

McLEAN COUNTY, ILLINOIS  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
Year Ended December 31, 2018



*Prepared & Submitted by:*

**Michelle L. Anderson**  
McLean County Auditor

*with assistance from:*

Becky McNeil, County Treasurer, portions of Note 2, 5, 7 & all of Note 18  
Bill Wasson, County Administrator, portions of MD&A

McLEAN COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

	PAGE
<b>INTRODUCTORY SECTION</b>	
Table of Contents .....	i
Letter of Transmittal .....	I
Elected Officials .....	V
Appointed Officials .....	VI
Organizational Chart .....	VII
Certificate of Achievement for Excellence in Financial Reporting .....	VIII
 <b>FINANCIAL SECTION</b>	
Independent Auditor's Report .....	IX
Management's Discussion and Analysis (UNAUDITED) .....	XII
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position .....	1
Statement of Activities .....	3
Fund Financial Statements:	
Balance Sheet - Governmental Funds .....	5
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position .....	6
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds .....	7
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances With the Statement of Activities .....	8
Statement of Net Position - Proprietary Fund - Business- Type Activities - Enterprise Fund - Nursing Home .....	9
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Fund - Business-Type Activities - Enterprise Fund - Nursing Home .....	10
Statement of Cash Flows - Proprietary Fund - Business- Type Activities - Enterprise Fund - Nursing Home .....	11
Statement of Fiduciary Net Position - Fiduciary Funds .....	12
Statement of Changes in Fiduciary Net Position - Fiduciary Fund - Private-Purposes Trust Fund .....	13
Notes to Basic Financial Statements .....	14
<i>Notes to the financial statements are an integral part of the basic financial statements.</i>	
Required Supplementary Information:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:	
General Fund .....	50
IMRF Fund .....	51
PBC Lease Fund .....	52
Schedule of Changes in Net OPEB Liability .....	53
Illinois Municipal Retirement - Schedule of Changes in the Counties	
Net Pension Liability and Related Ratios .....	54
Illinois Municipal Retirement - Schedule of Employer Contributions .....	56
Illinois Municipal Retirement SLEP - - Schedule of Changes in the Counties	
Net Pension Liability and Related Ratios .....	58
Illinois Municipal Retirement SLEP - Schedule of Employer Contributions .....	60
Notes to Required Supplementary Information .....	62

McLEAN COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

	SCHEDULE	PAGE
<b>FINANCIAL SECTION (CONTINUED)</b>		
Supplementary Information:		
Combining and Individual Fund Statements:		
Nonmajor Governmental Funds:		
Combining Balance Sheet.....	1	64
Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	2	72
General Fund by Account:		
Combining Balance Sheet.....	3	81
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance.....	4	82
General Account:		
Schedule of Expenditures - Budget and Actual .....	5	83
Tort Judgment Account:		
Schedule of Expenditures - Budget and Actual .....	6	89
Fairview Building Account:		
Schedule of Expenditures - Budget and Actual .....	7	90
Special Revenue Funds:		
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Show Bus Fund .....	8	94
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Regional Planning Commission Fund .....	9	95
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Dental Sealant Grant Fund.....	10	96
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Women, Infants, and Children Fund.....	11	97
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Preventive Block Grant Fund.....	12	98
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Family Case Management Fund.....	13	99
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - AIDS Counseling and Testing Grant Fund.....	14	100
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Persons With Developmental Disabilities Fund.....	15	101
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Health Department Fund.....	16	102
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - County Highway Fund .....	17	103
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - County Bridge Fund .....	18	104
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - County Matching Tax Fund.....	19	105

McLEAN COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

	SCHEDULE	PAGE
FINANCIAL SECTION (CONTINUED)		
Combining and Individual Fund Statements (Continued):		
Special Revenue Funds (Continued):		
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - County Motor Fuel Tax Fund.....	20	106
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Children's Advocacy Center Fund.....	21	107
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Social Security Fund.....	22	108
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Co-operative Extension Fund.....	23	109
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Historical Museum Fund .....	24	110
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Veterans' Assistance Commission Fund.....	25	111
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Recorder Document Storage Fund .....	26	112
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Circuit Clerk Operations & Administration.....	27	113
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Circuit Clerk Automation Fund.....	28	114
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Court Security Fund.....	29	115
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Court Document Storage Fund .....	30	116
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Maintenance and Child Support Collection Fund .....	31	117
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - State's Attorney Automation Fund .....	32	118
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Probation Services Fund.....	33	119
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Evergreen Lake Lease Fund .....	34	120
Schedule of Revenues, Expenditures, and Changes in Fund Balance - SCAAP - Justice Benefits Fund.....	35	121
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Federal Asset Forfeiture Fund.....	36	122
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Asset Forfeiture Fund.....	37	123
Schedule of Revenues, Expenditures, and Changes in Fund Balance - D.A.R.E. Program Fund .....	38	124

McLEAN COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

FINANCIAL SECTION (CONTINUED)	SCHEDULE	PAGE
Combining and Individual Fund Statements (Continued):		
Special Revenue Funds (Continued):		
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Sheriff Donation Trust Fund.....	39	125
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Electronic Citation Fee Fund.....	40	126
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - IDPA IV-D Project Fund .....	41	127
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Waste Management Fund .....	42	128
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Public Building Commission Rental - Operations and Maintenance Fund.....	43	129
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - County Clerk Document Storage Fund.....	44	130
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Jail Prisoners' Commissary Fund.....	45	131
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - GIS Fees Fund .....	46	132
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Collector Automation Fund .....	47	133
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Neutral Site Custody Exchange.....	48	134
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Children's Waiting Room.....	49	135
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Metro McLean County Centralized Communications Center Fund .....	50	136
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Township Motor Fuel Tax Fund.....	51	137
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Township Bridge Program Fund.....	52	138
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Law Library Fund.....	53	139
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Capital Improvement Fund.....	54	140

McLEAN COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

	SCHEDULE	PAGE
<b>FINANCIAL SECTION (CONTINUED)</b>		
Combining and Individual Fund Statements (Continued):		
Fiduciary Funds - Private-Purpose Trust Funds:		
Combining Statement of Fiduciary Net Position.....	55	142
Combining Statement of Changes in Fiduciary Net Position.....	56	143
Fiduciary Funds - Agency Funds - Combining Statement of Changes in Assets and Liabilities.....	57	144
Component Unit - Emergency Telephone Systems Board:		
Balance Sheet and Statement of Net Position.....	58	147
Reconciliation of Balance Sheet to Statement of Net Position.....	59	148
Statement of Revenues, Expenditures, and Changes in Fund Balance and Statement of Activities.....	60	149
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance to Statement of Activities.....	61	150
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	62	151
	<b>TABLE</b>	<b>PAGE</b>
<b>STATISTICAL SECTION (UNAUDITED)</b>		
Net Position by Component, Last Ten Years.....	I	153
Changes in Net Position, Last Ten Years.....	II	155
Fund Balances, Governmental Funds, Last Ten Years.....	III	157
Changes in Fund Balances, Governmental Funds, Last Ten Years.....	IV	159
Assessed Value - Taxable Property.....	V	161
Property Tax Rates - Direct and Overlapping Governments.....	VI	163
Principal Taxpayers, Current Year and Nine Years Prior.....	VII	164
Property Tax Levies and Collections, Last Ten Fiscal Years.....	VIII	166
Ratios of General Bonded Debt Outstanding, Last Ten Fiscal Years.....	IX	167
Computation of Direct and Overlapping Debt.....	X	168
Legal Debt Margin Information, Last Ten Fiscal Years.....	XI	169
Demographic and Economic Statistics, Last Ten Fiscal Years.....	XII	170
Principal Employers, Current Year and Nine Years Ago.....	XIII	171
Full-Time Equivalent County Government Employees by Function, Last Ten Fiscal years.....	XIV	173
Operating Indicators by Program, Last Ten Fiscal Years.....	XV	174
Capital Asset Statistics by Function, Last Ten Fiscal Years.....	XVI	178

THIS PAGE LEFT BLANK INTENTIONALLY



**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](http://www.mcleancountyil.gov/auditor)

---

June 18, 2019

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, 2018 is submitted herewith. This report was prepared by the McLean County Auditor. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data as presented is accurate in all material respects; that it is presented in a manner designed to fairly set forth the County's financial position and results of operations as measured by the financial activity of the government-wide statements and its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial activities have been included.

This report has been prepared in conformance with generally accepted accounting principles as prescribed in pronouncements of the Governmental Accounting Standards Board.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

The County was established on December 25, 1830, and operates under the County Board form of government according to the mandates of the State of Illinois. The County is governed by a 20-member board, two representatives being elected from each of ten districts, and serving four-year terms.

This report includes all funds of the government. The County provides a full range of services. This includes administration of justice and public safety, construction and maintenance of County highways, administration of public health services and programs, operation of a County nursing home, operation of a 2,200 acre recreational area, collection of taxes for 215 districts, administration of elections, and general administrative services. The County Treasurer also serves as treasurer for various trust and agency funds not under the jurisdiction of the County Board. This report includes all funds under the jurisdiction of the County Board, but excludes the financial position of the Regional Office of Education, as it is a component unit of the State of Illinois. The County has two discretely presented component units, the Emergency Telephone System Board (ETSB) and the Public Building Commission (PBC). Further information regarding component units can be found in Note 1 – Description of Business and Summary of Significant Accounting Policies (a) Financial Reporting Entity.

## FINANCIAL INFORMATION

Management of the government is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

We believe that all internal control evaluations occur within the above framework and that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The County's financial statements for governmental funds have been prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles. Revenues are recognized when measurable and available to finance current expenditures; expenditures are recognized when goods and services are received and liabilities are due and payable. During 2003, the County adopted Governmental Accounting Standards Board Statement No. 34. Thereby, government-wide statements have been reported on the accrual basis. Within those statements, revenues are recognized when earned and expenses when incurred. During 2011, the County adopted Governmental Accounting Standards Board Statement No. 54. With the adoption and implementation of this standard, fund balance in the fund financial statements is reported in classifications that demonstrate the extent to which the County is bound to constraints on the purpose for which those funds can be spent. During 2012, the County adopted Governmental Accounting Standards Board Statement No. 63. With the adoption and implementation of this standard, the presentation of the basic financial statements changed to a statement of net position format. Note 1 to the basic financial statements summarizes the County's significant accounting policies.

Budgetary Controls. McLean County maintains budgetary controls. The objectives of these budgetary controls are to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Board.

The County adopts fiscal year budgets for all governmental funds, except for a portion of the General Fund (the Employee Benefits Account, Shared Sales Tax, CDAP, Working Cash Account, Parks and Recreation Special Activities 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, GIS 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 2018 was \$1,089,912 that represents an increase of \$469,675 (75.7%) in interest earned from 2017. The County’s balance held in cash and investments from total governmental funds was \$49,860,689 that represents an increase of \$6,766,170 (15.7%) from 2017. 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 2018, McLean County's equalized assessed value increased from \$4.28 billion to \$4.33 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. Unemployment rates increased from 3.6% in 2017 to 4.4% in 2018. 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, 2017. This was the thirty-third 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.

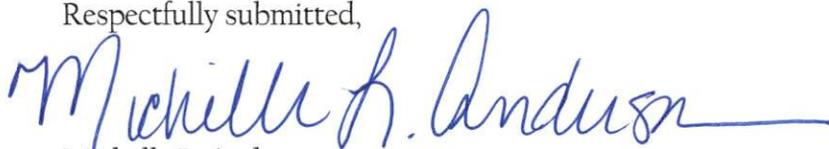
A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

#### ACKNOWLEDGMENT

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

I 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,

A handwritten signature in blue ink that reads "Michelle L. Anderson". The signature is fluid and cursive, with a long horizontal line extending to the right.

Michelle L. Anderson  
McLean County Auditor

McLEAN COUNTY, ILLINOIS

ELECTED OFFICIALS

December 31, 2018

**Auditor**

Michelle L. Anderson

**Sheriff**

Jon Sandage

**Circuit Clerk**

Don Everhart

**Treasurer**

Rebecca McNeil

**Circuit Judges**

Jennifer Bauknecht  
J. Casey Costigan  
Scott D. Drazewski  
Charles M. Feeney, III  
Matthew John Fitton  
William A. Yoder  
Rebecca Simmons-Foley  
J. Jason Chambers  
Paul Lawrence  
Mark Fellheimer  
Jonathan C. Wright

**County Board Members**

Gerald Thompson  
Catherine Metsker  
James A. Soeldner  
Scott Murphy  
George O. Wendt  
Randy Martin  
William T. Caisley  
Logan Smith  
John McIntyre, Chairman  
Elizabeth Johnston  
George Gordon  
Laurie Wollrab  
Sharon Chung  
Jacob Beard  
Carlo Robustelli  
Shayna Watchinski  
Lyndsay Bloomfield  
Susan Schafer  
Josh Barnett  
Chuck Erickson

**Coroner**

Kathleen Yoder

**County Clerk**

Kathy Michael

**State's Attorney**

Donald Knapp, Jr.

McLEAN COUNTY, ILLINOIS

APPOINTED OFFICIALS

December 31, 2018

**Associate Circuit Judges**

Scott J. Black  
Pablo Eves  
Tom Funk  
Sarah R. Duffy  
J. Brian Goldrick  
Michael Stroh  
Robert M. Travers  
William G. Workman  
Scott Kording  
Amy McFarland

**Board of Health**

Carla Pohl  
Susan Schafer  
Cory Tello  
Rose Stadel  
Sonja Reece  
Scott Hume, DDS  
Judy Buchanan, President  
Jim Swanson, MD  
Robert Kohlhase  
Alan Ginzburg, MD  
Hannah Eisner

**Board of Review**

Roland (Gene) Yeast, Chairman  
Joseph Stephens  
Gina Medernach

**County Administrator**

William R. Wasson

**City Election Commission**

Tim Mitchell  
Robert Felton  
Denise Williams

**377 Board**

Mary Caisley  
Jan Hood  
Vern McGinnis  
Ron Morehead  
Phylis VerSteegh

**Department of Parks and Recreation**  
Mike Steffa, Director

**County Highway Engineer**  
Jerry Stokes

**Health Department**  
Camille Rodriguez, Director

**Nursing Home**  
Cindy Wegner, Administrator

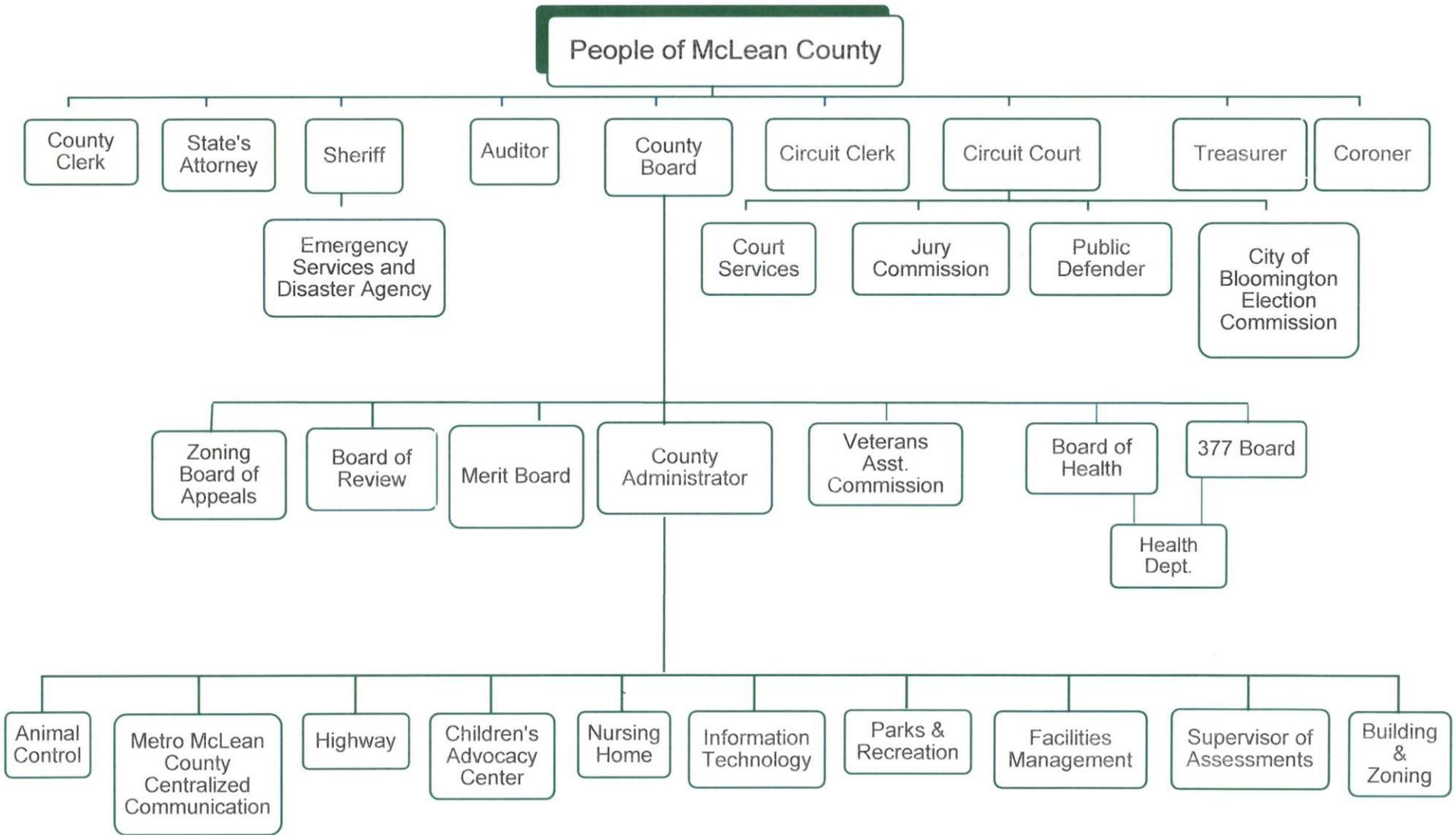
**Jury Commission**  
William A. Carter  
Eric Cash  
Gerald Doty

**Merit Board for Deputy Sheriffs**  
Susie Casey  
John Elliott  
John Whalen  
Richard Farr  
H. Thomas Jefferson

**Building and Zoning**  
Philip Dick

**Supervisor of Assessments**  
Robert Kahman

**Zoning Board of Appeals**  
James Finnigan  
Brian Bangert  
Rick Dean  
Drake Zimmerman  
Marc Judd  
Michael Kuritz  
Julia Turner  
Chris Carlton  
Mary Beth Taylor



THIS PAGE LEFT BLANK INTENTIONALLY



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**McLean County  
Illinois**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2017**

*Christopher P. Morrill*

Executive Director/CEO

THIS PAGE LEFT BLANK INTENTIONALLY



## 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, 2018, 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 95 percent, 79 percent and 92 percent, respectively, of the assets, net position and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Public Building Commission, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Public Building Commission were not audited in accordance with *Government Auditing Standards*.

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

Baker Tilly Virchow Krause, LLP trading as Baker Tilly is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. © 2018 Baker Tilly Virchow Krause, LLP

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, 2018 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 1, McLean County adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, effective January 1, 2018. 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, major fund budgetary comparison information, schedule of changes in net OPEB liability, schedules of changes to net pension liabilities and schedules of pension 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, 2018 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, 2018 as listed in the table of contents are presented for purposes of additional analysis and is 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, 2018, 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, 2018.

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, 2017 (not presented herein), and have issued our report thereon dated May 30, 2018, 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, 2017 are presented for purposes of additional analysis and is 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 2017 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2017 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, 2017.

*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 is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 23, 2019 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of McLean County's 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 Veitchau Krause, LLP*

Oak Brook, Illinois  
May 23, 2019

THIS PAGE LEFT BLANK INTENTIONALLY

## McLEAN COUNTY, ILLINOIS

### Management Discussion and Analysis (Unaudited)

McLean County's Management Discussion and Analysis offers readers of the County's audited financial statements an overview and analysis of the County's financial activities for the fiscal year ended December 31, 2018. 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 2018 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 2018 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, 2018, McLean County's net position for the primary government totaled \$159,491,727. The County's net position for the primary government increased \$820,895 over the restated 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 \$121,012,249, which is a decrease of \$1,651,754 over the prior year. The net position of McLean County exceeded its liabilities and deferred inflows of resources at December 31, 2018 by \$76,576,987.

As of December 31, 2018, McLean County's governmental funds reported combined ending fund balances of \$52,299,625. This reflects an increase in the restated combined ending fund balance of \$5,001,283. This increase reflects an increase in the ending fund balance for the County's General Fund, IMRF fund and various special revenue funds. As of December 31, 2018, the ending fund balance for the County's General Fund totaled \$26,705,160. The County's General Fund fund balance increased by \$3,353,436 at year end. The ending fund balance for the IMRF fund was \$1,688,296, which represents an increase of \$283,826 over the prior year. The ending fund balance for the Public Building Commission Lease fund was \$167,523, which represents a decrease of \$5,704 from the prior year. The ending fund balance for the nonmajor Special Revenue Funds totaled \$23,738,646, which is an increase of \$1,369,725 over the prior year. Of the total combined ending fund balance, \$34,404,441 was legally restricted for specific projects or programs, \$413,510 was nonspendable for inventories, \$98,095 was nonspendable for prepaids, and \$17,383,579 was available for spending at the government's discretion.

The unassigned fund balance in the County's General Fund was \$17,823,391 as of December 31, 2018, amounting to over 41% of the total General Fund expenditures for

fiscal year 2018. In comparison, as of December 31, 2017, the unassigned fund balance in the County's General Fund was \$16,893,767.

McLean County's total governmental activities debt as of December 31, 2018, was \$39,016,691 with a statutory limit and debt margin of \$124,465,448.

## 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, deferred outflows and deferred inflows of resources with the difference between the four 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 2018. 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 2018, 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 2018.

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, IMRF Fund, and PBC Lease 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, 2018, McLean County's net position total \$159,491,727.

As of December 31, 2018, McLean County's total assets are \$260,828,488. Of this total, \$160,028,940 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>2018</u>	<u>2017*</u>	<u>2018</u>	<u>2017*</u>	<u>2018</u>	<u>2017*</u>
Current & Pension Assets and						
Long-term Receivable	\$ 94,001,904	\$ 87,456,594	\$ 6,797,644	\$ 7,603,268	\$ 100,799,548	\$ 95,059,862
Capital Assets and						
Construction in Progress						
(Net of Depreciation)	<u>159,842,814</u>	<u>136,977,754</u>	<u>186,126</u>	<u>188,738</u>	<u>160,028,940</u>	<u>137,166,492</u>
Total Assets	<u>\$ 253,844,718</u>	<u>\$ 224,434,348</u>	<u>\$ 6,983,770</u>	<u>\$ 7,792,006</u>	<u>260,828,488</u>	<u>232,226,354</u>
Deferred outflows of resources	<u>\$ 6,313,360</u>	<u>\$ 15,160,674</u>	<u>\$ 635,187</u>	<u>\$ 1,543,142</u>	<u>6,948,547</u>	<u>16,703,816</u>
Current Liabilities	6,993,860	8,233,501	417,790	400,490	7,411,650	8,633,991
Noncurrent Liabilities	<u>48,888,533</u>	<u>38,231,705</u>	<u>327,090</u>	<u>2,035,460</u>	<u>49,215,623</u>	<u>40,267,165</u>
Total Liabilities	<u>55,882,393</u>	<u>46,465,206</u>	<u>744,880</u>	<u>2,435,950</u>	<u>56,627,273</u>	<u>48,901,156</u>
Deferred inflows of resources	<u>50,172,590</u>	<u>37,032,467</u>	<u>1,485,445</u>	<u>262,968</u>	<u>51,658,035</u>	<u>37,295,435</u>
Net Position						
Net investment in capital assets	120,826,123	122,475,265	186,126	188,738	121,012,249	122,664,003
Restricted for:						
Operations	2,993,356	2,672,872	-	-	2,993,356	2,672,872
Health and wellness	5,375,804	5,631,015	-	-	5,375,804	5,631,015
Highway	12,130,859	10,785,018	-	-	12,130,859	10,785,018
Employee benefits	685,335	670,519	-	-	685,335	670,519
Public safety	11,270,781	8,756,776	-	-	11,270,781	8,756,776
Regional Planning	513,584	-	-	-	513,584	-
Debt service	167,523	173,227	-	-	167,523	173,227
Culture and recreation	1	4,354	-	-	1	4,354
Capital improvements	486	486	-	-	486	486
Unrestricted	<u>139,243</u>	<u>4,927,816</u>	<u>5,202,506</u>	<u>6,447,492</u>	<u>5,341,749</u>	<u>11,375,308</u>
<b>TOTAL NET POSITION</b>	<u>\$ 154,103,095</u>	<u>\$ 156,097,348</u>	<u>\$ 5,388,632</u>	<u>\$ 6,636,230</u>	<u>\$ 159,491,727</u>	<u>\$ 162,733,578</u>

\* Prior year balances have not been updated for the effects of the restatement due to the implementation of GASB 75 in 2018 nor for the reporting of the Regional Planning Commission Fund in the Special Revenue Funds.

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,	
	2018	2017*	2018	2017*	2018	2017*
<b>REVENUES</b>						
Program Revenues:						
Charges for Services	\$ 19,025,627	\$ 18,222,681	\$ 6,901,526	\$ 6,981,861	\$ 25,927,153	\$ 25,204,542
Operating Grants and Contributions	19,529,616	21,963,235	-	-	19,529,616	21,963,235
Capital Grants	1,749,274	1,766,387	-	-	1,749,274	1,766,387
General Revenues:						
Taxes	44,879,031	44,691,991	-	-	44,879,031	44,691,991
Unrestricted Interest Earnings	1,089,910	620,236	42,046	18,937	1,131,956	639,173
Other	1,084,755	139,852	38,104	50,882	1,122,859	190,534
<b>Total Revenues</b>	<b>\$ 87,358,213</b>	<b>\$ 87,404,182</b>	<b>\$ 6,981,676</b>	<b>7,051,680</b>	<b>\$ 94,339,889</b>	<b>94,455,862</b>
<b>EXPENSES</b>						
Governmental Activities:						
General Government	17,953,943	19,224,412	-	-	17,953,943	19,224,412
Public Safety	37,208,872	38,196,114	-	-	37,208,872	38,196,114
Highways and Streets	14,251,080	12,579,514	-	-	14,251,080	12,579,514
Health and Welfare	11,103,082	11,220,834	-	-	11,103,082	11,220,834
Culture and Recreation	1,376,314	1,527,478	-	-	1,376,314	1,527,478
Regional Planning	883,737	-	-	-	883,737	-
Interest Expense	1,974,258	2,004,633	-	-	1,974,258	2,004,633
<b>Total Governmental Activities</b>	<b>84,751,286</b>	<b>84,752,985</b>			<b>84,751,286</b>	<b>84,752,985</b>
Business-type Activities:						
Health and Welfare	-	-	8,767,708	9,161,898	8,767,708	9,161,898
<b>Total Expenses</b>	<b>84,751,286</b>	<b>84,752,985</b>	<b>8,767,708</b>	<b>9,161,898</b>	<b>93,518,994</b>	<b>93,914,883</b>
<b>Excess/(Deficiency) of Revenues over Expenses Before Transfers</b>	<b>2,606,927</b>	<b>2,651,197</b>	<b>(1,786,032)</b>	<b>(2,110,218)</b>	<b>820,895</b>	<b>540,979</b>
<b>Transfers</b>	<b>(706,862)</b>	<b>(827,289)</b>	<b>706,862</b>	<b>827,289</b>	<b>-</b>	<b>-</b>
<b>Change in Net Position</b>	<b>1,900,065</b>	<b>1,823,908</b>	<b>(1,079,170)</b>	<b>(1,282,929)</b>	<b>820,895</b>	<b>540,979</b>
<b>NET POSITION</b>						
Beginning of Year, as restated	152,203,030	154,273,440	6,467,802	7,919,159	158,670,832	162,192,599
<b>End of Year</b>	<b>\$ 154,103,095</b>	<b>\$ 156,097,348</b>	<b>\$ 5,388,632</b>	<b>\$ 6,636,230</b>	<b>\$ 159,491,727</b>	<b>\$ 162,733,578</b>

\* Prior year balances have not been updated for the effects of the restatement due to the implementation of GASB 75 in 2018 nor for the reporting of the Regional Planning Commission Fund in the Special Revenue Funds.

## Statement of Activities

Total revenues for McLean County's Primary Government were \$94,339,889 in fiscal year 2018. Governmental activities generated \$87,358,213 (93%), while the Business-type activities generated \$6,981,676 (7%). Total revenues were less than 1% lower than the prior year's total of \$94,455,862. Within the governmental activities, tax revenues accounted for \$44,879,031 or 51% of the total revenue sources. Tax revenues increased \$187,040 over the prior year. Operating grants and contributions accounted for \$19,529,616 in revenues. This is a decrease of \$2,433,619 over the prior year. For the Governmental Activities, Charges for Services accounted for \$19,025,627 in revenues or 22% of the total revenue sources. Charges for Services revenues increased \$802,946 over the prior year. Capital grants accounted for \$1,749,274 in revenues. 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 \$6,981,676 in fiscal year 2018. Total revenues for the Business-type activity decreased by \$70,004 over the prior year. Charges for services accounted for \$6,901,526 in revenues or over 99% of the total revenue sources. This reflects a decrease of \$80,335 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 2018.

For year-end as of December 31, 2018, total expenses for the Primary Government totaled \$93,518,994. Within the Governmental activities, the total expenses in fiscal year 2018 totaled \$84,751,286, which accounts for 91% 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 2018, McLean County spent \$37,208,872 on Public Safety programs and services. This represents 44% of the total expenses for governmental activities. Expenses for Public Safety programs and services decreased \$987,242 over the prior year. Expenses for the highways and streets program category increased from \$12,579,514 in fiscal year 2017 to \$14,251,080 in fiscal year 2018. General government expenses account for \$17,953,943 or 21% of the total expenses for governmental activities. Health and welfare expenses totaled \$11,103,082, which is a decrease of \$117,752 over the prior year. The balance of expenses for Governmental activities was for regional planning, culture & recreation, and interest expense.

For the Business-type activities, total expenses in fiscal 2018 for the County's Nursing Home totaled \$8,767,708. Expenses for the County's Nursing Home decreased \$394,190 over the prior year.

The following table illustrates by program activity where McLean County spent funds in fiscal year 2018.

Governmental Activities:	Expenditures as 12/31/2018	% of Total	Expenditures as 12/31/2017	% of Total	Net Change 2017 to 2018
General Government	\$ 17,953,943	19.20%	\$19,224,412	20.47%	(1,270,469)
Public Safety	37,208,872	39.79%	38,196,114	40.67%	(987,242)
Highways and Streets	14,251,080	15.24%	12,579,514	13.39%	1,671,566
Health and Welfare	11,103,082	11.87%	11,220,834	11.95%	(117,752)
Culture and Recreation	1,376,314	1.47%	1,527,478	1.63%	(151,164)
Regional Planning	883,737	0.94%	0	0.00%	883,737
Interest Expense	1,974,258	2.11%	2,004,633	2.13%	(30,375)
	\$84,751,286	90.62%	\$84,752,985	90.24%	(1,699)
Business-type Activities					
Health and Welfare	8,767,708	9.38%	9,161,898	9.76%	(394,190)
Total Primary Government	\$93,518,994	100.00%	\$93,914,883	100.00%	(395,889)

### 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, 2018.

#### Governmental Funds Balance Sheet Analysis

Pursuant to GASB Statement #34, the General Fund, the IMRF Fund, and the Public Building Commission Lease Fund are the County's major funds. The General Fund accounts for 45% of the total governmental funds assets and 51% of the total governmental fund balance. The IMRF Fund accounts for 7% of the total governmental funds assets and 3% of the total governmental fund balance. The Public Building Commission Lease Fund accounts for 3% of the total governmental fund assets and less than 1% of the total governmental fund balance. The other governmental funds (the County's nonmajor Special Revenue Funds) account for 45% of the governmental funds assets and 45% 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, 2018, the County's governmental funds reported a combined fund balance of \$52,299,625.

