

McLEAN COUNTY, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
Year Ended December 31, 2019



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
Camille Rodriguez, County Administrator, portions of MD&A

McLEAN COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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June 16, 2020

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, 2019 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 auditors' 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, 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 2019 was \$1,400,388 that represents an increase of \$310,476 (28.5%) in interest earned from 2018. The County’s balance held in cash and investments from total governmental funds was \$59,850,678 that represents an increase of \$9,989,989 (20.0%) from 2018. 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 2019, McLean County's equalized assessed value increased from \$4.33 billion to \$4.39 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 decreased from 4.4% in 2018 to 3.3% in 2019. 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 CliftonLarsonAllen LLP was selected by the County Board to perform the audit. The auditors' 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, 2018. This was the thirty-fourth 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,



Michelle L. Anderson
McLean County Auditor

McLEAN COUNTY, ILLINOIS

ELECTED OFFICIALS

December 31, 2019

Auditor

Michelle L. Anderson

Sheriff

Jon Sandage

Circuit Clerk

Don Everhart

Treasurer

Rebecca McNeil

Circuit Judges

William A. Yoder
J. Casey Costigan
Scott D. Drazewski
Mark Fellheimer
Rebecca Simmons-Foley
Paul Lawrence
J. Jason Chambers

County Board Members

Gerald Thompson
Catherine Metsker
James A. Soeldner
William Friedrich
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

Don Knapp

McLEAN COUNTY, ILLINOIS

APPOINTED OFFICIALS

December 31, 2019

Associate Circuit Judges

Scott J. Black
Pablo Eves
Amy McFarland
Sarah R. Duffy
J. Brian Goldrick
Scott Kording
William G. Workman

Department of Parks and Recreation

Mike Steffa, Director

County Highway Engineer

Jerry Stokes

Health Department

Tammy Brooks, Interim Director

Nursing Home

Cindy Wegner, Administrator

Jury Commission

William A. Carter
James Eric Cash
Gerald Doty

Board of Health

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

Merit Board for Deputy Sheriffs

Susie Casey
John Elliott
Jan Reimer
Richard Farr
H. Thomas Jefferson

Board of Review

Roland (Gene) Yeast, Chairman
Joseph Stephens
Gina Medernach

Building and Zoning

Philip Dick

County Administrator

Camille Rodriguez

Supervisor of Assessments

Robert Kahman

City Election Commission

Kim Kiser
Robert Felton
Denise Williams

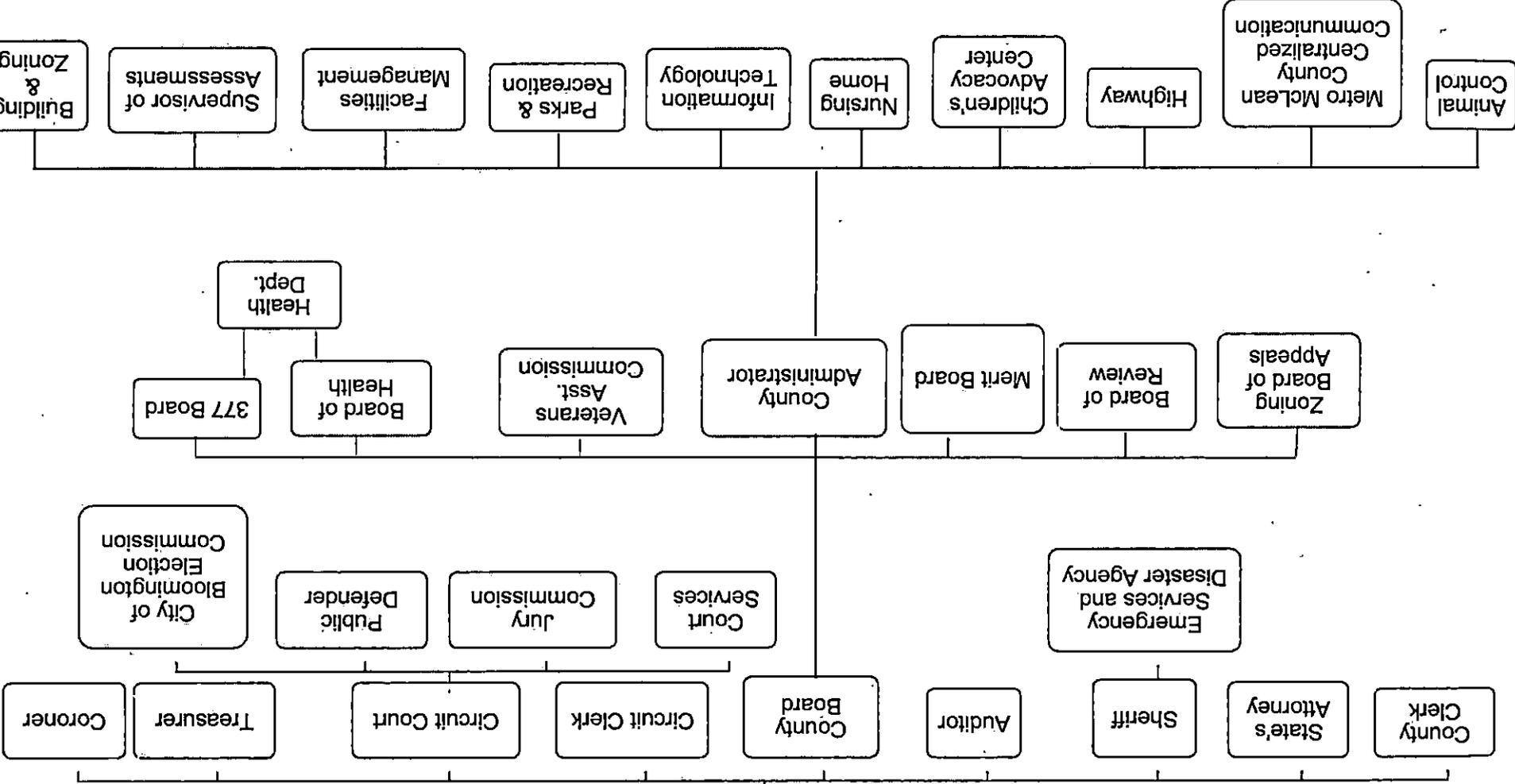
Zoning Board of Appeals

James Finnigan
Brian Bangert
Rick Dean
Drake Zimmerman
Mary Beth Taylor
Michael Kuritz
Julia Turner

377 Board

Mary Caisley
Jan Hood
Vern McGinnis
Ron Morehead
Phylis VerSteegh

People of McLean County





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

McLean County
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morill

Executive Director/CEO



CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of McLean County, Illinois (the County), as of June 1, 2020 and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

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 discretely presented component unit. 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 discretely presented component unit, 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 relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, major fund budgetary comparison information, schedule of changes in total 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the year ended December 31, 2019 financial statements that collectively comprise McLean County, Illinois' basic financial statements. The combining and individual fund statements and schedules and component unit statements for the year ended December 31, 2019 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The 2019 combining and individual fund statements and schedules and component unit statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The year ended December 31, 2018 total balance sheet and revenue, expenditures, and changes in fund balance information was subjected to the auditing procedures applied in the 2018 audit of the basic financial statements by other auditors, whose report on such information stated that it was fairly stated in all material respects in relation to the 2018 financial statements as a whole.

Members of the County Board
McLean County, Illinois

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2020, on our consideration of the 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 the 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 the County's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Bloomington, Illinois
June 1, 2020

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, 2019. 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 2019 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 2019 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, 2019, McLean County's net position for the primary government totaled \$167,883,025. The County's net position for the primary government increased \$8,391,298 over the prior year. Net position invested in capital assets (net of related depreciation and related debt) accounted for 73% of this amount, with a value of \$122,652,656, which is an increase of \$1,640,407 over the prior year.

As of December 31, 2019, McLean County's governmental funds reported combined ending fund balances of \$61,041,692. This reflects an increase in the restated combined ending fund balance of \$8,742,067. 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, 2019, the ending fund balance for the County's General Fund totaled \$30,805,715. The County's General Fund fund balance increased by \$4,100,555 at year end. The ending fund balance for the IMRF fund was \$2,382,692, which represents an increase of \$694,396 over the prior year. The ending fund balance for the Public Building Commission Lease fund was \$164,669, which represents a decrease of \$2,854 from the prior year. The ending fund balance for the nonmajor Special Revenue Funds totaled \$27,688,616, which is an increase of \$3,949,970 over the prior year. Of the total combined ending fund balance, \$41,536,817 was legally restricted for specific projects or programs, \$386,738 was nonspendable for inventories, \$128,729 was nonspendable for prepaids, and \$18,989,408 was available for spending at the government's discretion.

The unassigned fund balance in the County's General Fund was \$19,853,977 as of December 31, 2019, amounting to over 44% of the total General Fund expenditures for

fiscal year 2019. In comparison, as of December 31, 2018, the unassigned fund balance in the County's General Fund was \$17,823,391.

McLean County's total governmental activities debt as of December 31, 2019, was \$40,372,500 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 2019. 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 2019, 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 2019.

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, 2019, McLean County's net position total \$166,692,791

As of December 31, 2019, McLean County's total assets are \$271,509,066. Of this total, \$163,310,155 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>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>
Current & Pension Assets and						
Long-term Receivable	\$ 94,001,904	\$ 103,247,865	\$ 6,797,644	\$ 4,951,046	\$ 100,799,548	\$ 108,198,911
Capital Assets and						
Construction in Progress						
(Ner of Depreciation)	<u>159,842,814</u>	<u>163,119,094</u>	<u>186,126</u>	<u>191,061</u>	<u>160,028,940</u>	<u>163,310,155</u>
Total Assets	<u>\$ 253,844,718</u>	<u>\$ 266,366,959</u>	<u>\$ 6,983,770</u>	<u>\$ 5,142,107</u>	<u>260,828,488</u>	<u>271,509,066</u>
Deferred outflows of resources	<u>\$ 6,313,360</u>	<u>\$ 21,341,673</u>	<u>\$ 635,187</u>	<u>\$ 2,115,255</u>	<u>6,948,547</u>	<u>23,456,928</u>
Current Liabilities	6,993,860	9,927,572	417,790	404,556	7,411,650	10,332,128
Noncurrent Liabilities	<u>48,888,533</u>	<u>73,340,092</u>	<u>327,090</u>	<u>2,592,668</u>	<u>49,215,623</u>	<u>75,932,760</u>
Total Liabilities	<u>55,882,393</u>	<u>83,267,664</u>	<u>744,880</u>	<u>2,997,224</u>	<u>56,627,273</u>	<u>86,264,888</u>
Deferred inflows of resources	<u>50,172,590</u>	<u>40,396,493</u>	<u>1,485,445</u>	<u>421,585</u>	<u>51,658,035</u>	<u>40,818,078</u>
Net Position						
Net investment in capital assets	120,826,123	122,461,595	186,126	191,061	121,012,249	122,652,656
Restricted for:						
Operations	2,993,356	3,329,739	-	-	2,993,356	3,329,739
Health and wellness	5,375,804	5,568,675	-	-	5,375,804	5,568,675
Highway	12,130,859	15,442,615	-	-	12,130,859	15,442,615
Employee benefits	685,335	3,288,345	-	-	685,335	3,288,345
Public safety	11,270,781	13,237,875	-	-	11,270,781	13,237,875
Regional Planning	513,584	622,696	-	-	513,584	622,696
Debt service	167,523	164,669	-	-	167,523	164,669
Culture and recreation	1	1	-	-	1	1
Capital improvements	486	486	-	-	486	486
Unrestricted	<u>139,243</u>	<u>(72,224)</u>	<u>5,202,506</u>	<u>3,647,492</u>	<u>5,341,749</u>	<u>3,575,268</u>
TOTAL NET POSITION	<u>\$ 154,103,095</u>	<u>\$ 164,044,472</u>	<u>\$ 5,388,632</u>	<u>\$ 3,838,553</u>	<u>\$ 159,491,727</u>	<u>\$ 167,883,025</u>

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

**McLean County, Illinois
Statement of Activities**

	Primary Government					
	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Primary Government</u>	
	<u>December 31,</u>		<u>December 31,</u>		<u>December 31,</u>	
	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>
REVENUES						
Program Revenues:						
Charges for Services	\$ 19,025,627	\$ 24,311,522	\$ 6,901,526	\$ 6,336,433	\$ 25,927,153	\$ 30,647,955
Operating Grants and Contributions	19,529,616	21,216,568	-	-	19,529,616	21,216,568
Capital Grants	1,749,274	644,613	-	-	1,749,274	644,613
General Revenues:						
Taxes	44,879,031	47,402,198	-	-	44,879,031	47,402,198
Unrestricted Interest Earnings	1,089,910	1,400,378	42,046	42,546	1,131,956	1,442,924
Other	1,084,755	55,437	38,104	5,746	1,122,859	61,183
Total Revenues	\$ 87,358,213	\$ 95,030,716	\$ 6,981,676	6,384,725	\$ 94,339,889	101,415,441
EXPENSES						
Governmental Activities:						
General Government	17,953,943	19,351,022	-	-	17,953,943	19,351,022
Public Safety	37,208,872	37,257,430	-	-	37,208,872	37,257,430
Highways and Streets	14,251,080	13,334,258	-	-	14,251,080	13,334,258
Health and Welfare	11,103,082	10,570,162	-	-	11,103,082	10,570,162
Culture and Recreation	1,376,314	1,358,155	-	-	1,376,314	1,358,155
Regional Planning	883,737	610,605	-	-	883,737	610,605
Interest Expense	1,974,258	1,923,195	-	-	1,974,258	1,923,195
Total Governmental Activities	84,751,286	84,404,827			84,751,286	84,404,827
Business-type Activities:						
Health and Welfare	-	-	8,767,708	8,619,316	8,767,708	8,619,316
Total Expenses	84,751,286	84,404,827	8,767,708	8,619,316	93,518,994	93,024,143
Excess/(Deficiency) of Revenues over Expenses Before Transfers	2,606,927	10,625,889	(1,786,032)	(2,234,591)	820,895	8,391,298
Transfers	(706,862)	(684,512)	706,862	684,512	-	-
Change in Net Position	1,900,065	9,941,377	(1,079,170)	(1,550,079)	820,895	8,391,298
NET POSITION						
Beginning of Year	152,203,030	154,103,095	6,467,802	5,388,632	158,670,832	159,491,727
End of Year	\$ 154,103,095	\$ 164,044,472	\$ 5,388,632	\$ 3,838,553	\$ 159,491,727	\$ 167,883,025

Statement of Activities

Total revenues for McLean County's Primary Government were \$101,415,441 in fiscal year 2019. Governmental activities generated \$95,030,716 (94%), while the Business-type activities generated \$6,384,725 (6%). Total revenues were 8% higher than the prior year's total of \$94,339,889. Within the governmental activities, tax revenues accounted for \$47,402,198 or 49% of the total revenue sources. Tax revenues increased \$2,523,167 over the prior year. Operating grants and contributions accounted for \$21,216,568 in revenues. This is an increase of \$1,686,952 over the prior year. For the Governmental Activities, Charges for Services accounted for \$24,311,522 in revenues or 26% of the total revenue sources. Charges for Services revenues increased \$5,285,895 over the prior year. Capital grants accounted for \$644,613 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 \$6,384,725 in fiscal year 2019. Total revenues for the Business-type activity decreased by \$596,951 over the prior year. Charges for services accounted for \$6,336,433 in revenues or over 99% of the total revenue sources. This reflects a decrease of \$565,093 from 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 2019.

For year-end as of December 31, 2019, total expenses for the Primary Government totaled \$93,024,143. Within the governmental activities, the total expenses in fiscal year 2019 totaled \$84,404,827, 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 2019, McLean County spent \$37,257,430 on Public Safety programs and services. This represents 44% of the total expenses for governmental activities. Expenses for Public Safety programs and services increased \$48,558 over the prior year. Expenses for the highways and streets program category decreased from \$14,251,080 in fiscal year 2018 to \$13,334,258 in fiscal year 2019. General government expenses account for \$19,351,022 or 23% of the total expenses for governmental activities. Health and welfare expenses totaled \$10,570,162, which is a decrease of \$532,920 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 2019 for the County's Nursing Home totaled \$8,619,316. Expenses for the County's Nursing Home decreased \$148,392 from the prior year.

The following table illustrates by program activity where McLean County spent funds in fiscal year 2019.

Governmental Activities	Expenditures	% of	Expenditures	% of	Net Change 2018 to 2019
	As of 12/31/19	Total	As of 12/31/18	Total	
General Government	\$ 19,351,022	20.80%	\$ 17,953,943	19.20%	\$ 1,397,079
Public Safety	37,257,430	40.05%	37,208,872	39.79%	48,558
Highways and Streets	13,334,258	14.33%	14,251,080	15.24%	(916,822)
Health and Welfare	10,570,162	11.36%	11,103,082	11.87%	(532,920)
Culture and Recreation	1,358,155	1.46%	1,376,314	1.47%	(18,159)
Regional Planning	610,605	0.66%	883,737	0.94%	(273,132)
Interest Expense	1,923,195	2.07%	1,974,258	2.11%	(51,063)
	\$ 84,404,827	90.73%	\$ 84,751,286	90.62%	\$ (346,459)
Business-type Activities:					
Health and Welfare	8,619,316	9.27%	8,767,708	9.38%	(148,392)
Total Primary Government	\$ 93,024,143	100%	\$ 93,518,994	100%	(494,851)

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, 2019.

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 46% of the total governmental funds assets and 50% of the total governmental fund balance. The IMRF Fund accounts for 6% of the total governmental funds assets and 4% of the total governmental fund balance. The Public Building Commission Lease Fund accounts for 2% 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, 2019, the County's governmental funds reported a combined fund balance of \$61,041,692.

The General Fund is the chief operating fund of County government. On December 31, 2019, the General Fund reported an unassigned fund balance of \$19,853,977. Total assets in the General Fund amounted to \$48,564,884. Total assets in the General Fund increased \$5,757,512 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, 2019:

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>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
REVENUES						
General Property Taxes	\$ 13,114,257	\$ 12,734,964	\$ 22,964,571	\$ 22,449,741	\$ 36,078,828	\$ 35,184,705
Licenses, Permits, Fees, and Fines	5,576,668	4,660,497	2,600,236	2,706,962	8,176,904	7,367,459
Intergovernmental	17,567,497	16,800,571	15,743,127	13,086,978	33,310,624	29,887,549
Charges for Services	9,665,671	9,515,382	6,218,751	2,284,495	15,884,422	11,799,877
Maintenance Contracts	3,287,005	3,051,619	-	-	3,287,005	3,051,619
Interest	1,291,778	1,002,820	108,610	87,092	1,400,388	1,089,912
Miscellaneous	<u>208,364</u>	<u>215,554</u>	<u>127,429</u>	<u>145,903</u>	<u>335,793</u>	<u>361,457</u>
Total Revenues	<u>50,711,240</u>	<u>47,981,407</u>	<u>47,762,724</u>	<u>40,761,171</u>	<u>98,473,964</u>	<u>88,742,578</u>
EXPENDITURES						
Current:						
General Government	20,207,021	19,437,146	10,986,423	10,506,181	31,193,444	29,943,327
Public Safety	24,265,795	23,136,144	6,006,422	5,451,548	30,272,217	28,587,692
Highways and Streets	-	-	8,134,262	7,600,719	8,134,262	7,600,719
Health and Welfare	-	-	7,903,166	8,213,766	7,903,166	8,213,766
Culture and Recreation	565,790	534,950	564,200	572,214	1,129,990	1,107,164
Capital Outlay	377,157	234,686	9,469,761	29,814,787	9,846,918	30,049,473
Debt Service	-	-	<u>3,345,695</u>	<u>3,368,995</u>	<u>3,345,695</u>	<u>3,368,995</u>
Total Expenditures	<u>45,415,763</u>	<u>43,342,926</u>	<u>46,409,929</u>	<u>65,528,210</u>	<u>91,825,692</u>	<u>108,871,136</u>
Excess/(Deficiency) of Revenues over Expenditures	<u>5,295,477</u>	<u>4,638,481</u>	<u>1,352,795</u>	<u>(24,767,039)</u>	<u>6,648,272</u>	<u>(20,128,558)</u>
OTHER FINANCING SOURCES (USES)						
Transfers In	1,462,668	1,349,213	2,647,087	2,936,663	4,109,755	4,285,876
Proceeds from Capital Lease	-	-	2,778,308	25,836,703	2,778,308	25,836,703
Proceeds from Note Payable	-	-	-	-	-	-
Transfers Out	<u>(2,657,590)</u>	<u>(2,634,258)</u>	<u>(2,136,678)</u>	<u>(2,358,480)</u>	<u>(4,794,268)</u>	<u>(4,992,738)</u>
Total Other Financing Sources (Uses)	<u>(1,194,922)</u>	<u>(1,285,045)</u>	<u>3,288,717</u>	<u>26,414,886</u>	<u>2,093,795</u>	<u>25,129,841</u>
Net change in fund balances	4,100,555	3,353,436	4,641,512	1,647,847	8,742,067	5,001,283
FUND BALANCE						
Beginning of Year	<u>26,705,160</u>	<u>23,351,724</u>	<u>25,594,465</u>	<u>23,946,618</u>	<u>52,299,625</u>	<u>47,298,342</u>
End of Year	<u>30,805,715</u>	<u>26,705,160</u>	<u>30,235,977</u>	<u>25,594,465</u>	<u>61,041,692</u>	<u>\$ 52,299,625</u>

The change in Fund Balance for the General Fund was an increase of \$4,100,555. The increase includes \$2,049,418 of shared sales tax revenues with the City of Bloomington & the Town of Normal and \$712,317 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, 2019, the County deferred \$544,783 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, 2019, was \$1,647,847 under budget, which is just under 4% of the adopted budget.

As of December 31, 2019, the actual revenues in the General Fund totaled \$43,084,624. Actual revenues were \$1,086,139 more than the adopted budget figure of \$41,998,485. In the category of licenses, permits, fees & fines, actual revenues totaled \$5,576,668, which is \$206,868 more than the adopted budget figure of \$5,369,800. McLean County showed an increase in State Income Tax revenues from 2018; 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 4% under the adopted budget appropriation. In the category of Public Safety, the actual expenditures totaled \$24,265,795 which is \$364,538 more than the adopted budget appropriation of \$23,901,257. 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, 2019.

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, 2019**

	<u>General Fund</u>			
	<u>Original Budget</u>	<u>Final as Amended</u>	<u>Actual Year-End</u>	<u>Difference Original Vs. Actual</u>
REVENUES				
General Property Taxes	\$ 13,130,072	\$ 13,130,072	\$ 13,114,257	(15,815)
Licenses, Permits, Fees, and Fines	5,369,800	5,536,230	5,576,668	206,868
Intergovernmental	16,705,352	17,529,649	17,567,497	862,145
Charges for Services	2,561,328	2,597,127	2,188,735	(372,593)
Maintenance Contracts	3,310,219	3,474,896	3,287,005	(23,214)
Interest	717,070	717,070	1,142,356	425,286
Miscellaneous	204,644	210,036	208,106	3,462
Total Revenues	<u>41,998,485</u>	<u>43,195,080</u>	<u>43,084,624</u>	<u>1,086,139</u>
EXPENDITURES				
Current Operating				
General Government	15,080,446	16,010,446	13,294,906	(1,785,540)
Public Safety	23,901,257	25,126,182	24,265,795	364,538
Culture and Recreation	550,292	564,589	565,790	15,498
Capital Outlay	619,500	577,586	377,157	(242,343)
Total Expenditures	<u>40,151,495</u>	<u>42,278,803</u>	<u>38,503,648</u>	<u>(1,647,847)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>1,846,990</u>	<u>916,277</u>	<u>4,580,976</u>	<u>2,733,986</u>
OTHER FINANCING SOURCES (USES)				
Transfer In	1,643,942	1,708,942	1,462,668	(181,274)
Transfers Out	<u>(2,956,824)</u>	<u>(2,521,824)</u>	<u>(2,657,590)</u>	<u>299,234</u>
Total Other Financing Sources (Uses)	<u>(1,312,882)</u>	<u>(812,882)</u>	<u>(1,194,922)</u>	<u>117,960</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 534,108</u>	<u>\$ 103,395</u>	<u>3,386,054</u>	<u>\$ 2,851,946</u>
EQUITY OF EMPLOYEE BENEFIT & COMMUNITY DEVELOPMENT				
NOT BUDGETED AND NOT INCLUDED ABOVE			8,701,625	
FUND BALANCE				
Beginning of Year			<u>18,718,036</u>	
End of Year			<u>\$ 30,805,715</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, 2019, amounts to \$163,310,155, net of accumulated depreciation. The investment in capital assets includes land, buildings, machinery and equipment, system improvements, leasehold 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 2019:

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 2019 amounted to \$4,756,651 for highway & streets.

Vehicles, highway trucks and construction equipment were added in 2019. A new building was added as part of the Law and Justice expansion and the addition to Construction in Progress includes improvements made to roads and Rt. 66 bike trail.

The County has entered into agreements to lease facilities, office equipment, and computer equipment under noncancelable capital leases. As of December 31, 2019, the Statement of Net Position included \$82,364,931 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>
2020	1,537,500	1,857,685	109,069	3,504,254
2021	1,665,000	1,789,373	126,406	3,580,779
2022	1,800,000	1,708,800	112,300	3,621,100
2023	1,950,000	1,618,800	100,000	3,668,800
2024	2,100,000	1,521,300	100,000	3,721,300
2025-2029	13,125,000	5,861,750	500,000	19,486,750
2030-2034	<u>18,195,000</u>	<u>2,299,650</u>	<u>500,000</u>	<u>20,994,650</u>
TOTAL	<u>40,372,500</u>	<u>16,657,358</u>	<u>1,547,775</u>	<u>58,577,633</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, 2019.

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

	As of December 31, <u>2018</u>	As of December 31, <u>2019</u>	Net Change <u>2018 to 2019</u>
ASSETS			
CURRENT ASSETS			
Cash and Deposits	\$ 2,988,267	\$ 1,057,248	\$(1,931,019)
Receivables:			
State of Illinois	1,129,384	1,802,796	673,412
Accounts	1,472,486	1,235,332	(237,154)
Other	372,185	295,348	(76,837)
Due from Other Funds	689,733	659,274	(30,459)
Inventories	52,485	66,818	14,333
Other Assets	31,052	33,271	2,219
Total Current Assets	<u>6,735,592</u>	<u>5,150,087</u>	<u>\$(1,585,505)</u>
NONCURRENT ASSETS			
Capital assets	447,232	488,937	41,705
Less Accumulated Depreciation	<u>(261,106)</u>	<u>(297,876)</u>	<u>(36,770)</u>
Total Noncurrent Assets	<u>186,126</u>	<u>191,061</u>	<u>4,935</u>
Total Assets	<u>6,921,718</u>	<u>5,341,148</u>	<u>(1,580,570)</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflow/OPEB	1,106	9,267	8,161
Deferred Outflow/Pension	<u>634,081</u>	<u>2,105,988</u>	<u>1,471,907</u>
Total Deferred Outflows of Resources	<u>635,187</u>	<u>2,115,255</u>	<u>1,480,068</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts Payable	182,565	168,315	(14,250)
Accrued compensated absences	18,049	18,054	5
Due to Individuals and Other Governmental Entities	217,176	218,187	1,011
Due to State of Illinois	-	-	-
Due to Other Funds	<u>66,850</u>	<u>199,041</u>	<u>132,191</u>
Total Current Liabilities	<u>484,640</u>	<u>603,597</u>	<u>(118,957)</u>
NONCURRENT LIABILITIES			
Accrued Compensated Absences	162,441	162,486	45
IMRF Pension Obligation	(128,902)	2,270,119	2,399,021
Other Postemployment Benefits	<u>164,649</u>	<u>160,063</u>	<u>(4,586)</u>
Total Noncurrent Liabilities	<u>198,188</u>	<u>2,592,668</u>	<u>2,394,480</u>
Total Liabilities	<u>682,828</u>	<u>3,196,265</u>	<u>2,275,523</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflow/OPEB	22,737	20,092	(2,645)
Deferred Inflow/Pensions	<u>1,462,708</u>	<u>401,493</u>	<u>(1,061,215)</u>
Total Deferred Inflows of Resources	<u>1,485,445</u>	<u>421,585</u>	<u>(1,063,860)</u>
NET POSITION			
Invested in Capital Assets	186,126	191,061	4,935
Unrestricted	<u>5,202,506</u>	<u>3,647,492</u>	<u>(1,555,014)</u>
TOTAL NET POSITION	<u>5,388,632</u>	<u>3,838,553</u>	<u>\$(1,550,079)</u>

As of December 31, 2019, the County's enterprise fund reported total net position of \$3,838,553. At year-end, the total net position of the County's enterprise fund decreased \$1,550,079 over the prior year. Of this total, \$191,061 is accounted for by net investment in capital assets. The balance of \$3,647,492 is unrestricted and available for spending by the Nursing Home in accordance with the needs of the County. The unrestricted balance decreased \$1,555,014 over the prior year, while net investments in capital assets increased \$4,935.

