-	-	-	-	-	1,799,176
<u>33,000</u>	<u>3,623,896</u>	<u>2,597,711</u>	<u>181,688</u>	<u>41,877</u>	<u>-</u>	<u>34,653,393</u>
(7,202)	(1,107,455)	(467,024)	-	19,631	-	271,844
-	1,252,576	-	-	-	-	2,846,085
-	-	-	-	-	-	(1,820,706)
-	<u>1,252,576</u>	-	-	-	-	<u>1,025,379</u>
(7,202)	145,121	(467,024)	-	19,631	-	1,297,223
<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>18,679,960</u>
<u>\$ 31,768</u>	<u>\$ 352,629</u>	<u>\$ 1,591,231</u>	<u>\$ 1,503</u>	<u>\$ 53,730</u>	<u>\$ 486</u>	<u>\$ 19,977,183</u>

GENERAL FUND

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

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

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

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

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

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

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

December 31, 2015

With Comparative Figures for December 31, 2014

ASSETS	Accounts				Totals	
	General	Tort Judgment	Employee Benefit	Fairview Building	2015	2014
Cash and investments	\$ 10,320,616	\$ (799,670)	\$ 3,277,486	\$ (47,504)	\$ 12,750,928	\$ 12,769,816
Receivables:						
State of Illinois	3,641,309	-	-	-	3,641,309	3,332,339
General property taxes	9,193,010	3,169,370	-	-	12,362,380	11,529,196
Accounts	97,195	10,028	-	-	107,223	102,978
Other	67,961	507	-	-	68,468	131,055
Due from other funds	478,485	27,294	70,859	-	576,638	1,079,804
Due from fiduciary funds	100	-	4,230	-	4,330	111
Due from component units	453,978	-	-	-	453,978	444,178
Inventories	77,272	-	-	-	77,272	94,008
Other assets	80,563	82,950	-	-	163,513	65,458
TOTAL ASSETS	\$ 24,410,489	\$ 2,490,479	\$ 3,352,575	\$ (47,504)	\$ 30,206,039	\$ 29,548,943
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 321,621	\$ 87,830	\$ 9,533	\$ 1,100	\$ 420,084	\$ 404,535
Unearned revenue - other	3,096	-	-	-	3,096	119,396
Due to individuals and other						
governmental entities	1,074,576	12,541	37,428	-	1,124,545	1,595,867
Due to State of Illinois	223,326	-	-	-	223,326	17,017
Due to other funds	5,730	104,036	-	-	109,766	335,491
Total liabilities	<u>1,628,349</u>	<u>204,407</u>	<u>46,961</u>	<u>1,100</u>	<u>1,880,817</u>	<u>2,472,306</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	9,193,010	3,169,370	-	-	12,362,380	11,529,196
Revenue deferred due to availability	358,518	120	-	-	358,638	441,523
Total deferred inflows of resource	<u>9,551,528</u>	<u>3,169,490</u>	<u>-</u>	<u>-</u>	<u>12,721,018</u>	<u>11,970,719</u>
FUND BALANCES						
Nonspendable:						
Inventory	77,272	-	-	-	77,272	94,008
Prepaid items	80,563	82,950	-	-	163,513	65,458
Assigned to:						
Tort judgment	-	1,236,933	-	-	1,236,933	1,205,526
Unassigned:	<u>13,072,777</u>	<u>(2,203,301)</u>	<u>3,305,614</u>	<u>(48,604)</u>	<u>14,126,486</u>	<u>13,740,926</u>
Total fund balances (deficits)	<u>13,230,612</u>	<u>(883,418)</u>	<u>3,305,614</u>	<u>(48,604)</u>	<u>15,604,204</u>	<u>15,105,918</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 24,410,489	\$ 2,490,479	\$ 3,352,575	\$ (47,504)	\$ 30,206,039	\$ 29,548,943

McLEAN COUNTY, ILLINOIS

GENERAL FUND BY ACCOUNT

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

Year Ended December 31, 2015

With Comparative Figures for the Year Ended December 31, 2014

	Accounts				Totals	
	General	Tort Judgment	Employee Benefit	Fairview Building	2015	2014
REVENUES						
General property taxes	\$ 8,623,717	\$ 3,013,796	\$ -	\$ -	\$ 11,637,513	\$ 11,399,670
Other taxes	9,517,818	-	-	-	9,517,818	9,375,648
Licenses, permits, fees, and fines	4,972,443	26,082	-	-	4,998,525	4,555,608
Intergovernmental	4,182,854	-	-	-	4,182,854	3,136,443
Charges for services	2,286,075	2,160	6,729,537	-	9,017,772	8,539,057
Maintenance contracts	3,083,728	-	-	-	3,083,728	2,747,754
Interest	528,867	-	2,090	-	530,957	526,251
Miscellaneous	221,646	202,460	221	-	424,327	403,161
Total revenues	<u>33,417,148</u>	<u>3,244,498</u>	<u>6,731,848</u>	<u>-</u>	<u>43,393,494</u>	<u>40,683,592</u>
EXPENDITURES						
Current:						
General government	10,064,602	2,839,122	5,972,645	41,610	18,917,979	18,186,932
Public safety	21,392,478	-	-	-	21,392,478	21,455,042
Culture and recreation	472,052	-	-	-	472,052	446,230
Capital outlay	811,742	37,668	-	-	849,410	288,516
Debt service	165,400	-	-	-	165,400	157,914
Total expenditures	<u>32,906,274</u>	<u>2,876,790</u>	<u>5,972,645</u>	<u>41,610</u>	<u>41,797,319</u>	<u>40,534,634</u>
Excess (deficiency) of revenue over expenditures	<u>510,874</u>	<u>367,708</u>	<u>759,203</u>	<u>(41,610)</u>	<u>1,596,175</u>	<u>148,958</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	1,147,487	-	-	4,994	1,152,481	821,137
Transfers out	(2,064,451)	(185,919)	-	-	(2,250,370)	(1,202,301)
Total other financing sources (uses)	<u>(916,964)</u>	<u>(185,919)</u>	<u>-</u>	<u>4,994</u>	<u>(1,097,889)</u>	<u>(381,164)</u>
Net change in fund balance	(406,090)	181,789	759,203	(36,616)	498,286	(232,206)
FUND BALANCE (DEFICIT)						
Beginning 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>
End of year	<u>\$ 13,230,612</u>	<u>\$ (883,418)</u>	<u>\$ 3,305,614</u>	<u>\$ (48,604)</u>	<u>\$ 15,604,204</u>	<u>\$ 15,105,918</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2015

With Comparative Figures for the Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT				
General Government:				
County Board:				
Personal services	\$ 146,933	\$ 146,933	\$ 136,024	\$ 116,695
Contractual services	460,076	902,676	607,086	569,187
Commodities	3,278	4,678	1,202	1,776
Total County Board	<u>610,287</u>	<u>1,054,287</u>	<u>744,312</u>	<u>687,658</u>
County Administrator:				
Personal services	463,470	463,470	402,643	374,359
Contractual services	122,199	122,199	115,749	114,594
Commodities	12,327	14,492	15,175	11,174
Total County Administrator	<u>597,996</u>	<u>600,161</u>	<u>533,567</u>	<u>500,127</u>
County Auditor:				
Personal services	277,353	279,105	279,015	254,516
Contractual services	9,923	8,171	3,251	2,557
Commodities	17,110	19,500	18,292	17,039
Minor equipment	-	-	-	9,487
Total County Auditor	<u>304,386</u>	<u>306,776</u>	<u>300,558</u>	<u>283,599</u>
County Treasurer:				
Personal services	300,667	303,192	302,377	290,249
Contractual services	41,760	38,760	35,081	34,660
Commodities	58,550	54,225	48,969	49,528
Minor equipment	-	4,800	4,636	-
Total County Treasurer	<u>400,977</u>	<u>400,977</u>	<u>391,063</u>	<u>374,437</u>
County Clerk:				
Personal services	639,427	639,427	616,189	653,682
Contractual services	334,527	458,291	436,366	363,998
Commodities	111,560	111,560	75,398	83,866
Minor equipment	-	-	-	1,435
Loss	-	-	245	359
Total County Clerk	<u>1,085,514</u>	<u>1,209,278</u>	<u>1,128,198</u>	<u>1,103,340</u>

**SCHEDULE 5
(CONTINUED)**

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

**Year Ended December 31, 2015
With Comparative Figures for the Year Ended December 31, 2014**

	<u>2015</u>			
	<u>Budget</u>		<u>Actual</u>	<u>2014</u>
CURRENT (CONTINUED)	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
General Government (Continued):				
Animal Control:				
Personal services	\$ 344,988	\$ 344,988	\$ 331,392	\$ -
Contractual services	86,457	86,457	71,617	-
Commodities	52,479	49,929	48,460	-
Minor Equipment	6,220	8,770	-	-
	490,144	490,144	451,469	-
Department of Building and Zoning:				
Personal services	250,580	250,580	234,278	238,802
Contractual services	72,455	72,455	65,979	48,786
Commodities	7,732	7,732	4,353	5,044
	330,767	330,767	304,610	292,632
Information Services Department:				
Personal services	966,117	972,517	971,624	932,138
Contractual services	581,788	570,788	550,452	554,377
Commodities	72,893	66,493	56,023	37,198
Minor equipment	44,500	55,500	49,070	19,013
	1,665,298	1,665,298	1,627,169	1,542,726
Facilities Management:				
Personal services	1,726,549	1,726,549	1,489,358	1,565,509
Contractual services	1,549,957	1,621,957	1,620,243	1,744,379
Commodities	243,160	264,560	262,455	277,933
Minor equipment	168,000	74,600	-	-
	3,687,666	3,687,666	3,372,056	3,605,821

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2015

With Comparative Figures for the Year Ended December 31, 2014

	<u>2015</u>			
	<u>Budget</u>		<u>Actual</u>	<u>2014</u>
CURRENT (CONTINUED)	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
General Government (Continued):				
City of Bloomington - Election:				
Personal services	\$ 121,479	\$ 122,059	\$ 122,055	\$ 118,095
Contractual services	471,689	471,689	471,689	468,039
	593,168	593,748	593,744	586,134
Total City of Bloomington - Election				
Assessment Office:				
Personal services	441,339	444,839	444,785	421,349
Contractual services	94,860	94,860	73,042	36,990
Commodities	96,550	93,050	88,123	83,788
	632,749	632,749	605,950	542,127
Total Assessment Office				
Total General Government	10,398,952	10,971,851	10,052,696	9,518,601
Public Safety:				
Merit Board:				
Personal services	8,000	8,000	7,550	5,998
Contractual services	8,400	8,400	5,062	3,224
Commodities	500	500	134	305
	16,900	16,900	12,746	9,527
Total Merit Board				
Circuit Clerk:				
Personal services	2,077,564	2,077,564	1,902,409	1,945,843
Contractual services	21,354	21,354	13,092	16,553
Commodities	115,285	115,285	88,933	89,718
	2,214,203	2,214,203	2,004,434	2,052,114
Total Circuit Clerk				

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2015

With Comparative Figures for the Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT (CONTINUED)				
Public Safety (Continued):				
Circuit Court:				
Personal services	\$ 489,264	\$ 443,759	\$ 438,556	\$ 427,448
Contractual services	464,080	509,909	500,735	589,088
Commodities	90,000	90,676	68,216	89,763
Minor equipment	-	-	-	3,247
Total Circuit Court	<u>1,043,344</u>	<u>1,044,344</u>	<u>1,007,507</u>	<u>1,109,546</u>
Jury Commission:				
Personal services	89,560	88,760	88,067	85,466
Contractual services	9,665	8,966	8,686	7,060
Commodities	18,414	17,093	16,685	18,824
Total Jury Commission	<u>117,639</u>	<u>114,819</u>	<u>113,438</u>	<u>111,350</u>
State's Attorney:				
Personal services	2,417,376	2,417,376	2,287,531	2,207,587
Contractual services	138,330	136,910	132,590	132,280
Commodities	58,080	59,500	59,481	57,372
Total State's Attorney	<u>2,613,786</u>	<u>2,613,786</u>	<u>2,479,602</u>	<u>2,397,239</u>
Public Defender:				
Personal services	1,471,466	1,471,466	1,461,332	1,407,310
Contractual services	314,188	314,188	240,067	252,320
Commodities	23,701	23,701	21,110	19,498
Total Public Defender	<u>1,809,355</u>	<u>1,809,355</u>	<u>1,722,509</u>	<u>1,679,128</u>
Court Services:				
Personal services	3,809,164	3,826,350	3,785,248	3,658,164
Contractual services	337,826	573,094	439,477	524,321
Commodities	123,833	152,189	110,664	114,982
Minor equipment	-	-	-	-
Total Court Services	<u>4,270,823</u>	<u>4,551,633</u>	<u>4,335,389</u>	<u>4,297,467</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2015

With Comparative Figures for the Year Ended December 31, 2014

	<u>2015</u>			
	<u>Budget</u>		<u>Actual</u>	<u>2014</u>
CURRENT (CONTINUED)	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Public Safety (Continued):				
County Sheriff:				
Personal services	\$ 8,461,404	\$ 8,461,404	\$ 8,016,192	\$ 8,073,254
Contractual services	649,925	649,925	629,931	640,904
Commodities	376,838	377,838	234,236	306,022
Minor equipment	5,240	116,971	18,161	-
Total County Sheriff	9,493,407	9,606,138	8,898,520	9,020,180
Coroner:				
Personal services	308,896	340,710	333,115	334,617
Contractual services	178,310	255,481	252,957	228,530
Commodities	38,900	43,900	39,173	41,423
Minor equipment	5,000	5,000	-	8,455
Total Coroner	531,106	645,091	625,245	613,025
Emergency Management Agency:				
Personal services	124,066	129,586	129,580	122,497
Contractual services	28,545	40,035	39,290	27,921
Commodities	15,171	23,871	21,543	13,409
Minor equipment	-	2,675	2,675	1,639
Total Emergency Management Agency	167,782	196,167	193,088	165,466
Total Public Safety	22,278,345	22,812,436	21,392,478	21,455,042
Culture and Recreation:				
Department of Parks and Recreation:				
Personal services	\$ 283,512	\$ 290,512	\$ 287,603	\$ 273,780
Contractual services	81,886	105,986	102,696	84,584
Commodities	82,476	82,476	77,808	79,818
Minor equipment	24,000	24,000	-	-
Total Department of Parks and Recreation	471,874	502,974	468,107	438,182