The General Fund is the chief operating fund of County government. On December 31, 2018, the General Fund reported an unassigned fund balance of \$17,823,391. Total assets in the General Fund amounted to \$42,807,372. Total assets in the General Fund increased \$2,970,549 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, 2018:

**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>2017</u>	<u>2018</u>	<u>2017*</u>	<u>2018</u>	<u>2017*</u>	<u>2018</u>
<b>REVENUES</b>						
General Property Taxes	\$ 12,751,818	\$ 12,734,964	\$ 22,304,148	\$ 22,449,741	\$ 35,055,966	\$ 35,184,705
Other Taxes	9,538,405	9,599,798	97,621	94,526	9,636,026	9,694,324
Licenses, Permits, Fees, and Fines	5,115,977	4,660,497	2,831,273	2,706,962	7,947,250	7,367,459
Intergovernmental	8,583,866	7,200,773	14,087,403	12,992,452	22,671,269	20,193,225
Charges for Services	9,444,039	9,515,382	1,482,164	2,284,495	10,926,203	11,799,877
Maintenance Contracts	2,783,234	3,051,619	-	-	2,783,234	3,051,619
Interest	578,345	1,002,820	41,892	87,092	620,237	1,089,912
Miscellaneous	207,239	215,554	102,169	145,903	309,408	361,457
<b>Total Revenues</b>	<b>49,002,923</b>	<b>47,981,407</b>	<b>40,946,670</b>	<b>40,761,171</b>	<b>89,949,593</b>	<b>88,742,578</b>
<b>EXPENDITURES</b>						
<b>Current:</b>						
General Government	19,552,499	19,437,146	10,312,765	10,506,181	29,865,264	29,943,327
Public Safety	23,998,062	23,136,144	5,561,875	5,451,548	29,559,937	28,587,692
Highways and Streets	-	-	5,399,303	7,600,719	5,399,303	7,600,719
Health and Welfare	-	-	8,189,045	8,213,766	8,189,045	8,213,766
Culture and Recreation	561,706	534,950	630,912	572,214	1,192,618	1,107,164
Capital Outlay	699,680	234,686	19,644,407	29,814,787	20,344,087	30,049,473
Debt Service	-	-	3,307,705	3,368,995	3,307,705	3,368,995
<b>Total Expenditures</b>	<b>44,811,947</b>	<b>43,342,926</b>	<b>53,046,012</b>	<b>65,528,210</b>	<b>97,857,959</b>	<b>108,871,136</b>
Excess/(Deficiency) of Revenues over Expenditures	<u>4,190,976</u>	<u>4,638,481</u>	<u>(12,099,342)</u>	<u>(24,767,039)</u>	<u>(7,908,366)</u>	<u>(20,128,558)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	1,041,237	1,349,213	2,778,485	2,936,663	3,819,722	4,285,876
Proceeds from Capital Lease	-	-	11,734,315	25,836,703	11,734,315	25,836,703
Proceeds from Note Payable	450,000	-	-	-	450,000	-
Transfers Out	(2,457,975)	(2,634,258)	(2,189,035)	(2,358,480)	(4,647,010)	(4,992,738)
<b>Total Other Financing Sources (Uses)</b>	<b>(966,738)</b>	<b>(1,285,045)</b>	<b>12,323,765</b>	<b>26,414,886</b>	<b>11,357,027</b>	<b>25,129,841</b>
<b>Net change in fund balances</b>	<b>3,224,238</b>	<b>3,353,436</b>	<b>224,423</b>	<b>1,647,847</b>	<b>3,448,661</b>	<b>5,001,283</b>
<b>FUND BALANCE</b>						
Beginning of Year	<u>20,127,485</u>	<u>23,351,724</u>	<u>23,120,134</u>	<u>23,946,618</u>	<u>43,247,619</u>	<u>47,298,342</u>
End of Year	<u>23,351,723</u>	<u>26,705,160</u>	<u>23,344,557</u>	<u>25,594,465</u>	<u>46,696,280</u>	<u>\$ 52,299,625</u>

\* Prior year balances were not restated to include reporting for Regional Planning Commission Fund.

The change in Fund Balance for the General Fund was an increase of \$3,353,436. The increase includes \$2,411,061 of shared sales tax revenues with the City of Bloomington & the Town of Normal and \$1,197,731 of employee benefit. The increase includes yet another year of deferred revenues due from the State of Illinois to satisfy statutory and contractual obligations. For December 31, 2018, the County deferred \$767,463 in the general fund for monies not received within 90 days of year end.

### General Fund Budget Highlights

The difference between the original adopted General Fund budget and the year-end General Fund actual expenditures, as of December 31, 2018, was \$2,861,175 over budget, which is just over 8% of the adopted budget.

As of December 31, 2018, the actual revenues in the General Fund totaled \$40,639,155. Actual revenues were \$559,140 less than the adopted budget figure of \$41,198,295. In the category of licenses, permits, fees & fines, actual revenues totaled \$4,660,497, which is \$803,275 less than the adopted budget figure of \$5,463,772. McLean County showed an increase in State Income Tax revenues from 2017; the County also experienced a slight increase in Sales Tax and fee revenues this past year.

At year-end, the actual expenditures in the General Fund were just over 8% over the adopted budget appropriation. In the category of Public Safety, the actual expenditures totaled \$23,136,144 which is \$3,531,757 more than the adopted budget appropriation of \$19,604,387. 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, 2018.

The employee benefit sub-fund and the community development fund of the County General Fund are excluded from this analysis since those portions of the General Fund are not budgeted.

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2018**

	<u>General Fund</u>			
	<u>Original Budget</u>	<u>Final as Amended</u>	<u>Actual Year-End</u>	<u>Difference Original Vs. Actual</u>
<b>REVENUES</b>				
General Property Taxes	\$ 12,768,242	\$ 12,768,242	\$ 12,734,964	(33,278)
Other Taxes	9,600,040	9,600,040	9,599,798	(242)
Licenses, Permits, Fees, and Fines	5,463,772	5,466,500	4,660,497	(803,275)
Intergovernmental	7,199,066	7,546,354	7,200,773	1,707
Charges for Services	2,581,169	2,616,968	2,278,218	(302,951)
Maintenance Contracts	2,897,697	3,038,673	3,051,619	153,922
Interest	537,070	537,070	897,802	360,732
Miscellaneous	151,239	182,243	215,484	64,245
<b>Total Revenues</b>	<u>41,198,295</u>	<u>41,756,090</u>	<u>40,639,155</u>	<u>(559,140)</u>
<b>EXPENDITURES</b>				
Current Operating				
General Government	14,010,996	14,302,047	13,296,616	(714,380)
Public Safety	19,604,387	23,828,590	23,136,144	3,531,757
Culture and Recreation	506,838	529,838	534,950	28,112
Capital Outlay	219,000	240,011	234,686	15,686
<b>Total Expenditures</b>	<u>34,341,221</u>	<u>38,900,486</u>	<u>37,202,396</u>	<u>2,861,175</u>
Excess (Deficiency) of Revenues over Expenditures	<u>6,857,074</u>	<u>2,855,604</u>	<u>3,436,759</u>	<u>(3,420,315)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In	909,807	927,249	1,349,213	439,406
Transfers Out	(2,451,682)	(2,461,826)	(2,634,258)	(182,576)
<b>Total Other Financing Sources (Uses)</b>	<u>(1,541,875)</u>	<u>(1,534,577)</u>	<u>(1,285,045)</u>	<u>256,830</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 5,315,199</u>	<u>\$ 1,321,027</u>	<u>2,151,714</u>	<u>\$(3,163,485)</u>
<b>EQUITY OF EMPLOYEE BENEFIT &amp; COMMUNITY DEVELOPMENT NOT BUDGETED AND NOT INCLUDED ABOVE</b>			7,987,124	
<b>FUND BALANCE</b>				
Beginning of Year			<u>16,566,322</u>	
End of Year			<u>\$ 26,705,160</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, 2018, amounts to \$160,028,940, 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 2018:

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 2018 amounted to \$4,143,236 for highway & streets.

Vehicles, highway trucks and construction equipment were added in 2018 as either new or replacement equipment at a cost of \$815,865.

The County has entered into agreements to lease facilities, office equipment, and computer equipment under noncancelable capital leases. As of December 31, 2018, the Statement of Net Position included \$39,016,691 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.

**Capital Lease Obligations Payable to Public Building Commission**

Year ending December 31	<u>Principal</u>	<u>Interest</u>	<u>Other</u>	<u>Total</u>
2019	1,422,500	1,923,195	100,000	3,445,695
2020	1,537,500	1,857,685	100,000	3,495,185
2021	1,665,000	1,789,373	100,000	3,554,373
2022	1,800,000	1,708,800	100,000	3,608,800
2023	1,950,000	1,618,800	100,000	3,668,800
2024-2028	12,215,000	6,472,500	500,000	19,187,500
2029-2033	17,135,000	3,047,400	500,000	20,682,400
2034	<u>1,291,692</u>	<u>162,800</u>	<u>100,000</u>	<u>1,554,492</u>
<b>TOTAL</b>	<u><b>39,016,692</b></u>	<u><b>18,580,553</b></u>	<u><b>1,600,000</b></u>	<u><b>59,197,245</b></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, 2018.

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

	<u>As of December 31, 2017</u>	<u>As of December 31, 2018</u>	<u>Net Change 2017 to 2018</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Deposits	\$ 3,637,470	\$ 2,988,267	\$ (649,203)
Receivables:			
State of Illinois	1,357,456	1,129,384	(228,072)
Accounts	1,627,255	1,472,486	(154,769)
Other	429,104	372,185	(56,919)
Due from Other Funds	662,226	689,733	27,507
Inventories	60,633	52,485	(8,148)
Other Assets	<u>25,865</u>	<u>31,052</u>	<u>5,187</u>
Total Current Assets	<u>7,800,009</u>	<u>6,735,592</u>	<u>\$(1,064,417)</u>
<b>NONCURRENT ASSETS</b>			
Capital assets	531,095	447,232	(83,863)
Less Accumulated Depreciation	<u>(342,357)</u>	<u>(261,106)</u>	<u>81,251</u>
Total Noncurrent Assets	<u>188,738</u>	<u>186,126</u>	<u>(2,612)</u>
Total Assets	<u>7,988,747</u>	<u>6,921,718</u>	<u>(1,067,029)</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflow/OPEB	-	1,106	1,106
Deferred Outflow/Pension	<u>1,543,142</u>	<u>634,081</u>	<u>(909,061)</u>
Total Deferred Outflows of Resources	<u>1,543,142</u>	<u>635,187</u>	<u>(907,955)</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable	199,085	182,565	(16,520)
Accrued compensated absences	14,781	18,049	3,268
Due to Individuals and Other Governmental Entities	186,624	217,176	30,552
Due to State of Illinois	-	-	-
Due to Other Funds	<u>196,741</u>	<u>66,850</u>	<u>(129,891)</u>
Total Current Liabilities	597,231	484,640	112,591
<b>NONCURRENT LIABILITIES</b>			
Accrued Compensated Absences	133,026	162,441	29,415
IMRF Pension Obligation	1,760,117	(128,902)	(1,889,019)
Other Postemployment Benefits	<u>142,317</u>	<u>164,649</u>	<u>22,332</u>
Total Noncurrent Liabilities	2,035,460	198,188	(1,837,272)
Total Liabilities	<u>2,632,691</u>	<u>682,828</u>	<u>(1,724,681)</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflow/OPEB	-	22,737	22,737
Deferred Inflow/Pensions	<u>262,968</u>	<u>1,462,708</u>	<u>1,199,740</u>
Total Deferred Inflows of Resources	<u>262,968</u>	<u>1,485,445</u>	<u>1,222,477</u>
<b>NET POSITION</b>			
Invested in Capital Assets	188,738	186,126	(2,612)
Unrestricted	<u>6,447,492</u>	<u>5,202,506</u>	<u>(1,244,986)</u>
<b>TOTAL NET POSITION</b>	<u>6,636,230</u>	<u>5,388,632</u>	<u>\$(1,247,598)</u>

As of December 31, 2018, the County's enterprise fund reported total net position of \$5,388,632. At year-end, the total net position of the County's enterprise fund decreased \$1,079,170 over the prior year. Of this total, \$186,126 is accounted for by net investment in capital assets. The balance of \$5,202,506 is unrestricted and available for spending by the Nursing Home in accordance with the needs of the County. The unrestricted balance decreased \$1,244,986 over the prior year, while net investments in capital assets decreased \$2,612.

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

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

	<b>Year Ended December 31, 2018</b>	<b>Year Ended December 31, 2017</b>	<b>Net Change 2017 to 2018</b>
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 6,901,526	\$ 6,981,861	\$ (80,335)
Miscellaneous	<u>38,104</u>	<u>50,882</u>	<u>(12,778)</u>
<b>Total Operating Revenues</b>	<u>6,939,630</u>	<u>7,032,743</u>	<u>(93,113)</u>
<b>OPERATING EXPENSES</b>			
Personal Services	5,695,682	5,822,901	(127,219)
Contractual Services	1,889,667	2,102,626	(212,959)
Supplies	457,181	516,547	(59,366)
Food	391,575	391,677	(102)
Utilities	215,277	207,256	8,021
Repairs and Maintenance	80,377	75,646	4,731
Depreciation	<u>30,162</u>	<u>43,447</u>	<u>(13,285)</u>
<b>Total Operating Expenses</b>	<u>8,759,921</u>	<u>9,160,100</u>	<u>(400,179)</u>
<b>Operating Income/(Loss)</b>	<b>(1,820,291)</b>	<b>(2,127,357)</b>	<b>307,066</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest	42,046	18,937	23,109
Loss on Asset Disposal	<u>(7,787)</u>	<u>(1,798)</u>	<u>(5,989)</u>
<b>Income before Transfers and Capital grants and contributions</b>	<b>(1,786,032)</b>	<b>(2,110,218)</b>	<b>324,186</b>
<b>TRANSFERS IN</b>	<b>706,862</b>	<b>832,959</b>	<b>(126,097)</b>
<b>TRANSFERS OUT</b>	<u>-</u>	<u>(5,670)</u>	<u>5,670</u>
<b>NET INCOME</b>	<b>(1,079,170)</b>	<b>(1,282,929)</b>	<b>203,759</b>
<b>NET POSITION</b>			
Beginning of Year, as restated	<u>6,467,802</u>	<u>7,919,159</u>	<u>(1,451,357)</u>
End of Year	<u>5,388,632</u>	<u>6,636,230</u>	<u>\$(1,247,598)</u>

Charges for services provided by the County Nursing Home totaled \$6,901,526 and accounted for 99% of the total operating revenues. Charges for services revenue decreased \$80,335 from the prior year. The total operating expenses were 126% of the total operating revenues for fiscal year 2018. For fiscal year 2018, the total operating expenses were \$8,759,921. After crediting back interest earnings, the Nursing Home ended fiscal year 2018 with net loss of \$1,820,291. The end of the year net position decreased from \$6,467,802 as of December 31, 2017 (restated), to \$5,388,632 as of December 31, 2018.

Of the total spent to operate the Nursing Home, 65% was spent on personal services, 22% 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 grew as a whole by 2.9% in 2018, the most since 2015. The National Real GDP increase of 2.9 percent in 2018 exceeds the 2.2% reading in 2017. Unfortunately, Illinois at 2.5% still trails the national average, but is much closer in 2018 than the 1.2% increase experienced in 2017. The National annual average unemployment rate dropped by 0.2 % from 4.1% in December 2017 to 3.9 percent in December, 2018, while Illinois decreased from 4.7% in December of 2017 to 4.3% in December of 2018. The McLean County MSA unemployment rate increased from 3.6% in December 2017, to 4.4% in December of 2018. The economic strength of the Bloomington-Normal metropolitan area remains 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.

During 2018 the Michigan-based automotive manufacturing start-up Rivian Automotive continued to make investment in the former Mitsubishi Motors of North America manufacturing plant for electric vehicle manufacturing and battery assembly and Rivian began the process of hiring manufacturing plant staff in 2017. 2018 employment at the plant reached more than 60 full-time employees and hiring continues toward an ultimate minimum employment level of 500 manufacturing positions projected. Commencement of vehicle manufacturing is scheduled in 2019 and sales of vehicles in 2020. Recent investments of \$700M by Amazon and \$500M by Ford Motor Company bode well for the start-up's continued development.

Additionally, during 2018, Brandt Industries acquired the shuttered Kongskilde manufacturing plant in unincorporated McLean County that was vacated when Kongskilde moved to a Normal, IL location. A major Canadian agricultural manufacturer, Brandt's first U.S. based facility began production in May of 2018, are currently employing more than 90 full-time employees and is anticipated to expand over the next five years and ultimately have 500 manufacturing employees. As a portion of its expansion plans, Brandt recently requested enlargement of the enterprise zone to property adjacent to the current plant to allow for expansion.

The County Board approved special use permits for the construction of two windfarm projects and several solar farm projects in 2018. The two wind farm projects include a 100 turbine, 250 megawatt project and a 200 megawatt, 58 turbine project. While only one of the several solar farm projects has been authorized through the State of Illinois, one of the two wind farm projects, the EDP 250 megawatt project is already under construction. This farm represents a \$348 million investment and is projected to create hundreds of full time equivalent construction jobs, up to \$2.6 million in annual tax revenue, and additional ongoing full-time positions to support and maintain the windfarm. The second windfarm is currently scheduled to be constructed in 2020.

McLean County's largest employer, State Farm Insurance has continued a process of restructuring a number of functions, the company continues a commitment that overall local workforce will remain at approximately 15,000 employees.

A reflection of the gradual economic recovery was that McLean County equalized assessed valuation grew again for the sixth consecutive year in 2018, after a single year drop in EAV in 2012, which was the first reduction in over two decades. For property tax year 2018, the County's equalized assessed valuation totaled \$4,009,223,740. In 2017, the equalized assessed valuation was \$3,956,974,598. Total EAV increased \$86,347,810, or 2.18% or nearly double the increase of three previous year. In 2018, the total rate setting equalized assessed valuation was \$3,922,875,930. Rate setting EAV increased by \$48,511,141,221 or 1.25% from a rate setting equalized valuation of \$3,874,364,789 in 2017.

New construction accounted for \$40,185,492 of the 2018 increase in value. This included OSF HealthCare's new \$5 million medical office building in north Normal. In October of 2018, the Normal City Council signed off on a \$29.2 million, five-story building for the northeast side of Uptown Circle with \$8 million in future public funding. The Trail East Building is expected to be completed in 2019.

Illinois' slower recovery of housing markets continues to be reflected in McLean County. While residential construction continues in previously approved subdivisions, there continued to be no significant new residential subdivisions started in 2018.

Bloomington-Normal home resales for year 2018 total 2763 or a 3.6% increase over 2017 resales and the most since 2006. Newly constructed homes fell below 100 for the first time in recent history. The average price of an existing home sales increased to \$172,322, up 2 percent from 2017. The median household income for the Metropolitan Statistical Area (MSA) for FY 2018 was \$63,420 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.

THIS PAGE LEFT BLANK INTENTIONALLY

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

**December 31, 2018**

<b>ASSETS</b>	<b>Primary Government</b>			<b>Component Units</b>	
	<b>Governmental</b>	<b>Business-type</b>	<b>Total</b>	<b>Emergency</b>	<b>Public</b>
	<b>Activities</b>	<b>Activities</b>		<b>Telephone</b>	<b>Building</b>
				<b>System</b>	<b>Commission</b>
				<b>Board</b>	
<b>CURRENT ASSETS</b>					
Cash and investments	\$ 49,860,689	\$ 2,988,267	\$ 52,848,956	\$ 1,992,532	\$ 21,398,380
Receivables:					
State of Illinois	5,251,491	1,129,384	6,380,875	686,677	-
General property taxes	35,760,831	-	35,760,831	-	-
Accounts	545,379	1,472,486	2,017,865	-	-
Other	1,273,633	372,185	1,645,818	1,838	480,000
Due from component unit	447,398	-	447,398	-	-
Due from other governments	-	-	-	-	60,000
Internal balances	(622,996)	622,883	(113)	110	-
Due from fiduciary funds	105	-	105	-	-
Inventories	413,510	52,485	465,995	-	-
Other assets	98,095	31,052	129,147	-	-
	<u>93,028,135</u>	<u>6,668,742</u>	<u>99,696,877</u>	<u>2,681,157</u>	<u>21,938,380</u>
<b>Total current assets</b>					
<b>NONCURRENT ASSETS</b>					
Capital leases receivable					
from primary government	-	-	-	-	39,017,264
Capital leases receivable	-	-	-	-	1,567,500
IMRF net pension asset (Regular Plan)	973,769	128,902	1,102,671		
Capital assets:					
Not being depreciated	44,184,228	-	44,184,228	-	-
Net of accumulated depreciation	115,658,586	186,126	115,844,712	658,220	-
	<u>159,842,814</u>	<u>186,126</u>	<u>160,028,940</u>	<u>658,220</u>	<u>-</u>
<b>Total capital assets</b>					
<b>Total noncurrent assets</b>	<u>160,816,583</u>	<u>315,028</u>	<u>161,131,611</u>	<u>658,220</u>	<u>40,584,764</u>
<b>TOTAL ASSETS</b>	<u>253,844,718</u>	<u>6,983,770</u>	<u>260,828,488</u>	<u>3,339,377</u>	<u>62,523,144</u>
<b>Deferred Outflows of Resources</b>					
Deferred Outflow/OPEB	48,752	1,106	49,858	-	-
Deferred Outflow/Pension	6,264,608	634,081	6,898,689	-	-
Deferred Outflow/Other	-	-	-	-	1,920,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,920,000</u>
<b>TOTAL DEFERRED OUTFLOW OF RESOURCES</b>	<u>6,313,360</u>	<u>635,187</u>	<u>6,948,547</u>	<u>-</u>	<u>1,920,000</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
<b>CURRENT LIABILITIES</b>					
Accounts payable	\$ 1,428,527	\$ 182,565	\$ 1,611,092	\$ 8,582	\$ 2,646,406
Due to primary government	-	-	-	-	-
Unearned revenue - other	485,973	-	485,973	-	-
Due to individuals and other governmental entities	1,869,458	217,176	2,086,634	2,181	-
Due to State of Illinois	63,477	-	63,477	-	-
Due to others	-	-	-	-	1,762,032
Accrued interest payable	179,412	-	179,412	-	676,573
Accrued compensated absences	153,756	18,049	171,805	78	-
Claims payable	1,390,757	-	1,390,757	-	-
Capital lease obligations	-	-	-	213,899	-
Capital lease obligations - component unit	1,422,500	-	1,422,500	-	-
Revenue bonds	-	-	-	-	1,920,000
<b>Total current liabilities</b>	<b>6,993,860</b>	<b>417,790</b>	<b>7,411,650</b>	<b>224,740</b>	<b>7,005,011</b>
<b>NONCURRENT LIABILITIES</b>					
Accrued compensated absences	1,383,807	162,441	1,546,248	704	-
Note payable - component unit	345,000	-	345,000	-	-
Capital lease obligations	-	-	-	-	-
Capital lease obligations - component unit	37,594,191	-	37,594,191	-	-
IMRF net pension liability (SLEP)	2,305,814	-	2,305,814	-	-
Other postemployment benefits	7,259,721	164,649	7,424,370	-	-
Revenue bonds	-	-	-	-	45,668,424
<b>Total noncurrent liabilities</b>	<b>48,888,533</b>	<b>327,090</b>	<b>49,215,623</b>	<b>704</b>	<b>45,668,424</b>
<b>TOTAL LIABILITIES</b>	<b>55,882,393</b>	<b>744,880</b>	<b>56,627,273</b>	<b>225,444</b>	<b>52,673,435</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	35,760,831	-	35,760,831	-	-
Deferred Inflow/OPEB	1,002,536	22,737	1,025,273	-	-
Deferred Inflow/Pension	13,409,223	1,462,708	14,871,931	-	-
<b>TOTAL DEFERRED INFLOW OF RESOURCES</b>	<b>50,172,590</b>	<b>1,485,445</b>	<b>51,658,035</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>					
Net investment in capital assets	120,826,123	186,126	121,012,249	444,321	-
Restricted for:					
Operations	2,993,356	-	2,993,356	-	11,769,709
Health and wellness	5,375,804	-	5,375,804	-	-
Highway	12,130,859	-	12,130,859	-	-
Employee benefits	685,335	-	685,335	-	-
Public safety	11,270,781	-	11,270,781	-	-
Regional Planning	513,584	-	513,584	-	-
Debt service	167,523	-	167,523	-	-
Culture and recreation	1	-	1	-	-
Capital improvements	486	-	486	-	-
Unrestricted	139,243	5,202,506	5,341,749	2,669,612	-
<b>TOTAL NET POSITION</b>	<b>\$ 154,103,095</b>	<b>\$ 5,388,632</b>	<b>\$ 159,491,727</b>	<b>\$ 3,113,933</b>	<b>\$ 11,769,709</b>

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

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF ACTIVITIES**  
For the Year Ended December 31, 2018

	<u>Program Revenues</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
<b>PRIMARY GOVERNMENT</b>			
Governmental activities:			
General government	\$ 17,953,943	\$ 7,609,493	\$ 5,794,427
Public safety	37,208,872	7,942,010	5,247,692
Highways and streets	14,251,080	1,979,192	4,931,123
Health and welfare	11,103,082	1,041,363	3,556,183
Culture and recreation	1,376,314	415,839	191
Regional Planning	883,737	37,730	-
Interest expense	<u>1,974,258</u>	<u>-</u>	<u>-</u>
Total governmental activities	84,751,286	19,025,627	19,529,616
Business-type activities:			
Health and welfare	<u>8,767,708</u>	<u>6,901,526</u>	<u>-</u>
<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 93,518,994</u>	<u>\$ 25,927,153</u>	<u>\$ 19,529,616</u>
<b>COMPONENT UNITS</b>			
Emergency Telephone System Board	\$ 1,643,538	\$ 2,777,889	\$ -
Public Building Commission	<u>32,036,361</u>	<u>33,277,550</u>	<u>-</u>
<b>TOTAL COMPONENT UNITS</b>	<u>\$ 33,679,899</u>	<u>\$ 36,055,439</u>	<u>\$ -</u>
<b>GENERAL REVENUES</b>			
General property tax			
Unrestricted interest earnings			
Miscellaneous			
Unrestricted intergovernmental			
<b>TRANSFERS</b>			
Total general revenues and transfers			
Change in net position			
<b>NET POSITION</b>			
Beginning of year, as restated			
End of year			

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

<u>Capital Grants</u>	<u>Primary Government</u>			<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Emergency Telephone System Board</u>	<u>Public Building Commission</u>
\$ -	\$ (4,550,023)	\$ -	\$ (4,550,023)	\$ -	\$ -
-	(24,019,170)	-	(24,019,170)	-	-
1,749,274	(5,591,491)	-	(5,591,491)	-	-
-	(6,505,536)	-	(6,505,536)	-	-
-	(960,284)	-	(960,284)	-	-
-	(846,007)	-	(846,007)	-	-
-	(1,974,258)	-	(1,974,258)	-	-
1,749,274	(44,446,769)	-	(44,446,769)	-	-
-	-	(1,866,182)	(1,866,182)	-	-
<u>\$1,749,274</u>	<u>(44,446,769)</u>	<u>(1,866,182)</u>	<u>(46,312,951)</u>	-	-
\$ -	-	-	-	1,134,351	-
-	-	-	-	-	1,241,189
<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,134,351</u>	<u>1,241,189</u>
-	35,184,706	-	35,184,706	-	-
-	1,089,910	42,046	1,131,956	8,659	311,113
-	110,472	38,104	148,576	-	-
-	10,668,608	-	10,668,608	-	-
-	(706,862)	706,862	-	-	-
-	<u>46,346,834</u>	<u>787,012</u>	<u>47,133,846</u>	<u>8,659</u>	<u>311,113</u>
-	1,900,065	(1,079,170)	820,895	1,143,010	1,552,302
-	<u>152,203,030</u>	<u>6,467,802</u>	<u>158,670,832</u>	<u>1,970,923</u>	<u>10,217,407</u>
-	<u>\$ 154,103,095</u>	<u>\$ 5,388,632</u>	<u>\$ 159,491,727</u>	<u>\$ 3,113,933</u>	<u>\$ 11,769,709</u>

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

**McLEAN COUNTY, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**December 31, 2018**

<b>ASSETS</b>	<b>General</b>	<b>Illinois Municipal Retirement Funds</b>	<b>Public Building Commission Lease Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
Cash and investments	\$ 23,553,238	\$ 2,404,239	\$ 167,526	\$ 23,735,686	\$ 49,860,689
Receivables:					
State of Illinois	3,723,390	11,452	-	1,516,649	5,251,491
General property taxes	12,998,771	4,136,715	2,294,887	16,330,458	35,760,831
Accounts	126,299	-	-	419,080	545,379
Other	1,198,611	-	-	75,022	1,273,633
Due from other funds	662,010	53,354	-	732,446	1,447,810
Due from fiduciary funds	105	-	-	-	105
Due from component units	446,676	438	-	284	447,398
Inventories	177	-	-	413,333	413,510
Other assets	98,095	-	-	-	98,095
<b>TOTAL ASSETS</b>	<b>\$ 42,807,372</b>	<b>\$ 6,606,198</b>	<b>\$ 2,462,413</b>	<b>\$ 43,222,958</b>	<b>\$ 95,098,941</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 983,641	\$ 1	\$ 3	\$ 444,895	\$ 1,428,540
Unearned revenue - other	13,843	-	-	402,126	415,969
Due to individuals and other governmental entities	1,126,557	449,315	-	293,586	1,869,458
Due to State of Illinois	63,102	-	-	375	63,477
Due to other funds	148,835	331,871	-	1,590,100	2,070,806
Total liabilities	<u>2,335,978</u>	<u>781,187</u>	<u>3</u>	<u>2,731,082</u>	<u>5,848,250</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	12,998,771	4,136,715	2,294,887	16,330,458	35,760,831
Revenue deferred due to availability	767,463	-	-	422,772	1,190,235
Total deferred inflows of resources	<u>13,766,234</u>	<u>4,136,715</u>	<u>2,294,887</u>	<u>16,753,230</u>	<u>36,951,066</u>
<b>FUND BALANCES (DEFICITS)</b>					
<b>Nonspendable:</b>					
Inventory	177	-	-	413,333	413,510
Prepaid items	98,095	-	-	-	98,095
<b>Restricted for:</b>					
Operations (document storage & automation)	-	-	-	2,993,356	2,993,356
Health & wellness	-	-	-	5,084,793	5,084,793
Highway	-	-	-	12,051,443	12,051,443
Employee benefits	-	1,688,296	-	685,335	2,373,631
Public safety	8,783,497	-	-	2,436,127	11,219,624
Regional Planning	-	-	-	513,584	513,584
Debt service	-	-	167,523	-	167,523
Culture and recreation	-	-	-	1	1
Capital improvements	-	-	-	486	486
<b>Assigned to:</b>					
Tort judgment	-	-	-	-	-
<b>Unassigned:</b>	<u>17,823,391</u>	<u>-</u>	<u>-</u>	<u>(439,812)</u>	<u>17,383,579</u>
Total fund balances (deficits)	<u>26,705,160</u>	<u>1,688,296</u>	<u>167,523</u>	<u>23,738,646</u>	<u>52,299,625</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 42,807,372</b>	<b>\$ 6,606,198</b>	<b>\$ 2,462,413</b>	<b>\$ 43,222,958</b>	<b>\$ 95,098,941</b>

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, 2018**

Total fund balances - governmental funds		\$ 52,299,625
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	\$ 234,784,757	
Accumulated depreciation	<u>74,941,943</u>	159,842,814
Other long-term assets are not recognized as current resources but are considered deferred inflows of resources until available in the governmental fund statements.		1,120,244
Net Pension Asset (IMRF Regular Plan)		973,769
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.		(179,412)
Deferred outflow of resources related to pensions and other post employment benefits are not reported in the governmental funds		6,313,360
Deferred inflow of resources related to pensions and other post employment benefits are not reported in the governmental funds		(14,411,759)
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, 2018 consist of:		
Capital lease obligations - component unit	39,016,691	
Accrued compensated absences	1,537,563	
IMRF pension obligation	2,305,814	
Note payable	345,000	
Claims payable	1,390,757	
Other Postemployment Benefits	<u>7,259,721</u>	<u>(51,855,546)</u>
<b>TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES</b>		<b><u>\$ 154,103,095</u></b>

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

McLEAN COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended December 31, 2018

	General	Illinois Municipal Retirement Funds	Public Building Commission Lease Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
General property taxes	\$ 12,734,964	\$ 4,221,285	\$ 2,263,291	\$ 15,965,165	\$ 35,184,705
Licenses, permits, fees, and fines	4,660,497	-	-	2,706,962	7,367,459
Intergovernmental	16,800,571	94,526	-	12,992,452	29,887,549
Charges for services	9,515,382	-	-	2,284,495	11,799,877
Maintenance contracts	3,051,619	-	-	-	3,051,619
Interest	1,002,820	-	-	87,092	1,089,912
Miscellaneous	215,554	-	-	145,903	361,457
Total revenues	<u>47,981,407</u>	<u>4,315,811</u>	<u>2,263,291</u>	<u>34,182,069</u>	<u>88,742,578</u>
<b>EXPENDITURES</b>					
Current:					
General government	19,437,146	3,417,300	-	7,088,881	29,943,327
Public safety	23,136,144	-	-	5,451,548	28,587,692
Highways and streets	-	-	-	7,600,719	7,600,719
Health and welfare	-	-	-	8,213,766	8,213,766
Culture and recreation	534,950	-	-	572,214	1,107,164
Capital outlay:					
Highways, bridges, and streets	-	-	-	3,330,679	3,330,679
Other	234,686	-	25,836,703	647,405	26,718,794
Debt service	-	-	3,368,995	-	3,368,995
Total expenditures	<u>43,342,926</u>	<u>3,417,300</u>	<u>29,205,698</u>	<u>32,905,212</u>	<u>108,871,136</u>
Excess (deficiency) of revenues over expenditures	<u>4,638,481</u>	<u>898,511</u>	<u>(26,942,407)</u>	<u>1,276,857</u>	<u>(20,128,558)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	1,349,213	-	1,100,000	1,836,663	4,285,876
Issuance of capital lease	-	-	25,836,703	-	25,836,703
Transfers out	<u>(2,634,258)</u>	<u>(614,685)</u>	<u>-</u>	<u>(1,743,795)</u>	<u>(4,992,738)</u>
Total other financing sources (uses)	<u>(1,285,045)</u>	<u>(614,685)</u>	<u>26,936,703</u>	<u>92,868</u>	<u>25,129,841</u>
Net change in fund balances	3,353,436	283,826	(5,704)	1,369,725	5,001,283
<b>FUND BALANCES (DEFICITS)</b>					
Beginning of year, as restated	<u>23,351,724</u>	<u>1,404,470</u>	<u>173,227</u>	<u>22,368,921</u>	<u>47,298,342</u>
End of year	<u>\$ 26,705,160</u>	<u>\$ 1,688,296</u>	<u>\$ 167,523</u>	<u>\$ 23,738,646</u>	<u>\$ 52,299,625</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, 2018**