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

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

	Year Ended December 31, <u>2019</u>	Year Ended December 31, <u>2018</u>	<u>Net Change 2018 to 2019</u>
OPERATING REVENUES			
Charges for Services	\$ 6,336,433	\$ 6,901,526	\$ (565,093)
Miscellaneous	<u>5,746</u>	<u>38,104</u>	<u>(32,358)</u>
Total Operating Revenues	<u>6,342,179</u>	<u>6,939,630</u>	<u>(597,451)</u>
OPERATING EXPENSES			
Personal Services	5,446,735	5,695,682	(248,947)
Contractual Services	1,968,378	1,889,667	78,711
Supplies	513,662	457,181	56,481
Food	397,211	391,575	5,636
Utilities	188,674	215,277	(26,603)
Repairs and Maintenance	67,886	80,377	(12,491)
Depreciation	<u>36,770</u>	<u>30,162</u>	<u>6,608</u>
Total Operating Expenses	<u>8,619,316</u>	<u>8,759,921</u>	<u>(140,605)</u>
Operating Income/(Loss)	(2,277,137)	(1,820,291)	(456,846)
NONOPERATING REVENUES (EXPENSES)			
Interest	42,546	42,046	500
Loss on Asset Disposal	<u>-</u>	<u>(7,787)</u>	<u>7,787</u>
Income before Transfers	(2,234,591)	(1,786,032)	(448,559)
TRANSFERS IN	684,512	706,862	(22,350)
TRANSFERS OUT	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME	(1,550,079)	(1,079,170)	(470,909)
NET POSITION			
Beginning of Year	<u>5,388,632</u>	<u>6,467,802</u>	<u>(1,079,170)</u>
End of Year	<u>3,838,553</u>	<u>5,388,632</u>	<u>\$(1,550,079)</u>

Charges for services provided by the County Nursing Home totaled \$6,336,433 and accounted for 99% of the total operating revenues. Charges for services revenue decreased \$565,093 from the prior year. The total operating expenses were 135% of the total operating revenues for fiscal year 2019. For fiscal year 2019, the total operating expenses were \$8,619,316. After crediting back interest earnings, the Nursing Home ended fiscal year 2019 with net loss of \$2,234,591. The end of the year net position decreased from \$5,388,632 as of December 31, 2018, to \$3,838,553 as of December 31, 2019.

Of the total spent to operate the Nursing Home, 63% was spent on personal services, 23% was spent on contractual services, 11% 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 Great Recession, which lasted from December 2007 to June 2009, significantly affected the County's economy reducing employment, personal income, and real estate values. Since then, the local economy has experienced a long, sustained recovery and most economic indicators have surpassed pre-recession highs.

2019 Equalized Assessed Value: \$4,394,362,065

Items of note within McLean County:

- According to the Illinois Department of Employment Security, Economic Information and Analysis Division, McLean County's annual, average unemployment rate is 3.8 percent (as of December 2019), lower than the state average (4.0 percent) and slighter higher than the national average (3.7 percent).
- State Farm Insurance is McLean County Government's largest employer followed by Illinois State University; Country Financial; Unit 5 Schools; OSF St. Joseph Medical Center; Advocate BroMenn Health Care; and, in seventh, McLean County Government. We have a diverse employment base, heavy in the financial industry with support from leisure and hospitality as well as education and health services.
- Because our largest employers hold membership in the financial sector, it is important to note Illinois wages in that sector have grown by 26% in the last decade (United States Bureau of Labor and Statistics). That is lower than the nationwide growth of the same decade, at 36%. In all, wages have, overall, grown slowly since the Great Recession, showing only 3% annual increases.
- McLean County Farmers sought received trade relief in 2019, through the United States Department of Agriculture (USDA), after consequences of disputes at the federal level regarding soybean trade. In Illinois, over 76,000 farmers, farm partnerships, and other businesses split the \$1.1 billion in payments between September of 2018 through May of 2019. In McLean County, \$33 million went to approximately 2,100 recipients, according to the USDA.

- Home sales in 2019 rose 5.4%, with home sales prices trending down slightly. New construction in 2019 remained slow in McLean County, with hopes that as we move into 2020 and the hires to be made by Rivian Automotive to build Amazon's trucks will bring a big surge of construction and home sales.
- Rivian Automotive, with plans to make electric vehicles and other components within its North Normal manufacturing plant, logged millions of dollars in permit work at the plant (site of the former Mitsubishi Motors North America plant in North Normal) in 2019. Rivian has hired over 300 employees and plans to hire hundreds more as production ramps up.
- McLean County Government and municipalities like the Town of Normal and City of Bloomington voted, during 2019, to tax cannabis dispensaries, the outcome of which includes a 3% tax by municipalities and the county on sales within municipalities. Unincorporated areas of McLean County will be taxed at 3.75%.

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

McLEAN COUNTY, ILLINOIS
STATEMENT OF NET POSITION

December 31, 2019

ASSETS	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
CURRENT ASSETS					
Cash and investments	\$ 59,850,678	\$ 1,057,248	\$ 60,907,926	\$ 3,040,664	\$ 7,448,991
Receivables:					
State of Illinois	5,372,132	1,802,796	7,174,928	715,734	-
General property taxes	36,014,564	-	36,014,564	-	-
Accounts	223,179	1,235,332	1,458,511	-	-
Other	1,455,594	295,348	1,750,942	1,366	-
Due from component unit	276,433	-	276,433	-	-
Due from other governments	-	-	-	-	60,000
Internal balances	(460,233)	460,233	-	-	-
Due from fiduciary funds	51	-	51	-	-
Inventories	386,738	66,818	453,556	-	-
Other assets	128,729	33,271	162,000	-	-
	103,247,865	4,951,046	108,198,911	3,757,764	7,508,991
Total current assets					
NONCURRENT ASSETS					
Note receivable	-	-	-	-	850,492
Capital leases receivable					
from primary government	-	-	-	-	46,427,879
Capital leases receivable	-	-	-	-	1,147,500
Capital assets:					
Not being depreciated	5,699,471	-	5,699,471	-	-
Net of accumulated depreciation	157,419,623	191,061	157,610,684	415,541	-
	163,119,094	191,061	163,310,155	415,541	-
Total capital assets					
Total noncurrent assets	163,119,094	191,061	163,310,155	415,541	48,425,871
TOTAL ASSETS	266,366,959	5,142,107	271,509,066	4,173,305	55,934,862
DEFERRED OUTFLOW OF RESOURCES					
Deferred outflow/OPEB	435,893	9,267	445,160	-	-
Deferred outflow/Pension	20,905,780	2,105,988	23,011,768	-	-
TOTAL DEFERRED OUTFLOW OF RESOURCES	21,341,673	2,115,255	23,456,928	-	-

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	Primary Government			Component Units	
	Governmental	Business-type	Total	Emergency	Public
	Activities	Activities		Telephone	Building
				System	Commission
				Board	
CURRENT LIABILITIES					
Accounts payable	\$ 1,918,667	\$ 168,315	\$ 2,086,982	\$ 5,754	\$ 735,055
Due to primary government	-	-	-	22,704	-
Unearned revenue - other	403,083	-	403,083	-	-
Due to individuals and other governmental entities	3,008,005	218,187	3,226,192	2,869	-
Due to State of Illinois	258,711	-	258,711	-	-
Due to others	-	-	-	-	430,492
Accrued interest payable	270,551	-	270,551	-	646,735
Accrued compensated absences	163,923	18,054	181,977	84	-
Claims payable	2,367,132	-	2,367,132	-	-
Capital lease obligations	-	-	-	-	-
Capital lease obligations - component unit	1,537,500	-	1,537,500	-	-
Revenue bonds	-	-	-	-	2,045,000
Total current liabilities	9,927,572	404,556	10,332,128	31,411	3,857,282
NONCURRENT LIABILITIES					
Accrued compensated absences	1,475,308	162,486	1,637,794	760	-
Note payable - component unit	285,000	-	285,000	-	-
Capital lease obligations	-	-	-	-	-
Capital lease obligations - component unit	38,834,999	-	38,834,999	-	-
IMRF net pension liability	25,216,118	2,270,119	27,486,237	-	-
Other postemployment benefits	7,528,667	160,063	7,688,730	-	-
Revenue bonds	-	-	-	-	43,440,011
Total noncurrent liabilities	73,340,092	2,592,668	75,932,760	760	43,440,011
TOTAL LIABILITIES	83,267,664	2,997,224	86,264,888	32,171	47,297,293
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	36,014,564	-	36,014,564	-	-
Deferred inflow/OPEB	945,030	20,092	965,122	-	-
Deferred inflow/Pension	3,436,902	401,493	3,838,395	-	-
TOTAL DEFERRED INFLOW OF RESOURCES	40,396,496	421,585	40,818,081	-	-
NET POSITION					
Net investment in capital assets	122,461,595	191,061	122,652,656	415,541	-
Restricted for:					
Operations	3,329,739	-	3,329,739	-	8,637,569
Health and wellness	5,568,675	-	5,568,675	-	-
Highway	15,442,615	-	15,442,615	-	-
Employee benefits	3,288,345	-	3,288,345	-	-
Public safety	13,237,875	-	13,237,875	-	-
Regional Planning	622,696	-	622,696	-	-
Debt service	164,669	-	164,669	-	-
Culture and recreation	1	-	1	-	-
Capital improvements	486	-	486	-	-
Unrestricted	(72,224)	3,647,492	3,575,268	3,725,593	-
TOTAL NET POSITION	\$ 164,044,472	\$ 3,838,553	\$ 167,883,025	\$ 4,141,134	\$ 8,637,569

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, 2019

	<u>Program Revenues</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
PRIMARY GOVERNMENT			
Governmental activities:			
General government	\$ 19,351,022	\$ 9,188,737	\$ 6,508,458
Public safety	37,257,430	7,830,181	5,056,324
Highways and streets	13,334,258	5,855,012	5,750,048
Health and welfare	10,570,162	993,712	3,900,478
Culture and recreation	1,358,155	412,795	72
Regional Planning	610,605	31,085	1,188
Interest expense	<u>1,923,195</u>	<u>-</u>	<u>-</u>
Total governmental activities	84,404,827	24,311,522	21,216,568
Business-type activities:			
Health and welfare	<u>8,619,316</u>	<u>6,336,433</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 93,024,143</u>	<u>\$ 30,647,955</u>	<u>\$ 21,216,568</u>
COMPONENT UNITS			
Emergency Telephone System Board	\$ 1,720,140	\$ 2,729,734	\$ -
Public Building Commission	<u>11,745,005</u>	<u>10,298,159</u>	<u>-</u>
TOTAL COMPONENT UNITS	<u>\$ 13,465,145</u>	<u>\$ 13,027,893</u>	<u>\$ -</u>
GENERAL REVENUES			
General property tax			
Unrestricted interest earnings			
Miscellaneous			
Unrestricted intergovernmental			
TRANSFERS			
Total general revenues and transfers			
Change in net position			
NET POSITION			
Beginning of year, as restated for Public Building Commission			
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>
\$ -	\$ (3,653,827)	\$ -	\$ (3,653,827)	\$ -	\$ -
-	(24,370,925)	-	(24,370,925)	-	-
644,613	(1,084,585)	-	(1,084,585)	-	-
-	(5,675,972)	-	(5,675,972)	-	-
-	(945,288)	-	(945,288)	-	-
-	(578,332)	-	(578,332)	-	-
-	(1,923,195)	-	(1,923,195)	-	-
644,613	(38,232,124)	-	(38,232,124)	-	-
-	-	(2,282,883)	(2,282,883)	-	-
<u>\$ 644,613</u>	<u>(38,232,124)</u>	<u>(2,282,883)</u>	<u>(40,515,007)</u>	-	-
\$ -	-	-	-	1,009,594	-
-	-	-	-	-	(1,446,846)
<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,009,594</u>	<u>(1,446,846)</u>
	36,078,829	-	36,078,829	-	-
	1,400,378	42,546	1,442,924	17,607	234,706
	55,437	5,746	61,183	-	-
	11,323,369	-	11,323,369	-	-
	(684,512)	684,512	-	-	-
	<u>48,173,501</u>	<u>732,804</u>	<u>48,906,305</u>	<u>17,607</u>	<u>234,706</u>
	9,941,377	(1,550,079)	8,391,298	1,027,201	(1,212,140)
	<u>154,103,095</u>	<u>5,388,632</u>	<u>159,491,727</u>	<u>3,113,933</u>	<u>9,849,709</u>
	<u>\$ 164,044,472</u>	<u>\$ 3,838,553</u>	<u>\$ 167,883,025</u>	<u>\$ 4,141,134</u>	<u>\$ 8,637,569</u>

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

McLEAN COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2019

ASSETS	<u>General</u>	<u>Illinois Municipal Retirement Funds</u>	<u>Public Building Commission Lease Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Cash and investments	\$ 28,772,493	\$ 3,034,151	\$ 164,672	\$ 27,879,362	\$ 59,850,678
Receivables:					
State of Illinois	3,426,689	17,046	-	1,928,397	5,372,132
General property taxes	13,282,794	3,672,490	2,336,892	16,722,388	36,014,564
Accounts	161,671	-	-	61,508	223,179
Other	1,332,254	-	-	123,340	1,455,594
Due from other funds	1,194,817	63,127	-	800,194	2,058,138
Due from fiduciary funds	51	-	-	-	51
Due from component units	275,292	653	-	488	276,433
Inventories	177	-	-	386,561	386,738
Other assets	118,646	-	-	10,083	128,729
TOTAL ASSETS	\$ 48,564,884	\$ 6,787,467	\$ 2,501,564	\$ 47,912,321	\$ 105,766,236
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 1,321,579	\$ 2	\$ 3	\$ 597,103	\$ 1,918,687
Unearned revenue - other	15,948	-	-	317,130	333,078
Due to individuals and other governmental entities	2,176,767	447,270	-	383,968	3,008,005
Due to State of Illinois	258,336	-	-	375	258,711
Due to other funds	158,962	285,013	-	2,074,396	2,518,371
Total liabilities	<u>3,931,592</u>	<u>732,285</u>	<u>3</u>	<u>3,372,972</u>	<u>8,036,852</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	13,282,794	3,672,490	2,336,892	16,722,388	36,014,564
Revenue deferred due to availability	544,783	-	-	128,345	673,128
Total deferred inflows of resources	<u>13,827,577</u>	<u>3,672,490</u>	<u>2,336,892</u>	<u>16,850,733</u>	<u>36,687,692</u>
FUND BALANCES (DEFICITS)					
Nonspendable:					
Inventory	177	-	-	386,561	386,738
Prepaid items	118,646	-	-	10,083	128,729
Restricted for:					
Operations (document storage & automation)	-	-	-	3,329,739	3,329,739
Health & wellness	-	-	-	5,499,767	5,499,767
Highway	-	-	-	15,414,727	15,414,727
Employee benefits	-	2,382,692	-	905,653	3,288,345
Public safety	10,832,915	-	-	2,383,472	13,216,387
Regional Planning	-	-	-	622,696	622,696
Debt service	-	-	164,669	-	164,669
Culture and recreation	-	-	-	1	1
Capital improvements	-	-	-	486	486
Unassigned:	19,853,977	-	-	(864,569)	18,989,408
Total fund balances (deficits)	<u>30,805,715</u>	<u>2,382,692</u>	<u>164,669</u>	<u>27,688,616</u>	<u>61,041,692</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 48,564,884	\$ 6,787,467	\$ 2,501,564	\$ 47,912,321	\$ 105,766,236

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, 2019

Total fund balances - governmental funds		\$ 61,041,692
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	\$ 247,082,042	
Accumulated depreciation	<u>83,962,948</u>	163,119,094
Other long-term assets are not recognized as current resources but are considered deferred inflows of resources until available in the governmental fund statements.		603,143
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.		(270,551)
Deferred outflow of resources related to pensions and other post employment benefits are not reported in the governmental funds		21,341,673
Deferred inflow of resources related to pensions and other post employment benefits are not reported in the governmental funds		(4,381,932)
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, 2019 consist of:		
Capital lease obligations - component unit	40,372,499	
Accrued compensated absences	1,639,231	
Net pension liability	25,216,118	
Note payable	285,000	
Claims payable	2,367,132	
Other postemployment benefits	<u>7,528,667</u>	<u>(77,408,647)</u>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		<u>\$ 164,044,472</u>

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

McLEAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended December 31, 2019

	<u>General</u>	<u>Illinois Municipal Retirement Funds</u>	<u>Public Building Commission Lease Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES					
General property taxes	\$ 13,114,257	\$ 4,173,599	\$ 2,315,214	\$ 16,475,758	\$ 36,078,828
Licenses, permits, fees, and fines	5,576,668	-	-	2,600,236	8,176,904
Intergovernmental	17,567,497	122,123	-	15,621,004	33,310,624
Charges for services	9,665,671	-	-	6,218,751	15,884,422
Maintenance contracts	3,287,005	-	-	-	3,287,005
Interest	1,291,778	-	-	108,610	1,400,388
Miscellaneous	208,364	-	-	127,429	335,793
Total revenues	<u>50,711,240</u>	<u>4,295,722</u>	<u>2,315,214</u>	<u>41,151,788</u>	<u>98,473,964</u>
EXPENDITURES					
Current:					
General government	20,207,021	3,125,791	72,373	7,788,259	31,193,444
Public safety	24,265,795	-	-	6,006,422	30,272,217
Highways and streets	-	-	-	8,208,978	8,208,978
Health and welfare	-	-	-	7,903,166	7,903,166
Culture and recreation	565,790	-	-	564,200	1,129,990
Capital outlay:					
Highways, bridges, and streets	-	-	-	5,683,836	5,683,836
Other	377,157	-	2,778,308	932,901	4,088,366
Debt service	-	-	3,345,695	-	3,345,695
Total expenditures	<u>45,415,763</u>	<u>3,125,791</u>	<u>6,196,376</u>	<u>37,087,762</u>	<u>91,825,692</u>
Excess (deficiency) of revenues over expenditures	<u>5,295,477</u>	<u>1,169,931</u>	<u>(3,881,162)</u>	<u>4,064,026</u>	<u>6,648,272</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	1,462,668	-	1,100,000	1,547,087	4,109,755
Issuance of capital lease	-	-	2,778,308	-	2,778,308
Transfers out	(2,657,590)	(475,535)	-	(1,661,143)	(4,794,268)
Total other financing sources (uses)	<u>(1,194,922)</u>	<u>(475,535)</u>	<u>3,878,308</u>	<u>(114,056)</u>	<u>2,093,795</u>
Net change in fund balances	4,100,555	694,396	(2,854)	3,949,970	8,742,067
FUND BALANCES (DEFICITS)					
Beginning 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>
End of year	<u>\$ 30,805,715</u>	<u>\$ 2,382,692</u>	<u>\$ 164,669</u>	<u>\$ 27,688,616</u>	<u>\$ 61,041,692</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, 2019

Total net change in fund balances - governmental funds		\$ 8,742,067
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Below are the depreciation expense and capital outlays for the year:		
Capital outlay/equipment-other	\$ 2,278,711	
Capital outlay-highways, streets, and bridges	7,332,787	
Capital outlay - construction costs related to leased assets	2,778,308	
Capital asset contribution from other governments	401,213	
Depreciation expense	<u>(9,370,264)</u>	3,420,755
Miscellaneous grant revenues, schooling reimbursements from the State, and salary reimbursements from the State		673,129
Debt issued or incurred:		
Issuance of capital lease	(2,778,308)	
Principal reductions:		
Note payable	60,000	
Capital lease repayments - component unit	<u>1,422,500</u>	(1,295,808)
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.		(1,363,152)
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.		(91,139)
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	(1,277,022)	
Commodities (food, food coupons, and immunizations) donated	1,277,022	-
Intragovernmental activities charges for services are eliminated in the statement of activities.		
Revenues	(4,602,676)	
Expenses	4,602,676	-
Proceeds from disposition of capital assets provides current financial resources to governmental funds while loss on disposition of capital assets is recognized in the statement of activities.		
Gain (loss) on disposition of capital assets	<u>(144,475)</u>	<u>(144,475)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		<u>\$ 9,941,377</u>

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

McLEAN COUNTY, ILLINOIS
STATEMENT OF NET POSITION
PROPRIETARY FUND - BUSINESS-TYPE ACTIVITIES
ENTERPRISE FUND - NURSING HOME
December 31, 2019

ASSETS

CURRENT ASSETS

Cash and investments	\$ 1,057,248
Receivables:	
State of Illinois	1,802,796
Accounts	1,235,332
Other	295,348
Due from other funds	659,274
Inventories	66,818
Other assets	33,271
Total current assets	5,150,087

NONCURRENT ASSETS

Capital assets	488,937
Less accumulated depreciation	(297,876)
Total noncurrent assets	191,061

TOTAL ASSETS

5,341,148

DEFERRED OUTFLOW OF RESOURCES

Deferred OPEB	9,267
Deferred outflow/Pension	2,105,988

TOTAL DEFERRED OUTFLOW OF RESOURCES

2,115,255

LIABILITIES AND NET POSITION

CURRENT LIABILITIES

Accounts payable	168,315
Accrued compensated absences	18,054
Due to individuals and other governmental entities	218,187
Due to other funds	199,041
Total current liabilities	603,597

NONCURRENT LIABILITIES

Accrued compensated absences	162,486
IMRF net pension liability	2,270,119
Other postemployment benefits	160,063
Total noncurrent liabilities	2,592,668

TOTAL LIABILITIES

3,196,265

DEFERRED INFLOW OF RESOURCES

Deferred inflow/OPEB	20,092
Deferred inflow/Pension	401,493

TOTAL DEFERRED INFLOW OF RESOURCES

421,585

NET POSITION

Net investment in capital assets	191,061
Unrestricted	3,647,492

TOTAL NET POSITION

\$ 3,838,553

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, 2019

OPERATING REVENUES

Charges for services	\$ 6,336,433
Miscellaneous	<u>5,746</u>
Total operating revenues	<u>6,342,179</u>

OPERATING EXPENSES

Personal services	5,446,735
Contractual services	1,968,378
Supplies	513,662
Food	397,211
Utilities	188,674
Repairs and maintenance	67,886
Depreciation	<u>36,770</u>
Total operating expenses	<u>8,619,316</u>

Operating gain (loss) (2,277,137)

NONOPERATING REVENUES (EXPENSES)

Interest	<u>42,546</u>
----------	---------------

Income (loss) before transfers (2,234,591)

TRANSFERS IN

684,512

Change in net position

(1,550,079)

NET POSITION

Beginning of year	<u>5,388,632</u>
End of year	<u>\$ 3,838,553</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, 2019

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from public aid and Medicare	\$ 3,162,282
Cash received from residents	2,524,416
Cash paid to employees and related benefits	(5,473,340)
Cash paid for goods and services	(2,930,752)
Other miscellaneous	39,799
Net cash provided by (used for) operating activities	<u>(2,677,595)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfer from other funds	684,512
Payment on interfund accounts	56,317
Net cash provided by (used for) noncapital financing activities	<u>740,829</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of capital assets	(41,705)
Net cash (used for) capital and related financing activities	<u>(41,705)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received on cash and deposits	<u>47,452</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(1,931,019)
CASH AND CASH EQUIVALENTS	
Beginning of year	<u>2,988,267</u>
End of year	<u>\$ 1,057,248</u>
RECONCILIATION OF OPERATING GAIN (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	
Operating gain (loss)	\$ (2,277,137)
Adjustments to reconcile operating gain (loss) to net cash provided by (used for) operating activities:	
Depreciation	36,770
Change in operating assets and liabilities:	
Receivables	(364,326)
Inventory	(14,333)
Other assets	(2,218)
Deferred outflow of resources/pension	(1,471,907)
Deferred outflow of resources/OPEB	(8,161)
Accounts payable and other liabilities	93,142
Deferred inflow of resources/pension	(1,061,215)
Deferred inflow of resources/OPEB	(2,645)
Pension liability	2,399,021
Postemployment benefits	<u>(4,586)</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u>\$ (2,677,595)</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, 2019

	Private- purpose Trust	Agency
ASSETS		
Cash and investments	\$ 294,941	\$ 3,068,099
Accrued interest receivable	-	12,426
Receivables - other	-	283,873
	<hr/>	<hr/>
TOTAL ASSETS	294,941	3,364,398
 LIABILITIES		
Due to individuals and other governmental entities	237	3,364,398
	<hr/>	<hr/>
 NET POSITION		
Assets held in trust for others	\$ 294,704	\$ -
	<hr/>	<hr/>

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, 2019

ADDITIONS		
Interest		\$ 1,284
Other:		
Contributions		10,000
Miscellaneous		<u>-</u>
Total additions		<u>11,284</u>
 DEDUCTIONS		
Current:		
Health and welfare		<u>2,652</u>
Total deductions		<u>2,652</u>
 CHANGE IN NET POSITION		 8,632
 NET POSITION		
Beginning of year		<u>286,072</u>
End of year		<u>\$ 294,704</u>

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

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2019

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, 2019

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, 2019

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

(b) Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from its legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function, or segment, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The major individual governmental funds and the major enterprise fund are reported as separate columns in the fund financial statements.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements, other than agency funds, which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied for budgetary purposes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within approximately 90 days of the end of the current fiscal period, except for property taxes, which must be collected within 60 days to be considered available. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures and expenditures related to compensated absences are recorded only when payment is due.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2019

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, 2019

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, 2019

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
Leasehold improvements	3-50 years
Furnishings and equipment	3-20 years

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2019

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 \$3,329,739 for operations, including document storage and automation; \$5,499,767 for health and wellness; \$15,414,727 for highway; \$3,288,345 for employee benefits; \$12,781,698 for public safety; \$622,696 for regional planning; \$164,669 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, 2019

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, 2019

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, and Community Development (CDAP) 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, 2019

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, 2019, \$128,399 of the County's bank balance of \$ 30,015,026 was exposed to custodial credit risk as uninsured and uncollateralized deposits.

As of December 31, 2019, none of the bank balance of \$ 2,567,198 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

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, 2019

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

As of December 31, 2019, 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	\$34,541,940	\$34,541,940
FNMA	495,008	495,008

As of December 31, 2019, 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	\$473,465	\$473,465

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 \$34,541,940 for the County, pursuant to Rule 2a7 of the Investment Act of 1940. As of December 31, 2019, 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, 2019. 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 \$ 3,492,327 at September 30, 2019.

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, 2019, none of the PBC's bank balance of \$ 3,492,327 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, 2019

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

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

PBC Investments

As of September 30, 2019, 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	\$ 32,153	\$ 32,153
Certificates of Deposit	1,673,169	-
U.S. Government Notes, Bonds & Treasury Bills	<u>2,250,942</u>	<u>2,250,942</u>
Total	<u>\$ 3,956,264</u>	<u>\$ 2,283,095</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, 2019, 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, 2019, 57% 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, 2019

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 2019 to be collected in 2020 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 2020.