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

**Year Ended December 31, 2015
With Comparative Figures for the Year Ended December 31, 2014**

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT (CONTINUED)				
CAPITAL OUTLAY				
County Board	118,875	391,831	390,964	92,157
Information Services Department	43,000	43,000	48,797	95,218
Facilities Management	168,860	168,860	247,437	-
Jury Commission	-	2,820	2,820	20,000
County Sheriff	-	36,800	10,000	68,187
County Coroner	-	23,727	24,670	-
Emergency Management	-	-	-	10,825
Department of Parks and Recreation	41,000	88,000	87,054	2,129
Total capital outlay	<u>371,735</u>	<u>755,038</u>	<u>811,742</u>	<u>288,516</u>
DEBT SERVICE	<u>171,009</u>	<u>173,644</u>	<u>165,400</u>	<u>157,914</u>
TOTAL EXPENDITURES	<u>\$ 33,691,915</u>	<u>\$ 35,215,943</u>	<u>\$ 32,890,423</u>	<u>\$ 31,858,255</u>

McLEAN COUNTY, ILLINOIS

TORT JUDGMENT ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT				
General Government:				
Personal services	\$ 903,755	\$ 908,055	\$ 892,591	\$ 843,374
Contractual services	1,714,257	2,029,495	1,699,977	1,837,409
Commodities	212,254	242,269	240,489	214,027
Minor equipment	5,200	7,700	6,065	11,443
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	<u>\$ 2,835,466</u>	<u>\$ 3,187,519</u>	<u>\$ 2,839,122</u>	<u>\$ 2,906,253</u>

McLEAN COUNTY, ILLINOIS
FAIRVIEW BUILDING ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>Budget</u>		<u>Actual</u>	<u>2014</u>
CURRENT	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
General Government:				
Personal services	\$ -	\$ -	\$ -	\$ 2,196
Contractual services	<u>4,994</u>	<u>42,994</u>	<u>41,610</u>	<u>33,346</u>
 TOTAL EXPENDITURES	 <u>\$ 4,994</u>	 <u>\$ 42,994</u>	 <u>\$ 41,610</u>	 <u>\$ 35,542</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, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>
REVENUES		
Intergovernmental	2,024,688	2,086,084
Interest	76	16
Miscellaneous	<u>-</u>	<u>55,149</u>
Total revenues	<u>2,024,764</u>	<u>2,141,249</u>
EXPENDITURES		
Current - health and welfare:		
Contractual services	<u>2,024,688</u>	<u>2,086,084</u>
Total expenditures	<u>2,024,688</u>	<u>2,086,084</u>
Excess (deficiency) of revenues over expenditures	76	55,165
FUND BALANCE (DEFICIT)		
Beginning of year	<u>55,166</u>	<u>1</u>
End of year	<u>\$ 55,242</u>	<u>\$ 55,166</u>

McLEAN COUNTY, ILLINOIS

DENTAL SEALANT GRANT FUND

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

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Intergovernmental	\$ 505,278	\$ 505,278	\$ 383,898	\$ 384,427
Charges for services	26,500	26,500	5,388	17,009
Miscellaneous	45,000	45,000	25,465	26,404
	<u>576,778</u>	<u>576,778</u>	<u>414,751</u>	<u>427,840</u>
Total revenues				
	<u>576,778</u>	<u>576,778</u>	<u>414,751</u>	<u>427,840</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	192,128	192,128	175,605	163,779
Contractual services	341,141	341,141	235,401	259,053
Commodities	42,325	42,325	40,453	39,512
	<u>575,594</u>	<u>575,594</u>	<u>451,459</u>	<u>462,344</u>
Total expenditures				
	<u>575,594</u>	<u>575,594</u>	<u>451,459</u>	<u>462,344</u>
Excess (deficiency) of revenues over expenditures	1,184	1,184	(36,708)	(34,504)
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	4,000	
Transfers out	(1,184)	(1,184)	(1,169)	(1,169)
	<u>(1,184)</u>	<u>(1,184)</u>	<u>(1,169)</u>	<u>(1,169)</u>
Net change in fund balance	-	-	(33,877)	(35,673)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	215,168	250,841
	<u>-</u>	<u>-</u>	<u>215,168</u>	<u>250,841</u>
End of year	\$ -	\$ -	\$ 181,291	\$ 215,168
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 181,291</u>	<u>\$ 215,168</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, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 486,502	\$ 498,702	\$ 511,352	\$ 475,652
Charges for services	395	395	892	332
Miscellaneous	-	-	1,175	1,000
Total revenues	<u>486,897</u>	<u>499,097</u>	<u>513,419</u>	<u>476,984</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	423,823	422,618	400,961	407,781
Contractual services	31,309	35,714	35,512	39,691
Commodities	25,550	34,550	28,098	17,157
Minor equipment	1,660	1,660	-	5,994
Total expenditures	<u>482,342</u>	<u>494,542</u>	<u>464,571</u>	<u>470,623</u>
Excess (deficiency) of revenues over expenditures	4,555	4,555	48,848	6,361
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	-	-
Transfers out	<u>(4,160)</u>	<u>(4,160)</u>	<u>(4,104)</u>	<u>(3,949)</u>
Net change in fund balance	395	395	44,744	2,412
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	188,010	185,598
End of year	<u>\$ 790</u>	<u>\$ 790</u>	<u>\$ 232,754</u>	<u>\$ 188,010</u>

McLEAN COUNTY, ILLINOIS

PREVENTIVE BLOCK GRANT FUND

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

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 9,342	\$ 9,342	\$ 6,467	\$ 4,005
Intergovernmental	109,830	119,830	84,105	283,328
Charges for services	-	-	2,472	9,838
Miscellaneous	7,286	18,536	18,431	17,540
Total revenues	<u>126,458</u>	<u>147,708</u>	<u>111,475</u>	<u>314,711</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	101,644	106,009	105,208	147,885
Contractual services	14,295	26,795	23,440	118,812
Commodities	9,088	13,473	6,818	51,349
Total expenditures	<u>125,027</u>	<u>146,277</u>	<u>135,466</u>	<u>318,046</u>
Excess (deficiency) of revenues over expenditures	1,431	1,431	(23,991)	(3,335)
OTHER FINANCING SOURCES AND USES				
Transfers out	<u>(1,245)</u>	<u>(1,245)</u>	<u>(813)</u>	<u>(1,138)</u>
Net change in fund balance	186	186	(24,804)	(4,473)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>26,663</u>	<u>31,136</u>
End of year	<u>\$ 186</u>	<u>\$ 186</u>	<u>\$ 1,859</u>	<u>\$ 26,663</u>

McLEAN COUNTY, ILLINOIS

FAMILY CASE MANAGEMENT FUND

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

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 1,050,387	\$ 1,050,387	\$ 933,844	\$ 1,041,003
Charges for services	-	-	6,629	596
Miscellaneous	-	-	-	2,733
Total revenues	<u>1,050,387</u>	<u>1,050,387</u>	<u>940,473</u>	<u>1,044,332</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	1,003,223	1,003,223	899,521	944,015
Contractual services	133,572	133,572	93,541	85,688
Commodities	39,926	39,926	26,931	25,756
Minor equipment	1,250	1,250	-	-
Total expenditures	<u>1,177,971</u>	<u>1,177,971</u>	<u>1,019,993</u>	<u>1,055,459</u>
Excess (deficiency) of revenues over expenditures	(127,584)	(127,584)	(79,520)	(11,127)
OTHER FINANCING SOURCES AND USES				
Transfers in	132,642	132,642	114,784	125,236
Transfers out	<u>(5,058)</u>	<u>(5,058)</u>	<u>(5,010)</u>	<u>(4,989)</u>
Net change in fund balance	-	-	30,254	109,120
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	1,050,780	941,660
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,081,034</u>	<u>\$ 1,050,780</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, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Intergovernmental	\$ 274,558	\$ 274,558	\$ 222,113	\$ 255,685
Miscellaneous	1,457	1,457	2,463	5,561
Total revenues	<u>276,015</u>	<u>276,015</u>	<u>224,576</u>	<u>261,246</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	162,813	213,613	213,008	153,729
Contractual services	97,238	96,638	68,376	60,083
Commodities	13,459	13,459	10,782	10,160
Total expenditures	<u>273,510</u>	<u>323,710</u>	<u>292,166</u>	<u>223,972</u>
Excess (deficiency) of revenues over expenditures	2,505	(47,695)	(67,590)	37,274
OTHER FINANCING SOURCES AND USES				
Transfers out	<u>(1,048)</u>	<u>(1,648)</u>	<u>(1,461)</u>	<u>(1,073)</u>
Net change in fund balance	1,457	(49,343)	(69,051)	36,201
FUND BALANCE (DEFICIT)				
Beginning of year	<u>(1,457)</u>	<u>(1,457)</u>	<u>128,350</u>	<u>92,149</u>
End of year	<u>\$ -</u>	<u>\$ (50,800)</u>	<u>\$ 59,299</u>	<u>\$ 128,350</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, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 687,144	\$ 687,144	\$ 686,653	\$ 683,274
EXPENDITURES				
Current - health and welfare:				
Personal services	14,896	14,718	9,125	3,678
Contractual services	<u>672,248</u>	<u>672,426</u>	<u>672,426</u>	<u>673,053</u>
Current - health and welfare:				
Contractual services	<u>687,144</u>	<u>687,144</u>	<u>681,551</u>	<u>676,731</u>
Excess (deficiency) of revenues over expenditures	-	-	5,102	6,543
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	104,342	97,799
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,444</u>	<u>\$ 104,342</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, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</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	\$ -	\$ -	\$ -	\$ 263,436
Charges for services	-	-	-	8,964
Miscellaneous	-	-	-	859
	<u>-</u>	<u>-</u>	<u>-</u>	<u>273,259</u>
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>273,259</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	-	-	-	167,582
Contractual services	-	-	2,481	81,239
Commodities	-	-	-	8,867
	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,867</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>2,481</u>	<u>257,688</u>
Excess (deficiency) of revenues over expenditures	-	-	(2,481)	15,571
OTHER FINANCING SOURCES AND USES				
Transfers out	<u>-</u>	<u>(181,445)</u>	<u>(178,963)</u>	<u>(1,845)</u>
Net change in fund balance	-	(181,445)	(181,444)	13,726
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>181,444</u>	<u>167,718</u>
End of year	<u>\$ -</u>	<u>\$(181,445)</u>	<u>\$ -</u>	<u>\$ 181,444</u>

McLEAN COUNTY, ILLINOIS

COUNTY HEALTH DEPARTMENT FUND

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

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	2015		2014		2014 Actual	
	Budget		Co. Health Account	FFP Account		Combined
	Original	Final	Actual	Actual		
REVENUES						
General property taxes	\$ 3,471,266	\$ 3,471,266	\$ 3,468,716	\$ -	\$ 3,468,716	\$ 2,963,214
Licenses, permits, fees and fines	438,600	438,600	429,406	-	429,406	777,163
Intergovernmental	728,516	728,516	417,273	243,222	660,495	842,332
Charges for services	388,345	388,345	187,144	-	187,144	331,177
Miscellaneous	-	-	3,901	-	3,901	5,887
Total revenues	<u>5,026,727</u>	<u>5,026,727</u>	<u>4,506,440</u>	<u>243,222</u>	<u>4,749,662</u>	<u>4,919,773</u>
EXPENDITURES						
Current - health and welfare:						
Personal services	2,714,138	2,713,738	2,514,631	-	2,514,631	2,577,714
Contractual services	1,815,305	1,877,808	1,834,805	-	1,834,805	1,597,531
Commodities	307,937	289,737	214,656	-	214,656	178,066
Minor equipment	11,820	20,480	15,587	-	15,587	1,348
Capital outlay	65,000	13,500	-	-	-	-
Debt service	3,500	3,500	-	-	-	2,820
Total expenditures	<u>4,917,700</u>	<u>4,918,763</u>	<u>4,579,679</u>	<u>-</u>	<u>4,579,679</u>	<u>4,357,479</u>
Excess (deficiency) of revenues over expenditures	109,027	107,964	(73,239)	243,222	169,983	562,294
OTHER FINANCING SOURCES AND USES						
Transfers in	-	181,445	178,963	-	178,963	4,500
Transfers out	(210,816)	(617,154)	(426,883)	(118,784)	(545,667)	(150,072)
Net change in fund balance	(101,789)	(327,745)	(321,159)	124,438	(196,721)	416,722
FUND BALANCE (DEFICIT)						
Beginning of year	-	-	2,634,462	740,052	3,374,515	2,957,793
End of year	<u>\$ (101,789)</u>	<u>\$ (327,745)</u>	<u>\$ 2,313,303</u>	<u>\$ 864,490</u>	<u>\$ 3,177,794</u>	<u>\$ 3,374,515</u>