Total net change in fund balances - governmental funds	\$	5,001,283	
Amounts reported for governmental activities in the statement of activities are different because:			
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Below are the depreciation expense and capital outlays for the year:			
Capital outlay/equipment-other	\$	1,141,243	
Capital outlay-highways, streets, and bridges		2,251,700	
Capital outlay - construction costs related to leased assets		25,836,703	
Capital asset contribution from other governments		1,749,274	
Depreciation expense		<u>(7,958,004)</u>	23,020,916
Miscellaneous grant revenues, schooling reimbursements from the State, and salary reimbursements from the State			32,004
Debt issued or incurred:			
Issuance of capital lease		(25,836,703)	
Principal reductions:			
Note payable		60,000	
Capital lease repayments - component unit		<u>1,322,500</u>	(24,454,203)
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.			(1,509,181)
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.			(34,897)
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		(1,217,864)	
Commodities (food, food coupons, and immunizations) donated		1,217,864	-
Intragovernmental activities charges for services are eliminated in the Statement of Activities.			
Revenues		(4,383,544)	
Expenses		4,383,544	-
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>(155,857)</u>	<u>(155,857)</u>
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>			<b><u>\$ 1,900,065</u></b>

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

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUND - BUSINESS-TYPE ACTIVITIES**  
**ENTERPRISE FUND - NURSING HOME**  
**December 31, 2018**

**ASSETS**

**CURRENT ASSETS**

Cash and investments	\$ 2,988,267
Receivables:	
State of Illinois	1,129,384
Accounts	1,472,486
Other	372,185
Due from other funds	689,733
Inventories	52,485
Other assets	31,052
Total current assets	<u>6,735,592</u>

**NONCURRENT ASSETS**

IMRF net pension asset	128,902
Capital assets	447,232
Less accumulated depreciation	(261,106)
Total noncurrent assets	<u>315,028</u>

**TOTAL ASSETS**

7,050,620

**Deferred Outflows of Resources**

Deferred OPEB	1,106
Deferred Outflow/Pension	634,081

**TOTAL DEFERRED OUTFLOW OF RESOURCES**

635,187

**LIABILITIES AND NET POSITION**

**CURRENT LIABILITIES**

Accounts payable	182,565
Accrued compensated absences	18,049
Due to individuals and other governmental entities	217,176
Due to other funds	66,850
Total current liabilities	<u>484,640</u>

**NONCURRENT LIABILITIES**

Accrued compensated absences	162,441
Other postemployment benefits	164,649
Total noncurrent liabilities	<u>327,090</u>

**TOTAL LIABILITIES**

811,730

**Deferred Inflows of Resources**

Deferred Inflow/OPEB	22,737
Deferred Inflow/Pension	1,462,708

**TOTAL DEFERRED INFLOW OF RESOURCES**

1,485,445

**NET POSITION**

Net investment in capital assets	186,126
Unrestricted	5,202,506

**TOTAL NET POSITION**

\$ 5,388,632

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, 2018**

<b>OPERATING REVENUES</b>	
Charges for services	\$ 6,901,526
Miscellaneous	<u>38,104</u>
Total operating revenues	<u>6,939,630</u>
 <b>OPERATING EXPENSES</b>	
Personal services	5,695,682
Contractual services	1,889,667
Supplies	457,181
Food	391,575
Utilities	215,277
Repairs and maintenance	80,377
Depreciation	<u>30,162</u>
Total operating expenses	<u>8,759,921</u>
Operating gain (loss)	(1,820,291)
 <b>NONOPERATING REVENUES (EXPENSES)</b>	
Interest	42,046
Loss on asset disposal	<u>(7,787)</u>
Income (loss) before transfers and capital grants and contributions	(1,786,032)
<b>TRANSFERS IN</b>	<u>706,862</u>
<b>Changes in net position</b>	(1,079,170)
 <b>NET POSITION</b>	
Beginning of year, as restated	<u>6,467,802</u>
End of year	<u>\$ 5,388,632</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, 2018**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from public aid and Medicare	\$ 4,299,189
Cash received from residents	2,965,801
Cash paid to employees and related benefits	(5,687,254)
Cash paid for goods and services	(2,947,772)
Other miscellaneous	38,104
Net cash provided by (used for) operating activities	<u>(1,331,932)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Transfer from other funds	706,862
Payment on interfund accounts	(26,711)
Net cash provided by (used for) noncapital financing activities	<u>680,151</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Acquisition of capital assets	(35,336)
Net cash (used for) capital and related financing activities	<u>(35,336)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest received on cash and deposits	<u>37,914</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	
	(649,203)
<b>CASH AND CASH EQUIVALENTS</b>	
Beginning of year	<u>3,637,470</u>
End of year	<u>\$ 2,988,267</u>
<b>RECONCILIATION OF OPERATING GAIN (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	
Operating gain (loss)	\$ (1,820,291)
Adjustments to reconcile operating gain (loss) to net cash provided by (used for) operating activities:	
Depreciation	30,162
Change in operating assets and liabilities:	
Receivables	443,891
Inventory	8,148
Other assets	(5,188)
Deferred outflow of resources	907,955
Accounts payable and other liabilities	(750,513)
Postemployment benefits	<u>(146,096)</u>
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	
	<u>\$ (1,331,932)</u>

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, 2018**

	<b>Private- purpose Trust</b>	<b><u>Agency</u></b>
<b>ASSETS</b>		
Cash and investments	\$ 286,072	\$ 2,632,372
Accrued interest receivable	-	6,442
Receivables - other	<u>-</u>	<u>302,586</u>
<b>TOTAL ASSETS</b>	286,072	2,941,400
<b>LIABILITIES</b>		
Due to individuals and other governmental entities	<u>207</u>	<u>2,941,400</u>
<b>NET POSITION</b>		
Assets held in trust for others	<u><u>\$ 285,865</u></u>	<u><u>\$ -</u></u>

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

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUND - PRIVATE-PURPOSES TRUST FUND**

**For the Year Ended December 31, 2018**

<b>ADDITIONS</b>		
Interest		\$ 732
Other:		
Contributions		9,000
Miscellaneous		<u>1,550</u>
Total additions		<u>11,282</u>
 <b>DEDUCTIONS</b>		
Current:		
Health and welfare		<u>2,007</u>
Total deductions		<u>2,007</u>
 <b>CHANGE IN NET POSITION</b>		 9,275
 <b>NET POSITION</b>		
Beginning of year		<u>276,590</u>
End of year		<u><u>\$ 285,865</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, 2018

#### 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.

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. (For example, the County is 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 them at the direction of the Emergency Telephone System Board.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2018

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. The McLean 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, 2018

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.

In June 2015, the GASB issued statement No. 75 - Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. This Statement replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB. This standard was implemented January 1, 2018.

(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, 2018

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.

Public Building Commission Lease Fund - To account for tax revenues allocated for the leasing of buildings pursuant to the lease agreements between McLean County and the Public Building Commission.

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 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, 2018

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, 2018

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 acquisition 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, 2018

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 \$2,993,356 for operations, including document storage and automation; \$5,375,804 for health and wellness; \$12,130,859 for highway; \$685,335 for employee benefits; \$11,270,781 for public safety; \$513,584 for regional planning; \$167,523 for debt service; \$1 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, 2018

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, 2018

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 portions of the General Fund, the Employee Benefit Account, Parks & Rec Special Activity Account, Community Development (CDAP) Fund, and the Shared Sales Tax Fund, 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, 2018

**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 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, 2018, none of the County's bank balance of \$ 29,178,638 was exposed to custodial credit risk as uninsured and uncollateralized deposits.

As of December 31, 2018, none of the bank balance of \$ 1,526,822 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.

**Fair Value Measurements**

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The County uses the market valuation method.

FNMA is measured at level 2

United States Treasury Bill is measured at level 2

ETSB Money Market Mutual Fund is measured at level 2

**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 and Money Market Mutual Funds are not subject to interest rate risk.

Under the terms of the 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. The County's investment policy does not specifically address custodial credit risk of investments.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2018

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

As of December 31, 2018, 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>
Illinois Funds	\$26,841,762	\$26,841,762
FNMA	500,000	500,000
United States Treasury Bill	499,222	4 99,222

As of December 31, 2018, 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>
Money Market Mutual Fund	\$465,710	\$465,710

**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 \$26,841,762 for the County, pursuant to Rule 2a7 of the Investment Act of 1940. As of December 31, 2018, the County's investment in the Illinois Funds was rated AAAm by Standard and Poor's. The County's investment in FNMA was rated AA+ by Standard & Poor's and Aaa by Moody's as of December 31, 2018. A rating of AAAm was given by Standard & Poor's for the ETSB money market mutual fund through Goldman Sachs.

**Concentration of Credit Risk**

The County and ETSB place no limit on the amount the County and ETSB may invest in any one issuer other than requiring diversification of investments to avoid unreasonable risks. The County and ETSB investments in Illinois Funds and money market mutual funds are not subject to the provisions of concentration of credit risk.

**Public Building Commission (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, certificates of deposit, money market accounts and governmental securities.

PBC Deposits

The carrying amount of the PBC's deposits totaled \$ 8,782,713 at September 30, 2018.

Custodial credit risk is the risk that, in the event of a bank failure, the Commissions deposits may not be returned to it. The PBC does not have a deposit policy for custodial credit risk.

As of September 30, 2018, \$ 9,616,195 of the PBC's bank balance of \$ 10,414,924 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.

McLEAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2018

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Public Building Commission (PBC) - Cash and Investments (Continued)

PBC Investments

As of September 30, 2018, 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	\$ 12,447	\$ 12,447
Certificates of Deposit	1,633,024	-
U.S. Government Notes, Bonds & Treasury Bills	<u>10,969,796</u>	<u>10,969,796</u>
Total	<u>\$ 12,615,267</u>	<u>\$ 10,982,243</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, 2018, 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. As of September 30, 2018, 87% of the Commission's total investments were in US Government Notes, Bonds & Treasury Bills.

Fair Value Measurements

The PBC categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The PBC's investments in money market mutual funds are measured using the market valuation method and Level 1 valuation inputs.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2018

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.

The County Collector sells uncollected taxes in order that those taxes can be distributed to respective taxing bodies. Final distribution on the current year levy is made by the 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 2018 to be collected in 2019 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 2019.

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, 2018**

**NOTE 5 - RECEIVABLES**

Receivables at December 31, 2018 for the County's major funds, nonmajor funds, and fiduciary funds are as follows:

	General	IMRF	Public Building Commission Lease Fund	Nonmajor Funds	Business Type Nursing Home	Agency
<b>State of Illinois:</b>						
Sales tax	\$ 1,715,187	\$ -	\$ -	\$ -	\$ -	\$ -
Income tax	354,679	-	-	-	-	-
Replacement tax	163,924	11,452	-	-	-	-
Motor fuel tax	-	-	-	493,105	-	-
Salary reimbursements	1,314,934	-	-	-	-	-
Public aid	-	-	-	141,489	1,129,384	-
Grants	116,717	-	-	882,055	-	-
Other	57,949	-	-	-	-	-
	<u>3,723,390</u>	<u>11,452</u>	<u>-</u>	<u>1,516,649</u>	<u>1,129,384</u>	<u>-</u>
<b>General property tax</b>	<u>12,998,771</u>	<u>4,136,715</u>	<u>2,294,887</u>	<u>16,330,458</u>	<u>-</u>	<u>-</u>
<b>Accounts:</b>						
Fees and fines	121,051	-	-	419,080	-	-
Private pay patients and insurance	-	-	-	-	1,472,486	-
Miscellaneous	5,248	-	-	-	-	-
	<u>126,299</u>	<u>-</u>	<u>-</u>	<u>419,080</u>	<u>1,472,486</u>	<u>-</u>
<b>Other:</b>						
Federal grants	9,841	-	-	8,148	-	-
Medicare	-	-	-	675	364,073	-
Due from other governments	1,026,376	-	-	18,278	-	-
Community Development Loans	67,802	-	-	-	-	-
Interest	92,882	-	-	15,673	8,112	6,442
Miscellaneous	1,710	-	-	32,248	-	302,586
	<u>1,198,611</u>	<u>-</u>	<u>-</u>	<u>75,022</u>	<u>372,185</u>	<u>309,028</u>

McLEAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2018

**NOTE 5 - RECEIVABLES (CONTINUED)**

Following is a schedule of community development loan receivables not expected to be collected within one year:

Due in Year Ending <u>December 31,</u>	<u>Amount</u>
2019	\$ 25,009
2020	24,782
2021	<u>18,011</u>
	<u>\$ 67,802</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. During 2016, the County received notice from the State of Illinois that these terms had been met. The funds are now the property of the County. The County intends to continue to use these funds for economic development purposes.

**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, 2018, 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	772,381
Construction-in-progress, under capital lease	<u>40,766,692</u>
	104,812,377
Accumulated depreciation	<u>(8,666,521)</u>
	<u>\$ 96,145,856</u>

**Capital Assets Under Capital Lease – Discretely Presented Component Unit**

Equipment	\$ 1,002,752
Accumulated depreciation	<u>(668,501)</u>
	<u>\$ 334,251</u>

McLEAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2018

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Primary Government (continued)

Capital asset activity for the year ended December 31, 2018 was as follows:

	Beginning Balance 12/31/2017	Additions	Deletions	Ending Balance at 12/31/18
<b>Governmental activities:</b>				
Not depreciated:				
Land	\$ 3,330,007	\$ 11,966	\$ -	\$ 3,341,973
Construction in progress (CIP)	249,780	67,723	(221,940)	95,563
CIP under capital lease	14,909,989	25,836,703	-	40,746,692
Depreciated:				
Buildings	48,422,618	-	-	48,422,618
Leasehold improvements	1,118,265	-	-	1,118,265
Equipment	14,071,238	1,141,243	(739,975)	14,472,506
Infrastructure	122,443,904	4,143,236	-	126,587,140
<b>Total capital assets</b>	<b>204,545,801</b>	<b>31,200,871</b>	<b>(961,915)</b>	<b>234,784,757</b>
Less accumulated depreciation for:				
Buildings	5,840,454	2,417,270	-	8,257,724
Leasehold improvements	680,239	48,778	-	729,017
Equipment	10,096,227	1,050,828	(584,118)	10,562,937
Infrastructure	50,951,137	4,441,128	-	55,392,265
<b>Total accumulated depreciation</b>	<b>67,568,057</b>	<b>7,958,004</b>	<b>(584,118)</b>	<b>74,941,943</b>
<b>Governmental capital assets, net</b>	<b>\$ 136,977,744</b>			<b>\$ 159,842,814</b>

Depreciation expense was charged to the following functions/programs:

<b>Governmental activities:</b>	
General government	\$ 2,503,742
Public safety	337,643
Highways and streets	4,876,948
Health and welfare	3,096
Culture and recreation	236,575
<b>Total depreciation expense - governmental activities</b>	<b>\$ 7,958,004</b>

**Construction Commitments**

The County has entered into construction agreements for highways. At December 31, 2018, commitments were as follows:

Highway	\$ 48,295
---------	-----------

McLEAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2018

NOTE 6 - CAPITAL ASSETS (CONTINUED)

	Beginning Balance 12/31/2017	Additions	Deletions	Ending Balance at 12/31/18
<b>Business-type activities:</b>				
Depreciated:				
Buildings	\$ 5,589	\$ 10,036	\$ -	\$ 15,625
Leasehold improvements	45,458	-	-	45,458
Equipment	480,048	25,300	(119,199)	386,149
Total capital assets	<u>531,095</u>	<u>35,336</u>	<u>(119,199)</u>	<u>447,232</u>
Less accumulated depreciation for:				
Buildings	3,758	878	-	4,636
Leasehold improvements	6,631	4,546	-	11,177
Equipment	331,968	24,737	(111,412)	245,293
Total accumulated depreciation	<u>342,357</u>	<u>30,161</u>	<u>(111,412)</u>	<u>261,106</u>
Business-type activities capital assets, net	<u>\$ 188,738</u>			<u>\$ 186,126</u>

Discretely Presented Component Unit

	Beginning Balance 12/31/2017	Additions	Deletions	Ending Balance at 12/31/18
<b>ETSB:</b>				
Depreciated:				
Buildings	\$ 167,096	\$ -	\$ -	\$ 167,096
Equipment	1,913,986	-	-	1,913,986
Total capital assets	<u>2,081,082</u>	<u>-</u>	<u>-</u>	<u>2,081,082</u>
Less accumulated depreciation for:				
Buildings	88,031	4,216	-	92,247
Equipment	1,110,820	219,795	-	1,330,615
Total accumulated depreciation	<u>1,198,851</u>	<u>224,011</u>	<u>-</u>	<u>1,422,862</u>
Component unit capital assets, net	<u>\$ 882,231</u>			<u>\$ 658,220</u>

McLEAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2018

**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, 2018 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor governmental funds	\$ 653,335
	Nursing Home Fund - Enterprise	8,675
	Fiduciary funds - agency	105
Nonmajor governmental	Nonmajor governmental funds	693,359
	Nursing Home Fund - Enterprise	24,522
	General	11,615
	IMRF	2,952
Nursing Home - Enterprise	General	136,549
	Nonmajor governmental funds	224,376
	IMRF	328,809
IMRF	Nonmajor governmental funds	19,031
	Nursing Home Fund - Enterprise	33,652
	General	671

These interfund balances are primarily the result of reimbursements due for expenditures paid on behalf of one fund by another fund.

The following balances represent amounts due to/from the primary government and component units:

<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
Primary government - General Fund	Component unit - PBC	\$ 446,676
	Component unit - ETSB	110
IMRF	Component unit - ETSB	438
Nonmajor governmental	Component unit - ETSB	284

McLEAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2018

NOTE 7 - INTERFUND TRANSFERS AND BALANCES (CONTINUED)

Interfund transfers:

<u>Transfers Out</u>	General <u>Fund</u>	PBC Lease <u>Fund</u>	<u>Transfer In:</u>		<u>Total</u>
			Nonmajor <u>Governmental</u>	Nursing Home - <u>Enterprise Fund</u>	
General	\$ 407,081	\$ 1,100,000	\$ 967,122	\$ 160,056	\$ 2,634,258
IMRF	195,159	-	97,096	322,430	614,685
Nonmajor governmental funds	<u>746,973</u>	<u>-</u>	<u>772,446</u>	<u>224,376</u>	<u>1,743,795</u>
Total	<u>\$ 1,349,213</u>	<u>\$ 1,100,000</u>	<u>\$ 1,836,664</u>	<u>\$ 706,862</u>	<u>\$ 4,992,739</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, 2018 are summarized as follows:

	PBC 2013 & 2010 Series Bonds	PBC 2015 Series Bonds	Total
Total long-term debt at beginning of year	\$1,267,500	\$ 13,234,989	\$14,502,489
Capital lease additions	-	25,836,703	25,836,703
Payment on PBC capital lease obligations	372,500	950,000	1,322,500
Total long-term debt	895,000	38,121,692	39,016,692
Less current portion	387,500	1,035,000	1,422,500
Total long-term debt, net of current portion	507,500	37,086,692	37,594,192

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2018

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

Capital Lease Obligations - Payable to Component Unit

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

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 major fund of the County.

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; it 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 2018 amendment noted above adjusted the County's 2018 payment amount to \$5,888,311.

A portion of the lease is associated with the 2015 PBC revenue bonds for the County Jail expansion project. The jail expansion project has begun and the amount added to the lease represents the construction-in-progress amount as of December 31, 2018. As the jail expansion continues, an asset and corresponding lease liability will be recognized by the County.

McLEAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
December 31, 2018

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

Capital Lease Obligations - Payable to Component Unit (Continued)

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

Years ending December 31:	<u>Principal</u>	<u>Interest</u>	<u>Other</u>	<u>Total</u>
2019	\$ 1,422,500	\$ 1,923,195	\$ 100,000	\$ 3,445,695
2020	1,537,500	1,857,685	100,000	3,495,185
2021	1,665,000	1,789,373	100,000	3,554,373
2022	1,800,000	1,708,800	100,000	3,608,800
2023	1,950,000	1,618,800	100,000	3,668,800
2024-2028	12,215,000	6,472,500	500,000	19,187,500
2029-2033	17,135,000	3,047,400	500,000	18,408,850
2034	<u>1,291,692</u>	<u>162,800</u>	<u>100,000</u>	<u>1,554,492</u>
<b>Total</b>	<b><u>\$ 39,016,692</u></b>	<b><u>\$ 18,580,553</u></b>	<b><u>\$ 1,600,000</u></b>	<b><u>\$ 59,197,245</u></b>

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

Compensated Absences

Activity for compensated absences for the year ended December 31, 2018 was as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Beginning balance	\$ 1,483,110	\$ 147,804
Additions	2,547,489	244,627
Reductions	<u>(2,493,035)</u>	<u>(211,941)</u>
<b>Ending balance</b>	<b><u>\$ 1,537,564</u></b>	<b><u>\$ 180,490</u></b>
<b>Due within one year</b>	<b><u>\$ 153,756</u></b>	<b><u>\$ 18,049</u></b>

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

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.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2018

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

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, 2018, using the 2018 assessed value of all taxable property of \$4,335,493,849 the statutory limit and debt margin for the County was \$124,465,448.

Note Payable – Component Unit

The County and the City of Bloomington entered into an agreement with the Public Building Commission to replace the roofs on the Government Center & Juvenile Detention Center. The County and City are repaying this amount in ten annual installments of \$45,000 from the County and \$15,000 from the City beginning November 1, 2017.

NOTE 9 - LONG-TERM LIABILITIES - COMPONENT UNITS

Component Unit - Emergency Telephone System Board

Changes in capital lease obligations for the Emergency Telephone System Board for the year ended December 31, 2018 are summarized as follows:

	Balance January 1, 2018	Additions	Reductions	Balance December 31, 2018
Capital Lease	\$ 420,905	\$ -	\$ 207,006	\$ 213,899
Less current portion	<u>(207,006)</u>			<u>(213,899)</u>
Noncurrent portion	<u>\$ 213,899</u>			<u>\$ -</u>

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, 2018:

Years ending December 31:	
2019	\$ 217,718
Total minimum lease payments	217,718
Less amount representing interest	<u>3,820</u>
Present value of net minimum lease payments	<u>\$ 213,899</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2018

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

Compensated Absences

Activity for compensated absences for ETSB for the year ended December 31, 2018 was as follows:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One year</u>
<u>\$ 844</u>	<u>\$ 2,411</u>	<u>\$ 2,473</u>	<u>\$ 782</u>	<u>\$ 78</u>

Component Unit - Public Building Commission

Changes in long-term debt for the Public Building Commission, component unit, for the year ended September 30, 2018 are as follows:

	<u>Balance October 1, 2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance September 30, 2018</u>
Revenue bonds	\$ 46,895,000	\$ -	\$ 1,805,000	\$ 45,090,000
Total bonds outstanding	46,895,000	-	1,805,000	45,090,000
Unamortized Premium	2,681,837			2,498,424
Less current portion	(1,805,000)			(1,920,000)
Noncurrent portion	<u>\$ 47,771,837</u>			<u>\$ 45,668,424</u>

General obligation lease receipts and revenue bonds payable as of September 30, 2018 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.	810,000
\$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.	2,430,000
\$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>41,850,000</u>
	<u>\$ 45,090,000</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2018

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

Annual debt service requirements of the outstanding long-term debt of the Public Building Commission, component unit, as of September 30, 2018 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>2010 Revenue Bonds</u>	<u>2015 Revenue Bonds</u>			
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	205,000	845,000	1,135,000	2,185,000	1,835,557	4,020,557
2022	210,000	-	1,560,000	1,770,000	1,750,373	3,520,373
2023	-	-	1,800,000	1,800,000	1,663,800	3,463,800
2024-2028	-	-	11,365,000	11,365,000	6,756,625	18,121,625
2029-2033	-	-	16,095,000	16,095,000	3,414,475	19,509,475
2034-2035	-	-	7,910,000	7,910,000	321,000	8,231,000
	<u>\$810,000</u>	<u>\$ 2,430,000</u>	<u>\$41,850,000</u>	45,090,000	<u>\$19,669,369</u>	<u>\$64,759,369</u>
Less current portion				(1,920,000)		
Long-term debt, less current portion				<u>\$43,170,000</u>		

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>Final Budget</u>	<u>Actual</u>	<u>Excess Actual Over Final Budget</u>
Public Building Commission Lease Fund	\$3,368,995	\$29,205,698	\$25,836,703
Persons with Development Disabilities Fund	727,281	738,046	10,765
Regional Planning Commission Fund	-	747,450	747,450

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2018

NOTE 10 - OTHER REQUIRED DISCLOSURES (CONTINUED)

(b) Deficit fund balances of individual funds:

<u>Fund</u>	<u>Amount of Deficit Fund Balance</u>
Court Security	\$ 424,249
IDPA IV-D Grant Fund	15,563

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.

NOTE 11 - RISK MANAGEMENT

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

The County is self-insured for casualty losses, assumes for itself losses below a stipulated self-insured retention (SIR), above which, it purchases excess insurance coverage. In FY 2018, the following limits and SIRs were in effect:

1). Excess Workers Compensation Insurance:

a).1/1/2018 -3/31/2018:

Law Enforcement - \$ 800,000 SIR  
 Non Law enforcement - \$ 800,000 SIR  
 Limits of Coverage: Statutory  
 Employers Liability - \$ 1,000,000

b).4/1/2018 -12/31/2018:

Law Enforcement - \$ 800,000 SIR  
 Non Law enforcement - \$ 800,000 SIR  
 Limits of Coverage: Statutory  
 Employers Liability - \$ 1,000,000

2). Excess General/Auto/Professional Liability Insurance:

a).1/1/2018 - 12/31/2018

\$ 250,000 SIR;  
 - \$ 10,000,000 limits, per occurrence

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

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2018

NOTE 11 - RISK MANAGEMENT (CONTINUED)

The claims liability of \$1,390,757 reported in the governmental activities in the Statement of Net Position is based on the requirements of *Governmental Accounting Standards Board Statement No. 10, GASB No. 10* requires that a liability for claims be reported if information prior to the issuance of financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the claims liability were:

	<u>2017</u>	<u>2018</u>
Balance, beginning of year	\$ 1,504,592	\$ 1,870,630
Claims incurred	1,197,529	184,064
Claims paid	<u>(831,491)</u>	<u>(663,937)</u>
Balance, end of year	<u>\$ 1,870,630</u>	<u>\$ 1,390,757</u>

The County is self-insured for healthcare claims with administration through Blue Cross Blue Shield of Illinois. Settled claims did not exceed program receipts in any of the last three years.

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 an agent 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](http://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.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2018

NOTE 12 - PENSION PLAN (CONTINUED)

**Plan membership.** At December 31, 2017, the measurement date, membership in the plans were as follows:

	Regular Plan	SLEP
Retirees and beneficiaries	569	53
Inactive, non-retired members	588	19
Active members	661	52
Total	1,818	124

**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 2017 were 12.5% and 24.05%, 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, 2017, 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, 2017 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%	7.50%
Inflation	3.50%	3.50%
Salary increases	3.39% to 14.25%, Including inflation	3.39% to 14.25%, Including inflation
Price inflation	2.5%	2.5%

**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, 2018

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	37.00%	8.3%	6.85%
International equities	18.00%	8.45%	6.75%
Fixed income	28.00%	3.05%	3.00%
Real estate	9.00%	6.9%	5.75%
Alternatives	7.00%		
Private equity		12.45%	7.35%
Hedge funds		5.35%	5.05%
Commodities		4.25%	2.65%
Cash equivalents	1.00%	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 7.50%, respectively. The discount rates calculated using the December 31, 2017 measurement date were 7.50% and 7.50%. 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 3.11% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2017 to arrive at discount rates of 7.50% and 7.50%, respectively, for the Regular and SLEP plans used to determine the total pension liabilities. Projected benefit payments are fully funded for the Regular & SLEP plans through the years in the 2018 to 2117 projection periods.

**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 7.5 % and 7.5%, 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 6.5% for SLEP) or 1 percentage point higher (8.5 % for Regular and 8.5 % for SLEP) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
<b>Regular:</b>			
Total pension liability	\$ 184,240,271	\$ 163,487,115	\$ 146,536,120
Plan fiduciary net position	164,589,786	164,589,786	164,589,786
Net pension liability/(asset)	\$ 19,650,485	\$ (1,102,671)	\$ (18,053,666)
<b>SLEP:</b>			
Total pension liability	\$ 44,092,886	\$ 39,084,774	\$ 34,954,086
Plan fiduciary net position	36,778,960	36,778,960	36,778,960
Net pension liability/(asset)	\$ 7,313,926	\$ 2,305,814	\$ (1,824,874)

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2018

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, 2017 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, 2016	\$ 160,342,000	\$ 144,983,209	\$ 15,358,791
Service cost	3,111,073	-	3,111,073
Interest on total pension liability	11,840,715	-	11,840,715
Differences between expected and actual experience of the total pension liability	1,300,005	-	1,300,005
Change of assumptions	(5,064,004)	-	(5,064,004)
Benefit payments, including refunds of employee contributions	(8,042,674)	(8,042,674)	-
Contributions – employer	-	3,807,606	(3,807,606)
Contributions – employee	-	1,451,456	(1,451,456)
Net investment income	-	25,632,461	(25,632,461)
Other (net transfer)	-	(3,242,242)	(3,242,242)
Balances at December 31, 2017	<u>\$ 163,487,115</u>	<u>\$ 164,589,786</u>	<u>\$ (1,102,671)</u>
<i>SLEP:</i>			
Balances at December 31, 2016	\$ 37,783,229	\$ 31,869,292	\$ 5,913,937
Service cost	629,294	-	629,294
Interest on total pension liability	2,786,655	-	2,786,655
Differences between expected and actual experience of the total pension liability	164,294	-	164,294
Change of assumptions	(393,739)	-	(393,739)
Benefit payments, including refunds of employee contributions	(1,884,959)	(1,884,959)	-
Contributions – employer	-	858,044	(858,044)
Contributions – employee	-	309,960	(309,960)
Net investment income	-	6,084,899	(6,084,899)
Other (net transfer)	-	(458,276)	(458,276)
Balances at December 31, 2017	<u>\$ 39,084,774</u>	<u>\$ 36,778,960</u>	<u>\$ 2,305,814</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2018

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, 2018, the County recognized pension expense of \$5,464,703 and \$1,232,280, 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	\$ 1,545,105	\$ 1,281,698
Assumption changes	196,039	3,970,964
Net difference between projected and actual earnings on pension plan investments	-	7,259,810
Contributions subsequent to measurement	3,679,325	-
<b>Total</b>	<b>\$ 5,420,469</b>	<b>\$ 12,512,472</b>
<i>SLEP:</i>		
Difference between expected and actual experience	\$ 561,185	\$ -
Assumption changes	133,173	377,186
Net difference between projected and actual earnings on pension plan investments	-	1,982,273
Contributions subsequent to measurement	783,862	-
<b>Total</b>	<b>\$ 1,478,220</b>	<b>\$ 2,359,459</b>

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, 2019. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(10,771,328) for Regular and \$(1,665,101) for SLEP) will be recognized in pension expense as follows:

Year Ending December 31,	Regular Plan	SLEP
2019	\$ (1,431,083)	\$ 14,141
2020	(2,399,829)	(167,859)
2021	(3,709,201)	(711,150)
2022	(3,231,215)	(790,233)
2023	-	(10,000)
<b>Total</b>	<b>\$ (10,771,328)</b>	<b>\$ (1,665,101)</b>

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, 2018

NOTE 14 - OPERATING LEASE

The County leases certain equipment under noncancelable operating leases that expire at various dates through 2023. The minimum rental commitments under the building and equipment leases are as follows:

Year ending December 31:	
2019	\$ 25,078
2020	11,978
2021	7,594
2022	1,409
2023	<u>1,583</u>
	<u>\$47,642</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:	
2019	\$ 124,563
2020	66,655
2021	68,655
2022	70,714
2023	72,836
2024-2025	<u>152,292</u>
	<u>\$ 555,714</u>

NOTE 15 - OTHER POSTEMPLOYMENT BENEFITS

**Plan description.** The County's single-employer defined benefit OPEB plan, the Retiree Health Insurance Plan, provides health insurance plan coverage to eligible retirees and their spouses. The plan is funded on a pay-as-you-go basis and no assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75. 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.

**Contributions and benefits provided.** The County provides continued health insurance coverage at the active employee rate to all eligible employees in accordance with ILCS, which creates an OPEB for retirees, commonly referred to as an implicit rate subsidy. To be eligible for benefits, an employee must qualify for retirement under the County's retirement plans. The County pays \$588 per retiree who stays on the County insurance for life and the amount is fixed for future years. The retiree pays the difference in coverage premiums. Retired employees are required to pay 100% of the premiums for such coverage. Additionally, the County pays 100% of the insurance cost for disabled police and fire employees.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2018

NOTE 15 -- OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

**Plan membership.** At December 31, 2018, membership consisted of:

Retired plan members	69
Active employees fully eligible	<u>954</u>
 Total	 <u><u>1,023</u></u>

**Total OPEB Liability.** At December 31, 2018, the County's total OPEB liability of \$7,424,370 was measured as of December 31, 2018, and was determined by an actuarial valuation as of December 31, 2018.