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, 2019

NOTE 5 - RECEIVABLES

Receivables at December 31, 2019 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
State of Illinois:						
Sales tax	\$ 1,774,730	\$ -	\$ -	\$ -	\$ -	\$ -
Income tax	360,522	-	-	-	-	-
Replacement tax	243,989	17,046	-	-	-	-
Motor fuel tax	-	-	-	1,017,451	-	-
Salary reimbursements	858,102	-	-	-	-	-
Public aid	-	-	-	157,274	1,802,796	-
Grants	146,918	-	-	753,672	-	-
Other	42,428	-	-	-	-	-
	<u>3,426,689</u>	<u>17,046</u>	<u>-</u>	<u>1,928,397</u>	<u>1,802,796</u>	<u>-</u>
General property tax	<u>13,282,794</u>	<u>3,672,490</u>	<u>2,336,892</u>	<u>16,722,388</u>	<u>-</u>	<u>-</u>
Accounts:						
Fees and fines	161,186	-	-	61,508	-	-
Private pay patients and insurance	-	-	-	-	1,235,332	-
Miscellaneous	485	-	-	-	-	-
	<u>161,671</u>	<u>-</u>	<u>-</u>	<u>61,508</u>	<u>1,235,332</u>	<u>-</u>
Other:						
Federal grants	98,676	-	-	8,090	-	-
Medicare	1,064	-	-	-	291,468	-
Due from other governments	1,033,284	-	-	14,417	-	-
Community development loans	48,390	-	-	-	-	-
Interest	147,897	-	-	18,778	3,206	12,426
Miscellaneous	2,943	-	-	82,055	674	283,873
	<u>1,332,254</u>	<u>-</u>	<u>-</u>	<u>123,340</u>	<u>295,348</u>	<u>296,299</u>

McLEAN COUNTY, ILLINOIS
 NOTES TO BASIC FINANCIAL STATEMENTS
 December 31, 2019

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>
2020	\$ 30,379
2021	<u>18,012</u>
	<u>\$ 48,391</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, 2019, capital assets carried in the Statement of Net Position financed by capital leases were as follows:

Land	\$ 998,475
Building and improvements	92,427,021
Equipment	<u>761,386</u>
	94,186,882
Accumulated depreciation	<u>(11,821,951)</u>
	<u>\$ 82,364,931</u>

Capital Assets Under Capital Lease – Discretely Presented Component Unit

Equipment	\$ 1,002,752
Accumulated depreciation	<u>(885,764)</u>
	<u>\$ 116,988</u>

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2019

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Primary Government (continued)

Capital asset activity for the year ended December 31, 2019 was as follows:

	Beginning Balance 12/31/2018	Additions	Deletions	Ending Balance at 12/31/19
Governmental activities:				
Not depreciated:				
Land	\$ 3,341,973	\$ -	\$ -	\$ 3,341,973
Construction in progress (CIP)	95,563	2,261,935	-	2,357,498
CIP under capital lease	40,746,692	-	(40,746,692)	-
Depreciated:				
Buildings	48,422,618	45,217,274	-	93,639,892
Leasehold improvements	1,118,265	-	-	1,118,265
Equipment	14,472,506	1,302,850	(494,732)	15,280,624
Infrastructure	126,587,140	4,756,651	-	131,343,791
Total capital assets	234,784,757	53,538,710	(41,241,424)	247,082,043
Less accumulated depreciation for:				
Buildings	8,257,724	3,223,754	-	11,481,478
Leasehold improvements	729,017	52,844	-	781,861
Equipment	10,562,937	1,091,110	(349,259)	11,301,788
Infrastructure	55,392,265	5,002,557	-	60,394,822
Total accumulated depreciation	74,941,943	9,370,265	(349,259)	83,962,949
Governmental capital assets, net	\$ 159,842,814			\$ 163,119,094

Depreciation expense was charged to the following functions/programs:

Governmental activities:	
General government	\$ 3,272,844
Public safety	388,621
Highways and streets	5,453,664
Health and welfare	3,354
Culture and recreation	251,781
Total depreciation expense - governmental activities	\$ 9,370,265

Construction Commitments

The County has entered into construction agreements for highways. At report date, commitments were as follows:

Highway	\$ 9,363,372
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McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2019

NOTE 6 - CAPITAL ASSETS (CONTINUED)

	Beginning Balance 12/31/2018	Additions	Deletions	Ending Balance at 12/31/19
Business-type activities:				
Depreciated:				
Buildings	\$ 15,625	\$ -	\$ -	\$ 15,625
Leasehold improvements	45,458	-	-	45,458
Equipment	386,149	41,705	-	427,854
Total capital assets	<u>447,232</u>	<u>41,705</u>	<u>-</u>	<u>488,937</u>
Less accumulated depreciation for:				
Buildings	4,636	1,496	-	6,132
Leasehold improvements	11,177	4,925	-	16,102
Equipment	245,293	30,349	-	275,642
Total accumulated depreciation	<u>261,106</u>	<u>36,770</u>	<u>-</u>	<u>297,876</u>
Business-type activities				
capital assets, net	<u>\$ 186,126</u>			<u>\$ 191,061</u>

Discretely Presented Component Unit

	Beginning Balance 12/31/2018	Additions	Deletions	Ending Balance at 12/31/19
ETSB:				
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	92,247	4,568	-	96,815
Equipment	1,330,615	238,111	-	1,568,726
Total accumulated depreciation	<u>1,422,862</u>	<u>242,679</u>	<u>-</u>	<u>1,665,541</u>
Component unit capital assets, net	<u>\$ 658,220</u>			<u>\$ 415,541</u>

McLEAN COUNTY, ILLINOIS
 NOTES TO BASIC FINANCIAL STATEMENTS
 December 31, 2019

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, 2019 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor governmental funds	\$ 1,079,807
	Nursing Home Fund - Enterprise	115,009
	Fiduciary funds - agency	51
Nonmajor governmental	Nonmajor governmental funds	751,205
	Nursing Home Fund - Enterprise	37,936
	General	11,053
Nursing Home - Enterprise	General	147,908
	Nonmajor governmental funds	226,353
	IMRF	285,013
IMRF	Nonmajor governmental funds	17,031
	Nursing Home Fund - Enterprise	46,096

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	\$ 252,588
	Component unit - ETSB	22,704
IMRF	Component unit - ETSB	653
Nonmajor governmental	Component unit - ETSB	488

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2019

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	\$ 355,967	\$ 1,100,000	\$ 1,028,477	\$ 173,146	\$ 2,657,590
IMRF	169,294	-	21,228	285,013	475,535
Nonmajor governmental funds	<u>937,407</u>	<u>-</u>	<u>497,382</u>	<u>226,353</u>	<u>1,661,141</u>
Total	<u>\$ 1,462,668</u>	<u>\$ 1,100,000</u>	<u>\$ 1,547,087</u>	<u>\$ 684,512</u>	<u>\$ 4,794,267</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, 2019 are summarized as follows:

	PBC 2013 & 2010 Series Bonds	PBC 2015 Series Bonds	Total
Total long-term debt at beginning of year	\$895,000	\$ 38,121,692	\$39,016,692
Capital lease additions	-	2,778,308	2,778,308
Payment on PBC capital lease obligations	387,500	1,035,000	1,422,500
Total long-term debt	507,500	39,865,000	40,372,800
Less current portion	402,500	1,135,000	1,537,500
Total long-term debt, net of current portion	105,000	38,730,000	38,835,000

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2019

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 2019 amendment noted above adjusted the County's 2019 payment amount to \$6,018,736.

A portion of the lease is associated with the 2015 PBC revenue bonds for the County Jail expansion project. The jail expansion project has been completed and the amount added to the lease represents the final construction costs.

McLEAN COUNTY, ILLINOIS
 NOTES TO BASIC FINANCIAL STATEMENTS
 December 31, 2019

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>
2020	\$ 1,537,500	\$ 1,857,685	\$ 109,069	\$ 3,504,254
2021	1,665,000	1,789,373	126,406	3,580,779
2022	1,800,000	1,708,800	112,300	3,621,100
2023	1,950,000	1,618,800	100,000	3,668,800
2024	2,100,000	1,521,300	100,000	3,721,300
2025-2029	13,125,000	5,861,750	500,000	19,486,750
2030-2034	<u>18,195,000</u>	<u>2,299,650</u>	<u>500,000</u>	<u>20,994,650</u>
Total	<u>\$ 40,372,500</u>	<u>\$ 16,657,358</u>	<u>\$ 1,547,775</u>	<u>\$ 58,777,632</u>

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, 2019 was as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Beginning balance	\$ 1,537,564	\$ 180,490
Additions	2,516,108	240,809
Reductions	<u>(2,414,440)</u>	<u>(240,759)</u>
Ending balance	<u>\$ 1,639,232</u>	<u>\$ 180,540</u>
Due within one year	<u>\$ 163,923</u>	<u>\$ 18,054</u>

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

Lease Operations and Maintenance

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

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2019

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, 2019, using the 2019 assessed value of all taxable property of \$4,394,362,065 the statutory limit and debt margin for the County was \$126,337,909.

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, 2019 are summarized as follows:

	Balance January 1, <u>2019</u>	<u>Additions</u>	<u>Reductions</u>	Balance December 31, <u>2019</u>
Capital Lease	\$ 213,899	\$ -	\$ 213,899	\$ -
Less current portion	<u>(213,899)</u>			<u>-</u>
Noncurrent portion	<u>\$ -</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 was made in 2019.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2019

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

Compensated Absences

Activity for compensated absences for ETSB for the year ended December 31, 2019 was as follows:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One year</u>
<u>\$ 782</u>	<u>\$ 2,460</u>	<u>\$ 2,396</u>	<u>\$ 846</u>	<u>\$ 84</u>

Component Unit - Public Building Commission

Changes in long-term debt for the Public Building Commission, component unit, for the year ended September 30, 2019 are as follows:

	<u>Balance October 1, 2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance September 30, 2019</u>
Revenue bonds	\$ 45,090,000	\$ -	\$ 1,920,000	\$ 43,170,000
Total bonds outstanding	45,090,000	-	1,920,000	43,170,000
Unamortized Premium	2,498,424			2,315,011
Less current portion	(1,920,000)			(2,045,000)
Noncurrent portion	<u>\$ 45,668,424</u>			<u>\$ 43,440,011</u>

General obligation lease receipts and revenue bonds payable as of September 30, 2019 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.	615,000
\$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.	1,655,000
\$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>40,900,000</u>
	<u>\$ 43,170,000</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2019

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, 2019 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>			
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	-	-	1,950,000	1,950,000	1,570,050	3,520,050
2025-2029	-	-	12,215,000	12,215,000	6,167,125	18,382,125
2030-2034	-	-	17,135,000	17,135,000	2,673,525	19,808,525
2035	-	-	4,070,000	4,070,000	81,400	4,151,400
	<u>\$615,000</u>	<u>\$ 1,655,000</u>	<u>\$40,900,000</u>	43,170,000	<u>\$17,665,275</u>	<u>\$ 60,835,275</u>
Less current portion				(2,045,000)		
Long-term debt, less current portion				<u>\$41,125,000</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	\$3,418,068	\$6,196,376	\$ 2,778,308

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2019

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	\$ 833,454
IDPA IV-D Grant Fund	5,631
Waste Management Fund	25,484

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 2019, the following limits and SIRs were in effect:

1). Excess Workers Compensation Insurance:

a).1/1/2019 -3/31/2019:

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

b).4/1/2019 -12/31/2019:

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).1/1/2019 - 12/31/2019 - \$ 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, 2019

NOTE 11 - RISK MANAGEMENT (CONTINUED)

The claims liability of \$2,367,132 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>2019</u>	<u>2018</u>
Balance, beginning of year	\$ 1,390,757	\$ 1,870,630
Claims incurred	1,678,539	184,064
Claims paid	<u>(702,164)</u>	<u>(663,937)</u>
Balance, end of year	<u>\$ 2,367,132</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.

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, 2019

NOTE 12 - PENSION PLAN (CONTINUED)

Plan membership. At December 31, 2018, the measurement date, membership in the plans were as follows:

	Regular Plan	SLEP
Retirees and beneficiaries	597	55
Inactive, non-retired members	611	19
Active members	657	49
Total	1,865	123

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 2018 were 12.31% and 22.9%, 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, 2018, 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, 2018 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	7.25%	7.25%
Inflation	2.50%	2.50%
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-2017 (base year 2015). 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 2015). 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-2017 (base year 2015). 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, 2019

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%	8.5%	7.15%
International equities	18.00%	9.2%	7.25%
Fixed income	28.00%	3.75%	3.75%
Real estate	9.00%	7.3%	6.25%
Alternatives	7.00%		
Private equity		12.4%	8.5%
Hedge funds		5.75%	5.5%
Commodities		4.75%	3.2%
Cash equivalents	1.00%	2.5%	2.5%

Discount rate. The discount rates used to measure the total pension liabilities for the Regular and SLEP plans were 7.25% and 7.25%, respectively, using the December 31, 2018 measurement date. 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 7.25% were blended with the index rate of 3.71% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2018 to arrive at discount rates of 7.25% and 7.25%, respectively, for the Regular and SLEP plans used to determine the total pension liabilities. Projected benefit payments are fully funded for the Regular and SLEP plans through the years in the 2019 to 2118 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 7.25 % and 7.25%, 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 (6.25% for Regular and 6.25% for SLEP) or 1 percentage point higher (8.25 % for Regular and 8.25 % for SLEP) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
Regular:			
Total pension liability	\$ 195,735,615	\$ 173,791,288	\$ 155,855,207
Plan fiduciary net position	154,355,335	154,355,335	154,355,355
Net pension liability/(asset)	\$ 41,380,280	\$ 19,435,953	\$ 1,499,872
SLEP:			
Total pension liability	\$ 47,499,707	\$ 42,076,776	\$ 37,610,607
Plan fiduciary net position	34,026,492	34,026,492	34,026,492
Net pension liability/(asset)	\$ 13,473,215	\$ 8,050,284	\$ 3,584,115

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2019

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, 2018 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, 2017	\$ 163,487,115	\$ 164,589,786	\$ (1,102,671)
Service cost	2,930,599	-	2,930,599
Interest on total pension liability	12,040,541	-	12,040,541
Differences between expected and actual experience of the total pension liability	(666,572)	-	(666,572)
Change of assumptions	4,823,328	-	4,823,328
Benefit payments, including refunds of employee contributions	(8,823,723)	(8,823,723)	-
Contributions - employer	-	3,670,099	(3,670,099)
Contributions - employee	-	1,429,997	(1,429,997)
Net investment income	-	(9,214,885)	9,214,885
Other (net transfer)	-	2,704,061	(2,704,061)
Balances at December 31, 2018	<u>\$ 173,791,288</u>	<u>\$ 154,355,335</u>	<u>\$ 19,435,953</u>
<i>SLEP:</i>			
Balances at December 31, 2017	\$ 39,084,774	\$ 36,778,960	\$ 2,305,814
Service cost	632,952	-	632,952
Interest on total pension liability	2,879,029	-	2,879,029
Differences between expected and actual experience of the total pension liability	311,320	-	311,320
Change of assumptions	1,197,099	-	1,197,099
Benefit payments, including refunds of employee contributions	(2,028,398)	(2,028,398)	-
Contributions - employer	-	793,086	(793,086)
Contributions - employee	-	284,151	(284,151)
Net investment income	-	(2,742,516)	2,742,516
Other (net transfer)	-	941,209	(941,209)
Balances at December 31, 2018	<u>\$ 42,076,776</u>	<u>\$ 34,026,492</u>	<u>\$ 8,050,284</u>

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2019

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, 2019, the County recognized pension expense of \$2,467,693 and \$933,057, 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	\$ 690,461	\$ 1,068,306
Assumption changes	3,589,267	2,485,669
Net difference between projected and actual earnings on pension plan investments	10,490,749	-
Contributions subsequent to measurement date	3,260,242	-
Total	\$ 18,030,719	\$ 3,553,975
<i>SLEP:</i>		
Difference between expected and actual experience	\$ 589,555	\$ -
Assumption changes	993,751	284,420
Net difference between projected and actual earnings on pension plan investments	2,640,516	-
Contributions subsequent to measurement date	757,235	-
Total	\$ 4,981,057	\$ 284,420

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, 2020. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$10,969,702 for Regular and \$3,939,398 for SLEP) will be recognized in pension expense as follows:

Year Ending December 31,	Regular Plan	SLEP
2019	\$ 2,967,865	\$ 1,222,485
2020	1,658,493	679,194
2021	2,039,167	600,111
2022	4,304,177	1,380,344
2023	246,800	57,268
Total	\$ 11,216,502	\$ 3,939,402

Pension Summary

For the year ended December 31, 2019, aggregate data for the County's two pension plans is summarized by the following table:

	Regular	SLEP	TOTAL
Net Pension Liability	\$ 19,435,953	\$ 8,050,284	\$ 27,486,237
Deferred Outflows of Resources	18,030,719	4,981,057	23,011,766
Deferred Inflows of Resources	3,553,975	284,420	3,838,395
Pension Expense	2,467,693	933,057	3,400,750

The pension liability is generally liquidated by the IMRF and General Funds for governmental funds, and the Nursing Home, for the business type fund.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2019

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.

NOTE 14 - OPERATING LEASE

The County leases certain equipment under noncancelable operating leases that expire at various dates through 2022. The minimum rental commitments under the building and equipment leases are as follows:

Year ending December 31:

2020	\$ 54,237
2021	54,237
2022	<u>18,079</u>
	<u>\$126,553</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:

2020	\$ 144,566
2021	68,654
2022	70,714
2023	72,836
2024	75,021
2025	<u>77,271</u>
	<u>\$ 509,062</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, 2019

NOTE 15 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Plan membership. At December 31, 2019, membership consisted of:

Retired plan members	69
Active employees fully eligible	<u>979</u>
 Total	 <u><u>1,048</u></u>

Total OPEB Liability. At December 31, 2019, the County's total OPEB liability of \$7,688,730 was measured as of December 31, 2019, and was determined by an actuarial valuation as of December 31, 2019.

Actuarial assumptions and other inputs. The total OPEB liability in the December 31, 2019 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	3.26%
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, 2019 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, 2018	\$ <u>7,424,370</u>
Changes for the year:	
Service cost	228,169
Interest	303,697
Change in assumptions	509,709
Difference between actual & expected experience	(245,209)
Benefit payments	<u>(532,006)</u>
Net changes	<u>264,360</u>
Balances at December 31, 2019	\$ <u>7,688,730</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2019

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 (2.26 percent) or 1-percentage-point higher (4.26 percent) than the current discount rate:

	1% Decrease (2.26%)	Discount Rate (3.26%)	1% Increase (4.26%)
Total OPEB liability	\$ 8,357,182	\$ 7,688,730	\$ 7,094,212

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 (6.50 percent decreasing to 3.50 percent) or 1-percentage-point higher (8.50 percent decreasing to 5.50 percent) than the current healthcare cost trend rates:

	1% Decrease (6.50% Decreasing to 3.50%)	Healthcare Cost Trend Rates (7.50% Decreasing to 4.50%)	1% Increase (8.50% Decreasing to 5.50%)
Total OPEB liability	\$ -6,960,633	\$ 7,688,730	\$ 8,536,674

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended December 31, 2019, the County recognized OPEB expense of \$340,912. 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	\$ 37,394	\$ (196,167)
Assumption changes	407,767	(768,955)
Total	<u>445,161</u>	<u>\$ (965,122)</u>

Amortization of Net Deferred Outflows/Inflows of Resources

<u>Year Ending December 31,</u>	
2020	\$ (190,954)
2021	(190,954)
2022	(190,953)
2023	52,900
2024	
Total	<u>\$ (519,961)</u>

The OPEB liability is generally liquidated by the Employment Benefit Funds, for the governmental funds and the Nursing Home Fund, our business type fund.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2019

NOTE 16 – SUBSEQUENT EVENT

Subsequent to year end, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County of McLean, COVID-19 may impact various parts of its 2020 operations and financial results including, but not limited to, costs for emergency preparedness and shortages of personnel. Management believes the County of McLean is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred subsequent to year end and are still developing.

NOTE 17 – 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.

Brandt Industries is a property tax abatement for parcel 14-04-100-004; 14-04-100-006; 14-04-100-007; 14-04-100-016; and 14-04-100-018. Per the agreements, the agriculture equipment manufacturer agrees to add up to 300 jobs at the properties during the project. The abatement is effective only if specific job creation benchmarks outlined in the agreement for each year are satisfied. The project is believed to be advantageous to the community 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 10 years from 2019 to 2028 (TY18-TY27). If specific benchmarks are met for each year, the taxes are abated for each district involved at a level of 100% for parcels 14-04-100-007 and 14-04-100-006. Taxes are also abated for each district involved at a level of 50% for parcels 14-04-100-004, 14-04-100-016, and 14-04-100-018.

TY18 Payable 2019 Total Property Tax Abatement by All Tax Districts \$64,805
Portion McLean County Government Abated \$7,406

Foundry Square, LLC is a property tax abatement for parcel 21-03-305-020. Per the agreements in the file, the developer agrees to invest no less than \$2.4 million to construct two new retail buildings on vacant land. The project would ultimately be advantageous to the community due to the capital investment by the developer and the resulting job opportunity, neighborhood revitalization and increase in the tax base of all taxing districts. The property tax abatement is based off the TY2011 EAV and tax levy. The property tax abatement is for a period of 5 years from 2019 to 2023 (TY18-TY22). We abate the taxes due over a certain dollar amount specified in the agreement for each district involved.

TY18 Payable 2019 Total Property Tax Abatement by All Tax Districts \$50,576
Portion McLean County Government Abated \$5,652

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 the TY2011 EAV and tax levy. The property tax abatement is for a period of 5 years from 2016 to 2020 (TY15-TY19). We abate the taxes due over a certain dollar amount specified in the agreement for each district involved.

TY18 Payable 2019 Total Property Tax Abatement by All Tax Districts \$27,516
Portion McLean County Government Abated \$3,024

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2019

NOTE 17 – ABATEMENTS (CONTINUED)

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 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). We abate the taxes due over a certain dollar amount specified in the agreement for each district involved.

TY18 Payable 2019 Total Property Tax Abatement by All Tax Districts \$17,159
Portion McLean County Government Abated \$1,895

Mid-City Properties, LLC is a property tax abatement for parcel 21-04-193-009. Per the agreements in the file, the developer was going to invest no less than \$847,000. 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 the TY2014 EAV and tax levy. The property tax abatement is for a period of 5 years from 2019 to 2023 (TY18-TY22). We abate the taxes due over a certain dollar amount specified in the agreement for each district involved.

TY18 Payable 2019 Total Property Tax Abatement by All Tax Districts \$11,436
Portion McLean County Government Abated \$1,273

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 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.

Benchmarks were not met for TY18 Payable 2019
TY18 Payable 2019 Total Property Tax Abatement by All Tax Districts \$0
Portion McLean County Government Abated \$0

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 for each district involved.

TY 18 Payable 2019 Total Property Tax Abatement by All Tax Districts \$339,295
Portion McLean County Abated \$17,695

NOTE 18 — RESTATEMENT

The Commission's financial statements as of September 30, 2018 contained the following errors: (1) improperly recorded a deferred outflow of resources of \$1,920,000 for future bond payments, and (2) improperly recorded a deferred inflow of resources of \$2,498,424 for bond premiums instead of including these as part of long-term obligations. Net position as of October 1, 2019 has been reduced by \$1,920,000 to correct the aggregate effect of the errors. The following is a tabular summary of the restatements:

Removal of previously recorded deferred outflow of resources	\$1,920,000
Removal of previously recorded deferred inflow of resources	(2,498,424)
Increase in long-term obligations for bond premiums	<u>2,498,424</u>
Decrease in net position	<u>\$1,920,000</u>

REQUIRED SUPPLEMENTARY INFORMATION

McLEAN COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2019

	<u>Budget</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
REVENUES			
General property taxes	\$ 13,130,072	\$ 13,130,072	\$ 13,114,257
Licenses, permits, fees, and fines	5,369,800	5,536,230	5,576,668
Intergovernmental	16,705,352	17,529,649	17,567,497
Charges for services	2,561,328	2,597,127	2,188,735
Maintenance contracts	3,310,219	3,474,896	3,287,005
Interest	717,070	717,070	1,142,356
Miscellaneous	204,644	210,036	208,106
Total revenues	<u>41,998,485</u>	<u>43,195,080</u>	<u>43,084,624</u>
EXPENDITURES			
Current operating:			
General government	15,080,446	16,010,446	13,294,906
Public safety	23,901,257	25,126,182	24,265,795
Culture and recreation	550,292	564,589	565,790
Capital outlay	619,500	577,586	377,157
Debt service	-	-	-
Total expenditures	<u>40,151,495</u>	<u>42,278,803</u>	<u>38,503,648</u>
Excess (deficiency) of revenues over expenditures	<u>1,846,990</u>	<u>916,277</u>	<u>4,580,976</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	1,643,942	1,708,942	1,462,668
Transfers out	<u>(2,956,824)</u>	<u>(2,521,824)</u>	<u>(2,657,590)</u>
Total other financing sources (uses)	<u>(1,312,882)</u>	<u>(812,882)</u>	<u>(1,194,922)</u>
Net change in fund balance	<u>\$ 534,108</u>	<u>\$ 103,395</u>	<u>3,386,054</u>
EQUITY OF EMPLOYEE BENEFIT & COMMUNITY DEVELOPMENT NOT BUDGETED AND NOT INCLUDED ABOVE			8,701,625
FUND BALANCE (DEFICIT)			
Beginning of year			<u>18,718,036</u>
End of year			<u>\$ 30,805,715</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, 2019

	Budget		
	Original	Final	Actual
REVENUES			
General property taxes	\$ 4,178,500	\$ 4,178,500	\$ 4,173,599
Intergovernmental	100,000	100,000	122,123
Total revenues	4,278,500	4,278,500	4,295,722
 EXPENDITURES			
Current - general government:			
Personal services	3,730,569	3,730,569	3,125,791
Excess (deficiency) of revenues over expenditures	547,931	547,931	1,169,931
 OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(582,531)	(582,531)	(475,535)
Total other financing sources and uses	(582,531)	(582,531)	(475,535)
Net change in fund balance	(34,600)	(34,600)	694,396
 FUND BALANCE (DEFICIT)			
Beginning of year			1,688,296
End of year			\$ 2,382,692

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, 2019

	<u>Budget</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
REVENUES			
General property taxes	\$ 2,318,068	\$ 2,318,068	\$ 2,315,214
Total revenues	<u>2,318,068</u>	<u>2,318,068</u>	<u>2,315,214</u>
EXPENDITURES			
Contractual	72,373	72,373	72,373
Debt service	3,345,695	3,345,695	3,345,695
Capital outlay	<u>-</u>	<u>-</u>	<u>2,778,308</u>
Total expenses	<u>3,418,068</u>	<u>3,418,068</u>	<u>6,196,376</u>
Excess (deficiency) of revenues over expenditures	2,245,695	2,245,695	(3,881,162)
OTHER FINANCING SOURCES (USES)			
Transfer from other funds	1,100,000	1,100,000	1,100,000
Proceeds from capital lease	<u>-</u>	<u>-</u>	<u>2,778,308</u>
Total other financing sources and uses	<u>1,100,000</u>	<u>1,100,000</u>	<u>3,878,308</u>
Net change in fund balance	3,345,695	3,345,695	(2,854)
FUND BALANCE (DEFICIT)			
Beginning of year			<u>167,523</u>
End of year			<u>\$ 164,669</u>

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

McLean County, Illinois
December 31, 2019

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

	<u>12/31/2019</u>	<u>12/31/2018</u>
Total OPEB Liability		
Service Cost	228,169	315,009
Interest on Total OPEB Liability	303,697	297,092
Differences Between Expected and Actual Experience of the Total OPEB Liability	(245,209)	62,322
Change of Assumptions	509,709	(1,281,591)
Benefit Payments, Including Refunds of Employee Contributions	(532,006)	(574,892)
Net Change in Total OPEB Liability	<u>264,360</u>	<u>(1,182,060)</u>
Total OPEB Liability - Beginning	7,424,370	8,606,430
Total OPEB Liability - Ending	7,688,730	7,424,370
Plan Fiduciary Net Position		
Contributions - Employer	532,006	574,892
Benefit Payments, Including Refunds of Employee Contributions	(532,006)	(574,892)
Net Change in Plan Fiduciary Net Position	<u>-</u>	<u>-</u>
Employer's Net OPEB Liability - Ending	7,688,730	7,424,370
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%
Covered Payroll	45,446,978	43,991,978
Employer's Net OPEB Liability as a Percentage of Covered Payroll	16.90%	16.88%

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, 2019

	2019	2018
Total pension liability		
Service cost	\$ 2,930,599	\$ 3,111,073
Interest	12,040,541	11,840,715
Differences between expected and actual experience	(666,572)	1,300,005
Changes of assumptions	4,823,328	(5,064,004)
Benefit payments, including refunds of member contributions	(8,823,723)	(8,042,674)
Net change in total pension liability	10,304,173	3,145,115
Total pension liability - beginning	163,487,115	160,342,000
Total pension liability - ending (a)	\$ 173,791,288	\$ 163,487,115
Plan fiduciary net position		
Employer contributions	\$ 3,670,099	\$ 3,807,606
Employee contributions	1,429,997	1,451,456
Net investment income	(9,214,885)	25,632,431
Benefit payments, including refunds of member contributions	(8,823,723)	(8,042,674)
Other (net transfer)	2,704,061	(3,242,242)
Net change in plan fiduciary net position	(10,234,451)	19,606,577
Plan fiduciary net position - beginning	164,589,786	144,983,209
Plan fiduciary net position - ending (b)	\$ 154,355,335	\$ 164,589,786
Employer's net pension liability (asset) - ending (a) - (b)	\$ 19,435,953	\$ (1,102,671)
Plan fiduciary net position as a percentage of the total pension liability	88.82%	100.67%
Covered payroll	\$ 29,888,907	\$ 30,583,678
Employer's net pension liability (asset) as a percentage of covered payroll	65.03%	-3.61%

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

	2017	2016	2015
\$	3,194,794	\$ 3,081,564	\$ 3,271,909
	11,526,075	10,861,166	10,083,183
	(2,626,651)	2,227,670	(755,493)
	(196,749)	195,303	4,534,568
	<u>(7,688,510)</u>	<u>(7,014,848)</u>	<u>(6,316,939)</u>
	4,208,959	9,350,855	10,817,228
	<u>156,133,041</u>	<u>146,782,186</u>	<u>135,964,958</u>
\$	<u>160,342,000</u>	\$ <u>156,133,041</u>	\$ <u>146,782,186</u>
\$	3,824,801	\$ 3,997,581	\$ 3,863,188
	1,373,761	1,450,979	1,383,488
	9,382,279	687,842	7,962,794
	(7,688,510)	(7,014,848)	(6,316,939)
	<u>809,707</u>	<u>(191,893)</u>	<u>386,241</u>
	7,702,038	(1,070,339)	7,278,772
	<u>137,281,171</u>	<u>138,351,510</u>	<u>131,072,738</u>
\$	<u>144,983,209</u>	\$ <u>137,281,171</u>	\$ <u>138,351,510</u>
\$	<u>15,358,791</u>	\$ <u>18,851,870</u>	\$ <u>8,430,676</u>
	90.42%	87.93%	94.26%
\$	29,951,059	\$ 30,793,601	\$ 29,423,283
	51.28%	61.22%	28.65%