McLEAN COUNTY, ILLINOIS

COUNTY HIGHWAY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 2,626,678	\$ 2,626,678	\$ 2,624,892	\$ 2,562,957
Intergovernmental	-	-	838,059	1,974,825
Charges for services	694,500	348,500	358,485	1,207,679
Interest	1,000	1,000	-	238
Miscellaneous	20,500	20,500	20,604	25,928
Total revenues	<u>3,342,678</u>	<u>2,996,678</u>	<u>3,842,040</u>	<u>5,771,627</u>
EXPENDITURES				
Current - highways and streets:				
Personal services	1,659,738	1,666,238	1,665,653	1,717,875
Contractual services	576,133	1,457,428	1,333,443	2,776,833
Commodities	511,300	448,275	308,774	458,616
Minor equipment	507,704	471,408	72,770	326,263
Capital outlay:				
Highways, bridges, and streets	-	-	199,438	36,741
Other	530,750	538,457	506,132	483,807
Debt service	-	-	-	2,820
Total expenditures	<u>3,785,625</u>	<u>4,581,806</u>	<u>4,086,210</u>	<u>5,802,955</u>
Excess (deficiency) of revenues over expenditures	<u>(442,947)</u>	<u>(1,585,128)</u>	<u>(244,170)</u>	<u>(31,328)</u>
OTHER FINANCING SOURCES AND USES				
Transfers in	-	375,000	278,223	37,728
Transfers out	(5,487)	(6,487)	(6,203)	(8,572)
Total other financing sources (uses)	<u>(5,487)</u>	<u>368,513</u>	<u>272,020</u>	<u>29,156</u>
Net change in fund balance	(448,434)	(1,216,615)	27,850	(2,172)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>250,000</u>	<u>250,000</u>	<u>2,268,033</u>	<u>2,270,205</u>
End of year	<u>\$ (198,434)</u>	<u>\$ (966,615)</u>	<u>\$ 2,295,883</u>	<u>\$ 2,268,033</u>

McLEAN COUNTY, ILLINOIS

COUNTY BRIDGE FUND

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

Year Ended December 31, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</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	\$ 1,497,277	\$ 1,497,277	\$ 1,496,190	\$ 1,475,425
Intergovernmental	-	-	-	36,404
Charges for services	300,000	300,000	269,778	432,302
Interest	1,000	1,000	-	331
Miscellaneous	250	250	-	-
	<u>1,798,527</u>	<u>1,798,527</u>	<u>1,765,968</u>	<u>1,944,462</u>
Total revenues				
EXPENDITURES				
Current - highways and streets:				
Personal services	241,342	241,342	134,671	251,383
Contractual services	298,665	325,165	229,255	273,696
Minor equipment	1,570,000	1,543,500	122,737	561,922
Capital outlay - highways, bridges, and streets	-	-	542,875	1,390,510
	<u>2,110,007</u>	<u>2,110,007</u>	<u>1,029,538</u>	<u>2,477,511</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>(311,480)</u>	<u>(311,480)</u>	<u>736,430</u>	<u>(533,049)</u>
FUND BALANCE (DEFICIT)				
Beginning of year	<u>637,952</u>	<u>637,952</u>	<u>1,946,829</u>	<u>2,479,878</u>
End of year	<u>\$ 326,472</u>	<u>\$ 326,472</u>	<u>\$ 2,683,259</u>	<u>\$ 1,946,829</u>

McLEAN COUNTY, ILLINOIS

COUNTY MATCHING TAX FUND

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

Year Ended December 31, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 1,307,263	\$ 1,307,263	\$ 1,306,526	\$ 1,275,477
Interest	500	500	-	90
Miscellaneous	100	100	-	-
	<u>1,307,863</u>	<u>1,307,863</u>	<u>1,306,526</u>	<u>1,275,567</u>
Total revenues				
EXPENDITURES				
Current - highways and streets:				
Contractual services	21,165	21,165	11,165	11,000
Capital outlay - highways, bridges, and streets	<u>1,586,663</u>	<u>586,682</u>	<u>579,183</u>	<u>1,543,651</u>
	<u>1,607,828</u>	<u>607,847</u>	<u>590,348</u>	<u>1,554,651</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	(299,965)	700,016	716,178	(279,084)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>300,000</u>	<u>300,000</u>	<u>476,828</u>	<u>755,912</u>
End of year	<u>\$ 35</u>	<u>\$ 1,000,016</u>	<u>\$ 1,193,006</u>	<u>\$ 476,828</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, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 2,610,950	\$ 2,610,950	\$ 2,615,905	\$ 3,584,104
Charges for services	-	-	-	-
Interest	1,000	1,000	806	537
Miscellaneous	50	50	-	-
Total revenues	<u>2,612,000</u>	<u>2,612,000</u>	<u>2,616,711</u>	<u>3,584,641</u>
EXPENDITURES				
Current - highways and streets:				
Personal services	478,410	478,410	329,465	378,031
Contractual services	1,536,800	1,161,800	1,011,697	1,316,695
Capital outlay - highways, bridges, and streets	1,724,661	1,695,211	1,724,092	1,702,978
Total expenditures	<u>3,739,871</u>	<u>3,335,421</u>	<u>3,065,254</u>	<u>3,397,704</u>
Excess (deficiency) of revenues over expenditures	<u>(1,127,871)</u>	<u>(723,421)</u>	<u>(448,543)</u>	<u>186,937</u>
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	658	2,646
Transfers out	-	(375,000)	(278,223)	-
Total other financing sources and uses	<u>-</u>	<u>(375,000)</u>	<u>(277,565)</u>	<u>2,646</u>
Net change in fund balance	(1,127,871)	(1,098,421)	(726,108)	189,583
FUND BALANCE (DEFICIT)				
Beginning of year	<u>800,000</u>	<u>800,000</u>	<u>3,606,888</u>	<u>3,417,305</u>
End of year	<u>\$ (327,871)</u>	<u>\$ (298,421)</u>	<u>\$ 2,880,780</u>	<u>\$ 3,606,888</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, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 123,291	\$ 123,291	\$ 136,153	\$ 136,819
Licenses, permits, fees and fines	85,000	85,000	77,309	76,660
Intergovernmental	324,073	266,626	303,486	282,076
Miscellaneous	23,066	29,750	23,643	21,624
Total revenues	<u>555,430</u>	<u>504,667</u>	<u>540,591</u>	<u>517,179</u>
EXPENDITURES				
Current - public safety:				
Personal services	494,747	533,567	520,367	520,456
Contractual services	50,983	64,771	58,957	53,642
Commodities	5,081	13,658	11,111	4,622
Total expenditures	<u>550,811</u>	<u>611,996</u>	<u>590,435</u>	<u>578,720</u>
Excess (deficiency) of revenues over expenditures	4,619	(107,329)	(49,844)	(61,541)
OTHER FINANCING SOURCES AND USES				
Transfers in	-	210,000	210,000	-
Transfers out	(4,619)	(4,679)	(4,669)	-
Total other financing sources and uses	<u>(4,619)</u>	<u>205,321</u>	<u>205,331</u>	<u>-</u>
Net change in fund balance	-	97,992	155,487	(61,541)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>14,356</u>	<u>14,356</u>	<u>(134,267)</u>	<u>(72,726)</u>
End of year	<u>\$ 14,356</u>	<u>\$ 112,348</u>	<u>\$ 21,220</u>	<u>\$(134,267)</u>

McLEAN COUNTY, ILLINOIS

SOCIAL SECURITY FUND

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

Year Ended December 31, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>			
	<u>Budget</u>			<u>2014</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
General property taxes	\$ 2,264,810	\$ 2,264,810	\$ 2,263,291	\$ 2,365,928
EXPENDITURES				
Current - general government:				
Personal services	<u>2,079,272</u>	<u>2,079,272</u>	<u>1,953,810</u>	<u>1,965,361</u>
Excess (deficiency) of revenues over expenditures	185,538	185,538	309,481	400,567
OTHER FINANCING USES				
Transfers out	<u>(385,538)</u>	<u>(463,238)</u>	<u>(440,062)</u>	<u>(347,842)</u>
Total other financing sources and uses	<u>(385,538)</u>	<u>(463,238)</u>	<u>(440,062)</u>	<u>(347,842)</u>
Net change in fund balance	(200,000)	(277,700)	(130,581)	52,725
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>971,430</u>	<u>918,705</u>
End of year	<u>\$ (200,000)</u>	<u>\$ (277,700)</u>	<u>\$ 840,849</u>	<u>\$ 971,430</u>

McLEAN COUNTY, ILLINOIS

CO-OPERATIVE EXTENSION FUND

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

Year Ended December 31, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 530,250	\$ 530,250	\$ 529,847	\$ 531,960
EXPENDITURES				
Current - culture and recreation:				
Contractual services	530,250	530,250	530,250	530,250
Excess of (deficiency) revenues over expenditures	-	-	(403)	1,710
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	1,710	-
End of year	\$ -	\$ -	\$ 1,307	\$ 1,710

McLEAN COUNTY, ILLINOIS

HISTORICAL MUSEUM FUND

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

Year Ended December 31, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 65,708	\$ 65,708	\$ 65,682	\$ 65,327
EXPENDITURES				
Current - culture and recreation:				
Contractual services	<u>65,708</u>	<u>65,708</u>	<u>65,708</u>	<u>65,200</u>
Excess (deficiency) of revenues over expenditures	-	-	(26)	127
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>340</u>	<u>213</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 314</u>	<u>\$ 340</u>

McLEAN COUNTY, ILLINOIS

VETERANS' ASSISTANCE COMMISSION FUND

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

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 168,860	\$ 168,860	\$ 168,612	\$ 169,449
Miscellaneous	-	-	275	165
Total revenues	<u>168,860</u>	<u>168,860</u>	<u>168,887</u>	<u>169,614</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	113,655	116,590	116,362	111,928
Contractual services	73,065	70,130	48,365	50,688
Commodities	6,040	6,040	3,572	4,504
Minor Equipment	500	500	-	-
Debt service	100	100	-	1,380
Total expenditures	<u>193,360</u>	<u>193,360</u>	<u>168,299</u>	<u>168,500</u>
Excess (deficiency) of revenues over expenditures	(24,500)	(24,500)	588	1,114
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	109,340	108,226
End of year	<u>\$ (24,500)</u>	<u>\$ (24,500)</u>	<u>\$ 109,928</u>	<u>\$ 109,340</u>

McLEAN COUNTY, ILLINOIS

RECORDER DOCUMENT STORAGE FUND

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

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</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	\$ 83,570	\$ 83,570	\$ 100,028	\$ 94,788
Total revenues	<u>83,570</u>	<u>83,570</u>	<u>100,028</u>	<u>94,788</u>
EXPENDITURES				
Current - general government:				
Contractual services	71,136	71,136	32,301	69,053
Commodities	<u>3,205</u>	<u>3,205</u>	<u>-</u>	<u>2,742</u>
Total expenditures	<u>74,341</u>	<u>74,341</u>	<u>32,301</u>	<u>71,795</u>
Excess (deficiency) of revenues over expenditures	9,229	9,229	67,727	22,993
OTHER FINANCING USES				
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>
Net change in fund balance	(20,771)	(20,771)	37,727	(7,007)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>116,623</u>	<u>123,630</u>
End of year	<u>\$ (20,771)</u>	<u>\$ (20,771)</u>	<u>\$ 154,350</u>	<u>\$ 116,623</u>

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

Year Ended December 31, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</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	\$ 35,200	\$ 35,200	\$ 36,266	\$ 36,332
Charges for services	<u>-</u>	<u>-</u>	<u>1</u>	<u>4</u>
Total revenues	<u>35,200</u>	<u>35,200</u>	<u>36,267</u>	<u>36,336</u>
EXPENDITURES				
Current - public safety:				
Contractual services	19,600	19,600	9,914	12,183
Commodities	11,340	11,340	7,322	6,014
Minor equipment	<u>4,260</u>	<u>4,260</u>	<u>1,519</u>	<u>-</u>
Total expenditures	<u>35,200</u>	<u>35,200</u>	<u>18,755</u>	<u>18,197</u>
Excess (deficiency) of revenues over expenditures	-	-	17,512	18,139
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>145,450</u>	<u>127,311</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 162,962</u>	<u>\$ 145,450</u>

McLEAN COUNTY, ILLINOIS

CIRCUIT CLERK AUTOMATION FUND

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

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Intergovernmental	\$ -	\$ -	\$ 1,799	\$ 1,913
Licenses, permits, fees and fines	<u>450,000</u>	<u>450,000</u>	<u>448,781</u>	<u>211,983</u>
Total revenues	<u>450,000</u>	<u>450,000</u>	<u>450,580</u>	<u>213,896</u>
EXPENDITURES				
Current - public safety:				
Contractual services	81,400	81,400	51,848	43,431
Commodities	29,100	29,100	20,036	2,301
Minor equipment	<u>8,200</u>	<u>8,200</u>	-	<u>1,095</u>
Total expenditures	<u>118,700</u>	<u>118,700</u>	<u>71,884</u>	<u>46,827</u>
Excess (deficiency) of revenues over expenditures	331,300	331,300	378,696	167,069
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	238,937	238,937	286,333	74,706
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	<u>236,332</u>	<u>161,626</u>
End of year	<u>\$ 238,937</u>	<u>\$ 238,937</u>	<u>\$ 522,665</u>	<u>\$ 236,332</u>

McLEAN COUNTY, ILLINOIS

COURT SECURITY FUND

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

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</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	\$ 315,790	\$ 315,790	\$ 273,140	\$ 285,878
EXPENDITURES				
Current - public safety:				
Personal services	314,959	314,959	274,086	314,475
Contractual services	831	831	831	819
Total expenditures	<u>315,790</u>	<u>315,790</u>	<u>274,917</u>	<u>315,294</u>
Excess (deficiency) of revenues over expenditures	-	-	(1,777)	(29,416)
OTHER FINANCING USES				
Transfers in	-	161,114	161,114	-
Total other financing sources (uses)	-	161,114	161,114	-
Net change in fund balance	-	161,114	159,337	(29,416)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	(155,012)	(125,596)
End of year	<u>\$ -</u>	<u>\$ 161,114</u>	<u>\$ 4,325</u>	<u>\$ (155,012)</u>