**Actuarial assumptions and other inputs.** The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	4.11%
Health care participation rate	30% participation for general employees; 100% participation for sheriff deputy employees & correctional officers. Spousal coverage is based on actual data.
Healthcare cost trend rates	Initial rate of 8.00%, grading down to the ultimate trend rate of 4.50%
Retirees' share of benefit-related costs	100%

The discount rate was based on the 2018 Bond Buyer 20-Bond Index, as published by the Federal Reserve.

Mortality rates were based on the RPH-2018 Total Dataset Mortality Table fully generational using scale MP-2018.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study conducted by the independent actuary.

**Changes in the Total OPEB Liability**

	<u>Total OPEB Liability</u>
Balances at December 31, 2017	\$ <u>8,606,430</u>
Changes for the year:	
Service cost	315,009
Interest	297,092
Change in assumptions	(1,281,591)
Difference between actual & expected experience	62,322
Benefit payments	<u>(574,892)</u>
Net changes	<u>(1,182,060)</u>
Balances at December 31, 2018	\$ <u>7,424,370</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2018

NOTE 15 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

**Sensitivity of the total OPEB liability to changes in the discount rate.** The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.11 percent) or 1-percentage-point higher (5.11 percent) than the current discount rate:

	1% Decrease (3.11%)	Discount Rate (4.11%)	1% Increase (5.11%)
Total OPEB liability	\$ 8,054,035	\$ 7,424,370	\$ 6,864,253

**Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates.** The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (7.00 percent decreasing to 3.50 percent) or 1-percentage-point higher (9.00 percent decreasing to 5.00 percent) than the current healthcare cost trend rates:

	1% Decrease (7.00% Decreasing to 3.50%)	Healthcare Cost Trend Rates (8.00% Decreasing to 4.50%)	1% Increase (9.00% Decreasing to 5.50%)
Total OPEB liability	\$ 6,809,479	\$ 7,424,370	\$ 8,133,875

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.** For the year ended December 31, 2018, the County recognized OPEB expense of \$368,247. The county reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 49,858	\$ -
Assumption changes	-	1,025,273
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total	<u>49,858</u>	<u>\$ 1,025,273</u>

Amortization of Net Deferred Outflows/Inflows of Resources

<u>Year Ending December 31,</u>	
2019	\$ (243,854)
2020	(243,854)
2021	(243,854)
2022	(243,854)
2023	-
Total	<u>\$ (975,415)</u>

McLEAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2018

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. 83, Certain Asset Retirement Obligations
- Statement No. 84, Fiduciary Activities
- Statement No. 87, Leases
- Statement No. 88, Certain Disclosures Related to Debt, Including Direct Borrowings & Direct Placements
- Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period
- Statement No. 90, Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61

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

NOTE 17 – RESTATEMENT OF NET POSITION AND FUND BALANCE

Net position has been restated due to the implementation of GASB No. 75. The restatement is necessary to record the beginning of year total other postemployment liability. Fund balance has been restated due to Regional Planning Commission being incorporated into the County and their financial reporting; they previously were a stand-alone entity.

	Governmental Activities	Business-Type Activities/ Nursing Home
Net position as of December 31, 2017 (as reported)	\$ 156,097,348	\$ 6,636,230
Adjustment to record the total OPEB liability as of December 31, 2017	(8,295,685)	(310,745)
Adjustment to remove prior year net OPEB obligation	3,799,306	142,317
Beginning fund balance on RPC Fund 0010	602,058	-
Net position as of December 31, 2017 (as restated)	\$ 152,203,030	\$ 6,467,802

	Non-Major Governmental Funds
Fund balance as of December 31, 2017 (as reported)	\$ 21,766,860
Beginning fund balance on RPC Fund 0010	602,058
Adjustment to remove prior year MDV fund balance	3
Fund balance as of December 31, 2017 (as restated)	\$ 22,368,921

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2018

NOTE 18 – ABATEMENTS

Under Section 18-165 of the Property Tax code (35 ILCS 200/18-165), a taxing district, upon a majority of the vote of its governing authority, may, after the determination of the assessed valuation of its property, order the Clerk of the County to abate any portion of its taxes on commercial or industrial property. The abatement calculations are completed after the tax extension where tax rates are set. The County Collector proceeds to reduce the taxes to be collected and distributed on the parcels in accordance with each taxing districts abatement agreement.

Green Building LLC is a property tax abatement for parcel 21-04-194-006. Per the agreements in the file, the developer was going to invest no less than \$1.6 million. The project would ultimately be advantageous to the community as a whole and result in job opportunity, neighborhood revitalization and increase in the tax base. The property tax abatement was based off of the TY2011 EAV and tax levy. The property tax abatement is for a period of 5 years from 2016 to 2020 (TY15-TY19). The County abates the taxes due over a certain dollar amount specified in the agreement for each district.

Green Building LLC  
TY17 Payable 2018 Total Property Tax Abatement By All Tax Districts \$27,535  
Portion McLean County Government Abated \$2,981

Haney Plumbing & Rental is a property tax abatement for parcel 21-04-307-003. Per the agreements in the file, the developer was going to invest no less than \$970,632. The project would ultimately be advantageous to the community as a whole due to the capital investment by the developer and the resulting job opportunity, neighborhood revitalization and increase in the tax base. The property tax abatement was based off the TY2012 EAV and tax levy. The property tax abatement is for a period of 5 years from 2017 to 2021 (TY16-TY20). The County abates the taxes due over a certain dollar amount specified in the agreement for each district.

Haney Plumbing & Rental  
TY17 Payable 2018 Total Property Tax Abatement By All Tax Districts \$17,171  
Portion McLean County Government Abated \$1,868

State Farm Insurance is a property tax abatement for multiple parcels. Per the agreements in the file, State Farm is accepting the assessed value in lieu of contested the assessed value of the parcels with the property tax appeal board. This is a renewal of the original agreement that ran from 2011 to 2015 (TY10—TY14). The second renewal is for a period of 5 additional years from 2016 to 2020 (TY15-TY19). There are two specific requirements with this one. EAV must stay at the TY2009 payable 2010 level. The district tax levy must also stay at 101% of the prior year's levy. Amounts over 101% of the prior year are abated.

State Farm Insurance Company  
TY 16 Payable 2017 Total Property Tax Abatement By All Tax Districts \$90,677  
Portion McLean County Abated \$0.00

Rivian Automotive is a property tax abatement for parcel 13-24-300-008; 13-24-300-011; 13-24-300-023; 13-24-300-024; and 13-25-100-004. Per the agreements, the developer is to invest no less than \$40,500,000 in and employ not less than 500 employees at the property during the project. The abatement is effective only if specific benchmarks outlined in the agreement for each year are satisfied. The project is believed to be advantageous to the community as a whole due to the capital investment by the developer and the resulting job opportunity, neighborhood revitalization and increase in the tax base. The scope of this development will also stimulate retail growth, sales-tax generation, diversification and economic vitality. The property tax abatement agreement is for a period of 5 years from 2018 to 2022 (TY17-TY21). If specific benchmarks are met for each year, 100% of the taxes are abated for each district involved.

Rivian Automotive  
TY17 Payable 2018 Total Property Tax Abatement By All Tax Districts \$561,427  
Portion McLean County Government Abated \$65,312

THIS PAGE LEFT BLANK INTENTIONALLY

**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, 2018**

	<u>Budget</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
<b>REVENUES</b>			
General property taxes	\$ 12,768,242	\$ 12,768,242	\$ 12,734,964
Licenses, permits, fees, and fines	5,463,772	5,466,500	4,660,497
Intergovernmental	16,799,106	17,146,394	16,800,571
Charges for services	2,581,169	2,616,968	2,278,218
Maintenance contracts	2,897,697	3,038,673	3,051,619
Interest	537,070	537,070	897,802
Miscellaneous	151,239	182,243	215,484
Total revenues	<u>41,198,295</u>	<u>41,756,090</u>	<u>40,639,155</u>
<b>EXPENDITURES</b>			
Current operating:			
General government	14,010,996	14,302,047	13,296,616
Public safety	19,604,387	23,828,590	23,136,144
Culture and recreation	506,838	529,838	534,950
Capital outlay	219,000	240,011	234,686
Debt service	-	-	-
Total expenditures	<u>34,341,221</u>	<u>38,900,486</u>	<u>37,202,396</u>
Excess (deficiency) of revenues over expenditures	<u>6,857,074</u>	<u>2,855,604</u>	<u>3,436,759</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	909,807	927,249	1,349,213
Transfers out	<u>(2,451,682)</u>	<u>(2,461,826)</u>	<u>(2,634,258)</u>
Total other financing sources (uses)	<u>(1,541,875)</u>	<u>(1,534,577)</u>	<u>(1,285,045)</u>
Net change in fund balance	<u>\$ 5,315,199</u>	<u>\$ 1,321,027</u>	<u>2,151,714</u>
<b>EQUITY OF EMPLOYEE BENEFIT &amp; COMMUNITY DEVELOPMENT NOT BUDGETED AND NOT INCLUDED ABOVE</b>			7,987,124
<b>FUND BALANCE (DEFICIT)</b>			
Beginning of year			<u>16,566,322</u>
End of year			<u>\$ 26,705,160</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, 2018**

	<b>Budget</b>		
	<b>Original</b>	<b>Final</b>	<b>Actual</b>
<b>REVENUES</b>			
General property taxes	\$ 4,232,426	\$ 4,232,426	\$ 4,221,285
Intergovernmental	100,000	100,000	94,526
Total revenues	4,332,426	4,332,426	4,315,811
 <b>EXPENDITURES</b>			
Current - general government:			
Personal services	3,922,370	3,922,370	3,417,300
Excess (deficiency) of revenues over expenditures	410,056	410,056	898,511
 <b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers out	(675,706)	(675,706)	(614,685)
Total other financing sources and uses.	(675,706)	(675,706)	(614,685)
Net change in fund balance	(265,650)	(265,650)	283,826
 <b>FUND BALANCE (DEFICIT)</b>			
Beginning of year			1,404,470
End of year			\$ 1,688,296

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

**McLEAN COUNTY, ILLINOIS**  
**PUBLIC BUILDING COMMISSION LEASE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**

**For the Year Ended December 31, 2018**

	<u>Budget</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
<b>REVENUES</b>			
General property taxes	\$ 2,268,995	\$ 2,268,995	\$ 2,263,291
Total revenues	<u>2,268,995</u>	<u>2,268,995</u>	<u>2,263,291</u>
 <b>EXPENDITURES</b>			
Debt service	3,368,995	3,368,995	3,368,995
Capital outlay	<u>-</u>	<u>-</u>	<u>25,836,703</u>
Total expenses	<u>3,368,995</u>	<u>3,368,995</u>	<u>29,205,698</u>
Excess (deficiency) of revenues over expenditures	(1,100,000)	(1,100,000)	(26,942,407)
 <b>OTHER FINANCING SOURCES (USES)</b>			
Transfer from other funds	1,100,000	1,100,000	1,100,000
Proceeds from capital lease	<u>-</u>	<u>-</u>	<u>25,836,703</u>
Total other financing sources and uses	<u>1,100,000</u>	<u>1,100,000</u>	<u>26,936,703</u>
Net change in fund balance	-	-	(5,704)
 <b>FUND BALANCE (DEFICIT)</b>			
Beginning of year			<u>173,227</u>
End of year			<u>\$ 167,523</u>

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

**McLean County, Illinois**  
**December 31, 2018**

**Schedule of Changes in the Employer's Net OPEB Liability and Related Ratios**

	Primary Government
<b>Total OPEB Liability</b>	
Service Cost	315,009
Interest on Total OPEB Liability	297,092
Differences Between Expected and Actual Experience of the Total OPEB Liability	62,322
Change of Assumptions	(1,281,591)
Benefit Payments, Including Refunds of Employee Contributions	(574,892)
<b>Net Change in Total OPEB Liability</b>	<b>(1,182,060)</b>
<b>Total OPEB Liability - Beginning</b>	8,606,430
<b>Total OPEB Liability - Ending</b>	7,424,370
<b>Plan Fiduciary Net Position</b>	
Contributions - Employer	574,892
Contributions - Employee	-
Net Investment Income	-
Benefit Payments, Including Refunds of Employee Contributions	(574,892)
Other (Net Transfer)	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>-</b>
<b>Plan Fiduciary Net Position - Beginning</b>	-
<b>Plan Fiduciary Net Position - Ending</b>	-
<b>Employer's Net OPEB Liability - Ending</b>	7,424,370
<b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</b>	0.00%
<b>Covered Payroll</b>	43,991,978
<b>Employer's Net OPEB Liability as a Percentage of Covered Payroll</b>	16.88%

**Schedule of Employer Contributions**

	Total
Actuarially Determined Contribution	574,892
Contributions in Relation to the Actuarially Determined Contribution	(574,892)
Contribution Deficiency (Excess)	-
Covered Payroll	43,991,978
Contributions as a Percentage of Covered Payroll	1.31%

*See Auditor's Report and Notes to Required Supplemental Information*

**McLean County, Illinois**  
**ILLINOIS MUNICIPAL RETIREMENT FUND**  
**SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY (ASSET)**  
**AND RELATED RATIOS**

December 31, 2018

	<u>2018</u>	<u>2017</u>
<b>Total pension liability</b>		
Service cost	\$ 3,111,073	\$ 3,194,794
Interest	11,840,715	11,526,075
Differences between expected and actual experience	1,300,005	(2,626,651)
Changes of assumptions	(5,064,004)	(196,749)
Benefit payments, including refunds of member contributions	<u>(8,042,674)</u>	<u>(7,688,510)</u>
<b>Net change in total pension liability</b>	<b>3,145,115</b>	<b>4,208,959</b>
<b>Total pension liability - beginning</b>	<u>160,342,000</u>	<u>156,133,041</u>
<b>Total pension liability - ending (a)</b>	<b>\$ 163,487,115</b>	<b>\$ 160,342,000</b>
<b>Plan fiduciary net position</b>		
Employer contributions	\$ 3,807,606	\$ 3,824,801
Employee contributions	1,451,456	1,373,761
Net investment income	25,632,431	9,382,279
Benefit payments, including refunds of member contributions	(8,042,674)	(7,688,510)
Other (net transfer)	<u>(3,242,242)</u>	<u>809,707</u>
<b>Net change in plan fiduciary net position</b>	<b>19,606,577</b>	<b>7,702,038</b>
<b>Plan fiduciary net position - beginning</b>	<u>144,983,209</u>	<u>137,281,171</u>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 164,589,786</b>	<b>\$ 144,983,209</b>
<b>Employer's net pension liability (asset) - ending (a) - (b)</b>	<b>\$ (1,102,671)</b>	<b>\$ 15,358,791</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<b>100.67%</b>	<b>90.42%</b>
<b>Covered payroll</b>	<b>\$ 30,583,678</b>	<b>\$ 29,951,059</b>
<b>Employer's net pension liability (asset) as a percentage of covered payroll</b>	<b>-3.61%</b>	<b>51.28%</b>

**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

	2016	2015
\$	3,081,564	\$ 3,271,909
	10,861,166	10,083,183
	2,227,670	(755,493)
	195,303	4,534,568
	<u>(7,014,848)</u>	<u>(6,316,939)</u>
	9,350,855	10,817,228
	<u>146,782,186</u>	<u>135,964,958</u>
\$	<u>156,133,041</u>	<u>\$ 146,782,186</u>
\$	3,997,581	\$ 3,863,188
	1,450,979	1,383,488
	687,842	7,962,794
	(7,014,848)	(6,316,939)
	<u>(191,893)</u>	<u>386,241</u>
	(1,070,339)	7,278,772
	<u>138,351,510</u>	<u>131,072,738</u>
\$	<u>137,281,171</u>	<u>\$ 138,351,510</u>
\$	<u>18,851,870</u>	<u>\$ 8,430,676</u>
	87.93%	94.26%
\$	30,793,601	\$ 29,423,283
	61.22%	28.65%

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

December 31, 2018

	<b>2018</b>
Actuarially determined contribution	\$ 3,822,960
Contributions in relation to the actuarially determined contribution	<u>(3,807,606)</u>
Contribution deficiency (excess)	<u>\$ 15,354</u>
Covered payroll	\$ 30,583,678
Contributions as a percentage of covered payroll	12.45%

**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.

NOTE: All information obtained from pages 10 & 11 of the Counties IMRF Valuation Report

*See Auditors' Report and Notes to Required Supplementary Information*

	2017	2016	2015
\$	3,822,960	\$ 3,818,760	\$ 4,000,089
	<u>(3,807,606)</u>	<u>(3,824,801)</u>	<u>(3,997,581)</u>
\$	<u>15,354</u>	<u>(6,041)</u>	<u>2,508</u>
\$	30,583,678	\$ 29,951,059	\$ 30,793,601
	12.45%	12.77%	12.98%

**McLean County, Illinois**  
**ILLINOIS MUNICIPAL RETIREMENT FUND SLEP**  
**SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY**  
**AND RELATED RATIOS**

December 31, 2018

	<b>2018</b>	<b>2017</b>
<b>Total pension liability</b>		
Service cost	\$ 629,294	\$ 640,675
Interest	2,786,655	2,665,896
Differences between expected and actual experience	164,294	114,183
Changes of assumptions	(393,739)	(93,664)
Benefit payments, including refunds of member contributions	<u>(1,884,959)</u>	<u>(1,727,697)</u>
<b>Net change in total pension liability</b>	<b>1,301,545</b>	<b>1,599,393</b>
<b>Total pension liability - beginning</b>	<b><u>37,783,229</u></b>	<b><u>36,183,836</u></b>
<b>Total pension liability - ending (a)</b>	<b><u>\$ 39,084,774</u></b>	<b><u>\$ 37,783,229</u></b>
<b>Plan fiduciary net position</b>		
Employer contributions	\$ 858,044	\$ 883,843
Employee contributions	309,860	328,240
Net investment income	6,084,899	2,045,723
Benefit payments, including refunds of member contributions	(1,884,959)	(1,727,697)
Other (net transfer)	<u>(458,276)</u>	<u>844,945</u>
<b>Net change in plan fiduciary net position</b>	<b>4,909,668</b>	<b>2,375,054</b>
<b>Plan fiduciary net position - beginning</b>	<b><u>31,869,292</u></b>	<b><u>29,494,238</u></b>
<b>Plan fiduciary net position - ending (b)</b>	<b><u>\$ 36,778,960</u></b>	<b><u>\$ 31,869,292</u></b>
<b>Employer's net pension liability - ending (a) - (b)</b>	<b><u>\$ 2,305,814</u></b>	<b><u>\$ 5,913,937</u></b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<b>94.10%</b>	<b>84.35%</b>
<b>Covered payroll</b>	<b>\$ 3,512,952</b>	<b>\$ 3,444,416</b>
<b>Employer's net pension liability as a percentage of covered payroll</b>	<b>65.64%</b>	<b>171.70%</b>

**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*

	<b>2016</b>	<b>2015</b>
\$	602,115	\$ 651,023
	2,504,652	2,352,352
	755,012	139,806
	45,811	503,666
	<u>(1,724,882)</u>	<u>(1,369,413)</u>
	2,182,508	2,277,434
	<u>34,001,328</u>	<u>31,723,894</u>
\$	<u>36,183,836</u>	<u>\$ 34,001,328</u>
\$	777,819	\$ 841,769
	258,460	281,499
	145,502	1,702,309
	(1,724,882)	(1,369,413)
	<u>592,706</u>	<u>(41,315)</u>
	49,605	1,414,849
	<u>29,444,633</u>	<u>28,029,784</u>
\$	<u>29,494,238</u>	<u>\$ 29,444,633</u>
\$	<u>6,689,598</u>	<u>\$ 4,556,695</u>
	81.51%	86.60%
\$	3,207,466	\$ 3,327,420
	208.56%	136.94%

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

December 31, 2018

	<b>2018</b>
Actuarially determined contribution	\$ 844,865
Contributions in relation to the actuarially determined contribution	(858,044)
Contribution deficiency (excess)	\$ (13,179)
Covered payroll	\$ 3,512,952
Contributions as a percentage of covered payroll	24.43%

**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	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*

	<b>2017</b>	<b>2016</b>	<b>2015</b>
\$	844,865	\$ 883,148	\$ 773,962
	<u>(858,044)</u>	<u>(883,843)</u>	<u>(777,819)</u>
\$	<u>(13,179)</u>	\$ <u>(695)</u>	\$ <u>(3,857)</u>
\$	3,512,952	\$ 3,444,416	\$ 3,207,466
	24.43%	25.66%	24.25%

McLEAN COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2018

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 portions of the General Fund, the Employee Benefit Account and Community Development, 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>Community Development</u>	<u>Per Governmental Fund Statements</u>
Revenues	40,639,155	7,338,261	3,991	47,981,407
Expenditures	37,202,396	6,140,530	-	43,342,926
Excess (deficiency) of revenue over expenditures	3,436,759	1,197,731	3,991	4,638,481
Total other financing sources (uses)	(1,285,045)	-	-	(1,285,045)
Net change in fund balance	2,151,714	1,197,731	3,991	3,353,436
Fund Balance:				
Beginning of year	16,566,322	5,679,799	1,105,603	23,351,724
End of year	18,718,036	6,877,530	1,109,594	26,705,160

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	35,889,529	34,387,228	1,502,301
Tort Judgment Account	3,005,957	2,815,168	190,789
Subtotal	38,895,486	37,202,396	1,693,090
Employee Benefit	-	6,140,530	(6,140,530)
Community Development	-	-	-
Total	\$ 38,895,486	\$ 43,342,926	\$ (4,447,440)

See Independent Auditors' Report

**COMBINING AND INDIVIDUAL FUND STATEMENTS**

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**December 31, 2018**

	<b>Special Revenue</b>				
<b>ASSETS</b>	<b>SHOW BUS</b>	<b>Regional Planning Commission</b>	<b>Dental Sealant Grant</b>	<b>Women, Infants, and Children</b>	<b>Preventive Block Grant</b>
Cash and investments	\$ 1,270	\$ 519,260	\$ 177,860	\$ 199,427	\$ 20,108
Receivables:					
State of Illinois	-	61,432	12,514	68,986	22,466
General property taxes	-	-	-	-	-
Accounts	-	8,222	4,113	-	105
Other	-	15,819	284	39	-
Due from other funds	-	-	-	-	-
Due from component unit	-	-	-	-	-
Inventories	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 1,270</u></b>	<b><u>\$ 604,733</u></b>	<b><u>\$ 194,771</u></b>	<b><u>\$ 268,452</u></b>	<b><u>\$ 42,679</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ (1)	\$ 2,331	\$ 13,867	\$ 6,041	\$ 6
Unearned revenue - other	-	78,303	34,468	-	-
Due to individuals and other governmental entities	-	9,327	2,515	7,920	819
Due to State of Illinois	-	-	-	-	375
Due to other funds	-	-	17,969	3,735	490
Total liabilities	<u>(1)</u>	<u>89,961</u>	<u>68,819</u>	<u>17,696</u>	<u>1,690</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	-	-	-	-	-
Revenue deferred due to availability	-	1,188	-	-	1,391
Total deferred inflows of resources	<u>-</u>	<u>1,188</u>	<u>-</u>	<u>-</u>	<u>1,391</u>
<b>FUND BALANCES (DEFICIT)</b>					
<b>Nonspendable:</b>					
Inventory	-	-	-	-	-
<b>Restricted for:</b>					
Operations	-	-	-	-	-
Health & wellness	-	-	125,952	250,756	39,598
Highway	1,271	-	-	-	-
Employee benefits	-	-	-	-	-
Public safety	-	-	-	-	-
Regional Planning	-	513,584	-	-	-
Culture and recreation	-	-	-	-	-
Capital improvements	-	-	-	-	-
<b>Unassigned:</b>					
Total fund balance (deficit)	<u>1,271</u>	<u>513,584</u>	<u>125,952</u>	<u>250,756</u>	<u>39,598</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)</b>	<b><u>\$ 1,270</u></b>	<b><u>\$ 604,733</u></b>	<b><u>\$ 194,771</u></b>	<b><u>\$ 268,452</u></b>	<b><u>\$ 42,679</u></b>

**SCHEDULE 1  
(CONTINUED)**

**Special Revenue**

<b>Family Case Management</b>	<b>AIDS Counseling and Testing Grant</b>	<b>Persons With Developmental Disabilities</b>	<b>County Health</b>	<b>County Highway</b>	<b>County Bridge</b>	<b>County Matching Tax</b>	<b>County Motor Fuel Tax</b>
\$ 971,700	\$ 61,015	\$ 47,197	\$ 3,747,223	\$ 1,609,452	\$ 2,006,835	\$ 2,200,268	\$ 3,822,299
364,936	76,269	-	161,053	70,326	-	-	196,481
-	-	730,313	3,571,292	2,910,999	1,595,654	1,455,498	-
-	-	-	1,177	385,783	-	-	-
225	-	-	34,834	-	-	-	15,673
-	-	-	11,118	591,178	90,149	-	833
-	-	-	-	-	-	-	-
-	-	-	-	228,316	-	-	184,831
<u>\$ 1,336,861</u>	<u>\$ 137,284</u>	<u>\$ 777,510</u>	<u>\$ 7,526,697</u>	<u>\$ 5,796,054</u>	<u>\$ 3,692,638</u>	<u>\$ 3,655,766</u>	<u>\$ 4,220,117</u>
\$ 5,886	\$ 144	\$ (1)	\$ 22,599	\$ 117,467	\$ 55,930	\$ 3	\$ 1,441
40,766	6,692	-	240,834	-	-	-	-
18,547	2,739	577	60,118	35,906	351	-	9,148
-	-	-	-	-	-	-	-
10,354	2,191	1,631	105,563	348	485	-	425,000
<u>75,553</u>	<u>11,766</u>	<u>2,207</u>	<u>429,114</u>	<u>153,721</u>	<u>56,766</u>	<u>3</u>	<u>435,589</u>
-	-	730,313	3,571,292	2,910,999	1,595,654	1,455,498	-
225,283	51,365	-	12,972	79,416	-	-	-
<u>225,283</u>	<u>51,365</u>	<u>730,313</u>	<u>3,584,264</u>	<u>2,990,415</u>	<u>1,595,654</u>	<u>1,455,498</u>	<u>-</u>
-	-	-	-	228,316	-	-	184,831
-	-	-	-	-	-	-	-
1,036,025	74,153	44,990	3,513,319	-	-	-	-
-	-	-	-	2,423,602	2,040,218	2,200,265	3,599,697
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,036,025</u>	<u>74,153</u>	<u>44,990</u>	<u>3,513,319</u>	<u>2,651,918</u>	<u>2,040,218</u>	<u>2,200,265</u>	<u>3,784,528</u>
<u>\$ 1,336,861</u>	<u>\$ 137,284</u>	<u>\$ 777,510</u>	<u>\$ 7,526,697</u>	<u>\$ 5,796,054</u>	<u>\$ 3,692,638</u>	<u>\$ 3,655,766</u>	<u>\$ 4,220,117</u>

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET**

December 31, 2018

	<b>Special Revenue</b>				
	<b>Children's Advocacy Center</b>	<b>Social Security</b>	<b>Co-operative Extension</b>	<b>Historical Museum</b>	<b>Veterans' Assistance Commission</b>
<b>ASSETS</b>					
Cash and investments	\$ 11,392	\$ 945,080	\$ 99,284	\$ 12,160	\$ 113,744
Receivables:					
State of Illinois	82,932	-	-	-	-
General property taxes	123,291	2,638,035	498,336	61,148	171,231
Accounts	3,005	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	36,216	-	-	-
Due from component unit	-	284	-	-	-
Inventories	-	-	-	-	186
<b>TOTAL ASSETS</b>	<b>\$ 220,620</b>	<b>\$ 3,619,615</b>	<b>\$ 597,620</b>	<b>\$ 73,308</b>	<b>\$ 285,161</b>
	<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>					
Accounts payable	\$ 3,965	\$ (2)	\$ 99,284	\$ 12,159	\$ 3,130
Unearned revenue - other	1,063	-	-	-	-
Due to individuals and other governmental entities	15,435	71,871	-	-	2,232
Due to State of Illinois	-	-	-	-	-
Due to other funds	3,645	224,376	-	-	720
Total liabilities	<u>24,108</u>	<u>296,245</u>	<u>99,284</u>	<u>12,159</u>	<u>6,082</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	123,291	2,638,035	498,336	61,148	171,231
Revenue deferred due to availability	26,183	-	-	-	-
Total deferred inflows of resources	<u>149,474</u>	<u>2,638,035</u>	<u>498,336</u>	<u>61,148</u>	<u>171,231</u>
<b>FUND BALANCES (DEFICIT)</b>					
<b>Nonspendable:</b>					
Inventory	-	-	-	-	186
<b>Restricted for:</b>					
Operations	-	-	-	-	-
Health & wellness	-	-	-	-	-
Highway	-	-	-	-	-
Employee benefits	-	685,335	-	-	-
Public safety	47,038	-	-	-	107,662
Regional Planning	-	-	-	-	-
Culture and recreation	-	-	-	1	-
Capital improvements	-	-	-	-	-
<b>Unassigned:</b>	-	-	-	-	-
Total fund balance (deficit)	<u>47,038</u>	<u>685,335</u>	<u>-</u>	<u>1</u>	<u>107,848</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)</b>	<b>\$ 220,620</b>	<b>\$ 3,619,615</b>	<b>\$ 597,620</b>	<b>\$ 73,308</b>	<b>\$ 285,161</b>





**SCHEDULE 1**  
**(CONTINUED)**

<u>Special Revenue</u>				
<u>Sheriff Donation Trust</u>	<u>IDPA IV-D Project</u>	<u>Waste Management</u>	<u>Public Building Commission Rental - Operations and Maintenance</u>	<u>County Clerk Document Storage</u>
\$ 14,698	\$ -	\$ 16,157	\$ 154,257	\$ 2,433
-	102,630	-	-	-
-	-	-	2,574,661	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 14,698</u>	<u>\$ 102,630</u>	<u>\$ 16,157</u>	<u>\$ 2,728,918</u>	<u>\$ 2,433</u>
\$ (1)	\$ 285	\$ 10,035	\$ (1)	\$ -
-	-	-	-	-
-	5,395	-	-	364
-	-	-	-	-
-	87,539	-	-	95
<u>(1)</u>	<u>93,219</u>	<u>10,035</u>	<u>(1)</u>	<u>459</u>
-	-	-	2,574,661	-
-	24,974	-	-	-
-	24,974	-	2,574,661	-
-	-	-	-	-
-	-	-	154,258	1,974
-	-	-	-	-
-	-	-	-	-
14,699	-	6,122	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	(15,563)	-	-	-
<u>14,699</u>	<u>(15,563)</u>	<u>6,122</u>	<u>154,258</u>	<u>1,974</u>
<u>\$ 14,698</u>	<u>\$ 102,630</u>	<u>\$ 16,157</u>	<u>\$ 2,728,918</u>	<u>\$ 2,433</u>

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**December 31, 2018**

	<u>Special Revenue</u>				
	<u>Jail Prisoners' Commissary</u>	<u>GIS Fees</u>	<u>Collector Automation</u>	<u>Neutral Site Custody Exchange</u>	<u>Children's Waiting Room</u>
<b>ASSETS</b>					
Cash and investments	\$ 331,343	\$ 279,675	\$ 29,360	\$ 6,888	\$ 28,917
Receivables:					
State of Illinois	-	-	-	-	-
General property taxes	-	-	-	-	-
Accounts	-	16	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from component unit	-	-	-	-	-
Inventories	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 331,343</u></b>	<b><u>\$ 279,691</u></b>	<b><u>\$ 29,360</u></b>	<b><u>\$ 6,888</u></b>	<b><u>\$ 28,917</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ 1	\$ -	\$ -
Unearned revenue - other	-	-	-	-	-
Due to individuals and other governmental entities	-	-	-	-	-
Due to State of Illinois	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	-	-	-	-	-
Revenue deferred due to availability	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES (DEFICIT)</b>					
<b>Nonspendable:</b>					
Inventory	-	-	-	-	-
<b>Restricted for:</b>					
Operations	-	279,691	29,359	-	-
Health & wellness	-	-	-	-	-
Highway	-	-	-	-	-
Employee benefits	-	-	-	-	-
Public safety	331,343	-	-	6,888	28,917
Regional Planning	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital improvements	-	-	-	-	-
<b>Unassigned:</b>	-	-	-	-	-
Total fund balance (deficit)	<u>331,343</u>	<u>279,691</u>	<u>29,359</u>	<u>6,888</u>	<u>28,917</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)</b>	<b><u>\$ 331,343</u></b>	<b><u>\$ 279,691</u></b>	<b><u>\$ 29,360</u></b>	<b><u>\$ 6,888</u></b>	<b><u>\$ 28,917</u></b>