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

December 31, 2019

	2019	2018
Actuarially determined contribution	\$ 3,254,864	\$ 3,679,324
Contributions in relation to the actuarially determined contribution	<u>(3,260,242)</u>	<u>(3,670,099)</u>
Contribution deficiency (excess)	<u>\$ (5,378)</u>	<u>\$ 9,225</u>
Covered payroll	\$ 30,677,320	\$ 29,888,907
Contributions as a percentage of covered payroll	10.63%	12.28%

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
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

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	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$	3,822,960	\$ 3,822,960	\$ 3,818,760	\$ 4,000,089
	<u>(3,807,606)</u>	<u>(3,807,606)</u>	<u>(3,824,801)</u>	<u>(3,997,581)</u>
\$	<u>15,354</u>	\$ <u>15,354</u>	\$ <u>(6,041)</u>	\$ <u>2,508</u>
\$	30,583,678	\$ 30,583,678	\$ 29,951,059	\$ 30,793,601
	12.45%	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, 2019

	2019	2018
Total pension liability		
Service cost	\$ 632,952	\$ 629,294
Interest	2,879,029	2,786,655
Differences between expected and actual experience	311,320	164,294
Changes of assumptions	1,197,099	(393,739)
Benefit payments, including refunds of member contributions	(2,028,398)	(1,884,959)
Net change in total pension liability	2,992,002	1,301,545
Total pension liability - beginning	39,084,774	37,783,229
Total pension liability - ending (a)	\$ 42,076,776	\$ 39,084,774
Plan fiduciary net position		
Employer contributions	\$ 793,086	\$ 858,044
Employee contributions	284,151	309,960
Net investment income	(2,742,516)	6,084,899
Benefit payments, including refunds of member contributions	(2,028,398)	(1,884,959)
Other (net transfer)	941,209	(458,276)
Net change in plan fiduciary net position	(2,752,468)	4,909,668
Plan fiduciary net position - beginning	36,778,960	31,869,292
Plan fiduciary net position - ending (b)	\$ 34,026,492	\$ 36,778,960
Employer's net pension liability - ending (a) - (b)	\$ 8,050,284	\$ 2,305,814
Plan fiduciary net position as a percentage of the total pension liability	80.87%	84.35%
Covered payroll	\$ 3,422,978	\$ 3,512,952
Employer's net pension liability as a percentage of covered payroll	235.18%	171.70%

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

	2017	2016	2015
\$	640,675	\$ 602,115	\$ 651,023
	2,665,896	2,504,652	2,352,352
	114,183	755,012	139,806
	(93,664)	45,611	503,666
	<u>(1,727,697)</u>	<u>(1,724,882)</u>	<u>(1,369,413)</u>
	1,599,393	2,182,508	2,277,434
	<u>36,183,836</u>	<u>34,001,328</u>	<u>31,723,894</u>
\$	<u>37,783,229</u>	<u>\$ 36,183,836</u>	<u>\$ 34,001,328</u>
\$	883,843	\$ 777,819	\$ 841,769
	328,240	258,460	281,499
	2,045,723	145,502	1,702,309
	(1,727,697)	(1,724,882)	(1,369,413)
	<u>844,945</u>	<u>592,706</u>	<u>(41,315)</u>
	2,375,054	49,605	1,414,849
	<u>29,494,238</u>	<u>29,444,633</u>	<u>28,029,784</u>
\$	<u>31,869,292</u>	<u>\$ 29,494,238</u>	<u>\$ 29,444,633</u>
\$	<u>5,913,937</u>	<u>\$ 6,689,598</u>	<u>\$ 4,556,695</u>
	84.35%	81.51%	86.60%
\$	3,444,416	\$ 3,207,466	\$ 3,327,420
	171.70%	208.56%	136.94%

	2017	2016	2015	2014
\$	844,865	\$ 844,865	\$ 883,148	\$ 773,962
	(858,044)	(858,044)	(883,843)	(777,819)
\$	(13,179)	\$ (13,179)	\$ (695)	\$ (3,857)
\$	3,512,952	\$ 3,512,952	\$ 3,444,416	\$ 3,207,466
	24.43%	24.43%	25.66%	24.25%

McLEAN COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2019

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, and PBC Lease 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	43,084,624	7,624,432	2,184	50,711,240
Expenditures	38,503,648	6,912,115	-	45,415,763
Excess (deficiency) of revenue over expenditures	4,580,976	712,317	2,184	5,295,477
Total other financing sources (uses)	(1,194,922)	-	-	(1,194,922)
Net change in fund balance	3,386,054	712,317	2,184	4,100,555
Fund Balance:				
Beginning of year	18,718,036	6,877,530	1,109,594	26,705,160
End of year	22,104,090	7,589,847	1,111,778	30,805,715

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	37,998,442	35,662,858	2,335,584
Tort Judgment Account	3,153,787	2,546,698	607,089
Shared Sales Tax Account	1,126,574	294,092	832,482
Subtotal	42,278,803	38,503,648	3,775,155
Employee Benefit	-	6,912,115	(6,912,115)
Community Development	-	-	-
Total	<u>\$ 42,278,803</u>	<u>\$ 45,415,763</u>	<u>\$ (3,136,960)</u>

See Independent Auditors' Report

COMBINING AND INDIVIDUAL FUND STATEMENTS

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2019

	Special Revenue				
ASSETS	SHOW BUS	Regional Planning Commission	Dental Sealant Grant	Women, Infants, and Children	Preventive Block Grant
Cash and investments	\$ 1,303	\$ 539,984	\$ 188,915	\$ 211,375	\$ 35,831
Receivables:					
State of Illinois	-	88,218	15,277	56,371	6,615
General property taxes	-	-	-	-	-
Accounts	-	3,877	-	-	-
Other	-	4,160	-	203	-
Due from other funds	-	-	-	-	-
Due from component unit	-	-	-	-	-
Inventories	-	-	-	-	-
Other	-	-	-	-	-
TOTAL ASSETS	\$ 1,303	\$ 636,239	\$ 204,192	\$ 267,949	\$ 42,446
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ 1,225	\$ 16,578	\$ 1,079	\$ 1,381
Unearned revenue - other	-	-	63,458	-	-
Due to individuals and other governmental entities	-	7,423	2,836	6,918	789
Due to State of Illinois	-	-	-	-	375
Due to other funds	-	-	800	3,520	395
Total liabilities	-	8,648	83,672	11,517	2,940
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	-
Revenue deferred due to availability	-	4,895	928	176	6,615
Total deferred inflows of resources	-	4,895	928	176	6,615
FUND BALANCES (DEFICIT)					
Nonspendable:					
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Restricted for:					
Operations	-	-	-	-	-
Health & wellness	-	-	119,592	256,256	32,891
Highway	1,303	-	-	-	-
Employee benefits	-	-	-	-	-
Public safety	-	-	-	-	-
Regional Planning	-	622,696	-	-	-
Culture and recreation	-	-	-	-	-
Capital improvements	-	-	-	-	-
Unassigned:					
Total fund balance (deficit)	1,303	622,696	119,592	256,256	32,891
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	\$ 1,303	\$ 636,239	\$ 204,192	\$ 267,949	\$ 42,446

SCHEDULE 1
(CONTINUED)

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>
\$ 745,489	\$ 79,021	\$ 95,833	\$ 4,251,230	\$ 5,577,740	\$ 1,359,224	\$ 2,162,598	\$ 3,391,428
302,791	70,258	-	97,634	27,531	-	-	645,593
-	-	737,782	3,625,726	2,952,923	1,673,323	1,476,461	-
-	-	-	-	42,707	8,451	-	-
1,092	-	-	91,007	-	-	-	18,788
-	-	-	11,028	581,865	155,385	-	483
-	-	-	-	-	-	-	-
-	-	-	-	238,115	-	-	148,260
-	-	521	2,748	-	-	-	-
<u>\$ 1,049,372</u>	<u>\$ 149,279</u>	<u>\$ 834,136</u>	<u>\$ 8,079,373</u>	<u>\$ 9,420,881</u>	<u>\$ 3,196,383</u>	<u>\$ 3,639,059</u>	<u>\$ 4,204,552</u>
\$ 4,385	\$ 267	\$ 42,473	\$ 104,183	\$ 54,756	\$ 166,185	\$ 2	\$ 23,144
6,989	-	-	229,830	-	-	-	-
21,323	3,907	683	66,268	44,616	38,516	-	9,598
-	-	-	-	-	-	-	-
9,974	1,360	400	100,020	539	746	-	425,000
<u>42,671</u>	<u>5,534</u>	<u>43,556</u>	<u>500,301</u>	<u>99,911</u>	<u>205,447</u>	<u>2</u>	<u>457,742</u>
-	-	737,782	3,625,726	2,952,923	1,673,323	1,476,461	-
12,740	10,232	-	39,321	27,888	-	-	-
<u>12,740</u>	<u>10,232</u>	<u>737,782</u>	<u>3,665,047</u>	<u>2,980,811</u>	<u>1,673,323</u>	<u>1,476,461</u>	<u>-</u>
-	-	-	-	238,115	-	-	148,260
-	-	521	2,748	-	-	-	-
-	-	-	-	-	-	-	-
993,961	133,513	52,277	3,911,277	-	-	-	-
-	-	-	-	6,102,044	1,317,613	2,162,596	3,598,550
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>993,961</u>	<u>133,513</u>	<u>52,798</u>	<u>3,914,025</u>	<u>6,340,159</u>	<u>1,317,613</u>	<u>2,162,596</u>	<u>3,746,810</u>
<u>\$ 1,049,372</u>	<u>\$ 149,279</u>	<u>\$ 834,136</u>	<u>\$ 8,079,373</u>	<u>\$ 9,420,881</u>	<u>\$ 3,196,383</u>	<u>\$ 3,639,059</u>	<u>\$ 4,204,552</u>

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET**

December 31, 2019

	Special Revenue				
	<u>Children's Advocacy Center</u>	<u>Social Security</u>	<u>Co-operative Extension</u>	<u>Historical Museum</u>	<u>Veterans' Assistance Commission</u>
ASSETS					
Cash and investments	\$ 13,840	\$ 1,177,364	\$ -	\$ -	\$ 110,049
Receivables:					
State of Illinois	119,151	-	-	-	-
General property taxes	125,204	2,688,480	371,250	61,148	173,799
Accounts	1,105	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	50,662	-	-	-
Due from component unit	-	488	-	-	-
Inventories	-	-	-	-	186
Other	3,616	-	-	-	-
TOTAL ASSETS	\$ 262,916	\$ 3,916,994	\$ 371,250	\$ 61,148	\$ 284,034
	LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES					
Accounts payable	\$ 4,113	\$ (2)	\$ -	\$ (1)	\$ 1,675
Unearned revenue - other	16,853	-	-	-	-
Due to individuals and other governmental entities	14,456	96,510	-	-	2,644
Due to State of Illinois	-	-	-	-	-
Due to other funds	-	226,353	-	-	-
Total liabilities	<u>35,422</u>	<u>322,861</u>	<u>-</u>	<u>(1)</u>	<u>4,319</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	125,204	2,688,480	371,250	61,148	173,799
Revenue deferred due to availability	-	-	-	-	-
Total deferred inflows of resources	<u>125,204</u>	<u>2,688,480</u>	<u>371,250</u>	<u>61,148</u>	<u>173,799</u>
FUND BALANCES (DEFICIT)					
Nonspendable:					
Inventory	-	-	-	-	186
Prepaid items	3,616	-	-	-	-
Restricted for:					
Operations	-	-	-	-	-
Health & wellness	-	-	-	-	-
Highway	-	-	-	-	-
Employee benefits	-	905,653	-	-	-
Public safety	98,674	-	-	-	105,730
Regional Planning	-	-	-	-	-
Culture and recreation	-	-	-	1	-
Capital improvements	-	-	-	-	-
Unassigned:					
Total fund balance (deficit)	<u>102,290</u>	<u>905,653</u>	<u>-</u>	<u>1</u>	<u>105,916</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	\$ 262,916	\$ 3,916,994	\$ 371,250	\$ 61,148	\$ 284,034

Special Revenue

<u>Recorder Document Storage</u>	<u>Circuit Clerk Oper & Admin</u>	<u>Circuit Clerk Automation</u>	<u>Court Security</u>	<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>	<u>State's Attorney Automation Fund</u>	<u>Probation Services</u>
\$ 151,304	\$ 200,572	\$ 1,565,242	\$ -	\$ 1,056,528	\$ 13,493	\$ 67,727	\$ 260,542
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,510	-	-	-	-	-	-
<u>\$ 151,324</u>	<u>\$ 202,082</u>	<u>\$ 1,565,242</u>	<u>\$ -</u>	<u>\$ 1,056,528</u>	<u>\$ 13,493</u>	<u>\$ 67,727</u>	<u>\$ 260,542</u>
\$ 162	\$ 1,056	\$ 37,449	\$ 2	\$ 35,749	\$ 157	\$ (1)	\$ 1,736
-	-	-	-	-	-	-	-
-	-	-	10,161	2,730	1,981	-	-
-	-	-	-	-	-	-	-
-	-	-	823,291	-	-	-	-
<u>162</u>	<u>1,056</u>	<u>37,449</u>	<u>833,454</u>	<u>38,479</u>	<u>2,138</u>	<u>(1)</u>	<u>1,736</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,510	-	-	-	-	-	-
151,162	199,516	1,527,793	-	1,018,049	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	11,355	67,728	258,806
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(833,454)	-	-	-	-
<u>151,162</u>	<u>201,026</u>	<u>1,527,793</u>	<u>(833,454)</u>	<u>1,018,049</u>	<u>11,355</u>	<u>67,728</u>	<u>258,806</u>
<u>\$ 151,324</u>	<u>\$ 202,082</u>	<u>\$ 1,565,242</u>	<u>\$ -</u>	<u>\$ 1,056,528</u>	<u>\$ 13,493</u>	<u>\$ 67,727</u>	<u>\$ 260,542</u>

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>
\$ 15,981	\$ -	\$ -	\$ 151,337	\$ 2,710
-	55,430	-	-	-
-	-	-	2,836,292	-
-	-	2,393	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 15,981</u>	<u>\$ 55,430</u>	<u>\$ 2,393</u>	<u>\$ 2,987,629</u>	<u>\$ 2,710</u>
\$ -	\$ 132	\$ 2	\$ (1)	\$ -
-	-	-	-	-
-	6,018	-	-	476
-	-	-	-	-
-	33,423	27,875	-	-
-	39,573	27,877	(1)	476
-	-	-	2,836,292	-
-	21,488	-	-	-
-	21,488	-	2,836,292	-
-	-	-	-	-
-	-	-	-	-
-	-	-	151,338	2,234
-	-	-	-	-
-	-	-	-	-
15,981	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	(5,631)	(25,484)	-	-
<u>15,981</u>	<u>(5,631)</u>	<u>(25,484)</u>	<u>151,338</u>	<u>2,234</u>
<u>\$ 15,981</u>	<u>\$ 55,430</u>	<u>\$ 2,393</u>	<u>\$ 2,987,629</u>	<u>\$ 2,710</u>

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2019

	<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>
ASSETS					
Cash and investments	\$ 345,634	\$ 250,150	\$ 29,478	\$ 19,904	\$ 20,395
Receivables:					
State of Illinois	-	-	-	-	-
General property taxes	-	-	-	-	-
Accounts	-	20	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from component unit	-	-	-	-	-
Inventories	-	-	-	-	-
Other	-	-	-	-	-
TOTAL ASSETS	<u>\$ 345,634</u>	<u>\$ 250,170</u>	<u>\$ 29,478</u>	<u>\$ 19,904</u>	<u>\$ 20,395</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
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>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	-
Revenue deferred due to availability	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT)					
Nonspendable:					
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Restricted for:					
Operations	-	250,170	29,477	-	-
Health & wellness	-	-	-	-	-
Highway	-	-	-	-	-
Employee benefits	-	-	-	-	-
Public safety	345,634	-	-	19,904	20,395
Regional Planning	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital improvements	-	-	-	-	-
Unassigned:					
Total fund balance (deficit)	<u>345,634</u>	<u>250,170</u>	<u>29,477</u>	<u>19,904</u>	<u>20,395</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	<u>\$ 345,634</u>	<u>\$ 250,170</u>	<u>\$ 29,478</u>	<u>\$ 19,904</u>	<u>\$ 20,395</u>

SCHEDULE 1
(CONTINUED)

Special Revenue

Electronic Citation Fund	Public Defender Records Automation	Metro McLean County Centralized Communications Center	Township Motor Fuel Tax	Township Bridge Program	Law Library	Capital Improvement Fund	Total Nonmajor Governmental Funds
\$ 520,462	\$ 1,028	\$ 441,549	\$ 2,005,685	\$ 167,983	\$ 96,675	\$ 486	\$ 27,879,362
-	-	-	371,856	71,672	-	-	1,928,397
-	-	-	-	-	-	-	16,722,388
-	-	-	-	-	1,395	-	61,508
-	-	-	-	-	-	-	123,340
-	-	-	-	746	-	-	800,194
-	-	-	-	-	-	-	488
-	-	-	-	-	-	-	386,561
-	-	1,688	-	-	-	-	10,083
<u>\$ 520,462</u>	<u>\$ 1,028</u>	<u>\$ 443,237</u>	<u>\$ 2,377,541</u>	<u>\$ 240,401</u>	<u>\$ 98,070</u>	<u>\$ 486</u>	<u>\$ 47,912,321</u>
\$ 1	\$ -	\$ 14,836	\$ 69,012	\$ (3)	\$ 1,598	\$ -	\$ 597,103
-	-	-	-	-	-	-	317,130
-	-	45,485	-	-	630	-	383,968
-	-	-	-	-	-	-	375
-	-	108,450	156,865	155,385	-	-	2,074,396
<u>1</u>	<u>-</u>	<u>168,771</u>	<u>225,877</u>	<u>155,382</u>	<u>2,228</u>	<u>-</u>	<u>3,372,972</u>
-	-	-	-	-	-	-	16,722,388
-	-	-	-	4,062	-	-	128,345
-	-	-	-	4,062	-	-	16,850,733
-	-	-	-	-	-	-	386,561
-	-	1,688	-	-	-	-	10,083
-	-	-	-	-	-	-	3,329,739
-	-	-	-	-	-	-	5,499,767
-	-	-	2,151,664	80,957	-	-	15,414,727
-	-	-	-	-	-	-	905,653
520,461	1,028	272,778	-	-	95,842	-	2,383,472
-	-	-	-	-	-	-	622,696
-	-	-	-	-	-	-	1
-	-	-	-	-	-	486	486
-	-	-	-	-	-	-	(864,569)
<u>520,461</u>	<u>1,028</u>	<u>274,466</u>	<u>2,151,664</u>	<u>80,957</u>	<u>95,842</u>	<u>486</u>	<u>27,688,616</u>
<u>\$ 520,462</u>	<u>\$ 1,028</u>	<u>\$ 443,237</u>	<u>\$ 2,377,541</u>	<u>\$ 240,401</u>	<u>\$ 98,070</u>	<u>\$ 486</u>	<u>\$ 47,912,321</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2019

	Special Revenue				
	SHOW BUS	Regional Planning Commission	Dental Sealant Grant	Women, Infants, & Children	Preventive Block Grant
REVENUES					
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, fees, and fines	-	-	-	-	(105)
Intergovernmental	2,437,930	624,588	347,460	462,313	35,055
Charges for services	-	-	2,668	108	-
Interest	32	3	-	-	-
Miscellaneous	-	3,081	50,173	69	-
Total revenues	<u>2,437,962</u>	<u>627,672</u>	<u>400,301</u>	<u>462,490</u>	<u>34,950</u>
EXPENDITURES					
Current:					
General government	2,437,930	571,408	-	-	-
Public safety	-	-	-	-	-
Highway and streets	-	-	-	-	-
Health and welfare	-	-	406,088	454,768	41,537
Culture and recreation	-	-	-	-	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	-	-	-	-	-
Total expenditures	<u>2,437,930</u>	<u>571,408</u>	<u>406,088</u>	<u>454,768</u>	<u>41,537</u>
Excess (deficiency) of revenues over expenditures	<u>32</u>	<u>56,264</u>	<u>(5,787)</u>	<u>7,722</u>	<u>(6,587)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	54,000	-	-	-
Transfers out	-	(1,152)	(573)	(2,222)	(120)
Total other financing sources (uses)	<u>-</u>	<u>52,848</u>	<u>(573)</u>	<u>(2,222)</u>	<u>(120)</u>
Net change in fund balances	32	109,112	(6,360)	5,500	(6,707)
FUND BALANCES (DEFICIT)					
Beginning of year	<u>1,271</u>	<u>513,584</u>	<u>125,952</u>	<u>250,756</u>	<u>39,598</u>
End of year	<u>\$ 1,303</u>	<u>\$ 622,696</u>	<u>\$ 119,592</u>	<u>\$ 256,256</u>	<u>\$ 32,891</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>
\$ -	\$ -	\$ 736,621	\$ 3,603,121	\$ 2,937,033	\$ 1,609,946	\$ 1,468,517	\$ -
-	-	-	466,985	-	-	-	-
1,213,052	303,194	-	652,948	121,557	-	-	3,338,249
2,235	-	-	245,764	4,041,626	343,693	506,839	-
-	-	-	-	-	-	-	75,533
55	359	-	1,078	14,471	-	-	-
<u>1,215,342</u>	<u>303,553</u>	<u>736,621</u>	<u>4,969,896</u>	<u>7,114,687</u>	<u>1,953,639</u>	<u>1,975,356</u>	<u>3,413,782</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,254,751	243,544	728,749	4,539,557	2,687,885	1,063,301	13,025	1,414,786
-	-	-	-	-	-	-	-
-	-	-	-	459,442	1,612,197	2,000,000	1,612,197
-	-	-	-	695,600	-	-	-
<u>1,254,751</u>	<u>243,544</u>	<u>728,749</u>	<u>4,539,557</u>	<u>3,842,927</u>	<u>2,675,498</u>	<u>2,013,025</u>	<u>3,026,983</u>
(39,409)	60,009	7,872	430,339	3,271,760	(721,859)	(37,669)	386,799
-	-	-	55,000	425,000	-	-	483
(2,655)	(649)	(64)	(84,633)	(8,519)	(746)	-	(425,000)
(2,655)	(649)	(64)	(29,633)	416,481	(746)	-	(424,517)
(42,064)	59,360	7,808	400,706	3,688,241	(722,605)	(37,669)	(37,718)
<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>\$ 993,961</u>	<u>\$ 133,513</u>	<u>\$ 52,798</u>	<u>\$ 3,914,025</u>	<u>\$ 6,340,159</u>	<u>\$ 1,317,613</u>	<u>\$ 2,162,596</u>	<u>\$ 3,746,810</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2019

	<u>Special Revenue</u>				
	<u>Children's Advocacy Center</u>	<u>Social Security</u>	<u>Co-operative Extension</u>	<u>Historical Museum</u>	<u>Veterans' Assistance Commission</u>
REVENUES					
General property taxes	\$ 124,219	\$ 2,661,571	\$ 502,686	\$ 61,514	\$ 172,782
Licenses, permits, fees, and fines	91,652	-	-	-	-
Intergovernmental	564,439	-	-	-	-
Charges for services	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	45,727	-	-	-	-
Total revenues	<u>826,037</u>	<u>2,661,571</u>	<u>502,686</u>	<u>61,514</u>	<u>172,782</u>
EXPENDITURES					
Current:					
General government	-	2,077,137	-	-	-
Public safety	768,942	-	-	-	-
Highway and streets	-	-	-	-	-
Health and welfare	-	-	-	-	174,714
Culture and recreation	-	-	502,686	61,514	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	-	-	-	-	-
Total expenditures	<u>768,942</u>	<u>2,077,137</u>	<u>502,686</u>	<u>61,514</u>	<u>174,714</u>
Excess (deficiency) of revenues over expenditures	<u>57,095</u>	<u>584,434</u>	<u>-</u>	<u>-</u>	<u>(1,932)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	(1,843)	(364,116)	-	-	-
Total other financing sources (uses)	<u>(1,843)</u>	<u>(364,116)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	55,252	220,318	-	-	(1,932)
FUND BALANCES (DEFICIT)					
Beginning of year	<u>47,038</u>	<u>685,335</u>	<u>-</u>	<u>1</u>	<u>107,848</u>
End of year	<u>\$ 102,290</u>	<u>\$ 905,653</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 105,916</u>

SCHEDULE 2
(CONTINUED)

Special Revenue

<u>Recorder Document Storage</u>	<u>Circuit Clerk Oper & Admin</u>	<u>Circuit Clerk Auto</u>	<u>Court Security</u>	<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>	<u>State's Attorney Automation Fund</u>	<u>Probation Services</u>	<u>Evergreen Lake Lease</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96,707	61,678	441,885	163,377	370,728	60,863	8,628	306,299	-
-	-	-	-	-	-	-	-	-
-	2,110	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>96,707</u>	<u>63,788</u>	<u>441,885</u>	<u>163,377</u>	<u>370,728</u>	<u>60,863</u>	<u>8,628</u>	<u>306,299</u>	<u>-</u>
73,472	-	-	-	-	-	-	-	-
-	23,933	98,019	572,582	249,235	112,796	-	74,367	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	12,347	-	-	17,021	-	-	-	-
<u>73,472</u>	<u>36,280</u>	<u>98,019</u>	<u>572,582</u>	<u>266,256</u>	<u>112,796</u>	<u>-</u>	<u>74,367</u>	<u>-</u>
23,235	27,508	343,866	(409,205)	104,472	(51,933)	8,628	231,932	-
-	-	-	-	-	-	-	-	-
(30,000)	-	(94,125)	-	(5,000)	-	-	(450,000)	-
<u>(30,000)</u>	<u>-</u>	<u>(94,125)</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>(450,000)</u>	<u>-</u>
(6,765)	27,508	249,741	(409,205)	99,472	(51,933)	8,628	(218,068)	-
157,927	173,518	1,278,052	(424,249)	918,577	63,288	59,100	476,874	-
<u>\$ 151,162</u>	<u>\$ 201,026</u>	<u>\$ 1,527,793</u>	<u>\$ (833,454)</u>	<u>\$ 1,018,049</u>	<u>\$ 11,355</u>	<u>\$ 67,728</u>	<u>\$ 258,806</u>	<u>\$ -</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

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

Year Ended December 31, 2019

	<u>Special Revenue</u>				
	<u>SCAAP Justice Benefits</u>	<u>Federal Asset Forfeiture</u>	<u>Asset Forfeiture</u>	<u>D.A.R.E. Program</u>	<u>Sheriff Donation Trust</u>
REVENUES					
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, fees, and fines	-	-	44,765	-	-
Intergovernmental	12,309	-	89,395	-	-
Charges for services	-	-	-	-	-
Interest	-	232	-	-	-
Miscellaneous	-	-	-	-	4,850
Total revenues	<u>12,309</u>	<u>232</u>	<u>134,160</u>	<u>-</u>	<u>4,850</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	2,708	-	68,874	-	3,568
Highway and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
Highway, bridges, and streets	-	-	-	-	-
Other	-	-	51,767	-	-
Total expenditures	<u>2,708</u>	<u>-</u>	<u>120,641</u>	<u>-</u>	<u>3,568</u>
Excess (deficiency) of revenues over expenditures	<u>9,601</u>	<u>232</u>	<u>13,519</u>	<u>-</u>	<u>1,282</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	9,601	232	13,519	-	1,282
FUND BALANCES (DEFICIT)					
Beginning of year	<u>28,310</u>	<u>22,208</u>	<u>462,387</u>	<u>12,899</u>	<u>14,699</u>
End of year	<u>\$ 37,911</u>	<u>\$ 22,440</u>	<u>\$ 475,906</u>	<u>\$ 12,899</u>	<u>\$ 15,981</u>

**SCHEDULE 2
(CONTINUED)**

<u>Special Revenue</u>				
<u>Electronic Citation Fund</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>
\$ -	\$ -	\$ -	\$ 2,597,748	\$ -
73,291	-	27,852	-	24,418
-	267,148	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>73,291</u>	<u>267,148</u>	<u>27,852</u>	<u>2,597,748</u>	<u>24,418</u>
-	-	-	2,600,668	24,158
-	293,120	-	-	-
-	-	-	-	-
-	-	59,458	-	-
-	-	-	-	-
-	-	-	-	-
-	<u>293,120</u>	<u>59,458</u>	<u>2,600,668</u>	<u>24,158</u>
<u>73,291</u>	<u>(25,972)</u>	<u>(31,606)</u>	<u>(2,920)</u>	<u>260</u>
-	36,534	-	-	-
-	(630)	-	-	-
-	<u>35,904</u>	-	-	-
73,291	9,932	(31,606)	(2,920)	260
<u>447,170</u>	<u>(15,563)</u>	<u>6,122</u>	<u>154,258</u>	<u>1,974</u>
<u>\$ 520,461</u>	<u>\$ (5,631)</u>	<u>\$ (25,484)</u>	<u>\$ 151,338</u>	<u>\$ 2,234</u>

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended December 31, 2019

	Special Revenue			
	Jail Prisoners' Commissary	GIS Fees	Collector Automation	Neutral Site Custody Exchange
REVENUES				
General property taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, fees, and fines	-	150,495	12,684	44,183
Intergovernmental	-	-	-	-
Charges for services	678,708	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	678,708	150,495	12,684	44,183
EXPENDITURES				
Current:				
General government	-	-	3,486	-
Public safety	664,417	-	-	31,167
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
Highway, bridges, and streets	-	-	-	-
Other	-	-	-	-
Total expenditures	664,417	-	3,486	31,167
Excess (deficiency) of revenues over expenditures	14,291	150,495	9,198	13,016
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(180,016)	(9,080)	-
Total other financing sources (uses)	-	(180,016)	(9,080)	-
Net change in fund balances	14,291	(29,521)	118	13,016
FUND BALANCES (DEFICIT)				
Beginning of year	331,343	279,691	29,359	6,888
End of year	\$ 345,634	\$ 250,170	\$ 29,477	\$ 19,904

**SCHEDULE 2
(CONTINUED)**

<u>Special Revenue</u>							
<u>Children's Waiting Room</u>	<u>Public Defenders Records Automation</u>	<u>Metro McLean County Centralized Communications Center</u>	<u>Township Motor Fuel Tax</u>	<u>Township Bridge Program</u>	<u>Law Library</u>	<u>Capital Improvement Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,475,758
13,936	1,028	75,720	-	-	63,167	-	2,600,236
-	-	2,109,328	2,576,437	465,602	-	-	15,621,004
-	-	-	395,000	-	-	-	6,218,751
-	-	230	32,580	-	-	-	108,610
-	-	1,986	-	-	5,580	-	127,429
<u>13,936</u>	<u>1,028</u>	<u>2,187,264</u>	<u>3,004,017</u>	<u>465,602</u>	<u>68,747</u>	<u>-</u>	<u>41,151,788</u>
-	-	-	-	-	-	-	7,788,259
22,458	-	2,969,901	-	-	50,335	-	6,006,422
-	-	-	2,643,087	386,894	-	-	8,208,978
-	-	-	-	-	-	-	7,903,166
-	-	-	-	-	-	-	564,200
-	-	-	-	-	-	-	5,683,836
-	-	156,166	-	-	-	-	932,901
<u>22,458</u>	<u>-</u>	<u>3,126,067</u>	<u>2,643,087</u>	<u>386,894</u>	<u>50,335</u>	<u>-</u>	<u>37,087,762</u>
<u>(8,522)</u>	<u>1,028</u>	<u>(938,803)</u>	<u>360,930</u>	<u>78,708</u>	<u>18,412</u>	<u>-</u>	<u>4,064,026</u>
-	-	969,477	5,847	746	-	-	1,547,087
-	-	-	-	-	-	-	(1,661,143)
-	-	969,477	5,847	746	-	-	(114,056)
<u>(8,522)</u>	<u>1,028</u>	<u>30,674</u>	<u>366,777</u>	<u>79,454</u>	<u>18,412</u>	<u>-</u>	<u>3,949,970</u>
<u>28,917</u>	<u>-</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>\$ 20,395</u>	<u>\$ 1,028</u>	<u>\$ 274,466</u>	<u>\$ 2,151,664</u>	<u>\$ 80,957</u>	<u>\$ 95,842</u>	<u>\$ 486</u>	<u>\$ 27,688,616</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 account has been established to fund unemployment, workmen's compensation, and liability claims of County employees.

