

CITY OF BLOOMINGTON, ILLINOIS

Comprehensive Annual Financial Report

Year Ended April 30, 2000

**Issued by the Finance Department
Brian J. Barnes, Director of Finance**

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CITY OF BLOOMINGTON, ILLINOIS
Comprehensive Annual Financial Report
Year Ended April 30, 2000

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October 4, 2000

To the Citizens of the
City of Bloomington

The Comprehensive Annual Financial Report of the City of Bloomington, Illinois, for the fiscal year ended April 30, 2000 is hereby submitted. This report presents a comprehensive and detailed picture of our financial transactions during the 1999-2000 fiscal year and the financial condition of the various funds as of April 30, 2000. This report was prepared by the City's Finance Department. Responsibility for both the accuracy of the presented data and the fairness of the presentation, including all disclosures, rests with the City. We believe the data as presented is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the City's financial position and results of operations as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain maximum understanding of the City's financial condition have been included. The organization and content of this report follows the standards for annual financial reporting promulgated by the Governmental Accounting Standards Board.

The Comprehensive Annual Report is divided into three main sections:

Introduction

Provides an overview of the City's operations. This section also discusses fiscal trends and gives some basic financial information.

Financial

The financial statements of the City and each of its funds as of and for the year ended April 30, 2000.

Statistical

Ten-year trend information and other vital facts about the City.

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ECONOMIC CONDITION AND OUTLOOK

The City of Bloomington is located in the heart of Central Illinois, approximately 125 miles southwest of Chicago, 155 miles northeast of St. Louis and 64 miles Northeast of Springfield, the State Capital. Bloomington is the County Seat of McLean County, the largest county in Illinois (approximately 762,240 acres). Bloomington (1994 pop. 57,707) is a twin city with the Town of Normal (1996 pop. 42,219). Interstates 74, 55 and 39 intersect in Bloomington-Normal as well as U.S. Routes 51 and 150 and State Route 9. The twin cities are also serviced by three major railroad lines and AMTRAK as well as air transportation at the Bloomington-Normal airport, which services commercial, commuter, corporate, and private aircraft. Bloomington is located in one of the most productive agriculture areas in the nation, but the economy is diverse and well-balanced. In addition to the major manufacturers and industries, there are two universities, a community college, three hospitals, and fourteen banks and savings and loan associations located in Bloomington-Normal. The City of Bloomington is one of the fastest growing urban areas in Illinois with an estimated 49.4% increase in population between 1970 and 1994. New construction continues to enhance residential, industrial and commercial growth.

Retail sales in the Bloomington-Normal metropolitan area have been strong over the past several years. There are approximately 14 major shopping areas located in the Bloomington-Normal area serving a large retail trading area covering a radius of 50 miles or more. The household effective buying income (\$52,010) for Bloomington-Normal is 14.3% above the United States EBI of \$45,504 and is projected to continue to grow through 2003.

Bloomington is the headquarters for State Farm Insurance Company. State Farm Insurance Company is the City's largest employer. There are six major employers in Bloomington-Normal who employ between 1,300 and 13,225 employees each. Another twenty-four employers provide jobs for between 250 and 950 employees of which the City of Bloomington with 507 employees is included.

Commercial and residential growth have been strong and steady. At Eastland Mall a joint agreement was reached with the City that has resulted in bringing Famous Barr to the Mall plus expanding the existing Kohl's store. It is conservatively estimated that this agreement will result in a net increase of \$9 million in sales and property tax collections for the City over the next 10 years. A new exposition center has been built near the outlet mall on the west side of the City, which is able to host events year-round. A new hotel has been built in this area and there are plans for a large, multi-screen movie theatre to be built as well. Major employers have remained stable and plans for occupying expanded space are underway. New projects and renovations abound in the downtown area and expanded lodging and restaurant facilities are under construction. Veterans Parkway is being widened, which will also aid growth. A cultural district has been authorized and a detailed plan developed to build arts related facilities and attract high level artists/performers to the area.

ECONOMIC CONDITION AND OUTLOOK - CONTINUED

Overall, the financial picture of the City is in excellent condition. Moody's Investor Services confirmed its Aa1 rating of the City in June, 1997, and the analyst stated that Bloomington is in the top 5% of credits in this range. The five-year budget of the City is a balanced budget. The financial expectations for revenues are that revenues will continue to increase at a rate that will allow us to provide the services that the Citizens of Bloomington have come to expect. With guidance of our Citizens and Council, Bloomington will remain a sound, responsible financial City.

MAJOR INITIATIVES

Community Development

The City of Bloomington has established a number of on-going programs for rehabilitation of single-family residential dwellings as a part of its Community Development Programs. Eligible households may have their homes rehabilitated through a variety of grant/loan programs, including city direct loans, reviewable loans, deferred loans, or grants. Eligible households receiving assistance through Community Development must meet one of HUD's national objectives. These objectives are a benefit to low/moderate income households or the elimination of slum/blight.

Enterprise Zone

The City of Bloomington, Town of Normal and McLean County formed the Enterprise Zone on July 1, 1985, in an effort to attract Mitsubishi Motor Manufacturing (formerly known as Diamond-Star Motors Corporation). In 1986, Mitsubishi Motors chose to locate in the Enterprise Zone due in part to the development incentives associated with this Zone. The plant is now complete, and automobile production began in September, 1988. At full capacity, the plant employs about 3,400 persons and produces about 240,000 cars per year.

The Enterprise Zone contains 2,880 acres. The Mitsubishi Motors plant consumed about 25% of the Zone's land area. Thus, large tracts are still available to accommodate suppliers and service industries to Mitsubishi Motors, as well as other economic development projects. To date, several suppliers have located in the Bloomington-Normal area. Some have chosen to locate in the Enterprise Zone and use its incentives, others have not.

The Enterprise Zone is a joint governmental venture. Within this structure, Bloomington and Normal have agreed to equally share in the revenues and expenses generated by a portion of the Zone known as the Metro Zone. Services such as fire, police, water and sewer are governed by a series of intergovernmental agreements. It is only through such cooperation that projects of the magnitude of Mitsubishi Motors can be accommodated by communities of our size.

MAJOR INITIATIVES - CONTINUED

Tax Increment Financing

In 1986, the City of Bloomington augmented its economic development programs by creating three Tax Increment Financing ("TIF") districts: Market Square, Veterans Parkway and Downtown Bloomington. The purpose of the TIF's is to stimulate economic development in areas of the City that have not kept pace with the rest of the City in terms of jobs, public facilities, shopping choice and quality of life. To date, over \$70,000,000 of private investment have been attracted to the districts. Specifically, a 250,000 square foot shopping center, major hotel-conference center and three auto dealerships have developed in the Veterans Parkway District. In Market Square, a full service truck stop and a 60,000 square foot shopping center have opened their doors. The City has been able to attract and support historic rehabilitation of over 100,000 square feet of space for various uses in downtown Bloomington through TIF.

Tax Increment Financing has been a successful economic development tool because it provides up-front revenues to attract projects and to support them through construction of public facilities. The TIF program allows the City to issue bonds to generate the up-front revenues. The bonds are then retired by the incremental property and sales taxes generated by the various redevelopment projects. The City issued over \$12,500,000 in TIF bonds in 1987 to finance projects in the Veterans Parkway and Market Square Districts. In 1988, an additional \$2,500,000 in bonds was issued for additional work in Market Square and to assist the downtown project. The City will continue to use TIF as an economic development tool. It has proven to be of critical importance in support of downtown Bloomington redevelopment efforts, where fourteen (14) rehabilitation projects have been initiated in the past years. TIF has helped generate over \$16,000,000 of private investment in downtown Bloomington.

The success of the Veterans Parkway TIF allowed it to retire \$7,200,000 of debt before scheduled maturities and close the District.

FINANCIAL INFORMATION

Accounting Systems and Reports

The accounting records of the City of Bloomington are maintained on a modified accrual basis, with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. The City's proprietary and pension trust funds are maintained on the accrual basis of accounting.

FINANCIAL INFORMATION - CONTINUED

Accounting Systems and Reports- Continued

The City maintains its accounts on a fund basis as required by the Governmental Accounting Standards Board and by the State of Illinois. A fund is defined as "an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities, and residual equities of balances and charges therein which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations".

Budgetary control is maintained by an allotment system and the encumbrance of allotment balances with purchase orders prior to their release to vendor. Purchase orders which exceed allotment balances are not released until additional appropriations are provided for. Open encumbrances are reported as reservations of fund balance.

Internal control encompasses Bloomington's plan of organization and all of the adopted coordinate methods and measures within the City to reasonably safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits desired and that the evaluation of costs and benefits requires management to make estimates and judgments.

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

The report, financial statements, supporting schedules and statistical tables are prepared using the audited data provided by the auditors and the most current information available to the staff at the time of preparation. The intent is to fairly reflect the financial, economic and general well being of the City of Bloomington.

Budgetary System

The City of Bloomington operates under a five-year Budget Program. The budget is also our Appropriation Ordinance. The budget process starts in June and includes Staff hearings, City Manager's review, and Council Public hearings. Each line item is justified by backup material. Items that are fixed would be the same actual expense as budgeted. This also applies to the Capital Improvements. The Budget and Appropriation Ordinance is passed prior to the beginning of the Fiscal Year. Our budgeting process has been successful to the point we generally end the year within 3% of the budget.

FINANCIAL INFORMATION - CONTINUED

Cash Management

Cash temporarily idle during the year was invested in short-term, high-quality commercial property, time deposits ranging from 30 days to 630 days in maturity, and in the Illinois Funds Investment Pool. At April 30, 2000, the City's cash resources were divided between time deposits and investments as follows: 44% in time deposits and 56% in Illinois Funds. The average yield on maturing investments during the year was approximately 5.72%, and the amount of interest earned on all investments was \$1,727,669.

The City follows a policy of requiring investments to be insured, collateralized or backed by the full faith and credit of the issuing government when prudent judgment would so dictate.

Debt Administration

The ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita are useful indicators of the City's debt position to municipal management, citizens, and investors. This data for the City of Bloomington at the end of the 2000 fiscal year was as follows:

		Ratio of Debt to Assessed Value (33% of Present Value)	Ratio of Debt to Present Market Value	Debt Per Capita
Net Direct Bond				
Debt	\$18,294,692	1.82	.61	\$ 317.03
Overlapping				
Debt	<u>12,713,260</u>	<u>1.27</u>	<u>.42</u>	<u>220.31</u>
	<u>\$31,007,952</u>	<u>3.09</u>	<u>1.03</u>	<u>\$ 537.34</u>

Outstanding general obligation bonds at April 30, 2000 totaled \$31,007,952. Enterprise Fund debt and Tax Increment Financing District debt totaling \$992,036 and \$11,721,224, respectively, are considered to be self-supporting. The remaining \$18,294,692 is considered to be net direct tax-supported debt.

FINANCIAL INFORMATION - CONTINUED

Debt Administration - Continued

During the past year, \$3,920,000 of current bonds were retired. All currently outstanding bond issues will be retired by 2014. The following tabulation compares our last ten general obligation bond issues.

<u>Date of Issue</u>	<u>Amount</u>	<u>Life in Years</u>	<u>Effective Interest Rate</u>
4/01/87	\$ 7,200,000	10	7.28903%
4/01/87	5,440,000	20	7.86271%
9/01/88	4,385,000	15	7.45232%
1/01/89	2,000,000	20	5.00000%
5/01/89	2,800,000	10	7.17500%
12/01/91	4,782,872	17	6.02500%
5/01/92	10,000,000	9	5.37500%
6/01/93	3,500,000	13	4.67340%
3/01/94	4,965,000	20	5.42345%
2/01/95	11,650,000	15	5.48400%
6/01/96	6,680,000	15	5.48187%

The City's bonds are periodically reviewed and are presently rated at Aa1. The ratings are as follows:

	<u>Moody's Investors Service</u>
General Obligation Bonds	Aa1
Revenue Bonds	Aa1

THE REPORTING ENTITY AND ITS SERVICES

The financial reporting entity (the government) includes all the funds and account groups of the primary government (i.e., the City of Bloomington as legally defined), as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable.

Blended component units, although legally separate, are, in substance, part of the primary government's operations and are included as part of the primary government. Accordingly, the Central Illinois Risk Pooling Authority is reported as an internal service fund of the primary government. There are no other potential component units included in this financial report.

THE REPORTING ENTITY AND ITS SERVICES - Continued

The City of Bloomington operates under the Council/Manager form of government, consisting of a Mayor and eight Aldermen, each elected to represent one ward of the City for four-year terms. Each Alderman has one vote in the Council decisions, except where the Mayor is by law permitted to vote.

The City Manager serves at the pleasure of the Mayor and City Council. The City Manager is the chief administrative officer. All employees of the City are responsible to the City Manager, except for employees of the Bloomington Public Library, who are accountable to a Library Board, which is appointed by the Mayor and City Council.

The City provides the full range of municipal services contemplated by statute or character. This includes police and fire, sanitation, health and social services, public improvements, planning and zoning and general administrative services.

Our level of service includes Garbage and Refuse Collection and Disposal within our general tax structure. There is no special Garbage Tax or fees. In a survey of several other cities, it was found that we were very unusual by providing such a service at no extra charge to our citizens. We also provide a very active Parks and Recreation System, and the recreation program is supported in part by fees for activities.

The City has maintained a solid level of service which we feel is a high level of service for a City of our size. Although revenues have increased, so have expenses due to inflation. During the year ended April 30, 1980, we implemented a 2% Utility Tax on gross sales of utility companies. This generated \$3,973,154 during the year ended April 30, 2000.

A portion of the Utility Tax is designed to provide revenue to support the General Fund expenditures. Utility Tax proceeds are also used to provide the City's share of the Bloomington-Normal Public Transit System and to fund Capital Projects.

On May 1, 1984, the City implemented a temporary 0.5% increase in the Utility Tax, which is set aside in a separate Flood Relief Program Fund. These monies, along with additional funds generated by the regular Utility Tax and private contributions, will be used to finance a \$5,000,000 flood relief program.

The temporary 0.5% increase was to cease when the \$5,000,000 level was reached. However, during fiscal year 1992, the City Council made this increase permanent.

THE REPORTING ENTITY AND ITS SERVICES - CONTINUED

Nine individual funds have deficit fund balances or retained earnings balances as of April 30, 2000, in the amounts reflected below:

<u>Fund</u>	<u>Deficit Balance</u>
Illinois Municipal Retirement	\$ 700,837
Central Garage Services	264,569
Board of Elections	12,576
Hotel/Motel Tax	682
1988 Bond Redemption	29,540
Market Square Bond Redemption	1,747,830
Market Square TIF Redevelopment	596,095
Capital Project - Police Facility	1,403,855
Judgment	4,238,152

The Illinois Municipal Retirement Fund deficit is being amortized by keeping the levy higher than otherwise needed until the deficit is eliminated. The Central Garage Services and Board of Elections deficits were caused by unexpectedly high expenditures and will be addressed through the budget process in the future by controlling expenses. The Hotel/Motel Tax and 1988 Bond Redemption deficits were caused by timing of booking payments and should clear up in the future. We have refunded our Market Square bond issue to take advantage of lower interest rates. This will reduce our debt service requirements and help to reduce the fund deficit. Bonds were issued in June, 1996 to finance the Police Facility project. The deficit in this Fund is being amortized by the Equipment Replacement Fund. The Judgment Fund deficit is being amortized by dividends from CIRPA.

We have a total Water and Sewer Billing System. The Bloomington-Normal Water Reclamation District ("District") has contracted with us to bill their charges on our water bills. This represents a savings for the customers, as the District does not have to pay out for collection personnel, office machinery, postage and supplies.

THE REPORTING ENTITY AND ITS SERVICES - CONTINUED

General Governmental Functions

General governmental functions are accounted for in the General, Special Revenue and Debt Service Funds. Revenues for general governmental functions total \$55,137,732 in 2000, an increase of 10.66% over 1999. General property taxes produced 18.2% of general revenues compared to 19.1% last year.

<u>Revenue Source</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1999</u>
Taxes	\$36,103,225	65.5%	\$3,537,749
Licenses and Permits	1,216,482	2.2%	62,463
Intergovernmental	10,279,463	18.6%	1,357,344
Charges for Services	3,974,533	7.2%	394,965
Fines and Forfeits	583,000	1.1%	166,017
Interest	852,651	1.5%	308,694
Other Revenues	<u>2,128,378</u>	<u>3.9%</u>	<u>(514,242)</u>
Totals	<u>\$55,137,732</u>	<u>100.0%</u>	<u>\$5,312,990</u>

Assessed valuations of \$950.4 million represent an increase of 4.5% over the preceding year. The increase in assessed valuation is a reflection of the current economic conditions that presently affect the City of Bloomington and the related effect those economic conditions are having on real estate values.

The current property tax levy increased 5.17% over the prior levy. The City met all of the publication requirements of the Trust-in-Taxation Act of the State of Illinois. Current tax collections were 99.58% of the tax levy, down .40% from last year. Over the last ten years, the collection rate has been very stable, being as high as 101.08% (1993) and no worse than 98.78% (1998). The ratio of total collections (current and delinquent) to the current tax levy was 100.11%, up .13% from last year. Allocations of property tax levy by purpose for 2000 and the preceding four fiscal years are as follows (amounts per \$100/assessed value):

THE REPORTING ENTITY AND ITS SERVICES - CONTINUED

General Governmental Functions - Continued

<u>Purpose</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
General Fund	.4548	.4466	.4618	.4969	.5399
Fire Pension Fund	.1271	.1328	.1299	.1286	.1279
Police Pension Fund	.1341	.1374	.1393	.1361	.1306
Illinois Municipal Retirement Fund	.1830	.1860	.1870	.1942	.2094
Judgment Fund	.0698	.0738	.0771	.0833	.0934
1988 General Obligation Bonds	.0000	.0000	.0313	.0361	.0429
1991 General Obligation Bonds	.0693	.0733	.0766	.0827	.0921
1993 General Obligation Bonds	.0363	.0379	.0388	.0411	.0464
1996 6.0 Bonds	.0550	.0595	.0000	.0000	.0000
Public Benefit Fund	.0155	.0163	.0171	.0184	.0207
Public Library Fund	.2365	.2336	.2326	.2140	.2255
Audit Fund	.0036	.0036	.0036	.0037	.0040
	<u>1.3850</u>	<u>1.4008</u>	<u>1.3951</u>	<u>1.4351</u>	<u>1.5328</u>

In 1999-2000, the City of Bloomington issued 2,709 Building Permits which indicates that the City of Bloomington is a fast growing community.

Expenditures for general government purposes totaled \$45,649,148 in 2000, an increase of 3.2% over 1999. Unappropriated fund balances in the major operating funds were maintained at adequate levels.

THE REPORTING ENTITY AND ITS SERVICES - CONTINUED

General Governmental Functions - Continued

<u>Function</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1999</u>
General Government	\$ 8,772,905	19.2%	(\$1,097,104)
Public Safety	14,300,240	31.3%	1,556,342
Highways and Streets	4,296,955	9.4%	817,442
Sanitation	3,480,932	7.6%	112,317
Culture and Recreation	9,061,484	19.9%	1,082,725
Community Development	1,715,366	3.8%	496,873
Debt Service	<u>4,021,266</u>	<u>8.8%</u>	<u>(1,565,092)</u>
Totals	<u>\$ 45,649,148</u>	<u>100.0%</u>	<u>\$1,403,503</u>

The significant increases or decreases in the Expenditures for the Fiscal Year are basically due to the following:

General Government – Primarily due to decreased capital outlay and equipment replacement transfer.

Public Safety – Primarily due to salary and capital outlay increases.

Highways and Streets – Primarily due to increases in construction and street improvement projects.

Sanitation – Primarily due to salary and capital outlay increases.

Culture and Recreation – Primarily due to salary and capital outlay increases.

Debt Service – Primarily due to paying off the 1989 Prairie Vista issues.

Community Development – Primarily due to increased grant-related programs.

Computer Services Division

The City has a program committed to automation. Each department within the City has access to two central computers, provided by the use of LAN-connected microcomputers or display terminals. The City has twelve LAN-based servers providing standardized software used City-wide.

The major application programs processed on the HP 3000 computer are Computer Aided Dispatch and Records Management for the Police Department, Financial Management and Budgeting Systems for the Finance Department, Water Billing and Collection System, Sierra Permit Tracking System, Parking Violation System, Traffic Accident Reporting and Analysis System and John M. Scott Prescription Project.

THE REPORTING ENTITY AND ITS SERVICES - CONTINUED

Computer Services Division - Continued

The City was Y2K compliant and had no system failures as a result of the changing century. We continue to keep Y2K compliance a part of our bid specifications.

In addition to the HP 3000 and HP 9000 computers, there are presently 328 microcomputers throughout the City to assist the departments. The microcomputers are used by the departments in word processing, spreadsheet analysis, graphics, inventory usage and analysis, fleet management and departmental specialized programs such as Computer Aided Drafting ("CAD") and Desktop Publishing.

Proprietary Operations

The City's water and sewer utility had a successful year and continued to show gains in the number of customers. The water funds instituted a rate increase to its customers effective May 1, 1988 and 1989. This will help us to continue to provide quality services in our water funds and pay for the new Water Treatment Facilities which were part of our 1985 Bond Issue.

On July 1, 1990, the City implemented a 40% rate increase to pay for capital expansion and replacement of the water distribution system.