**SCHEDULE 1  
(CONTINUED)**

<b>Special Revenue</b>						
<b>Electronic Citation Fund</b>	<b>McLean County Centralized Communication Center</b>	<b>Metro Township Motor Fuel Tax</b>	<b>Township Bridge Program</b>	<b>Law Library</b>	<b>Capital Improvement Fund</b>	<b>Total Nonmajor Governmental Funds</b>
\$ 447,171	\$ 319,548	\$ 1,694,660	\$ 91,646	\$ 77,046	\$ 486	\$ 23,735,686
-	-	296,624	-	-	-	1,516,649
-	-	-	-	-	-	16,330,458
-	-	-	4	3,395	-	419,080
-	-	-	-	-	-	75,022
-	2,952	-	-	-	-	732,446
-	-	-	-	-	-	284
-	-	-	-	-	-	413,333
<u>\$ 447,171</u>	<u>\$ 322,500</u>	<u>\$ 1,991,284</u>	<u>\$ 91,650</u>	<u>\$ 80,441</u>	<u>\$ 486</u>	<u>\$ 43,222,958</u>
\$ 1	\$ 8,894	\$ 40,219	\$ (2)	\$ 2,321	\$ -	\$ 444,895
-	-	-	-	-	-	402,126
-	38,993	-	-	532	-	293,586
-	-	-	-	-	-	375
-	30,821	166,178	90,149	158	-	1,590,100
<u>1</u>	<u>78,708</u>	<u>206,397</u>	<u>90,147</u>	<u>3,011</u>	<u>-</u>	<u>2,731,082</u>
-	-	-	-	-	-	16,330,458
-	-	-	-	-	-	422,772
-	-	-	-	-	-	16,753,230
-	-	-	-	-	-	413,333
-	-	-	-	-	-	2,993,356
-	-	-	-	-	-	5,084,793
-	-	1,784,887	1,503	-	-	12,051,443
-	-	-	-	-	-	685,335
447,170	243,792	-	-	77,430	-	2,436,127
-	-	-	-	-	-	513,584
-	-	-	-	-	-	1
-	-	-	-	-	486	486
-	-	-	-	-	-	(439,812)
<u>447,170</u>	<u>243,792</u>	<u>1,784,887</u>	<u>1,503</u>	<u>77,430</u>	<u>486</u>	<u>23,738,646</u>
<u>\$ 447,171</u>	<u>\$ 322,500</u>	<u>\$ 1,991,284</u>	<u>\$ 91,650</u>	<u>\$ 80,441</u>	<u>\$ 486</u>	<u>\$ 43,222,958</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2018

	<u>Special Revenue</u>				
	<u>SHOW BUS</u>	<u>Regional Planning Commission</u>	<u>Dental Sealant Grant</u>	<u>Women, Infants, &amp; Children</u>	<u>Preventive Block Grant</u>
<b>REVENUES</b>					
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, fees, and fines	-	-	-	-	2,100
Intergovernmental	1,723,973	601,449	349,953	433,999	98,044
Charges for services	-	-	9,391	597	-
Interest	41	499	-	-	-
Miscellaneous	-	2,983	46,991	837	1,269
Total revenues	<u>1,724,014</u>	<u>604,931</u>	<u>406,335</u>	<u>435,433</u>	<u>101,413</u>
<b>EXPENDITURES</b>					
Current:					
General government	1,723,973	747,450	-	-	-
Public safety	-	-	-	-	-
Highway and streets	-	-	-	-	-
Health and welfare	-	-	464,052	433,344	68,328
Culture and recreation	-	-	-	-	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	-	-	-	-	-
Total expenditures	<u>1,723,973</u>	<u>747,450</u>	<u>464,052</u>	<u>433,344</u>	<u>68,328</u>
Excess (deficiency) of revenues over expenditures	<u>41</u>	<u>(142,519)</u>	<u>(57,717)</u>	<u>2,089</u>	<u>33,085</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	54,045	40,528	-	-
Transfers out	-	-	(860)	(1,970)	(367)
Total other financing sources (uses)	<u>-</u>	<u>54,045</u>	<u>39,668</u>	<u>(1,970)</u>	<u>(367)</u>
Net change in fund balances	41	(88,474)	(18,049)	119	32,718
<b>FUND BALANCES (DEFICIT)</b>					
Beginning of year, as restated	<u>1,230</u>	<u>602,058</u>	<u>144,001</u>	<u>250,637</u>	<u>6,880</u>
End of year	<u>\$ 1,271</u>	<u>\$ 513,584</u>	<u>\$ 125,952</u>	<u>\$ 250,756</u>	<u>\$ 39,598</u>

Special Revenue

<u>Family Case Management</u>	<u>AIDS Counseling and Testing Grant</u>	<u>Persons With Developmental Disabilities</u>	<u>County Health</u>	<u>County Highway</u>	<u>County Bridge</u>	<u>County Matching Tax</u>	<u>County Motor Fuel Tax</u>
\$ -	\$ -	\$ 725,333	\$ 3,562,451	\$ 2,892,394	\$ 1,567,725	\$ 1,446,373	\$ -
-	-	-	434,889	-	-	-	-
927,727	230,028	-	525,238	229,524	-	-	2,699,529
2,672	-	-	270,727	781,390	365,760	-	26,895
-	-	-	-	-	-	-	58,828
15	164	-	12,408	25,659	-	-	-
<u>930,414</u>	<u>230,192</u>	<u>725,333</u>	<u>4,805,713</u>	<u>3,928,967</u>	<u>1,933,485</u>	<u>1,446,373</u>	<u>2,785,252</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	2,595,903	314,237	11,800	1,593,234
1,200,362	219,952	738,046	4,781,209	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	875,132	1,645,869	-	809,678
-	-	-	-	610,265	-	-	-
<u>1,200,362</u>	<u>219,952</u>	<u>738,046</u>	<u>4,781,209</u>	<u>4,081,300</u>	<u>1,960,106</u>	<u>11,800</u>	<u>2,402,912</u>
<u>(269,948)</u>	<u>10,240</u>	<u>(12,713)</u>	<u>24,504</u>	<u>(152,333)</u>	<u>(26,621)</u>	<u>1,434,573</u>	<u>382,340</u>
109	-	-	239,397	427,173	-	-	28,283
(2,820)	(649)	(64)	(289,455)	(30,551)	-	-	(425,080)
<u>(2,711)</u>	<u>(649)</u>	<u>(64)</u>	<u>(50,058)</u>	<u>396,622</u>	<u>-</u>	<u>-</u>	<u>(396,797)</u>
(272,659)	9,591	(12,777)	(25,554)	244,289	(26,621)	1,434,573	(14,457)
<u>1,308,684</u>	<u>64,562</u>	<u>57,767</u>	<u>3,538,873</u>	<u>2,407,629</u>	<u>2,066,839</u>	<u>765,692</u>	<u>3,798,985</u>
<u>\$ 1,036,025</u>	<u>\$ 74,153</u>	<u>\$ 44,990</u>	<u>\$ 3,513,319</u>	<u>\$ 2,651,918</u>	<u>\$ 2,040,218</u>	<u>\$ 2,200,265</u>	<u>\$ 3,784,528</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2018

	<u>Special Revenue</u>				
	<u>Children's Advocacy Center</u>	<u>Social Security</u>	<u>Co-operative Extension</u>	<u>Historical Museum</u>	<u>Veterans' Assistance Commission</u>
<b>REVENUES</b>					
General property taxes	\$ 122,900	\$ 2,399,702	\$ 501,980	\$ 61,432	\$ 172,335
Licenses, permits, fees, and fines	116,658	-	-	-	-
Intergovernmental	509,918	-	-	-	-
Charges for services	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	42,046	-	-	-	-
Total revenues	<u>791,522</u>	<u>2,399,702</u>	<u>501,980</u>	<u>61,432</u>	<u>172,335</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	1,999,530	-	-	-
Public safety	738,012	-	-	-	-
Highway and streets	-	-	-	-	-
Health and welfare	-	-	-	-	175,065
Culture and recreation	-	-	501,980	61,573	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	26,640	-	-	-	-
Total expenditures	<u>764,652</u>	<u>1,999,530</u>	<u>501,980</u>	<u>61,573</u>	<u>175,065</u>
Excess (deficiency) of revenues over expenditures	<u>26,870</u>	<u>400,172</u>	<u>-</u>	<u>(141)</u>	<u>(2,730)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers out	(2,016)	(385,356)	-	-	-
Total other financing sources (uses)	<u>(2,016)</u>	<u>(385,356)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	24,854	14,816	-	(141)	(2,730)
<b>FUND BALANCES (DEFICIT)</b>					
Beginning of year, as restated	<u>22,184</u>	<u>670,519</u>	<u>-</u>	<u>142</u>	<u>110,578</u>
End of year	<u>\$ 47,038</u>	<u>\$ 685,335</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 107,848</u>

**Special Revenue**

<u>Recorder Document Storage</u>	<u>Circuit Clerk Oper &amp; Admin</u>	<u>Circuit Clerk Auto</u>	<u>Court Security</u>	<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>	<u>State's Attorney Automation Fund</u>	<u>Probation Services</u>	<u>Evergreen Lake Lease</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83,073	32,821	481,517	249,779	357,795	51,562	8,723	310,432	-
-	-	-	-	-	-	-	-	-
-	20	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	2,800	-
<u>83,073</u>	<u>32,841</u>	<u>481,517</u>	<u>249,779</u>	<u>357,795</u>	<u>51,562</u>	<u>8,723</u>	<u>313,232</u>	<u>-</u>
70,852	-	-	-	-	-	-	-	-
-	40,860	96,887	427,068	207,065	102,401	-	77,382	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	8,661
-	-	-	-	-	-	-	-	-
<u>70,852</u>	<u>40,860</u>	<u>96,887</u>	<u>427,068</u>	<u>207,065</u>	<u>102,401</u>	<u>-</u>	<u>77,382</u>	<u>8,661</u>
<u>12,221</u>	<u>(8,019)</u>	<u>384,630</u>	<u>(177,289)</u>	<u>150,730</u>	<u>(50,839)</u>	<u>8,723</u>	<u>235,850</u>	<u>(8,661)</u>
-	-	-	93,391	-	-	-	-	4,449
<u>(30,000)</u>	<u>-</u>	<u>(90,795)</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>(200,182)</u>	<u>-</u>
<u>(30,000)</u>	<u>-</u>	<u>(90,795)</u>	<u>93,391</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>(200,182)</u>	<u>4,449</u>
(17,779)	(8,019)	293,835	(83,898)	145,730	(50,839)	8,723	35,668	(4,212)
<u>175,706</u>	<u>181,537</u>	<u>984,217</u>	<u>(340,351)</u>	<u>772,847</u>	<u>114,127</u>	<u>50,377</u>	<u>441,206</u>	<u>4,212</u>
<u>\$ 157,927</u>	<u>\$ 173,518</u>	<u>\$ 1,278,052</u>	<u>\$ (424,249)</u>	<u>\$ 918,577</u>	<u>\$ 63,288</u>	<u>\$ 59,100</u>	<u>\$ 476,874</u>	<u>\$ -</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2018

	<u>Special Revenue</u>				
	<u>SCAAP Justice Benefits</u>	<u>Federal Asset Forfeiture</u>	<u>Asset Forfeiture</u>	<u>D.A.R.E. Program</u>	<u>Sheriff Donation Trust</u>
<b>REVENUES</b>					
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, fees, and fines	-	-	52,386	-	-
Intergovernmental	8,148	-	80,396	-	-
Charges for services	-	-	-	-	-
Interest	-	112	-	-	-
Miscellaneous	-	-	-	-	3,000
Total revenues	<u>8,148</u>	<u>112</u>	<u>132,782</u>	<u>-</u>	<u>3,000</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	1,793	-	125,963	-	-
Highway and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	-	-	10,500	-	-
Total expenditures	<u>1,793</u>	<u>-</u>	<u>136,463</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>6,355</u>	<u>112</u>	<u>(3,681)</u>	<u>-</u>	<u>3,000</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	(20,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(20,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	6,355	112	(23,681)	-	3,000
<b>FUND BALANCES (DEFICIT)</b>					
Beginning of year, as restated	<u>21,955</u>	<u>22,096</u>	<u>486,068</u>	<u>12,899</u>	<u>11,699</u>
End of year	<u>\$ 28,310</u>	<u>\$ 22,208</u>	<u>\$ 462,387</u>	<u>\$ 12,899</u>	<u>\$ 14,699</u>

**SCHEDULE 2  
(CONTINUED)**

<b>Special Revenue</b>				
<b>Electronic Citation Fund</b>	<b>IDPA IV-D Project</b>	<b>Waste Management</b>	<b>Public Building Commission Rental - Operations and Maintenance</b>	<b>County Clerk Document Storage</b>
\$ -	\$ -	\$ -	\$ 2,512,540	\$ -
53,718	-	95,186	-	21,954
-	262,632	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>53,718</u>	<u>262,632</u>	<u>95,186</u>	<u>2,512,540</u>	<u>21,954</u>
-	-	-	2,519,316	24,225
-	311,125	-	-	-
-	-	-	-	-
-	-	133,408	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>311,125</u>	<u>133,408</u>	<u>2,519,316</u>	<u>24,225</u>
<u>53,718</u>	<u>(48,493)</u>	<u>(38,222)</u>	<u>(6,776)</u>	<u>(2,271)</u>
-	42,754	-	-	-
-	(630)	(20,000)	-	-
-	<u>42,124</u>	<u>(20,000)</u>	-	-
53,718	(6,369)	(58,222)	(6,776)	(2,271)
<u>393,452</u>	<u>(9,194)</u>	<u>64,344</u>	<u>161,034</u>	<u>4,245</u>
<u>\$ 447,170</u>	<u>\$ (15,563)</u>	<u>\$ 6,122</u>	<u>\$ 154,258</u>	<u>\$ 1,974</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2018

	<u>Special Revenue</u>			
	<u>Jail Prisoners' Commissary</u>	<u>GIS Fees</u>	<u>Collector Automation</u>	<u>Neutral Site Custody Exchange</u>
<b>REVENUES</b>				
General property taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, fees, and fines	-	143,739	13,560	40,888
Intergovernmental	-	-	-	-
Charges for services	318,343	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>318,343</u>	<u>143,739</u>	<u>13,560</u>	<u>40,888</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	3,535	-
Public safety	275,877	-	-	34,000
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
Highway, bridges, and streets	-	-	-	-
Other	-	-	-	-
Total expenditures	<u>275,877</u>	<u>-</u>	<u>3,535</u>	<u>34,000</u>
Excess (deficiency) of revenues over expenditures	<u>42,466</u>	<u>143,739</u>	<u>10,025</u>	<u>6,888</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	(229,000)	(9,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(229,000)</u>	<u>(9,000)</u>	<u>-</u>
Net change in fund balances	42,466	(85,261)	1,025	6,888
<b>FUND BALANCES (DEFICIT)</b>				
Beginning of year, as restated	<u>288,877</u>	<u>364,952</u>	<u>28,334</u>	<u>-</u>
End of year	<u>\$ 331,343</u>	<u>\$ 279,691</u>	<u>\$ 29,359</u>	<u>\$ 6,888</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,965,165
25,510	72,210	-	-	58,462	-	2,706,962
-	1,972,385	2,112,166	227,343	-	-	12,992,452
-	-	508,700	-	-	-	2,284,495
-	198	27,414	-	-	-	87,092
-	756	-	-	6,975	-	145,903
<u>25,510</u>	<u>2,045,549</u>	<u>2,648,280</u>	<u>227,343</u>	<u>65,437</u>	<u>-</u>	<u>34,182,069</u>
-	-	-	-	-	-	7,088,881
26,500	2,929,195	-	-	57,420	-	5,451,548
-	-	2,858,202	227,343	-	-	7,600,719
-	-	-	-	-	-	8,213,766
-	-	-	-	-	-	572,214
-	-	-	-	-	-	3,330,679
-	-	-	-	-	-	647,405
<u>26,500</u>	<u>2,929,195</u>	<u>2,858,202</u>	<u>227,343</u>	<u>57,420</u>	<u>-</u>	<u>32,905,212</u>
<u>(990)</u>	<u>(883,646)</u>	<u>(209,922)</u>	<u>-</u>	<u>8,017</u>	<u>-</u>	<u>1,276,857</u>
-	906,534	-	-	-	-	1,836,663
-	-	-	-	-	-	(1,743,795)
-	<u>906,534</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,868</u>
(990)	22,888	(209,922)	-	8,017	-	1,369,725
<u>29,907</u>	<u>220,904</u>	<u>1,994,809</u>	<u>1,503</u>	<u>69,413</u>	<u>486</u>	<u>22,368,921</u>
<u>\$ 28,917</u>	<u>\$ 243,792</u>	<u>\$ 1,784,887</u>	<u>\$ 1,503</u>	<u>\$ 77,430</u>	<u>\$ 486</u>	<u>\$ 23,738,646</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.

***Shared Sales Tax - Municipalities*** - This fund was established to account for the shared sales taxes from the City of Bloomington and the Town of Normal.

***Community Development Fund*** - To account for funds acquired to promote community development, via revolving loans to businesses.

**McLEAN COUNTY, ILLINOIS**  
**GENERAL FUND BY ACCOUNT**  
**COMBINING BALANCE SHEET**  
December 31, 2018  
With Comparative Figures for December 31, 2017

ASSETS	Accounts						Totals	
	General	Shared	Tort Judgment	Employee Benefit	Community Development	Fairview Building	2018	2017
		Sales Tax/ Municipalities						
Cash and investments	\$ 7,754,517	\$ 7,775,967	\$ (174,436)	\$ 7,155,399	\$ 1,041,791	\$ -	\$ 23,553,238	\$ 19,601,945
Receivables:								
State of Illinois	3,723,390	-	-	-	-	-	3,723,390	4,818,431
General property taxes	9,702,000	-	3,296,771	-	-	-	12,998,771	12,640,560
Accounts	121,974	-	4,325	-	-	-	126,299	156,984
Other	92,806	1,007,531	838	29,633	67,803	-	1,198,611	1,150,496
Due from other funds	511,403	-	8,675	141,932	-	-	662,010	932,993
Due from fiduciary funds	105	-	-	-	-	-	105	52
Due from component units	446,676	-	-	-	-	-	446,676	449,841
Inventories	177	-	-	-	-	-	177	5,869
Other assets	2,769	-	89,569	5,757	-	-	98,095	79,652
<b>TOTAL ASSETS</b>	<b>\$ 22,355,817</b>	<b>\$ 8,783,498</b>	<b>\$ 3,225,742</b>	<b>\$ 7,332,721</b>	<b>\$ 1,109,594</b>	<b>\$ -</b>	<b>\$ 42,807,372</b>	<b>\$ 39,836,823</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts payable	\$ 512,543	\$ 1	\$ 72,311	\$ 398,786	\$ -	\$ -	\$ 983,641	\$ 1,754,331
Unearned revenue - other	13,546	-	-	297	-	-	13,843	25,314
Due to individuals and other governmental entities	1,065,190	-	16,377	44,990	-	-	1,126,557	1,219,652
Due to State of Illinois	63,102	-	-	-	-	-	63,102	78,685
Due to other funds	3,685	-	134,032	11,118	-	-	148,835	117,703
<b>Total liabilities</b>	<b>1,658,066</b>	<b>1</b>	<b>222,720</b>	<b>455,191</b>	<b>-</b>	<b>-</b>	<b>2,335,978</b>	<b>3,195,685</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable revenue - property taxes	9,702,000	-	3,296,771	-	-	-	12,998,771	12,640,560
Revenue deferred due to availability	766,745	-	718	-	-	-	767,463	648,854
<b>Total deferred inflows of resources</b>	<b>10,468,745</b>	<b>-</b>	<b>3,297,489</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,766,234</b>	<b>13,289,414</b>
<b>FUND BALANCES</b>								
<b>Nonspendable:</b>								
Inventory	177	-	-	-	-	-	177	5,869
Prepaid items	2,769	-	89,569	5,757	-	-	98,095	79,652
<b>Restricted for:</b>								
Public Safety	-	8,783,497	-	-	-	-	8,783,497	6,372,436
<b>Assigned to:</b>								
Tort judgment	-	-	-	-	-	-	-	-
<b>Unassigned:</b>	<b>10,226,060</b>	<b>-</b>	<b>(384,036)</b>	<b>6,871,773</b>	<b>1,109,594</b>	<b>-</b>	<b>17,823,391</b>	<b>16,893,767</b>
<b>Total fund balances (deficits)</b>	<b>10,229,060</b>	<b>8,783,497</b>	<b>(294,467)</b>	<b>6,877,530</b>	<b>1,109,594</b>	<b>-</b>	<b>26,705,160</b>	<b>23,351,724</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 22,355,817</b>	<b>\$ 8,783,498</b>	<b>\$ 3,225,742</b>	<b>\$ 7,332,721</b>	<b>\$ 1,109,594</b>	<b>\$ -</b>	<b>\$ 42,807,372</b>	<b>\$ 39,836,823</b>

## McLEAN COUNTY, ILLINOIS

## GENERAL FUND BY ACCOUNT

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

Year Ended December 31, 2018

With Comparative Figures for the Year Ended December 31, 2017

	Accounts						Totals	
	General	Shared		Employee Benefit	Community Development	Fairview Building	2018	2017
		Sales Tax/ Municipalities	Tort Judgment					
<b>REVENUES</b>								
General property taxes	\$ 9,560,881	\$ -	\$ 3,174,083	\$ -	\$ -	\$ -	\$ 12,734,964	\$ 12,751,818
Other taxes	-	-	-	-	-	-	-	9,538,405
Licenses, permits, fees, and fines	4,634,113	-	26,384	-	-	-	4,660,497	5,115,977
Intergovernmental	12,982,430	3,818,141	-	-	-	-	16,800,571	8,583,866
Charges for services	2,275,656	-	2,562	7,237,164	-	-	9,515,382	9,444,039
Maintenance contracts	3,051,619	-	-	-	-	-	3,051,619	2,783,234
Interest	897,802	-	-	101,027	3,991	-	1,002,820	578,345
Miscellaneous	209,151	-	6,333	70	-	-	215,554	207,239
Total revenues	<u>33,611,652</u>	<u>3,818,141</u>	<u>3,209,362</u>	<u>7,338,261</u>	<u>3,991</u>	<u>-</u>	<u>47,981,407</u>	<u>49,002,923</u>
<b>EXPENDITURES</b>								
Current:								
General government	10,481,448	-	2,815,168	6,140,530	-	-	19,437,146	19,552,498
Public safety	23,136,144	-	-	-	-	-	23,136,144	23,998,062
Culture and recreation	534,950	-	-	-	-	-	534,950	561,706
Capital outlay	234,686	-	-	-	-	-	234,686	699,680
Debt service	-	-	-	-	-	-	-	-
Total expenditures	<u>34,387,228</u>	<u>-</u>	<u>2,815,168</u>	<u>6,140,530</u>	<u>-</u>	<u>-</u>	<u>43,342,926</u>	<u>44,811,946</u>
Excess (deficiency) of revenue over expenditures	<u>(775,576)</u>	<u>3,818,141</u>	<u>394,194</u>	<u>1,197,731</u>	<u>3,991</u>	<u>-</u>	<u>4,638,481</u>	<u>4,190,977</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	1,349,213	-	-	-	-	-	1,349,213	1,041,237
Proceeds from note payable	-	-	-	-	-	-	-	450,000
Transfers out	(1,067,121)	(1,407,080)	(160,056)	-	-	(1)	(2,634,258)	(2,457,975)
Total other financing sources (uses)	<u>282,092</u>	<u>(1,407,080)</u>	<u>(160,056)</u>	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>(1,285,045)</u>	<u>(966,738)</u>
Net change in fund balance	(493,484)	2,411,061	234,138	1,197,731	3,991	(1)	3,353,436	3,224,239
<b>FUND BALANCE (DEFICIT)</b>								
Beginning of year	<u>10,722,490</u>	<u>6,372,436</u>	<u>(528,605)</u>	<u>5,679,799</u>	<u>1,105,603</u>	<u>1</u>	<u>23,351,724</u>	<u>20,127,485</u>
End of year	<u>\$ 10,229,006</u>	<u>\$ 8,783,497</u>	<u>\$ (294,467)</u>	<u>\$ 6,877,530</u>	<u>\$ 1,109,594</u>	<u>\$ -</u>	<u>\$ 26,705,160</u>	<u>\$ 23,351,724</u>

## McLEAN COUNTY, ILLINOIS

## GENERAL ACCOUNT

## SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2018

With Comparative Figures for the Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT</b>				
General Government:				
County Board:				
Personal services	\$ 149,314	\$ 280,379	\$ 151,071	\$ 302,563
Contractual services	443,859	468,063	435,788	429,600
Commodities	3,147	8,943	8,943	2,310
Total County Board	<u>596,320</u>	<u>757,385</u>	<u>595,802</u>	<u>734,473</u>
County Administrator:				
Personal services	462,739	462,739	453,887	46,607
Contractual services	123,673	123,673	110,228	122,982
Commodities	11,932	11,932	8,081	13,971
Total County Administrator	<u>598,344</u>	<u>598,344</u>	<u>572,196</u>	<u>623,560</u>
County Auditor:				
Personal services	144,840	159,146	158,894	297,158
Contractual services	8,036	4,036	4,035	5,823
Commodities	3,136	3,816	3,808	15,031
Total County Auditor	<u>156,012</u>	<u>166,998</u>	<u>166,737</u>	<u>318,012</u>
County Treasurer:				
Personal services	481,087	471,617	471,616	323,766
Contractual services	45,281	45,281	24,507	27,705
Commodities	75,045	69,209	57,187	46,972
Minor equipment	-	4,500	4,303	-
Loss	100	100	-	-
Total County Treasurer	<u>601,513</u>	<u>590,707</u>	<u>557,613</u>	<u>398,443</u>
County Clerk:				
Personal services	689,984	707,906	707,906	693,794
Contractual services	415,940	448,729	448,729	259,145
Commodities	136,041	73,563	73,670	65,157
Minor equipment	-	17,335	17,334	3,843
Loss	-	-	-	177
Total County Clerk	<u>1,241,965</u>	<u>1,247,533</u>	<u>1,247,639</u>	<u>1,022,116</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2018

With Comparative Figures for the Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT (CONTINUED)</b>				
General Government (Continued):				
Animal Control:				
Personal services	\$ 398,987	\$ 400,837	\$ 400,727	\$ 401,584
Contractual services	214,422	232,082	220,103	165,354
Commodities	68,315	70,152	55,591	54,473
Minor Equipment	<u>23,000</u>	<u>23,000</u>	<u>7,265</u>	<u>3,293</u>
Total Animal Control	<u>704,724</u>	<u>726,071</u>	<u>683,686</u>	<u>624,704</u>
Department of Building and Zoning:				
Personal services	208,458	214,132	214,132	251,093
Contractual services	55,545	49,871	14,654	66,068
Commodities	7,310	7,310	4,417	4,284
Minor Equipment	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
Total Department of Building and Zoning	<u>276,313</u>	<u>276,313</u>	<u>233,203</u>	<u>321,445</u>
Information Services Department:				
Personal services	1,037,145	1,048,237	1,034,469	1,074,749
Contractual services	813,763	802,671	718,015	646,941
Commodities	117,449	117,449	111,139	92,007
Minor equipment	<u>122,000</u>	<u>122,000</u>	<u>104,538</u>	<u>31,462</u>
Total Information Services Department	<u>2,090,357</u>	<u>2,090,357</u>	<u>1,968,161</u>	<u>1,845,159</u>
Facilities Management:				
Personal services	1,370,073	1,370,073	1,253,943	1,320,533
Contractual services	1,833,503	1,771,918	1,570,369	2,123,978
Commodities	253,199	368,792	360,519	289,869
Minor equipment	<u>125,000</u>	<u>173,883</u>	<u>122,761</u>	<u>45,000</u>
Total Facilities Management	<u>3,581,775</u>	<u>3,684,666</u>	<u>3,307,592</u>	<u>3,779,380</u>
City of Bloomington - Election:				
Personal services	118,861	118,861	118,696	106,097
Contractual services	<u>477,487</u>	<u>477,487</u>	<u>477,487</u>	<u>487,232</u>
Total City of Bloomington - Election	<u>596,348</u>	<u>596,348</u>	<u>596,183</u>	<u>593,329</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2018

With Comparative Figures for the Year Ended December 31, 2017

	2018		Actual	2017 Actual
	Budget Original	Final		
<b>CURRENT (CONTINUED)</b>				
General Government (Continued):				
Assessment Office:				
Personal services	\$ 432,290	\$ 432,290	\$ 429,537	\$ 463,562
Contractual services	37,219	37,219	24,009	26,366
Commodities	91,859	91,859	86,722	81,165
Total Assessment Office	561,368	561,368	540,268	571,093
Total General Government	11,005,039	11,296,090	10,469,080	10,831,714
Public Safety:				
Merit Board:				
Personal services	7,466	7,466	5,381	5,880
Contractual services	8,232	8,232	2,247	3,630
Commodities	490	490	56	347
Total Merit Board	16,188	16,188	7,684	9,857
Circuit Clerk:				
Personal services	2,090,630	2,104,145	2,021,649	2,059,315
Contractual services	19,153	19,153	18,155	18,218
Commodities	107,829	107,829	94,453	87,938
Loss	-	-	120	145
Total Circuit Clerk	2,217,612	2,231,127	2,134,377	2,165,616
Circuit Court:				
Personal services	449,521	449,521	416,873	450,431
Contractual services	547,362	544,187	486,756	491,431
Commodities	75,660	78,835	86,520	88,271
Total Circuit Court	1,072,543	1,072,543	990,149	1,030,133
Jury Commission:				
Personal services	93,985	93,985	88,372	91,634
Contractual services	9,176	9,176	7,611	7,390
Commodities	19,633	19,633	11,968	15,086
Minor equipment	1,650	1,650	-	-
Total Jury Commission	124,444	124,444	107,951	114,110

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2018

With Comparative Figures for the Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT (CONTINUED)</b>				
Public Safety (Continued):				
State's Attorney:				
Personal services	\$ 2,466,769	\$ 2,481,669	\$ 2,481,667	\$ 2,501,422
Contractual services	129,937	115,037	100,660	110,511
Commodities	58,616	58,616	58,484	58,100
Total State's Attorney	<u>2,655,322</u>	<u>2,655,322</u>	<u>2,640,811</u>	<u>2,670,033</u>
Public Defender:				
Personal services	1,546,268	1,546,268	1,487,312	1,561,869
Contractual services	351,489	351,489	287,078	270,783
Commodities	24,220	28,220	26,517	23,726
Minor equipment	5,000	1,000	-	-
Total Public Defender	<u>1,926,977</u>	<u>1,926,977</u>	<u>1,800,907</u>	<u>1,856,378</u>
Court Services:				
Personal services	4,183,024	4,194,363	3,971,752	4,029,731
Contractual services	574,612	635,208	548,198	544,215
Commodities	121,869	127,439	95,892	100,758
Total Court Services	<u>4,879,505</u>	<u>4,957,010</u>	<u>4,615,842</u>	<u>4,674,704</u>
County Sheriff:				
Personal services	5,031,490	9,146,396	9,146,395	8,971,957
Contractual services	714,499	675,376	675,375	690,438
Commodities	293,820	301,949	301,948	334,782
Minor equipment	83,490	85,963	85,960	854,249
Total County Sheriff	<u>6,123,299</u>	<u>10,209,684</u>	<u>10,209,678</u>	<u>10,851,426</u>
Coroner:				
Personal services	336,571	359,505	359,505	345,515
Contractual services	211,380	225,052	225,052	249,183
Commodities	40,546	40,546	33,997	31,107
Minor equipment	-	10,192	10,191	-
Total Coroner	<u>588,497</u>	<u>635,295</u>	<u>628,745</u>	<u>625,805</u>
Total Public Safety	<u>19,604,387</u>	<u>23,828,590</u>	<u>23,136,144</u>	<u>23,998,062</u>

**McLEAN COUNTY, ILLINOIS**

**GENERAL ACCOUNT**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

**Year Ended December 31, 2018**

**With Comparative Figures for the Year Ended December 31, 2017**

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u>			
<b>CURRENT (CONTINUED)</b>	<u>Original</u>	<u>Final</u>		
Culture and Recreation:				
Department of Parks and Recreation:				
Personal services	\$ 319,873	\$ 327,806	\$ 327,805	\$ 323,147
Contractual services	86,765	117,705	117,705	133,263
Commodities	85,200	77,267	76,885	93,488
Minor equipment	<u>15,000</u>	<u>7,060</u>	<u>3,155</u>	<u>4,303</u>
 Total Department of Parks and Recreation	 <u>506,838</u>	 <u>529,838</u>	 <u>525,550</u>	 <u>554,201</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2018  
With Comparative Figures for the Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CAPITAL OUTLAY</b>				
County Board	\$ 114,000	\$ 142,911	\$ 142,910	\$ 129,365
Animal Control	-	-	2,541	-
Department of Parks and Recreation	60,000	30,500	32,656	15,037
Facilities Management	-	21,600	21,580	505,448
Information Services Department	45,000	45,000	34,999	49,830
Total capital outlay	<u>219,000</u>	<u>240,011</u>	<u>234,686</u>	<u>699,680</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 31,335,264</u>	<u>\$ 35,894,529</u>	<u>\$ 34,365,460</u>	<u>\$ 36,083,657</u>

McLEAN COUNTY, ILLINOIS

TORT JUDGMENT ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2018

With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT</b>				
General Government:				
Personal services	\$ 920,483	\$ 820,272	\$ 759,451	\$ 886,242
Contractual services	1,843,368	1,877,022	1,752,312	1,766,374
Commodities	241,706	308,263	303,405	222,549
Minor equipment	400	400	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 3,005,957</u>	<u>\$ 3,005,957</u>	<u>\$ 2,815,168</u>	<u>\$ 2,875,165</u>

McLEAN COUNTY, ILLINOIS

FAIRVIEW BUILDING ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2018

With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>CURRENT</b>				
General Government:				
Contractual services	\$ -	\$ -	\$ -	\$ 15,458
Commodities	-	-	-	816
<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,274</u>

## SPECIAL REVENUE FUNDS

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

The County maintained 47 individual Special Revenue Funds.