McLEAN COUNTY, ILLINOIS

COURT DOCUMENT STORAGE FUND

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

Year Ended December 31, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</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	\$ 400,000	\$ 400,000	\$ 335,600	\$ 183,929
Total revenues	<u>400,000</u>	<u>400,000</u>	<u>335,600</u>	<u>183,929</u>
EXPENDITURES				
Current - public safety:				
Personal services	133,771	133,771	115,127	119,679
Contractual services	106,977	106,977	23,991	22,094
Commodities	<u>39,772</u>	<u>39,772</u>	<u>37,646</u>	<u>30,096</u>
Total expenditures	<u>280,520</u>	<u>280,520</u>	<u>176,764</u>	<u>171,869</u>
Excess (deficiency) of revenues over expenditures	119,480	119,480	158,836	12,060
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>337,401</u>	<u>325,341</u>
End of year	<u>\$ 119,480</u>	<u>\$ 119,480</u>	<u>\$ 496,237</u>	<u>\$ 337,401</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, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</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	\$ 58,890	\$ 59,978
Total revenues	<u>69,345</u>	<u>69,345</u>	<u>58,890</u>	<u>59,978</u>
EXPENDITURES				
Current - public safety:				
Personal services	93,187	94,587	93,444	59,758
Contractual services	7,080	5,680	1,845	1,184
Commodities	<u>88</u>	<u>88</u>	<u>85</u>	<u>-</u>
Total expenditures	<u>100,355</u>	<u>100,355</u>	<u>95,374</u>	<u>60,942</u>
Excess (deficiency) of revenues over expenditures	(31,010)	(31,010)	(36,484)	(964)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>227,013</u>	<u>227,977</u>
End of year	<u>\$ (31,010)</u>	<u>\$ (31,010)</u>	<u>\$ 190,529</u>	<u>\$ 227,013</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, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>
REVENUES		
Licenses, permits, fees and fines	\$ 10,233	\$ 9,440
Total revenues	<u>10,233</u>	<u>9,440</u>
 EXPENDITURES		
Total expenditures	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	10,233	9,440
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>21,043</u>	<u>11,603</u>
End of year	<u>\$ 31,276</u>	<u>\$ 21,043</u>

McLEAN COUNTY, ILLINOIS

PROBATION SERVICES FUND

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

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</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	\$ 276,455	\$ 276,455	\$ 339,004	\$ 266,216
Total revenues	<u>276,455</u>	<u>276,455</u>	<u>339,004</u>	<u>266,216</u>
EXPENDITURES				
Current - public safety:				
Personal services	6,000	6,000	2,400	3,790
Contractual services	42,405	42,405	21,295	13,133
Commodities	28,050	28,050	18,784	11,616
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,233</u>
Total expenditures	<u>76,455</u>	<u>76,455</u>	<u>42,479</u>	<u>47,772</u>
Excess (deficiency) of revenues over expenditures	200,000	200,000	296,525	218,444
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	-	-	96,525	18,444
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>177,561</u>	<u>159,117</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 274,086</u>	<u>\$ 177,561</u>

McLEAN COUNTY, ILLINOIS

EVERGREEN LAKE LEASE FUND

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

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Miscellaneous	\$ 12,120	\$ 12,120	\$ -	\$ 3,000
Total revenues	<u>12,120</u>	<u>12,120</u>	<u>-</u>	<u>3,000</u>
 EXPENDITURES				
Current - culture and recreation:				
Personal services	5,945	5,945	-	2,848
Contractual services	460	460	-	-
Commodities	<u>5,715</u>	<u>5,715</u>	<u>1,632</u>	<u>4,968</u>
Total expenditures	<u>12,120</u>	<u>12,120</u>	<u>1,632</u>	<u>7,816</u>
Excess (deficiency) of revenues over expenditures	-	-	(1,632)	(4,816)
 FUND BALANCE (DEFICIT)				
Beginning of year	<u>9,211</u>	<u>9,211</u>	<u>20,114</u>	<u>24,930</u>
End of year	<u>\$ 9,211</u>	<u>\$ 9,211</u>	<u>\$ 18,482</u>	<u>\$ 20,114</u>

McLEAN COUNTY, ILLINOIS

SCAAP - JUSTICE BENEFITS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>
REVENUES		
Intergovernmental	\$ 13,565	\$ 7,439
Total revenues	<u>13,565</u>	<u>7,439</u>
EXPENDITURES		
Current - public safety:		
Contractual services	<u>2,984</u>	<u>7,533</u>
Total expenditures	<u>2,984</u>	<u>7,533</u>
Excess (deficiency) of revenues over expenditures	<u>10,581</u>	<u>(94)</u>
FUND BALANCE (DEFICIT)		
Beginning of year	<u>9,112</u>	<u>9,206</u>
End of year	<u>\$ 19,693</u>	<u>\$ 9,112</u>

McLEAN COUNTY, ILLINOIS

FEDERAL ASSET FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>
REVENUES		
Intergovernmental	\$ 1,304	\$ 20,000
Interest	<u>3</u>	<u>20</u>
Total revenues	<u>1,307</u>	<u>20,020</u>
EXPENDITURES		
Current - public safety:		
Contractual	150	1,550
Capital outlay	<u>-</u>	<u>13,700</u>
Total expenditures	<u>150</u>	<u>15,250</u>
Excess (deficiency) of revenues over expenditures	<u>1,157</u>	<u>4,770</u>
FUND BALANCE (DEFICIT)		
Beginning of year	<u>26,645</u>	<u>21,875</u>
End of year	<u>\$ 27,802</u>	<u>\$ 26,645</u>

McLEAN COUNTY, ILLINOIS

ASSET FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>
REVENUES		
Licenses, permits, fees and fines	\$ 59,925	\$ 76,564
Intergovernmental	<u>51,872</u>	<u>48,618</u>
Total revenues	<u>111,797</u>	<u>125,182</u>
EXPENDITURES		
Current - public safety:		
Contractual services	72,846	80,832
Commodities	12,222	13,612
Minor equipment	29,197	-
Capital outlay	<u>-</u>	<u>113,773</u>
Total expenditures	<u>114,265</u>	<u>208,217</u>
Excess (deficiency) of revenues over expenditures	(2,468)	(83,035)
FUND BALANCE (DEFICIT)		
Beginning of year	<u>192,284</u>	<u>275,319</u>
End of year	<u>\$ 189,816</u>	<u>\$ 192,284</u>

McLEAN COUNTY, ILLINOIS

D.A.R.E. PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>	<u>2014</u>
REVENUES		
Miscellaneous - donations	\$ -	\$ 10,224
EXPENDITURES		
Current - public safety:		
Commodities	<u>550</u>	<u>1,549</u>
Total expenditures	<u>550</u>	<u>1,549</u>
Excess (deficiency) of revenues over expenditures	(550)	8,675
FUND BALANCE (DEFICIT)		
Beginning of year	<u>14,200</u>	<u>5,525</u>
End of year	<u>\$ 13,650</u>	<u>\$ 14,200</u>

McLEAN COUNTY, ILLINOIS

SHERIFF DONATION TRUST FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>	<u>2014</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, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>	<u>2014</u>
REVENUES		
Licenses, permits, fees and fines	\$ <u>51,754</u>	\$ <u>57,420</u>
 EXPENDITURES		
Total expenditures	_____ -	_____ -
Excess (deficiency) of revenues over expenditures	51,754	57,420
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>233,020</u>	<u>175,600</u>
End of year	<u>\$284,774</u>	<u>\$233,020</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, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Intergovernmental	\$ 285,050	\$ 285,050	\$ 142,466	\$ 306,620
Miscellaneous	-	-	-	169
Total revenues	<u>285,050</u>	<u>285,050</u>	<u>142,466</u>	<u>306,789</u>
EXPENDITURES				
Current - public safety:				
Personal services	263,277	272,577	271,023	266,420
Contractual services	18,220	16,719	16,475	34,204
Commodities	<u>3,553</u>	<u>4,223</u>	<u>3,989</u>	<u>4,592</u>
Total expenditures	<u>285,050</u>	<u>293,519</u>	<u>291,487</u>	<u>305,216</u>
Excess (deficiency) of revenues over expenditures	-	(8,469)	(149,021)	1,573
OTHER FINANCING SOURCES				
Transfers out	-	<u>(2,001)</u>	<u>(1,999)</u>	<u>(1,928)</u>
Net change in fund balance	-	(10,470)	(151,020)	(355)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	<u>29,549</u>	<u>29,904</u>
End of year	<u>\$ -</u>	<u>\$ (10,470)</u>	<u>\$(121,471)</u>	<u>\$ 29,549</u>

McLEAN COUNTY, ILLINOIS

WASTE MANAGEMENT FUND

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

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</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	\$ 140,000	\$ 140,000	\$ 140,139	\$ 141,156
EXPENDITURES				
Current - health and welfare:				
Contractual services	<u>140,000</u>	<u>140,000</u>	<u>136,951</u>	<u>136,628</u>
Excess (deficiency) of revenues over expenditures	-	-	3,188	4,528
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	(20,000)	(20,000)	(16,812)	(15,472)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>94,523</u>	<u>109,995</u>
End of year	<u>\$ (20,000)</u>	<u>\$ (20,000)</u>	<u>\$ 77,711</u>	<u>\$ 94,523</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, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Intergovernmental	\$ 178,282	\$ 178,282	\$ 158,912	\$ 244,430
Total revenues	<u>178,282</u>	<u>178,282</u>	<u>158,912</u>	<u>244,430</u>
EXPENDITURES				
Current - public safety:				
Personal services	106,697	108,697	107,976	195,113
Contractual services	<u>71,585</u>	<u>94,195</u>	<u>80,137</u>	<u>89,133</u>
Total expenditures	<u>178,282</u>	<u>202,892</u>	<u>188,113</u>	<u>284,246</u>
Excess (deficiency) of revenues over expenditures	-	(24,610)	(29,201)	(39,816)
OTHER FINANCING USES				
Transfers in	<u>-</u>	<u>165,007</u>	<u>165,007</u>	<u>-</u>
Net change in fund balance	-	140,397	135,806	(39,816)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>(135,809)</u>	<u>(95,993)</u>
End of year	<u>\$ -</u>	<u>\$ 140,397</u>	<u>\$ (3)</u>	<u>\$(135,809)</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, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014 Actual</u>
	<u>Budget Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 1,799,176	\$ 1,799,176	\$ 1,797,629	\$ 2,120,264
Total revenues	<u>1,799,176</u>	<u>1,799,176</u>	<u>1,797,629</u>	<u>2,120,264</u>
EXPENDITURES				
Debt service	<u>1,799,176</u>	<u>1,799,181</u>	<u>1,799,176</u>	<u>2,114,176</u>
Excess (deficiency) of revenues over expenditures	-	(5)	(1,547)	6,088
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>169,031</u>	<u>162,943</u>
End of year	<u>\$ -</u>	<u>\$ (5)</u>	<u>\$ 167,484</u>	<u>\$ 169,031</u>

McLEAN COUNTY, ILLINOIS

PUBLIC BUILDING COMMISSION RENTAL -
OPERATIONS AND MAINTENANCE FUNDSCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ <u>2,670,073</u>	\$ <u>2,670,073</u>	\$ <u>2,668,059</u>	\$ <u>2,380,423</u>
EXPENDITURES				
Current - general government:				
Contractual services	<u>2,670,073</u>	<u>2,701,071</u>	<u>2,701,001</u>	<u>2,373,545</u>
Excess (deficiency) of revenues over expenditures	-	(30,998)	(32,942)	6,878
OTHER FINANCING USES				
Transfers in	<u>-</u>	<u>480,760</u>	<u>480,760</u>	<u>-</u>
Net change in fund balance	-	449,762	447,818	6,878
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>(285,050)</u>	<u>(291,928)</u>
End of year	<u>\$ -</u>	<u>\$ 449,762</u>	<u>\$ 162,768</u>	<u>\$ (285,050)</u>

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

Year Ended December 31, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</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	\$ 22,300	\$ 22,300	\$ 23,861	\$ 21,549
Total revenues	<u>22,300</u>	<u>22,300</u>	<u>23,861</u>	<u>21,549</u>
EXPENDITURES				
Current - general government:				
Personal services	22,039	25,799	25,392	25,877
Contractual services	<u>261</u>	<u>261</u>	<u>261</u>	<u>257</u>
Total expenditures	<u>22,300</u>	<u>26,060</u>	<u>25,653</u>	<u>26,134</u>
Excess (deficiency) of revenues over expenditures	-	(3,760)	(1,792)	(4,585)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>6,771</u>	<u>11,356</u>
End of year	<u>\$ -</u>	<u>\$ (3,760)</u>	<u>\$ 4,979</u>	<u>\$ 6,771</u>

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

Year Ended December 31, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>	<u>2014</u>
REVENUES		
Charges for services	\$ <u>303,984</u>	\$ <u>353,666</u>
 EXPENDITURES		
Current - public safety	<u>276,768</u>	<u>311,590</u>
Excess (deficiency) of revenues over expenditures	27,216	42,076
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>216,202</u>	<u>174,126</u>
End of year	<u>\$ 243,418</u>	<u>\$ 216,202</u>

McLEAN COUNTY, ILLINOIS

GIS FEES FUND

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

Year Ended December 31, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 227,000	\$ 227,000	\$ 172,464	\$ 156,104
EXPENDITURES				
Current - general government:				
Contractual services	<u>227,000</u>	<u>227,000</u>	<u>146,234</u>	<u>151,432</u>
Total expenditures	<u>227,000</u>	<u>227,000</u>	<u>146,234</u>	<u>151,432</u>
Excess (deficiency) of revenues over expenditures	-	-	26,230	4,672
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	27,824	23,152
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,054</u>	<u>\$ 27,824</u>

McLEAN COUNTY, ILLINOIS

COLLECTOR AUTOMATION FUND

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

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 17,000	\$ 17,000	\$ 12,790	\$ 14,020
Total revenues	<u>17,000</u>	<u>17,000</u>	<u>12,790</u>	<u>14,020</u>
EXPENDITURES				
Current - general government				
Contractual services	<u>4,000</u>	<u>4,000</u>	<u>2,814</u>	<u>2,793</u>
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>2,814</u>	<u>2,793</u>
Excess (deficiency) of revenues over expenditures	13,000	13,000	9,976	11,227
OTHER FINANCING USES				
Transfers out	<u>(13,000)</u>	<u>(13,000)</u>	<u>(10,000)</u>	<u>(13,000)</u>
Net change in fund balance	-	-	(24)	(1,773)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>29,311</u>	<u>31,084</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,287</u>	<u>\$ 29,311</u>