On May 1, 1991, the City instituted a water rate increase based on a water rate study by Conover, Townsend and Associates.

On May 1, 1999, the City instituted a water rate increase based on a water rate study by Alvord, Burdick and Howson.

The City is also implementing a City-wide meter replacement program. This program started in October, 1990, and will run until all meters are replaced. This will upgrade the meters and allow for remote reading.

Following is a summary of the income available for debt service in the Water Fund:

	<u>2000</u>	<u>1999</u>
Gross revenues	\$10,565,099	\$10,026,250
Net income (loss)	2,593,297	2,133,937
Income available for Debt Service		
Net income (loss) plus		
depreciation, interest		
expense and operating		
transfers to Debt Service Funds	4,664,996	4,235,781
Average annual Debt Service	1,045,606	1,279,127
Coverage (income available for		
Debt Service divided by Average		
Annual Debt Service)	4.46	3.31

THE REPORTING ENTITY AND ITS SERVICES - CONTINUED

Fiduciary Operations

On December 24, 1981, the City of Bloomington became trustee to \$5,402,151 of Judge John M. Scott's Estate. The total fund balance has increased to \$8,893,861 at April 30, 2000, due to the excess of income over expenses since the creation of Scott Health Trust Projects, sound investments and streamlining of operations. A commission of eleven members representing medical, hospital, religious and welfare organizations, has during this time, served in an advisory and administrative capacity in assisting the Bloomington City Council in the development of several health care projects. Scott Health Trust funds are stipulated for use in providing health care services, health education and information, medical equipment and supplies and transportation to health services. McLean County residents who are sick, disabled and unable to pay the full amount for needed health care apply for the various Scott Trust subsidies by contacting the staff at the Scott Health Resource Center.

The majority of the monies have been invested in Vanguard Index Funds since January, 1999. There remains a custodial account at Commerce Bank. At April 30, 2000, these monies were invested in money market funds, U.S. Treasury bills and notes, and stocks. The remaining monies have been invested by the City in the Illinois Funds Investment Pool. During the fiscal year 1999-2000, the Fund produced \$694,853 in interest and dividend income. Decline in interest rates, increases in costs of health care, plus more individuals qualifying for assistance caused a depletion of some of the surplus income which has been added to the principal since 1981. However, since the change in investment policy, approved by the trustees and court in 1992, the market value of the Trust has steadily increased. A sliding fee scale is used to determine the amount of co-payments paid by clients to health care providers. The major cost is subsidized by the Trust.

The first Scott Health Trust pilot projects were the Scott Prescription Medicine Program and Scott Meals Programs, which were established in 1982 and continue today. Other Scott Health Trust financing projects were initiated in 1984 at the Scott Health Resources Center, which is the central administrative office for the Prescription Medicine Program, Scott Meals, Indigent Patient Fund, and Health Referral Clearinghouse.

A paid staff of two full-time and one part-time employees administers all of the Scott Health Trust Programs. The majority of the staff's time is spent providing direct service in making referrals for health care or in arranging Scott Trust financing for the various health care services. Many of the telephone inquiries for health care assistance are handled by the staff through referral to other resources and do not require Scott Trust financing. During 1999-2000, approximately 4,396 referrals

THE REPORTING ENTITY AND ITS SERVICES - CONTINUED

Fiduciary Operations - Continued

were made to off-site health care and social welfare programs. A total of 7,496 prescriptions were paid for and approximately 4,000 different individuals received Scott Trust financing for the Indigent Patient Fund Programs, Prescription Medicine Program, Hospital Outpatient Services, Home-delivered Meals and the McLean County Health Department Dental Clinics funded by the Scott Trust. In addition, 596 persons were transported to medical appointments through the volunteer-staffed Maternal/Child Health Transport Program in a new minivan that was donated to John M. Scott Health Resources Center in May, 1997. All of the child-restraint seats were donated by local social, hospital and civic organizations. During fiscal year 1999-2000, forty volunteers donated 2,150 hours of service which has allowed for an expanded impact of the programs in McLean County.

OTHER INFORMATION

Flexible Compensation

The City provides a Section 125 Flexible Compensation Plan for all full-time employees. The Plan allows tax-free deductions for premiums for health and dental insurance and for medical and daycare reimbursement. Employees can select one or all of the tax-free deductions.

Pension Funds

The City has had an independent actuarial study of our Police and Fire Pension Funds as of May 1, 1998. With recent changes in the length of time the City has to fund the pension plans and the ultraconservative assumptions that the State Department of Insurance used in their actuarial studies, it was felt that an independent study would benefit the taxpayers if the funding levels were able to be reduced. The current year Tax Levy reflects the changes recommended by the study.

Deferred Compensation

The City participates in the International City Management Association ICMA 457 Deferred Compensation Program. Employees can defer up to \$8,000 annually in this plan. The plan permits employees to select their investment option from a wide range of investment vehicles.

OTHER INFORMATION - CONTINUED

Self-Funded Health Insurance Plan

The City of Bloomington's health and dental plans are self-insured. Third-party administration is handled through Blue Cross Blue Shield of Illinois with local service for employees handled by Mid America Insurance. Input regarding employee insurance issues is received through an Employee Health Insurance Committee which is made up from a cross section of the work force including union representatives and retirees. The plan document was changed in 1994 to reflect current trends and to take a wellness approach to health care. The City was operating the self-funded plan with a deficit which required action on the City's part to correct the negative funding trends. As of April 30, 2000, the self-funded plan has a reserve of approximately \$242,118. The City will continue an annual evaluation of health insurance trends, levels of benefits and funding issues. The City offers three different health plans – Indemnity, PPO and HMO. In addition, a dental and vision plan is also available to employees and retirees.

Risk Management

In October, 1995 the City of Bloomington established the Central Illinois Risk Pooling Authority that allows the City of Bloomington to purchase Property, Casualty, Liability and Workers' Compensation Insurance at wholesale prices and avail the City a more aggressive investment strategy. The long-term goal is to produce enough revenue from investments to pay for the City's insurance premiums.

Independent Audit

The general purpose financial statements of the City of Bloomington for the year ended April 30, 2000 have been audited by an Independent Certified Public Accounting firm selected by the City Council. The audit was performed in accordance with generally accepted auditing standards and the financial statements were prepared in accordance with generally accepted accounting principles. The audit of the City of Bloomington is required by State Law.

OTHER INFORMATION - CONTINUED

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to City of Bloomington, Illinois for its comprehensive annual financial report for the fiscal year ended April 30, 1999. This was the 23rd consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy 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.

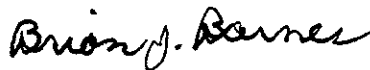
Acknowledgments

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Finance Department. We would like to express our appreciation to all members of the Department who assisted and contributed to its preparation. We would also like to thank your office and the members of the City Council for their interest and support in a responsible and progressive manner.

Respectfully submitted,



Thomas Hamilton
City Manager



Brian J. Barnes
Director of Finance

CITY OF BLOOMINGTON, ILLINOIS

OFFICERS AND OFFICIALS

April 30, 2000

ELECTED OFFICIALS

MAYOR

Judy Markowitz

ALDERMEN

John Rhoda
Michael Matejka
Jim Fruin
Karen Schmidt
Jim Finnegan
J.E. "Skip" Crawford
Thomas D. Whalen
Michael Sprague

ADMINISTRATIVE OFFICIALS

CITY MANAGER

Thomas Hamilton

ASSISTANT CITY MANAGER

Richard Bailey

CITY CLERK

Tracey Covert

**DIRECTOR OF FINANCE AND
CITY TREASURER**

Brian J. Barnes

CORPORATE COUNSEL

Todd Greenburg

**ADMINISTRATIVE OFFICIALS –
CONTINUED**

FIRE CHIEF

Keith Ranney

POLICE CHIEF

Richard Ryan

DIRECTOR OF PUBLIC SERVICES

Richard Paulson

**DIRECTOR OF ENGINEERING
AND WATER**

George Dye

DIRECTOR OF HUMAN RESOURCES

Emily Bell

**DIRECTOR OF PARKS AND
RECREATION**

Keith Rich

**DIRECTOR OF PLANNING & CODE
ENFORCEMENT**

James Hepperly

**DIRECTOR OF BLOOMINGTON PUBLIC
LIBRARY**

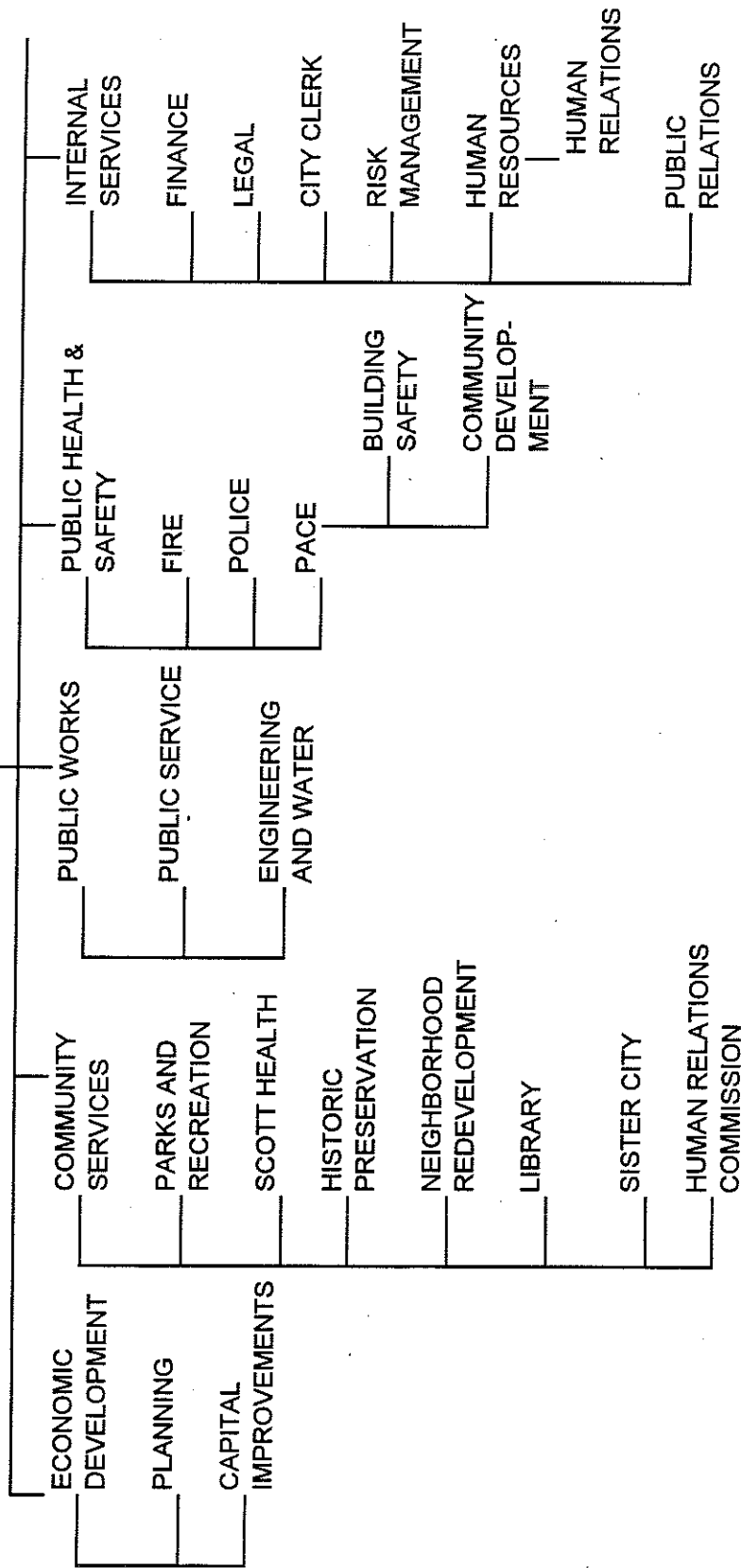
Matthew C. Kubiak

**DIRECTOR OF J.M. SCOTT HEALTH
RESOURCES CENTER**

Ruth Ann Sikora

MAYOR AND CITY COUNCIL

CITY MANAGER



Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Bloomington,
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
April 30, 1999

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

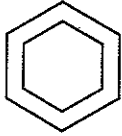


Cary Brueck
President

Jeffrey L. Esser
Executive Director

FINANCIAL SECTION

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Henning, Strouse, Jordan & Stephens

Certified Public Accountants

Walter Stephens, C.P.A.
Howard L. Runk, C.P.A.

Ronald J. Hundman, C.P.A.
Janet L. Cayton, C.P.A.
Joel C. Martens, C.P.A.
Lee R. Bell, C.P.A.
Donna M. Schroeder, C.P.A.

Shiloh L. Strouse, C.P.A.
Theodore E. Jordan, C.P.A.

INDEPENDENT AUDITORS' REPORT

Honorable Mayor, City Council,
and City Manager
City of Bloomington, Illinois

We have audited the accompanying general purpose financial statements of the City of Bloomington, Illinois, as of and for the year ended April 30, 2000, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the City of Bloomington, Illinois, management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Bloomington-Normal Public Transit System, a joint venture between the City of Bloomington and the Town of Normal, from which was derived the summarized financial information presented in Note N to the financial statements. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, in so far as it relates to the amounts included for that governmental entity, is based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Bloomington, Illinois, as of April 30, 2000, and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

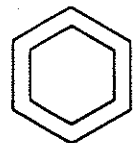
In accordance with Government Auditing Standards, we have also issued a report dated October 4, 2000 on our consideration of the City of Bloomington's internal control structure and tests of its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and other financial information listed as supporting schedules in the Table of Contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the City of Bloomington, Illinois. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole. The statistical section of this report has not been audited by us and, accordingly, we express no opinion on it.

Henning, Strouse, Jordan & Stephens

HENNING, STROUSE, JORDAN & STEPHENS
Certified Public Accountants

Bloomington, Illinois
October 4, 2000



CITY OF BLOOMINGTON, ILLINOIS
All Fund Types and Account Groups
Combined Balance Sheet
April 30, 2000

Assets	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Type		Account Groups		Totals (Memorandum Only)		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust	General Fixed Assets	General Long-Term Obligations	2000	1999		
												2000	1999
Cash	\$ 282,519	\$ 549,828	\$ 174,697	\$ 1,893,903	\$ 1,176,479	\$ 367,650	\$ 3,381,735	\$ 0	\$ 0	\$ 7,826,811	\$ 5,662,401		
Investments (Notes A and C)	6,282,998	1,457,371	547,268	6,713,407	1,078	6,297,629	54,804,340	0	0	76,104,091	66,310,132		
Savings account	0	0	0	0	0	0	0	0	0	0	0		
Deferred compensation plan assets (Note I)	0	0	0	0	0	0	13,958,712	0	0	13,958,712	10,731,066		
Receivables - net:													
Taxes - current													
levy (Note D)	4,750,868	4,206,350	1,609,991	0	0	699,922	2,618,888	0	0	13,886,019	13,289,205		
Redevelopment	0	0	0	0	0	0	0	0	0	0	0		
Assessments	0	0	0	48,522	0	0	0	0	0	48,522	117,485		
Loans	0	1,856,141	0	0	0	0	0	0	0	1,856,141	1,909,561		
Accounts	152,946	66,827	0	499,001	1,579,370	7,795	48,016	0	0	2,353,955	1,664,452		
Accrued interest	0	0	0	16,735	0	62,728	201,581	0	0	281,044	286,474		
Securities sold	0	0	0	0	0	0	54,397	0	0	54,397	0		
Due from:													
Other governmental units	34,626	121,760	0	0	0	0	0	0	0	156,386	105,034		
Other funds (Note S)	716,820	1,866,428	1,096,563	4,084,844	3,489,678	600,796	1,605,000	0	0	13,460,129	20,215,937		
Inventories (Note A)	254,976	0	0	0	54,481	146,328	0	0	0	455,785	468,214		
Properties held for rehabilitation/ development (Note A)	0	211,150	0	0	0	0	0	0	0	211,150	367,264		
Deposits and prepaids	9,103	0	0	0	0	202,765	0	0	0	211,868	157,960		
Restricted cash and investments (Notes A and C)	0	0	0	0	0	0	8,805,755	0	0	8,805,755	8,480,444		
Property and equipment - net	0	0	0	0	55,819,993	167,241	0	45,190,198	0	101,177,432	97,451,863		
(Notes A and E)	0	0	0	0	0	0	0	0	0	0	0		
Amount available for debt service	0	0	0	0	0	0	0	0	0	0	0		
Amount to be provided for retirement of general long-term obligations	0	0	0	0	0	0	0	0	0	32,068,234	34,959,280		
Total Assets	\$ 12,484,856	\$ 10,335,855	\$ 3,428,519	\$ 13,256,412	\$ 62,121,079	\$ 8,552,854	\$ 85,478,424	\$ 45,190,198	\$ 32,068,234	\$ 272,916,431	\$ 262,176,772		

CITY OF BLOOMINGTON, ILLINOIS
 All Fund Types and Account Groups
 Combined Balance Sheet - Continued
 April 30, 2000

Liabilities	Governmental Fund Types				Proprietary Fund Types		Internal Service		Fiduciary Fund Type		Account Groups			Totals	
	General	Special Revenue	Debt Service		Enterprise	Internal Service	Trust	General Fixed Assets	General Long-Term Obligations	Memorandum Only		2000	1999		
			Capital Projects	0 \$						0 \$	2000			1999	
Cash overdraft	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	
Vouchers payable	1,400,287	231,211	0	0	431,077	450,181	96,738	0	0	0	2,918,548	2,362,563	2,362,563		
Claims and judgments payable (Notes A and F)	0	0	0	0	0	2,501,676	0	0	0	0	2,501,676	2,420,003	2,420,003		
Accrued expenses/ expenditures (Notes A and F)	0	0	0	0	150,374	19,126	0	0	2,052,318	0	2,223,466	2,644,015	2,644,015		
Deposits payable	0	0	0	0	14,419	0	0	0	0	0	18,919	17,541	17,541		
Due to broker	0	0	0	0	0	0	0	0	0	0	0	0	0		
Due to employees (Note I)	0	0	0	0	0	0	13,958,712	0	0	0	13,958,712	10,731,066	10,731,066		
Due to other governmental units	0	0	0	0	0	0	0	0	0	0	0	153,308	153,308		
Due to other funds (Note S)	2,060,000	1,609,683	1,881,122	2,121,171	1,141,478	4,639,640	7,035	0	0	0	13,460,129	20,215,937	20,215,937		
Deferred revenue:															
Taxes (Note D)	4,750,868	4,206,350	1,609,991	0	0	699,922	0	0	0	0	11,267,131	10,725,692	10,725,692		
Redevelopment	0	0	0	0	0	0	0	0	0	0	0	0	0		
Assessments	0	0	0	48,522	0	0	0	0	0	0	48,522	79,173	79,173		
Premittis	0	0	0	0	0	901,133	0	0	0	0	901,133	913,270	913,270		
Other	48,915	0	0	0	0	0	0	0	0	0	48,915	40,995	40,995		
Loans payable (Note F)	0	0	0	0	0	0	0	0	0	0	0	0	0		
General obligation bonds payable (Note F)	0	0	0	0	992,036	0	0	0	0	0	30,015,916	31,007,952	34,866,224		
Total Liabilities	\$ 8,260,070	\$ 6,047,244	\$ 3,491,113	\$ 2,484,895	\$ 2,729,384	\$ 9,211,678	\$ 14,062,485	\$ 0	\$ 32,068,234	\$ 78,355,103	\$ 85,186,264				

CITY OF BLOOMINGTON, ILLINOIS
All Fund Types and Account Groups
Combined Balance Sheet - Continued
April 30, 2000

Fund Equity	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Type		Account Groups		Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust	General Fixed Assets	General Long-Term Obligations	2000		1999
										2000	1999	
Contributed capital investment in general fixed assets	0	0	0	0	21,388,461	0	0	0	0	0	21,388,461	21,388,461
Retained earnings:												
Investment unrealized gains (losses)	0	0	0	0	0	679,451	0	0	0	0	679,451	759,939
Reserved for improvements and major systems repairs	0	0	0	0	644,099	0	0	0	0	0	644,099	4,267,136
Reserved for equipment replacement (Note L)	0	0	0	0	1,802,392	0	0	0	0	0	1,802,392	1,684,256
Reserved for Lake Bloomington Association Unreserved (deficit)	0	0	0	0	1,615	(1,338,275)	0	0	0	0	1,615	1,615
Fund balance:												
Reserved for encumbrances (Note A)	660,091	347,210	0	3,363,461	0	0	1,470	0	0	0	4,372,232	1,297,783
Reserved for employees' retirement systems (Note H)	0	0	0	0	0	0	60,768,104	0	0	0	60,768,104	53,392,645
Reserved for trust corpus	0	0	0	0	0	0	5,422,051	0	0	0	5,422,051	5,422,051
Reserved for rehabilitation/development programs (Note A)	0	2,113,722	0	0	0	0	0	0	0	0	2,113,722	2,273,460
Reserved for debt service (Note F)	0	0	1,714,776	0	0	0	0	0	0	0	1,714,776	1,450,055
Reserved for premiums	0	0	0	0	0	0	0	0	0	0	0	0
Unreserved - undesignated	3,564,695	1,827,679	(1,777,370)	7,408,056	0	0	5,224,314	0	0	0	16,247,374	12,449,214
Total Fund Equity and Other Credits	\$ 4,224,786	\$ 4,288,611	\$ (62,594)	\$ 10,771,517	\$ 59,391,695	\$ (638,824)	\$ 71,415,939	\$ 45,190,198	\$ 0	\$ 0	\$ 194,561,328	\$ 176,990,508
Total Liabilities, Fund Equity and Other Credits	\$ 12,484,856	\$ 10,335,855	\$ 3,428,519	\$ 13,256,412	\$ 62,121,079	\$ 8,552,854	\$ 85,478,424	\$ 45,190,198	\$ 32,066,234	\$ 272,916,431	\$ 262,176,772	

The accompanying notes are an integral part of this statement.