Following are individual Nonmajor Special Revenue Funds:

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

***Regional Planning Commission Fund*** - To account for the revenue and related expenditures of the RPC.

***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.

***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.

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

## SPECIAL REVENUE FUNDS (CONTINUED)

***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.

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

## SPECIAL REVENUE FUNDS (CONTINUED)

***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 dumping fees generated at the County landfill.

***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 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 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, 2018  
With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
<b>REVENUES</b>		
Intergovernmental	1,723,973	2,011,277
Interest	<u>41</u>	<u>44</u>
Total revenues	<u>1,724,014</u>	<u>2,011,321</u>
<b>EXPENDITURES</b>		
Current - health and welfare:		
Contractual services	<u>1,723,973</u>	<u>2,011,277</u>
Total expenditures	<u>1,723,973</u>	<u>2,011,277</u>
Excess (deficiency) of revenues over expenditures	41	44
<b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>1,230</u>	<u>1,186</u>
End of year	<u>\$ 1,271</u>	<u>\$ 1,230</u>

## McLEAN COUNTY, ILLINOIS

## REGIONAL PLANNING COMMISSION FUND

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

Year Ended December 31, 2018

	<u>2018</u>		<u>Actual</u>
	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>	
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ -	\$ 601,449
Interest	-	-	499
Miscellaneous	-	-	2,983
	<u>-</u>	<u>-</u>	<u>604,931</u>
Total revenues	<u>-</u>	<u>-</u>	<u>604,931</u>
<b>EXPENDITURES</b>			
Current - health and welfare:			
Personal services	-	-	492,863
Contractual services	-	-	168,157
Commodities	-	-	86,430
Minor equipment	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>747,450</u>
Excess (deficiency) of revenues over expenditures	-	-	(142,519)
<b>OTHER FINANCING SOURCES AND USES</b>			
Transfers in	-	-	54,045
	<u>-</u>	<u>-</u>	<u>54,045</u>
Net change in fund balance	-	-	(88,474)
<b>FUND BALANCE (DEFICIT)</b>			
Beginning of year, as restated			<u>602,058</u>
End of year			<u>\$ 513,584</u>

## McLEAN COUNTY, ILLINOIS

## DENTAL SEALANT GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2018  
With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 389,613	\$ 389,613	\$ 349,953	\$ 404,796
Charges for services	9,500	9,500	9,391	8,178
Contributions	45,000	45,000	45,000	25,616
Miscellaneous	-	-	1,991	10
Total revenues	<u>444,113</u>	<u>444,113</u>	<u>406,335</u>	<u>438,600</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	226,866	226,866	194,331	190,111
Contractual services	298,489	298,749	229,935	242,152
Commodities	48,175	48,175	39,786	37,879
Minor equipment	<u>5,700</u>	<u>5,700</u>	-	<u>2,209</u>
Total expenditures	<u>579,230</u>	<u>579,490</u>	<u>464,052</u>	<u>472,351</u>
Excess (deficiency) of revenues over expenditures	(135,117)	(135,377)	(57,717)	(33,751)
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	40,528	40,528	40,528	-
Transfers out	<u>(1,122)</u>	<u>(862)</u>	<u>(860)</u>	<u>(1,122)</u>
Net change in fund balance	(95,711)	(95,711)	(18,049)	(34,873)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>144,001</u>	<u>178,874</u>
End of year			<u>\$ 125,952</u>	<u>\$ 144,001</u>

## McLEAN COUNTY, ILLINOIS

## WOMEN, INFANTS, AND CHILDREN FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2018  
With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 455,510	\$ 455,510	\$ 433,999	\$ 469,119
Charges for services	1,000	1,000	597	605
Miscellaneous	-	-	837	115
Total revenues	<u>456,510</u>	<u>456,510</u>	<u>435,433</u>	<u>469,839</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	424,540	424,540	382,468	389,264
Contractual services	47,065	46,985	31,700	33,555
Commodities	27,938	26,838	18,091	28,422
Minor equipment	-	1,100	1,085	-
Total expenditures	<u>499,543</u>	<u>499,463</u>	<u>433,344</u>	<u>451,241</u>
Excess (deficiency) of revenues over expenditures	(43,033)	(42,953)	2,089	18,598
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	44,924	44,924	-	-
Transfers out	<u>(1,891)</u>	<u>(1,971)</u>	<u>(1,970)</u>	<u>(1,891)</u>
Net change in fund balance	-	-	119	16,707
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>250,637</u>	<u>233,930</u>
End of year			<u>\$ 250,756</u>	<u>\$ 250,637</u>

McLEAN COUNTY, ILLINOIS

PREVENTIVE BLOCK GRANT FUND

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

Year Ended December 31, 2018

With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 5,000	\$ 5,000	\$ 2,100	\$ 5,451
Intergovernmental	167,914	167,914	98,044	161,050
Miscellaneous	-	-	1,269	4,154
	<u>172,914</u>	<u>172,914</u>	<u>101,413</u>	<u>170,655</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	100,579	100,579	55,836	83,961
Contractual services	63,563	63,463	7,615	71,908
Commodities	9,248	9,248	4,877	4,789
	<u>173,390</u>	<u>173,290</u>	<u>68,328</u>	<u>160,658</u>
Excess (deficiency) of revenues over expenditures	(476)	(376)	33,085	9,997
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers out	<u>(319)</u>	<u>(419)</u>	<u>(367)</u>	<u>(318)</u>
Net change in fund balance	(795)	(795)	32,718	9,679
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>6,880</u>	<u>(2,799)</u>
End of year			<u>\$ 39,598</u>	<u>\$ 6,880</u>

## McLEAN COUNTY, ILLINOIS

## FAMILY CASE MANAGEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2018  
With Comparative Figures for Year Ended December 31, 2017

	2018		Actual	2017 Actual
	Budget Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 1,010,780	\$ 1,010,780	\$ 927,727	\$ 1,071,182
Charges for services	1,000	1,000	2,672	4,158
Miscellaneous	-	-	15	515
Total revenues	<u>1,011,780</u>	<u>1,011,780</u>	<u>930,414</u>	<u>1,075,855</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	1,184,085	1,184,085	1,075,515	941,657
Contractual services	141,781	120,281	75,429	93,768
Commodities	<u>26,700</u>	<u>47,700</u>	<u>49,418</u>	<u>19,212</u>
Total expenditures	<u>1,352,566</u>	<u>1,352,066</u>	<u>1,200,362</u>	<u>1,054,637</u>
Excess (deficiency) of revenues over expenditures	(340,786)	(340,286)	(269,948)	21,218
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	-	-	109	-
Transfers out	<u>(2,411)</u>	<u>(2,911)</u>	<u>(2,820)</u>	<u>(2,410)</u>
Net change in fund balance	(343,197)	(343,197)	(272,659)	18,808
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>1,308,684</u>	<u>1,289,876</u>
End of year			<u>\$ 1,036,025</u>	<u>\$ 1,308,684</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, 2018

With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 243,861	\$ 243,861	\$ 230,028	\$ 248,066
Miscellaneous	-	-	164	1,491
Total revenues	<u>243,861</u>	<u>243,861</u>	<u>230,192</u>	<u>249,557</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	153,631	156,680	155,274	152,029
Contractual services	73,064	64,015	34,130	47,281
Commodities	27,593	33,593	30,548	30,583
Minor equipment	-	-	-	3,860
Total expenditures	<u>254,288</u>	<u>254,288</u>	<u>219,952</u>	<u>233,753</u>
Excess (deficiency) of revenues over expenditures	(10,427)	(10,427)	10,240	15,804
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	11,090	11,090	-	-
Transfers out	<u>(663)</u>	<u>(663)</u>	<u>(649)</u>	<u>(662)</u>
Net change in fund balance	-	-	9,591	15,142
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>64,562</u>	<u>49,420</u>
End of year			<u>\$ 74,153</u>	<u>\$ 64,562</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, 2018  
With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 727,346	\$ 727,346	\$ 725,333	\$ 718,402
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	27,842	27,842	17,203	27,307
Contractual services	699,407	698,757	720,197	739,246
Commodities	32	682	646	157
Current - health and welfare:				
Contractual services	727,281	727,281	738,046	766,710
Excess (deficiency) of revenues over expenditures	65	65	(12,713)	(48,308)
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers out	(65)	(65)	(64)	(64)
Net change in fund balance	-	-	(12,777)	(48,372)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			57,767	106,139
End of year			\$ 44,990	\$ 57,767

McLEAN COUNTY, ILLINOIS

COUNTY HEALTH DEPARTMENT FUND

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

Year Ended December 31, 2018

With Comparative Figures for Year Ended December 31, 2017

	2018					2017 Actual
	Budget		Co. Health	FFP	Combined	
	Original	Final	Account Actual	Account Actual		
<b>REVENUES</b>						
General property taxes	\$ 3,571,840	\$ 3,571,840	\$ 3,562,451	\$ -	\$ 3,562,451	\$ 3,530,171
Licenses, permits, fees and fines	453,714	453,714	434,889	-	434,889	431,245
Intergovernmental	780,184	780,184	322,814	202,424	525,238	826,451
Charges for services	234,485	234,485	270,727	-	270,727	200,104
Miscellaneous	11,028	11,028	12,408	-	12,408	2,931
Total revenues	<u>5,051,251</u>	<u>5,051,251</u>	<u>4,603,289</u>	<u>202,424</u>	<u>4,805,713</u>	<u>4,990,902</u>
<b>EXPENDITURES</b>						
Current - health and welfare:						
Personal services	2,708,981	2,708,981	2,507,773	-	2,507,773	2,621,144
Contractual services	2,246,041	2,171,041	2,047,923	-	2,047,923	1,906,373
Commodities	276,395	275,395	212,163	-	212,163	219,310
Minor equipment	22,820	13,770	13,350	-	13,350	9,563
Total expenditures	<u>5,254,237</u>	<u>5,169,187</u>	<u>4,781,209</u>	<u>-</u>	<u>4,781,209</u>	<u>4,756,390</u>
Excess (deficiency) of revenues over expenditures	(202,986)	(117,936)	(177,920)	202,424	24,504	234,512
<b>OTHER FINANCING SOURCES AND USES</b>						
Transfers in	434,699	434,699	239,397	-	239,397	50,000
Transfers out	(541,041)	(541,041)	(9,421)	(280,034)	(289,455)	(59,793)
Net change in fund balance	(309,328)	(224,278)	52,056	(77,610)	(25,554)	224,719
<b>FUND BALANCE (DEFICIT)</b>						
Beginning of year			1,991,752	1,547,121	3,538,873	3,314,154
End of year			<u>\$ 2,043,808</u>	<u>\$ 1,469,511</u>	<u>\$ 3,513,319</u>	<u>\$ 3,538,873</u>

## McLEAN COUNTY, ILLINOIS

## COUNTY HIGHWAY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2018  
With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 2,899,958	\$ 2,899,958	\$ 2,892,394	\$ 2,863,582
Intergovernmental	-	-	229,524	769,332
Charges for services	320,000	585,000	781,390	368,666
Miscellaneous	18,450	18,450	25,659	23,405
Total revenues	<u>3,238,408</u>	<u>3,503,408</u>	<u>3,928,967</u>	<u>4,024,985</u>
<b>EXPENDITURES</b>				
Current - highways and streets:				
Personal services	1,636,662	1,704,164	1,702,844	1,533,700
Contractual services	584,511	545,084	494,015	1,009,568
Commodities	420,100	392,124	377,602	271,181
Minor equipment	62,700	34,549	21,442	(1,614,713)
Capital outlay:				
Highways, bridges, and streets	573,000	985,000	875,132	2,377,310
Other	584,500	584,500	610,265	680,310
Total expenditures	<u>3,861,473</u>	<u>4,245,421</u>	<u>4,081,300</u>	<u>4,257,356</u>
Excess (deficiency) of revenues over expenditures	<u>(623,065)</u>	<u>(742,013)</u>	<u>(152,333)</u>	<u>(232,371)</u>
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	425,000	425,000	427,173	376,600
Transfers out	(2,400)	(30,551)	(30,551)	(2,394)
Total other financing sources (uses)	<u>422,600</u>	<u>394,449</u>	<u>396,622</u>	<u>374,206</u>
Net change in fund balance	(200,465)	(347,564)	244,289	141,835
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>2,407,629</u>	<u>2,265,794</u>
End of year			<u>\$ 2,651,918</u>	<u>\$ 2,407,629</u>

## McLEAN COUNTY, ILLINOIS

## COUNTY BRIDGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2018  
With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 1,571,777	\$ 1,571,777	\$ 1,567,725	\$ 1,532,261
Charges for services	700,000	700,000	365,760	175,461
Interest	300	300	-	-
Miscellaneous	200	200	-	-
Total revenues	<u>2,272,277</u>	<u>2,272,277</u>	<u>1,933,485</u>	<u>1,707,722</u>
<b>EXPENDITURES</b>				
Current - highways and streets:				
Personal services	252,942	252,942	194,665	116,637
Contractual services	137,800	137,800	119,572	164,719
Minor equipment	-	-	-	338,312
Capital outlay - highways, bridges, and streets	<u>2,260,800</u>	<u>2,260,800</u>	<u>1,645,869</u>	<u>2,194,403</u>
Total expenditures	<u>2,651,542</u>	<u>2,651,542</u>	<u>1,960,106</u>	<u>2,814,071</u>
Excess (deficiency) of revenues over expenditures	<u>(379,265)</u>	<u>(379,265)</u>	<u>(26,621)</u>	<u>(1,106,349)</u>
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	-	-	-	<u>256,790</u>
Total other financing sources (uses)	-	-	-	<u>256,790</u>
Net change in fund balance	(379,265)	(379,265)	(26,621)	(849,559)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>2,066,839</u>	<u>2,916,398</u>
End of year			<u>\$ 2,040,218</u>	<u>\$ 2,066,839</u>

McLEAN COUNTY, ILLINOIS

COUNTY MATCHING TAX FUND

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

Year Ended December 31, 2018

With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 1,450,000	\$ 1,450,000	\$ 1,446,373	\$ 1,431,791
Interest	98	98	-	-
Miscellaneous	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total revenues	<u>1,450,098</u>	<u>1,450,098</u>	<u>1,446,373</u>	<u>1,431,791</u>
 <b>EXPENDITURES</b>				
Current - highways and streets:				
Contractual services	11,800	11,800	11,800	11,704
Capital outlay - highways, bridges, and streets	<u>1,788,298</u>	<u>1,788,298</u>	<u>          </u>	<u>1,500,000</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total expenditures	<u>1,800,098</u>	<u>1,800,098</u>	<u>11,800</u>	<u>1,511,704</u>
Excess (deficiency) of revenues over expenditures	(350,000)	(350,000)	1,434,573	(79,913)
 <b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>765,692</u>	<u>845,605</u>
End of year			<u>\$ 2,200,265</u>	<u>\$ 765,692</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, 2018

With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 2,483,428	\$ 2,483,428	\$ 2,699,529	\$ 2,704,056
Charges for services	850,000	850,000	26,895	64,100
Interest	5,000	5,000	58,828	27,574
Total revenues	<u>3,338,428</u>	<u>3,338,428</u>	<u>2,785,252</u>	<u>2,795,730</u>
<b>EXPENDITURES</b>				
Current - highways and streets:				
Personal services	483,393	483,393	407,562	356,970
Contractual services	1,288,885	1,288,805	1,185,672	779,259
Capital outlay - highways, bridges, and streets	<u>2,036,000</u>	<u>2,036,000</u>	<u>809,678</u>	<u>1,003,135</u>
Total expenditures	<u>3,808,278</u>	<u>3,808,198</u>	<u>2,402,912</u>	<u>2,139,364</u>
Excess (deficiency) of revenues over expenditures	<u>(469,850)</u>	<u>(469,770)</u>	<u>382,340</u>	<u>656,366</u>
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	-	-	28,283	-
Transfers out	<u>(425,000)</u>	<u>(425,080)</u>	<u>(425,080)</u>	<u>(375,000)</u>
Total other financing sources and uses	<u>(425,000)</u>	<u>(425,080)</u>	<u>(396,797)</u>	<u>(375,000)</u>
Net change in fund balance	(894,850)	(894,850)	(14,457)	281,366
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>3,798,985</u>	<u>3,517,619</u>
End of year			<u>\$ 3,784,528</u>	<u>\$ 3,798,985</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, 2018

With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
<b>REVENUES</b>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
General property taxes	\$ 123,291	\$ 123,291	\$ 122,900	\$ 123,117
Licenses, permits, fees and fines	109,000	173,216	116,658	116,641
Intergovernmental	579,692	515,476	509,918	441,507
Miscellaneous	33,450	33,450	42,046	36,148
Total revenues	<u>845,433</u>	<u>845,433</u>	<u>791,522</u>	<u>717,413</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	688,019	649,159	606,567	577,599
Contractual services	111,352	116,952	98,336	90,769
Commodities	18,025	31,071	18,936	19,327
Minor equipment	8,878	16,878	14,173	8,878
Capital Outlay	14,290	26,640	26,640	17,281
Total expenditures	<u>840,564</u>	<u>840,700</u>	<u>764,652</u>	<u>713,854</u>
Excess (deficiency) of revenues over expenditures	4,869	4,733	26,870	3,559
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	-	-	-	59,447
Transfers out	(2,000)	(2,000)	(2,016)	(2,016)
Total other financing sources and uses	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,016)</u>	<u>57,431</u>
Net change in fund balance	2,869	2,733	24,854	60,990
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>22,184</u>	<u>(38,806)</u>
End of year			<u>\$ 47,038</u>	<u>\$ 22,184</u>

McLEAN COUNTY, ILLINOIS

SOCIAL SECURITY FUND

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

Year Ended December 31, 2018

With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	\$ 2,406,047	\$ 2,406,047	\$ 2,399,702	\$ 2,401,789
<b>EXPENDITURES</b>				
Current - general government:				
Personal services	<u>2,180,693</u>	<u>2,180,693</u>	<u>1,999,530</u>	<u>2,070,663</u>
Excess (deficiency) of revenues over expenditures	225,354	225,354	400,172	331,126
<b>OTHER FINANCING USES</b>				
Transfers in	-	-	-	-
Transfers out	<u>(425,354)</u>	<u>(425,354)</u>	<u>(385,356)</u>	<u>(376,894)</u>
Total other financing sources and uses	<u>(425,354)</u>	<u>(425,354)</u>	<u>(385,356)</u>	<u>(376,894)</u>
Net change in fund balance	(200,000)	(200,000)	14,816	(45,768)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>670,519</u>	<u>716,287</u>
End of year			<u>\$ 685,335</u>	<u>\$ 670,519</u>

McLEAN COUNTY, ILLINOIS

CO-OPERATIVE EXTENSION FUND

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

Year Ended December 31, 2018  
With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
<b>REVENUES</b>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
General property taxes	\$ 503,370	\$ 503,370	\$ 501,980	\$ 535,059
 <b>EXPENDITURES</b>				
Current - culture and recreation:				
Contractual services	<u>503,370</u>	<u>503,370</u>	<u>501,980</u>	<u>552,432</u>
Excess of (deficiency) revenues over expenditures	-	-	-	(17,373)
 <b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>-</u>	<u>17,373</u>
End of year			<u>\$ -</u>	<u>\$ -</u>

McLEAN COUNTY, ILLINOIS

HISTORICAL MUSEUM FUND

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

Year Ended December 31, 2018

With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General property taxes	<u>\$ 61,766</u>	<u>\$ 61,766</u>	<u>\$ 61,432</u>	<u>\$ 65,590</u>
<b>EXPENDITURES</b>				
Current - culture and recreation:				
Contractual services	<u>61,766</u>	<u>61,766</u>	<u>61,573</u>	<u>67,585</u>
Excess (deficiency) of revenues over expenditures	-	-	(141)	(1,995)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>142</u>	<u>2,137</u>
End of year			<u>\$ 1</u>	<u>\$ 142</u>

McLEAN COUNTY, ILLINOIS

VETERANS' ASSISTANCE COMMISSION FUND

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

Year Ended December 31, 2018

With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
<b>REVENUES</b>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
General property taxes	\$ 172,961	\$ 172,961	\$ 172,335	\$ 172,966
Miscellaneous	-	-	-	4
Total revenues	<u>172,961</u>	<u>172,961</u>	<u>172,335</u>	<u>172,970</u>
 <b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	126,022	127,295	127,167	124,906
Contractual services	61,523	60,250	43,440	42,932
Commodities	<u>4,970</u>	<u>4,970</u>	<u>4,458</u>	<u>3,846</u>
Total expenditures	<u>192,515</u>	<u>192,515</u>	<u>175,065</u>	<u>171,684</u>
Excess (deficiency) of revenues over expenditures	(19,554)	(19,554)	(2,730)	1,286
 <b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>110,578</u>	<u>109,292</u>
End of year			<u>\$ 107,848</u>	<u>\$ 110,578</u>

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

**Year Ended December 31, 2018**  
**With Comparative Figures for Year Ended December 31, 2017**

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
<b>REVENUES</b>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Licenses, permits, fees and fines	\$ 100,000	\$ 100,000	\$ 83,073	\$ 91,668
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>83,073</u>	<u>91,668</u>
<b>EXPENDITURES</b>				
Current - general government:				
Contractual services	65,971	65,971	61,680	61,403
Commodities	3,135	14,785	9,172	-
Minor equipment	<u>11,650</u>	<u>-</u>	<u>-</u>	<u>6,739</u>
Total expenditures	<u>80,756</u>	<u>80,756</u>	<u>70,852</u>	<u>68,142</u>
Excess (deficiency) of revenues over expenditures	19,244	19,244	12,221	23,526
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>
Net change in fund balance	(10,756)	(10,756)	(17,779)	(6,474)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>175,706</u>	<u>182,180</u>
End of year			<u>\$ 157,927</u>	<u>\$ 175,706</u>

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

**Year Ended December 31, 2018**  
**With Comparative Figures for Year Ended December 31, 2017**

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
<b>REVENUES</b>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Licenses, permits, fees and fines	\$ 37,450	\$ 37,450	\$ 32,821	\$ 33,714
Charges for services	-	-	20	-
Total revenues	<u>37,450</u>	<u>37,450</u>	<u>32,841</u>	<u>33,714</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Contractual services	28,538	28,538	24,303	14,619
Commodities	13,340	19,790	16,557	13,461
Minor equipment	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>44,878</u>	<u>51,328</u>	<u>40,860</u>	<u>28,080</u>
Excess (deficiency) of revenues over expenditures	(7,428)	(13,878)	(8,019)	5,634
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>181,537</u>	<u>175,903</u>
End of year			<u>\$ 173,518</u>	<u>\$ 181,537</u>

McLEAN COUNTY, ILLINOIS

CIRCUIT CLERK AUTOMATION FUND

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

Year Ended December 31, 2018  
With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
<b>REVENUES</b>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Licenses, permits, fees and fines	\$ 486,000	\$ 486,000	\$ 481,517	\$ 496,421
Total revenues	<u>486,000</u>	<u>486,000</u>	<u>481,517</u>	<u>496,421</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Contractual services	82,609	82,609	35,006	203,551
Commodities	13,000	52,002	42,285	51,235
Minor equipment	<u>41,000</u>	<u>41,000</u>	<u>19,596</u>	<u>25,978</u>
Total expenditures	<u>136,609</u>	<u>175,611</u>	<u>96,887</u>	<u>280,764</u>
Excess (deficiency) of revenues over expenditures	349,391	310,389	384,630	215,657
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(92,363)</u>	<u>(92,363)</u>	<u>(90,795)</u>	<u>(92,363)</u>
Total other financing sources (uses)	<u>(92,363)</u>	<u>(92,363)</u>	<u>(90,795)</u>	<u>(92,363)</u>
Net change in fund balance	257,028	218,026	293,835	123,294
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>984,217</u>	<u>860,923</u>
End of year			<u>\$1,278,052</u>	<u>\$ 984,217</u>

## McLEAN COUNTY, ILLINOIS

## COURT SECURITY FUND

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

Year Ended December 31, 2018

With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
<b>REVENUES</b>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Licenses, permits, fees and fines	\$ 402,335	\$ 402,335	\$ 249,779	\$ 257,093
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	506,997	506,997	426,210	439,268
Contractual services	<u>4,458</u>	<u>4,458</u>	<u>858</u>	<u>858</u>
Total expenditures	<u>511,455</u>	<u>511,455</u>	<u>427,068</u>	<u>440,126</u>
Excess (deficiency) of revenues over expenditures	(109,120)	(109,120)	(177,289)	(183,033)
<b>OTHER FINANCING USES</b>				
Transfers in	<u>109,120</u>	<u>109,120</u>	<u>93,391</u>	<u>-</u>
Total other financing sources (uses)	<u>109,120</u>	<u>109,120</u>	<u>93,391</u>	<u>-</u>
Net change in fund balance	-	-	(83,898)	(183,033)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>(340,351)</u>	<u>(157,318)</u>
End of year			<u>\$ (424,249)</u>	<u>\$ (340,351)</u>

## McLEAN COUNTY, ILLINOIS

## COURT DOCUMENT STORAGE FUND

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

Year Ended December 31, 2018

With Comparative Figures for Year Ended December 31, 2017

	<u>Budget</u>		<u>Actual</u>	<u>2017 Actual</u>
	<u>Original</u>	<u>2018 Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 350,000	\$ 350,000	\$ 357,795	\$ 367,606
Total revenues	<u>350,000</u>	<u>350,000</u>	<u>357,795</u>	<u>367,606</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	138,736	138,736	135,493	134,296
Contractual services	98,025	98,025	40,119	62,634
Commodities	44,635	44,635	31,453	24,375
Total expenditures	<u>281,396</u>	<u>281,396</u>	<u>207,065</u>	<u>221,305</u>
Excess (deficiency) of revenues over expenditures	68,604	68,604	150,730	146,301
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Net change in fund balance	63,604	63,604	145,730	146,301
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>772,847</u>	<u>626,546</u>
End of year			<u>\$ 918,577</u>	<u>\$ 772,847</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, 2018  
With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
<b>REVENUES</b>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Licenses, permits, fees and fines	\$ 60,000	\$ 60,000	\$ 51,562	\$ 55,288
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>51,562</u>	<u>55,288</u>
 <b>EXPENDITURES</b>				
Current - public safety:				
Personal services	101,851	101,851	100,080	90,209
Contractual services	2,719	2,719	2,249	2,135
Commodities	<u>81</u>	<u>81</u>	<u>72</u>	<u>64</u>
Total expenditures	<u>104,651</u>	<u>104,651</u>	<u>102,401</u>	<u>92,408</u>
Excess (deficiency) of revenues over expenditures	(44,651)	(44,651)	(50,839)	(37,120)
 <b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>114,127</u>	<u>151,247</u>
End of year			<u>\$ 63,288</u>	<u>\$ 114,127</u>

**SCHEDULE 32**

**McLEAN COUNTY, ILLINOIS**

**STATE'S ATTORNEY AUTOMATION FUND**

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

**Year Ended December 31, 2018**

**With Comparative Figures for Year Ended December 31, 2017**

	<u><b>2018</b></u> <u><b>Actual</b></u>	<u><b>2017</b></u> <u><b>Actual</b></u>
<b>REVENUES</b>		
Licenses, permits, fees and fines	\$ 8,723	\$ 9,179
Total revenues	<u>8,723</u>	<u>9,179</u>
 <b>EXPENDITURES</b>		
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	8,723	9,179
 <b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>50,377</u>	<u>41,198</u>
End of year	<u>\$ 59,100</u>	<u>\$ 50,377</u>

## McLEAN COUNTY, ILLINOIS

## PROBATION SERVICES FUND

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

Year Ended December 31, 2018

With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 350,235	\$ 350,235	\$ 310,432	\$ 345,128
Miscellaneous	-	-	2,800	-
Total revenues	<u>350,235</u>	<u>350,235</u>	<u>313,232</u>	<u>345,128</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	6,000	6,000	-	-
Contractual services	88,060	88,060	32,063	31,212
Commodities	56,175	56,175	45,319	30,020
Capital outlay	-	-	-	16,875
Total expenditures	<u>150,235</u>	<u>150,235</u>	<u>77,382</u>	<u>78,107</u>
Excess (deficiency) of revenues over expenditures	200,000	200,000	235,850	267,021
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,182)</u>	<u>(200,000)</u>
Total other financing sources (uses)	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,182)</u>	<u>(200,000)</u>
Net change in fund balance	-	-	35,668	67,021
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>441,206</u>	<u>374,185</u>
End of year			<u>\$ 476,874</u>	<u>\$ 441,206</u>

## McLEAN COUNTY, ILLINOIS

## EVERGREEN LAKE LEASE FUND

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

Year Ended December 31, 2018

With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Miscellaneous	\$ 3,100	\$ 3,100	\$ -	\$ -
Total revenues	<u>3,100</u>	<u>3,100</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current - culture and recreation:				
Personal services	12,344	12,344	5,237	6,375
Commodities	<u>5,715</u>	<u>5,715</u>	<u>3,424</u>	<u>4,520</u>
Total expenditures	<u>18,059</u>	<u>18,059</u>	<u>8,661</u>	<u>10,895</u>
Excess (deficiency) of revenues over expenditures	(14,959)	(14,959)	(8,661)	(10,895)
<b>OTHER FINANCING USES</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>4,449</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>4,449</u>	<u>-</u>
Net change in fund balance	(14,959)	(14,959)	(4,212)	(10,895)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>4,212</u>	<u>15,107</u>
End of year			<u>\$ -</u>	<u>\$ 4,212</u>

McLEAN COUNTY, ILLINOIS

SCAAP - JUSTICE BENEFITS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2018

With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
<b>REVENUES</b>		
Intergovernmental	\$ 8,148	\$ -
Total revenues	<u>8,148</u>	<u>-</u>
 <b>EXPENDITURES</b>		
Current - public safety:		
Contractual services	<u>1,793</u>	<u>-</u>
Total expenditures	<u>1,793</u>	<u>-</u>
 Excess (deficiency) of revenues over expenditures.	<u>6,355</u>	<u>-</u>
 <b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>21,955</u>	<u>21,955</u>
 End of year	<u>\$ 28,310</u>	<u>\$ 21,955</u>

**McLEAN COUNTY, ILLINOIS**  
**FEDERAL ASSET FORFEITURE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE**

**Year Ended December 31, 2018**  
**With Comparative Figures for Year Ended December 31, 2017**

	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
<b>REVENUES</b>		
Intergovernmental	\$ -	\$ 10,000
Interest	112	13
Total revenues	<u>112</u>	<u>10,013</u>
<b>EXPENDITURES</b>		
Current - public safety:		
Capital outlay	-	26,800
Total expenditures	<u>-</u>	<u>26,800</u>
Excess (deficiency) of revenues over expenditures	<u>112</u>	<u>(16,787)</u>
<b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>22,096</u>	<u>38,883</u>
End of year	<u>\$ 22,208</u>	<u>\$ 22,096</u>

McLEAN COUNTY, ILLINOIS

ASSET FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2018  
With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
<b>REVENUES</b>		
Licenses, permits, fees and fines	\$ 52,386	\$ 42,724
Intergovernmental	80,396	103,605
	<hr/>	<hr/>
Total revenues	132,782	146,329
	<hr/>	<hr/>
<b>EXPENDITURES</b>		
Current - public safety:		
Contractual services	32,186	35,642
Commodities	44,546	21,339
Minor equipment	49,231	11,825
Capital outlay	10,500	-
	<hr/>	<hr/>
Total expenditures	136,463	68,806
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	(3,681)	77,523
<b>OTHER FINANCING USES</b>		
Transfers out	(20,000)	(30,000)
	<hr/>	<hr/>
Total other financing sources (uses)	(20,000)	(30,000)
	<hr/>	<hr/>
Net change in fund balance	(23,681)	47,523
<b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	486,068	438,545
	<hr/>	<hr/>
End of year	<u>\$ 462,387</u>	<u>\$ 486,068</u>

McLEAN COUNTY, ILLINOIS

D.A.R.E. PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2018  
With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
Miscellaneous - donations	\$ -	\$ -
<b>EXPENDITURES</b>		
Current - public safety:		
Commodities	-	776
Total expenditures	-	776
Excess (deficiency) of revenues over expenditures	-	(776)
<b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>12,899</u>	<u>13,675</u>
End of year	<u>\$12,899</u>	<u>\$ 12,899</u>

McLEAN COUNTY, ILLINOIS

SHERIFF DONATION TRUST FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2018  
With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
Miscellaneous - donations	\$ 3,000	\$ -
Total revenues	<u>3,000</u>	<u>-</u>
 <b>EXPENDITURES</b>		
Total expenditures	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	3,000	-
 <b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>11,699</u>	<u>11,699</u>
End of year	<u>\$ 14,699</u>	<u>\$ 11,699</u>

**McLEAN COUNTY, ILLINOIS**  
**ELECTRONIC CITATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE**

**Year Ended December 31, 2018**  
**With Comparative Figures for Year Ended December 31, 2017**

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
Licenses, permits, fees and fines	<u>\$ 53,718</u>	<u>\$ 56,016</u>
 <b>EXPENDITURES</b>		
Total expenditures	<u>          -</u>	<u>          -</u>
Excess (deficiency) of revenues over expenditures	53,718	56,016
 <b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>393,452</u>	<u>337,436</u>
End of year	<u>\$447,170</u>	<u>\$393,452</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, 2018