McLEAN COUNTY, ILLINOIS

NEUTRAL SITE CUSTODY EXCHANGE

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

Year Ended December 31, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 52,000	\$ 52,000	\$ 41,330	\$ 43,864
EXPENDITURES				
Current - public safety	52,000	52,000	43,063	50,004
Excess (deficiency) of revenues over expenditures	-	-	(1,733)	(6,140)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	1,733	7,873
End of year	\$ -	\$ -	\$ -	\$ 1,733

McLEAN COUNTY, ILLINOIS

CHILDREN'S WAITING ROOM

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

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 32,000	\$ 32,000	\$ 25,798	\$ 27,415
EXPENDITURES				
Current - public safety	32,000	33,000	33,000	33,000
Excess (deficiency) of revenues over expenditures	-	(1,000)	(7,202)	(5,585)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	38,970	44,555
End of year	\$ -	\$ (1,000)	\$ 31,768	\$ 38,970

McLEAN COUNTY, ILLINOIS

METRO McLEAN COUNTY CENTRALIZED COMMUNICATIONS CENTER FUND

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

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees, and fines	\$ 61,650	\$ 61,650	\$ 59,204	\$ 61,500
Intergovernmental	2,479,043	2,479,043	2,453,498	1,945,962
Interest	600	600	190	180
Miscellaneous	-	-	3,549	324
Total revenues	<u>2,541,293</u>	<u>2,541,293</u>	<u>2,516,441</u>	<u>2,007,966</u>
EXPENDITURES				
Current - public safety:				
Personal services	2,153,299	2,218,299	2,209,547	2,104,364
Contractual services	639,155	639,155	533,837	600,966
Commodities	26,960	26,960	26,493	31,465
Minor equipment	1,000,000	1,000,000	-	1,960
Capital outlay	-	-	854,019	-
Total expenditures	<u>3,819,414</u>	<u>3,884,414</u>	<u>3,623,896</u>	<u>2,738,755</u>
Excess (deficiency) of revenues over expenditures	<u>(1,278,121)</u>	<u>(1,343,121)</u>	<u>(1,107,455)</u>	<u>(730,789)</u>
OTHER FINANCING SOURCES				
Transfers in	<u>1,278,121</u>	<u>1,278,121</u>	<u>1,252,576</u>	<u>765,114</u>
Total other financing sources	<u>1,278,121</u>	<u>1,278,121</u>	<u>1,252,576</u>	<u>765,114</u>
Net change in fund balance	-	(65,000)	145,121	34,325
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	<u>207,508</u>	<u>173,183</u>
End of year	<u>\$ -</u>	<u>\$ (65,000)</u>	<u>\$ 352,629</u>	<u>\$ 207,508</u>

McLEAN COUNTY, ILLINOIS

TOWNSHIP MOTOR FUEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>	<u>2014</u>
REVENUES		
Intergovernmental	\$ 2,013,295	\$ 2,698,442
Charges for services	117,091	284,421
Interest	<u>301</u>	<u>824</u>
Total revenues	<u>2,130,687</u>	<u>2,983,687</u>
 EXPENDITURES		
Current - highways and streets:		
Contractual services	<u>2,597,711</u>	<u>2,711,022</u>
Excess (deficiency) of revenues over expenditures	(467,024)	272,665
 OTHER FINANCING SOURCES AND USES		
Transfers in	<u>-</u>	<u>381</u>
Total other financing sources and uses	<u>-</u>	<u>381</u>
Net change in fund balance	(467,024)	273,046
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>2,058,255</u>	<u>1,785,209</u>
End of year	<u>\$ 1,591,231</u>	<u>\$ 2,058,255</u>

McLEAN COUNTY, ILLINOIS

TOWNSHIP BRIDGE PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>	<u>2014</u>
REVENUES		
Intergovernmental	\$ 181,688	\$ 321,079
Interest	-	1
	<u>181,688</u>	<u>321,080</u>
Total revenues		
	<u>181,688</u>	<u>321,080</u>
EXPENDITURES		
Current - highways and streets:		
Contractual services	<u>181,688</u>	<u>323,560</u>
	<u>-</u>	<u>(2,480)</u>
Excess (deficiency) of revenues over expenditures		
	<u>-</u>	<u>(2,480)</u>
FUND BALANCE (DEFICIT)		
Beginning of year	<u>1,503</u>	<u>3,983</u>
End of year	<u>\$ 1,503</u>	<u>\$ 1,503</u>

McLEAN COUNTY, ILLINOIS

LAW LIBRARY FUND

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

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 72,200	\$ 72,767	\$ 59,291	\$ 62,330
Miscellaneous	-	-	2,217	2,822
Total revenues	<u>72,200</u>	<u>72,767</u>	<u>61,508</u>	<u>65,152</u>
EXPENDITURES				
Current - public safety:				
Personal services	20,532	20,532	16,127	12,649
Contractual services	968	1,535	1,027	822
Commodities	36,730	36,730	24,723	17,387
Minor equipment	9,930	9,930	-	-
Total expenditures	<u>68,160</u>	<u>68,727</u>	<u>41,877</u>	<u>30,858</u>
Excess (deficiency) of revenues over expenditures	4,040	4,040	19,631	34,294
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	34,099	(195)
End of year	<u>\$ 4,040</u>	<u>\$ 4,040</u>	<u>\$ 53,730</u>	<u>\$ 34,099</u>

McLEAN COUNTY, ILLINOIS

CAPITAL IMPROVEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2015
With Comparative Figures for Year Ended December 31, 2014

	<u>2015</u>	<u>2014</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, 2015

ASSETS	Free Eye Clinic	Baker Estate	Community Development	Nursing Home Crafts	Total Private - purpose Trust Funds
Cash and investments	\$ 31,558	\$193,851	\$ 947,975	\$ 30,575	\$ 1,203,959
Receivables:					
Accounts	<u> -</u>	<u> -</u>	<u> 143,045</u>	<u> -</u>	<u> 143,045</u>
TOTAL ASSETS	<u>\$ 31,558</u>	<u>\$193,851</u>	<u>\$ 1,091,020</u>	<u>\$ 30,575</u>	<u>\$ 1,347,004</u>
LIABILITIES AND NET POSITION					
LIABILITIES					
Due to individuals and other governmental entities	\$ -	\$ -	\$ 260,264	\$ -	\$ 260,264
NET POSITION					
Assets held in trust for others	<u> 31,558</u>	<u> 193,851</u>	<u> 830,756</u>	<u> 30,575</u>	<u> 1,086,740</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 31,558</u>	<u>\$193,851</u>	<u>\$ 1,091,020</u>	<u>\$ 30,575</u>	<u>\$ 1,347,004</u>

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST FUNDS

COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION

For the Year Ended December 31, 2015

	<u>Free Eye Clinic</u>	<u>Baker Estate</u>	<u>Community Development</u>	<u>Nursing Home Crafts</u>	<u>Total</u>
ADDITIONS					
Interest	\$ 4	\$ 25	\$ 9,175	\$ -	\$ 9,204
Other:					
Miscellaneous	<u>-</u>	<u>9,000</u>	<u>-</u>	<u>11,971</u>	<u>20,971</u>
Total additions	<u>4</u>	<u>9,025</u>	<u>9,175</u>	<u>11,971</u>	<u>30,175</u>
DEDUCTIONS					
Current:					
Health and welfare	<u>35</u>	<u>37</u>	<u>62</u>	<u>11,127</u>	<u>11,261</u>
Total deductions	<u>35</u>	<u>37</u>	<u>62</u>	<u>11,127</u>	<u>11,261</u>
Net change in net position	(31)	8,988	9,113	844	18,914
NET POSITION					
Beginning of year	<u>31,589</u>	<u>184,863</u>	<u>821,643</u>	<u>29,731</u>	<u>1,067,826</u>
End of year	<u>\$ 31,558</u>	<u>\$ 193,851</u>	<u>\$ 830,756</u>	<u>\$ 30,575</u>	<u>\$ 1,086,740</u>

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2015

	Balance, December 31, 2014	Additions	Deductions	Balance, December 31, 2015
DRAINAGE DISTRICT FUNDS				
Assets:				
Cash and investments	\$ 198,201	\$ 335,693	\$ 313,157	\$ 220,737
Receivables - other	-	1,100	-	1,100
	<u>\$ 198,201</u>	<u>\$ 336,793</u>	<u>\$ 313,157</u>	<u>\$ 221,837</u>
Liabilities:				
Other	\$ 198,201	\$ 49,503	\$ 25,867	\$ 221,837
	<u>\$ 198,201</u>	<u>\$ 49,503</u>	<u>\$ 25,867</u>	<u>\$ 221,837</u>
PROPERTY TAXES				
Assets:				
Cash and investments	\$ 422,046	\$ 471,978,816	\$ 472,192,727	\$ 208,135
Receivables - other	127,707	314,278,069	314,211,636	194,140
	<u>\$ 549,753</u>	<u>\$ 786,256,885</u>	<u>\$ 786,404,363</u>	<u>\$ 402,275</u>
Liabilities:				
Other	\$ 549,753	\$ 312,289,923	\$ 312,437,401	\$ 402,275
	<u>\$ 549,753</u>	<u>\$ 312,289,923</u>	<u>\$ 312,437,401</u>	<u>\$ 402,275</u>
CONDEMNATIONS AND ABANDONED PROPERTY				
Assets:				
Cash and investments	\$ 159,375	\$ 1,759,031	\$ 1,341,110	\$ 577,296
Receivables - other	-	8	8	-
	<u>\$ 159,375</u>	<u>\$ 1,759,039</u>	<u>\$ 1,341,118</u>	<u>\$ 577,296</u>
Liabilities:				
Other	\$ 159,375	\$ 3,086,440	\$ 2,668,519	\$ 577,296
	<u>\$ 159,375</u>	<u>\$ 3,086,440</u>	<u>\$ 2,668,519</u>	<u>\$ 577,296</u>

(CONTINUED)

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2015

	Balance, December 31, <u>2014</u>	<u>Additions</u>	<u>Deductions</u>	Balance, December 31, <u>2015</u>
CIRCUIT CLERK				
Assets:				
Cash and investments	\$ 1,133,601	\$ 36,546,775	\$ 35,652,500	\$ 2,027,876
Accrued interest receivable	1,847	581	-	2,428
	<u>\$ 1,135,448</u>	<u>\$ 36,547,356</u>	<u>\$ 35,652,500</u>	<u>\$ 2,030,304</u>
Liabilities:				
Other	<u>\$ 1,135,448</u>	<u>\$ 36,547,356</u>	<u>\$ 35,652,500</u>	<u>\$ 2,030,304</u>
 PAYROLL				
Assets:				
Cash and investments	\$ 166,773	\$ 66,771,341	\$ 66,723,283	\$ 214,831
Receivables - other	-	71,611	70,897	714
Due from others	-	38,772,893	38,772,893	-
	<u>\$ 166,773</u>	<u>\$ 105,615,845</u>	<u>\$ 105,567,073</u>	<u>\$ 215,545</u>
Liabilities:				
Other	<u>\$ 166,773</u>	<u>\$ 69,778,725</u>	<u>\$ 69,729,953</u>	<u>\$ 215,545</u>
 JAIL INMATE				
Assets:				
Cash and investments	<u>\$ 21,253</u>	<u>\$ 2,437,012</u>	<u>\$ 2,428,903</u>	<u>\$ 29,362</u>
Liabilities:				
Other	<u>\$ 21,253</u>	<u>\$ 2,437,012</u>	<u>\$ 2,428,903</u>	<u>\$ 29,362</u>

(CONTINUED)

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2015

	Balance, December 31, <u>2014</u>	<u>Additions</u>	<u>Deductions</u>	Balance, December 31, <u>2015</u>
SHERIFF'S GENERAL				
Assets:				
Cash and investments	\$ -	\$ 340,606	\$ 340,618	\$ (12)
Liabilities:				
Other	\$ -	\$ 340,606	\$ 340,618	\$ (12)
Nationwide Retirement				
Assets:				
Cash and investments	\$ 13,569	\$ 349,288	\$ 362,857	\$ -
Liabilities:				
Other	\$ 13,569	\$ 349,288	\$ 362,857	\$ -
TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and investments	\$ 2,114,818	\$ 580,518,562	\$ 579,355,155	\$ 3,278,225
Accrued interest receivable	1,847	581	-	2,428
Receivables - other	127,707	314,350,788	314,282,541	195,954
Due from others	-	38,772,893	38,772,893	-
	<u>\$ 2,244,372</u>	<u>\$ 933,642,824</u>	<u>\$ 932,410,589</u>	<u>\$ 3,476,607</u>
Liabilities:				
Other	<u>\$ 2,244,372</u>	<u>\$ 424,878,853</u>	<u>\$ 423,646,618</u>	<u>\$ 3,476,607</u>

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

BALANCE SHEET AND STATEMENT OF NET POSITION

December 31, 2015

	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS			
CURRENT ASSETS			
Cash and investments	\$ 765,999	\$ -	\$ 765,999
Receivables:			
State of Illinois	447,812	-	447,812
Accounts	59,770	-	59,770
Other assets	<u>18,143</u>	<u>-</u>	<u>18,143</u>
Total current assets	1,291,724	-	1,291,724
NONCURRENT ASSETS			
Capital assets, net	<u>-</u>	<u>1,330,253</u>	<u>1,330,253</u>
TOTAL ASSETS	<u>\$ 1,291,724</u>	<u>\$ 1,330,253</u>	<u>\$ 2,621,977</u>
LIABILITIES AND FUND BALANCE/NET POSITION			
CURRENT LIABILITIES			
Accounts payable	\$ 42,807	\$ -	\$ 42,807
Due to individuals and other governmental entities	955	-	955
Due to primary government	186,064	-	186,064
Accrued compensated absences	-	17	17
Capital lease obligation	<u>-</u>	<u>193,880</u>	<u>193,880</u>
Total current liabilities	229,826	193,897	423,723
NONCURRENT LIABILITIES			
Accrued compensated absences	-	153	153
Capital lease obligation	<u>-</u>	<u>621,240</u>	<u>621,240</u>
Total noncurrent liabilities	<u>-</u>	<u>621,393</u>	<u>621,393</u>
Total liabilities	229,826	815,290	1,045,116
FUND BALANCE/NET POSITION			
Net investment in capital assets	-	775,572	775,572
Unrestricted	<u>1,061,898</u>	<u>(260,609)</u>	<u>801,289</u>
Total fund balance/net position	<u>1,061,898</u>	<u>514,963</u>	<u>1,576,861</u>
TOTAL LIABILITIES AND FUND BALANCE/NET POSITION	<u>\$ 1,291,724</u>	<u>\$ 1,330,253</u>	<u>\$ 2,621,977</u>