CITY OF BLOOMINGTON, ILLINOIS
 All Governmental Fund Types and Expendable Trust Funds
 Combined Statement of Revenues, Expenditures and Changes in Fund Balance
 For the year ended April 30, 2000

	Governmental Fund Types				Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects		2000	1999
Revenues							
Taxes (Note D)	\$ 29,620,109	\$ 4,188,609	\$ 2,294,507	\$ 708,620	\$ 0	\$ 36,811,845	\$ 33,249,684
Licenses and permits	1,216,482	0	0	0	0	1,216,482	1,154,019
Intergovernmental	5,095,377	4,843,086	341,000	311,586	58,227	10,649,276	9,037,503
Charges for services	3,916,370	58,163	0	90,223	1,377,956	5,442,712	4,826,830
Fines and forfeits	583,000	0	0	0	0	583,000	416,983
Interest	700,148	90,378	62,125	222,094	3,279,069	4,353,814	2,414,016
Miscellaneous	1,822,185	306,193	0	812,854	177,490	3,118,722	2,864,333
Total Revenues	\$ 42,953,671	\$ 9,486,429	\$ 2,697,632	\$ 2,145,377	\$ 4,892,742	\$ 62,175,850	\$ 53,963,368
Expenditures							
Current							
General government	\$ 8,008,544	\$ 764,361	\$ 0	\$ 648,636	\$ 0	\$ 9,421,541	\$ 10,249,409
Public safety	14,300,240	0	0	0	0	14,300,240	12,743,898
Highways and streets	4,283,064	13,891	0	0	0	4,296,955	3,479,513
Sanitation	3,480,932	0	0	0	0	3,480,932	3,368,615
Health and welfare	0	0	0	0	934,393	934,393	887,362
Culture and recreation	6,313,638	2,770,219	0	0	3,115	9,086,972	7,980,429
Community development	0	1,715,366	0	0	0	1,715,366	1,218,493
Capital projects	0	0	0	5,608,933	0	5,608,933	5,787,988
Debt service							
Principal retirement	0	0	2,275,461	0	0	2,275,461	3,674,333
Interest and fiscal charges	0	0	1,745,805	0	0	1,745,805	1,912,025
Rebate to developers	0	0	0	0	0	0	0
Total Expenditures	\$ 36,386,418	\$ 5,263,837	\$ 4,021,266	\$ 6,257,569	\$ 937,508	\$ 52,866,598	\$ 51,302,065
Excess (deficiency) of revenues over expenditures	\$ 6,567,253	\$ 4,222,592	\$ (1,323,634)	\$ (4,112,192)	\$ 3,955,234	\$ 9,309,252	\$ 2,661,303

CITY OF BLOOMINGTON, ILLINOIS
 All Governmental Fund Types and Expendable Trust Funds
 Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Continued
 For the year ended April 30, 2000

	Governmental Fund Types			Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service		Capital Projects	2000
Other Financing Sources (Uses)						
Operating transfers in	\$ 2,209,107	\$ 587,181	\$ 1,707,190	\$ 7,057,418	\$ 0	\$ 8,221,904
Operating transfers out	(8,093,856)	(2,463,083)	0	(107,972)	0	(7,357,140)
Total Other Financing Sources (Uses)	\$ (5,884,749)	\$ (1,875,902)	\$ 1,707,190	\$ 6,949,446	\$ 0	\$ 864,764
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 682,504	\$ 2,346,690	\$ 383,556	\$ 2,837,254	\$ 3,955,234	\$ 3,526,067
Fund Balance at Beginning of Year	3,542,282	1,941,921	(446,150)	7,934,263	20,651,313	30,097,562
Fund Balance at End of Year	\$ 4,224,786	\$ 4,288,611	\$ (62,594)	\$ 10,771,517	\$ 24,606,547	\$ 33,623,629

The accompanying notes are an integral part of this statement.

CITY OF BLOOMINGTON, ILLINOIS

All Governmental Fund Types

Combined Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the year ended April 30, 2000

	General Fund					
	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	
Revenues						
Taxes (Note D)	\$ 29,620,109	\$ 0	\$ 29,620,109	\$ 28,928,769	\$ 691,340	
Licenses and permits	1,216,482	0	1,216,482	1,041,352	175,130	
Intergovernmental	5,095,377	0	5,095,377	4,951,228	144,149	
Charges for services	3,916,370	0	3,916,370	3,633,552	282,818	
Fines and forfeits	583,000	0	583,000	375,100	207,900	
Interest	700,148	0	700,148	675,000	25,148	
Miscellaneous	1,822,185	0	1,822,185	1,414,254	407,931	
Total Revenues	\$ 42,953,671	\$ 0	\$ 42,953,671	\$ 41,019,255	\$ 1,934,416	
Expenditures						
Current						
General government	\$ 8,008,544	\$ 2,274,117	\$ 10,282,661	\$ 10,555,367	\$ 272,706	
Public safety	14,300,240	1,028,328	15,328,568	15,129,019	(199,549)	
Highways and streets	4,283,064	333,899	4,616,963	4,511,867	(105,096)	
Sanitation	3,480,932	573,277	4,054,209	4,010,575	(43,634)	
Culture and recreation	6,313,638	754,250	7,067,888	6,394,958	(672,930)	
Total Expenditures	\$ 36,386,418	\$ 4,963,871	\$ 41,350,289	\$ 40,601,786	\$ (748,503)	
Excess (deficiency) of revenues over expenditures	\$ 6,567,253	\$ (4,963,871)	\$ 1,603,382	\$ 417,469	\$ 1,185,913	
Other Financing Sources (Uses)						
Operating transfers in	\$ 2,209,107	\$ 0	\$ 2,209,107	\$ 2,239,133	\$ (30,026)	
Operating transfers out	(8,093,856)	4,631,332	(3,462,524)	(7,967,933)	4,505,409	
Total Other Financing Sources (Uses)	\$ (5,884,749)	\$ 4,631,332	\$ (1,253,417)	\$ (5,728,800)	\$ 4,475,383	
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 682,504	\$ (332,539)	\$ 349,965	\$ (5,311,331)	\$ 5,661,296	
Fund Balance at Beginning of Year	3,542,282	(160,582)	3,381,700	3,381,700	0	
Fund Balance at End of Year	\$ 4,224,786	\$ (493,121)	\$ 3,731,665	\$ (1,929,631)	\$ 5,661,296	

- -Continued-

CITY OF BLOOMINGTON, ILLINOIS
 All Governmental Fund Types
 Combined Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual - Continued
 For the year ended April 30, 2000

	Special Revenue Funds					
	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	
Revenues						
Taxes (Note D)	\$ 4,188,609	\$ 0	\$ 4,188,609	\$ 4,165,658	\$ 22,951	
Intergovernmental	4,843,086	0	4,843,086	5,451,096	(608,010)	
Charges for services	58,163	0	58,163	68,500	(10,337)	
Interest	90,378	0	90,378	275,800	(185,422)	
Miscellaneous	306,193	232,845	539,038	452,272	86,766	
Total Revenues	\$ 9,486,429	\$ 232,845	\$ 9,719,273	\$ 10,413,326	\$ (694,052)	
Expenditures						
Current						
General government	\$ 764,361	(3,270)	\$ 761,091	\$ 3,229,150	\$ 2,468,059	
Highways and streets	13,891	322,517	336,408	1,224,290	887,882	
Culture and recreation	2,770,219	(183)	2,770,036	2,844,139	74,103	
Community development	1,715,366	179,477	1,894,843	1,930,323	35,480	
Total Expenditures	\$ 5,263,837	\$ 498,541	\$ 5,762,378	\$ 9,227,902	\$ 3,465,524	
Excess (deficiency) of revenues over expenditures	\$ 4,222,592	\$ (265,696)	\$ 3,956,895	\$ 1,185,424	\$ 2,771,472	
Other Financing Sources (Uses)						
Operating transfers in	\$ 587,181	\$ 0	\$ 587,181	\$ 352,842	\$ 234,339	
Operating transfers out	(2,463,083)	0	(2,463,083)	(202,862)	(2,260,221)	
Total Other Financing Sources (Uses)	\$ (1,875,902)	\$ 0	\$ (1,875,902)	\$ 149,980	\$ (2,025,882)	
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 2,346,690	\$ (265,696)	\$ 2,080,993	\$ 1,335,404	\$ 745,590	
Fund Balance at Beginning of Year	1,941,921	(2,262,251)	(320,330)	(320,330)	0	
Fund Balance at End of Year	\$ 4,288,611	\$ (2,527,947)	\$ 1,760,663	\$ 1,015,074	\$ 745,590	

- -Continued- -

CITY OF BLOOMINGTON, ILLINOIS

All Governmental Fund Types

Combined Statement of Revenues, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual - Continued

For the year ended April 30, 2000

	Debt Service Funds					
	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	
Revenues						
Taxes (Note D)	\$ 2,294,507	\$ 0	\$ 2,294,507	\$ 1,610,560	\$ 683,947	
Intergovernmental	341,000	1,512,647	1,853,647	341,000	1,512,647	
Interest	62,125	0	62,125	15,101	47,024	
Miscellaneous	0	0	0	25,750	(25,750)	
Total Revenues	\$ 2,697,632	\$ 1,512,647	\$ 4,210,279	\$ 1,992,411	\$ 2,217,868	
Expenditures						
Debt service						
Principal retirement	\$ 2,275,461	\$ 1,384,324	\$ 3,659,785	\$ 3,659,785	\$ 0	
Interest and fiscal charges	1,745,805	128,323	1,874,128	1,878,683	4,555	
Total Expenditures	\$ 4,021,266	\$ 1,512,647	\$ 5,533,913	\$ 5,538,468	\$ 4,555	
Excess (deficiency) of revenues over expenditures	\$ (1,323,634)	\$ 0	\$ (1,323,634)	\$ (3,546,057)	\$ 2,222,423	
Other Financing Sources (Uses)						
Operating transfers in	\$ 1,707,190	\$ 0	\$ 1,707,190	\$ 3,194,965	\$ (1,487,775)	
Operating transfers out	0	0	0	(50,000)	50,000	
Total Other Financing Sources (Uses)	\$ 1,707,190	\$ 0	\$ 1,707,190	\$ 3,144,965	\$ (1,437,775)	
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 383,556	\$ 0	\$ 383,556	\$ (401,092)	\$ 784,648	
Fund Balance at Beginning of Year	(446,150)	0	(446,150)	(446,150)	0	
Fund Balance at End of Year	\$ (62,594)	\$ 0	\$ (62,594)	\$ (847,242)	\$ 784,648	

CITY OF BLOOMINGTON, ILLINOIS
 All Governmental Fund Types
 Combined Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual - Continued
 For the year ended April 30, 2000

	Capital Projects Funds				
	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues					
Taxes (Note D)	\$ 708,620	\$ 0	\$ 708,620	\$ 576,800	\$ 131,820
Intergovernmental	311,586	0	311,586	1,205,000	(893,414)
Charges for services	90,223	0	90,223	20,000	70,223
Interest	222,094	0	222,094	1,030	221,064
Miscellaneous	812,854	0	812,854	89,000	723,854
Total Revenues	<u>\$ 2,145,377</u>	<u>\$ 0</u>	<u>\$ 2,145,377</u>	<u>\$ 1,891,830</u>	<u>\$ 253,547</u>
Expenditures					
Current					
General government	\$ 648,636	\$ 479,161	\$ 1,127,797	\$ 2,436,030	\$ 1,308,233
Capital projects	5,608,933	1,777,508	7,386,441	9,129,655	1,743,214
Total Expenditures	<u>\$ 6,257,569</u>	<u>\$ 2,256,669</u>	<u>\$ 8,514,238</u>	<u>\$ 11,565,685</u>	<u>\$ 3,051,447</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (4,112,192)</u>	<u>\$ (2,256,669)</u>	<u>\$ (6,368,861)</u>	<u>\$ (9,673,855)</u>	<u>\$ 3,304,994</u>
Other Financing Sources (Uses)					
Operating transfers in	\$ 7,057,418	\$ 0	\$ 7,057,418	\$ 6,852,173	\$ 205,245
Operating transfers out	(107,972)	0	(107,972)	(101,590)	(6,382)
Proceeds from general obligation bonds	0	0	0	800,000	(800,000)
Total Other Financing Sources (Uses)	<u>\$ 6,949,446</u>	<u>\$ 0</u>	<u>\$ 6,949,446</u>	<u>\$ 7,550,583</u>	<u>\$ (601,137)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ 2,837,254</u>	<u>\$ (2,256,669)</u>	<u>\$ 580,585</u>	<u>\$ (2,123,272)</u>	<u>\$ 2,703,857</u>
Fund Balance at Beginning of Year	<u>8,530,358</u>	<u>(1,106,792)</u>	<u>7,423,566</u>	<u>7,423,566</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 11,367,612</u>	<u>\$ (3,363,461)</u>	<u>\$ 8,004,151</u>	<u>\$ 5,300,294</u>	<u>\$ 2,703,857</u>
Funds without legally adopted budgets	<u>(596,095)</u>				
Fund Balance - All Capital Projects Funds	<u>\$ 10,771,517</u>				

The accompanying notes are an integral part of this statement.

CITY OF BLOOMINGTON, ILLINOIS
All Proprietary Fund Types
Combined Statement of Revenues, Expenses and
Changes in Retained Earnings
For the year ended April 30, 2000

	Proprietary Fund Types		Total (Memorandum Only)	
	Enterprise	Internal Service	2000	1999
Operating Revenues				
Charges for services	\$ 13,472,782	\$ 5,746,356	\$ 19,219,138	\$ 18,458,408
Operating Expenses				
Salaries	\$ 2,902,065	\$ 472,469	\$ 3,374,534	\$ 3,108,352
Benefits	793,994	176,425	970,419	862,616
Contractual services	2,464,474	1,171,108	3,635,582	3,725,752
Claims incurred	0	2,909,524	2,909,524	3,444,123
Commodities	1,803,320	625,243	2,428,563	2,277,951
Miscellaneous	309,934	0	309,934	257,592
Depreciation and amortization	2,206,256	24,725	2,230,981	2,310,644
Total Operating Expenses	\$ 10,480,043	\$ 5,379,494	\$ 15,859,537	\$ 15,987,030
Operating income (loss)	\$ 2,992,739	\$ 366,862	\$ 3,359,601	\$ 2,471,378
Nonoperating Revenues (Expenses)				
Interest income	\$ 33,936	\$ 217,993	\$ 251,929	\$ 261,576
Rent income	37,245	0	37,245	86,645
Taxes	0	699,811	699,811	699,048
Miscellaneous income	541,215	349,013	890,228	644,991
Interest expense	(94,981)	0	(94,981)	(170,370)
Total Nonoperating Revenues (Expenses)	\$ 517,415	\$ 1,266,817	\$ 1,784,232	\$ 1,521,890
Income (loss) before operating transfers	\$ 3,510,154	\$ 1,633,679	\$ 5,143,833	\$ 3,993,268
Operating Transfers				
From other funds	\$ 0	\$ 0	\$ 0	\$ 35,827
To other funds	(848,738)	(47,247)	(895,985)	(900,591)
Net Transfers	\$ (848,738)	\$ (47,247)	\$ (895,985)	\$ (864,764)
Net income (loss)	\$ 2,661,416	\$ 1,586,432	\$ 4,247,848	\$ 3,128,504
Retained Earnings at Beginning of Year	35,341,818	(2,624,707)	32,717,111	29,894,599
Other Changes in Retained Earnings				
Investment unrealized gains (losses)	0	679,451	679,451	340,472
Dividends paid	0	(300,000)	(300,000)	(250,000)
Retained Earnings at End of Year	\$ 38,003,234	\$ (658,824)	\$ 37,344,410	\$ 33,113,575

The accompanying notes are an integral part of this statement.

CITY OF BLOOMINGTON, ILLINOIS
All Proprietary Fund Types
Combined Statement of Cash Flows
For the year ended April 30, 2000

	Proprietary Fund Types		Totals (Memorandum Only)	
	Enterprise	Internal Service	2000	1999
Cash flows from operating activities				
Cash received for services	\$ 13,293,853	\$ 0	\$ 13,293,853	\$ 12,742,940
Cash received for quasi-external transactions	0	5,848,196	5,848,196	5,715,327
Cash received for miscellaneous	525,930	320,355	846,285	705,478
Cash paid for wages and benefits	(3,684,076)	(435,232)	(4,119,308)	(3,815,892)
Cash paid for operating expenses	(4,522,342)	(4,765,521)	(9,287,863)	(9,251,021)
Net cash provided (used) by operating activities	<u>\$ 5,613,365</u>	<u>\$ 967,798</u>	<u>\$ 6,581,163</u>	<u>\$ 6,096,832</u>
Cash flows from investing activities				
Cash received from interest	\$ 33,936	\$ 227,302	\$ 261,238	\$ 250,481
Proceeds from matured and sold investments	429,864	262,747	692,611	986,646
Purchase of investments	0	(1,552,839)	(1,552,839)	(1,783,504)
Cash paid for dividends	0	(300,000)	(300,000)	(250,000)
Net cash provided (used) by investing activities	<u>\$ 463,800</u>	<u>\$ (1,362,790)</u>	<u>\$ (898,990)</u>	<u>\$ (796,377)</u>
Cash flows from capital financing activities				
Payments for capital acquisitions	\$ (6,961,778)	\$ (7,838)	\$ (6,969,616)	\$ (1,254,527)
Bond principal payments	(1,384,324)	0	(1,384,324)	(1,316,428)
Interest payments	(128,323)	0	(128,323)	(198,094)
Net cash (used) by capital financing activities	<u>\$ (8,474,425)</u>	<u>\$ (7,838)</u>	<u>\$ (8,482,263)</u>	<u>\$ (2,769,049)</u>
Cash flows from non-capital financing activities				
Cash received from taxes	\$ 0	\$ 699,811	\$ 699,811	\$ 699,048
Cash transferred to other funds	279,895	(669,000)	(389,105)	(1,634,831)
Cash transferred from other funds	2,022,610	285,633	2,308,243	(1,003,123)
Net cash provided (used) by non-capital financing activities	<u>\$ 2,302,505</u>	<u>\$ 316,444</u>	<u>\$ 2,618,949</u>	<u>\$ (1,938,906)</u>
Net increase (decrease) in cash and cash equivalents	<u>\$ (94,755)</u>	<u>\$ (86,386)</u>	<u>\$ (181,141)</u>	<u>\$ 592,500</u>
Cash and cash equivalents at beginning of year	<u>1,271,234</u>	<u>454,036</u>	<u>1,725,270</u>	<u>1,132,770</u>
Cash and cash equivalents at end of year	<u>\$ 1,176,479</u>	<u>\$ 367,650</u>	<u>\$ 1,544,129</u>	<u>\$ 1,725,270</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 2,992,739	\$ 366,862	\$ 3,359,601	\$ 2,471,378
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Non-operating income (expenses)	578,460	320,355	898,815	705,478
Depreciation and amortization	2,206,256	25,424	2,231,680	2,310,644
(Increase) decrease in receivables	(232,837)	119,755	(113,082)	(20,654)
(Increase) decrease in inventory and prepaid expenses	(1,032)	(79,730)	(80,762)	(70,675)
Increase (decrease) in payables	56,418	228,475	284,893	614,865
Increase (decrease) in deposits payable	1,378	0	1,378	1,011
Increase (decrease) in vacation payable	11,983	0	11,983	4,640
Increase (decrease) in deferred revenue	0	(13,343)	(13,343)	80,145
Net cash provided (used) by operating activities	<u>\$ 5,613,365</u>	<u>\$ 967,798</u>	<u>\$ 6,581,163</u>	<u>\$ 6,096,832</u>

Noncash operating, investing and financing activities for the current year consisted of an increase in fair value of investments not considered cash in the amount of \$282,987.

The accompanying notes are an integral part of this statement.