With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 276,498	\$ 276,498	\$ 262,632	\$ 351,985
Total revenues	<u>276,498</u>	<u>276,498</u>	<u>262,632</u>	<u>351,985</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	303,209	303,209	299,548	299,033
Contractual services	8,715	8,715	7,752	11,562
Commodities	<u>4,600</u>	<u>4,600</u>	<u>3,825</u>	<u>4,634</u>
Total expenditures	<u>316,524</u>	<u>316,524</u>	<u>311,125</u>	<u>315,229</u>
Excess (deficiency) of revenues over expenditures	(40,026)	(40,026)	(48,493)	36,756
<b>OTHER FINANCING SOURCES</b>				
Transfers in	43,980	43,980	42,754	25,539
Transfers out	<u>(630)</u>	<u>(630)</u>	<u>(630)</u>	<u>(630)</u>
Total other financing sources (uses)	43,350	43,350	42,124	24,909
Net change in fund balance	3,324	3,324	(6,369)	61,665
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>(9,194)</u>	<u>(70,859)</u>
End of year			<u>\$ (15,563)</u>	<u>\$ (9,194)</u>

McLEAN COUNTY, ILLINOIS

WASTE MANAGEMENT FUND

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

Year Ended December 31, 2018

With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
<b>REVENUES</b>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Licenses, permits, fees and fines	\$ 137,200	\$ 137,200	\$ 95,186	\$ 135,472
 <b>EXPENDITURES</b>				
Current - health and welfare:				
Contractual services	<u>137,200</u>	<u>137,200</u>	<u>133,408</u>	<u>121,621</u>
Excess (deficiency) of revenues over expenditures	-	-	(38,222)	13,851
 <b>OTHER FINANCING USES</b>				
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>
Net change in fund balance	(20,000)	(20,000)	(58,222)	(6,149)
 <b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>64,344</u>	<u>70,493</u>
End of year			<u>\$ 6,122</u>	<u>\$ 64,344</u>

McLEAN COUNTY, ILLINOIS

PUBLIC BUILDING COMMISSION RENTAL -  
OPERATIONS AND MAINTENANCE FUND

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

Year Ended December 31, 2018

With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>			
	<u>Budget</u>			<u>2017</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
General property taxes	\$ 2,519,316	\$ 2,519,316	\$ 2,512,540	\$ 2,493,846
<b>EXPENDITURES</b>				
Current - general government:				
Contractual services	<u>2,519,316</u>	<u>2,519,316</u>	<u>2,519,316</u>	<u>2,495,580</u>
Excess (deficiency) of revenues over expenditures	-	-	(6,776)	(1,734)
<b>OTHER FINANCING USES</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	(6,776)	(1,734)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>161,034</u>	<u>162,768</u>
End of year			<u>\$ 154,258</u>	<u>\$ 161,034</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, 2018**  
**With Comparative Figures for Year Ended December 31, 2017**

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 27,000	\$ 27,000	\$ 21,954	\$ 26,243
Total revenues	<u>27,000</u>	<u>27,000</u>	<u>21,954</u>	<u>26,243</u>
<b>EXPENDITURES</b>				
Current - general government:				
Personal services	24,311	24,311	23,955	22,266
Contractual services	<u>270</u>	<u>270</u>	<u>270</u>	<u>270</u>
Total expenditures	<u>24,581</u>	<u>24,581</u>	<u>24,225</u>	<u>22,536</u>
Excess (deficiency) of revenues over expenditures	2,419	2,419	(2,271)	3,707
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>4,245</u>	<u>538</u>
End of year			<u>\$ 1,974</u>	<u>\$ 4,245</u>

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

**Year Ended December 31, 2018**  
**With Comparative Figures for Year Ended December 31, 2017**

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
Charges for services	<u>\$ 318,343</u>	<u>\$ 302,165</u>
 <b>EXPENDITURES</b>		
Current - public safety	<u>275,877</u>	<u>269,069</u>
Excess (deficiency) of revenues over expenditures	42,466	33,096
 <b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>288,877</u>	<u>255,781</u>
End of year	<u>\$ 331,343</u>	<u>\$ 288,877</u>

McLEAN COUNTY, ILLINOIS

GIS FEES FUND

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

Year Ended December 31, 2018  
With Comparative Figures for Year Ended December 31, 2017

	<u>Budget</u>		<u>2018 Actual</u>	<u>2017 Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental			\$ -	\$ 225,957
Licenses, permits, fees and fines	\$ 169,000	\$ 169,000	143,739	158,310
Total revenues			143,739	384,267
<b>EXPENDITURES</b>				
Current - general government:				
Contractual services	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	169,000	169,000	143,739	384,267
<b>OTHER FINANCING SOURCES</b>				
Transfers out	(229,000)	(229,000)	(229,000)	(150,000)
Total other financing sources	(229,000)	(229,000)	(229,000)	(150,000)
Net change in fund balance	(60,000)	(60,000)	(85,261)	234,267
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	-	-	364,952	130,685
End of year	<u>\$(349,000)</u>	<u>\$(349,000)</u>	<u>\$ 279,691</u>	<u>\$ 364,952</u>

McLEAN COUNTY, ILLINOIS

COLLECTOR AUTOMATION FUND

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

Year Ended December 31, 2018  
With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
<b>REVENUES</b>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Licenses, permits, fees and fines	\$ 13,000	\$ 13,000	\$ 13,560	\$ 13,380
Total revenues	<u>13,000</u>	<u>13,000</u>	<u>13,560</u>	<u>13,380</u>
<b>EXPENDITURES</b>				
Current - general government Contractual services	<u>4,000</u>	<u>4,000</u>	<u>3,535</u>	<u>3,170</u>
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>3,535</u>	<u>3,170</u>
Excess (deficiency) of revenues over expenditures	9,000	9,000	10,025	10,210
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>
Net change in fund balance	-	-	1,025	1,210
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>28,334</u>	<u>27,124</u>
End of year			<u>\$ 29,359</u>	<u>\$ 28,334</u>

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

**Year Ended December 31, 2018**  
**With Comparative Figures for Year Ended December 31, 2017**

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
<b>REVENUES</b>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Licenses, permits, fees and fines	\$ 34,000	\$ 34,000	\$ 40,888	\$ 40,112
<b>EXPENDITURES</b>				
Current - public safety	<u>34,000</u>	<u>34,000</u>	<u>34,000</u>	<u>40,112</u>
Excess (deficiency) of revenues over expenditures	-	-	6,888	-
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			-	-
End of year			<u>\$ 6,888</u>	<u>\$ -</u>

McLEAN COUNTY, ILLINOIS

CHILDREN'S WAITING ROOM

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

Year Ended December 31, 2018

With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 26,500	\$ 26,500	\$ 25,510	\$ 25,044
<b>EXPENDITURES</b>				
Current - public safety	<u>26,500</u>	<u>26,500</u>	<u>26,500</u>	<u>26,500</u>
Excess (deficiency) of revenues over expenditures	-	-	(990)	(1,456)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>29,907</u>	<u>31,363</u>
End of year			<u>\$ 28,917</u>	<u>\$ 29,907</u>

McLEAN COUNTY, ILLINOIS

METRO McLEAN COUNTY CENTRALIZED COMMUNICATIONS CENTER FUND

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

Year Ended December 31, 2018  
With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees, and fines	\$ 66,900	\$ 66,900	\$ 72,210	\$ 67,008
Intergovernmental	1,972,385	1,972,385	1,972,385	1,945,227
Interest	600	600	198	219
Miscellaneous	-	-	756	3,595
Total revenues	<u>2,039,885</u>	<u>2,039,885</u>	<u>2,045,549</u>	<u>2,016,049</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	2,195,376	2,237,141	2,243,817	2,312,272
Contractual services	710,121	668,356	652,606	627,770
Commodities	40,922	40,922	25,527	26,823
Minor equipment	-	14,085	7,245	-
Capital outlay	-	-	-	93,978
Total expenditures	<u>2,946,419</u>	<u>2,960,504</u>	<u>2,929,195</u>	<u>3,060,843</u>
Excess (deficiency) of revenues over expenditures	<u>(906,534)</u>	<u>(920,619)</u>	<u>(883,646)</u>	<u>(1,044,794)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>906,534</u>	<u>906,534</u>	<u>906,534</u>	<u>910,109</u>
Total other financing sources	<u>906,534</u>	<u>906,534</u>	<u>906,534</u>	<u>910,109</u>
Net change in fund balance	-	(14,085)	22,888	(134,685)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>220,904</u>	<u>355,589</u>
End of year			<u>\$ 243,792</u>	<u>\$ 220,904</u>

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

**Year Ended December 31, 2018**  
**With Comparative Figures for Year Ended December 31, 2017**

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
Intergovernmental	\$ 2,112,166	\$ 2,087,003
Charges for services	508,700	358,727
Interest	<u>27,414</u>	<u>14,042</u>
 Total revenues	 <u>2,648,280</u>	 <u>2,459,772</u>
 <b>EXPENDITURES</b>		
Current - highways and streets:		
Contractual services	<u>2,858,202</u>	<u>2,431,966</u>
 Excess (deficiency) of revenues over expenditures	 (209,922)	 27,806
 Net change in fund balance	 (209,922)	 27,806
 <b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>1,994,809</u>	<u>1,967,003</u>
 End of year	 <u>\$ 1,784,887</u>	 <u>\$ 1,994,809</u>

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

**Year Ended December 31, 2018**  
**With Comparative Figures for Year Ended December 31, 2017**

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
Intergovernmental	\$ 227,343	\$ 256,790
Interest	<u>-</u>	<u>-</u>
Total revenues	<u>227,343</u>	<u>256,790</u>
 <b>EXPENDITURES</b>		
Current - highways and streets:		
Contractual services	<u>227,343</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>256,790</u>
 <b>OTHER FINANCING SOURCES AND USES</b>		
Transfers out	<u>-</u>	<u>(256,790)</u>
Total other financing sources and uses	<u>-</u>	<u>(256,790)</u>
Net change in fund balance	-	-
 <b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>1,503</u>	<u>1,503</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, 2018  
With Comparative Figures for Year Ended December 31, 2017

	<u>2018</u>		<u>Actual</u>	<u>2017</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 60,100	\$ 60,100	\$ 58,462	\$ 57,530
Miscellaneous	<u>2,800</u>	<u>2,800</u>	<u>6,975</u>	<u>4,185</u>
Total revenues	<u>62,900</u>	<u>62,900</u>	<u>65,437</u>	<u>61,715</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Personal services	35,009	34,009	31,602	24,613
Contractual services	1,395	2,305	2,301	2,085
Commodities	21,428	23,518	23,517	27,332
Minor equipment	<u>2,000</u>	<u>          </u>	<u>-</u>	<u>-</u>
Total expenditures	<u>59,832</u>	<u>59,832</u>	<u>57,420</u>	<u>54,030</u>
Excess (deficiency) of revenues over expenditures	3,068	3,068	8,017	7,685
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>69,413</u>	<u>61,728</u>
End of year			<u>\$ 77,430</u>	<u>\$ 69,413</u>

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

**Year Ended December 31, 2018**  
**With Comparative Figures for Year Ended December 31, 2017**

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
Total revenues	—	—
<b>EXPENDITURES</b>		
Total expenditures	—	—
Excess (deficiency) of revenues over expenditures	-	-
<b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>486</u>	<u>486</u>
End of year	<u>\$ 486</u>	<u>\$ 486</u>

## 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.

***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, 2018**

<b>ASSETS</b>	<b><u>Free Eye Clinic</u></b>	<b><u>Baker Estate</u></b>	<b><u>Nursing Home Crafts</u></b>	<b><u>Total Private - purpose Trust Funds</u></b>
Cash and investments	\$ 31,706	\$ 223,347	\$ 31,019	\$ 286,072
Receivables:				
Accounts	<u>          -</u>	<u>          -</u>	<u>          -</u>	<u>          -</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 31,706</u></b>	<b><u>\$ 223,347</u></b>	<b><u>\$ 31,019</u></b>	<b><u>\$ 286,072</u></b>
 <b>LIABILITIES AND NET POSITION</b>				
<b>LIABILITIES</b>				
Due to individuals and other governmental entities	\$ -	\$ -	\$ 207	\$ 207
 <b>NET POSITION</b>				
Assets held in trust for others	<u>31,706</u>	<u>223,347</u>	<u>30,812</u>	<u>285,865</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b><u>\$ 31,706</u></b>	<b><u>\$ 223,347</u></b>	<b><u>\$ 31,019</u></b>	<b><u>\$ 286,072</u></b>

**McLEAN COUNTY, ILLINOIS**  
**FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST FUNDS**

**COMBINING STATEMENT OF CHANGES IN  
FIDUCIARY NET POSITION**

**For the Year Ended December 31, 2018**

	<u>Free Eye Clinic</u>	<u>Baker Estate</u>	<u>Nursing Home Crafts</u>	<u>Total</u>
<b>ADDITIONS</b>				
Interest	\$ 94	\$ 638	\$ -	\$ 732
Other:				
Contributions	-	9,000	-	9,000
Miscellaneous	-	-	1,550	1,550
	<u>94</u>	<u>9,638</u>	<u>1,550</u>	<u>11,282</u>
Total additions				
<b>DEDUCTIONS</b>				
Current:				
Health and welfare	-	-	2,007	2,007
	<u>-</u>	<u>-</u>	<u>2,007</u>	<u>2,007</u>
Total deductions				
Net change in net position	94	9,638	(457)	9,275
<b>NET POSITION</b>				
Beginning of year	<u>31,612</u>	<u>213,709</u>	<u>31,269</u>	<u>276,590</u>
End of year	<u>\$ 31,706</u>	<u>\$ 223,347</u>	<u>\$ 30,812</u>	<u>\$ 285,865</u>

McLEAN COUNTY, ILLINOIS  
 FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2018

	<u>Balance, December 31, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, December 31, 2018</u>
<b>DRAINAGE DISTRICT FUNDS</b>				
Assets:				
Cash and investments	\$ 291,045	\$ 102,405	\$ 55,351	\$ 338,099
	<u>\$ 291,045</u>	<u>\$ 38,168</u>	<u>\$ 17,788</u>	<u>\$ 338,099</u>
Liabilities:				
Other	\$ 291,045	\$ 52,437	\$ 5,383	\$ 338,099
	<u>\$ 291,045</u>	<u>\$ 52,437</u>	<u>\$ 5,383</u>	<u>\$ 338,099</u>
<b>PROPERTY TAXES</b>				
Assets:				
Cash and investments	\$ 199,586	\$ 511,260,624	\$ 511,282,734	\$ 177,476
Receivables - other	777,543	338,518,195	338,994,013	301,725
	<u>\$ 977,129</u>	<u>\$ 849,778,819</u>	<u>\$ 850,276,747</u>	<u>\$ 479,201</u>
Liabilities:				
Other	\$ 977,129	\$ 341,474,272	\$ 341,972,200	\$ 479,201
	<u>\$ 977,129</u>	<u>\$ 341,474,272</u>	<u>\$ 341,972,200</u>	<u>\$ 479,201</u>
<b>CONDEMNATIONS AND ABANDONED PROPERTY</b>				
Assets:				
Cash and investments	\$ 409,672	\$ 162,457	\$ 169,898	\$ 402,231
	<u>\$ 409,672</u>	<u>\$ 162,457</u>	<u>\$ 169,898</u>	<u>\$ 402,231</u>
Liabilities:				
Other	\$ 409,672	\$ 224,386	\$ 231,827	\$ 402,231
	<u>\$ 409,672</u>	<u>\$ 224,386</u>	<u>\$ 231,827</u>	<u>\$ 402,231</u>

(CONTINUED)

**McLEAN COUNTY, ILLINOIS**

**FIDUCIARY FUNDS - AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

**Year Ended December 31, 2018**

**CIRCUIT CLERK**

Assets:

Cash and investments	\$ 2,210,826	\$ 33,909,603	\$ 34,586,536	\$ 1,533,893
Accrued interest receivable	4,661	1,781	-	6,442
	<u>\$ 2,215,487</u>	<u>\$ 33,911,384</u>	<u>\$ 34,586,536</u>	<u>\$ 1,540,335</u>

Liabilities:

Other	<u>\$ 2,215,487</u>	<u>\$ 33,911,384</u>	<u>\$ 34,586,536</u>	<u>\$ 1,540,335</u>
-------	---------------------	----------------------	----------------------	---------------------

**PAYROLL**

Assets:

Cash and investments	\$ 228,325	\$ 69,731,095	\$ 69,812,173	\$ 147,247
Receivables - other	57	7,807	7,003	861
Due from others	-	39,413,889	39,413,889	-
	<u>\$ 228,382</u>	<u>\$ 109,152,791</u>	<u>\$ 109,233,065</u>	<u>\$ 148,108</u>

Liabilities:

Other	<u>\$ 228,382</u>	<u>\$ 72,490,960</u>	<u>\$ 72,571,234</u>	<u>\$ 148,108</u>
-------	-------------------	----------------------	----------------------	-------------------

**JAIL INMATE**

Assets:

Cash and investments	<u>\$ 33,891</u>	<u>\$ 1,988,130</u>	<u>\$ 1,988,595</u>	<u>\$ 33,426</u>
----------------------	------------------	---------------------	---------------------	------------------

Liabilities:

Other	<u>\$ 33,891</u>	<u>\$ 1,988,130</u>	<u>\$ 1,988,595</u>	<u>\$ 33,426</u>
-------	------------------	---------------------	---------------------	------------------

(CONTINUED)

McLEAN COUNTY, ILLINOIS  
FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2018

	Balance, December 31, <u>2017</u>	<u>Additions</u>	<u>Deductions</u>	Balance, December 31, <u>2018</u>
<b>SHERIFF'S GENERAL</b>				
Assets:				
Cash and investments	\$ 207	\$ 260,609	\$ 260,816	\$ -
Liabilities:				
Other	\$ 207	\$ 260,609	\$ 260,816	\$ -
<b>Nationwide Retirement</b>				
Assets:				
Cash and investments	\$ -	\$ 349,062	\$ 349,062	\$ -
Liabilities:				
Other	\$ -	\$ 349,062	\$ 349,062	\$ -
<b>TOTAL - ALL AGENCY FUNDS</b>				
Assets:				
Cash and investments	\$ 3,373,552	\$ 617,763,985	\$ 618,505,165	\$ 2,632,372
Accrued interest receivable	4,661	1,781	-	6,442
Receivables - other	777,600	338,526,002	339,001,016	302,586
Due from others	-	39,413,889	39,413,889	-
	<u>\$ 4,155,813</u>	<u>\$ 995,705,657</u>	<u>\$ 996,920,070</u>	<u>\$ 2,941,400</u>
Liabilities:				
Other	\$ 4,155,813	\$ 450,751,240	\$ 451,965,653	\$ 2,941,400

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

BALANCE SHEET AND STATEMENT OF NET POSITION

December 31, 2018

	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and investments	\$ 1,992,532	\$ -	\$ 1,992,532
Receivables:			
State of Illinois	686,677	-	686,677
Accounts	-	-	-
Other	1,838	-	1,838
Due from primary government	110	-	110
Other assets	-	-	-
	<hr/>	<hr/>	<hr/>
Total current assets	2,681,157	-	2,681,157
<b>NONCURRENT ASSETS</b>			
Capital assets, net	-	658,220	658,220
	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<u>\$ 2,681,157</u>	<u>\$ 658,220</u>	<u>\$ 3,339,377</u>
<b>LIABILITIES AND FUND BALANCE/NET POSITION</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 8,582	\$ -	\$ 8,582
Due to individuals and other governmental entities	2,181	-	2,181
Due to primary government	-	-	-
Accrued compensated absences	-	78	78
Capital lease obligation	-	213,899	213,899
	<hr/>	<hr/>	<hr/>
Total current liabilities	10,763	213,977	224,740
<b>NONCURRENT LIABILITIES</b>			
Accrued compensated absences	-	704	704
	<hr/>	<hr/>	<hr/>
Total noncurrent liabilities	-	704	704
Total liabilities	10,763	214,681	225,444
<b>FUND BALANCE/NET POSITION</b>			
Net investment in capital assets	-	444,321	444,321
Unrestricted	2,670,394	(782)	2,669,612
	<hr/>	<hr/>	<hr/>
Total fund balance/net position	2,670,394	443,539	3,113,933
<b>TOTAL LIABILITIES AND FUND BALANCE/NET POSITION</b>	<u>\$ 2,681,157</u>	<u>\$ 658,220</u>	<u>\$ 3,339,377</u>

**McLEAN COUNTY, ILLINOIS**  
**COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD**  
**RECONCILIATION OF BALANCE SHEET TO STATEMENT OF NET POSITION**

**December 31, 2018**

<b>TOTAL FUND BALANCE FOR FUND BALANCE SHEET</b>	<u>\$ 2,670,394</u>
<b>TOTAL NET POSITION REPORTED IN THE STATEMENT OF NET POSITION IS DIFFERENT BECAUSE</b>	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets and related accumulated depreciation is:	
Cost of capital assets	2,081,082
Accumulated depreciation	<u>(1,422,862)</u>
	<u>658,220</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, 2018 consist of:	
Capital lease obligations	(213,899)
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, 2017 consist of:	
Accrued compensated absences	<u>(782)</u>
 <b>TOTAL NET POSITION</b>	 <u><u>\$ 3,113,933</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, 2018

	<b>Statement of Revenues, Expenditures, and Changes in Fund Balance</b>	<b>Adjustments</b>	<b>Statement of Activities</b>
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ -	\$ -
Licenses, permits, fees and fines	2,777,889		2,777,889
Interest	8,659	-	8,659
Miscellaneous	-	-	-
	<u>2,786,548</u>	<u>-</u>	<u>2,786,548</u>
<b>EXPENDITURES</b>			
Current:			
Personal services	82,104	(62)	82,042
Contractual services	1,321,918	-	1,321,918
Commodities	-	-	-
Depreciation	-	224,011	224,011
Debt Service	217,718	(207,006)	10,712
	<u>1,626,595</u>	<u>16,943</u>	<u>1,643,538</u>
Total expenditures/expenses			
	<u>1,626,595</u>	<u>16,943</u>	<u>1,643,538</u>
Excess (deficiency) of revenues over expenditures	1,159,953	(16,943)	1,143,010
<b>FUND BALANCE (DEFICIT)/NET POSITION</b>			
Beginning of period	<u>1,510,441</u>	<u>460,482</u>	<u>1,970,923</u>
End of period	<u>\$ 2,670,394</u>	<u>\$ 443,539</u>	<u>\$ 3,113,933</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, 2018

NET CHANGE IN FUND BALANCE \$ 1,159,953

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

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

Depreciation expense	(224,011)
Principal reductions:	
Capital lease repayments	207,006

Some expenses reported in the statement of activities do not require  
the use of current financial resources and, therefore, are not reported  
as expenditures in governmental funds.

Compensated absences	<u>62</u>
<b>TOTAL CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITY</b>	<u><u>\$ 1,143,010</u></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, 2018

With Comparative Figures for Year Ended December 31, 2017

	2018			2017 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 4,140
Licenses, permits, fees and fines	1,823,041	1,823,041	2,777,889	1,718,432
Interest	2,500	2,500	8,659	1,088
Total revenues	<u>1,825,541</u>	<u>1,825,541</u>	<u>2,786,548</u>	<u>1,723,660</u>
<b>EXPENDITURES</b>				
Current:				
Personal services	76,884	76,884	82,104	77,102
Contractual services	1,530,929	1,530,929	1,321,918	1,197,714
Commodities	-	-	-	648
Minor equipment	-	-	4,855	
Debt services	217,728	217,728	217,718	217,718
Total expenditures	<u>1,825,541</u>	<u>1,825,541</u>	<u>1,626,595</u>	<u>1,493,182</u>
Excess (deficiency) of revenues over expenditures	-	-	1,159,953	230,478
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of period			<u>1,510,441</u>	<u>1,279,963</u>
End of period			<u>\$ 2,670,394</u>	<u>\$ 1,510,441</u>

THIS PAGE LEFT BLANK INTENTIONALLY

## STATISTICAL SECTION (UNAUDITED)

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

<b>Contents</b>	<b>Page</b>
Financial Trends	153
<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	173
<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>2018</u>	<u>2017</u> #	<u>2016</u>	<u>2015</u>
<b>Governmental activities</b>				
Net investment in capital assets	\$ 120,826,123	\$ 122,475,265	\$ 120,813,206	\$ 118,596,377
Restricted	33,034,776	28,694,267	22,500,120	19,631,994
Unrestricted	<u>242,196</u>	<u>4,927,816</u>	<u>10,960,114</u>	<u>9,039,203</u>
<b>Total governmental activities net position</b>	<u>\$ 154,103,095</u>	<u>\$ 156,097,348</u>	<u>\$ 154,273,440</u>	<u>\$ 147,267,574</u>
<b>Business-type activities</b>				
Net investment in capital assets	\$ 186,126	\$ 188,738	\$ 186,353	\$ 161,171
Unrestricted	<u>5,202,506</u>	<u>6,447,492</u>	<u>7,732,806</u>	<u>9,042,772</u>
<b>Total business-type activities net net position</b>	<u>\$ 5,388,632</u>	<u>\$ 6,636,230</u>	<u>\$ 7,919,159</u>	<u>\$ 9,203,943</u>
<b>Primary government</b>				
Net investment in capital assets	\$ 121,012,249	\$ 122,664,003	\$ 120,999,559	\$ 118,757,548
Restricted	33,034,776	28,694,267	22,500,120	19,631,994
Unrestricted	<u>5,444,702</u>	<u>11,375,308</u>	<u>18,692,920</u>	<u>18,081,975</u>
<b>Total primary government net position</b>	<u>\$ 159,491,727</u>	<u>\$ 162,733,578</u>	<u>\$ 162,192,599</u>	<u>\$ 156,471,517</u>

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

# Balances for 2017 have not been restated for the effects of the 2018 Implementation of GASB 75, nor the inclusion of Regional Planning Commission Fund.

Table I

December 31,					
<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
*	*	*	*	*	*
\$ 111,866,662	\$ 110,754,012	\$ 109,896,709	\$ 107,867,249	\$ 106,921,713	\$ 103,547,095
18,838,654	18,481,466	18,568,346	18,204,854	16,934,312	14,919,845
<u>10,004,647</u>	<u>10,725,671</u>	<u>9,934,501</u>	<u>8,779,686</u>	<u>9,610,836</u>	<u>8,624,748</u>
<u>\$ 140,709,963</u>	<u>\$ 139,961,149</u>	<u>\$ 138,399,556</u>	<u>\$ 134,851,789</u>	<u>\$ 133,466,861</u>	<u>\$ 127,091,688</u>
\$ 831,918	\$ 996,840	\$ 1,125,498	\$ 1,210,016	\$ 1,368,490	\$ 1,506,203
<u>9,437,252</u>	<u>9,619,236</u>	<u>9,424,165</u>	<u>8,935,446</u>	<u>7,283,040</u>	<u>7,587,770</u>
<u>\$ 10,269,170</u>	<u>\$ 10,616,076</u>	<u>\$ 10,549,663</u>	<u>\$ 10,145,462</u>	<u>\$ 8,651,530</u>	<u>\$ 9,093,973</u>
\$ 112,698,580	\$ 111,750,852	\$ 111,022,207	\$ 109,077,265	\$ 108,290,203	\$ 105,053,298
18,838,654	18,481,466	18,568,346	18,204,854	16,934,312	14,919,845
<u>19,441,899</u>	<u>20,344,907</u>	<u>19,358,666</u>	<u>17,715,132</u>	<u>16,893,876</u>	<u>16,212,518</u>
<u>\$ 150,979,133</u>	<u>\$ 150,577,225</u>	<u>\$ 148,949,219</u>	<u>\$ 144,997,251</u>	<u>\$ 142,118,391</u>	<u>\$ 136,185,661</u>

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

Expenses	Year Ended December 31,			
	2018	2017	2016	2015
Governmental activities:		#		
General government	\$ 17,953,943	\$ 19,224,412	\$ 19,247,835	\$ 16,480,357
Public safety	37,208,872	38,196,114	36,215,708	33,220,970
Highways and streets	14,251,080	12,579,514	12,909,323	7,828,757
Health and welfare	11,103,082	11,220,834	11,413,496	11,026,902
Culture and recreation	1,376,314	1,527,478	1,262,687	1,290,690
Regional Planning	883,737	#	#	#
Interest expense	1,974,258	2,004,633	1,077,485	487,825
Total governmental activities expenses	<u>84,751,286</u>	<u>84,752,985</u>	<u>82,126,534</u>	<u>70,335,501</u>
Business-type activities:				
Health and welfare	8,767,708	9,161,898	8,865,089	8,736,775
Total primary government expenses	<u>93,518,994</u>	<u>93,914,883</u>	<u>90,991,623</u>	<u>79,072,276</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	7,609,493	7,268,036	7,993,549	7,947,700
Public safety	7,942,010	8,176,932	8,433,010	8,494,351
Highways and streets	1,979,192	1,357,686	1,491,442	854,455
Health and welfare	1,041,363	988,932	992,488	996,984
Culture and recreation	415,839	431,095	442,783	415,568
Regional Planning	37,730	#	#	#
Operating grants and contributions:				
General government	5,794,427	6,113,688	6,323,214	2,434,320
Public safety	5,247,692	6,163,348	5,130,752	5,739,356
Highways and streets	4,931,123	5,256,866	5,500,696	5,215,506
Health and welfare	3,556,183	4,429,229	4,678,525	4,859,275
Culture and recreation	191	104	136	61
Capital grants:				
General government	-	-	-	-
Highways and streets	1,749,274	1,766,387	2,498,257	-
Culture and recreation	-	-	1,234,248	-
Total governmental activities program revenues	<u>40,304,517</u>	<u>41,952,303</u>	<u>44,719,100</u>	<u>36,957,576</u>
Business-type activities:				
Charges for services:				
Health and welfare	6,901,526	6,981,861	6,646,290	7,591,443
Capital grants	-	-	-	-
Total business-type activities program revenues	<u>6,901,526</u>	<u>6,981,861</u>	<u>6,646,290</u>	<u>7,591,443</u>
Total primary government program revenues	<u>47,206,043</u>	<u>48,934,164</u>	<u>51,365,390</u>	<u>44,549,019</u>
Net (expense) revenue	<u>46,312,951</u>	<u>44,980,719</u>	<u>39,626,233</u>	<u>34,523,257</u>
General revenues and other changes in net position				
Governmental activities:				
General property tax	35,184,706	35,055,965	34,266,278	33,256,785
Motor fuel tax*	-	-	-	-
Retailers occupation tax	6,394,726	6,163,669	6,129,446	6,039,124
State income tax	1,852,033	1,783,310	1,847,509	2,071,923
Personal property replacement tax	1,447,566	1,689,047	1,523,510	1,480,557
Unrestricted interest earnings	1,089,910	620,236	544,499	532,335
Miscellaneous	110,472	126,929	95,414	189,895
Intergovernmental*	974,283	12,723	-	-
Extraordinary Item	-	-	-	-
Transfers	(706,862)	(827,289)	(824,111)	(785,455)
Total governmental activities	<u>46,346,834</u>	<u>44,624,590</u>	<u>43,582,545</u>	<u>42,785,164</u>
Business-type activities:				
Unrestricted interest earnings	42,046	18,937	16,437	7,797
Miscellaneous	38,104	50,882	93,467	121,296
Transfers	706,862	827,289	824,111	785,455
Total business-type activities	<u>787,012</u>	<u>897,108</u>	<u>934,015</u>	<u>914,548</u>
Total primary government general revenues	<u>47,133,846</u>	<u>45,521,698</u>	<u>44,516,560</u>	<u>43,699,712</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	1,900,065	1,823,908	6,175,111	10,136,116
Business-type activities	(1,079,170)	(1,282,929)	(1,284,784)	(959,661)
Total change in net position	<u>\$ 820,895</u>	<u>\$ 540,979</u>	<u>\$ 4,890,327</u>	<u>\$ 9,176,455</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.