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD

RECONCILIATION OF BALANCE SHEET TO STATEMENT OF NET POSITION

December 31, 2015

TOTAL FUND BALANCE FOR FUND BALANCE SHEET	<u>\$ 1,061,898</u>
 TOTAL NET POSITION REPORTED IN THE STATEMENT OF NET POSITION IS DIFFERENT BECAUSE	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets and related accumulated depreciation is:	
Cost of capital assets	2,081,081
Accumulated depreciation	<u>(750,828)</u>
	<u>1,330,253</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, 2015 consist of:	
Capital lease obligations	(815,120)
 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, 2015 consist of:	
Accrued compensated absences	<u>(170)</u>
TOTAL NET POSITION	<u><u>\$ 1,576,861</u></u>

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

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

Year Ended December 31, 2015

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
REVENUES			
Licenses, permits, fees and fines	\$ 1,797,112	\$ -	\$ 1,797,112
Interest	4,768	-	4,768
Miscellaneous	401	-	401
	<u>1,802,281</u>	<u>-</u>	<u>1,802,281</u>
Total revenues			
EXPENDITURES			
Current:			
Personal services	79,567	(140)	79,427
Contractual services	1,790,006	-	1,790,006
Commodities	175	-	175
Minor equipment	262,889	-	262,889
Capital outlay	-	(253,089)	(253,089)
Depreciation	-	107,370	107,370
Debt Service	217,718	(187,632)	30,086
	<u>2,350,355</u>	<u>(333,491)</u>	<u>2,016,864</u>
Total expenditures/expenses			
Excess (deficiency) of revenues over expenditures	(548,074)	333,491	(214,583)
FUND BALANCE (DEFICIT)/NET POSITION			
Beginning of period	<u>1,609,972</u>	<u>181,472</u>	<u>1,791,444</u>
End of period	<u>\$ 1,061,898</u>	<u>\$ 514,963</u>	<u>\$ 1,576,861</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, 2015

NET CHANGE IN FUND BALANCE \$ (548,074)

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	253,089
Depreciation expense	(107,370)
Principal reductions:	
Capital lease repayments	187,632

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	140
TOTAL CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITY	<u>\$ (214,583)</u>

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

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

Year Ended December 31, 2015

With Comparative Figures for Year Ended December 31, 2014

	2015			2014
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Licenses, permits, fees and fines	\$ 1,878,674	\$ 1,878,674	\$ 1,797,112	\$ 1,861,745
Interest	2,500	2,500	4,768	2,692
Miscellaneous	-	-	401	-
Total revenues	<u>1,881,174</u>	<u>1,881,174</u>	<u>1,802,281</u>	<u>1,864,437</u>
EXPENDITURES				
Current:				
Personal services	67,974	67,974	79,567	70,447
Contractual services	1,812,927	1,812,927	1,790,006	1,849,601
Commodities	-	-	175	5,334
Minor equipment	-	-	262,889	-
Capital outlay	251,000	251,000	-	749,663
Debt services	-	-	217,718	-
Total expenditures	<u>2,131,901</u>	<u>2,131,901</u>	<u>2,350,355</u>	<u>2,675,045</u>
Excess (deficiency) of revenues over expenditures	(250,727)	(250,727)	(548,074)	(810,608)
OTHER FINANCING SOURCES AND USES				
Proceeds from capital lease	-	-	-	1,002,752
Total other financing sources and us	-	-	-	1,002,752
Net change in fund balance	(250,727)	(250,727)	(548,074)	192,144
FUND BALANCE (DEFICIT)				
Beginning of period	<u>250,727</u>	<u>250,727</u>	<u>1,609,972</u>	<u>1,417,828</u>
End of period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,061,898</u>	<u>\$ 1,609,972</u>

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STATISTICAL SECTION (UNAUDITED)

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

Contents	Page
Financial Trends	154
<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	162
<i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
Debt Capacity	168
<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	172
<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	174
<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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
		*	*	*
Governmental activities				
Net investment in capital assets	\$ 118,596,377	\$ 111,866,662	\$ 110,754,012	\$ 109,896,709
Restricted	19,631,994	18,838,654	18,481,466	18,568,346
Unrestricted	<u>9,039,203</u>	<u>10,004,647</u>	<u>10,725,671</u>	<u>9,934,501</u>
Total governmental activities net position	<u>\$ 147,267,574</u>	<u>\$ 140,709,963</u>	<u>\$ 139,961,149</u>	<u>\$ 138,399,556</u>
Business-type activities				
Net investment in capital assets	\$ 161,171	\$ 831,918	\$ 996,840	\$ 1,125,498
Unrestricted	<u>9,042,772</u>	<u>9,437,252</u>	<u>9,619,236</u>	<u>9,424,165</u>
Total business-type activities net net position	<u>\$ 9,203,943</u>	<u>\$ 10,269,170</u>	<u>\$ 10,616,076</u>	<u>\$ 10,549,663</u>
Primary government				
Net investment in capital assets	\$ 118,757,548	\$ 112,698,580	\$ 111,750,852	\$ 111,022,207
Restricted	19,631,994	18,838,654	18,481,466	18,568,346
Unrestricted	<u>18,081,975</u>	<u>19,441,899</u>	<u>20,344,907</u>	<u>19,358,666</u>
Total primary government net position	<u>\$ 156,471,517</u>	<u>\$ 150,979,133</u>	<u>\$ 150,577,225</u>	<u>\$ 148,949,219</u>

* Prior year information has not been updated for the County's implementation of GASB Statement Nos. 68 & 71 in fiscal year 2015.

Table I

December 31,					
<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
*	*	*	*	*	*
\$ 107,867,249	\$ 106,921,713	\$ 103,547,095	\$ 102,547,862	\$ 95,803,836	\$ 83,945,122
18,204,854	16,934,312	14,919,845	10,728,231	12,812,304	-
<u>8,779,686</u>	<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>\$ 134,851,789</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>
\$ 1,210,016	\$ 1,368,490	\$ 1,506,203	\$ 1,493,711	\$ 1,194,783	\$ 1,318,117
<u>8,935,446</u>	<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>\$ 10,145,462</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>
\$ 109,077,265	\$ 108,290,203	\$ 105,053,298	\$ 104,041,573	\$ 96,998,619	\$ 85,263,239
18,204,854	16,934,312	14,919,845	10,728,231	12,812,304	-
<u>17,715,132</u>	<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>\$ 144,997,251</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>

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

	Year Ended December 31,			
	2015	2014	2013	2012
Expenses				
Governmental activities:				
General government	\$ 16,480,357	\$ 18,364,302	\$ 17,982,075	\$ 17,919,251
Public safety	33,220,970	33,770,007	33,475,849	32,261,376
Highways and streets	7,828,757	15,850,277	13,913,216	13,541,952
Health and welfare	11,026,902	11,135,401	10,955,932	10,292,382
Culture and recreation	1,290,690	1,124,601	1,099,118	1,098,706
Interest expense	487,825	556,970	542,963	504,304
Total governmental activities expenses	<u>70,335,501</u>	<u>80,801,558</u>	<u>77,969,153</u>	<u>75,617,971</u>
Business-type activities:				
Health and welfare	8,736,775	8,849,377	8,277,867	8,037,119
Total primary government expenses	<u>79,072,276</u>	<u>89,650,935</u>	<u>86,247,020</u>	<u>83,655,090</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	7,947,700	7,032,348	6,925,319	6,809,504
Public safety	8,494,351	7,823,932	7,929,981	7,749,843
Highways and streets	854,455	2,289,528	2,049,146	1,249,809
Health and welfare	996,984	1,503,755	1,374,386	1,355,585
Culture and recreation	415,568	405,537	408,776	395,929
Operating grants and contributions:				
General government	2,434,320	2,208,565	2,546,489	2,347,814
Public safety	5,739,356	5,071,591	4,534,565	4,481,834
Highways and streets	5,215,506	8,244,725	6,554,303	6,834,916
Health and welfare	4,859,275	4,755,479	4,801,729	4,217,518
Culture and recreation	61	106	323	23,583
Capital grants:				
General government	-	-	-	-
Highways and streets	-	194,400	202,000	1,210,441
Total governmental activities program revenues	<u>36,957,576</u>	<u>39,529,966</u>	<u>37,327,017</u>	<u>36,676,776</u>
Business-type activities:				
Charges for services:				
Health and welfare	7,591,443	7,494,062	7,412,342	7,522,362
Capital grants	-	1,402	42,740	25,132
Total business-type activities program revenues	<u>7,591,443</u>	<u>7,495,464</u>	<u>7,455,082</u>	<u>7,547,494</u>
Total primary government program revenues	<u>44,549,019</u>	<u>47,025,430</u>	<u>44,782,099</u>	<u>44,224,270</u>
Net (expense) revenue	<u>34,523,257</u>	<u>42,625,505</u>	<u>41,464,921</u>	<u>39,430,820</u>
General revenues and other changes in net position				
Governmental activities:				
General property tax	33,256,785	32,794,518	32,709,709	33,160,993
Motor fuel tax [^]	-	-	-	-
Retailers occupation tax	6,039,124	6,091,119	6,092,490	6,247,582
State income tax	2,071,923	1,884,233	1,876,272	1,742,305
Personal property replacement tax	1,480,557	1,546,930	1,592,269	1,391,696
Unrestricted interest earnings	532,335	528,487	516,935	602,643
Miscellaneous	189,895	101,567	233,356	145,120
Intergovernmental*	-	-	-	-
Extraordinary Item	-	-	-	-
Transfers	(785,455)	(926,448)	(817,302)	(801,377)
Total governmental activities	<u>42,785,164</u>	<u>42,020,406</u>	<u>42,203,729</u>	<u>42,488,962</u>
Business-type activities:				
Unrestricted interest earnings	7,797	6,923	10,091	40,392
Miscellaneous	121,296	73,638	61,804	52,057
Transfers	785,455	926,448	817,303	801,377
Total business-type activities	<u>914,548</u>	<u>1,007,009</u>	<u>889,198</u>	<u>893,826</u>
Total primary government general revenues	<u>43,699,712</u>	<u>43,027,415</u>	<u>43,092,927</u>	<u>43,382,788</u>
Special Item:				
Capital assets transferred from County to Component Unit (Governmental)	(47,634,438)	-	-	-
Capital assets transferred from County to Component Unit (Business type)	(728,877)	-	-	-
Capital assets transferred back as part of capital lease (Governmental)	48,363,315	-	-	-
Change in net position				
Governmental activities	10,136,116	748,814	1,561,593	3,547,767
Business-type activities	(959,661)	(346,904)	66,413	404,201
Total change in net position	<u>\$ 9,176,455</u>	<u>\$ 401,910</u>	<u>\$ 1,628,006</u>	<u>\$ 3,951,968</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.

Year Ended December 31,						
2011	2010	2009	2008	2007	2006	
\$ 18,608,965	\$ 17,906,630	\$ 17,305,003	\$ 18,677,830	\$ 17,162,615	\$ 14,857,530	
31,345,919	30,257,438	30,144,969	30,273,281	28,203,584	27,749,373	
15,030,743	11,399,985	10,554,804	14,077,834	8,717,206	9,418,840	
9,814,562	10,330,274	9,944,030	9,294,601	8,725,450	7,528,879	
1,179,455	997,585	1,095,329	887,086	1,100,143	1,062,399	
478,964	416,392	371,591	331,583	324,701	456,881	
76,458,608	71,308,304	69,415,726	73,542,215	64,233,699	61,073,902	
7,273,881	7,260,194	8,258,390	9,181,368	8,729,463	6,816,383	
83,732,489	78,568,498	77,674,116	82,723,583	72,963,162	67,890,285	
6,782,694	7,337,489	7,774,392	6,801,743	7,051,123	7,094,882	
7,427,120	7,489,700	7,435,409	7,353,512	7,580,153	8,536,891	
1,994,321	1,468,811	1,351,048	3,025,310	2,615,318	1,736,568	
1,295,817	1,262,510	1,225,625	1,187,859	1,211,865	1,066,205	
396,909	411,725	365,146	334,749	344,192	327,885	
2,219,265	1,553,114	621,694	1,996,308	508,187	482,385	
4,180,432	3,978,581	4,477,696	3,966,601	4,359,477	2,730,337	
1,672,273	876,172	3,065	-	77,453	-	
2,744,496	2,786,774	2,797,340	2,512,275	2,406,744	2,341,659	
234	80	819	495	32	81	
-	64,904	301,678	-	-	-	
796,524	2,595,158	2,500,277	2,016,319	3,338,595	2,650,690	
29,510,085	29,825,018	28,854,189	29,195,171	29,493,139	26,967,583	
7,959,013	5,851,867	7,688,957	8,669,958	9,069,943	6,802,378	
25,041	-	-	-	-	-	
7,984,054	5,851,867	7,688,957	8,669,958	9,069,943	6,802,378	
37,494,139	35,676,885	36,543,146	37,865,129	38,563,082	33,769,961	
46,238,350	42,891,613	41,130,970	44,858,454	34,400,080	34,120,324	
32,854,093	31,983,693	30,635,514	29,229,012	28,226,821	27,472,574	
5,404,577	5,531,956	4,656,514	4,782,750	5,182,097	5,281,147	
5,716,686	5,506,056	5,415,526	5,699,437	5,695,706	5,812,717	
1,545,248	1,595,010	1,614,763	1,876,488	1,840,943	1,658,652	
1,440,323	1,538,152	1,464,841	1,662,199	1,795,427	1,475,231	
708,913	707,380	893,086	1,199,399	1,748,790	1,586,217	
133,254	181,640	295,499	301,550	390,218	358,330	
1,219,913	1,662,571	1,634,380	1,134,079	981,343	-	
-	-	-	(564,810)	-	-	
(687,696)	(847,992)	(623,103)	(660,366)	(711,466)	(580,593)	
48,335,311	47,858,466	45,987,020	44,659,738	45,149,879	43,064,275	
46,481	61,153	105,277	219,395	274,153	251,078	
47,723	56,739	59,135	57,383	61,846	60,105	
687,696	847,991	623,103	660,366	711,466	580,593	
781,900	965,883	787,515	937,144	1,047,465	891,776	
49,117,211	48,824,349	46,774,535	45,596,882	46,197,344	43,956,051	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
1,386,788	6,375,180	5,425,483	312,694	10,409,319	8,957,956	
1,492,073	(442,444)	218,082	425,734	1,387,945	877,771	
\$ 2,878,861	\$ 5,932,736	\$ 5,643,565	\$ 738,428	\$ 11,797,264	\$ 9,835,727	