CITY OF BLOOMINGTON, ILLINOIS
Pension Trust Funds
Statements of Plan Net Assets
April 30, 2000 and 1999

	Police Pension	Fire Pension	Totals	
			2000	1999
Assets				
Cash and short-term investments	\$ 669,201	\$ 2,639,279	\$ 3,308,480	\$ 2,764,336
Receivables				
Taxes (Note D)	\$ 1,344,184	\$ 1,274,704	\$ 2,618,888	\$ 2,563,513
Accrued interest	112,633	87,132	199,765	206,403
Securities sold	0	0	0	0
Other	8,054	54,397	62,451	17,396
Total receivables	\$ 1,464,871	\$ 1,416,233	\$ 2,881,104	\$ 2,787,312
Investments (Notes A, C and H)				
Deposits at financial institutions	\$ 117,702	\$ 300,000	\$ 417,702	\$ 1,353,095
U.S. government securities	1,330,923	856,331	2,187,254	3,277,608
U.S. government agencies and corporations	5,918,711	4,053,556	9,972,267	10,640,482
City of Bloomington municipal bonds	0	0	0	1,925,431
IPPPFA Group Trust	1,216,180	0	1,216,180	1,191,534
Annuities	10,250,928	10,085,696	20,336,624	18,769,052
Mutual funds	9,076,961	9,807,842	18,884,803	10,697,557
Stocks	0	1,635,402	1,635,402	0
Total investments	\$ 27,911,405	\$ 26,738,827	\$ 54,650,232	\$ 47,854,759
Total assets	\$ 30,045,477	\$ 30,794,339	\$ 60,839,816	\$ 53,406,407
Liabilities				
Accounts payable	\$ 9,829	\$ 60,229	\$ 70,058	\$ 13,762
Due to brokers for securities purchased	1,654	0	1,654	0
Total liabilities	\$ 11,483	\$ 60,229	\$ 71,712	\$ 13,762
Net assets held in trust for pension benefits	\$ 30,033,994	\$ 30,734,110	\$ 60,768,104	\$ 53,392,645

The accompanying notes are an integral part of these statements.

CITY OF BLOOMINGTON, ILLINOIS
Pension Trust Funds
Statements of Changes in Plan Net Assets
For the years ended April 30, 2000 and 1999

	Police Pension	Fire Pension	Totals	
			2000	1999
Additions				
Contributions				
Taxes	\$ 1,443,833	\$ 1,374,364	\$ 2,818,197	\$ 2,760,192
Active members	544,715	348,252	892,967	811,987
	<u>\$ 1,988,548</u>	<u>\$ 1,722,616</u>	<u>\$ 3,711,164</u>	<u>\$ 3,572,179</u>
Investment income				
Net appreciation (depreciation) in fair value of investments	\$ 1,821,243	\$ 2,923,529	\$ 4,744,772	\$ 3,408,873
Interest	513,332	535,400	1,048,732	1,156,446
Dividends	598,894	402,977	1,001,871	437,004
Total investment income	\$ 2,933,469	\$ 3,861,906	\$ 6,795,375	\$ 5,002,323
Less investment expense	(28,193)	20,166	(8,027)	(21,564)
Net investment income	<u>\$ 2,905,276</u>	<u>\$ 3,882,072</u>	<u>\$ 6,787,348</u>	<u>\$ 4,980,759</u>
Total additions	<u>\$ 4,893,824</u>	<u>\$ 5,604,688</u>	<u>\$ 10,498,512</u>	<u>\$ 8,552,938</u>
Deductions				
Benefit payments				
Retired members	\$ 998,515	\$ 1,018,936	\$ 2,017,451	\$ 1,837,638
Widows	290,338	183,960	474,298	426,428
Disability	131,891	365,889	497,780	460,226
Total benefit payments	\$ 1,420,744	\$ 1,568,785	\$ 2,989,529	\$ 2,724,292
Return of pension contributions to terminated members	5,708	5,613	11,321	40,595
Administrative expenses	33,288	48,583	81,871	56,240
Total deductions	<u>\$ 1,459,740</u>	<u>\$ 1,622,981</u>	<u>\$ 3,082,721</u>	<u>\$ 2,821,127</u>
Net increase	<u>\$ 3,434,084</u>	<u>\$ 3,981,707</u>	<u>\$ 7,415,791</u>	<u>\$ 5,731,811</u>
Net assets held in trust for pension benefits at beginning of year	<u>26,599,910</u>	<u>26,792,735</u>	<u>53,392,645</u>	<u>47,660,834</u>
Net assets held in trust for pension benefits at end of year	<u>\$ 30,033,994</u>	<u>\$ 30,774,442</u>	<u>\$ 60,808,436</u>	<u>\$ 53,392,645</u>

The accompanying notes are an integral part of these statements.

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CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2000

NOTE A - SUMMARY OF ACCOUNTING POLICIES

The City of Bloomington was incorporated in 1850. The City operates under a Council-Manager form of government and provides the following services as authorized by its charter: public safety, public works, culture, recreation and community development.

The financial statements of the City of Bloomington, Illinois, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

1. Reporting Entity

As required by generally accepted accounting principles, these financial statements include the City as the primary government and its component units. A component unit is an entity for which the primary government is considered to be financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's governing board and either the ability to impose will by the primary government or the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

Blended component units, although legally separate entities, are, in substance, part of the primary government's operations. Data from these units are combined with data of the primary government. The Central Illinois Risk Pooling Authority (CIRPA) is governed by a five-member board appointed by the City Council. Although it is legally separate from the City, CIRPA is treated as a blended component unit because its sole purpose is to provide insurance coverage to the City. CIRPA is reported as an internal service fund. The audited financial information included is for the twelve months ended December 31, 1999.

2. Fund Accounting

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements of this report, into eight generic fund types and three broad fund categories as follows:

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

April 30, 2000

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

2. Fund Accounting - Continued

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost-reimbursement basis.

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

April 30, 2000

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

2. Fund Accounting - Continued

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include Expendable Trust and Pension Trust Funds. Pension Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds.

3. Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All Governmental Funds and Expendable Trust Funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental Fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Public domain ("infra-structure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost, except for certain general fixed assets acquired prior to May 1, 1973 which are valued at estimated historical cost since actual historical cost is not available. Donated fixed assets are valued at their fair market value on the date donated.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

April 30, 2000

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

3. Fixed Assets and Long-Term Liabilities - Continued

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Noncurrent portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. However, special reporting treatments are used to indicate that they should not be considered "available spendable resources" since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivables is deferred until they become current receivables. Noncurrent portions of long-term receivables are offset by deferred revenue liability accounts.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities.

Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are, instead, reported as liabilities in the General Long-Term Debt Account Group.

Proprietary Funds and Pension Trust Funds are generally accounted for on a cost of services or "capital maintenance" measurement focus. This means that assets and liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustible fixed assets which are capitalized in the proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	25	-	75	years
Improvements other than buildings:				
Water and sewer mains,				
accessory structures and				
certain parking lot improvements	40	-	100	years
Other permanent improvements	10	-	40	years
Machinery and equipment	2	-	25	years

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

April 30, 2000

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

4. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental, Agency and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when susceptible to accrual, that is, both measurable and available as net current assets. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Note D describes the specific application of this concept to property taxes.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and nearly irrevocable, i.e., revocable only for failure to comply with prescribed compliance requirements, e.g., equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the available criterion.

Special assessments receivable are recorded in the year the assessments are levied. However, the revenues are deferred until they become available as net current assets (billable or collected in advance of billing year).

Licenses and permits, charges for services, fines and forfeits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) claims, judgments and accumulated unpaid vacation benefits which are recognized when they become payable from "available spendable resources"; and (2) principal and interest on general long-term debt which is recognized when due.

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

April 30, 2000

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

4. Basis of Accounting - Continued

All Proprietary Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. The City applies all applicable FASB pronouncements issued after November 30, 1989, in accounting and reporting for its proprietary operations. Unbilled Enterprise Fund utility service receivables are recorded at year-end.

Pension Trust Funds are accounted for using the accrual basis of accounting in accordance with GASB Statement 25 for defined benefit plans. This basis of accounting is explained further in Note H. As explained in Note D, property taxes levied for the Pension Trust Funds are recorded in the year of the levy.

5. Budgetary Data

Annual budgets are legally adopted and separately reported for all funds of the City of Bloomington except for the 1988 Bond Redemption and Market Square TIF Redevelopment Funds. The City Council follows these procedures in establishing the budgetary data reflected in the financial statements.

a. Prior to February 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following May 1. The operating budget includes proposed expenditures and the means of financing them. All budgets are adopted on a modified accrual basis except for the following modifications:

- Encumbrances are treated as expenditures in the year in which the purchase commitment is made.
- Collections of Special Revenue Fund loans, Capital Projects Fund assessments and Special Assessments are budgeted as revenue in the year received.
- Special Revenue Fund loans are shown as expenditures when the funds are disbursed.
- Special Revenue Fund disbursements which result in increases in balances of properties held for rehabilitation or development and transfers to savings accounts used for property rehabilitation purposes are shown as expenditures. Receipts from sales of these properties or transfers from the savings accounts are treated as revenues.

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

April 30, 2000

NOTE A - SUMMARY OF ACCOUNTING POLICIES – CONTINUED

5. Budgetary Data - Continued

- The proceeds of general obligation bond proceeds reserved for Enterprise Funds projects and expenditures of such monies are accounted for in a Capital Projects Fund.
- Certain operating transfers between Governmental Funds are budgeted as revenues and expenditures. Budgeted Governmental Fund expenditures also include capital expenditures related to Proprietary Fund operations.
- In the Debt Service Funds, transfers from Enterprise Funds for payment of revenue-supported general obligation debt are reflected as revenue and payments of the debt are shown as expenditures.

For report presentation purposes, actual revenues and expenditures and other financing sources and uses have been adjusted to incorporate these modifications in all statements and schedules that reflect comparisons of budgeted and actual operations.

- b. Public hearings are conducted at locations throughout the City to obtain taxpayer comments.
- c. Prior to May 1, the annual operating budget is legally enacted through passage of an ordinance. Passage of the annual budget is done in lieu of an appropriation ordinance as permitted by the Illinois Revised Statutes.
- d. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. The level of control (level at which expenditures may not exceed budget) is the fund total, not the individual line items.
- e. The annual budget can be amended by a two-thirds vote of the City Council. Various budget amendments were approved in this manner by the Council during the current year, and the changes are reflected in the budgetary figures included in the accompanying financial statements. Individual amendments were not material in relation to the original appropriations which were amended.
- f. All appropriations lapse at year-end.

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
April 30, 2000

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

6. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances are reported as reservations of fund balances since they do not constitute expenditures or liabilities. At the beginning of each fiscal year, encumbrances from the prior year are reappropriated.

7. Cash Flows

For purposes of the Statement of Cash Flows, the City considers all highly liquid unrestricted investments, with a maturity of three months or less when purchased, to be cash equivalents.

8. Investments

Investments are stated at fair value. Accrued interest is shown under a separate caption on the balance sheet, except that interest recognized on interfund investment transactions is included in the investment carrying amounts.

Assets of the different funds are sometimes commingled for investment purposes and interest earnings are prorated back to the various funds.

9. Inventories

Inventories are stated at the lower of cost (first-in, first-out) or market. The costs are recorded as expenditures at the time individual inventory items are consumed.

10. Rehabilitation and Development Programs

Properties acquired through the Community Development Program are recorded at the lower of cost or market value. Therefore, costs incurred which are not recoverable upon resale and permanent declines in market value are charged to expenditures. Reported balances of properties held for rehabilitation or development, rehabilitation loans receivable, and funds held in special savings accounts for property rehabilitation programs are equally offset by a fund balance reserve account since they do not constitute "available spendable resources".

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
April 30, 2000

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

11. Unamortized Bond Issuance Costs

Bond issuance costs allocable to Enterprise Funds liabilities are amortized on a straight-line basis over the term of the obligation.

12. General Bank Account

The City maintains a general bank account for monies of various funds. The cash activities of these funds are recorded in individual fund records.

13. Claims and Judgments

At the end of each year, the City estimates and records liabilities for all claims and judgments which meet the recognition criteria of Governmental Accounting Standards Board Statement No. 10.

Prior to October 1, 1995, the City self-funded its workmen's compensation, unemployment compensation and automobile and liability claims programs. On October 1, 1995, the City established the Central Illinois Risk Pooling Authority (CIRPA) to provide insurance coverage for these programs. CIRPA is legally separate from the City, but is reported as a blended component unit as an Internal Service Fund.

Proprietary Fund Type liabilities are accrued when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Other current claims and judgments payable from the Governmental Fund Types are recognized as liabilities of the fund while noncurrent amounts payable from future revenues are recorded in the General Long-Term Obligations Account Group.

14. Compensated Absences

The City permits its employees to accumulate a limited amount of earned but unused vacation benefits which will be paid to them upon separation from service. In Governmental and Expendable Trust Type Funds, the costs of vacation benefits are recognized when payments are made to employees.

A liability for the accrued vacation benefits of such funds at the end of each year is recorded in the General Long-Term Obligations Account Group since the accrued benefits will be payable from future operating revenues, rather than from "available expendable resources".

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

April 30, 2000

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

14. Compensated Absences – Continued

Vacation benefits payable from Proprietary Type Funds are recorded as expense in the year earned by the employees.

Sick leave and other benefits are accumulative as far as time available, but are not reimbursable to employees upon termination. Therefore, costs of these benefits are recognized only when paid to active employees.

15. Capital Additions for Enterprise Funds

The City has funded certain water systems and sewage system improvements through direct expenditures of several Special Revenue and Capital Projects Funds. These expenditures are reported as capital outlay expenditures of the payor funds and as municipal contributions to capital in the Enterprise Funds. The transfer of such assets is reflected as a transfer out of the general fixed asset group.

16. Comparative Data/Reclassification

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the City's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

17. Total Columns on Combined Statements

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
 April 30, 2000

NOTE B - BUDGETARY - GAAP REPORTING RECONCILIATION

The accompanying Combined Statements of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Budgeting Basis) and Actual present comparisons of the legally adopted budget for Governmental Fund Types, as described in Note A-5, with actual data on a budgetary basis.

Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resultant basis, timing, perspective and entity differences in the excess (deficiency) of revenues and other financing sources over expenditures and other uses for the year ended April 30, 2000, is presented as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses (non-GAAP budgetary basis)	\$ 349,965	\$2,080,993	\$383,556	\$ 580,585
Adjustments:				
Encumbrances	332,539	319,118	-	2,256,669
Collection of loans	-	(232,845)	-	-
Loan disbursements and rehabilitation expenditures	-	179,424	-	-
Unbudgeted funds	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses (GAAP basis)	<u>\$ 682,504</u>	<u>\$2,346,690</u>	<u>\$383,556</u>	<u>\$2,837,254</u>

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
April 30, 2000

NOTE C - CASH DEPOSITS AND INVESTMENTS

State statutes and the City code authorize the City of Bloomington to invest any public funds in bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued which are guaranteed by the full faith and credit of the United States of America as to principal and interest, or may invest in certificates of deposit or time deposits constituting direct obligations of any bank as defined by the Illinois Banking Act (Illinois Compiled Statutes 205 ILCS 5/2). Investments may be made only in those certificates of deposit or time deposits in banks which are insured by the Federal Deposit Insurance Corporation ("FDIC") or in short-term discount obligations of the Federal National Mortgage Association ("FNMA") or in shares or other forms of securities legally issuable by savings and loan associations incorporated under the laws of this state or any other state or under the laws of the United States.

Investments may be made only in those savings and loan associations, the shares or investment certificates of which are insured by the Federal Savings and Loan Insurance Corporation. The City may also invest any City funds in a Public Treasurers' Investment Pool created under Section 17 of "An Act to revise the law in relation to the State Treasurer," approved April 23, 1873, as amended.

The State Treasurer exercises oversight responsibility over Illinois Funds. Oversight includes the ability to significantly influence operations, designation of management and accountability for fiscal matters. Illinois Funds is rated AAAM by Standard and Poors. Fund portfolios are monitored weekly for developments that could cause changes in the ratings. The fair value of the position in Illinois Funds is the same as the value of Illinois Funds shares.

Deposits

Deposits are categorized into the following categories of credit risk:

- 1) Insured or collateralized with securities held by the City or its agent in the City's name.
- 2) Uninsured, with collateral held by the pledging financial institution's trust department or agent in the City's name.
- 3) Uninsured, with collateral held by the pledging financial institution, but not in its trust department or by its agent, in the City's name; or uninsured, with collateral held by any of the above, but not in the City's name; or uninsured and uncollateralized.

At year end, the City's carrying amount of deposits was \$3,494,983 and the bank balance was \$3,965,934. The bank balance was categorized as follows:

Category 1	\$ 691,000
Category 3	<u>3,274,934</u>
	<u>\$3,965,934</u>

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
April 30, 2000

NOTE C - CASH DEPOSITS AND INVESTMENTS - CONTINUED

At year end, the Fire and Police Pension Plans' carrying amount of deposits was \$1,329,727 and the bank balance was \$1,247,142. The bank balance was categorized as follows:

Category 1	\$ 510,000
Uncollateralized	<u>737,142</u>
	<u>\$1,247,142</u>

At year-end, the Central Illinois Risk Pooling Authority's carrying amount of deposits was \$83,976 and the bank balance was \$83,976. The bank balance was categorized as follows:

Category 1	<u>\$ 83,976</u>
------------	------------------

Investments

Investments are categorized into the following categories of credit risk:

- 1) Insured or registered, or securities held by the City or its agent in the City's name.
- 2) Uninsured and unregistered, with securities held by the counter-party's trust department or agent in the City's name.
- 3) Uninsured and unregistered, with securities held by the counter-party, or by its trust department or agent, but not in the City's name.

At year-end, the City's investment balances were as follows:

	<u>Category</u>			<u>Carrying amount</u>	<u>Fair value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
Unrestricted:					
US Govt.					
Securities	\$ 467,058	\$-	\$ -	\$ 467,058	\$ 467,058
Money Market	-	-	6,263,196	6,263,196	6,263,196
Restricted:					
US Govt.					
Securities	350,777	-	-	350,777	350,777
Pension Funds:					
<u>Police:</u>					
Money Market	4,507	-	151,822	156,329	156,329
Savings Account	16,121	-	-	16,121	16,121
US Govt.					
Securities	7,249,634	-	-	7,249,634	7,249,634
<u>Fire:</u>					
Money Market	40,231	-	-	40,231	40,231
Savings Account	81,181	-	-	81,181	81,181
US Govt.					
Securities	<u>4,909,887</u>	<u>-</u>	<u>-</u>	<u>4,909,887</u>	<u>4,909,887</u>
Totals	<u>\$13,119,396</u>	<u>\$-</u>	<u>\$6,415,018</u>	\$19,534,414	\$19,534,414

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
 April 30, 2000

NOTE C - CASH DEPOSITS AND INVESTMENTS - CONTINUED

	Category			Carrying amount	Fair value
	1	2	3		
<i>Investments not subject to categorization:</i>					
The Illinois Funds:					
City Funds				\$ 9,258,711	\$ 9,258,711
Restricted Funds				95,781	95,781
Fire Pension Fund				2,102,593	2,102,593
Mutual Funds:					
Fire Pension Fund				9,807,842	9,807,842
Police Pension Fund				9,076,961	9,076,961
Restricted Funds				8,454,978	8,454,978
CIRPA:					
US Govt.					
Securities				3,232,660	3,232,660
Stocks				3,064,969	3,064,969
IPPFA Group Trust:					
Police Pension Fund				1,216,180	1,216,180
Annuities:					
Police Pension Fund				10,250,928	10,250,928
Fire Pension Fund				10,085,696	10,085,696
Stocks:					
Fire Pension Fund				<u>1,635,402</u>	<u>1,635,402</u>
Totals				<u>\$87,817,115</u>	<u>\$87,817,115</u>

A reconciliation of cash and investments as shown on the Combined Balance Sheet follows:

Cash	\$ 7,826,811
Investments	76,104,091
Restricted cash and investments	<u>8,805,755</u>
 Total	 <u>\$92,736,657</u>
 Cash on hand	 \$ 10,856
Carrying amount of deposits	4,908,686
Carrying amount of investments	<u>87,817,115</u>
 Total	 <u>\$92,736,657</u>

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

April 30, 2000

NOTE D - PROPERTY TAXES

The City Council passes a property tax levy ordinance, usually in the second calendar quarter of each year, for the fiscal year beginning on May 1 of such calendar year. The tax becomes a lien as of the following January 1, on the assessed value listed as of the day prior (December 31) for all real property located in the City. Assessed values are established by the County Assessment Board at 33 1/3% of assumed market value. A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the list on December 31, 1996. The assessed value for the list of December 31, 1999, upon which the 1999 levy was based, was \$1,002,610,011. The estimated market value was \$3,007,830,033, making the assessed value 33-1/3% of the estimated actual value. In the year following the levy, the County bills the property taxes in two installments, generally in May and August. The taxes become delinquent approximately 40 days after the dates billed. The County collects the taxes and remits them to the City.

The City is a home-rule unit of government as defined by the State of Illinois Constitution. Therefore, it is not subject to any statutory taxing or general obligation debt limits. The City's 1998 tax levy was extended at a rate of \$1.4008 per \$100 of assessed valuation for a total extension of \$13,284,996. Collections of 99.58% of this total were received during the current year. The 1999 levy was extended at a rate of \$1.3850 for a total of \$13,885,848. Collections of this levy will be received during the year ended April 30, 2001.

Property tax revenues of governmental funds are recorded on the "deferred method". Because of the long period of time between the levy date and the receipt of tax distributions from the County Treasurer, the property taxes are not "available" to finance current year expenditures. Since governmental funds are on the modified accrual basis, their portion of the current year tax levy is recorded as property taxes receivable and deferred tax revenue. However, Pension Trust Funds are on the accrual basis so their property taxes are recognized as revenue in the year of the levy.