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

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

Community Development Account - 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, 2019
With Comparative Figures for December 31, 2018

ASSETS	Accounts					Totals	
	General	Shared Sales Tax/ Municipalities	Tort Judgment	Employee Benefit	Community Development	2019	2018
	Cash and investments	\$ 9,205,419	\$ 9,831,069	\$ 464,110	\$ 8,208,508	\$ 1,063,387	\$ 28,772,493
Receivables:							
State of Illinois	3,426,689	-	-	-	-	3,426,689	3,723,390
General property taxes	9,843,075	-	3,439,719	-	-	13,282,794	12,998,771
Accounts	158,382	-	3,289	-	-	161,671	126,299
Other	233,831	1,015,970	1,064	32,999	48,390	1,332,254	1,198,611
Due from other funds	1,068,889	-	9,458	116,470	-	1,194,817	662,010
Due from fiduciary funds	51	-	-	-	-	51	105
Due from component units	275,292	-	-	-	-	275,292	446,676
Inventories	177	-	-	-	-	177	177
Other assets	27,654	-	90,992	-	-	118,646	98,095
TOTAL ASSETS	\$ 24,239,459	\$ 10,847,039	\$ 4,008,632	\$ 8,357,977	\$ 1,111,777	\$ 48,564,884	\$ 42,807,372
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 543,070	\$ 8,105	\$ 66,600	\$ 703,805	\$ (1)	\$ 1,321,579	\$ 983,641
Unearned revenue - other	14,991	-	-	957	-	15,948	13,843
Due to individuals and other governmental entities	2,099,741	6,019	18,667	52,340	-	2,176,767	1,126,557
Due to State of Illinois	258,336	-	-	-	-	258,336	63,102
Due to other funds	3,161	-	144,773	11,028	-	158,962	148,835
Total liabilities	2,919,299	14,124	230,040	768,130	(1)	3,931,592	2,335,978
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	9,843,075	-	3,439,719	-	-	13,282,794	12,998,771
Revenue deferred due to availability	543,826	-	957	-	-	544,783	767,463
Total deferred inflows of resources	10,386,901	-	3,440,676	-	-	13,827,577	13,766,234
FUND BALANCES							
Nonspendable:							
Inventory	177	-	-	-	-	177	177
Prepaid items	27,654	-	90,992	-	-	118,646	98,095
Restricted for:							
Public Safety	-	10,832,915	-	-	-	10,832,915	8,783,497
Assigned to:							
Tort judgment	-	-	-	-	-	-	-
Unassigned:							
Unassigned:	10,905,428	-	246,924	7,589,847	1,111,778	19,853,977	17,823,391
Total fund balances (deficits)	10,933,259	10,832,915	337,916	7,589,847	1,111,778	30,805,715	26,705,160
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 24,239,459	\$ 10,847,039	\$ 4,008,632	\$ 8,357,977	\$ 1,111,777	\$ 48,564,884	\$ 42,807,372

McLEAN COUNTY, ILLINOIS

GENERAL FUND BY ACCOUNT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCEYear Ended December 31, 2019
With Comparative Figures for the Year Ended December 31, 2018

	Accounts					Totals	
	General	Shared		Employee Benefit	Community Development	2019	2018
		Sales Tax/ Municipalities	Tort Judgment				
REVENUES							
General property taxes	\$ 9,788,150	\$ -	\$ 3,326,107	\$ -	\$ -	\$ 13,114,257	\$ 12,734,964
Licenses, permits, fees, and fines	5,555,296	-	21,372	-	-	5,576,668	4,660,497
Intergovernmental	13,772,805	3,794,692	-	-	-	17,567,497	16,800,571
Charges for services	2,187,010	-	1,725	7,476,936	-	9,665,671	9,515,382
Maintenance contracts	3,287,005	-	-	-	-	3,287,005	3,051,619
Interest	1,142,356	-	-	147,238	2,184	1,291,778	1,002,820
Miscellaneous	200,298	4,785	3,023	258	-	208,364	215,554
Total revenues	<u>35,932,920</u>	<u>3,799,477</u>	<u>3,352,227</u>	<u>7,624,432</u>	<u>2,184</u>	<u>50,711,240</u>	<u>47,981,407</u>
EXPENDITURES							
Current:							
General government	10,454,116	294,092	2,546,698	6,912,115	-	20,207,021	19,437,146
Public safety	24,265,795	-	-	-	-	24,265,795	23,136,144
Culture and recreation	565,790	-	-	-	-	565,790	534,950
Capital outlay	377,157	-	-	-	-	377,157	234,686
Debt service	-	-	-	-	-	-	-
Total expenditures	<u>35,662,858</u>	<u>294,092</u>	<u>2,546,698</u>	<u>6,912,115</u>	<u>-</u>	<u>45,415,763</u>	<u>43,342,926</u>
Excess (deficiency) of revenue over expenditures	<u>270,062</u>	<u>3,505,385</u>	<u>805,529</u>	<u>712,317</u>	<u>2,184</u>	<u>5,295,477</u>	<u>4,638,481</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	1,462,668	-	-	-	-	1,462,668	1,349,213
Proceeds from note payable	-	-	-	-	-	-	-
Transfers out	(1,028,477)	(1,455,967)	(173,146)	-	-	(2,657,590)	(2,634,258)
Total other financing sources (uses)	<u>434,191</u>	<u>(1,455,967)</u>	<u>(173,146)</u>	<u>-</u>	<u>-</u>	<u>(1,194,922)</u>	<u>(1,285,045)</u>
Net change in fund balance	704,253	2,049,418	632,383	712,317	2,184	4,100,555	3,353,436
FUND BALANCE (DEFICIT)							
Beginning 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>26,705,160</u>	<u>23,351,724</u>
End of year	<u>\$ 10,933,259</u>	<u>\$ 10,832,915</u>	<u>\$ 337,916</u>	<u>\$ 7,589,847</u>	<u>\$ 1,111,778</u>	<u>\$ 30,805,715</u>	<u>\$ 26,705,160</u>

McLEAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2019
With Comparative Figures for the Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
CURRENT				
General Government:				
County Board:				
Personal services	\$ 152,766	\$ 402,766	\$ 140,330	\$ 151,071
Contractual services	468,666	463,813	380,800	435,788
Commodities	3,710	8,563	8,563	8,943
Total County Board	<u>625,142</u>	<u>875,142</u>	<u>529,693</u>	<u>595,802</u>
County Administrator:				
Personal services	475,942	539,814	539,744	453,887
Contractual services	133,510	120,736	123,435	110,228
Commodities	8,517	8,266	8,265	8,081
Minor equipment	-	1,130	1,130	8,081
Total County Administrator	<u>617,969</u>	<u>669,946</u>	<u>672,574</u>	<u>572,196</u>
County Auditor:				
Personal services	162,571	163,132	163,132	158,894
Contractual services	8,112	6,404	6,404	4,035
Commodities	3,338	2,476	2,475	3,808
Total County Auditor	<u>174,021</u>	<u>172,012</u>	<u>172,011</u>	<u>166,737</u>
County Treasurer:				
Personal services	479,369	480,170	480,170	471,616
Contractual services	37,170	36,369	27,284	24,507
Commodities	66,010	66,010	59,746	57,187
Minor equipment	-	-	-	4,303
Loss	100	100	-	-
Total County Treasurer	<u>582,649</u>	<u>582,649</u>	<u>567,200</u>	<u>557,613</u>
County Clerk:				
Personal services	707,951	707,951	664,391	707,906
Contractual services	421,621	552,421	298,898	448,729
Commodities	121,791	273,200	76,081	73,670
Minor equipment	-	-	-	17,334
Total County Clerk	<u>1,251,363</u>	<u>1,533,572</u>	<u>1,039,370</u>	<u>1,247,639</u>

McLEAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2019
With Comparative Figures for the Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT (CONTINUED)				
General Government (Continued):				
Animal Control:				
Personal services	\$ 395,923	\$ 399,226	\$ 398,938	\$ 400,727
Contractual services	190,548	198,495	198,494	220,103
Commodities	52,878	53,113	51,096	55,591
Minor Equipment	<u>2,000</u>	<u>3,039</u>	<u>3,039</u>	<u>7,265</u>
Total Animal Control	<u>641,349</u>	<u>653,873</u>	<u>651,567</u>	<u>683,686</u>
Department of Building and Zoning:				
Personal services	213,412	213,412	209,887	214,132
Contractual services	56,218	56,218	21,552	14,654
Commodities	<u>7,163</u>	<u>7,163</u>	<u>4,194</u>	<u>4,417</u>
Total Department of Building and Zoning	<u>276,793</u>	<u>276,793</u>	<u>235,633</u>	<u>233,203</u>
Information Services Department:				
Personal services	969,165	1,113,519	1,111,674	1,034,469
Contractual services	716,800	708,446	675,605	718,015
Commodities	150,132	112,132	109,723	111,139
Minor equipment	<u>14,800</u>	<u>21,800</u>	<u>16,635</u>	<u>104,538</u>
Total Information Services Department	<u>1,850,897</u>	<u>1,955,897</u>	<u>1,913,637</u>	<u>1,968,161</u>
Facilities Management:				
Personal services	1,369,539	1,364,539	1,243,208	1,253,943
Contractual services	1,742,843	1,815,892	1,644,783	1,570,369
Commodities	281,085	411,043	407,430	360,519
Minor equipment	<u>170,364</u>	<u>202,656</u>	<u>169,405</u>	<u>122,761</u>
Total Facilities Management	<u>3,563,831</u>	<u>3,794,130</u>	<u>3,464,826</u>	<u>3,307,592</u>
City of Bloomington - Election:				
Personal services	123,046	123,046	120,045	118,696
Contractual services	<u>482,309</u>	<u>482,309</u>	<u>482,309</u>	<u>477,487</u>
Total City of Bloomington - Election	<u>605,355</u>	<u>605,355</u>	<u>602,354</u>	<u>596,183</u>

McLEAN COUNTY, ILLINOIS
GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2019
With Comparative Figures for the Year Ended December 31, 2018

CURRENT (CONTINUED)	2019		Actual	2018 Actual
	Budget Original	Final		
General Government (Continued):				
Assessment Office:				
Personal services	\$ 441,978	\$ 441,978	\$ 438,518	\$ 429,537
Contractual services	76,550	76,550	74,601	24,009
Commodities	92,188	92,188	87,407	86,722
Total Assessment Office	610,716	610,716	600,526	540,268
Total General Government	10,800,085	11,730,085	10,449,391	10,469,080
Public Safety:				
Merit Board:				
Personal services	7,482	7,482	5,464	5,381
Contractual services	8,232	8,232	4,319	2,247
Commodities	490	490	275	56
Total Merit Board	16,204	16,204	10,058	7,684
Circuit Clerk:				
Personal services	2,138,842	2,138,842	2,081,959	2,021,649
Contractual services	19,086	13,058	12,133	18,155
Commodities	103,422	106,430	84,808	94,453
Loss	100	320	320	120
Total Circuit Clerk	2,261,450	2,258,650	2,179,220	2,134,377
Circuit Court:				
Personal services	458,263	423,333	428,358	416,873
Contractual services	476,431	512,754	512,753	486,756
Commodities	74,147	84,399	79,273	86,520
Total Circuit Court	1,008,841	1,020,486	1,020,384	990,149
Jury Commission:				
Personal services	93,006	93,006	92,958	88,372
Contractual services	8,148	8,148	7,852	7,611
Commodities	18,883	18,883	16,410	11,968
Total Jury Commission	120,037	120,037	117,220	107,951

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2019

With Comparative Figures for the Year Ended December 31, 2018

CURRENT (CONTINUED)	2019		Actual	2018 Actual
	Original	Final		
Public Safety (Continued):				
State's Attorney:				
Personal services	\$ 2,537,414	\$ 2,537,414	\$ 2,496,893	\$ 2,481,667
Contractual services	125,440	125,515	125,660	100,660
Commodities	57,124	57,049	55,346	58,484
Total State's Attorney	<u>2,719,978</u>	<u>2,719,978</u>	<u>2,677,899</u>	<u>2,640,811</u>
Public Defender:				
Personal services	1,536,900	1,536,900	1,527,583	1,487,312
Contractual services	327,165	362,165	279,250	287,078
Commodities	24,090	24,090	21,642	26,517
Total Public Defender	<u>1,888,155</u>	<u>1,923,155</u>	<u>1,828,475</u>	<u>1,800,907</u>
Court Services:				
Personal services	4,295,059	4,325,749	4,099,761	3,971,752
Contractual services	560,348	616,854	511,778	548,198
Commodities	131,217	125,542	87,561	95,892
Minor equipment	-	5,858	5,857	-
Total Court Services	<u>4,986,624</u>	<u>5,074,003</u>	<u>4,704,957</u>	<u>4,615,842</u>
County Sheriff:				
Personal services	9,313,283	10,320,805	10,067,646	9,146,395
Contractual services	687,301	749,485	749,485	675,375
Commodities	293,793	288,079	286,926	301,948
Minor equipment	1,499	11,627	11,626	85,960
Total County Sheriff	<u>10,295,876</u>	<u>11,369,996</u>	<u>11,115,683</u>	<u>10,209,678</u>
Coroner:				
Personal services	350,934	354,353	354,352	359,505
Contractual services	210,417	222,475	219,456	225,052
Commodities	42,741	39,322	30,569	33,997
Minor equipment	-	7,523	7,522	10,191
Total Coroner	<u>604,092</u>	<u>623,673</u>	<u>611,899</u>	<u>628,745</u>
Total Public Safety	<u>23,901,257</u>	<u>25,126,182</u>	<u>24,265,795</u>	<u>23,136,144</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2019

With Comparative Figures for the Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT (CONTINUED)				
Culture and Recreation:				
Department of Parks and Recreation:				
Personal services	\$ 328,750	\$ 354,133	\$ 354,133	\$ 327,805
Contractual services	115,367	97,781	98,175	117,705
Commodities	96,175	96,175	95,798	76,885
Minor equipment	10,000	16,500	13,904	3,155
	<u>550,292</u>	<u>564,589</u>	<u>562,010</u>	<u>525,550</u>
Total Department of Parks and Recreation				

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2019

With Comparative Figures for the Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CAPITAL OUTLAY				
County Board	\$ 139,500	\$ 304,000	\$ 114,566	\$ 142,910
Animal Control	-	-	-	2,541
Department of Parks and Recreation	60,000	36,094	30,126	32,656
Facilities Management	370,000	155,093	155,093	21,580
Information Services Department	50,000	5,000	-	34,999
Circuit Clerk	-	2,800	2,774	-
Court Services	-	37,014	37,013	-
Sheriff	-	37,585	37,585	-
Total capital outlay	<u>619,500</u>	<u>577,586</u>	<u>377,157</u>	<u>234,686</u>
TOTAL EXPENDITURES	<u>\$ 35,871,134</u>	<u>\$ 37,998,442</u>	<u>\$ 35,654,353</u>	<u>\$ 34,365,460</u>

McLEAN COUNTY, ILLINOIS

TORT JUDGMENT ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT				
General Government:				
Personal services	\$ 1,064,295	\$ 1,064,295	\$ 743,140	\$ 759,451
Contractual services	1,945,581	1,945,581	1,671,948	1,752,312
Commodities	143,911	143,911	131,610	303,405
TOTAL EXPENDITURES	<u>\$ 3,153,787</u>	<u>\$ 3,153,787</u>	<u>\$ 2,546,698</u>	<u>\$ 2,815,168</u>

McLEAN COUNTY, ILLINOIS
SHARED SALES TAX FUND / MUNICIPALITIES
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
CURRENT	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
General Government:				
Personal services	\$ 92,767	\$ 623,217	\$ 176,300	\$ -
Contractual services	934,388	436,288	82,715	-
Commodities	58,251	58,251	30,867	-
Minor equipment	<u>41,168</u>	<u>8,818</u>	<u>4,210</u>	<u>-</u>
 TOTAL EXPENDITURES	 <u>\$ 1,126,574</u>	 <u>\$ 1,126,574</u>	 <u>\$ 294,092</u>	 <u>\$ -</u>

SPECIAL REVENUE FUNDS

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

The County maintained 48 individual Special Revenue Funds.

Following are individual Nonmajor Special Revenue Funds:

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

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.

Public Defender Records Automation Fund – To account for the automation fees collected by the Clerk of the Circuit Court.

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, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
REVENUES		
Intergovernmental	2,437,930	1,723,973
Interest	<u>32</u>	<u>41</u>
Total revenues	<u>2,437,962</u>	<u>1,724,014</u>
 EXPENDITURES		
Current - general government:		
Contractual services	<u>2,437,930</u>	<u>1,723,973</u>
Total expenditures	<u>2,437,930</u>	<u>1,723,973</u>
Excess (deficiency) of revenues over expenditures	32	41
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>1,271</u>	<u>1,230</u>
End of year	<u>\$ 1,303</u>	<u>\$ 1,271</u>

McLEAN COUNTY, ILLINOIS

REGIONAL PLANNING COMMISSION FUND

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

Year Ended December 31, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 763,412	\$ 763,412	\$ 624,588	\$601,449
Interest	-	-	3	499
Miscellaneous	<u>34,500</u>	<u>34,500</u>	<u>3,081</u>	<u>2,983</u>
Total revenues	<u>797,912</u>	<u>797,912</u>	<u>627,672</u>	<u>604,931</u>
EXPENDITURES				
Current - general government:				
Personal services	550,526	550,526	469,231	492,863
Contractual services	277,576	277,576	93,401	168,157
Commodities	11,510	11,510	4,879	86,430
Minor equipment	<u>11,100</u>	<u>11,100</u>	<u>3,897</u>	-
Total expenditures	<u>850,712</u>	<u>850,712</u>	<u>571,408</u>	<u>747,450</u>
Excess (deficiency) of revenues over expenditures	(52,800)	(52,800)	56,264	(142,519)
OTHER FINANCING SOURCES AND USES				
Transfers in	54,000	54,000	54,000	54,045
Transfers out	<u>(1,200)</u>	<u>(1,200)</u>	<u>(1,152)</u>	-
Net change in fund balance	-	-	109,112	(88,474)
FUND BALANCE (DEFICIT)				
Beginning of year			<u>513,584</u>	<u>602,058</u>
End of year			<u>\$ 622,696</u>	<u>\$513,584</u>

McLEAN COUNTY, ILLINOIS

DENTAL SEALANT GRANT FUND

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

Year Ended December 31, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 371,726	\$ 371,726	\$ 347,460	\$ 349,953
Charges for services	8,500	8,500	2,668	9,391
Contributions	45,000	45,000	40,153	45,000
Miscellaneous	-	-	10,020	1,991
	<u>425,226</u>	<u>425,226</u>	<u>400,301</u>	<u>406,335</u>
Total revenues				
EXPENDITURES				
Current - health and welfare:				
Personal services	225,792	225,792	146,239	194,331
Contractual services	271,321	271,321	227,056	229,935
Commodities	44,525	44,525	31,787	39,786
Minor equipment	5,000	5,000	1,006	-
	<u>546,638</u>	<u>546,638</u>	<u>406,088</u>	<u>464,052</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	(121,412)	(121,412)	(5,787)	(57,717)
OTHER FINANCING SOURCES AND USES				
Transfers in	97,172	97,172	-	40,528
Transfers out	<u>(1,122)</u>	<u>(1,122)</u>	<u>(573)</u>	<u>(860)</u>
Net change in fund balance	(25,362)	(25,362)	(6,360)	(18,049)
FUND BALANCE (DEFICIT)				
Beginning of year			<u>125,952</u>	<u>144,001</u>
End of year			<u>\$ 119,592</u>	<u>\$ 125,952</u>

McLEAN COUNTY, ILLINOIS

WOMEN, INFANTS, AND CHILDREN FUND

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

Year Ended December 31, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 476,143	\$ 476,143	\$ 462,313	\$ 433,999
Charges for services	500	500	108	597
Miscellaneous	-	-	69	837
Total revenues	<u>476,643</u>	<u>476,643</u>	<u>462,490</u>	<u>435,433</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	498,308	498,308	397,881	382,468
Contractual services	46,555	43,182	31,466	31,700
Commodities	22,400	23,000	22,980	18,091
Minor equipment	-	2,442	2,441	1,085
Total expenditures	<u>567,263</u>	<u>566,932</u>	<u>454,768</u>	<u>433,344</u>
Excess (deficiency) of revenues over expenditures	(90,620)	(90,289)	7,722	2,089
OTHER FINANCING SOURCES AND USES				
Transfers out	<u>(1,891)</u>	<u>(2,222)</u>	<u>(2,222)</u>	<u>(1,970)</u>
Net change in fund balance	(92,511)	(92,511)	5,500	119
FUND BALANCE (DEFICIT)				
Beginning of year			<u>250,756</u>	<u>250,637</u>
End of year			<u>\$ 256,256</u>	<u>\$ 250,756</u>

McLEAN COUNTY, ILLINOIS

PREVENTIVE BLOCK GRANT FUND

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

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ -	\$ -	\$ (105)	\$ 2,100
Intergovernmental	56,380	56,380	35,055	98,044
Miscellaneous	-	-	-	1,269
Total revenues	<u>56,380</u>	<u>56,380</u>	<u>34,950</u>	<u>101,413</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	49,581	49,581	37,427	55,836
Contractual services	2,475	2,475	982	7,615
Commodities	<u>4,025</u>	<u>4,025</u>	<u>3,128</u>	<u>4,877</u>
Total expenditures	<u>56,081</u>	<u>56,081</u>	<u>41,537</u>	<u>68,328</u>
Excess (deficiency) of revenues over expenditures	299	299	(6,587)	33,085
OTHER FINANCING SOURCES AND USES				
Transfers out	<u>(299)</u>	<u>(299)</u>	<u>(120)</u>	<u>(367)</u>
Net change in fund balance	-	-	(6,707)	32,718
FUND BALANCE (DEFICIT)				
Beginning of year			<u>39,598</u>	<u>6,880</u>
End of year			<u>\$ 32,891</u>	<u>\$ 39,598</u>

McLEAN COUNTY, ILLINOIS

FAMILY CASE MANAGEMENT FUND

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

Year Ended December 31, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Intergovernmental	\$1,091,824	\$1,091,824	\$ 1,213,052	\$ 927,727
Charges for services	1,000	1,000	2,235	2,672
Miscellaneous	-	-	55	15
Total revenues	<u>1,092,824</u>	<u>1,092,824</u>	<u>1,215,342</u>	<u>930,414</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	1,210,601	1,210,601	1,110,753	1,075,515
Contractual services	146,403	138,403	93,951	75,429
Commodities	42,300	42,300	50,047	49,418
Total expenditures	<u>1,399,304</u>	<u>1,391,304</u>	<u>1,254,751</u>	<u>1,200,362</u>
Excess (deficiency) of revenues over expenditures	(306,480)	(298,480)	(39,409)	(269,948)
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	-	109
Transfers out	<u>(3,000)</u>	<u>(3,000)</u>	<u>(2,655)</u>	<u>(2,820)</u>
Net change in fund balance	(309,480)	(301,480)	(42,064)	(272,659)
FUND BALANCE (DEFICIT)				
Beginning of year			<u>1,036,025</u>	<u>1,308,684</u>
End of year			<u>\$ 993,961</u>	<u>\$1,036,025</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, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 248,920	\$ 248,920	\$ 303,194	\$ 230,028
Miscellaneous	-	-	359	164
Total revenues	<u>248,920</u>	<u>248,920</u>	<u>303,553</u>	<u>230,192</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	154,982	168,226	168,214	155,274
Contractual services	78,708	66,094	53,223	34,130
Commodities	25,765	25,135	22,107	30,548
Minor equipment	-	-	-	-
Total expenditures	<u>259,455</u>	<u>259,455</u>	<u>243,544</u>	<u>219,952</u>
Excess (deficiency) of revenues over expenditures	(10,535)	(10,535)	60,009	10,240
OTHER FINANCING SOURCES AND USES				
Transfers in	11,198	11,198	-	-
Transfers out	<u>(663)</u>	<u>(663)</u>	<u>(649)</u>	<u>(649)</u>
Net change in fund balance	-	-	59,360	9,591
FUND BALANCE (DEFICIT)				
Beginning of year			<u>74,153</u>	<u>64,562</u>
End of year			<u>\$ 133,513</u>	<u>\$ 74,153</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, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 737,690	\$ 737,690	\$ 736,621	\$ 725,333
EXPENDITURES				
Current - health and welfare:				
Personal services	27,413	28,613	28,584	17,203
Contractual services	709,910	708,710	700,044	720,197
Commodities	302	302	121	646
Current - health and welfare:				
Contractual services	737,625	737,625	728,749	738,046
Excess (deficiency) of revenues over expenditures	65	65	7,872	(12,713)
OTHER FINANCING SOURCES AND USES				
Transfers out	(65)	(65)	(64)	(64)
Net change in fund balance	-	-	7,808	(12,777)
FUND BALANCE (DEFICIT)				
Beginning of year			44,990	57,767
End of year			\$ 52,798	\$ 44,990