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

	December 31,			
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Fund				
Nonspendable:				
Inventory	\$ 77,272	\$ 94,008	\$ 84,872	\$ 98,735
Prepaid items	163,513	65,458	80,605	71,508
Assigned to:				
Tort judgment	1,236,933	1,205,526	871,815	839,766
Unassigned:	14,126,486	13,740,926	14,300,832	13,059,044
Reserved	-	-	-	-
Unreserved	-	-	-	-
Total General Fund	\$ 15,604,204	\$ 15,105,918	\$ 15,338,124	\$ 14,069,053
All Other Governmental Funds				
Nonspendable:				
Inventory	\$ 466,663	\$ 516,621	\$ 411,296	\$ 269,603
Prepaid items	-	725	985	222
Restricted for:				
Operations (document storage & automation)	1,587,302	899,712	803,500	998,719
Health & wellness	4,843,475	5,298,098	4,754,598	4,429,396
Highway	10,234,427	9,897,066	10,300,398	10,710,246
Employee benefits	2,024,241	1,910,995	1,739,741	1,441,167
Public safety	1,937,868	1,580,667	1,515,693	1,431,220
Debt service	167,484	169,031	162,943	164,011
Culture and recreation	20,103	22,164	25,143	34,441
Capital improvements	486	486	486	486
Unassigned:	(121,474)	(676,039)	(586,438)	(466,064)
Reserved	-	-	-	-
Unreserved	-	-	-	-
Total All Other Governmental Funds	\$ 21,160,575	\$ 19,619,526	\$ 19,128,345	\$ 19,013,447

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

Table III

<u>December 31,</u>					
<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 86,647	-	-	-	-	-
53,013	-	-	-	-	-
713,604	-	-	-	-	-
11,324,326	-	-	-	-	-
-	\$ 1,038,266	\$ 109,188	\$ 75,370	\$ 98,178	\$ -
-	9,285,560	7,760,767	8,338,235	12,732,766	11,264,567
<u>\$ 12,177,590</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>
\$ 289,005	-	-	-	-	-
7,166	-	-	-	-	-
893,425	-	-	-	-	-
3,975,681	-	-	-	-	-
11,193,422	-	-	-	-	-
749,669	-	-	-	-	-
1,436,582	-	-	-	-	-
164,771	-	-	-	-	-
38,978	-	-	-	-	-
486	-	-	-	-	-
(388,790)	-	-	-	-	-
-	\$ 298,158	\$ 347,712	\$ 361,332	\$ 347,136	\$ -
-	18,535,091	15,842,403	11,230,536	13,378,142	15,921,315
<u>\$ 18,360,395</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>

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

	<u>Year Ended December 31,</u>			
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Revenues				
General property taxes	\$ 33,256,786	\$ 32,794,518	\$ 32,709,710	\$ 33,160,995
Other taxes	9,617,818	9,475,648	9,711,859	9,444,766
Licenses, permits, fees, and fines	7,760,205	7,223,902	7,629,745	7,503,569
Intergovernmental	17,779,198	19,976,866	18,666,030	17,854,608
Charges for services	10,269,636	11,185,045	10,221,985	9,755,007
Maintenance contracts	3,083,728	2,747,754	2,745,792	2,807,921
Interest	532,333	528,488	516,936	602,642
Miscellaneous	526,050	582,541	484,498	125,068
Total revenues	<u>82,825,754</u>	<u>84,514,762</u>	<u>82,686,555</u>	<u>81,254,576</u>
Expenditures				
Current:				
General government	29,354,732	28,643,491	28,453,554	26,736,684
Public Safety	26,425,220	26,534,175	26,234,981	25,425,873
Highways and streets	7,999,029	11,106,896	9,709,566	9,212,660
Health and welfare	7,932,616	8,123,270	7,839,585	7,443,894
Culture and recreation	1,069,642	1,049,496	1,051,674	1,030,378
Capital outlay	5,255,149	4,673,880	4,902,776	5,771,296
Debt service - principle	1,476,751	919,029	1,765,295	1,671,780
Debt service - interest	487,825	2,279,110	527,853	631,513
Total expenditures	<u>80,000,964</u>	<u>83,329,347</u>	<u>80,485,284</u>	<u>77,924,078</u>
Excess of revenues over expenditures	<u>2,824,790</u>	<u>1,185,415</u>	<u>2,201,271</u>	<u>3,330,498</u>
Other financing sources (uses)				
Transfers in	3,998,566	1,756,742	1,590,826	1,601,183
Proceeds from capital lease	-	-	-	15,394
Proceeds from disposition of capital assets	-	-	-	-
Proceeds from note payable	-	-	-	-
Transfers out	(4,784,020)	(2,683,190)	(2,408,128)	(2,402,560)
Extraordinary loss	-	-	-	-
Total other financing sources (uses)	<u>(785,454)</u>	<u>(926,448)</u>	<u>(817,302)</u>	<u>(785,983)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>2,039,336</u>	<u>258,967</u>	<u>1,383,969</u>	<u>2,544,515</u>
Fund Balances				
Beginning of year	<u>34,725,443</u>	<u>34,466,468</u>	<u>33,082,499</u>	<u>30,537,984</u>
End of year	<u>\$ 36,764,779</u>	<u>\$ 34,725,435</u>	<u>\$ 34,466,468</u>	<u>\$ 33,082,499</u>
Debt Service as a percentage of noncapital expenditures	2.63%	4.07%	3.03%	3.19%

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

Table IV

Year Ended December 31,

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$	32,854,094	\$ 31,983,693	\$ 30,635,514	\$ 29,229,012	\$ 28,226,821	\$ 27,472,574
	8,609,627	8,721,238	8,102,529	9,238,124	7,636,649	8,946,599
	7,216,549	7,913,536	8,052,832	7,664,885	8,308,270	8,111,323
	18,260,782	16,447,350	13,727,569	12,842,182	15,357,458	13,495,604
	8,873,506	8,781,050	8,087,281	9,172,254	8,770,523	7,578,217
	2,803,414	2,980,189	3,335,657	3,114,374	2,914,050	2,615,721
	708,914	707,380	893,086	1,199,399	1,748,790	1,586,217
	262,073	106,848	311,671	283,010	169,853	214,124
	<u>79,588,959</u>	<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>
	27,284,954	23,990,083	24,252,379	25,438,228	23,203,800	22,726,565
	24,888,963	24,461,846	24,805,341	25,140,914	23,252,169	22,167,711
	9,702,155	5,053,309	6,810,592	8,159,864	6,723,818	7,261,082
	7,436,502	7,693,107	7,332,284	7,193,726	6,895,545	6,530,572
	1,049,072	1,069,959	1,074,875	1,102,895	1,020,230	980,735
	5,563,570	6,458,407	1,731,980	8,636,371	9,873,065	4,821,987
	1,874,011	888,262	2,144,872	2,040,081	2,614,334	2,334,207
	478,964	2,205,534	371,591	331,583	276,294	429,430
	<u>78,278,191</u>	<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>
	1,310,768	5,820,777	4,622,225	(5,300,422)	(726,841)	2,768,090
	1,451,590	1,295,783	1,162,839	1,358,664	1,084,789	1,275,856
	652,066	123,920	-	22,549	38,465	76,403
	16,000	300	5,475	2,300	7,000	10,294
	90,000	-	-	-	-	-
	(2,137,655)	(2,143,775)	(1,785,942)	(2,019,030)	(1,796,254)	(1,856,449)
	-	-	-	(564,810)	-	-
	<u>72,001</u>	<u>(723,772)</u>	<u>(617,628)</u>	<u>(1,200,327)</u>	<u>(666,000)</u>	<u>(493,896)</u>
	1,382,769	5,097,005	4,004,597	(6,500,749)	(1,392,841)	2,274,194
	<u>29,155,215</u>	<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>30,537,984</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>
	3.24%	4.73%	3.77%	3.42%	4.52%	4.43%

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

<u>Property Class</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Residential	\$ 2,337,695,993	\$ 2,326,529,161	\$ 2,251,797,244	\$ 2,256,739,638
Farm	273,293,209	334,286,380	312,513,725	292,746,001
Commercial	1,015,108,777	1,043,267,481	1,007,600,765	937,347,756
Industrial	26,610,457	29,916,910	29,420,443	24,139,740
Railroad	18,528,769	16,782,140	16,749,009	1,505,104
Total Assessed Value	\$ 3,671,237,205	\$ 3,750,782,072	\$ 3,618,081,186	\$ 3,512,478,239
Total Actual Value	*	*	*	*
Total Direct Tax Rate	\$ 0.91836	\$ 0.90133	\$ 0.90375	\$ 0.91165

Source: McLean County Clerk

* Information not available.

Table V

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$	2,639,966,365	\$ 2,629,039,475	\$ 2,604,246,342	\$ 2,504,116,063	\$ 2,385,891,370	\$ 2,263,172,715
	284,998,298	266,677,418	251,259,383	241,034,789	226,194,534	218,709,012
	1,038,572,576	981,387,717	977,124,317	1,008,181,167	926,561,795	871,363,659
	25,768,961	26,386,507	27,870,921	28,084,196	28,596,913	28,091,078
	1,535,221	1,540,731	1,255,455	1,220,468	1,207,806	1,166,548
\$	3,990,841,421	\$ 3,905,031,848	\$ 3,861,756,418	\$ 3,782,636,683	\$ 3,568,452,418	\$ 3,382,503,012
	*	*	*	*	*	*
\$	0.91571	\$ 0.91673	\$ 0.90687	\$ 0.89659	\$ 0.90098	\$ 0.91927

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

	<u>2006</u>	<u>2007</u>
CITY OF BLOOMINGTON		
McLean County	0.91927	0.90098
City of Bloomington Township	0.22972	0.22080
City of Bloomington	0.99730	1.00665
City of Bloomington Library	0.27099	0.26601
Bloomington-Normal Water District	0.15303	0.15871
Bloomington-Normal Airport Authority	0.11621	0.10781
School District No. 87	4.48221	4.51459
Jr. College District No. 540	<u>0.40655</u>	<u>0.44400</u>
	<u>7.57528</u>	<u>7.61955</u>
TOWN OF NORMAL		
McLean County	0.91927	0.90098
Normal Township	0.11826	0.14858
Road and Bridge	0.07591	0.01809
Town of Normal	0.75819	0.74897
Normal Library	0.32919	0.33915
Bloomington-Normal Water District	0.15303	0.15871
Airport Authority	0.11621	0.10781
School District No. 5	4.44755	4.53295
Jr. College District No. 540	<u>0.40655</u>	<u>0.44400</u>
	<u>7.32416</u>	<u>7.39924</u>
WEST TOWNSHIP		
McLean County	0.91927	0.90098
West Township	0.46846	0.44771
Road and Bridge	0.43869	0.44021
LeRoy Fire District	0.39002	0.38314
LeRoy Park District	0.43935	0.12793
Multi-Township Assessment	0.04711	0.04272
School District No. 2	5.35722	5.32378
Jr. College District No. 505	0.46147	0.46860
S. E. Water District	-	-
West School Rebate	<u>(1.19353)</u>	<u>(1.42580)</u>
	<u>7.32806</u>	<u>6.70927</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 2014 tax levy provided taxes in 2015.