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
April 30, 2000

NOTE E - FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>5/1/99</u>	<u>Transfers/</u> <u>Additions</u>	<u>Transfers/</u> <u>Deletions</u>	<u>Balance</u> <u>4/30/00</u>
Land	\$ 2,663,091	\$ 52,243	\$ -	\$ 2,715,334
Buildings	18,695,408	733,657	-	19,429,065
Improvements other than buildings	1,771,382	1,407,482	-	3,178,864
Machinery and equipment	<u>23,073,383</u>	<u>6,355,480</u>	<u>9,561,928</u>	<u>19,866,935</u>
Totals	<u>\$46,203,264</u>	<u>\$8,548,862</u>	<u>\$9,561,928</u>	<u>\$45,190,198</u>

A summary of Proprietary Fund type property, plant and equipment at April 30, 2000 follows:

	<u>Enterprise</u>	<u>Internal</u> <u>Service</u>	<u>Total</u>
Land	\$ 4,039,392	\$ -	\$ 4,039,392
Buildings	20,243,939	286,557	20,530,496
Improvements other than buildings	61,594,104	-	61,594,104
Machinery and equipment	<u>4,285,129</u>	<u>66,012</u>	<u>4,351,141</u>
Totals	\$90,162,564	\$ 352,569	\$90,515,133
Less: Accumulated depreciation	<u>(34,342,571)</u>	<u>(185,328)</u>	<u>(34,527,899)</u>
Net	<u>\$55,819,993</u>	<u>\$ 167,241</u>	<u>\$55,987,234</u>

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
April 30, 2000

NOTE F - LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term debt of the City for the year ended April 30, 2000:

	<u>General Long-Term Obligations</u>				<u>Enterprise</u>
	General		<u>Other Obligations</u>		<u>Funds</u>
	<u>Obligation</u>	<u>Bonds (Tax</u>	<u>Scheduled</u>	<u>Unscheduled</u>	<u>Obligation</u>
	<u>Supported)</u>	<u>Maturities</u>	<u>Maturities</u>	<u>Total</u>	<u>Bonds</u>
					<u>(Revenue</u>
					<u>Supported)</u>
Balance at					
April 30,					
1999	<u>\$32,489,864</u>	<u>\$ 16,477</u>	<u>\$ 2,452,939</u>	<u>\$34,959,280</u>	<u>\$2,376,360</u>
Changes:					
Additional					
agreements					
with					
developers	\$ -	\$ -	\$ -	\$ -	\$ -
Minimum pay-					
ments to					
developers					
elapsed	-	-	(204,164)	(204,164)	-
Net change					
in unfunded					
pension con-					
tributions	-	-	(199,309)	(199,309)	-
Net change in					
accumulated					
unpaid					
vacation					
benefits	-	-	2,852	2,852	-
Bond					
proceeds	-	-	-	-	-
Accretion on					
zero coupon					
bonds	61,728	-	-	61,728	-
Additional					
other debt	-	-	-	-	-
Other debt					
retired or					
recognized					
as current					
expendi-					
tures	(2,535,676)	(16,477)	-	(2,552,153)	(1,384,324)
Total changes	<u>\$ (2,473,948)</u>	<u>\$ (16,477)</u>	<u>\$ (400,621)</u>	<u>\$ (2,891,046)</u>	<u>\$ (1,384,324)</u>
Balance at					
April 30,					
2000	<u>\$30,015,916</u>	<u>\$ -</u>	<u>\$ 2,052,318</u>	<u>\$32,068,234</u>	<u>\$ 992,036</u>

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
April 30, 2000

NOTE F - LONG-TERM OBLIGATIONS - CONTINUED

Bonds payable at April 30, 2000 are comprised of the following individual issues:

<u>General Obligation Bonds:</u>	<u>Tax Supported</u>	<u>Revenue Supported</u>	<u>Total</u>
\$4,385,000 Street Construction Market Square TIF and Central Bloomington TIF Bonds due December 1, 1998 to December 1, 2003, interest at 6.40%-8.40%	\$ 780,000	\$ -	\$ 780,000
\$2,000,000 Parking Lot Acquisition Bonds due January 1, 2009, interest at 5.00%	2,000,000	-	2,000,000
\$2,800,000 1989 Corporate Purpose \$4,782,872 1991 Zero Coupon Corporate Purpose Bonds due December 1, 2008, interest at 5.35%-6.70% face value \$9,235,000, includes accretion of \$1,090,292	4,267,952	-	4,267,952
\$10,000,000 1992 Corporate Purpose Bonds due January 1, 2001, interest at 5.40%-6.70%	322,964	992,036	1,315,000
\$3,500,000 1993 Corporate Purpose Bonds due December 1, 2006, interest at 4.10%-6.10%	2,330,000	-	2,330,000
\$4,965,000 1994 Refunding Bonds due December 1, 2013, interest at 4.70%-7.00%	4,165,000	-	4,165,000
\$11,650,000 1995 Corporate Purpose Bonds due December 1, 2010, interest at 5.20%-5.70%	9,850,000	-	9,850,000
\$6,680,000 1996 Corporate Purpose Bonds due December 1, 2010, interest at 4.70%-6.20%	<u>6,300,000</u>	<u>-</u>	<u>6,300,000</u>
Totals	<u>\$ 30,015,916</u>	<u>\$ 992,036</u>	<u>\$31,007,952</u>

Other long-term obligations of the City at April 30, 2000 are as follows:

Scheduled Maturities

Real estate installment purchase contracts:

Land for park development:

Due May 1, 2000, interest at 10%	\$ 16,477
Less: Current maturities in Capital Projects Fund	<u>(16,477)</u>

Total	<u>\$ -</u>
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CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
 April 30, 2000

NOTE F - LONG-TERM OBLIGATIONS - CONTINUED

Unscheduled Maturities

Agreements with developers		
Balance at April 30, 1999	\$1,563,064	
Payments to developers	<u>(204,164)</u>	
Balance at April 30, 2000		\$1,358,900
Accumulated unpaid vacation benefits		
Balance at April 30, 1999	\$ 786,648	
Vacation benefits earned	872,722	
Vacation benefits paid	<u>(869,870)</u>	
Balance at April 30, 2000		789,500
Unfunded portion of required pension contributions:		
Balance at April 30, 1999	\$ 103,227	
Annual required contribution	2,618,888	
Employer contributions	<u>(2,818,197)</u>	
Balance at April 30, 2000		<u>(96,082)</u>
Total		<u>\$2,052,318</u>

Vacation benefits are paid from the same funds as the regular salaries of the employees, primarily the General Fund.

The City has entered into several special agreements with developers involving rebates of sales tax and real estate tax revenues in excess of agreed upon floor amounts. The details of various agreements are as follows:

- The City will rebate to the developers of land at the intersection of Veterans Parkway and College Avenue, the lesser of \$26,250 or 50% of the sales tax revenue generated by business on the property quarterly for ten years. The minimum outlay of the City will be \$1,050,000 over the ten-year period. The first business in the development opened in August, 1989. The outstanding liability at April 30, 2000 is \$0.
- The City will rebate to the developers of land at Dr. Martin Luther King Drive, \$1,318 per certificate of occupancy issued for each dwelling unit constructed on that property. The City will give this rebate on 225 dwelling units. The maximum outlay to the City will be \$296,550. The outstanding liability at April 30, 2000 is \$17,134.

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
April 30, 2000

NOTE F - LONG-TERM OBLIGATIONS - CONTINUED

- The City will rebate to the developers of land at the intersection of Veterans Parkway and Route 150, the lesser of \$35,000 or the incremental sales and real estate tax revenue generated by businesses on the property annually. The maximum liability of the City is \$262,500. The first payment of \$35,000 was made in fiscal year 1993. The outstanding liability at April 30, 2000 is \$0.
- The City will rebate to the redevelopers of a bank project in downtown Bloomington, the cost of improvements based on the annual real estate revenue resulting from the redevelopment. The maximum liability to the City is \$400,000. The outstanding liability at April 30, 2000 is \$255,967.
- The City will rebate to developers the cost of improvements for various downtown projects. The maximum liability to the City for these projects is \$2,405,636. The outstanding liability at April 30, 2000 is \$1,085,800.

Outlays for the other agreements will be determined by the amount of development that results; therefore, actual cash outlays cannot be determined at this time.

The annual requirements to amortize all bonds payable and other long-term obligations (scheduled maturities) outstanding as of April 30, 2000, including interest payments of \$12,152,916, are as follows:

Year Ended <u>April 30</u>	<u>Bonds Payable</u>		Other Long-Term Obligations (Scheduled Maturities)	<u>Total</u>
	<u>Tax Supported</u>	<u>Revenue Supported</u>		
2001	\$ 3,876,357	\$1,045,606	\$ 18,125	\$ 4,940,088
2002	3,564,557	-	-	3,564,557
2003	3,576,383	-	-	3,576,383
2004	3,557,095	-	-	3,557,095
2005	3,462,970	-	-	3,462,970
After 2005	<u>24,076,252</u>	<u>-</u>	<u>-</u>	<u>24,076,252</u>
Totals	<u>\$42,113,614</u>	<u>\$1,045,606</u>	<u>\$ 18,125</u>	<u>\$43,177,345</u>

The Debt Service Funds have a deficit fund balance of \$62,594 at April 30, 2000.

There are also a number of limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions.

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

April 30, 2000

NOTE G - TAX INCREMENT FINANCING DISTRICTS

During 1986, the City adopted ordinances establishing tax increment financing plans for two districts within City limits: Market Square and Central Bloomington. These plans call for redevelopment of the areas per Section 8(a) of the Tax Increment Allocation Redevelopment Act in the State Statutes. Tax increment financing allows the City of Bloomington to collect incremental property and sales taxes for redevelopment projects within the areas, and uses those revenues to pay for specific redevelopment project costs. It also allows collection of incremental property taxes from all taxing bodies having jurisdiction within the areas and incremental sales taxes imposed by the City and the State of Illinois that are produced by businesses in the area.

Redevelopment agreements have been negotiated for both districts. Bonds were issued in April, 1987 to fund the costs of Market Square to be borne by the City. The bonds issued totaled \$5,440,000. Additional bonds were issued September 1, 1988 in the following amounts: Market Square - \$1,900,000, and Central Bloomington - \$350,000. Incremental revenues from the taxes were received in the year ended April 30, 2000 as follows:

Market Square	\$674,101
Central Bloomington	708,621

NOTE H - PENSION AND RETIREMENT FUND COMMITMENTS

1. Illinois Municipal Retirement Fund

a. Plan Description

The City's defined benefit pension plan, Illinois Municipal Retirement Fund ("IMRF"), provides retirement, disability, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. IMRF is an agent-multiple employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

b. Funding Policy

Employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The member rate is established by state statute. The City is required to contribute at an actuarially determined rate. The employer rate for calendar year 1999 was 10.37 percent of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
 April 30, 2000

NOTE H - PENSION AND RETIREMENT FUND COMMITMENTS - CONTINUED

1. Illinois Municipal Retirement Fund - Continued

b. Funding Policy - Continued

being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 1999 was 33 years.

c. Annual Pension Cost

For December 31, 1999, the City's annual pension cost of \$1,509,908 was equal to the City's required and actual contributions. The required contribution was determined as part of the December 31, 1997 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases ranging from 0.4% to 11.6% per year, and (c) 3% per year cost-of-living adjustments. Both (a) and (b) included an inflation component of 4.00%. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The assumptions used for the 1997 actuarial valuation were based on the 1993-1995 experience study. However, the 1999 actuarial valuation information shown on the following page is based on the assumptions based on the 1996-1998 experience study. The effect of the assumption change increased the unfunded actuarial accrued liability by \$1,080,010.

d. Trend Information

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/99	\$ 1,509,908	100%	\$ 0
12/31/98	1,567,459	100%	0
12/31/97	1,465,302	100%	0

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
April 30, 2000

NOTE H - PENSION AND RETIREMENT FUND COMMITMENTS - CONTINUED

1. Illinois Municipal Retirement Fund - Continued

e. Digest of Changes

Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 1999 were changed due to the 1996-1998 Experience Study.

The principal changes were:

- More members are expected to take refunds early in their career.
- For both Regular and SLEP members, more normal and early retirements are expected to occur.
- Expected salary increases due to longevity for employees with less than 6 years of service were increased.

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll (b-a)/c)
12/31/99	\$36,156,640	\$38,072,848	\$1,916,208	94.97%	\$14,560,354	13.16%
12/31/98	29,860,516	34,543,831	4,683,315	86.44%	14,083,189	33.25%
12/31/97	25,171,594	30,952,112	5,780,518	81.32%	13,005,258	44.45%

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
April 30, 2000

NOTE H - PENSION AND RETIREMENT FUND COMMITMENTS - CONTINUED

2. Police and Fire Pension Plans

a. Plan Description

Police and Fire sworn personnel are covered by the Police Pension Plan and the Fire Pension Plan, respectively. Both plans are single-employer defined benefit pension plans. Both provide retirement, death and disability benefits. Eligibility, benefit and vesting requirements are established by Illinois State Statutes (Chapter 40, Pension - Articles 3 and 4) and may be amended only by the Illinois legislature. The City accounts for each Plan in a separate pension trust fund. A separate financial report of each fund is audited by an independent accounting firm. A copy of the financial reports may be obtained by writing to the City of Bloomington, 109 East Olive, P.O. Box 3157, Bloomington, IL 61702-3157.

b. Funding Policy

The contribution requirements of Plan members and the City are established and may be amended by the State legislature. Plan members are required to contribute 9% (Police) and 8 1/4% (Fire) of their base salary. The City is required to contribute an actuarially determined amount necessary to finance the Plans.

c. Annual Pension Cost and Net Pension Obligation

The City's annual pension cost and net pension obligation to the Plans for the most current year available (year ended April 30, 1999) are as follows:

	Police	Fire
Annual required contribution	\$1,303,048	\$1,260,105
Interest on net pension obligation	(25,153)	(21,385)
Adjustment to annual required contribution	29,040	24,689
Annual pension cost	\$1,306,935	\$1,263,409
Contributions made	(1,401,690)	(1,358,502)
Increase (decrease) in net pension obligation	\$ (94,755)	\$ (95,093)
Net pension obligation beginning of year	(335,379)	(285,136)
Net pension obligation end of year	\$ (430,134)	\$ (380,229)

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
 April 30, 2000

NOTE H - PENSION AND RETIREMENT FUND COMMITMENTS - CONTINUED

2. Police and Fire Pension Plans - Continued

c. Annual Pension Cost and Net Pension Obligation - Continued

The annual required contribution for the current year was determined as part of the May 1, 1998 actuarial valuation using the entry age normal cost method. The actuarial assumptions included (a) 7.5% investment rate of return and (b) projected salary increase of 5% (inflation component of 3%). The actuarial value of assets was determined using the net present value method. The unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at May 1, 1998 was 20.674 years.

THREE-YEAR TREND INFORMATION

Police

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percent-age of APC Contributed</u>	<u>Net Pension Obligation</u>
04/30/1997	\$1,145,346	99.80%	\$ (250,510)
04/30/1998	1,266,281	106.70%	(335,379)
04/30/1999	1,306,935	107.26%	(430,134)

Fire

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percent-age of APC Contributed</u>	<u>Net Pension Obligation</u>
04/30/1997	\$1,081,988	99.80%	\$ (199,052)
04/30/1998	1,181,064	107.29%	(285,136)
04/30/1999	1,263,409	107.50%	(380,229)

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
 April 30, 2000

NOTE H - PENSION AND RETIREMENT FUND COMMITMENTS - CONTINUED

2. Police and Fire Pension Plans

c. Annual Pension Cost and Net Pension Obligation - Continued

SCHEDULE OF FUNDING PROGRESS

Police						
<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Liability (AAL) - Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percent-age of Covered Payroll ((b-a)/c)</u>
05/01/1999	\$26,599,910	\$35,258,742	\$8,658,832	75.4%	\$4,791,255	180.7%
05/01/1998	23,644,900	33,200,796	9,555,896	71.2%	4,513,395	211.7%
05/01/1997	20,609,729	30,574,565	9,964,836	67.4%	4,454,523	223.7%

Fire						
<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Liability (AAL) - Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percent-age of Covered Payroll ((b-a)/c)</u>
05/01/1999	\$26,792,736	\$33,675,324	\$6,882,588	79.6%	\$4,041,889	170.3%
05/01/1998	24,015,934	31,790,425	7,774,491	75.5%	3,697,216	210.3%
05/01/1997	21,369,359	29,684,701	8,315,342	72.0%	3,753,525	221.5%

NOTE I - DEFERRED COMPENSATION PLAN

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The International City Managers Association Retirement Corporation administers the plan through a contractual agreement with the City. The plan is available to all City employees and permits them to defer a portion of their salary until future years.

The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the City (without being restricted to the provisions of benefits under the plan), subject only to the claims of the City's general creditor. Participant's rights under the plan are equal to those of general creditors of the City in an amount equal to the fair market value of the deferred account for each participant.

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
April 30, 2000

NOTE I - DEFERRED COMPENSATION PLAN - CONTINUED

It is the opinion of the City's Corporation Counsel that the City has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The City has no intention of using the assets to satisfy the claims of general creditors in the future.

NOTE J - LEASES

The City of Bloomington leases a total of 266 residential lots to various individuals under agreements expiring in 2032 and 2131. Other long-term agreements involve a lake marina which is leased through April 15, 2017 and a parking area property which is leased indefinitely. In addition, certain parking lots, parking garage spaces and various other properties are rented on a monthly or other short-term basis. All of these agreements are accounted for as operating leases.

A total of \$1,298,912 in lease and rental revenues was received by the City during the fiscal year ended April 30, 2000. Of this total, the Parking Fund received \$639,083 which relates primarily to monthly rentals and the General Fund received \$539,094 from golf cart rental fees. The following is a schedule by years of minimum future rentals due to the City under noncancellable lease agreements in effect as of April 30, 2000:

Fiscal year ending April 30,	
2001	\$ 96,463
2002	86,099
2003	87,819
2004	89,619
2005	91,519
Later Years	<u>4,120,000</u>
Total	<u>\$4,571,519</u>

The City of Bloomington is the lessee under various agreements which are accounted for as operating leases. These leases relate primarily to equipment which is leased or rented on a short-term basis. The City's minimum future lease and rental obligations under agreements in effect at April 30, 2000 are as follows:

Fiscal year ending April 30,	
2001	\$ 362,134
2002	<u>66,983</u>
Total	<u>\$ 429,117</u>

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

April 30, 2000

NOTE K - ENTERPRISE ZONE

In December, 1984, the City of Bloomington entered into an intergovernmental agreement with the Town of Normal and County of McLean for the designation of a specified area located partly within the City, partly within the Town and partly within the unincorporated County boundaries as an Enterprise Zone. The Enterprise Zone was approved by the State of Illinois, and it was established for a period extending no later than December 31, 1998. The parties agreed to make available certain tax incentives and target certain programs within the Enterprise Zone in order to facilitate the successful development of the area.

The City and the Town subsequently entered into a Metro-Zone Master Agreement governing the development of a specified portion of the Enterprise Zone. This agreement and related intergovernmental agreements between the two municipalities provide for the annexation and acquisition of land, construction of infra-structural improvements, delivery of general municipal services, payment for such improvements and services, and apportionment of revenues generated from activities within the area. With certain exceptions, the City and Town agreed to share equally the costs and revenues related to the Metro-Zone.

The City contributed \$1,300,000 in 1986 to the Town of Normal for the acquisition of land located in the Metro-Zone. The City also entered into a contract of \$589,000 for design of water system improvements related to development of the Enterprise Zone, a contract of \$13,313,939 for a new treatment plant and contracts of \$1,884,818 for constructing water mains. The primary sources of funding these and other future Enterprise Zone development costs are the City's 1985 Corporate Purpose Bond issue and a \$6,100,000 Build Illinois grant which has now been fully expended.

NOTE L - EQUIPMENT PURCHASE AND REPLACEMENT FUNDS

The Equipment Purchase and Replacement Fund and Bloomington Public Library Equipment Replacement Fund were established as funds to accumulate monies for the replacement of vehicles and other equipment at scheduled dates. Transfers are made each year to these funds from the General Fund and Bloomington Public Library Maintenance and Operation Fund based upon one year's depreciation using the estimated useful life of the vehicles and equipment without consideration for trade-in values. These transfers are recorded as operating transfers of the respective funds. An equipment purchase and replacement fund has also been established by the John M. Scott Health Care Trust, and it is handled in a similar manner. Assets purchased are reflected in the General Fixed Asset Account Group.

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
April 30, 2000

NOTE L - EQUIPMENT PURCHASE AND REPLACEMENT FUNDS - CONTINUED

The City has also established equipment purchase and replacement accounts within the Enterprise Funds. These accounts were set up to provide for the future purchase and replacement of vehicles and support equipment. Yearly transfers are made to each of these accounts and are based on a calculation of yearly vehicle depreciation. Assets purchased by these accounts are capitalized within the respective Enterprise Funds.