# Prior year balances have not been restated to incorporate the Regional Planning Commission Fund.

Table II

Year Ended December 31,						
2014	2013	2012	2011	2010	2009	
\$ 18,364,302	\$ 17,982,075	\$ 17,919,251	\$ 18,608,965	\$ 17,906,630	\$ 17,305,003	
33,770,007	33,475,849	32,261,376	31,345,919	30,257,438	30,144,969	
15,850,277	13,913,216	13,541,952	15,030,743	11,399,985	10,554,804	
11,135,401	10,953,932	10,292,382	9,814,562	10,330,274	9,944,030	
1,124,601	1,099,118	1,098,706	1,179,455	997,585	1,095,329	
#	#	#	#	#	#	
556,970	542,963	504,304	478,964	416,392	371,591	
80,801,558	77,969,153	75,617,971	76,458,608	71,308,304	69,415,726	
8,849,377	8,277,867	8,037,119	7,273,881	7,260,194	8,258,390	
89,650,935	86,247,020	83,655,090	83,732,489	78,568,498	77,674,116	
7,032,348	6,925,319	6,809,504	6,782,694	7,337,489	7,774,392	
7,823,932	7,929,981	7,749,843	7,427,120	7,489,700	7,435,409	
2,289,528	2,049,146	1,249,809	1,994,321	1,468,811	1,351,048	
1,503,755	1,374,386	1,355,585	1,295,817	1,262,510	1,225,625	
405,537	408,776	395,929	396,909	411,725	365,146	
#	#	#	#	#	#	
2,208,565	2,546,489	2,347,814	2,219,265	1,553,114	621,694	
5,071,591	4,534,565	4,481,834	4,180,432	3,978,581	4,477,696	
8,244,725	6,554,303	6,834,916	1,672,273	876,172	3,065	
4,755,479	4,801,729	4,217,518	2,744,496	2,786,774	2,797,340	
106	323	23,583	234	80	819	
-	-	-	-	64,904	301,678	
194,400	202,000	1,210,441	796,524	2,595,158	2,500,277	
-	-	-	-	-	-	
39,529,966	37,327,017	36,676,776	29,510,085	29,825,018	28,854,189	
7,494,062	7,412,342	7,522,362	7,959,013	5,851,867	7,688,957	
1,402	42,740	25,132	25,041	-	-	
7,495,464	7,455,082	7,547,494	7,984,054	5,851,867	7,688,957	
47,025,430	44,782,099	44,224,270	37,494,139	35,676,885	36,543,146	
42,625,505	41,464,921	39,430,820	46,238,350	42,891,613	41,130,970	
32,794,518	32,709,709	33,160,993	32,854,093	31,983,693	30,635,514	
-	-	-	5,404,577	5,531,956	4,656,514	
6,091,119	6,092,490	6,247,582	5,716,686	5,506,056	5,415,526	
1,884,233	1,876,272	1,742,305	1,545,248	1,595,010	1,614,763	
1,546,930	1,592,269	1,391,696	1,440,323	1,538,152	1,464,841	
528,487	516,935	602,643	708,913	707,380	893,086	
101,567	233,356	145,120	133,254	181,640	295,499	
-	-	-	1,219,913	1,662,571	1,634,380	
-	-	-	-	-	-	
(926,448)	(817,302)	(801,377)	(687,696)	(847,992)	(623,103)	
42,020,406	42,203,729	42,488,962	48,335,311	47,858,466	45,987,020	
6,923	10,091	40,392	46,481	61,153	105,277	
73,638	61,804	52,057	47,723	56,739	59,135	
926,448	817,303	801,377	687,696	847,991	623,103	
1,007,009	889,198	893,826	781,900	965,883	787,515	
43,027,415	43,092,927	43,382,788	49,117,211	48,824,349	46,774,535	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
748,814	1,561,593	3,547,767	1,386,788	6,375,180	5,425,483	
(346,904)	66,413	404,201	1,492,073	(442,444)	218,082	
\$ 401,910	\$ 1,628,006	\$ 3,951,968	\$ 2,878,861	\$ 5,932,736	\$ 5,643,565	

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

	December 31,			
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
		#	#	#
<b>General Fund</b>				
<b>Nonspendable:</b>				
Inventory	\$ 177	\$ 5,869	\$ 81,493	\$ 77,272
Prepaid items	98,095	79,652	93,012	163,513
<b>Restricted for:</b>				
Public safety	8,783,497	6,372,436	-	-
<b>Assigned to:</b>				
Tort judgment	-	-	1,754,592	1,236,933
<b>Unassigned:</b>	17,823,391	16,893,767	18,198,388	14,126,486
Reserved	-	-	-	-
Unreserved	-	-	-	-
<b>Total General Fund</b>	<u>\$ 26,705,160</u>	<u>\$ 23,351,724</u>	<u>\$ 20,127,485</u>	<u>\$ 15,604,204</u>
<b>All Other Governmental Funds</b>				
<b>Nonspendable:</b>				
Inventory	\$ 413,333	\$ 477,044	\$ 623,103	\$ 466,663
Prepaid items	-	-	-	-
<b>Restricted for:</b>				
Operations (document storage & automation)	2,993,356	2,672,872	2,166,667	1,587,302
Health & wellness	5,084,793	5,371,404	5,172,393	4,843,475
Highway	12,051,443	10,559,829	10,892,191	10,234,427
Employee benefits	2,373,631	2,074,989	2,012,824	2,024,241
Public safety	2,436,127	2,359,900	2,312,883	1,937,868
Regional Planning	513,584	#	#	#
Debt service	167,523	173,227	174,755	167,484
Culture and recreation	1	4,354	34,617	20,103
Capital improvements	486	486	486	486
<b>Unassigned:</b>	(439,812)	(349,548)	(269,785)	(121,474)
Reserved	-	-	-	-
Unreserved	-	-	-	-
<b>Total All Other Governmental Funds</b>	<u>\$ 25,594,465</u>	<u>\$ 23,344,557</u>	<u>\$ 23,120,134</u>	<u>\$ 21,160,575</u>

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

# Starting in fiscal year 2018, Regional Planning Commission (RPC) has been incorporated into McLean County.  
 Prior year balances have not been restated to reflect the incorporation of the RPC Fund.

Table III

December 31.

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
	<u>#</u>	<u>#</u>	<u>#</u>	<u>#</u>	<u>#</u>	<u>#</u>
\$	94,008	\$ 84,872	\$ 98,735	\$ 86,647	-	-
	65,458	80,605	71,508	53,013	-	-
	-	-	-	-	-	-
	1,205,526	871,815	839,766	713,604	-	-
	13,740,926	14,300,832	13,059,044	11,324,326	-	-
	-	-	-	-	\$ 1,038,266	\$ 109,188
	-	-	-	-	9,285,560	7,760,767
	<u>\$ 15,105,918</u>	<u>\$ 15,338,124</u>	<u>\$ 14,069,053</u>	<u>\$ 12,177,590</u>	<u>\$ 10,323,826</u>	<u>\$ 7,869,955</u>
\$	516,621	\$ 411,296	\$ 269,603	\$ 289,005	-	-
	725	985	222	7,166	-	-
	899,712	803,500	998,719	893,425	-	-
	5,298,098	4,754,598	4,429,396	3,975,681	-	-
	9,897,066	10,300,398	10,710,246	11,193,422	-	-
	1,910,995	1,739,741	1,441,167	749,669	-	-
	1,580,667	1,515,693	1,431,220	1,436,582	-	-
	#	#	#	#	#	#
	169,031	162,943	164,011	164,771	-	-
	22,164	25,143	34,441	38,978	-	-
	486	486	486	486	-	-
	(676,039)	(586,438)	(466,064)	(388,790)	-	-
	-	-	-	-	\$ 298,158	\$ 347,712
	-	-	-	-	18,535,091	15,842,403
	<u>\$ 19,619,526</u>	<u>\$ 19,128,345</u>	<u>\$ 19,013,447</u>	<u>\$ 18,360,395</u>	<u>\$ 18,833,249</u>	<u>\$ 16,190,115</u>

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

	Year Ended December 31,			
	2018	2017	2016	2015
<b>Revenues</b>				
General property taxes	\$ 35,184,705	\$ 35,055,966	\$ 34,266,279	\$ 33,256,786
Other taxes	9,694,324	9,636,026	9,710,085	9,617,818
Licenses, permits, fees, and fines	7,367,459	7,947,250	7,964,123	7,760,205
Intergovernmental	20,193,225	22,671,269	19,945,182	17,779,198
Charges for services	11,799,877	10,926,203	10,996,761	10,269,636
Maintenance contracts	3,051,619	2,783,234	3,381,968	3,083,728
Interest	1,089,912	620,237	544,499	532,333
Miscellaneous	361,457	309,408	250,251	526,050
Total revenues	<u>88,742,578</u>	<u>89,949,593</u>	<u>87,059,148</u>	<u>82,825,754</u>
<b>Expenditures</b>				
Current:				
General government	29,943,327	29,865,263	30,001,117	29,354,732
Public Safety	28,587,692	29,559,937	27,532,020	26,425,220
Highways and streets	7,600,719	5,399,303	6,947,156	7,999,029
Health and welfare	8,213,766	8,189,045	8,038,980	7,932,616
Culture and recreation	1,107,164	1,192,618	1,063,320	1,069,642
Capital outlay-highways, bridges & streets	3,330,679	7,074,848	3,808,300	5,255,149
Capital outlay-other	26,718,794	13,269,239	4,133,349	1,476,751
Debt service	3,368,995	3,307,705	2,234,382	487,825
Total expenditures	<u>108,871,136</u>	<u>97,857,958</u>	<u>83,758,624</u>	<u>80,000,964</u>
Excess of revenues over expenditures	<u>(20,128,558)</u>	<u>(7,908,365)</u>	<u>3,300,524</u>	<u>2,824,790</u>
<b>Other financing sources (uses)</b>				
Transfers in	4,285,876	3,819,722	2,644,811	3,998,566
Proceeds from capital lease	25,836,703	11,734,315	3,175,674	-
Proceeds from disposition of capital assets	-	-	-	-
Proceeds from note payable	-	450,000	-	-
Transfers out	(4,992,738)	(4,647,010)	(3,468,924)	(4,784,020)
Extraordinary loss	-	-	-	-
Total other financing sources (uses)	<u>25,129,841</u>	<u>11,357,027</u>	<u>2,351,561</u>	<u>(785,454)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	5,001,283	3,448,662	5,652,085	2,039,336
<b>Fund Balances</b>				
Beginning of year, as restated	<u>47,298,342</u>	<u>43,247,619</u>	<u>37,595,534</u>	<u>34,725,443</u>
End of year	<u>\$ 52,299,625</u>	<u>\$ 46,696,281</u>	<u>\$ 43,247,619</u>	<u>\$ 36,764,779</u>
<b>Debt Service as a percentage of noncapital expenditures</b>	4.27%	4.27%	2.95%	0.67%

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.

Regional Planning Commission was incorporated in 2018, prior balances have not been restated to reflect this.

Table IV

Year Ended December 31,						
2014	2013	2012	2011	2010	2009	
\$ 32,794,518	\$ 32,709,710	\$ 33,160,995	\$ 32,854,094	\$ 31,983,693	\$ 30,635,514	
9,475,648	9,711,859	9,444,766	8,609,627	8,721,238	8,102,529	
7,223,902	7,629,745	7,503,569	7,216,549	7,913,536	8,052,832	
19,976,866	18,666,030	17,854,608	18,260,782	16,447,350	13,727,569	
11,185,045	10,221,985	9,755,007	8,873,506	8,781,050	8,087,281	
2,747,754	2,745,792	2,807,921	2,803,414	2,980,189	3,335,657	
528,488	516,936	602,642	708,914	707,380	893,086	
582,541	484,498	125,068	262,073	106,848	311,671	
<u>84,514,762</u>	<u>82,686,555</u>	<u>81,254,576</u>	<u>79,588,959</u>	<u>77,641,284</u>	<u>73,146,139</u>	
28,643,491	28,453,554	26,736,684	27,284,954	23,990,083	24,252,379	
26,534,175	26,234,981	25,425,873	24,888,963	24,461,846	24,805,341	
11,106,896	9,709,566	9,212,660	9,702,155	5,053,309	6,810,592	
8,123,270	7,839,585	7,443,894	7,436,502	7,693,107	7,332,284	
1,049,496	1,051,674	1,030,378	1,049,072	1,069,959	1,074,875	
4,673,880	4,902,776	5,771,296	5,563,570	6,458,407	1,731,980	
919,029	1,765,295	1,671,780	1,874,011	888,262	2,144,872	
2,279,110	527,853	631,513	478,964	2,205,534	371,591	
<u>83,329,347</u>	<u>80,485,284</u>	<u>77,924,078</u>	<u>78,278,191</u>	<u>71,820,507</u>	<u>68,523,914</u>	
<u>1,185,415</u>	<u>2,201,271</u>	<u>3,330,498</u>	<u>1,310,768</u>	<u>5,820,777</u>	<u>4,622,225</u>	
1,756,742	1,590,826	1,601,183	1,451,590	1,295,783	1,162,839	
-	-	15,394	652,066	123,920	-	
-	-	-	16,000	300	5,475	
-	-	-	90,000	-	-	
(2,683,190)	(2,408,128)	(2,402,560)	(2,137,655)	(2,143,775)	(1,785,942)	
-	-	-	-	-	-	
<u>(926,448)</u>	<u>(817,302)</u>	<u>(785,983)</u>	<u>72,001</u>	<u>(723,772)</u>	<u>(617,628)</u>	
258,967	1,383,969	2,544,515	1,382,769	5,097,005	4,004,597	
<u>34,466,468</u>	<u>33,082,499</u>	<u>30,537,984</u>	<u>29,155,215</u>	<u>24,060,070</u>	<u>20,055,473</u>	
<u>\$ 34,725,435</u>	<u>\$ 34,466,468</u>	<u>\$ 33,082,499</u>	<u>\$ 30,537,984</u>	<u>\$ 29,157,075</u>	<u>\$ 24,060,070</u>	
2.93%	0.72%	0.90%	0.68%	3.42%	0.57%	

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

<u>Property Class</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Residential	\$ 2,428,697,058	\$ 2,410,414,140	\$ 2,423,382,919	\$ 2,337,695,993
Farm	395,714,733	376,541,304	360,990,723	273,293,209
Commercial	1,004,250,813	992,345,279	1,084,536,731	1,015,108,777
Industrial	25,714,763	25,759,455	27,366,332	26,610,457
Railroad	18,875,129	16,177,982	16,517,257	18,528,769
Total Assessed Value	\$ 3,873,252,496	\$ 3,821,238,160	\$ 3,912,793,962	\$ 3,671,237,205
Total Actual Value	*	*	*	*
Total Direct Tax Rate	\$ 0.92082	\$ 0.91052	\$ 0.91399	\$ 0.91836

Source: McLean County Clerk

\* Information not available.

**Table V**

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$	2,326,529,161	\$ 2,251,797,244	\$ 2,256,739,638	\$ 2,639,966,365	\$ 2,629,039,475	\$ 2,604,246,342
	334,286,380	312,513,725	292,746,001	284,998,298	266,677,418	251,259,383
	1,043,267,481	1,007,600,765	937,347,756	1,038,572,576	981,387,717	977,124,317
	29,916,910	29,420,443	24,139,740	25,768,961	26,386,507	27,870,921
	16,782,140	16,749,009	1,505,104	1,535,221	1,540,731	1,255,455
\$	3,750,782,072	\$ 3,618,081,186	\$ 3,512,478,239	\$ 3,990,841,421	\$ 3,905,031,848	\$ 3,861,756,418
	*	*	*	*	*	*
\$	0.90133	\$ 0.90375	\$ 0.91165	\$ 0.91571	\$ 0.91673	\$ 0.90687

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

	<u>2009</u>	<u>2010</u>
<b>CITY OF BLOOMINGTON</b>		
McLean County	0.90687	0.91673
City of Bloomington Township	0.18217	0.17309
City of Bloomington	1.07616	1.06013
City of Bloomington Library	0.25467	0.25087
Bloomington-Normal Water District	0.16476	0.16391
Bloomington-Normal Airport Authority	0.08546	0.09855
School District No. 87	4.61222	4.65682
Jr. College District No. 540	<u>0.45910</u>	<u>0.47361</u>
	<u>7.74141</u>	<u>7.79371</u>
<b>TOWN OF NORMAL</b>		
McLean County	0.90687	0.91673
Normal Township	0.15138	0.15807
Road and Bridge	0.08226	0.08589
Town of Normal	0.78476	0.78259
Normal Library	0.36452	0.39507
Bloomington-Normal Water District	0.16476	0.16391
Airport Authority	0.08546	0.09855
School District No. 5	4.69289	4.76383
Jr. College District No. 540	<u>0.45910</u>	<u>0.47361</u>
	<u>7.69200</u>	<u>7.83825</u>
<b>WEST TOWNSHIP</b>		
McLean County	0.90687	0.91673
West Township	0.36310	0.33772
Road and Bridge	0.47890	0.46441
LeRoy Fire District	0.38015	0.36879
LeRoy Park District	0.13154	0.13397
Multi-Township Assessment	0.02962	0.02863
School District No. 2	5.35350	5.40841
Jr. College District No. 505	0.50341	0.50626
S. E. Water District	-	-
West School Rebate	<u>(1.66562)</u>	<u>(1.94707)</u>
	<u>6.48147</u>	<u>6.21785</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 2018 tax levy provided taxes in 2019.

Source: McLean County Clerk

Table VI

<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
0.91571	0.91165	0.90375	0.90133	0.91836	0.91399	0.91052	0.92082
0.14328	0.14145	0.12243	0.12541	0.12433	0.12166	0.12660	0.12594
1.05955	1.05990	1.06121	1.06782	1.07729	1.08360	1.07967	1.08603
0.25073	0.25620	0.25811	0.17216	0.25098	0.25296	0.25959	0.26081
0.16390	0.16402	0.17011	0.13655	0.17446	0.17931	0.18466	0.18651
0.15486	0.12745	0.12736	4.95303	0.13572	0.12442	0.11937	0.09943
4.65741	4.72322	4.83486	0.25323	5.15877	5.13998	5.15321	5.15520
<u>0.47584</u>	<u>0.48255</u>	<u>0.50667</u>	<u>0.50469</u>	<u>0.54046</u>	<u>0.59940</u>	<u>0.58538</u>	<u>0.58150</u>
<u>7.82128</u>	<u>7.86644</u>	<u>7.98450</u>	<u>8.11422</u>	<u>8.38037</u>	<u>8.41532</u>	<u>8.41900</u>	<u>8.41624</u>
0.91571	0.91165	0.90375	0.90133	0.91836	0.91399	0.91052	0.92082
0.16501	0.16692	0.22296	0.22800	0.22786	0.23079	0.23281	0.23007
0.08965	0.09070	0.09101	0.91581	0.09571	0.09568	0.09291	0.09177
0.77488	0.76272	0.89427	0.09346	0.92500	0.95891	1.04145	1.02714
0.41484	0.43971	0.44646	0.17216	0.45049	0.45260	0.44962	0.44349
0.16390	0.16402	0.17011	0.13655	0.17446	0.17931	0.18466	0.18651
0.15486	0.12745	0.12736	5.02707	0.13572	0.12442	0.11937	0.09943
4.73499	4.88412	5.00704	0.44185	5.05827	5.01469	5.03616	5.39197
<u>0.47584</u>	<u>0.48255</u>	<u>0.50667</u>	<u>0.50469</u>	<u>0.54046</u>	<u>0.58840</u>	<u>0.58538</u>	<u>0.58150</u>
<u>7.88968</u>	<u>8.02984</u>	<u>8.36963</u>	<u>8.42092</u>	<u>8.52633</u>	<u>8.55879</u>	<u>8.65288</u>	<u>8.97270</u>
0.91571	0.91165	0.90375	0.90133	0.91836	0.91399	0.91052	0.92082
0.32565	0.37422	0.36465	0.50166	0.36094	0.36143	0.35050	0.31864
0.44753	0.43437	0.42223	0.52488	0.41800	0.42054	0.42729	0.42683
0.37639	0.38897	0.51153	0.17500	0.50700	0.50982	0.51193	0.51756
0.17084	0.17258	0.17452	0.35632	0.22211	0.22842	0.22732	0.23088
0.02766	0.02337	0.02103	0.41300	0.02096	0.02030	0.02202	0.02090
5.40217	5.44900	5.46520	5.47870	5.53826	5.52881	5.53540	5.51493
0.51182	0.51937	0.52403	0.02051	0.54430	0.54637	0.53980	0.53780
-	-	-	-	0.00468	-	-	0.00348
<u>(1.61746)</u>	<u>(1.68463)</u>	<u>(2.20811)</u>	<u>(2.35091)</u>	<u>(1.70189)</u>	<u>(1.19795)</u>	<u>(1.18813)</u>	<u>(1.13125)</u>
<u>6.56031</u>	<u>6.58890</u>	<u>6.17883</u>	<u>6.02049</u>	<u>6.83272</u>	<u>7.33173</u>	<u>7.33665</u>	<u>7.36059</u>

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

	2017 Assessed Valuation (1)	Percentage of Total Assessed Valuation	Taxes Paid in 2018 (2)	2008 Assessed Valuation (1)	Percentage of Total Assessed Valuation	Taxes Paid in 2009 (2)	2009 Rank
1. State Farm Mutual (Insurance)	\$ 172,288,488	4.25%	\$ 14,373,561	\$ 169,044,197	4.47 %	\$ 13,003,332	1
2. Old Trail Wind Farm LLC	18,073,932	0.45%	1,493,567				
3. High Trail Wind Farm LLC	17,155,022	0.42%	1,393,464	48,237,586	1.28	3,783,519	2
4. Eastland Mall LLC	16,951,118	0.42%	1,427,115	18,573,199	0.49	1,420,093	3
5. White Oak Energy LLC	16,705,813	0.41%	1,306,238				
6. Wal-Mart Stores	10,897,770	0.27%	929,959	13,868,746	0.37	1,061,166	4
7. Illinois Ag. Assoc.	9,179,192	0.23%	772,796	9,973,470	0.26	762,564	6
8. SH The Flats Normal LLC	7,911,461	0.19%	684,565				
9. GMAC	7,349,074	0.18%	618,719				
10. Wingover Apts	<u>6,829,794</u>	0.17%	<u>567,002</u>				
IMI College Hills Dev				6,176,231	0.16	977,593	8
Country Life Insurance Co.				13,666,954	0.36	1,045,448	5
Mitsubishi Motor Manuf.				9,110,898	0.24	697,307	7
Westminster Village (Retirement Community)				5,872,094	0.16	394,499	9
Intercontinental	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,745,450</u>	<u>0.15</u>	<u>439,779</u>	10
	<u>\$ 283,341,664</u>	<u>0.07 %</u>	<u>\$ 23,566,984</u>	<u>300,263,825</u>	<u>7.94 %</u>	<u>23,585,300</u>	

(1) Assessed valuation is determined in 2017 for taxes payable in 2018.

(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)**

<b>Tax Levy Year</b>	<b>Total Current Tax Levy</b>	<b><u>Collected within the Fiscal Year of the Levy</u></b>		<b>Collections in Subsequent Years</b>	<b><u>Collected within the Fiscal Year of the Levy</u></b>	
		<b><u>Amount</u></b>	<b><u>Percentage of Levy</u></b>		<b><u>Amount</u></b>	<b><u>Percentage of Levy</u></b>
2017	\$ 35,276,866	\$ 35,189,442	99.75%	(4,921)	35,184,521	99.74%
2016	\$ 35,080,003	\$ 35,058,347	99.94%	(2,616)	35,055,731	99.93%
2015	34,374,059	34,355,265	99.95%	(89,191)	34,266,074	99.69%
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%

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

**Note:** A tax levy year provides taxes for the ensuing year. Thereby, the 2017 tax levy year provided taxes in 2018.

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			
2018	\$ 14,502,489	24,321,850	\$ 1,322,500	\$ 37,501,839	*	\$ 216.99	
2017	4,000,674	11,734,315	1,232,500	14,502,489	0.18%	82.45	
2016	1,970,000	3,175,674	1,145,000	4,000,674	0.05%	23.10	
2015	3,131,345	-	1,161,346	1,969,999	0.03%	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	

\*Information not yet available

**McLean County, Illinois**  
**Computation of Direct and Overlapping Debt**  
**December 31, 2018**  
**(Unaudited)**

<u>Taxing District With Outstanding Debt</u>	<u>Net Debt Outstanding</u>	<u>% Within County</u>	<u>Debt Applicable to McLean County</u>
<b>Municipalities</b>			
City of Bloomington	64,983,045	100.00%	64,983,045
City of Chenoa	2,689,352	100.00%	2,689,352
Village of Cooksville	213,007	100.00%	213,007
Village of Heyworth	7,145,704	100.00%	7,145,704
City of LeRoy	5,131,382	100.00%	5,131,382
City of Lexington	1,078,687	100.00%	1,078,687
Town of Normal	143,935,159	100.00%	143,935,159
Village of Gridley	752,703	100.00%	752,703
<b>School Districts</b>			
Bloomington District #87	65,037,929	100.00%	65,037,929
Blue Ridge Unit #18	12,730,683	97.10%	12,361,493
El Paso-Gridley Unit #11	4,026,401	96.83%	3,898,764
Eureka Unit #140	1,785,601	0.04%	714
Gibson City Unit #5E	5,651,346	96.92%	5,477,285
Heyworth Unit #4	32,201,705	99.97%	32,192,044
LeRoy Unit #2	10,218,838	99.95%	10,213,729
Lexington Unit #7	6,005,746	100.00%	6,005,746
Normal Unit #5	170,526,178	99.95%	170,440,915
Olympia Unit #16	14,753,021	96.27%	14,202,733
Prairie Central Unit #8N	6,515,897	95.52%	6,223,985
Ridgeview Unit #19	887,400	100.00%	887,400
Tri-Valley Unit #3	1,167,563	100.00%	1,167,563
Heartland Community College #540	72,466,275	82.95%	60,110,775
Illinois Central College #514	39,340,472	35.21%	13,851,780
Parkland Jr College #505	106,194,123	3.60%	3,822,988
<b>Other Districts</b>			
Bloomington-Normal Airport Authority	17,092,792	100.00%	17,092,792
McLean County Public Building Commission	4,095,000	100.00%	4,095,000
Downs Fire Protection District	1,703,274	100.00%	1,703,274
LeRoy Fire Protection District	2,176,439	99.67%	2,169,257
Ellsworth Fire Protection District	468,998	100.00%	468,998
Total Overlapping Agencies	800,974,720		653,012,675
<b>Direct Debt</b>			
McLean County, Illinois ^	-	100.00%	-
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>	<u>800,974,720</u>		<u>653,012,675</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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Assessed Value of Property	\$ 3,782,637,730	\$ 3,908,370,369	\$ 3,990,841,421	\$ 3,953,957,241
Legal Debt Limit - 2.875% of Total Assessed Value	\$ 108,750,835	\$ 112,365,648	\$ 114,736,691	\$ 113,676,271
Amount of Debt Applicable to Debt Limit	\$ -	\$ -	\$ -	\$ -
Legal Debt Margin	\$ 108,750,835	\$ 112,365,648	\$ 114,736,691	\$ 113,676,271
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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$ 3,978,497,132	\$ 4,057,232,937	\$ 4,123,724,828	\$ 4,233,019,886	\$ 4,280,079,197	\$ 4,335,493,849
\$ 114,381,793	\$ 116,645,447	\$ 118,557,089	\$ 121,699,322	\$ 123,052,277	\$ 124,645,448
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 114,381,793	\$ 116,645,447	\$ 118,557,089	\$ 121,699,322	\$ 123,052,277	\$ 124,645,448
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>
2018	172,828	*	*	4.40%
2017	175,890	\$8,197,252	\$46,604	3.60%
2016	173,166	\$7,882,623	\$45,521	6.00%
2015	173,166	\$7,735,332	\$44,670	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%

Source: US Bureau of Economic Analysis

\*Information not yet available; 2017 would be latest information available.

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

<u>Employer</u>	<u>2018</u>			<u>2009</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of the Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of the Total County Employment</u>
State Farm Insurance Companies	14,731	1	16.67%	15,359	1	17.66%
Illinois State University	3,281	2	3.71%	3,542	2	4.07%
Country Insurance & Financial Services	1,972	3	2.23%	2,174	3	2.50%
Unit 5 School District	1,761	4	1.99%	2,037	4	2.34%
Advocate BroMenn Healthcare	1,305	5	1.48%	2,006	5	2.31%
OSF St. Joseph Medical Center	860	6	0.97%	1,096	7	1.26%
McLean County	835	7	0.95%	806	8	0.93%
Afni, Inc.	830	8	0.94%	750	9	0.86%
District 87 Schools	680	9	0.77%	699	10	0.80%
City of Bloomington	679	10	0.77%	600	11	0.69%
Illinois Wesleyan University	508	11	0.57%	470	T-12	0.54%
Heartland Community College	488	12	0.55%	-		0.00%
Heritage Enterprises	482	13	0.55%	-		0.00%
Bridgestone/Firestone Co	393	14	0.44%	-		0.00%
Town of Normal	373	15	0.42%	470	T-12	0.54%
Mitsubishi Motor Manufacturing	-	-	0.00%	1,303	6	1.50%
Growmark, Inc.	-	-	0.00%	412	14	0.47%
Kathryn Beich/Nestle USA	-	-	0.00%	400	15	0.46%
<b>Total:</b>	<b>29,178</b>		<b>33.02%</b>	<b>32,124</b>		<b>36.93%</b>

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

THIS PAGE LEFT BLANK INTENTIONALLY

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

<u>Function/Program</u>	<u>Full-Time Equivalent Employees as of January 1,</u>									
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Government	139.18	132.27	128.28	140.90	135.12	136.89	159.71	153.51	153.04	124.11
Public Safety	441.43	434.86	404.27	400.62	401.62	406.89	389.67	389.02	388.92	410.00
Highways and Streets	39.75	39.75	38.76	33.85	37.15	37.47	35.93	36.40	36.40	35.17
Health and Welfare	218.81	218.29	228.40	219.13	223.60	228.31	239.31	247.61	247.61	227.63
Culture and Recreation	9.00	8.84	7.87	7.87	7.87	7.87	7.87	7.87	8.32	8.00
Total	848.17	834.01	807.58	802.37	805.36	817.43	832.49	834.41	834.29	804.91

Source: County Administrator's Office

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Justice and Law Enforcement</b>				
Sheriff's Department				
Law Enforcement				
Physical Arrests	1,267	1,297	1,390	1,344
Traffic Violations	9,689	5,344	3,610	2,111
Traffic Accidents	278	283	283	350
Adult Jail Facility				
Rated Capacity	225	225	225	225
Total Bookings	5,842	5,897	6,551	6,826
McLean County Circuit Court				
Total Cases Filed	35,321	38,709	37,945	38,263
Total Civil Cases Filed	6,863	6,905	7,635	7,242
Total Criminal Cases Filed	2,836	2,905	3,477	3,706
Total Juvenile Cases Filed	257	329	352	419
Total Traffic/DUI/Ordinance	25,365	28,570	26,481	26,896
State's Attorneys Office				
Total Felony Cases	1,330	1,397	1,462	1,506
Total Misdemeanor Cases	1,513	1,501	2,008	2,186
Total Juvenile Cases	285	329	352	434
Total Traffic Cases	23,257	26,032	24,312	24,650
Total DUI Cases	787	778	845	806
Coroner's Office				
Total Coroner's Inquests	0	0	0	3
Total Autopsies	133	145	108	171
Total Coroner's Rulings	227	218	158	215
<b>General Government Services</b>				
Building and Zoning				
Total Building Permits Issued	202	230	201	213
Single Family Residential	23	30	24	30
Other Residential	138	142	131	152
Non-Residential Permits	41	58	46	31
Supervisor of Assessments				
Number of Parcels*	69,156	71,213	71,256	72,256

\*2018 number represents 2017 Tax Assessment

Table XV

	Fiscal Year					
	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
	774	913	834	1,136	1,277	1,101
	1,800	2,143	2,610	3,388	3,723	2,613
	280	294	330	290	309	367
	221	221	221	221	221	221
	7,148	7,607	7,453	7,527	7,659	8,355
	43,174	45,901	44,961	45,117	51,646	56,860
	6,634	7,115	7,216	7,151	7,626	7,485
	3,997	4,444	3,638	3,289	3,670	3,629
	388	320	215	242	339	267
	32,155	34,022	33,892	34,435	40,011	45,479
	1,586	1,709	1,399	1,147	1,216	1,194
	2,400	2,613	2,240	2,129	2,385	2,394
	388	218	215	239	337	267
	28,855	30,539	30,638	31,180	29,387	32,670
	779	794	796	900	817	935
	3	7	5	5	12	9
	508	127	119	111	65	129
	176	121	129	125	98	61
	229	256	228	195	195	352
	35	49	20	29	29	41
	133	151	166	136	136	156
	61	56	42	30	30	155
	71,010	71,022	71,022	68,856	68,856	68,692
					175	

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Parks and Recreation Services</b>				
Number of County Parks	2	2	2	2
Park Acreage	2,200	2,200	2,200	2,200
Campground Reservations	10,849	10,673	11,025	10,773
Shelter Reservations	197	187	221	195
Boat Registrations	1,966	2,118	1,975	1,615
<b>Health Services</b>				
Health Department				
Number of Home Nursing Visits	170	217	223	254
Number of Immunizations	9,842	9,938	11,093	11,675
Number of Clinic Visits	6,177	6,370	7,023	7,499
Number of Food Permits	916	927	894	826
Number of Septic Permits	82	101	106	107
Number of Private Well Permits	100	87	48	33
Nursing Home				
Licensed Bed Capacity	150	150	150	150
Average Daily Census	101	101	112	121
<b>County Highway System</b>				
Highway Department				
Number of Miles of Roads	368	368	368	368
Number of Bridges	87	87	87	87

Source: Respective County Departments

Table XV  
(Continued)

	Fiscal Year					
	2014	2013	2012	2011	2010	2009
	2	2	2	2	2	2
	2,200	2,200	2,250	2,250	2,250	2,250
	10,182	2,563	8,989	9,544	10,797	9,754
	154	128	142	141	156	131
	1,517	1,697	1,792	1,620	1,522	1,324
	462	505	10,510	11,199	11,079	7,178
	10,070	9,169	9,563	12,271	11,833	10,931
	9,049	10,156	11,021	21,337	20,523	20,283
	525	821	1,420	1,317	1,391	1,355
	108	130	127	119	126	156
	37	61	62	36	42	43
	150	150	150	150	150	150
	128	133	140	132	119	122
	368	368	368	368	368	368
	87	88	88	88	88	88

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

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<b>Justice and Law Enforcement</b>										
Adult Detention Facility Capacity	225	225	225	225	221	221	221	221	221	221
Juvenile Detention Facility Capacity	26	26	26	26	26	26	26	26	26	26
<b>Parks and Recreation</b>										
Number of County Parks	2	2	2	2	2	2	2	2	2	2
Park Acreage	2200	2200	2200	2200	2200	2200	2250	2250	2250	2250
<b>County Highway System</b>										
Centerline Miles of County Roads	368	368	368	368	368	368	368	368	368	368
Number of Bridges	87	87	87	87	87	88	88	88	88	88

Source: Respective County Departments