McLEAN COUNTY, ILLINOIS

COUNTY HEALTH DEPARTMENT FUND

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

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	2019		2018		2018 Actual	
	Budget		Co. Health Account	FFP Account		Combined
	Original	Final	Actual	Actual		
REVENUES						
General property taxes	\$ 3,607,366	\$ 3,607,366	\$ 3,603,121	\$ -	\$ 3,603,121	\$ 3,562,451
Licenses, permits, fees and fines	439,500	439,500	466,985	-	466,985	434,889
Intergovernmental	768,523	828,763	498,019	154,929	652,948	525,238
Charges for services	218,556	218,556	245,764	-	245,764	270,727
Miscellaneous	-	-	1,078	-	1,078	12,408
Total revenues	<u>5,033,945</u>	<u>5,094,185</u>	<u>4,814,967</u>	<u>154,929</u>	<u>4,969,896</u>	<u>4,805,713</u>
EXPENDITURES						
Current - health and welfare:						
Personal services	2,706,874	2,742,274	2,443,176	-	2,443,176	2,507,773
Contractual services	2,171,085	2,219,685	1,783,893	-	1,783,893	2,047,923
Commodities	260,186	282,226	260,265	-	260,265	212,163
Minor equipment	15,885	56,085	52,223	-	52,223	13,350
Total expenditures	<u>5,154,030</u>	<u>5,300,270</u>	<u>4,539,557</u>	<u>-</u>	<u>4,539,557</u>	<u>4,781,209</u>
Excess (deficiency) of revenues over expenditures	(120,085)	(206,085)	275,410	154,929	430,339	24,504
OTHER FINANCING SOURCES AND USES						
Transfers in	270,456	270,456	55,000	-	55,000	239,397
Transfers out	<u>(445,923)</u>	<u>(445,923)</u>	<u>(34,633)</u>	<u>(50,000)</u>	<u>(84,633)</u>	<u>(289,455)</u>
Net change in fund balance	(295,552)	(381,552)	295,777	104,929	400,706	(25,554)
FUND BALANCE (DEFICIT)						
Beginning of year			<u>2,043,808</u>	<u>1,469,511</u>	<u>3,513,319</u>	<u>3,538,873</u>
End of year			<u>\$ 2,339,585</u>	<u>\$ 1,574,440</u>	<u>\$ 3,914,025</u>	<u>\$ 3,513,319</u>

McLEAN COUNTY, ILLINOIS

COUNTY HIGHWAY FUND

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

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 2,940,403	\$ 2,940,403	\$ 2,937,033	\$ 2,892,394
Intergovernmental	-	-	121,557	229,524
Charges for services	338,200	338,200	4,041,626	781,390
Miscellaneous	11,250	11,250	14,471	25,659
Total revenues	<u>3,289,853</u>	<u>3,289,853</u>	<u>7,114,687</u>	<u>3,928,967</u>
EXPENDITURES				
Current - highways and streets:				
Personal services	1,717,328	1,717,328	1,613,817	1,702,844
Contractual services	617,882	1,672,186	681,167	494,015
Commodities	410,722	398,722	370,797	377,602
Minor equipment	81,700	75,582	22,104	21,442
Capital outlay:				
Highways, bridges, and streets	400,000	400,000	459,442	875,132
Other	658,000	631,814	695,600	610,265
Total expenditures	<u>3,885,632</u>	<u>4,895,632</u>	<u>3,842,927</u>	<u>4,081,300</u>
Excess (deficiency) of revenues over expenditures	<u>(595,779)</u>	<u>(1,605,779)</u>	<u>3,271,760</u>	<u>(152,333)</u>
OTHER FINANCING SOURCES AND USES				
Transfers in	425,000	425,000	425,000	427,173
Transfers out	(2,400)	(2,400)	(8,519)	(30,551)
Total other financing sources (uses)	<u>422,600</u>	<u>422,600</u>	<u>416,481</u>	<u>396,622</u>
Net change in fund balance	(173,179)	(1,183,179)	3,688,241	244,289
FUND BALANCE (DEFICIT)				
Beginning of year			<u>2,651,918</u>	<u>2,407,629</u>
End of year			<u>\$ 6,340,159</u>	<u>\$ 2,651,918</u>

McLEAN COUNTY, ILLINOIS

COUNTY BRIDGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 1,611,772	\$ 1,611,772	\$ 1,609,946	\$ 1,567,725
Charges for services	200,000	200,000	343,693	365,760
Interest	300	300	-	-
Miscellaneous	200	200	-	-
	<u>1,812,272</u>	<u>1,812,272</u>	<u>1,953,639</u>	<u>1,933,485</u>
Total revenues				
EXPENDITURES				
Current - highways and streets:				
Personal services	203,586	222,996	209,372	194,665
Contractual services	140,483	146,702	853,929	119,572
Capital outlay - highways, bridges, and streets	<u>1,975,000</u>	<u>2,488,626</u>	<u>1,612,197</u>	<u>1,645,869</u>
Total expenditures	<u>2,319,069</u>	<u>2,858,324</u>	<u>2,675,498</u>	<u>1,960,106</u>
Excess (deficiency) of revenues over expenditures	<u>(506,797)</u>	<u>(1,046,052)</u>	<u>(721,859)</u>	<u>(26,621)</u>
OTHER FINANCING SOURCES AND USES				
Transfers out	<u>-</u>	<u>(745)</u>	<u>(746)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(745)</u>	<u>(746)</u>	<u>-</u>
Net change in fund balance	<u>(506,797)</u>	<u>(1,046,797)</u>	<u>(722,605)</u>	<u>(26,621)</u>
FUND BALANCE (DEFICIT)				
Beginning of year			<u>2,040,218</u>	<u>2,066,839</u>
End of year			<u>\$ 1,317,613</u>	<u>\$ 2,040,218</u>

McLEAN COUNTY, ILLINOIS

COUNTY MATCHING TAX FUND

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

Year Ended December 31, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
General property taxes	\$ 1,470,200	\$ 1,470,200	\$ 1,468,517	\$ 1,446,373
Charges for services	-	-	506,839	
Interest	115	115	-	-
Miscellaneous	-	-	-	-
	<u>1,470,315</u>	<u>1,470,315</u>	<u>1,975,356</u>	<u>1,446,373</u>
Total revenues				
EXPENDITURES				
Current - highways and streets:				
Contractual services	12,065	12,065	13,025	11,800
Capital outlay - highways, bridges, and streets	<u>2,010,000</u>	<u>2,010,000</u>	<u>2,000,000</u>	<u>-</u>
Total expenditures	<u>2,022,065</u>	<u>2,022,065</u>	<u>2,013,025</u>	<u>11,800</u>
Excess (deficiency) of revenues over expenditures	(551,750)	(551,750)	(37,669)	1,434,573
FUND BALANCE (DEFICIT)				
Beginning of year			<u>2,200,265</u>	<u>765,692</u>
End of year			<u>\$ 2,162,596</u>	<u>\$ 2,200,265</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, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 2,710,000	\$ 2,710,000	\$ 3,338,249	\$ 2,699,529
Charges for services	-	-	-	26,895
Interest	<u>20,000</u>	<u>20,000</u>	<u>75,533</u>	<u>58,828</u>
Total revenues	<u>2,730,000</u>	<u>2,730,000</u>	<u>3,413,782</u>	<u>2,785,252</u>
EXPENDITURES				
Current - highways and streets:				
Personal services	504,082	504,082	459,767	407,562
Contractual services	1,288,000	1,288,000	955,019	1,185,672
Capital outlay - highways, bridges, and streets	<u>2,370,000</u>	<u>2,370,000</u>	<u>1,612,197</u>	<u>809,678</u>
Total expenditures	<u>4,162,082</u>	<u>4,162,082</u>	<u>3,026,983</u>	<u>2,402,912</u>
Excess (deficiency) of revenues over expenditures	<u>(1,432,082)</u>	<u>(1,432,082)</u>	<u>386,799</u>	<u>382,340</u>
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	483	28,283
Transfers out	<u>(425,000)</u>	<u>(425,000)</u>	<u>(425,000)</u>	<u>(425,080)</u>
Total other financing sources and uses	<u>(425,000)</u>	<u>(425,000)</u>	<u>(424,517)</u>	<u>(396,797)</u>
Net change in fund balance	(1,857,082)	(1,857,082)	(37,718)	(14,457)
FUND BALANCE (DEFICIT)				
Beginning of year			<u>3,784,528</u>	<u>3,798,985</u>
End of year			<u>\$ 3,746,810</u>	<u>\$ 3,784,528</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, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 124,536	\$ 124,536	\$ 124,219	\$ 122,900
Licenses, permits, fees and fines	123,400	123,400	91,652	116,658
Intergovernmental	522,514	572,842	564,439	509,918
Miscellaneous	33,529	33,529	45,727	42,046
	<u>803,979</u>	<u>854,307</u>	<u>826,037</u>	<u>791,522</u>
EXPENDITURES				
Current - public safety:				
Personal services	672,826	685,936	627,431	606,567
Contractual services	98,378	115,398	102,683	98,336
Commodities	20,775	34,901	30,748	18,936
Minor equipment	-	8,972	8,080	14,173
Capital Outlay	-	-	-	26,640
	<u>791,979</u>	<u>845,207</u>	<u>768,942</u>	<u>764,652</u>
Excess (deficiency) of revenues over expenditures	12,000	9,100	57,095	26,870
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	-	-
Transfers out	(2,000)	(2,000)	(1,843)	(2,016)
	<u>(2,000)</u>	<u>(2,000)</u>	<u>(1,843)</u>	<u>(2,016)</u>
Total other financing sources and uses	(2,000)	(2,000)	(1,843)	(2,016)
Net change in fund balance	10,000	7,100	55,252	24,854
FUND BALANCE (DEFICIT)				
Beginning of year			<u>47,038</u>	<u>22,184</u>
End of year			<u>\$ 102,290</u>	<u>\$ 47,038</u>

McLEAN COUNTY, ILLINOIS

SOCIAL SECURITY FUND

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

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>			
	<u>Budget</u>			<u>2018</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
General property taxes	<u>\$ 2,664,682</u>	<u>\$ 2,664,682</u>	<u>\$ 2,661,571</u>	<u>\$ 2,399,702</u>
EXPENDITURES				
Current - general government:				
Personal services	<u>2,229,758</u>	<u>2,229,758</u>	<u>2,077,137</u>	<u>1,999,530</u>
Excess (deficiency) of revenues over expenditures	434,924	434,924	584,434	400,172
OTHER FINANCING USES				
Transfers in	-	-	-	-
Transfers out	<u>(434,924)</u>	<u>(434,924)</u>	<u>(364,116)</u>	<u>(385,356)</u>
Total other financing sources and uses	<u>(434,924)</u>	<u>(434,924)</u>	<u>(364,116)</u>	<u>(385,356)</u>
Net change in fund balance	-	-	220,318	14,816
FUND BALANCE (DEFICIT)				
Beginning of year			<u>685,335</u>	<u>670,519</u>
End of year			<u>\$ 905,653</u>	<u>\$ 685,335</u>

McLEAN COUNTY, ILLINOIS

CO-OPERATIVE EXTENSION FUND

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

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
General property taxes	<u>\$ 503,370</u>	<u>\$ 503,370</u>	<u>\$ 502,686</u>	<u>\$ 501,980</u>
 EXPENDITURES				
Current - culture and recreation:				
Contractual services	<u>503,370</u>	<u>503,370</u>	<u>502,686</u>	<u>501,980</u>
Excess of (deficiency) revenues over expenditures	-	-	-	-
 FUND BALANCE (DEFICIT)				
Beginning of year			-	-
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, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	<u>\$ 61,766</u>	<u>\$ 61,766</u>	<u>\$ 61,514</u>	<u>\$ 61,432</u>
EXPENDITURES				
Current - culture and recreation:				
Contractual services	<u>61,766</u>	<u>61,766</u>	<u>61,514</u>	<u>61,573</u>
Excess (deficiency) of revenues over expenditures	-	-	-	(141)
FUND BALANCE (DEFICIT)				
Beginning of year			<u>1</u>	<u>142</u>
End of year			<u>\$ 1</u>	<u>\$ 1</u>

McLEAN COUNTY, ILLINOIS

VETERANS' ASSISTANCE COMMISSION FUND

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

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 172,961	\$ 172,961	\$ 172,782	\$ 172,335
Miscellaneous	-	-	-	-
Total revenues	<u>172,961</u>	<u>172,961</u>	<u>172,782</u>	<u>172,335</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	128,268	128,268	127,939	127,167
Contractual services	62,471	62,471	42,741	43,440
Commodities	<u>5,120</u>	<u>5,120</u>	<u>4,034</u>	<u>4,458</u>
Total expenditures	<u>195,859</u>	<u>195,859</u>	<u>174,714</u>	<u>175,065</u>
Excess (deficiency) of revenues over expenditures	(22,898)	(22,898)	(1,932)	(2,730)
FUND BALANCE (DEFICIT)				
Beginning of year			<u>107,848</u>	<u>110,578</u>
End of year			<u>\$ 105,916</u>	<u>\$ 107,848</u>

McLEAN COUNTY, ILLINOIS

RECORDER DOCUMENT STORAGE FUND

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

Year Ended December 31, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>			
	<u>Budget</u>			<u>2018</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Licenses, permits, fees and fines	\$ 94,000	\$ 94,000	\$ 96,707	\$ 83,073
Total revenues	<u>94,000</u>	<u>94,000</u>	<u>96,707</u>	<u>83,073</u>
EXPENDITURES				
Current - general government:				
Contractual services	63,182	63,182	58,752	61,680
Commodities	3,072	2,352	-	9,172
Minor equipment	<u>14,000</u>	<u>14,720</u>	<u>14,720</u>	<u>-</u>
Total expenditures	<u>80,254</u>	<u>80,254</u>	<u>73,472</u>	<u>70,852</u>
Excess (deficiency) of revenues over expenditures	13,746	13,746	23,235	12,221
OTHER FINANCING USES				
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>
Net change in fund balance	(16,254)	(16,254)	(6,765)	(17,779)
FUND BALANCE (DEFICIT)				
Beginning of year			<u>157,927</u>	<u>175,706</u>
End of year			<u>\$ 151,162</u>	<u>\$ 157,927</u>

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

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 37,350	\$ 37,350	\$ 61,678	\$ 32,821
Charges for services	<u>-</u>	<u>-</u>	<u>2,110</u>	<u>20</u>
Total revenues	<u>37,350</u>	<u>37,350</u>	<u>63,788</u>	<u>32,841</u>
EXPENDITURES				
Current - public safety:				
Contractual services	28,634	28,634	15,062	24,303
Commodities	13,152	13,152	8,871	16,557
Minor equipment	2,600	2,600	-	
Capital Outlay	<u>-</u>	<u>12,600</u>	<u>12,347</u>	<u>-</u>
Total expenditures	<u>44,386</u>	<u>56,986</u>	<u>36,280</u>	<u>40,860</u>
Excess (deficiency) of revenues over expenditures	(7,036)	(19,636)	27,508	(8,019)
FUND BALANCE (DEFICIT)				
Beginning of year			<u>173,518</u>	<u>181,537</u>
End of year			<u>\$ 201,026</u>	<u>\$ 173,518</u>

McLEAN COUNTY, ILLINOIS

CIRCUIT CLERK AUTOMATION FUND

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

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 486,000	\$ 486,000	\$ 441,885	\$ 481,517
Total revenues	<u>486,000</u>	<u>486,000</u>	<u>441,885</u>	<u>481,517</u>
EXPENDITURES				
Current - public safety:				
Contractual services	79,194	175,002	83,648	35,006
Commodities	12,740	12,740	8,455	42,285
Minor equipment	<u>12,000</u>	<u>12,000</u>	<u>5,916</u>	<u>19,596</u>
Total expenditures	<u>103,934</u>	<u>199,742</u>	<u>98,019</u>	<u>96,887</u>
Excess (deficiency) of revenues over expenditures	382,066	286,258	343,866	384,630
OTHER FINANCING USES				
Transfers out	<u>(94,125)</u>	<u>(94,125)</u>	<u>(94,125)</u>	<u>(90,795)</u>
Total other financing sources (uses)	<u>(94,125)</u>	<u>(94,125)</u>	<u>(94,125)</u>	<u>(90,795)</u>
Net change in fund balance	287,941	192,133	249,741	293,835
FUND BALANCE (DEFICIT)				
Beginning of year			<u>1,278,052</u>	<u>984,217</u>
End of year			<u>\$1,527,793</u>	<u>\$ 1,278,052</u>

McLEAN COUNTY, ILLINOIS

COURT SECURITY FUND

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

Year Ended December 31, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 569,465	\$ 569,465	\$ 163,377	\$ 249,779
EXPENDITURES				
Current - public safety:				
Personal services	563,404	570,123	570,121	426,210
Contractual services	5,761	2,161	2,161	858
Commodities	300	300	300	-
Total expenditures	<u>569,465</u>	<u>572,584</u>	<u>572,582</u>	<u>427,068</u>
Excess (deficiency) of revenues over expenditures	-	(3,119)	(409,205)	(177,289)
OTHER FINANCING SOURCES				
Transfers in	-	-	-	93,391
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>93,391</u>
Net change in fund balance	-	(3,119)	(409,205)	(83,898)
FUND BALANCE (DEFICIT)				
Beginning of year			<u>(424,249)</u>	<u>(340,351)</u>
End of year			<u>\$ (833,454)</u>	<u>\$ (424,249)</u>

McLEAN COUNTY, ILLINOIS

COURT DOCUMENT STORAGE FUND

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

Year Ended December 31, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>			
	<u>Budget</u>			<u>2018</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Licenses, permits, fees and fines	\$ 350,000	\$ 350,000	\$ 370,728	\$ 357,795
Total revenues	<u>350,000</u>	<u>350,000</u>	<u>370,728</u>	<u>357,795</u>
EXPENDITURES				
Current - public safety:				
Personal services	140,142	140,142	138,490	135,493
Contractual services	86,634	87,329	76,019	40,119
Commodities	43,742	43,742	34,726	31,453
Capital Outlay	<u>-</u>	<u>17,047</u>	<u>17,021</u>	<u>-</u>
Total expenditures	<u>270,518</u>	<u>288,260</u>	<u>266,256</u>	<u>207,065</u>
Excess (deficiency) of revenues over expenditures	79,482	61,740	104,472	150,730
OTHER FINANCING SOURCES				
Transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>
Net change in fund balance	74,482	56,740	99,472	145,730
FUND BALANCE (DEFICIT)				
Beginning of year			<u>918,577</u>	<u>772,847</u>
End of year			<u>\$1,018,049</u>	<u>\$ 918,577</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, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Licenses, permits, fees and fines	\$ 60,000	\$ 60,000	\$ 60,863	\$ 51,562
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>60,863</u>	<u>51,562</u>
EXPENDITURES				
Current - public safety:				
Personal services	102,199	109,758	109,757	100,080
Contractual services	3,372	3,372	3,039	2,249
Commodities	<u>79</u>	<u>79</u>	<u>-</u>	<u>72</u>
Total expenditures	<u>105,650</u>	<u>113,209</u>	<u>112,796</u>	<u>102,401</u>
Excess (deficiency) of revenues over expenditures	(45,650)	(53,209)	(51,933)	(50,839)
FUND BALANCE (DEFICIT)				
Beginning of year			<u>63,288</u>	<u>114,127</u>
End of year			<u>\$ 11,355</u>	<u>\$ 63,288</u>

McLEAN COUNTY, ILLINOIS

STATE'S ATTORNEY AUTOMATION FUND

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

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
REVENUES		
Licenses, permits, fees and fines	\$ 8,628	\$ 8,723
Total revenues	<u>8,628</u>	<u>8,723</u>
 EXPENDITURES		
Total expenditures	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	8,628	8,723
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>59,100</u>	<u>50,377</u>
End of year	<u>\$ 67,728</u>	<u>\$ 59,100</u>

McLEAN COUNTY, ILLINOIS

PROBATION SERVICES FUND

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

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Licenses, permits, fees and fines	\$ 355,735	\$ 355,735	\$ 306,299	\$ 310,432
Miscellaneous	-	-	-	2,800
Total revenues	<u>355,735</u>	<u>355,735</u>	<u>306,299</u>	<u>313,232</u>
EXPENDITURES				
Current - public safety:				
Personal services	5,031	5,031	-	-
Contractual services	80,799	77,870	34,311	32,063
Commodities	60,852	60,852	37,128	45,319
Minor equipment	-	2,929	2,928	-
Total expenditures	<u>146,682</u>	<u>146,682</u>	<u>74,367</u>	<u>77,382</u>
Excess (deficiency) of revenues over expenditures	209,053	209,053	231,932	235,850
OTHER FINANCING USES				
Transfers out	<u>(450,000)</u>	<u>(450,000)</u>	<u>(450,000)</u>	<u>(200,182)</u>
Total other financing sources (uses)	<u>(450,000)</u>	<u>(450,000)</u>	<u>(450,000)</u>	<u>(200,182)</u>
Net change in fund balance	(240,947)	(240,947)	(218,068)	35,668
FUND BALANCE (DEFICIT)				
Beginning of year			<u>476,874</u>	<u>441,206</u>
End of year			<u>\$ 258,806</u>	<u>\$ 476,874</u>

McLEAN COUNTY, ILLINOIS

EVERGREEN LAKE LEASE FUND

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

Year Ended December 31, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Miscellaneous	\$ 3,100	\$ 3,100	\$ -	\$ -
Total revenues	<u>3,100</u>	<u>3,100</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current - culture and recreation:				
Personal services	6,343	6,343	-	5,237
Commodities	<u>5,580</u>	<u>5,580</u>	<u>-</u>	<u>3,424</u>
Total expenditures	<u>11,923</u>	<u>11,923</u>	<u>-</u>	<u>8,661</u>
Excess (deficiency) of revenues over expenditures	(8,823)	(8,823)	-	(8,661)
OTHER FINANCING USES				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,449</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,449</u>
Net change in fund balance	(8,823)	(8,823)	-	(4,212)
FUND BALANCE (DEFICIT)				
Beginning of year			<u>-</u>	<u>4,212</u>
End of year			<u>\$ -</u>	<u>\$ -</u>

McLEAN COUNTY, ILLINOIS

SCAAP - JUSTICE BENEFITS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	2019 <u>Actual</u>	2018 <u>Actual</u>
REVENUES		
Intergovernmental	\$ 12,309	\$ 8,148
Total revenues	<u>12,309</u>	<u>8,148</u>
EXPENDITURES		
Current - public safety:		
Contractual services	<u>2,708</u>	<u>1,793</u>
Total expenditures	<u>2,708</u>	<u>1,793</u>
Excess (deficiency) of revenues over expenditures	<u>9,601</u>	<u>6,355</u>
FUND BALANCE (DEFICIT)		
Beginning of year	<u>28,310</u>	<u>21,955</u>
End of year	<u>\$ 37,911</u>	<u>\$ 28,310</u>

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

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
REVENUES		
Intergovernmental	\$ -	\$ -
Interest	232	112
Total revenues	<u>232</u>	<u>112</u>
EXPENDITURES		
Current - public safety:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>232</u>	<u>112</u>
FUND BALANCE (DEFICIT)		
Beginning of year	<u>22,208</u>	<u>22,096</u>
End of year	<u>\$ 22,440</u>	<u>\$ 22,208</u>

McLEAN COUNTY, ILLINOIS

ASSET FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
REVENUES		
Licenses, permits, fees and fines	\$ 44,765	\$ 52,386
Intergovernmental	<u>89,395</u>	<u>80,396</u>
Total revenues	<u>134,160</u>	<u>132,782</u>
EXPENDITURES		
Current - public safety:		
Contractual services	32,627	32,186
Commodities	20,330	44,546
Minor equipment	15,917	49,231
Capital outlay	<u>51,767</u>	<u>10,500</u>
Total expenditures	<u>120,641</u>	<u>136,463</u>
Excess (deficiency) of revenues over expenditures	13,519	(3,681)
OTHER FINANCING USES		
Transfers out	<u>-</u>	<u>(20,000)</u>
Total other financing sources (uses)	<u>-</u>	<u>(20,000)</u>
Net change in fund balance	13,519	(23,681)
FUND BALANCE (DEFICIT)		
Beginning of year	<u>462,387</u>	<u>486,068</u>
End of year	<u>\$ 475,906</u>	<u>\$ 462,387</u>

McLEAN COUNTY, ILLINOIS

D.A.R.E. PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>	<u>2018</u>
REVENUES		
Miscellaneous - donations	\$ -	\$ -
EXPENDITURES		
Current - public safety:		
Commodities	-	-
Total expenditures	-	-
Excess (deficiency) of revenues over expenditures	-	-
FUND BALANCE (DEFICIT)		
Beginning of year	<u>12,899</u>	<u>12,899</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, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>	<u>2018</u>
REVENUES		
Miscellaneous - donations	\$ 4,850	\$ 3,000
Total revenues	<u>4,850</u>	<u>3,000</u>
 EXPENDITURES		
Total expenditures - public safety	<u>3,568</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,282	3,000
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>14,699</u>	<u>11,699</u>
End of year	<u>\$ 15,981</u>	<u>\$ 14,699</u>

McLEAN COUNTY, ILLINOIS

ELECTRONIC CITATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>	<u>2018</u>
REVENUES		
Licenses, permits, fees and fines	<u>\$ 73,291</u>	<u>\$ 53,718</u>
 EXPENDITURES		
Total expenditures	<u> -</u>	<u> -</u>
Excess (deficiency) of revenues over expenditures	73,291	53,718
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>447,170</u>	<u>393,452</u>
End of year	<u>\$520,461</u>	<u>\$447,170</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, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Intergovernmental	\$ 276,499	\$ 276,499	\$ 267,148	\$ 262,632
Total revenues	<u>276,499</u>	<u>276,499</u>	<u>267,148</u>	<u>262,632</u>
EXPENDITURES				
Current - public safety:				
Personal services	305,353	305,353	287,962	299,548
Contractual services	1,504	1,504	973	7,752
Commodities	<u>4,816</u>	<u>4,816</u>	<u>4,185</u>	<u>3,825</u>
Total expenditures	<u>311,673</u>	<u>311,673</u>	<u>293,120</u>	<u>311,125</u>
Excess (deficiency) of revenues over expenditures	(35,174)	(35,174)	(25,972)	(48,493)
OTHER FINANCING SOURCES				
Transfers in	39,128	39,128	36,534	42,754
Transfers out	<u>(630)</u>	<u>(630)</u>	<u>(630)</u>	<u>(630)</u>
Total other financing sources (uses)	38,498	38,498	35,904	42,124
Net change in fund balance	3,324	3,324	9,932	(6,369)
FUND BALANCE (DEFICIT)				
Beginning of year			<u>(15,563)</u>	<u>(9,194)</u>
End of year			<u>\$ (5,631)</u>	<u>\$ (15,563)</u>

McLEAN COUNTY, ILLINOIS

WASTE MANAGEMENT FUND

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

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>			
	<u>Budget</u>			<u>2018</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Licenses, permits, fees and fines	\$ 40,000	\$ 40,000	\$ 27,852	\$ 95,186
EXPENDITURES				
Current - health and welfare:				
Contractual services	<u>60,000</u>	<u>60,000</u>	<u>59,458</u>	<u>133,408</u>
Excess (deficiency) of revenues over expenditures	(20,000)	(20,000)	(31,606)	(38,222)
OTHER FINANCING USES				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,000)</u>
Net change in fund balance	(20,000)	(20,000)	(31,606)	(58,222)
FUND BALANCE (DEFICIT)				
Beginning of year			<u>6,122</u>	<u>64,344</u>
End of year			<u>\$ (25,484)</u>	<u>\$ 6,122</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, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
General property taxes	\$ 2,600,668	\$ 2,600,668	\$ 2,597,748	\$ 2,512,540
 EXPENDITURES				
Current - general government:				
Contractual services	<u>2,600,668</u>	<u>2,600,668</u>	<u>2,600,668</u>	<u>2,519,316</u>
Excess (deficiency) of revenues over expenditures	-	-	(2,920)	(6,776)
 OTHER FINANCING USES				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	(2,920)	(6,776)
 FUND BALANCE (DEFICIT)				
Beginning of year			<u>154,258</u>	<u>161,034</u>
End of year			<u>\$ 151,338</u>	<u>\$ 154,258</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, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
REVENUES	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Licenses, permits, fees and fines	\$ 22,674	\$ 22,674	\$ 24,418	\$ 21,954
Total revenues	<u>22,674</u>	<u>22,674</u>	<u>24,418</u>	<u>21,954</u>
EXPENDITURES				
Current - general government:				
Personal services	24,747	24,747	23,882	23,955
Contractual services	<u>276</u>	<u>276</u>	<u>276</u>	<u>270</u>
Total expenditures	<u>25,023</u>	<u>25,023</u>	<u>24,158</u>	<u>24,225</u>
Excess (deficiency) of revenues over expenditures	(2,349)	(2,349)	260	(2,271)
FUND BALANCE (DEFICIT)				
Beginning of year			<u>1,974</u>	<u>4,245</u>
End of year			<u>\$ 2,234</u>	<u>\$ 1,974</u>

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

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>	<u>2018</u>
REVENUES		
Charges for services	<u>\$ 678,708</u>	<u>\$ 318,343</u>
 EXPENDITURES		
Current - public safety	<u>664,417</u>	<u>275,877</u>
Excess (deficiency) of revenues over expenditures	14,291	42,466
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>331,343</u>	<u>288,877</u>
End of year	<u>\$ 345,634</u>	<u>\$ 331,343</u>