NOTE M - SEGMENTS OF ENTERPRISE ACTIVITIES

There are three services provided by the City which are financed by user charges--Water, Sewer and Parking. The key financial data for the year ended April 30, 2000 for those services are as follows:

	<u>Water</u>	<u>Sewer</u>	<u>Parking</u>	<u>Total</u>
Operating revenues	<u>\$10,565,099</u>	<u>\$2,131,623</u>	<u>\$ 776,060</u>	<u>\$13,472,782</u>
Operating expenses				
Depreciation	\$ 1,643,663	\$ 390,749	\$ 171,844	\$ 2,206,256
Other	<u>6,168,464</u>	<u>1,365,024</u>	<u>740,299</u>	<u>8,273,787</u>
Totals	<u>\$ 7,812,127</u>	<u>\$1,755,773</u>	<u>\$ 912,143</u>	<u>\$10,480,043</u>
Operating income (loss)	<u>\$ 2,752,972</u>	<u>\$ 375,850</u>	<u>\$ (136,083)</u>	<u>\$ 2,992,739</u>
Net operating trans- fers in (out)	<u>\$ (338,607)</u>	<u>\$ (485,131)</u>	<u>\$ (25,000)</u>	<u>\$ (848,738)</u>
Net income (loss)	<u>\$ 2,593,297</u>	<u>\$ 111,404</u>	<u>\$ (43,285)</u>	<u>\$ 2,661,416</u>
Total assets	<u>\$50,382,866</u>	<u>\$8,575,367</u>	<u>\$3,162,846</u>	<u>\$62,121,079</u>
Net working capital (deficit)	<u>\$ 2,009,767</u>	<u>\$1,274,439</u>	<u>\$ 287,496</u>	<u>\$ 3,571,702</u>
Long-term liabilities, gross	<u>\$ 933,913</u>	<u>\$ 58,123</u>	<u>\$ -</u>	<u>\$ 992,036</u>
Total fund equity	<u>\$47,976,992</u>	<u>\$8,439,584</u>	<u>\$2,975,119</u>	<u>\$59,391,695</u>
Acquisition of property, plant and equipment	<u>\$ 6,474,339</u>	<u>\$ 441,584</u>	<u>\$ 45,855</u>	<u>\$ 6,961,778</u>

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
 April 30, 2000

NOTE N - BLOOMINGTON-NORMAL PUBLIC TRANSIT SYSTEM

The Transit System is a joint venture between the City of Bloomington and the Town of Normal for the purpose of engaging in a wide variety of activities necessary for operation of a transit system within the corporate limits of the two governmental entities. The governing Board is divided equally between City and Town representatives. The System is funded primarily through Federal and State governmental assistance. Other revenue sources include fares and contractual fees. Any deficits incurred by the System are to be made up by the City and Town in accordance with a prescribed formula. The System's financial activities, other than operating subsidies and advances from the City, are not included in the City's reporting entity.

Summarized unaudited financial information of the Bloomington-Normal Public Transit System, for the year ended June 30, 2000, is presented below.

Balance Sheet at June 30, 2000

Current Assets:		
Cash and investments	\$1,570,049	
Accounts receivable	90,860	
Inventory	8,565	
Prepaid expenses	<u>43,580</u>	
Total current assets		\$1,713,054
Property and Equipment - net		<u>1,422,259</u>
Total assets		<u>\$3,135,313</u>
Current Liabilities:		
Advances from Town of Normal and City of Bloomington	\$ 132,357	
Accounts payable, accrued expenses and other	<u>279,280</u>	
Total current liabilities		\$ 411,637
Deferred Revenues		27,122
Fund Equity:		
Investment in fixed assets	\$1,422,259	
Restricted - self-insurance program	87,570	
Unrestricted	<u>1,186,725</u>	
Total fund equity		<u>2,696,554</u>
Total liabilities and fund equity		<u>\$3,135,313</u>

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
 April 30, 2000

NOTE N - BLOOMINGTON-NORMAL PUBLIC TRANSIT SYSTEM - CONTINUED

Operations for Year Ended June 30, 2000

Revenues:	
Operating - primarily fares	\$ 348,833
Federal funding	917,230
State of Illinois grants and reimbursements	1,432,931
City of Bloomington and Town of Normal subsidies	525,464
Nonoperating	<u>59,157</u>
Total revenues	\$3,283,615
Expenditures	<u>2,722,127</u>
Excess of revenues over expenditures	\$ 561,488
Fund Balance - Beginning of year	<u>712,807</u>
Fund Balance - End of year	<u>\$1,274,295</u>

The City of Bloomington paid \$314,221 in operating subsidies and advances to the System during the year ended April 30, 2000. These payments are reflected in the accompanying financial statements as general government expenditures of the General Fund.

Complete financial statements for the System may be obtained at the entity's administrative offices located at 104 East Oakland Avenue, Bloomington, Illinois.

NOTE O - DEFICIT FUND BALANCES

Nine individual funds have deficit fund balances or retained earnings as of April 30, 2000 in the amounts reflected below:

<u>Fund</u>	<u>Deficit Balance</u>
Illinois Municipal Retirement	\$ 700,837
1988 Bond Redemption	29,540
Market Square Bond Redemption	1,747,830
Market Square TIF Redevelopment	596,095
Capital Project - Police Facility	1,403,855
Judgment	4,238,152
Board of Elections	12,576
Hotel/Motel Tax Fund	682
Central Garage Services	264,569

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
 April 30, 2000

NOTE O - DEFICIT FUND BALANCES - CONTINUED

The Illinois Municipal Retirement Fund deficit is being amortized by keeping the levy higher than otherwise needed until the deficit is eliminated. The Central Garage Services and Board of Elections deficits were caused by unexpectedly high expenditures and will be addressed through the budget process in the future by controlling expenses. The Hotel/Motel Tax and 1988 Bond Redemption deficits were caused by timing of booking payments and should clear up in the future. We have refunded our Market Square bond issue to take advantage of lower interest rates. This will reduce our debt service requirements and help to reduce the fund deficit. Bonds were issued in June, 1996 to finance the Police Facility project. The deficit in this Fund is being amortized by the Equipment Replacement Fund. The Judgment Fund deficit is being amortized by dividends from CIRPA.

NOTE P - EXPENDITURES IN EXCESS OF BUDGET

Various individual funds had expenditures for the year ended April 30, 2000 in excess of budgeted amounts as follows:

<u>Fund</u>	<u>Excess Expenditures</u>	
	<u>Balance</u>	<u>Percentage</u>
Hotel/Motel Tax	\$ 13,920	7.7
Board of Elections	31,690	12.2
SOAR	3,463	1.6
Central Bloomington T.I.F. Redevelopment	647,096	20.0

These over-expenditures result primarily from expenditures incurred during the final month of the fiscal year. These expenditures were not originally envisioned at the time the budget was adopted, but they have all been subsequently approved by the City Council. The City had sufficient funds available to finance all overexpenditures. The City's Corporation Counsel has advised that all expenditures made during the year ended April 30, 2000 were legally permissible.

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

April 30, 2000

NOTE Q - CONTINGENT LIABILITIES

There are several pending civil rights lawsuits in which the City is involved. However, the Corporation Counsel advises that all of these claims appear to be adequately covered by insurance and, therefore, would not materially affect the financial statements of the City.

NOTE R - INDUSTRIAL REVENUE DEBT ISSUES

The City of Bloomington has two currently outstanding industrial revenue debt issues as follows:

<u>Description</u>	<u>Original Total Principal</u>	<u>Principal Balance at April 30, 2000</u>
Westminster Village	\$7,600,000	\$ 3,287,900
Kroger- Economic development revenue bonds, Series A	2,800,000	1,470,000

The debt obligations are collateralized by the properties constructed with the proceeds, and they were assigned by the City to various financial institutions. The City of Bloomington has not incurred any direct or contingent liabilities as a result of these transactions.

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
April 30, 2000

NOTE S - INTERFUND RECEIVABLES/PAYABLES

The detail of Interfund Receivables/Payables are as follows:

	<u>Receivables</u>	<u>Payables</u>
General	\$ 716,820	\$ 2,060,000
Illinois Municipal Retirement	-	622,000
Motor Fuel Tax	24,658	-
Enterprise Zone	960,000	-
Library Maintenance and Operation	-	405,246
Library Equipment Replacement	300,000	-
Residential Rehabilitation Escrow	35,000	530,770
Community Development	530,770	35,667
General Bond and Interest	706,563	-
1988 Bond Redemption	-	30,000
Main Street Parking Bond Redemption	360,000	-
Central Bloomington Bond Redemption	30,000	-
Market Square Bond Redemption	-	1,851,122
Capital Improvements	420,549	24,658
Market Square TIF Redevelopment	-	596,095
1991 Southeast Improvement Bond	70,000	23,171
Equipment Purchase and Replacement	3,222,495	-
1995 Southwest Development	-	73,392
Central Bloomington TIF Redevelopment	371,800	-
Capital Project - Police Facility	-	1,403,855
Water	1,956,678	1,003,478
Sewer	1,130,000	35,000
Parking	403,000	103,000
Central Garage Service	796	398,640
Employee Group Health Care	600,000	-
Judgment	-	4,241,000
Working Cash	178,000	-
Park Dedication	940,000	-
Detention Basin	382,000	-
J.M. Scott Health Care	-	35
SOAR	16,000	-
Board of Elections	-	16,000
Library Working Cash	105,000	-
Flex Cash	-	7,000
	<u> </u>	<u> </u>
Totals	<u>\$13,460,129</u>	<u>\$13,460,129</u>

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

April 30, 2000

NOTE T - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions; injuries to employees; and natural disasters.

Pursuant to Government Accounting Standards Board (GASB) Statement No. 10, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues, the Employee Group Health Care and Judgment Funds have been reported as internal service funds.

The Employee Group Health Care Fund accounts for the self-funded health plan with the third-party administration being handled through Blue Cross Blue Shield of Illinois.

Prior to October 1, 1995, the Judgment Fund accounted for and financed its other uninsured risks of loss. The St. Paul Fire and Marine Company is the third-party administrator for these claims. As of April 30, 2000, claims paid out of the Judgment Fund did not exceed the coverage provided.

On October 1, 1995, the City established the Central Illinois Risk Pooling Authority (CIRPA) (a blended internal service fund) pursuant to the provisions of the Illinois Compiled Statutes. CIRPA is a separate legal entity. Claims incurred prior to October 1, 1995 will be paid out of the Judgment Fund with claims after this date being paid by CIRPA.

The City (prior to October 1, 1995) and CIRPA (subsequent to October 1, 1995) have purchased commercial insurance for coverage in excess of the self-insured reserve limits and for all other risks of loss. During the current fiscal year, coverage was increased in most areas. Settled claims have not exceeded commercial excess coverages in any of the past three years.

The following City funds paid premiums to CIRPA during April 30, 2000: General, Community Development, Water Maintenance and Operation, Sewer Maintenance and Operation, Parking Maintenance and Operation Funds. Premium payments to CIRPA are accounted for as current year expenditures/expenses in the financial statements of the City.

The City establishes claim liabilities based on estimates of the ultimate cost of claims that have been reported but not settled, and claims that have been incurred but not reported (IBNR). The claims liability is based on the requirements of GASB No. 10, which requires that a liability for claims be reported if the information prior to the issuance of the financial statements indicates that a liability has been incurred at the date of the financial statements and the loss can be reasonably estimated. The following represents changes in the liabilities for the year:

CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
April 30, 2000

NOTE T - RISK MANAGEMENT - CONTINUED

	Employee Group Health Care	Judgment Fund	Central Illinois Risk Pooling Authority
Liability claims at May 1, 1998	\$ 315,870	\$ 300,394	\$ 1,334,042
Fiscal year ending April 30, 1999 claims and changes in estimates	2,054,679	69,393	1,187,615
Actual claim payments	<u>(2,105,888)</u>	<u>(92,707)</u>	<u>(643,395)</u>
Liability claims at April 30, 1999	\$ 264,661	\$ 277,080	\$ 1,878,262
Fiscal year ending April 30, 2000 claims and changes in estimates	2,019,742	(39,376)	785,752
Actual claim payments	<u>(1,986,678)</u>	<u>(7,795)</u>	<u>(689,972)</u>
Liability claims at April 30, 2000	<u>\$ 297,725</u>	<u>\$ 229,909</u>	<u>\$ 1,974,042</u>

**SUPPLEMENTAL INFORMATION -
COMBINING INDIVIDUAL FUND AND
ACCOUNT GROUP STATEMENTS AND SCHEDULES**

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GENERAL FUND

A fund used to account for all transactions of a governmental unit which are not accounted for in another fund.

CITY OF BLOOMINGTON, ILLINOIS

GENERAL FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 282,519	\$ 207,384
Investments	6,282,998	7,132,415
Receivables		
Taxes - current levy	4,750,868	4,434,492
Accounts	152,946	190,874
Town of Normal	34,626	0
Inventories	254,976	295,917
Due from other funds	716,820	1,742,234
Deposits	<u>9,103</u>	<u>7,445</u>
 Total assets	 <u>\$ 12,484,856</u>	 <u>\$ 14,010,761</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ 1,400,287	\$ 1,114,672
Intergovernmental payable	0	28,700
Due to other funds	2,060,000	4,849,620
Deferred revenue		
Taxes	4,750,868	4,434,492
Other	<u>48,915</u>	<u>40,995</u>
Total liabilities	<u>\$ 8,260,070</u>	<u>\$ 10,468,479</u>
 Fund balance		
Reserved for encumbrances	\$ 660,091	\$ 160,582
Unreserved - undesignated	<u>3,564,695</u>	<u>3,381,700</u>
Total fund balance	<u>\$ 4,224,786</u>	<u>\$ 3,542,282</u>
 Total liabilities and fund balance	 <u>\$ 12,484,856</u>	 <u>\$ 14,010,761</u>

CITY OF BLOOMINGTON, ILLINOIS

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years ended April 30, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Revenues		
* Taxes	\$ 29,620,109	\$ 26,661,369
Licenses and permits	1,216,482	1,154,019
Intergovernmental	5,095,377	4,658,826
Charges for services	3,916,370	3,513,636
x Fines and forfeits	583,000	416,983
Interest	700,148	447,775
Miscellaneous	1,822,185	1,436,985
Total revenues	<u>\$ 42,953,671</u>	<u>\$ 38,289,593</u>
 Expenditures		
General government	\$ 8,008,544	\$ 7,187,588
Public safety	14,300,240	12,743,898
Highways and streets	4,283,064	3,507,637
Sanitation	3,480,932	3,368,615
Culture and recreation	6,313,638	5,052,907
Total expenditures	<u>\$ 36,386,418</u>	<u>\$ 31,860,645</u>
 Excess (deficiency) of revenues over expenditures	 <u>\$ 6,567,253</u>	 <u>\$ 6,428,948</u>
 Other Financing Sources (Uses)		
Operating transfers in	\$ 2,209,107	\$ 385,401
Operating transfers out	<u>(8,093,856)</u>	<u>(6,516,431)</u>
Total other financing sources (uses)	<u>\$ (5,884,749)</u>	<u>\$ (6,131,030)</u>
 Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	 <u>\$ 682,504</u>	 <u>\$ 297,918</u>
 Fund balance at beginning of year	 <u>3,542,282</u>	 <u>3,244,364</u>
 Fund balance at end of year	 <u><u>\$ 4,224,786</u></u>	 <u><u>\$ 3,542,282</u></u>

CITY OF BLOOMINGTON, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Budget (Non-GAAP Budgetary Basis) and Actual
Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Taxes	\$ 29,620,109	\$ 0	\$ 29,620,109	\$ 28,928,769	\$ 691,340	\$ 26,661,369
Licenses and permits	1,216,482	0	1,216,482	1,041,352	175,130	1,154,019
Intergovernmental	5,095,377	0	5,095,377	4,951,228	144,149	4,658,826
Charges for services	3,916,370	0	3,916,370	3,633,552	282,818	3,513,636
Fines and forfeits	583,000	0	583,000	375,100	207,900	416,983
Interest	700,148	0	700,148	675,000	25,148	447,775
Miscellaneous	1,822,185	0	1,822,185	1,414,254	407,931	1,436,985
Total revenues	\$ 42,953,671	\$ 0	\$ 42,953,671	\$ 41,019,255	\$ 1,934,416	\$ 38,289,593
Expenditures						
General government	\$ 8,008,544	\$ 2,274,117	\$ 10,282,661	\$ 10,555,367	\$ 272,706	\$ 7,536,751
Public safety	14,300,240	1,028,328	15,328,568	15,129,019	(199,549)	13,808,050
Highways and streets	4,283,064	333,899	4,616,963	4,511,867	(105,096)	3,637,792
Sanitation	3,480,932	573,277	4,054,209	4,010,575	(43,634)	3,776,008
Culture and recreation	6,313,638	754,250	7,067,888	6,394,958	(672,930)	5,711,620
Total expenditures	\$ 36,386,418	\$ 4,963,871	\$ 41,350,289	\$ 40,601,786	\$ (748,503)	\$ 34,470,221
Excess (deficiency) of revenues over expenditures	\$ 6,567,253	\$ (4,963,871)	\$ 1,603,382	\$ 417,469	\$ 1,185,913	\$ 3,819,372
Other Financing Sources (Uses)						
Operating transfers in	\$ 2,209,107	\$ 0	\$ 2,209,107	\$ 2,239,133	\$ 0	\$ 385,401
Operating transfers out	(8,093,856)	4,631,332	(3,462,524)	(7,967,933)	4,505,409	(3,411,047)
Total other financing sources (uses)	\$ (5,884,749)	\$ 4,631,332	\$ (1,253,417)	\$ (5,728,800)	\$ 4,505,409	\$ (3,025,646)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 682,504	\$ (332,539)	\$ 349,965	\$ (5,311,331)	\$ 5,691,322	\$ 793,726
Fund balance at beginning of year	3,542,282	(160,582)	3,381,700	2,587,974	0	2,587,974
Fund balance at end of year	\$ 4,224,786	\$ (493,121)	\$ 3,731,665	\$ (2,723,357)	\$ 5,691,322	\$ 3,381,700

CITY OF BLOOMINGTON, ILLINOIS
 GENERAL FUND
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis)
 Year ended April 30, 2000
 With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
General Government						
Legislative						
Salaries	\$ 61,361	0	\$ 61,361	\$ 60,258	\$ (1,103)	\$ 59,213
Benefits	10,775	0	10,775	7,845	(2,930)	0
Contractual services	63,803	0	63,803	56,000	(7,803)	45,374
Commodities	5,000	0	5,000	4,100	(900)	4,996
Miscellaneous	33,200	0	33,200	36,000	2,800	30,787
Transfers	0	8,295	8,295	8,295	0	8,618
Total legislative	\$ 174,139	\$ 8,295	\$ 182,434	\$ 172,498	\$ (9,936)	\$ 148,988
City Manager						
Salaries	\$ 224,558	0	\$ 224,558	\$ 165,931	\$ (58,627)	\$ 221,335
Benefits	39,472	0	39,472	29,901	(9,571)	0
Contractual services	72,050	0	72,050	63,400	(8,650)	57,981
Commodities	11,467	0	11,467	9,000	(2,467)	8,880
Miscellaneous	0	0	0	0	0	5
Transfers	0	3,629	3,629	3,629	0	3,515
Total city manager	\$ 347,547	\$ 3,629	\$ 351,176	\$ 271,861	\$ (79,315)	\$ 291,716
Risk Management						
Salaries	\$ 100,878	0	\$ 100,878	\$ 116,600	\$ 15,722	\$ 127,420
Benefits	21,709	0	21,709	21,011	(698)	10,712
Contractual services	1,852,954	0	1,852,954	1,852,575	(379)	1,888,338
Commodities	7,757	305	8,062	225	(7,837)	6,711
Miscellaneous	(23)	0	(23)	0	23	1,145
Transfers	0	0	0	0	0	6,775
Total risk management	\$ 1,983,275	\$ 305	\$ 1,983,580	\$ 1,990,411	\$ 6,831	\$ 2,041,101
Employee Safety						
Salaries	\$ 69,941	0	\$ 69,941	\$ 44,172	\$ (25,769)	\$ 0
Benefits	27,416	0	27,416	12,460	(14,956)	0
Contractual services	17,436	1,170	18,606	20,250	1,644	0
Commodities	11,007	376	11,383	2,330	(9,053)	0
Miscellaneous	693	0	693	1,000	307	0
Transfers	0	0	0	0	0	0
Total employee safety	\$ 126,493	\$ 1,546	\$ 128,039	\$ 80,212	\$ (47,827)	\$ 0

-Continued-

CITY OF BLOOMINGTON, ILLINOIS
 GENERAL FUND
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued
 Year ended April 30, 2000
 With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
General Government - continued						
Employee Health						
Salaries	\$ 46,029	\$ 0	\$ 46,029	\$ 45,892	\$ (137)	\$ 0
Benefits	13,092	0	13,092	8,270	(4,822)	0
Contractual services	25,051	0	25,051	74,575	49,524	0
Commodities	2,008	0	2,008	4,700	2,692	0
Transfers	0	6,775	6,775	6,775	0	0
Total employee health	\$ 86,180	\$ 6,775	\$ 92,955	\$ 140,212	\$ 47,257	\$ 0
City Clerk						
Salaries	\$ 103,031	\$ 0	\$ 103,031	\$ 93,186	\$ (9,845)	\$ 97,136
Benefits	18,651	0	18,651	16,919	(1,732)	0
Contractual services	86,019	0	86,019	83,619	(2,400)	75,784
Commodities	40,182	0	40,182	34,063	(6,119)	35,096
Miscellaneous	37,818	0	37,818	0	(37,818)	0
Transfers	0	17,341	17,341	17,341	0	15,873
Total city clerk	\$ 285,701	\$ 17,341	\$ 303,042	\$ 245,128	\$ (57,914)	\$ 223,889
Personnel						
Salaries	\$ 152,288	\$ 0	\$ 152,288	\$ 144,193	\$ (8,095)	\$ 140,755
Benefits	26,720	0	26,720	27,484	764	235
Contractual services	102,539	0	102,539	112,896	10,357	110,941
Commodities	13,807	0	13,807	15,950	2,143	15,439
Miscellaneous	35,034	0	35,034	27,500	(7,534)	36,374
Capital outlay	0	0	0	0	0	2,264
Transfers	0	3,568	3,568	3,568	0	3,311
Total personnel	\$ 330,388	\$ 3,568	\$ 333,956	\$ 331,591	\$ (2,365)	\$ 309,319
Community Relations						
Salaries	\$ 76,838	\$ 0	\$ 76,838	\$ 73,819	\$ (3,019)	\$ 72,738
Benefits	13,609	0	13,609	13,302	(307)	0
Contractual services	12,793	40	12,833	11,225	(1,608)	6,352
Commodities	9,868	0	9,868	4,076	(5,792)	11,400
Miscellaneous	25,172	0	25,172	17,525	(7,647)	24,408
Transfers	0	2,294	2,294	2,294	0	2,768
Total community relations	\$ 138,280	\$ 2,334	\$ 140,614	\$ 122,241	\$ (18,373)	\$ 117,666