Source: McLean County Clerk

Table VI

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
0.89659	0.90687	0.91673	0.91571	0.91165	0.90375	0.90133	0.91836
0.18683	0.18217	0.17309	0.14328	0.14145	0.12243	0.12541	0.12433
0.99541	1.07616	1.06013	1.05955	1.05990	1.06121	1.06782	1.07729
0.26108	0.25467	0.25087	0.25073	0.25620	0.25811	0.17216	0.25098
0.16036	0.16476	0.16391	0.16390	0.16402	0.17011	0.13655	0.17446
0.11008	0.08546	0.09855	0.15486	0.12745	0.12736	4.95303	0.13572
4.58085	4.61222	4.65682	4.65741	4.72322	4.83486	0.25323	5.15877
0.94573	0.45910	0.47361	0.47584	0.48255	0.50667	0.50469	0.54046
<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>	<u>8.38037</u>
0.89659	0.90687	0.91673	0.91571	0.91165	0.90375	0.90133	0.91836
0.14934	0.15138	0.15807	0.16501	0.16692	0.22296	0.22800	0.22786
0.08115	0.08226	0.08589	0.08965	0.09070	0.09101	0.91581	0.09571
0.74289	0.78476	0.78259	0.77488	0.76272	0.89427	0.09346	0.92500
0.35069	0.36452	0.39507	0.41484	0.43971	0.44646	0.17216	0.45049
0.16036	0.16476	0.16391	0.16390	0.16402	0.17011	0.13655	0.17446
0.11008	0.08546	0.09855	0.15486	0.12745	0.12736	5.02707	0.13572
4.58932	4.69289	4.76383	4.73499	4.88412	5.00704	0.44185	5.05827
0.94573	0.45910	0.47361	0.47584	0.48255	0.50667	0.50469	0.54046
<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>	<u>8.52633</u>
0.89659	0.90687	0.91673	0.91571	0.91165	0.90375	0.90133	0.91836
0.38661	0.36310	0.33772	0.32565	0.37422	0.36465	0.50166	0.36094
0.42774	0.47890	0.46441	0.44753	0.43437	0.42223	0.52488	0.41800
0.38351	0.38015	0.36879	0.37639	0.38897	0.51153	0.17500	0.50700
0.12932	0.13154	0.13397	0.17084	0.17258	0.17452	0.35632	0.22211
0.03092	0.02962	0.02863	0.02766	0.02337	0.02103	0.41300	0.02096
5.37259	5.35350	5.40841	5.40217	5.44900	5.46520	5.47870	5.53826
0.51576	0.50341	0.50626	0.51182	0.51937	0.52403	0.02051	0.54430
0.00683	-	-	-	-	-	-	0.00468
<u>(1.33007)</u>	<u>(1.66562)</u>	<u>(1.94707)</u>	<u>(1.61746)</u>	<u>(1.68463)</u>	<u>(2.20811)</u>	<u>(2.35091)</u>	<u>(1.70189)</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>	<u>6.83272</u>

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

	<u>2014 Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Taxes Paid in 2015 (2)</u>	<u>2005 Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Taxes Paid in 2006 (2)</u>	<u>2006 Rank</u>
1. State Farm Mutual (Insurance)	\$ 171,831,881	4.24%	\$ 14,024,682	\$ 156,762,359	5.11 %	\$ 11,892,640	1
2. Old Trail Wind Farm LLC	20,721,087	0.51%	1,685,893				
3. White Oak Energy LLC	18,614,058	0.46%	1,434,655				
4. High Trail Wind Farm LLC	17,983,960	0.44%	1,414,888				
5. Eastland Mall LLC	16,951,118	0.42%	1,375,451				
6. Wal-Mart Stores	12,405,259	0.31%	1,032,847	12,394,268	0.40	936,545	2
7. IMI College Hills Development	4,602,364	0.11%	885,505				
8. Illinois Ag. Assoc.	9,179,192	0.23%	744,820	9,102,909	0.30	684,780	5
9. Mitsubishi Motor Manuf.	7,470,795	0.18%	640,541	7,470,795	0.24	569,443	6
10. Brookridge Apartments LLC	<u>6,760,581</u>	0.17%	<u>553,574</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
AMRESO (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>\$ 286,520,295</u>	<u>0.07 %</u>	<u>\$ 23,792,856</u>	<u>224,145,200</u>	<u>7.30 %</u>	<u>16,934,466</u>	

(1) Assessed valuation is determined in 2014 for taxes payable in 2015.

(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>
2014	\$ 33,279,888	\$ 33,262,271	99.95%	(5,677)	33,256,594	99.93%
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%

Source: McLean County Treasurer's Office

Note: A tax levy year provides taxes for the ensuing year. Thereby, the 2014 tax levy year provided taxes in 2015.

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		
2015	\$ 3,131,345	-	\$ 1,161,346	\$ 1,969,999	*	\$ 11.38
2014	4,544,988	-	1,413,643	3,131,345	0.04%	17.99
2013	6,017,781	-	1,472,793	4,544,988	0.06%	26.02
2012	7,523,991	-	1,506,210	6,017,781	0.08%	34.93
2011	9,086,037	-	1,562,046	7,523,991	0.11%	44.11
2010	10,396,647	2,520,000	3,830,610	9,086,037	0.14%	53.50
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

*Information not yet available

McLean County, Illinois
Computation of Direct and Overlapping Debt
December 31, 2015
(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	52,002,325	100.00%	52,002,325
Village of Carlock	37,501	100.00%	37,501
Village of Cooksville	509,958	100.00%	509,958
Village of Heyworth	9,683,350	100.00%	9,683,350
City of LeRoy	3,180,394	100.00%	3,180,394
City of Lexington	1,340,559	100.00%	1,340,559
Village of McLean	251,533	100.00%	251,533
Town of Normal	112,301,677	100.00%	112,301,677
Village of Gridley	1,159,432	100.00%	1,159,432
City of El Paso	449,279	2.37%	10,648
School Districts			
Bloomington District #87	24,391,237	100.00%	24,391,237
Blue Ridge Unit #18	17,050,120	22.30%	3,802,177
El Paso-Gridley Unit #11	4,837,492	26.05%	1,260,167
Gibson City Unit #5E	7,196,633	3.13%	225,255
Heyworth Unit #4	7,928,470	98.82%	7,834,914
LeRoy Unit #2	11,376,178	98.51%	11,206,673
Lexington Unit #7	6,131,678	100.00%	6,131,678
Normal Unit #5	165,323,387	99.93%	165,207,661
Olympia Unit #16	13,526,855	47.19%	6,383,323
Prairie Central Unit #8N	4,721,025	21.34%	1,007,467
Prairie Central Bond District	100,000	5.36%	5,360
Ridgeview Unit #19	1,315,725	100.00%	1,315,725
Tri-Valley Unit #3	3,726,355	100.00%	3,726,355
Heartland Community College #540	92,654,075	82.44%	76,384,019
Illinois Central College #514	39,232,936	0.12%	47,080
Parkland Jr College #505	77,084,983	3.89%	2,998,606
Other Districts			
Bloomington-Normal Airport Authority	38,757,021	100.00%	38,757,021
McLean County Public Building Commission	4,095,000	100.00%	4,095,000
Randolph Township Fire	431,476	98.98%	427,075
Randolph Township Road District	79,606	100.00%	79,606
Downs Fire Protection District	2,475,528	100.00%	2,475,528
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	706,870,963		535,763,774
Direct Debt			
McLean County, Illinois ^	16,749	100.00%	16,749
TOTAL DIRECT AND OVERLAPPING DEBT	<u>706,887,712</u>		<u>535,780,523</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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Assessed Value of Property	\$ 3,071,283,531	\$ 3,382,503,012	\$ 3,568,879,303	\$ 3,782,637,730
Legal Debt Limit - 2.875% of Total Assessed Value	\$ 88,299,402	\$ 97,246,962	\$ 102,605,280	\$ 108,750,835
Amount of Debt Applicable to Debt Limit	\$ -	\$ -	\$ -	\$ -
Legal Debt Margin	\$ 88,299,402	\$ 97,246,962	\$ 102,605,280	\$ 108,750,835
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>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$ 3,908,370,369	\$ 3,990,841,421	\$ 3,953,957,241	\$ 3,978,497,132	\$ 4,057,232,937	\$ 4,123,724,828
\$ 112,365,648	\$ 114,736,691	\$ 113,676,271	\$ 114,381,793	\$ 116,645,447	\$ 118,557,089
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 112,365,648	\$ 114,736,691	\$ 113,676,271	\$ 114,381,793	\$ 116,645,447	\$ 118,557,089
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>
2015	173,166	*	*	5.60%
2014	174,061	\$7,518,110	\$43,192	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%

Source: US Bureau of Economic Analysis

*Information not yet available; 2014 would be latest information available.

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

<u>Employer</u>	<u>2015</u>			<u>2006</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of the</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of the</u>
			<u>Total County</u>			<u>Total County</u>
			<u>Employment</u>			<u>Employment</u>
State Farm Insurance Companies	14,109	1	16.72%	14,315	1	15.39%
Illinois State University	3,639	2	4.31%	3,267	2	3.51%
Country Insurance & Financial Services	1,905	3	2.26%	2,200	3	2.37%
Unit 5 School District	1,549	4	1.84%	1,666	6	1.79%
Advocate BroMenn Healthcare	1,372	5	1.63%	2,142	4	2.30%
OSF St. Joseph Medical Center	1,225	6	1.45%	951	8	1.02%
McLean County	806	7	0.96%	959	9	1.03%
Afni, Inc.	765	8	0.91%	1,217	7	1.31%
District 87 Schools	664	9	0.79%	750	12	0.81%
Heritage Enterprises	550	10	0.65%			
City of Bloomington	542	11	0.64%	830	10	0.89%
Growmark, Inc	462	12	0.55%			
Illinois Wesleyan University	450	13	0.53%	578	15	0.62%
Bridgestone/Firestone Off-Road Tire Co.	438	14	0.52%			
Town of Normal	368	15	0.44%	708	13	0.76%
Mitsubishi Motor Manufacturing	-	-	-	1,898	5	2.04%
Wal-Mart	-	-	-	780	11	0.84%
Verizon Communications	-	-	-	700	14	0.75%
Total:	28,844		34.19%	32,961		35.44%

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

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

<u>Function/Program</u>	<u>Full-Time Equivalent Employees as of January 1,</u>									
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Government	135.08	145.58	141.40	139.18	132.27	128.28	140.90	135.12	136.89	128.77
Public Safety	408.93	408.57	436.14	441.43	434.86	404.27	400.62	401.62	406.89	414.20
Highways and Streets	40.00	39.99	40.00	39.75	39.75	38.76	33.85	37.15	37.47	36.40
Health and Welfare	224.70	224.19	217.04	218.81	218.29	228.40	219.13	223.60	228.31	242.61
Culture and Recreation	8.98	9.00	9.00	9.00	8.84	7.87	7.87	7.87	7.87	7.87
Total	817.69	827.33	843.58	848.17	834.01	807.58	802.37	805.36	817.43	829.85

Source: County Administrator's Office

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Justice and Law Enforcement				
Sheriff's Department				
Law Enforcement				
Physical Arrests	1,344	774	913	834
Traffic Violations	2,111	1,800	2,143	2,610
Traffic Accidents	350	280	294	330
Adult Jail Facility				
Rated Capacity	225	221	221	221
Total Bookings	6,826	7,148	7,607	7,453
McLean County Circuit Court				
Total Cases Filed	38,263	43,174	45,901	44,961
Total Civil Cases Filed	7,242	6,634	7,115	7,216
Total Criminal Cases Filed	3,706	3,997	4,444	3,638
Total Juvenile Cases Filed	419	388	320	215
Total Traffic/DUI/Ordinance	26,896	32,155	34,022	33,892
State's Attorneys Office				
Total Felony Cases	1,506	1,586	1,709	1,399
Total Misdemeanor Cases	2,186	2,400	2,613	2,240
Total Juvenile Cases	434	388	218	215
Total Traffic Cases	24,650	28,855	30,539	30,638
Total DUI Cases	806	779	794	796
Coroner's Office				
Total Coroner's Inquests	3	3	7	5
Total Autopsies	171	508	127	119
Total Coroner's Rulings	215	176	121	129
General Government Services				
Building and Zoning				
Total Building Permits Issued	213	229	256	228
Single Family Residential	30	35	49	20
Other Residential	152	133	151	166
Non-Residential Permits	31	61	56	42
Supervisor of Assessments				
Number of Parcels*	72,256	71,010	71,022	71,022

*2015 number represents 2014 Tax Assessment

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

Table XV

Fiscal Year					
<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
1,136	1,277	1,101	1,170	736	928
3,388	3,723	2,613	2,796	2,822	3,007
290	309	367	391	437	391
221	221	221	205	205	205
7,527	7,659	8,355	8,554	8,576	8,819
45,117	51,646	56,860	57,449	59,627	60,668
7,151	7,626	7,485	7,545	7,919	7,265
3,289	3,670	3,629	4,276	3,988	3,787
242	339	267	309	347	384
34,435	40,011	45,479	45,319	47,373	49,232
1,147	1,216	1,194	1,419	1,413	1,277
2,129	2,385	2,394	2,793	2,565	2,501
239	337	267	309	347	384
31,180	29,387	32,670	32,289	34,199	35,836
900	817	935	881	854	907
5	12	9	19	30	47
111	65	129	113	127	80
125	98	61	74	51	**
195	195	352	244	268	404
29	29	41	31	38	46
136	136	156	131	120	196
30	30	155	82	110	162
68,856	68,856	68,692	68,297	67,359	66,324

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Parks and Recreation Services				
Number of County Parks	2	2	2	2
Park Acreage	2,200	2,200	2,200	2,250
Campground Reservations	10,773	10,182	2,563	8,989
Shelter Reservations	195	154	128	142
Boat Registrations	1,615	1,517	1,697	1,792
Health Services				
Health Department				
Number of Home Nursing Visits	254	462	505	10,510
Number of Immunizations	11,675	10,070	9,169	9,563
Number of Clinic Visits	7,499	9,049	10,156	11,021
Number of Food Permits	826	525	821	1,420
Number of Septic Permits	107	108	130	127
Number of Private Well Permits	33	37	61	62
Nursing Home				
Licensed Bed Capacity	150	150	150	150
Average Daily Census	121	128	133	140
County Highway System				
Highway Department				
Number of Miles of Roads	368	368	368	368
Number of Bridges	87	87	88	88

Source: Respective County Departments

Table XV
(Continued)

Fiscal Year					
<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
2	2	2	2	2	2
2,250	2,250	2,250	2,250	2,250	2,250
9,544	10,797	9,754	9,742	10,417	9,300
141	156	131	126	108	99
1,620	1,522	1,324	1,224	1,520	1,490
11,199	11,079	7,178	4,766	4,348	5,119
12,271	11,833	10,931	11,867	9,278	8,800
21,337	20,523	20,283	19,079	17,023	16,247
1,317	1,391	1,355	1,312	1,331	1,265
119	126	156	159	187	217
36	42	43	51	53	89
150	150	150	150	150	150
132	119	122	131	140	143
368	368	368	368	363	363
88	88	88	88	90	90

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

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2015</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>
Justice and Law Enforcement										
Adult Detention Facility Capacity	225	221	221	221	221	221	221	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	2200	2250	2250	2250	2250	2250	2250	2250
County Highway System										
Centerline Miles of County Roads	368	368	368	368	368	368	368	368	363	363
Number of Bridges	87	87	88	88	88	88	88	88	90	90

Source: Respective County Departments