McLEAN COUNTY, ILLINOIS

GIS FEES FUND

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

Year Ended December 31, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Licenses, permits, fees and fines	<u>147,660</u>	<u>147,660</u>	<u>150,495</u>	<u>143,739</u>
Total revenues			150,495	143,739
EXPENDITURES				
Current - general government:				
Contractual services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	147,660	147,660	150,495	143,739
OTHER FINANCING SOURCES				
Transfers out	<u>(180,016)</u>	<u>(180,016)</u>	<u>(180,016)</u>	<u>(229,000)</u>
Total other financing sources	<u>(180,016)</u>	<u>(180,016)</u>	<u>(180,016)</u>	<u>(229,000)</u>
Net change in fund balance	(32,356)	(32,356)	(29,521)	(85,261)
FUND BALANCE (DEFICIT)				
Beginning of year			<u>279,691</u>	<u>364,952</u>
End of year			<u>\$ 250,170</u>	<u>\$ 279,691</u>

McLEAN COUNTY, ILLINOIS

COLLECTOR AUTOMATION FUND

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

Year Ended December 31, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Licenses, permits, fees and fines	\$ 13,000	\$ 13,000	\$ 12,684	\$ 13,560
Total revenues	<u>13,000</u>	<u>13,000</u>	<u>12,684</u>	<u>13,560</u>
EXPENDITURES				
Current - general government				
Contractual services	<u>3,920</u>	<u>3,920</u>	<u>3,486</u>	<u>3,535</u>
Total expenditures	<u>3,920</u>	<u>3,920</u>	<u>3,486</u>	<u>3,535</u>
Excess (deficiency) of revenues over expenditures	9,080	9,080	9,198	10,025
OTHER FINANCING USES				
Transfers out	<u>(9,080)</u>	<u>(9,080)</u>	<u>(9,080)</u>	<u>(9,000)</u>
Net change in fund balance	-	-	118	1,025
FUND BALANCE (DEFICIT)				
Beginning of year			<u>29,359</u>	<u>28,334</u>
End of year			<u>\$ 29,477</u>	<u>\$ 29,359</u>

McLEAN COUNTY, ILLINOIS

NEUTRAL SITE CUSTODY EXCHANGE

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

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 34,000	\$ 34,000	\$ 44,183	\$ 40,888
EXPENDITURES				
Current - public safety	34,000	34,000	31,167	34,000
Excess (deficiency) of revenues over expenditures	-	-	13,016	6,888
FUND BALANCE (DEFICIT)				
Beginning of year			6,888	-
End of year			\$ 19,904	\$ 6,888

McLEAN COUNTY, ILLINOIS

CHILDREN'S WAITING ROOM

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

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>			<u>2018</u>
	<u>Budget</u>			<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Licenses, permits, fees and fines	\$ 24,500	\$ 24,500	\$ 13,936	\$ 25,510
 EXPENDITURES				
Current - public safety	<u>24,500</u>	<u>24,500</u>	<u>22,458</u>	<u>26,500</u>
Excess (deficiency) of revenues over expenditures	-	-	(8,522)	(990)
 FUND BALANCE (DEFICIT)				
Beginning of year			<u>28,917</u>	<u>29,907</u>
End of year			<u>\$ 20,395</u>	<u>\$ 28,917</u>

McLEAN COUNTY, ILLINOIS
PUBLIC DEFENDER RECORDS AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2019

	<u>2019</u>
REVENUES	
Licenses, permits, fees and fines	<u>\$ 1,028</u>
 EXPENDITURES	
Total expenditures	<u> -</u>
Excess (deficiency) of revenues over expenditures	1,028
 FUND BALANCE (DEFICIT)	
Beginning of year	<u> -</u>
End of year	<u><u>\$ 1,028</u></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, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees, and fines	\$ 73,000	\$ 73,000	\$ 75,720	\$ 72,210
Intergovernmental	2,109,328	2,109,328	2,109,328	1,972,385
Interest	300	300	230	198
Miscellaneous	-	-	1,986	756
Total revenues	<u>2,182,628</u>	<u>2,182,628</u>	<u>2,187,264</u>	<u>2,045,549</u>
EXPENDITURES				
Current - public safety:				
Personal services	2,179,910	2,240,088	2,240,086	2,243,817
Contractual services	754,602	694,424	684,074	652,606
Commodities	53,243	53,243	38,922	25,527
Minor equipment	164,350	164,350	6,819	7,245
Capital outlay	-	-	156,166	-
Total expenditures	<u>3,152,105</u>	<u>3,152,105</u>	<u>3,126,067</u>	<u>2,929,195</u>
Excess (deficiency) of revenues over expenditures	<u>(969,477)</u>	<u>(969,477)</u>	<u>(938,803)</u>	<u>(883,646)</u>
OTHER FINANCING SOURCES				
Transfers in	<u>969,477</u>	<u>969,477</u>	<u>969,477</u>	<u>906,534</u>
Total other financing sources	<u>969,477</u>	<u>969,477</u>	<u>969,477</u>	<u>906,534</u>
Net change in fund balance	-	-	30,674	22,888
FUND BALANCE (DEFICIT)				
Beginning of year			<u>243,792</u>	<u>220,904</u>
End of year			<u>\$ 274,466</u>	<u>\$ 243,792</u>

McLEAN COUNTY, ILLINOIS

TOWNSHIP MOTOR FUEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>	<u>2018</u>
REVENUES		
Intergovernmental	\$ 2,576,437	\$ 2,112,166
Charges for services	395,000	508,700
Interest	<u>32,580</u>	<u>27,414</u>
Total revenues	<u>3,004,017</u>	<u>2,648,280</u>
EXPENDITURES		
Current - highways and streets:		
Contractual services	<u>2,643,087</u>	<u>2,858,202</u>
Excess (deficiency) of revenues over expenditures	360,930	(209,922)
OTHER FINANCING SOURCES AND USES		
Transfers in	<u>5,847</u>	<u>-</u>
Total other financing sources and uses	<u>5,847</u>	<u>-</u>
Net change in fund balance	366,777	(209,922)
FUND BALANCE (DEFICIT)		
Beginning of year	<u>1,784,887</u>	<u>1,994,809</u>
End of year	<u>\$ 2,151,664</u>	<u>\$ 1,784,887</u>

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

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>	<u>2018</u>
REVENUES		
Intergovernmental	\$ 465,602	\$ 227,343
Interest	<u>-</u>	<u>-</u>
Total revenues	<u>465,602</u>	<u>227,343</u>
 EXPENDITURES		
Current - highways and streets:		
Contractual services	<u>386,894</u>	<u>227,343</u>
Excess (deficiency) of revenues over expenditures	<u>78,708</u>	<u>-</u>
 OTHER FINANCING SOURCES AND USES		
Transfers in	<u>746</u>	<u>-</u>
Total other financing sources and uses	<u>746</u>	<u>-</u>
Net change in fund balance	79,454	-
 FUND BALANCE (DEFICIT)		
Beginning of year	<u>1,503</u>	<u>1,503</u>
End of year	<u>\$ 80,957</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, 2019

With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>		<u>Actual</u>	<u>2018</u>
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 60,100	\$ 60,100	\$ 63,167	\$ 58,462
Miscellaneous	<u>2,800</u>	<u>2,800</u>	<u>5,580</u>	<u>6,975</u>
Total revenues	<u>62,900</u>	<u>62,900</u>	<u>68,747</u>	<u>65,437</u>
EXPENDITURES				
Current - public safety:				
Personal services	32,808	32,907	32,485	31,602
Contractual services	1,367	2,344	2,344	2,301
Commodities	15,500	15,507	15,506	23,517
Minor equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>49,675</u>	<u>50,758</u>	<u>50,335</u>	<u>57,420</u>
Excess (deficiency) of revenues over expenditures	13,225	12,142	18,412	8,017
FUND BALANCE (DEFICIT)				
Beginning of year			<u>77,430</u>	<u>69,413</u>
End of year			<u>\$ 95,842</u>	<u>\$ 77,430</u>

McLEAN COUNTY, ILLINOIS

CAPITAL IMPROVEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2019
With Comparative Figures for Year Ended December 31, 2018

	<u>2019</u>	<u>2018</u>
REVENUES		
Total revenues	—	—
EXPENDITURES		
Total expenditures	—	—
Excess (deficiency) of revenues over expenditures	-	-
FUND BALANCE (DEFICIT)		
Beginning of year	486	486
End of year	<u>\$ 486</u>	<u>\$ 486</u>

FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST AND AGENCY FUNDS

Funds consisting of resources received and held by the governmental unit as agent, or trustee, to be expended or invested in accordance with the conditions of the trust. Fiduciary Funds are further categorized as: (1) private-purpose trust and (2) agency funds.

Following are the individual Private-purpose Trust Funds:

Free Eye Clinic Fund - To account for monies provided by a private trust to care for the eye needs of indigent County residents. Both the principal donated and the resulting investment earnings are available to provide this care.

Baker Estate Fund - To account for monies provided by a private donor to care for indigent tuberculosis patients. Both the principal donated and the resulting investment earnings are available to provide this care.

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.

Nationwide Fund - To account for employee contributions to voluntary retirement accounts.

McLEAN COUNTY, ILLINOIS
FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION

December 31, 2019

ASSETS	Free Eye Clinic	Baker Estate	Nursing Home Crafts	Total Private - purpose Trust Funds
Cash and investments	\$ 31,865	\$ 234,472	\$ 28,604	\$ 294,941
Receivables:				
Accounts	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>
TOTAL ASSETS	<u>\$ 31,865</u>	<u>\$ 234,472</u>	<u>\$ 28,604</u>	<u>\$ 294,941</u>
LIABILITIES AND NET POSITION				
LIABILITIES				
Due to individuals and other governmental entities	\$ -	\$ -	\$ 237	\$ 237
NET POSITION				
Assets held in trust for others	<u>31,865</u>	<u>234,472</u>	<u>28,367</u>	<u>294,704</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 31,865</u>	<u>\$ 234,472</u>	<u>\$ 28,604</u>	<u>\$ 294,941</u>

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST FUNDS

COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION

For the Year Ended December 31, 2019

	<u>Free Eye Clinic</u>	<u>Baker Estate</u>	<u>Nursing Home Crafts</u>	<u>Total</u>
ADDITIONS				
Interest	\$ 159	\$ 1,125	\$ -	\$ 1,284
Other:				
Contributions	-	10,000	-	10,000
Miscellaneous	-	-	-	-
	<u>159</u>	<u>11,125</u>	<u>-</u>	<u>11,284</u>
Total additions				
DEDUCTIONS				
Current:				
Health and welfare	-	-	2,652	2,652
	<u>-</u>	<u>-</u>	<u>2,652</u>	<u>2,652</u>
Total deductions				
Net change in net position	159	11,125	(2,652)	8,632
NET POSITION				
Beginning of year	<u>31,706</u>	<u>223,347</u>	<u>31,019</u>	<u>286,072</u>
End of year	<u>\$ 31,865</u>	<u>\$ 234,472</u>	<u>\$ 28,367</u>	<u>\$ 294,704</u>

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2019

	<u>Balance, December 31, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, December 31, 2019</u>
DRAINAGE DISTRICT FUNDS				
Assets:				
Cash and investments	\$ 338,099	\$ 108,280	\$ 76,399	\$ 369,980
Liabilities:				
Other	<u>\$ 338,099</u>	<u>\$ 108,280</u>	<u>\$ 76,399</u>	<u>\$ 369,980</u>
PROPERTY TAXES				
Assets:				
Cash and investments	\$ 177,476	\$ 592,337,726	\$ 592,150,930	\$ 364,272
Receivables - other	<u>301,725</u>	<u>353,105,061</u>	<u>353,123,408</u>	<u>283,378</u>
	<u>\$ 479,201</u>	<u>\$ 945,442,787</u>	<u>\$ 945,274,338</u>	<u>\$ 647,650</u>
Liabilities:				
Other	<u>\$ 479,201</u>	<u>\$ 355,974,898</u>	<u>\$ 355,806,449</u>	<u>\$ 647,650</u>
CONDEMNATIONS AND ABANDONED PROPERTY				
Assets:				
Cash and investments	\$ 402,231	\$ 42,901	\$ 67,537	\$ 377,595
	<u>\$ 402,231</u>	<u>\$ 42,901</u>	<u>\$ 67,537</u>	<u>\$ 377,595</u>
Liabilities:				
Other	<u>\$ 402,231</u>	<u>\$ 76,700</u>	<u>\$ 101,336</u>	<u>\$ 377,595</u>

(CONTINUED)

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2019

	Balance, December 31, <u>2018</u>	<u>Additions</u>	<u>Deductions</u>	Balance, December 31, <u>2019</u>
CIRCUIT CLERK				
Assets:				
Cash and investments	\$ 1,533,893	\$ 33,780,295	\$ 33,557,124	\$ 1,757,064
Accrued interest receivable	<u>6,442</u>	<u>5,984</u>	<u>-</u>	<u>12,426</u>
	<u>\$ 1,540,335</u>	<u>\$ 33,786,279</u>	<u>\$ 33,557,124</u>	<u>\$ 1,769,490</u>
Liabilities:				
Other	<u>\$ 1,540,335</u>	<u>\$ 33,786,279</u>	<u>\$ 33,557,124</u>	<u>\$ 1,769,490</u>
 PAYROLL				
Assets:				
Cash and investments	\$ 147,247	\$ 69,472,172	\$ 69,461,713	\$ 157,706
Receivables - other	861	6,214	6,580	495
Due from others	<u>-</u>	<u>40,501,957</u>	<u>40,501,957</u>	<u>-</u>
	<u>\$ 148,108</u>	<u>\$ 109,980,343</u>	<u>\$ 109,970,250</u>	<u>\$ 158,201</u>
Liabilities:				
Other	<u>\$ 148,108</u>	<u>\$ 72,242,168</u>	<u>\$ 72,232,075</u>	<u>\$ 158,201</u>
 JAIL INMATE				
Assets:				
Cash and investments	<u>\$ 33,426</u>	<u>\$ 2,226,025</u>	<u>\$ 2,218,344</u>	<u>\$ 41,107</u>
Liabilities:				
Other	<u>\$ 33,426</u>	<u>\$ 2,226,025</u>	<u>\$ 2,218,344</u>	<u>\$ 41,107</u>

(CONTINUED)

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2019

	<u>Balance, December 31, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, December 31, 2019</u>
SHERIFF'S GENERAL				
Assets:				
Cash and investments	\$ -	\$ 270,610	\$ 270,610	\$ -
Liabilities:				
Other	\$ -	\$ 270,610	\$ 270,610	\$ -
NATIONWIDE RETIREMENT				
Assets:				
Cash and investments	\$ -	\$ 349,824	\$ 349,449	\$ 375
Liabilities:				
Other	\$ -	\$ 349,824	\$ 349,449	\$ 375
-				
TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and investments	\$ 2,632,372	\$ 698,587,833	\$ 698,152,106	\$ 3,068,099
Accrued interest receivable	6,442	5,984	-	12,426
Receivables - other	302,586	353,111,275	353,129,988	283,873
Due from others	-	40,501,957	40,501,957	-
	<u>\$ 2,941,400</u>	<u>\$ 1,092,207,049</u>	<u>\$ 1,091,784,051</u>	<u>\$ 3,364,398</u>
Liabilities:				
Other	<u>\$ 2,941,400</u>	<u>\$ 465,034,784</u>	<u>\$ 464,611,786</u>	<u>\$ 3,364,398</u>

McLEAN COUNTY, ILLINOIS
COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD
BALANCE SHEET AND STATEMENT OF NET POSITION
December 31, 2019

	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS			
CURRENT ASSETS			
Cash and investments	\$ 3,040,664	\$ -	\$ 3,040,664
Receivables:			
State of Illinois	715,734	-	715,734
Accounts	-	-	-
Other	1,366	-	1,366
Due from primary government	-	-	-
Other assets	-	-	-
	<u>3,757,764</u>	<u>-</u>	<u>3,757,764</u>
Total current assets	3,757,764	-	3,757,764
NONCURRENT ASSETS			
Capital assets, net	-	415,541	415,541
	<u>-</u>	<u>415,541</u>	<u>415,541</u>
TOTAL ASSETS	<u>\$ 3,757,764</u>	<u>\$ 415,541</u>	<u>\$ 4,173,305</u>
LIABILITIES AND FUND BALANCE/NET POSITION			
CURRENT LIABILITIES			
Accounts payable	\$ 5,754	\$ -	\$ 5,754
Due to individuals and other governmental entities	2,869	-	2,869
Due to primary government	22,704	-	22,704
Accrued compensated absences	-	84	84
	<u>31,327</u>	<u>84</u>	<u>31,411</u>
Total current liabilities	31,327	84	31,411
NONCURRENT LIABILITIES			
Accrued compensated absences	-	760	760
	<u>-</u>	<u>760</u>	<u>760</u>
Total noncurrent liabilities	-	760	760
Total liabilities	31,327	844	32,171
DEFERRED INFLOW OF RESOURCES			
Revenue deferred due to availability	230,000	(230,000)	-
	<u>230,000</u>	<u>(230,000)</u>	<u>-</u>
Total deferred inflow of resources	230,000	(230,000)	-
FUND BALANCE/NET POSITION			
Net investment in capital assets	-	415,541	415,541
Unrestricted	3,496,437	229,156	3,725,593
	<u>3,496,437</u>	<u>229,156</u>	<u>3,725,593</u>
Total fund balance/net position	3,496,437	644,697	4,141,134
TOTAL LIABILITIES AND FUND BALANCE/NET POSITION	<u>\$ 3,757,764</u>	<u>\$ 415,541</u>	<u>\$ 4,173,305</u>

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD

RECONCILIATION OF BALANCE SHEET TO STATEMENT OF NET POSITION

December 31, 2019

TOTAL FUND BALANCE FOR FUND BALANCE SHEET \$ 3,496,437

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

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

Cost of capital assets	2,081,082
Accumulated depreciation	<u>(1,665,541)</u>
	<u>415,541</u>

Other long-term assets are not recognized as current resources but are considered deferred inflows of resources until available in the governmental fund statements.	<u>230,000</u>
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Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at December 31, 2019 consist of:

Accrued compensated absences	<u>(844)</u>
------------------------------	--------------

TOTAL NET POSITION \$ 4,141,134

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, 2019

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
REVENUES			
Licenses, permits, fees and fines	\$ 2,499,734	\$ 230,000	\$ 2,729,734
Interest	17,607	-	17,607
Miscellaneous	-	-	-
	<u>2,517,341</u>	<u>230,000</u>	<u>2,747,341</u>
EXPENDITURES			
Current:			
Personal services	82,904	62	82,966
Contractual services	1,382,374	-	1,382,374
Commodities	1,304	-	1,304
Minor equipment	6,997	-	6,997
Depreciation	-	242,679	242,679
Debt Service	217,719	(213,899)	3,820
	<u>1,691,298</u>	<u>28,842</u>	<u>1,720,140</u>
Total expenditures/expenses			
Excess (deficiency) of revenues over expenditures	826,043	201,158	1,027,201
FUND BALANCE (DEFICIT)/NET POSITION			
Beginning of period	<u>2,670,394</u>	<u>443,539</u>	<u>3,113,933</u>
End of period	<u>\$ 3,496,437</u>	<u>\$ 644,697</u>	<u>\$ 4,141,134</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, 2019

NET CHANGE IN FUND BALANCE \$ 826,043

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 (242,679)

Principal reductions:

Capital lease repayments 213,899

Miscellaneous grant revenues, schooling reimbursements from the State, and
salary reimbursements from the State 230,000

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 (62)

TOTAL CHANGE IN NET POSITION OF GOVERNMENTAL
ACTIVITY \$ 1,027,201

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, 2019

With Comparative Figures for Year Ended December 31, 2018

	2019			2018 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Licenses, permits, fees and fines	1,937,362	1,937,362	2,499,734	2,777,889
Interest	1,200	1,200	17,607	8,659
Total revenues	<u>1,938,562</u>	<u>1,938,562</u>	<u>2,517,341</u>	<u>2,786,548</u>
EXPENDITURES				
Current:				
Personal services	80,340	82,933	82,904	82,104
Contractual services	1,357,294	1,382,375	1,382,374	1,321,918
Commodities	-	1,304	1,304	-
Minor equipment	29,500	29,500	6,997	4,855
Debt services	217,719	217,719	217,719	217,718
Total expenditures	<u>1,684,853</u>	<u>1,713,831</u>	<u>1,691,298</u>	<u>1,626,595</u>
Excess (deficiency) of revenues over expenditures	253,709	224,731	826,043	1,159,953
FUND BALANCE (DEFICIT)				
Beginning of period			<u>2,670,394</u>	<u>1,510,441</u>
End of period			<u>\$ 3,496,437</u>	<u>\$ 2,670,394</u>

STATISTICAL SECTION (UNAUDITED)

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

Contents	Page
Financial Trends	154
<i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	
Revenue Capacity	162
<i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
Debt Capacity	168
<i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	172
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	
Operating Information	174
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

McLean County, Illinois
Net Position by Component
Last Ten Years
(Accrual Basis of Accounting)

	December 31,			
	<u>2019</u>	<u>2018</u>	<u>2017</u> #	<u>2016</u>
Governmental activities				
Net investment in capital assets	\$ 122,461,595	\$ 120,826,123	\$ 122,475,265	\$ 120,813,206
Restricted	41,655,101	33,034,776	28,694,267	22,500,120
Unrestricted	<u>(72,224)</u>	<u>242,196</u>	<u>4,927,816</u>	<u>10,960,114</u>
Total governmental activities net position	<u>\$ 164,044,472</u>	<u>\$ 154,103,095</u>	<u>\$ 156,097,348</u>	<u>\$ 154,273,440</u>
Business-type activities				
Net investment in capital assets	\$ 191,061	\$ 186,126	\$ 188,738	\$ 186,353
Unrestricted	<u>3,647,492</u>	<u>5,202,506</u>	<u>6,447,492</u>	<u>7,732,806</u>
Total business-type activities net net position	<u>\$ 3,838,553</u>	<u>\$ 5,388,632</u>	<u>\$ 6,636,230</u>	<u>\$ 7,919,159</u>
Primary government				
Net investment in capital assets	\$ 122,652,656	\$ 121,012,249	\$ 122,664,003	\$ 120,999,559
Restricted	41,655,101	33,034,776	28,694,267	22,500,120
Unrestricted	<u>3,575,268</u>	<u>5,444,702</u>	<u>11,375,308</u>	<u>18,692,920</u>
Total primary government net position	<u>\$ 167,883,025</u>	<u>\$ 159,491,727</u>	<u>\$ 162,733,578</u>	<u>\$ 162,192,599</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.

December 31,					
<u>2015</u>	<u>2014</u> *	<u>2013</u> *	<u>2012</u> *	<u>2011</u> *	<u>2010</u> *
\$ 118,596,377	\$ 111,866,662	\$ 110,754,012	\$ 109,896,709	\$ 107,867,249	\$ 106,921,713
19,631,994	18,838,654	18,481,466	18,568,346	18,204,854	16,934,312
<u>9,039,203</u>	<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>\$ 147,267,574</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>
\$ 161,171	\$ 831,918	\$ 996,840	\$ 1,125,498	\$ 1,210,016	\$ 1,368,490
<u>9,042,772</u>	<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>\$ 9,203,943</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>
\$ 118,757,548	\$ 112,698,580	\$ 111,750,852	\$ 111,022,207	\$ 109,077,265	\$ 108,290,203
19,631,994	18,838,654	18,481,466	18,568,346	18,204,854	16,934,312
<u>18,081,975</u>	<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>\$ 156,471,517</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>

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

	Year Ended December 31,				2015
	2012	2018	2017	2016	
Expenses			#		
Governmental activities:					
General government	\$ 19,351,022	\$ 17,953,943	\$ 19,224,412	\$ 19,247,835	\$ 16,480,357
Public safety	37,257,430	37,208,872	38,196,114	36,215,708	33,220,970
Highways and streets	13,334,258	14,251,080	12,579,514	12,909,323	7,828,757
Health and welfare	10,570,162	11,103,082	11,220,834	11,413,496	11,026,902
Culture and recreation	1,358,155	1,376,314	1,527,478	1,262,687	1,290,690
Regional Planning	610,605	883,737	#	#	#
Interest expense	1,923,195	1,974,258	2,004,633	1,077,485	487,825
Total governmental activities expenses	<u>84,404,827</u>	<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	8,619,316	8,767,708	9,161,898	8,865,089	8,736,275
Total primary government expenses	<u>93,024,143</u>	<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	9,188,737	7,609,493	7,268,036	7,993,549	7,947,700
Public safety	7,830,181	7,942,010	8,176,932	8,433,010	8,494,451
Highways and streets	5,855,012	1,979,192	1,357,686	1,491,442	854,455
Health and welfare	993,712	1,041,363	988,932	992,488	996,984
Culture and recreation	412,795	415,839	431,095	442,783	415,568
Regional Planning	31,085	37,230	#	#	#
Operating grants and contributions:					
General government	6,508,458	5,794,427	6,113,688	6,323,214	2,434,320
Public safety	5,056,324	5,247,692	6,163,348	5,130,752	5,739,356
Highways and streets	5,750,048	4,931,123	5,256,866	5,500,696	5,215,506
Health and welfare	3,900,478	3,556,183	4,429,229	4,678,525	4,859,275
Culture and recreation	72	191	104	136	61
Regional Planning	1,188	#	#	#	#
Capital grants:					
General government	-	-	-	-	-
Highways and streets	644,613	1,749,274	1,766,387	2,498,257	-
Culture and recreation	-	-	-	1,234,248	-
Total governmental activities program revenues	<u>46,172,703</u>	<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	6,336,433	6,901,526	6,981,861	6,646,290	7,591,443
Capital grants	-	-	-	-	-
Total business-type activities program revenues	<u>6,336,433</u>	<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>52,509,136</u>	<u>47,206,043</u>	<u>48,934,164</u>	<u>51,365,390</u>	<u>44,549,019</u>
Net (expense) revenue	<u>40,515,007</u>	<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	36,078,829	35,184,706	35,055,965	34,266,278	33,256,785
Motor fuel tax*	-	-	-	-	-
Retailers occupation tax	-	6,394,226	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	1,400,378	1,089,910	620,236	544,499	532,335
Miscellaneous	55,437	110,472	126,929	95,414	189,895
Intergovernmental*	11,323,369	974,283	12,723	-	-
Extraordinary Item	-	-	-	-	-
Transfers	(684,512)	(706,862)	(827,289)	(824,111)	(785,455)
Total governmental activities	<u>48,173,501</u>	<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	42,546	42,046	18,937	16,437	7,797
Miscellaneous	5,746	38,104	50,882	93,467	121,296
Transfers	684,512	706,862	827,289	824,111	785,455
Total business-type activities	<u>732,804</u>	<u>787,012</u>	<u>897,108</u>	<u>934,015</u>	<u>914,548</u>
Total primary government general revenues	<u>48,906,305</u>	<u>47,133,846</u>	<u>45,521,698</u>	<u>44,516,560</u>	<u>43,699,712</u>
Special items:					
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	9,941,377	1,900,065	1,823,908	6,175,111	10,136,116
Business-type activities	(1,550,079)	(1,079,170)	(1,282,929)	(1,284,784)	(959,661)
Total change in net position	<u>\$ 8,391,298</u>	<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
\$ 18,364,302	\$ 17,982,075	\$ 17,919,251	\$ 18,608,965	\$ 17,906,630
33,770,007	33,475,849	32,261,376	31,345,919	30,257,438
15,850,277	13,913,216	13,541,952	15,030,743	11,399,985
11,135,401	10,955,932	10,292,382	9,814,562	10,330,274
1,124,601	1,099,118	1,098,706	1,179,455	997,585
# 556,970	# 542,963	# 504,304	# 478,964	# 416,392
<u>80,801,558</u>	<u>77,969,153</u>	<u>75,617,971</u>	<u>76,458,608</u>	<u>71,308,304</u>
8,849,377	8,277,867	8,037,119	7,273,881	7,260,194
<u>89,650,935</u>	<u>86,247,020</u>	<u>83,655,090</u>	<u>83,732,489</u>	<u>78,568,498</u>
7,032,348	6,925,119	6,809,504	6,782,694	7,337,489
7,823,932	7,929,981	7,749,843	7,427,120	7,489,700
2,289,528	2,049,146	1,249,809	1,994,321	1,468,811
1,503,755	1,374,386	1,355,585	1,295,817	1,262,510
405,537	408,776	395,929	396,909	411,725
# 2,208,565	# 2,546,489	# 2,347,814	# 2,219,265	# 1,553,114
5,071,591	4,534,565	4,481,834	4,180,432	3,978,581
8,244,725	6,554,303	6,834,916	1,672,273	876,172
4,755,479	4,801,729	4,217,518	2,744,496	2,786,774
106	323	23,583	234	80
# 194,400	# 202,000	# 1,210,441	# 796,524	# 2,595,158
<u>39,529,966</u>	<u>37,327,017</u>	<u>36,676,776</u>	<u>29,510,085</u>	<u>29,825,018</u>
7,494,062	7,412,342	7,522,362	7,959,013	5,851,867
1,402	42,740	25,132	25,041	-
<u>7,495,464</u>	<u>7,455,082</u>	<u>7,547,494</u>	<u>7,984,054</u>	<u>5,851,867</u>
47,025,430	44,783,099	44,224,270	37,494,139	35,676,885
<u>42,625,505</u>	<u>41,464,921</u>	<u>39,430,820</u>	<u>46,238,350</u>	<u>42,891,613</u>
32,794,518	32,709,709	33,160,993	32,854,093	31,983,693
6,091,119	6,092,490	6,247,582	5,716,686	5,506,056
1,884,233	1,876,272	1,742,305	1,545,248	1,595,010
1,546,930	1,592,269	1,391,696	1,440,323	1,538,152
528,487	516,935	602,643	708,913	707,380
101,567	233,356	145,120	133,254	181,640
-	-	-	1,219,913	1,662,571
(926,448)	(817,302)	(801,377)	(687,696)	(847,992)
<u>42,020,406</u>	<u>42,203,729</u>	<u>42,488,962</u>	<u>48,335,311</u>	<u>47,858,466</u>
6,923	10,091	40,392	46,481	61,153
73,638	61,804	52,057	47,723	56,739
926,448	817,303	801,377	687,696	847,991
1,007,009	889,198	893,826	781,900	965,883
<u>43,027,415</u>	<u>43,092,927</u>	<u>43,382,788</u>	<u>49,117,211</u>	<u>48,824,349</u>
748,814	1,561,593	3,547,767	1,386,788	6,375,180
(346,904)	66,413	404,201	1,492,073	(442,444)
<u>\$ 401,910</u>	<u>\$ 1,628,006</u>	<u>\$ 3,951,968</u>	<u>\$ 2,878,861</u>	<u>\$ 5,932,736</u>