-Continued-

CITY OF BLOOMINGTON, ILLINOIS
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued
Year ended April 30, 2000
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
General Government - continued						
Finance						
Salaries	\$ 401,478	0	\$ 401,478	\$ 406,339	\$ 4,861	\$ 349,160
Benefits	80,050	0	80,050	73,867	(6,183)	150
Contractual services	90,161	966	91,127	87,529	(3,598)	119,129
Commodities	49,740	0	49,740	40,093	(9,647)	38,250
Miscellaneous	1,247	3,578	4,825	500	(4,325)	4,132
Transfers	0	16,263	16,263	16,263	0	15,989
Total finance	\$ 622,676	\$ 20,807	\$ 643,483	\$ 624,611	\$ (18,872)	\$ 526,810
Computer Services						
Salaries	\$ 269,214	0	\$ 269,214	\$ 338,650	\$ 69,436	\$ 251,647
Benefits	49,090	0	49,090	62,225	13,135	0
Contractual services	352,320	15,000	367,320	363,538	(3,782)	226,165
Commodities	66,958	0	66,958	68,733	1,775	39,824
Capital outlay	1,834	0	1,834	20,600	18,766	5,359
Transfers	0	601,735	601,735	601,735	0	595,716
Total computer services	\$ 739,416	\$ 616,735	\$ 1,356,151	\$ 1,455,481	\$ 99,330	\$ 1,118,711
Legal						
Salaries	\$ 200,646	0	\$ 200,646	\$ 196,145	\$ (4,501)	\$ 191,930
Benefits	35,614	0	35,614	35,345	(269)	0
Contractual services	19,414	250	19,664	40,100	20,436	37,690
Commodities	16,195	(779)	15,416	19,754	4,338	15,220
Miscellaneous	1,782	21	1,803	1,400	(403)	1,295
Transfers	0	1,718	1,718	1,400	(318)	1,718
Total legal	\$ 273,651	\$ 1,210	\$ 274,861	\$ 294,144	\$ 19,283	\$ 247,853

CITY OF BLOOMINGTON, ILLINOIS
 GENERAL FUND
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued
 Year ended April 30, 2000
 With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
General Government - continued						
City Hall Maintenance						
Salaries	\$ 0	\$ 0	\$ 0	\$ 250	\$ 250	\$ 27,753
Benefits	0	0	0	45	45	0
Contractual services	84,329	0	84,329	95,416	11,087	81,958
Commodities	138,745	0	138,745	138,270	(475)	132,214
Capital outlay	207,694	215,251	422,945	15,000	(407,945)	13,689
Transfers	0	56,187	56,187	56,187	0	56,387
Total city hall maintenance	\$ 430,768	\$ 271,438	\$ 702,206	\$ 305,168	\$ (397,038)	\$ 312,001
Contingency						
Contractual services	\$ 169,682	\$ (16,892)	\$ 152,790	\$ 30,000	\$ (122,790)	\$ (34,032)
Commodities	0	0	0	0	0	3,250
Rebates	46,386	0	46,386	206,722	160,336	140,832
Miscellaneous	28,859	65,343	94,202	461,000	366,798	91,910
Capital outlay	9,725	0	9,725	2,000	(7,725)	145,989
Transfers	0	0	0	0	0	9,000
Total contingency	\$ 254,652	\$ 48,451	\$ 303,103	\$ 699,722	\$ 396,619	\$ 356,949
Utility Tax						
Contractual services	\$ 314,754	\$ 0	\$ 314,754	\$ 320,000	\$ 5,246	\$ 311,625
Transfers	0	1,271,683	1,271,683	1,271,683	0	0
Total utility tax	\$ 314,754	\$ 1,271,683	\$ 1,586,437	\$ 1,591,683	\$ 5,246	\$ 311,625
Health and Dental Insurance Benefits						
	\$ 1,900,624	\$ 0	\$ 1,900,624	\$ 2,230,404	\$ 329,780	\$ 1,530,123
Total general government	\$ 8,008,544	\$ 2,274,117	\$ 10,282,661	\$ 10,555,367	\$ 272,706	\$ 7,536,751

CITY OF BLOOMINGTON, ILLINOIS
 GENERAL FUND
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued
 Year ended April 30, 2000
 With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Public Safety						
Police						
Salaries	\$ 6,160,259	0	\$ 6,160,259	\$ 6,258,035	\$ 97,776	\$ 5,668,380
Benefits	305,919	(56,956)	248,963	241,094	(7,869)	149,022
Contractual services	1,129,782	(223)	1,129,559	1,114,959	(14,600)	981,704
Commodities	263,028	3,058	266,086	226,644	(39,442)	248,879
Miscellaneous	130,280	0	130,280	27,840	(102,440)	31,508
Capital outlay	2,371	761	3,132	21,200	18,068	9,255
Transfers	0	627,112	627,112	627,112	0	621,641
Total police	\$ 7,991,639	\$ 573,752	\$ 8,565,391	\$ 8,516,884	\$ (48,507)	\$ 7,710,389
Fire						
Salaries	\$ 4,731,489	0	\$ 4,731,489	\$ 4,634,121	\$ (97,368)	\$ 4,478,966
Benefits	171,150	(8,712)	162,438	180,397	17,959	113,988
Contractual services	257,829	(7,850)	249,979	210,000	(39,979)	199,031
Commodities	142,883	(466)	142,417	99,270	(43,147)	171,985
Miscellaneous	7,263	1,965	9,228	5,950	(3,278)	5,439
Capital outlay	0	0	0	0	0	(5,278)
Transfers	0	451,218	451,218	450,718	(500)	423,534
Total fire	\$ 5,310,614	\$ 436,155	\$ 5,746,769	\$ 5,580,456	\$ (166,313)	\$ 5,387,665
Planning and Code Enforcement						
Salaries	\$ 695,570	0	\$ 695,570	\$ 689,840	\$ (5,730)	\$ 608,323
Benefits	124,825	0	124,825	126,989	2,164	851
Contractual services	39,954	0	39,954	52,511	12,557	36,730
Commodities	38,777	0	38,777	35,599	(3,178)	38,447
Miscellaneous	25,727	1,498	27,225	15,000	(12,225)	(18,256)
Capital outlay	0	0	0	16,000	16,000	0
Transfers	0	16,923	16,923	16,923	0	17,871
Total planning and code enforcement	\$ 924,853	\$ 18,421	\$ 943,274	\$ 952,862	\$ 9,588	\$ 683,966

--Continued--

CITY OF BLOOMINGTON, ILLINOIS
 GENERAL FUND
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued
 Year ended April 30, 2000
 With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Public Safety - continued						
Board of Fire and Police Commissioners						
Salaries	\$ 48,204	0	\$ 48,204	\$ 40,000	\$ (8,204)	\$ 15,734
Benefits	3,930	0	3,930	3,060	(870)	0
Contractual services	20,149	0	20,149	34,743	14,594	9,549
Commodities	851	0	851	1,014	163	747
Total board of fire and police commissioners	\$ 73,134	0	\$ 73,134	\$ 78,817	\$ 5,683	\$ 26,030
Total public safety	\$ 14,300,240	\$ 1,028,328	\$ 15,328,568	\$ 15,129,019	\$ (199,549)	\$ 13,808,050
Highways and Streets						
Snow and Ice Control						
Salaries	\$ 127,395	0	\$ 127,395	\$ 224,508	\$ 97,113	\$ 233,456
Benefits	22,439	0	22,439	40,456	18,017	46
Contractual services	42,852	0	42,852	68,800	25,948	73,810
Commodities	221,026	0	221,026	213,000	(8,026)	18,236
Transfers	0	45,183	45,183	45,183	0	45,123
Total snow and ice control	\$ 413,712	\$ 45,183	\$ 458,895	\$ 591,947	\$ 133,052	\$ 370,671
Administration (Public service and engineering)						
Salaries	\$ 980,386	0	\$ 980,386	\$ 1,036,790	\$ 56,404	\$ 955,539
Benefits	204,026	0	204,026	260,900	56,874	48,818
Contractual services	126,153	675	126,828	140,982	14,154	122,173
Commodities	114,384	(45)	114,339	110,813	(3,526)	94,971
Miscellaneous	7,477	0	7,477	3,000	(4,477)	3,266
Capital outlay	0	0	0	44,000	44,000	8,934
Transfers	0	94,285	94,285	94,285	0	102,490
Total administration	\$ 1,432,426	\$ 94,915	\$ 1,527,341	\$ 1,690,770	\$ 163,429	\$ 1,336,191

CITY OF BLOOMINGTON, ILLINOIS
GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued
Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Highways and Streets - continued						
Street Maintenance						
Salaries	\$ 612,742	0	\$ 612,742	\$ 418,544	\$ (194,198)	\$ 531,151
Benefits	103,140	0	103,140	75,422	(27,718)	236
Contractual services	47,021	0	47,021	185,000	137,979	52,978
Commodities	181,400	98,750	280,150	36,000	(244,150)	124,491
Transfers	0	43,006	43,006	43,006	0	33,544
Total street maintenance	\$ 944,303	\$ 141,756	\$ 1,086,059	\$ 757,972	\$ (328,087)	\$ 742,400
Traffic Control						
Salaries	\$ 533,782	0	\$ 533,782	\$ 480,957	\$ (52,825)	\$ 494,246
Benefits	93,702	0	93,702	86,668	(7,034)	211
Contractual services	86,854	(3,987)	82,867	73,800	(9,067)	54,080
Commodities	221,941	4,200	226,141	340,312	114,171	150,876
Transfers	0	51,547	51,547	51,547	0	47,840
Total traffic control	\$ 936,279	\$ 51,760	\$ 988,039	\$ 1,033,284	\$ 45,245	\$ 747,253
Street Lighting						
Salaries	\$ 26,945	0	\$ 26,945	\$ 23,550	\$ (3,395)	\$ 23,440
Benefits	4,800	0	4,800	4,244	(556)	0
Contractual services	19,345	285	19,630	18,100	(1,530)	13,338
Commodities	505,254	0	505,254	392,000	(113,254)	404,499
Total street lighting	\$ 556,344	\$ 285	\$ 556,629	\$ 437,894	\$ (118,735)	\$ 441,277
Total highways and streets	\$ 4,283,064	\$ 333,899	\$ 4,616,963	\$ 4,511,867	\$ (105,096)	\$ 3,637,792
Sanitation						
Refuse Collection and Disposal						
Salaries	\$ 1,561,654	0	\$ 1,561,654	\$ 1,663,963	\$ 102,309	\$ 1,577,762
Benefits	260,473	0	260,473	299,846	39,373	0
Contractual services	1,215,053	0	1,215,053	1,258,229	43,176	1,388,687
Commodities	36,471	0	36,471	30,000	(6,471)	27,269
Transfers	0	482,631	482,631	315,763	(166,868)	316,747
Total refuse collection and disposal	\$ 3,073,651	\$ 482,631	\$ 3,556,282	\$ 3,567,801	\$ 11,519	\$ 3,310,465

--Continued--

CITY OF BLOOMINGTON, ILLINOIS
GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued
Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Sanitation - continued						
Street Sweeping						
Salaries	\$ 173,520 ✓	0	\$ 173,520	\$ 121,584	\$ (51,936)	\$ 173,250
Benefits	31,056	0	31,056	21,909	(9,147)	0
Contractual services	61,531	0	61,531	65,000	3,469	77,046
Commodities	80	0	80	250	170	25
Transfers	0	61,363	61,363	61,363	0	61,363
Total street sweeping	\$ 266,187	\$ 61,363	\$ 327,550	\$ 270,106	\$ (57,444)	\$ 311,684
Weed Control						
Salaries	\$ 101,518 ✓	0	\$ 101,518	\$ 92,646	\$ (8,872)	\$ 95,961
Benefits	17,609	0	17,609	16,694	(915)	0
Contractual services	20,915	0	20,915	32,500	11,585	27,353
Commodities	1,052	0	1,052	1,545	493	1,262
Transfers	0	29,283	29,283	29,283	0	29,283
Total weed control	\$ 141,094	\$ 29,283	\$ 170,377	\$ 172,668	\$ 2,291	\$ 153,859
Total sanitation	\$ 3,480,932	\$ 573,277	\$ 4,054,209	\$ 4,010,575	\$ (43,634)	\$ 3,776,008
Culture and Recreation						
Parks						
Salaries	\$ 977,033 ✓	0	\$ 977,033	\$ 952,510	\$ (24,523)	\$ 893,986
Benefits	148,583	33	148,616	160,698	12,082	3,996
Contractual services	315,009	8,317	323,326	232,896	(90,430)	257,667
Commodities	166,450	210	166,660	141,983	(24,677)	133,247
Miscellaneous	4,783	0	4,783	0	(4,783)	2,477
Capital outlay	0	338	338	0	(338)	(439)
Transfers	0	206,770	206,770	206,770	0	185,323
Total parks	\$ 1,611,858	\$ 215,668	\$ 1,827,526	\$ 1,694,857	\$ (132,669)	\$ 1,476,257

CITY OF BLOOMINGTON, ILLINOIS
 GENERAL FUND
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued
 Year ended April 30, 2000
 With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Culture and Recreation - continued						
Recreation						
Salaries	\$ 575,691	0	\$ 575,691	\$ 619,762	\$ 44,071	\$ 569,033
Benefits	85,222	0	85,222	89,781	4,559	0
Contractual services	239,547	200	239,747	244,390	4,643	190,537
Commodities	86,984	(324)	86,660	98,370	11,710	94,487
Miscellaneous	6,162	0	6,162	6,000	(162)	5,371
Capital outlay	0	0	0	0	0	894
Transfers	0	126,691	126,691	126,691	0	89,971
Total recreation	\$ 993,606	\$ 126,567	\$ 1,120,173	\$ 1,184,994	\$ 64,821	\$ 950,293
Highland Golf Course						
Salaries	\$ 299,984	0	\$ 299,984	\$ 272,331	\$ (27,653)	\$ 289,997
Benefits	39,932	0	39,932	47,479	7,547	1,723
Contractual services	144,460	1,395	145,855	102,613	(43,242)	95,298
Commodities	317,691	(1,679)	316,012	171,641	(144,371)	266,701
Miscellaneous	3,775	0	3,775	0	(3,775)	51
Capital outlay	12,920	0	12,920	10,000	(2,920)	(3,000)
Transfers	0	96,494	96,494	96,494	0	103,052
Total Highland golf course	\$ 818,762	\$ 96,210	\$ 914,972	\$ 700,558	\$ (214,414)	\$ 753,822
Prairie Vista Golf Course						
Salaries	\$ 339,138	0	\$ 339,138	\$ 314,434	\$ (24,704)	\$ 289,022
Benefits	46,100	0	46,100	49,185	3,085	2,784
Contractual services	160,453	4,566	165,019	105,055	(59,964)	69,418
Commodities	298,785	894	299,679	167,700	(131,979)	200,672
Miscellaneous	3,133	0	3,133	0	(3,133)	1,121
Capital outlay	9,027	1,800	10,827	12,000	1,173	21,364
Transfers	0	144,036	144,036	144,036	0	144,036
Total Prairie Vista golf course	\$ 856,636	\$ 151,296	\$ 1,007,932	\$ 792,410	\$ (215,522)	\$ 728,417

-Continued-

CITY OF BLOOMINGTON, ILLINOIS
 GENERAL FUND
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued
 Year ended April 30, 2000
 With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Culture and Recreation - continued						
Fox Creek Golf Course (Den)						
Salaries	\$ 396,991	\$ 0	\$ 396,991	\$ 338,403	\$ (58,588)	\$ 360,360
Benefits	49,081	0	49,081	54,808	5,727	3,208
Contractual services	151,794	2,874	154,668	110,600	(44,068)	80,344
Commodities	342,082	2,940	345,022	169,450	(175,572)	231,559
Miscellaneous	4,323	0	4,323	0	(4,323)	5,633
Capital outlay	10,713	0	10,713	10,000	(713)	10,619
Transfers	0	99,546	99,546	99,546	0	99,546
Total Fox Creek golf course	\$ 954,984	\$ 105,360	\$ 1,060,344	\$ 782,807	\$ (277,537)	\$ 791,269
Miller Park Beach						
Salaries	\$ 26,547	0	26,547	20,245	(6,302)	31,555
Benefits	2,468	0	2,468	1,934	(534)	448
Contractual services	874	0	874	3,125	2,251	909
Commodities	2,054	0	2,054	2,350	296	5,615
Capital outlay	0	0	0	0	0	2,648
Transfers	0	6,169	6,169	6,169	0	5,909
Total Miller Park beach	\$ 31,943	\$ 6,169	\$ 38,112	\$ 33,823	\$ (4,289)	\$ 47,084
Holiday Pool						
Salaries	\$ 58,575	0	58,575	71,203	\$ 12,628	\$ 65,523
Benefits	5,435	0	5,435	6,421	986	463
Contractual services	14,326	0	14,326	12,000	(2,326)	7,591
Commodities	19,880	0	19,880	19,475	(405)	23,743
Miscellaneous	(25)	0	(25)	0	25	0
Capital outlay	0	0	0	0	0	0
Transfers	0	2,304	2,304	2,304	0	2,409
Total Holiday Pool	\$ 98,191	\$ 2,304	\$ 100,495	\$ 111,403	\$ 10,908	\$ 99,729

-Continued-

CITY OF BLOOMINGTON, ILLINOIS
GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued

Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Culture and Recreation - continued						
O'Neil Pool						
Salaries	\$ 57,475	0	\$ 57,475	\$ 79,195	\$ 21,720	\$ 70,690
Benefits	5,379	0	5,379	7,078	1,699	533
Contractual services	10,824	0	10,824	12,680	1,856	11,457
Commodities	23,047	0	23,047	20,650	(2,397)	23,775
Capital outlay	0	0	0	0	0	0
Transfers	0	5,694	5,694	5,694	0	5,666
Total O'Neil Pool	\$ 96,725	\$ 5,694	\$ 102,419	\$ 125,297	\$ 22,878	\$ 112,121
Zoo Program						
Salaries	\$ 419,699	0	\$ 419,699	\$ 436,521	\$ 16,822	\$ 398,635
Benefits	72,656	0	72,656	78,087	5,431	1,522
Contractual services	63,111	560	63,671	66,275	2,604	50,640
Commodities	118,101	0	118,101	111,010	(7,091)	90,275
Miscellaneous	2,696	0	2,696	650	(2,046)	253
Capital outlay	2,109	0	2,109	10,000	7,891	0
Transfers	0	11,433	11,433	11,433	0	10,210
Total zoo program	\$ 678,372	\$ 11,993	\$ 690,365	\$ 713,976	\$ 23,611	\$ 551,535
Forestry						
Salaries	\$ 102,582	0	\$ 102,582	\$ 124,522	\$ 21,940	\$ 109,831
Benefits	16,334	183	16,517	22,303	5,786	315
Contractual services	14,523	(5,000)	9,523	31,382	21,859	18,416
Commodities	39,122	(2,350)	36,772	36,470	(302)	32,375
Capital outlay	0	0	0	0	0	0
Transfers	0	40,156	40,156	40,156	0	40,156
Total forestry	\$ 172,561	\$ 32,989	\$ 205,550	\$ 254,833	\$ 49,283	\$ 201,093
Total culture and recreation	\$ 6,313,638	\$ 754,250	\$ 7,067,888	\$ 6,394,958	\$ (672,930)	\$ 5,711,620
Total expenditures	\$ 36,386,418	\$ 4,963,871	\$ 41,350,289	\$ 40,601,786	\$ (748,503)	\$ 34,470,221

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SPECIAL REVENUE FUNDS

Funds established to account for revenues derived from specific taxes or other earmarked revenue sources. A special revenue fund may be required for financing either current operating expenditures, capital outlays or other expenditures.

ILLINOIS MUNICIPAL RETIREMENT FUND

A fund supported by tax revenues for the purpose of setting aside funds for support of retirement for employees under the Illinois Municipal Retirement Program.

MOTOR FUEL TAX FUND

A fund supported by motor fuel tax funds from the State of Illinois and private property contributions for the purpose of construction and improvement of streets.

HOTEL/MOTEL TAX FUND

A fund established to properly account for collections of a 1% room occupancy tax. The monies are transferred to the Tourism Bureau of the McLean County Economic Development Council for use in attracting tourism to the Bloomington-Normal area.

SPECIAL OLYMPICS AND RECREATION FUND

A fund to account for the activities of the Special Olympics and Recreation program.