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

December 31,

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Fund			#	#
Nonspendable:				
Inventory	\$ 177	\$ 177	\$ 5,869	\$ 81,493
Prepaid items	118,646	98,095	79,652	93,012
Restricted for:				
Public safety	10,832,915	8,783,497	6,372,436	-
Assigned to:				
Tort judgment	-	-	-	1,754,592
Unassigned:	19,853,977	17,823,391	16,893,767	18,198,388
Reserved	-	-	-	-
Unreserved	-	-	-	-
Total General Fund	<u>\$ 30,805,715</u>	<u>\$ 26,705,160</u>	<u>\$ 23,351,724</u>	<u>\$ 20,127,485</u>
All Other Governmental Funds				
Nonspendable:				
Inventory	\$ 386,561	\$ 413,333	\$ 477,044	\$ 623,103
Prepaid items	10,083	-	-	-
Restricted for:				
Operations (document storage & automation)	3,329,739	2,993,356	2,672,872	2,166,667
Health & wellness	5,499,767	5,084,793	5,371,404	5,172,393
Highway	15,414,727	12,051,443	10,559,829	10,892,191
Employee benefits	3,288,345	2,373,631	2,074,989	2,012,824
Public safety	2,383,472	2,436,127	2,359,900	2,312,883
Regional Planning	622,696	513,584	#	#
Debt service	164,669	167,523	173,227	174,755
Culture and recreation	1	1	4,354	34,617
Capital improvements	486	486	486	486
Unassigned:	(864,569)	(439,812)	(349,548)	(269,785)
Reserved	-	-	-	-
Unreserved	-	-	-	-
Total All Other Governmental Funds	<u>\$ 30,235,977</u>	<u>\$ 25,594,465</u>	<u>\$ 23,344,557</u>	<u>\$ 23,120,134</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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
#	#	#	#	#	#
\$ 77,272	\$ 94,008	\$ 84,872	\$ 98,735	\$ 86,647	-
163,513	65,458	80,605	71,508	53,013	-
-	-	-	-	-	-
1,236,933	1,205,526	871,815	839,766	713,604	-
14,126,486	13,740,926	14,300,832	13,059,044	11,324,326	-
-	-	-	-	-	\$ 1,038,266
-	-	-	-	-	9,285,560
<u>\$ 15,604,204</u>	<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>
\$ 466,663	\$ 516,621	\$ 411,296	\$ 269,603	\$ 289,005	-
-	725	985	222	7,166	-
1,587,302	899,712	803,500	998,719	893,425	-
4,843,475	5,298,098	4,754,598	4,429,396	3,975,681	-
10,234,427	9,897,066	10,300,398	10,710,246	11,193,422	-
2,024,241	1,910,995	1,739,741	1,441,167	749,669	-
1,937,868	1,580,667	1,515,693	1,431,220	1,436,582	-
#	#	#	#	#	#
167,484	169,031	162,943	164,011	164,771	-
20,103	22,164	25,143	34,441	38,978	-
486	486	486	486	486	-
(121,474)	(676,039)	(586,438)	(466,064)	(388,790)	-
-	-	-	-	-	\$ 298,158
-	-	-	-	-	18,535,091
<u>\$ 21,160,575</u>	<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>

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

	Year Ended December 31,			
	2019	2018	2017	2016
Revenues				
General property taxes	\$ 36,078,828	\$ 35,184,705	\$ 35,055,966	\$ 34,266,279
Other taxes	10,292,762	9,694,324	9,636,026	9,710,085
Licenses, permits, fees, and fines	8,176,904	7,367,459	7,947,250	7,964,123
Intergovernmental	23,017,862	20,193,225	22,671,269	19,945,182
Charges for services	15,884,422	11,799,877	10,926,203	10,996,761
Maintenance contracts	3,287,005	3,051,619	2,783,234	3,381,968
Interest	1,400,388	1,089,912	620,237	544,499
Miscellaneous	335,793	361,457	309,408	250,251
Total revenues	<u>98,473,964</u>	<u>88,742,578</u>	<u>89,949,593</u>	<u>87,059,148</u>
Expenditures				
Current:				
General government	31,193,444	29,943,327	29,865,263	30,001,117
Public Safety	30,272,217	28,587,692	29,559,937	27,532,020
Highways and streets	8,134,262	7,600,719	5,399,303	6,947,156
Health and welfare	7,903,166	8,213,766	8,189,045	8,038,980
Culture and recreation	1,129,990	1,107,164	1,192,618	1,063,320
Capital outlay-highways, bridges & streets	5,758,552	3,330,679	7,074,848	3,808,300
Capital outlay-other	4,088,366	26,718,794	13,269,239	4,133,349
Debt Service				
Principle	1,422,500	1,322,500	1,232,500	1,163,000
Interest	1,923,195	2,046,495	2,075,205	1,071,382
Total expenditures	<u>91,825,692</u>	<u>108,871,136</u>	<u>97,857,958</u>	<u>83,758,624</u>
Excess (deficiency) of revenues over expenditures	<u>6,648,272</u>	<u>(20,128,558)</u>	<u>(7,908,365)</u>	<u>3,300,524</u>
Other financing sources (uses)				
Transfers in	4,109,755	4,285,876	3,819,722	2,644,811
Proceeds from capital lease	2,778,308	25,836,703	11,734,315	3,175,674
Proceeds from disposition of capital assets	-	-	-	-
Proceeds from note payable	-	-	450,000	-
Transfers out	(4,794,268)	(4,992,738)	(4,647,010)	(3,468,924)
Extraordinary loss	-	-	-	-
Total other financing sources (uses)	<u>2,093,795</u>	<u>25,129,841</u>	<u>11,357,027</u>	<u>2,351,561</u>
Excess of revenues and other financing sources over expenditures and other financing uses	8,742,067	5,001,283	3,448,662	5,652,085
Fund Balances				
Beginning of year, as restated	<u>52,299,625</u>	<u>47,298,342</u>	<u>43,247,619</u>	<u>37,595,534</u>
End of year	<u>\$ 61,041,692</u>	<u>\$ 52,299,625</u>	<u>\$ 46,696,281</u>	<u>\$ 43,247,619</u>
Debt Service as a percentage of noncapital expenditures	2.35%	2.60%	2.68%	1.41%

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.

Data not available for breakout.

Table IV

Year Ended December 31,

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	
\$	33,256,786	\$ 32,794,518	\$ 32,709,710	\$ 33,160,995	\$ 32,854,094	\$ 31,983,693	
	9,617,818	9,475,648	9,711,859	9,444,766	8,609,627	8,721,238	
	7,760,205	7,223,902	7,629,745	7,503,569	7,216,549	7,913,536	
	17,779,198	19,976,866	18,666,030	17,854,608	18,260,782	16,447,350	
	10,269,636	11,185,045	10,221,985	9,755,007	8,873,506	8,781,050	
	3,083,728	2,747,754	2,745,792	2,807,921	2,803,414	2,980,189	
	532,333	528,488	516,936	602,642	708,914	707,380	
	526,050	582,541	484,498	125,068	262,073	106,848	
	<u>82,825,754</u>	<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>	
	29,354,732	28,643,491	28,453,554	26,736,684	27,284,954	23,990,083	
	26,425,220	26,534,175	26,234,981	25,425,873	24,888,963	24,461,846	
	7,999,029	11,106,896	9,709,566	9,212,660	9,702,155	5,053,309	
	7,932,616	8,123,270	7,839,585	7,443,894	7,436,502	7,693,107	
	1,069,642	1,049,496	1,051,674	1,030,378	1,049,072	1,069,959	
	5,255,149	4,673,880	4,902,776	5,771,296	5,563,570	6,458,407	
	1,476,751	919,029	1,765,295	1,671,780	1,874,011	888,262	
#	1,431,643	#	527,853	#	478,964	#	2,205,534
	<u>487,825</u>	<u>847,467</u>	<u>80,485,284</u>	<u>631,513</u>	<u>78,278,191</u>	<u>71,820,507</u>	
	<u>80,000,964</u>	<u>83,329,347</u>					
	<u>2,824,790</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>	
	3,998,566	1,756,742	1,590,826	1,601,183	1,451,590	1,295,783	
	-	-	-	15,394	652,066	123,920	
	-	-	-	-	16,000	300	
	-	-	-	-	90,000	-	
	(4,784,020)	(2,683,190)	(2,408,128)	(2,402,560)	(2,137,655)	(2,143,775)	
	<u>(785,454)</u>	<u>(926,448)</u>	<u>(817,302)</u>	<u>(785,983)</u>	<u>72,001</u>	<u>(723,772)</u>	
	2,039,336	258,967	1,383,969	2,544,515	1,382,769	5,097,005	
	<u>34,725,443</u>	<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>36,764,779</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>	
	0.67%	1.09%	0.72%	0.90%	0.68%	3.42%	

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

<u>Property Class</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Residential	\$ 2,471,963,739	\$ 2,428,697,058	\$ 2,410,414,140	\$ 2,423,382,919
Farm	415,330,712	395,714,733	376,541,304	360,990,723
Commercial	1,081,294,703	1,004,250,813	992,345,279	1,084,536,731
Industrial	26,321,437	25,714,763	25,759,455	27,366,332
Railroad	17,603,897	18,875,129	16,177,982	16,517,257
Total Assessed Value	\$ 4,012,514,488	\$ 3,873,252,496	\$ 3,821,238,160	\$ 3,912,793,962
Total Actual Value	*	*	*	*
Total Direct Tax Rate	\$ 0.91509	\$ 0.92082	\$ 0.91052	\$ 0.91399

Source: McLean County Clerk

* Information not available.

Table V

	<u>2015</u>		<u>2014</u>		<u>2013</u>		<u>2012</u>		<u>2011</u>		<u>2010</u>
\$	2,337,695,993	\$	2,326,529,161	\$	2,251,797,244	\$	2,256,739,638	\$	2,639,966,365	\$	2,629,039,475
	273,293,209		334,286,380		312,513,725		292,746,001		284,998,298		266,677,418
	1,015,108,777		1,043,267,481		1,007,600,765		937,347,756		1,038,572,576		981,387,717
	26,610,457		29,916,910		29,420,443		24,139,740		25,768,961		26,386,507
	18,528,769		16,782,140		16,749,009		1,505,104		1,535,221		1,540,731
\$	3,671,237,205	\$	3,750,782,072	\$	3,618,081,186	\$	3,512,478,239	\$	3,990,841,421	\$	3,905,031,848
	*		*		*		*		*		*
\$	0.91836	\$	0.90133	\$	0.90375	\$	0.91165	\$	0.91571	\$	0.91673

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

	<u>2010</u>	<u>2011</u>
CITY OF BLOOMINGTON		
McLean County	0.91673	0.91571
City of Bloomington Township	0.17309	0.14328
City of Bloomington	1.06013	1.05955
City of Bloomington Library	0.25087	0.25073
Bloomington-Normal Water District	0.16391	0.16390
Bloomington-Normal Airport Authority	0.09855	0.15486
School District No. 87	4.65682	4.65741
Jr. College District No. 540	<u>0.47361</u>	<u>0.47584</u>
	<u>7.79371</u>	<u>7.82128</u>
TOWN OF NORMAL		
McLean County	0.91673	0.91571
Normal Township	0.15807	0.16501
Road and Bridge	0.08589	0.08965
Town of Normal	0.78259	0.77488
Normal Library	0.39507	0.41484
Bloomington-Normal Water District	0.16391	0.16390
Airport Authority	0.09855	0.15486
School District No. 5	4.76383	4.73499
Jr. College District No. 540	<u>0.47361</u>	<u>0.47584</u>
	<u>7.83825</u>	<u>7.88968</u>
WEST TOWNSHIP		
McLean County	0.91673	0.91571
West Township	0.33772	0.32565
Road and Bridge	0.46441	0.44753
LeRoy Fire District	0.36879	0.37639
LeRoy Park District	0.13397	0.17084
Multi-Township Assessment	0.02863	0.02766
School District No. 2	5.40841	5.40217
Jr. College District No. 505	0.50626	0.51182
S. E. Water District	-	-
West School Rebate	<u>(1.94707)</u>	<u>(1.61746)</u>
	<u>6.21785</u>	<u>6.56031</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 2019 tax levy provided taxes in 2020.

Source: McLean County Clerk

Table VI

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
0.91165	0.90375	0.90133	0.91836	0.91399	0.91052	0.92082	0.91509
0.14145	0.12243	0.12541	0.12433	0.12166	0.12660	0.12594	0.12503
1.05990	1.06121	1.06782	1.07729	1.08360	1.07967	1.08603	1.09010
0.25620	0.25811	0.17216	0.25098	0.25296	0.25959	0.26081	0.26230
0.16402	0.17011	0.13655	0.17446	0.17931	0.18466	0.18651	0.18835
0.12745	0.12736	4.95303	0.13572	0.12442	0.11937	0.09943	0.14367
4.72322	4.83486	0.25323	5.15877	5.13998	5.15321	5.15520	5.14481
<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>0.58179</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>	<u>8.45114</u>
0.91165	0.90375	0.90133	0.91836	0.91399	0.91052	0.92082	0.91509
0.16692	0.22296	0.22800	0.22786	0.23079	0.23281	0.23007	0.23312
0.09070	0.09101	0.91581	0.09571	0.09568	0.09291	0.09177	0.09006
0.76272	0.89427	0.09346	0.92500	0.95891	1.04145	1.02714	1.03263
0.43971	0.44646	0.17216	0.45049	0.45260	0.44962	0.44349	0.43648
0.16402	0.17011	0.13655	0.17446	0.17931	0.18466	0.18651	0.18835
0.12745	0.12736	5.02707	0.13572	0.12442	0.11937	0.09943	0.14367
4.88412	5.00704	0.44185	5.05827	5.01469	5.03616	5.39197	5.35541
<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>0.58179</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>	<u>8.97660</u>
0.91165	0.90375	0.90133	0.91836	0.91399	0.91052	0.92082	0.91509
0.37422	0.36465	0.50166	0.36094	0.36143	0.35050	0.31864	0.29143
0.43437	0.42223	0.52488	0.41800	0.42054	0.42729	0.42683	0.38851
0.38897	0.51153	0.17500	0.50700	0.50982	0.51193	0.51756	0.52935
0.17258	0.17452	0.35632	0.22211	0.22842	0.22732	0.23088	0.23198
0.02337	0.02103	0.41300	0.02096	0.02030	0.02202	0.02090	0.02020
5.44900	5.46520	5.47870	5.53826	5.52881	5.53540	5.51493	5.56086
0.51937	0.52403	0.02051	0.54430	0.54637	0.53980	0.53780	0.53499
-	-	-	0.00468	-	-	0.00348	0.00343
<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>(0.96581)</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>	<u>7.51003</u>

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

	2018 Assessed Valuation (1)	Percentage of Total Assessed Valuation	Taxes Paid in 2019 (2)	2009 Assessed Valuation (1)	Percentage of Total Assessed Valuation	Taxes Paid in 2010 (2)	2010 Rank
1. State Farm Mutual (Insurance)	\$ 168,847,054	4.16%	\$ 14,505,164	\$ 170,168,991	4.35	\$ 13,343,055	1
2. Old Trail Wind Farm LLC	16,466,239	0.41%	1,392,235				
3. High Trail Wind Farm LLC	15,487,766	0.38%	1,267,982	21,858,180	0.56	1,754,344	2
4. White Oak Energy	15,614,653	0.38%	1,257,543				
5. Eastland Mall LLC	10,666,667	0.26%	901,455	18,578,967	0.48	1,438,274	3
6. CH shoppes	4,661,491	0.11%	886,098				
7. Westminster Village	10,765,000	0.27%	817,648	5,884,302	0.15	397,467	9
8. Wal-Mart	9,014,938	0.22%	797,566	13,644,655	0.35	1,065,497	4
9. IAA	9,179,192	0.23%	775,746	9,973,470	0.26	772,087	6
10. C150 11 709 S. Main	<u>7,996,114</u>	0.20%	<u>717,779</u>				
Country Life Insurance Co.				13,754,556	0.35	1,069,395	5
Mitsubishi Motor Manuf.				9,122,871	0.23	713,571	7
IMI College Hills Dev				6,697,745	0.17	1,027,659	8
Intercontinental				<u>5,745,450</u>	<u>0.15</u>	<u>449,414</u>	10
	<u>\$ 268,699,114</u>	<u>0.07 %</u>	<u>\$ 23,319,216</u>	<u>275,429,187</u>	<u>7.05 %</u>	<u>22,030,763</u>	

(1) Assessed valuation is determined in 2018 for taxes payable in 2019.

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

Source: McLean County Supervisor of Assessments

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

Tax Levy Year	Total Current Tax Levy	<u>Collected within the Fiscal Year of the Levy</u>		Collections in Subsequent Years	<u>Collected within the Fiscal Year of the Levy</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2018	\$ 36,122,698	\$ 36,082,719	99.89%	(6,380)	36,076,339	99.87%
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%

Source: McLean County Treasurer's Office

Note: A tax levy year provides taxes for the ensuing year. Thereby, the 2018 tax levy year provided taxes in 2019.

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		
2019	\$ 39,016,692	2,778,308	\$ 1,422,500	\$ 40,372,500	*	\$ 235.38
2018	14,502,489	25,836,703	1,322,500	39,016,692	0.46%	225.75
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

*Information not yet available

McLean County, Illinois
Computation of Direct and Overlapping Debt
December 31, 2019
(Unaudited)

<u>Taxing District With Outstanding Debt</u>	<u>Net Debt Outstanding</u>	<u>% Within County</u>	<u>Debt Applicable to McLean County</u>
Municipalities			
City of Bloomington	69,544,036	100.00%	69,544,036
City of Chenoa	2,689,352	100.00%	2,689,352
Village of Cooksville	213,007	100.00%	213,007
Village of Heyworth	9,591,646	100.00%	9,591,646
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	110,231,049	100.00%	110,231,049
School Districts			
Bloomington District #87	54,631,712	100.00%	54,631,712
Blue Ridge Unit #18	11,929,805	97.09%	11,582,648
El Paso-Gridley Unit #11	2,972,362	96.81%	2,877,544
Eureka Unit #140	1,785,601	0.04%	714
Gibson City Unit #5E	5,135,713	96.83%	4,972,911
Heyworth Unit #4	26,020,472	99.97%	26,012,666
LeRoy Unit #2	7,248,532	99.95%	7,244,908
Lexington Unit #7	6,005,746	100.00%	6,005,746
Normal Unit #5	140,846,424	99.95%	140,776,001
Olympia Unit #16	11,579,731	96.20%	11,139,701
Prairie Central Unit #8N	4,470,541	95.35%	4,262,661
Ridgeview Unit #19	2,382,332	100.00%	2,382,332
Tri-Valley Unit #3	886,645	100.00%	886,645
Heartland Community College #540	61,692,210	83.08%	51,253,888
Illinois Central College #514	33,310,716	35.86%	11,945,223
Parkland Jr College #505	101,899,313	41.85%	42,644,862
Other Districts			
Bloomington-Normal Airport Authority	15,869,899	100.00%	15,869,899
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 Proection District	2,176,439	99.99%	2,176,221
Ellsworth Fire Proection District	468,998	100.00%	468,998
Total Overlapping Agencies	695,590,624		597,064,219
Direct Debt			
McLean County, Illinois ^	-	100.00%	-
TOTAL DIRECT AND OVERLAPPING DEBT	695,590,624		597,064,219

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>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Assessed Value of Property	\$ 3,908,370,369	\$ 3,990,841,421	\$ 3,953,957,241	\$ 3,978,497,132
Legal Debt Limit - 2.875% of Total Assessed Value	\$ 112,365,648	\$ 114,736,691	\$ 113,676,271	\$ 114,381,793
Amount of Debt Applicable to Debt Limit	\$ -	\$ -	\$ -	\$ -
Legal Debt Margin	\$ 112,365,648	\$ 114,736,691	\$ 113,676,271	\$ 114,381,793
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>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$ 4,057,232,937	\$ 4,123,724,828	\$ 4,233,019,886	\$ 4,280,079,197	\$ 4,335,493,849	\$ 4,394,362,065
\$ 116,645,447	\$ 118,557,089	\$ 121,699,322	\$ 123,052,277	\$ 124,645,448	\$ 126,337,909
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 116,645,447	\$ 118,557,089	\$ 121,699,322	\$ 123,052,277	\$ 124,645,448	\$ 126,337,909
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>
2019	171,517	*	*	3.30%
2018	172,828	\$8,499,762	\$49,180	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%

Source: US Bureau of Economic Analysis

*Information not yet available; 2018 would be latest information available.

Table XIII

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

<u>Employer</u>	<u>2019</u>			<u>2010</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	14,200	1	16.16%	14,450	1	17.02%
Illinois State University	3,319	2	3.78%	3,259	2	3.84%
Country Insurance & Financial Services	2,034	3	2.31%	2,084	3	2.46%
Unit 5 School District	1,600	4	1.82%	1,826	4	2.15%
OSF St. Joseph Medical Center	1,408	5	1.60%	1,140	7	1.34%
Advocate BroMenn Healthcare	1,337	6	1.52%	1,522	5	1.79%
McLean County	846	7	0.96%	806	9	0.95%
Afni, Inc.	830	8	0.94%	900	8	1.06%
City of Bloomington	715	9	0.81%	743	10	0.88%
District 87 Schools	686	10	0.78%	691	11	0.81%
Illinois Wesleyan University	510	11	0.58%	468	13	0.55%
Heartland Community College	488	12	0.56%			
Growmark, Inc.	482	T-13	0.55%	528	12	0.62%
Heritage Enterprises	482	T-13	0.55%			
Bridgestone/Firestone Co	451	14	0.51%			
Stark Industries	369	15	0.42%			
Town of Normal	-	-	0.00%	458	14	0.54%
Mitsubishi Motor Manufacturing	-	-	0.00%	1,278	6	1.51%
Kathryn Beich/Nestle USA	-	-	0.00%	380	15	0.45%
Total:	29,757		33.86%	30,533		35.97%

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

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

<u>Function/Program</u>	<u>Full-Time Equivalent Employees as of January 1,</u>									
	<u>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>	<u>2019</u>
General Government	132.27	128.28	140.90	135.12	136.89	159.71	153.51	153.04	124.11	134.06
Public Safety	434.86	404.27	400.62	401.62	406.89	389.67	389.02	388.92	410.00	402.86
Highways and Streets	39.75	38.76	33.85	37.15	37.47	35.93	36.40	36.40	35.17	34.75
Health and Welfare	218.29	228.40	219.13	223.60	228.31	239.31	247.61	247.61	227.63	229.88
Culture and Recreation	8.84	7.87	7.87	7.87	7.87	7.87	7.87	8.32	8.00	8.00
Total	834.01	807.58	802.37	805.36	817.43	832.49	834.41	834.29	804.91	809.55

Source: County Administrator's Office

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Justice and Law Enforcement				
Sheriff's Department				
Law Enforcement				
Physical Arrests	860	1,267	1,297	1,390
Traffic Violations	3,846	9,689	5,344	3,610
Traffic Accidents	287	278	283	283
Adult Jail Facility				
Rated Capacity	455	225	225	225
Total Bookings	5,348	5,842	5,897	6,551
McLean County Circuit Court				
Total Cases Filed	32,866	35,321	38,709	37,945
Total Civil Cases Filed	7,102	6,863	6,905	7,635
Total Criminal Cases Filed	2,794	2,836	2,905	3,477
Total Juvenile Cases Filed	261	257	329	352
Total Traffic/DUI/Ordinance	22,709	25,365	28,570	26,481
State's Attorneys Office				
Total Felony Cases	1,313	1,330	1,397	1,462
Total Misdemeanor Cases	1,478	1,513	1,501	2,008
Total Juvenile Cases	261	285	329	352
Total Traffic Cases	21,089	23,257	26,032	24,312
Total DUI Cases	776	787	778	845
Coroner's Office				
Total Coroner's Inquests	0	0	0	0
Total Autopsies	113	133	145	108
Total Coroner's Rulings	201	227	218	158
General Government Services				
Building and Zoning				
Total Building Permits Issued	253	202	230	201
Single Family Residential	26	23	30	24
Other Residential	125	138	142	131
Non-Residential Permits	102	41	58	46
Supervisor of Assessments				
Number of Parcels*	70,047	69,156	71,213	71,256

*2019 number represents 2018 Tax Assessment

Table XV

Fiscal Year					
<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
1,344	774	913	834	1,136	1,277
2,111	1,800	2,143	2,610	3,388	3,723
350	280	294	330	290	309
225	221	221	221	221	221
6,826	7,148	7,607	7,453	7,527	7,659
38,263	43,174	45,901	44,961	45,117	51,646
7,242	6,634	7,115	7,216	7,151	7,626
3,706	3,997	4,444	3,638	3,289	3,670
419	388	320	215	242	339
26,896	32,155	34,022	33,892	34,435	40,011
1,506	1,586	1,709	1,399	1,147	1,216
2,186	2,400	2,613	2,240	2,129	2,385
434	388	218	215	239	337
24,650	28,855	30,539	30,638	31,180	29,387
806	779	794	796	900	817
3	3	7	5	5	12
171	508	127	119	111	65
215	176	121	129	125	98
213	229	256	228	195	195
30	35	49	20	29	29
152	133	151	166	136	136
31	61	56	42	30	30
72,256	71,010	71,022	71,022	68,856	68,856

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Parks and Recreation Services				
Number of County Parks	2	2	2	2
Park Acreage	2,200	2,200	2,200	2,200
Campground Reservations	10,126	10,849	10,673	11,025
Shelter Reservations	233	197	187	221
Boat Registrations	1,870	1,966	2,118	1,975
Health Services				
Health Department				
Number of Home Nursing Visits	68	170	217	223
Number of Immunizations	10,547	9,842	9,938	11,093
Number of Clinic Visits	5,831	6,177	6,370	7,023
Number of Food Permits	921	916	927	894
Number of Septic Permits	118	82	101	106
Number of Private Well Permits	41	100	87	48
Nursing Home				
Licensed Bed Capacity	150	150	150	150
Average Daily Census	92	101	101	112
County Highway System				
Highway Department				
Number of Miles of Roads	366	368	368	368
Number of Bridges	87	87	87	87

Source: Respective County Departments

Table XV
(Continued)

Fiscal Year					
<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
2	2	2	2	2	2
2,200	2,200	2,200	2,250	2,250	2,250
10,773	10,182	2,563	8,989	9,544	10,797
195	154	128	142	141	156
1,615	1,517	1,697	1,792	1,620	1,522
254	462	505	10,510	11,199	11,079
11,675	10,070	9,169	9,563	12,271	11,833
7,499	9,049	10,156	11,021	21,337	20,523
826	525	821	1,420	1,317	1,391
107	108	130	127	119	126
33	37	61	62	36	42
150	150	150	150	150	150
121	128	133	140	132	119
368	368	368	368	368	368
87	87	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>2019</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>
Justice and Law Enforcement										
Adult Detention Facility Capacity	455	225	225	225	225	221	221	221	221	221
Juvenile Detention Facility Capacity	26	26	26	26	26	26	26	26	26	26
Parks and Recreation										
Number of County Parks	2	2	2	2	2	2	2	2	2	2
Park Acreage	2200	2200	2200	2200	2200	2200	2200	2250	2250	2250
County Highway System										
Centerline Miles of County Roads	366	368	368	368	368	368	368	368	368	368
Number of Bridges	87	87	87	87	87	87	88	88	88	88

Source: Respective County Departments