BOARD OF ELECTIONS FUND

A fund supported by tax revenues to provide for the Election Commission expenses. The expenses were originally recorded in the General Fund.

SISTER CITY PROGRAM FUND

A fund to account for activities of maintaining a relationship with the City of Asahikawa, Japan. The activities include foreign exchange students and continual communications.

ENTERPRISE ZONE FUND

A fund established to account for the City's shares of revenues and expenditures pursuant to various intergovernmental agreements with the Town of Normal relating to the development and provision of municipal services for a State-designated enterprise zone area.

COPS AHEAD FUND

A fund established to account for grant revenues to fund police salaries.

TASK FORCE "6" GRANT FUND

A fund to account for a grant from the Federal government and matching funds from drug-related property seizures used to expand multi-jurisdictional narcotics units within the State of Illinois.

BLOOMINGTON PUBLIC LIBRARY MAINTENANCE AND OPERATION FUND

A fund supported primarily by tax revenues and supplemented by rentals, fees and other miscellaneous revenue to provide library services to the citizens of the City.

BLOOMINGTON PUBLIC LIBRARY EQUIPMENT REPLACEMENT FUND

A fund established to accumulate monies for the timely replacement of library equipment items which are recorded as general fixed assets of the governmental unit.

DRUG ENFORCEMENT FUND

A fund established to account for police department revenues from drug raids.

RESIDENTIAL REHABILITATION ESCROW FUND

A revolving fund designed to provide low interest loans to residential homeowners within the Community Development program.

COMMUNITY DEVELOPMENT FUND

A federally-funded block grant program designed to assist low and moderate income families and eliminate slum and blight conditions.

IHDA GRANT FUND

Federally-funded state grants to provide funds for the acquisition and rehabilitation of single family homes for the low and moderate income population.

CITY OF BLOOMINGTON, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

April 30, 2000
With Comparative Totals for April 30, 1999

ASSETS	Illinois	Motor	Hotel/	Special	Board of	Sister	Enterprise	Cops
	Municipal	Fuel	Motel	Olympics and	Elections	City	Zone	Ahead
	Retirement	Tax	Tax Fund	Recreation	Fund	Program	Fund	Fund
	Fund	Fund		Fund		Fund		
Cash	\$ 963	\$ 196,659	\$ 14,787	\$ 59,618	\$ 3,424	\$ 44,905	\$ 2,474	\$ 0
Investments	0	871,906	0	0	0	0	0	0
Savings accounts	0	0	0	0	0	0	0	0
Receivables	1,835,177	0	0	0	0	0	0	0
Taxes - current levy	0	121,760	0	0	0	0	0	0
State of Illinois	0	30,600	0	0	0	0	0	0
Accounts	0	0	0	0	0	0	0	0
Loans, net of allowance	0	0	0	0	0	0	0	0
for uncollectibles	0	0	0	0	0	0	0	0
Due from other funds	0	24,658	0	16,000	0	0	960,000	0
Properties held for	0	0	0	0	0	0	0	0
rehabilitation/redevelopment	0	0	0	0	0	0	0	0
Total assets	\$ 1,836,140	\$ 1,245,583	\$ 14,787	\$ 75,618	\$ 3,424	\$ 44,905	\$ 962,474	\$ 0

LIABILITIES AND FUND BALANCE

LIABILITIES								
Cash overdraft	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Vouchers payable	79,800	0	15,469	4,619	0	0	0	0
Due to other funds	622,000	0	0	0	16,000	0	0	0
Deferred revenue - taxes	1,835,177	0	0	0	0	0	0	0
Total liabilities	\$ 2,536,977	\$ 0	\$ 15,469	\$ 4,619	\$ 16,000	\$ 0	\$ 0	\$ 0
FUND BALANCE	\$ 0	\$ 346,807	\$ 0	\$ 0	\$ 350	\$ 0	\$ 0	\$ 0
Reserved for encumbrances	0	0	0	0	0	0	0	0
Reserved for rehabilitation/ redevelopment programs	(700,837)	898,776	(682)	70,999	(12,926)	44,905	962,474	0
Unreserved - undesignated	(700,837)	\$ 1,245,583	(682)	\$ 70,999	(12,576)	\$ 44,905	\$ 962,474	\$ 0
Total fund balance	\$ 1,836,140	\$ 1,245,583	\$ 14,787	\$ 75,618	\$ 3,424	\$ 44,905	\$ 962,474	\$ 0
Total liabilities and fund balance	\$ 1,836,140	\$ 1,245,583	\$ 14,787	\$ 75,618	\$ 3,424	\$ 44,905	\$ 962,474	\$ 0

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CITY OF BLOOMINGTON, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET - Continued
April 30, 2000
With Comparative Totals for April 30, 1999

	Bloomington Public Library Funds						Totals	
	Task Force "6" Grant Fund	Maintenance and Operation	Equipment Replacement	Drug Enforcement Fund	Residential Rehabilitation Escrow Fund	Community Development Fund	IHDA Grant Fund	1999
ASSETS								
Cash	\$ 93,194	\$ 1,573	\$ 14,287	\$ 41,793	\$ 36,348	\$ 21,145	\$ 18,658	\$ 549,828
Investments	0	585,465	0	0	0	0	0	1,457,371
Savings accounts	0	0	0	0	0	0	0	0
Receivables	0	2,371,173	0	0	0	0	0	4,206,350
Taxes - current levy	0	0	0	0	0	0	0	121,760
State of Illinois	0	0	0	0	0	0	0	105,034
Accounts	0	36,013	0	0	0	214	0	66,827
Loans, net of allowance for uncollectibles	0	0	0	0	1,856,141	0	0	1,856,141
Due from other funds	0	0	300,000	0	35,000	530,770	0	1,866,428
Properties held for rehabilitation/redevelopment	0	0	0	0	15,079	196,071	0	211,150
Total assets	\$ 93,194	\$ 2,994,224	\$ 314,287	\$ 41,793	\$ 1,942,568	\$ 748,200	\$ 18,658	\$ 10,335,855
								\$ 9,085,743
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Cash overdraft	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Vouchers payable	3,332	93,310	5,467	0	0	28,314	900	231,211
Due to other funds	0	405,246	0	0	530,770	35,667	0	1,609,683
Deferred revenue - taxes	0	2,371,173	0	0	0	0	0	4,206,350
Total liabilities	\$ 3,332	\$ 2,869,729	\$ 5,467	\$ 0	\$ 530,770	\$ 63,981	\$ 900	\$ 6,047,244
								\$ 7,143,822
FUND BALANCE								
Reserved for encumbrances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 53	\$ 0	\$ 347,210
Reserved for rehabilitation/redevelopment programs	0	0	0	0	1,411,798	684,166	17,758	2,113,722
Unreserved - undesignated	89,862	124,495	308,820	41,793	0	0	0	1,827,679
Total fund balance	\$ 89,862	\$ 124,495	\$ 308,820	\$ 41,793	\$ 1,411,798	\$ 684,219	\$ 17,758	\$ 4,288,611
								\$ 1,941,921
Total liabilities and fund balance	\$ 93,194	\$ 2,994,224	\$ 314,287	\$ 41,793	\$ 1,942,568	\$ 748,200	\$ 18,658	\$ 10,335,855
								\$ 9,085,743

CITY OF BLOOMINGTON, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCE

For the year ended April 30, 2000
With Comparative Totals for the year ended April 30, 1999

	Illinois Municipal Retirement Fund	Motor Fuel Tax Fund	Hotel/ Motel Tax Fund	Special Olympics and Recreation Fund	Board of Elections Fund	Sister City Program Fund	Enterprise Zone Fund	Cops Ahead Fund
Revenues								
Taxes	\$ 1,764,211	\$ 0	\$ 193,238	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	450,000	1,665,855	0	67,318	284,231	7,935	453,337	0
Charges for services	0	0	0	0	0	0	0	0
Interest	0	23,399	0	0	0	0	0	0
Miscellaneous	0	25,500	0	38,188	536	14,316	0	0
Total revenues	\$ 2,214,211	\$ 1,714,754	\$ 193,238	\$ 105,506	\$ 284,767	\$ 22,251	\$ 453,337	\$ 0
Expenditures								
General government	\$ 72,844	\$ 0	\$ 193,920	\$ 0	\$ 291,690	\$ 25,429	\$ 26,761	\$ 0
Highways and streets	0	13,891	0	0	0	0	0	0
Culture and recreation	0	0	0	222,544	0	0	0	0
Community development	0	0	0	0	0	0	0	0
Total expenditures	\$ 72,844	\$ 13,891	\$ 193,920	\$ 222,544	\$ 291,690	\$ 25,429	\$ 26,761	\$ 0
Excess (deficiency) of revenues over expenditures	\$ 2,141,367	\$ 1,700,863	\$ (682)	\$ (117,038)	\$ (6,923)	\$ (3,178)	\$ 426,576	\$ 0
Other Financing Sources (Uses)								
Operating transfers in	\$ 0	\$ 0	\$ 0	\$ 100,978	\$ 0	\$ 7,955	\$ 0	\$ 0
Operating transfers out	(1,801,402)	0	0	(1,433)	0	0	(182,000)	0
Total other financing sources (uses)	\$ (1,801,402)	\$ 0	\$ 0	\$ 99,545	\$ 0	\$ 7,955	\$ (182,000)	\$ 0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 339,965	\$ 1,700,863	\$ (682)	\$ (17,493)	\$ (6,923)	\$ 4,777	\$ 244,576	\$ 0
Fund balance, beginning of year	(1,040,802)	(455,280)	0	88,492	(5,653)	40,128	717,898	0
Fund balance, end of year	\$ (700,837)	\$ 1,245,583	\$ (682)	\$ 70,999	\$ (12,576)	\$ 44,905	\$ 962,474	\$ 0

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CITY OF BLOOMINGTON, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCE - Continued
For the year ended April 30, 2000
With Comparative Totals for the year ended April 30, 1999

	Bloomington Public Library Funds							Totals	
	Task Force "6" Grant Fund	Maintenance and Operation	Equipment Replacement	Drug Enforcement Fund	Residential Rehabilitation Escrow Fund	Community Development Fund	IHDA Grant Fund	2000	1999
Revenues									
Taxes	\$ 0	\$ 2,231,160	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,188,609	\$ 3,993,819
Intergovernmental	115,551	199,474	0	0	0	1,157,812	441,573	4,843,086	3,922,293
Charges for services	0	39,202	0	0	0	18,961	0	58,163	65,932
Interest	2,765	52,760	0	0	11,454	0	0	90,378	67,931
Miscellaneous	0	245,218	0	56,554	2,043	(76,162)	0	306,193	405,079
Total revenues	\$ 118,316	\$ 2,767,814	\$ 0	\$ 56,554	\$ 13,497	\$ 1,100,611	\$ 441,573	\$ 9,486,429	\$ 8,455,054
Expenditures									
General government	\$ 116,274	\$ 0	\$ 0	\$ 37,443	\$ 0	\$ 0	\$ 0	\$ 764,361	\$ 2,682,421
Highways and streets	0	0	0	0	0	0	0	13,891	(28,124)
Culture and recreation	0	2,512,824	34,851	0	0	0	0	2,770,219	2,925,852
Community development	0	0	0	0	0	1,278,645	436,721	1,715,366	1,218,493
Total expenditures	\$ 116,274	\$ 2,512,824	\$ 34,851	\$ 37,443	\$ 0	\$ 1,278,645	\$ 436,721	\$ 5,263,837	\$ 6,798,642
Excess (deficiency) of revenues over expenditures	\$ 2,042	\$ 254,990	\$ (34,851)	\$ 19,111	\$ 13,497	\$ (178,034)	\$ 4,852	\$ 4,222,592	\$ 1,656,412
Other Financing Sources (Uses)									
Operating transfers in	\$ 0	\$ 0	\$ 169,000	\$ 0	\$ 0	\$ 309,248	\$ 0	\$ 587,181	\$ 525,256
Operating transfers out	0	(169,000)	0	0	(309,248)	0	0	(2,463,083)	(642,419)
Total other financing sources (uses)	\$ 0	\$ (169,000)	\$ 169,000	\$ 0	\$ (309,248)	\$ 309,248	\$ 0	\$ (1,875,902)	\$ (117,163)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 2,042	\$ 85,990	\$ 134,149	\$ 19,111	\$ (295,751)	\$ 131,214	\$ 4,852	\$ 2,346,690	\$ 1,539,249
Fund balance, beginning of year	87,820	38,505	174,671	22,682	1,707,549	553,005	12,906	1,941,921	402,672
Fund balance, end of year	\$ 89,862	\$ 124,495	\$ 308,820	\$ 41,793	\$ 1,411,798	\$ 684,219	\$ 17,758	\$ 4,288,611	\$ 1,941,921

CITY OF BLOOMINGTON, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 963	\$ 2,583
Investments	0	450,000
Receivables		
Taxes - current levy	<u>1,835,177</u>	<u>1,767,600</u>
Total assets	<u>\$ 1,836,140</u>	<u>\$ 2,220,183</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ 79,800	\$ 107,846
Due to other funds	622,000	1,385,539
Deferred revenue		
Taxes	<u>1,835,177</u>	<u>1,767,600</u>
Total liabilities	\$ <u>2,536,977</u>	\$ <u>3,260,985</u>
Fund balance		
Unreserved - undesignated	<u>(700,837)</u>	<u>(1,040,802)</u>
Total liabilities and fund balance	<u>\$ 1,836,140</u>	<u>\$ 2,220,183</u>

CITY OF BLOOMINGTON, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Budget (Non-GAAP Budgetary Basis) and Actual
Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Taxes	\$ 1,764,211	\$ 0	\$ 1,764,211	\$ 1,764,687	\$ (476)	\$ 1,694,507
Intergovernmental	450,000	0	450,000	450,000	0	450,000
Total revenues	\$ 2,214,211	\$ 0	\$ 2,214,211	\$ 2,214,687	\$ (476)	\$ 2,144,507
Expenditures						
General government						
City contribution to IMRF	\$ 72,844	\$ 0	\$ 72,844	\$ 2,036,256	\$ 1,963,412	\$ 1,988,134
and social security						
Excess (deficiency) of revenues over expenditures	\$ 2,141,367	\$ 0	\$ 2,141,367	\$ 178,431	\$ 1,962,936	\$ 156,373
Other Financing Sources (Uses)						
Operating transfers out	\$ (1,801,402)	\$ 0	\$ (1,801,402)	\$ (100,000)	\$ (1,701,402)	\$ 0
Total other financing sources (uses)	\$ (1,801,402)	\$ 0	\$ (1,801,402)	\$ (100,000)	\$ (1,701,402)	\$ 0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 339,965	\$ 0	\$ 339,965	\$ 78,431	\$ 261,534	\$ 156,373
Fund balance at beginning of year	(1,040,802)	0	(1,040,802)	(1,197,175)	0	(1,197,175)
Fund balance at end of year	\$ (700,837)	\$ 0	\$ (700,837)	\$ (1,118,744)	\$ 261,534	\$ (1,040,802)

CITY OF BLOOMINGTON, ILLINOIS

MOTOR FUEL TAX FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 196,659	\$ 192,987
Investments	871,906	35,999
Receivables		
State of Illinois	121,760	105,034
Accounts	30,600	30,600
Due from other funds	<u>24,658</u>	<u>58,265</u>
 Total assets	 <u>\$ 1,245,583</u>	 <u>\$ 422,885</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Due to other funds	\$ <u>0</u>	\$ <u>878,165</u>
Fund balance		
Reserved for encumbrances	\$ 346,807	\$ 24,290
Unreserved - undesignated	<u>898,776</u>	<u>(479,570)</u>
 Total fund balance	 <u>\$ 1,245,583</u>	 <u>\$ (455,280)</u>
 Total liabilities and fund balance	 <u>\$ 1,245,583</u>	 <u>\$ 422,885</u>

CITY OF BLOOMINGTON, ILLINOIS
 MOTOR FUEL TAX FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget (Non-GAAP Budgetary Basis) and Actual
 Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Intergovernmental	\$ 1,665,855	\$ 0	\$ 1,665,855	\$ 2,615,000	\$ (949,145)	\$ 1,402,594
State of Illinois	0	0	0	0	0	0
Town of Normal	23,399	0	23,399	15,000	8,399	9,846
Interest	25,500	0	25,500	0	25,500	57,199
Miscellaneous	1,714,754	0	1,714,754	2,630,000	(915,246)	1,469,639
Total revenues	<u>\$ 1,714,754</u>	<u>\$ 0</u>	<u>\$ 1,714,754</u>	<u>\$ 2,630,000</u>	<u>\$ (915,246)</u>	<u>\$ 1,469,639</u>
Expenditures						
Highways and streets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contractual services	13,891	322,517	336,408	1,224,290	887,882	(113,014)
Construction and improvements	13,891	322,517	336,408	1,224,290	887,882	(113,014)
Total expenditures	<u>\$ 27,782</u>	<u>\$ 645,034</u>	<u>\$ 672,816</u>	<u>\$ 2,448,580</u>	<u>\$ (1,775,764)</u>	<u>\$ (226,388)</u>
Excess (deficiency) of revenues over expenditures	\$ 1,700,863	\$ (322,517)	\$ 1,378,346	\$ 1,405,710	\$ (27,364)	\$ 1,582,653
Fund balance at beginning of year	(455,280)	(24,290)	(479,570)	(479,570)	0	(2,062,223)
Fund balance at end of year	<u>\$ 1,245,583</u>	<u>\$ (346,807)</u>	<u>\$ 898,776</u>	<u>\$ 926,140</u>	<u>\$ (27,364)</u>	<u>\$ (479,570)</u>

CITY OF BLOOMINGTON, ILLINOIS

HOTEL / MOTEL TAX FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 14,787	\$ 18,094
Due from other funds	<u>0</u>	<u>0</u>
Total assets	<u>\$ 14,787</u>	<u>\$ 18,094</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ 15,469	\$ 18,094
Fund balance		
Unreserved - undesignated	<u>(682)</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 14,787</u>	<u>\$ 18,094</u>

CITY OF BLOOMINGTON, ILLINOIS
HOTEL / MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Budget (Non-GAAP Budgetary Basis) and Actual
Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Taxes	\$ 193,238	\$ 0	\$ 193,238	\$ 160,000	\$ 33,238	\$ 187,706
Expenditures						
General government						
Transfer to local tourism bureau	193,920	0	193,920	180,000	(13,920)	187,400
Excess (deficiency) of revenues over expenditures	\$ (682)	\$ 0	\$ (682)	\$ (20,000)	\$ 19,318	\$ 306
Fund balance at beginning of year	0	0	0	0	0	(306)
Fund balance at end of year	\$ (682)	\$ 0	\$ (682)	\$ (20,000)	\$ 19,318	\$ 0

CITY OF BLOOMINGTON, ILLINOIS
SPECIAL OLYMPICS AND RECREATION FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 59,618	\$ 94,070
Due from other funds	<u>16,000</u>	<u>0</u>
 Total assets	 <u>\$ 75,618</u>	 <u>\$ 94,070</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ <u>4,619</u>	\$ <u>5,578</u>
 Fund balance		
Reserved for encumbrances	\$ 0	\$ 183
Unreserved - undesignated	<u>70,999</u>	<u>88,309</u>
 Total fund balance	 <u>\$ 70,999</u>	 <u>\$ 88,492</u>
 Total liabilities and fund balance	 <u>\$ 75,618</u>	 <u>\$ 94,070</u>

CITY OF BLOOMINGTON, ILLINOIS
SPECIAL OLYMPICS AND RECREATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Budget (Non-GAAP Budgetary Basis) and Actual
Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Intergovernmental						
Town of Normal	\$ 67,318	0	\$ 67,318	\$ 67,318	0	\$ 59,667
Miscellaneous	38,188	0	38,188	34,346	3,842	33,691
S.O.A.R. donations and fees	105,506	0	105,506	101,664	3,842	93,358
Total revenues	\$ 105,506	0	\$ 105,506	\$ 101,664	\$ 3,842	\$ 93,358
Expenditures						
Culture and recreation						
Salaries	\$ 152,185	0	\$ 152,185	\$ 151,756	\$ (429)	\$ 127,986
Benefits	19,943	0	19,943	17,786	(2,157)	150
Contractual services	28,196	0	28,196	29,683	1,487	24,259
Commodities	21,662	(183)	21,479	19,476	(2,003)	18,982
Miscellaneous	558	0	558	380	(178)	129
Total expenditures	\$ 222,544	(183)	\$ 222,361	\$ 219,081	\$ (3,280)	\$ 171,506
Excess (deficiency) of revenues over expenditures	\$ (117,038)	183	\$ (116,855)	\$ (117,417)	\$ 562	\$ (78,148)
Other Financing Sources (Uses)						
Operating transfers in	\$ 100,978	0	\$ 100,978	\$ 100,978	0	\$ 67,125
Operating transfers out	(1,433)	0	(1,433)	(1,433)	0	(1,433)
Total other financing sources (uses)	\$ 99,545	0	\$ 99,545	\$ 99,545	0	\$ 65,692
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (17,493)	183	\$ (17,310)	\$ (17,872)	\$ 562	\$ (12,456)
Fund balance at beginning of year	88,492	(183)	88,309	88,309	0	100,765
Fund balance at end of year	\$ 70,999	0	\$ 70,999	\$ 70,437	\$ 562	\$ 88,309

CITY OF BLOOMINGTON, ILLINOIS

BOARD OF ELECTIONS FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 3,424	\$ 24,473
Due from other funds	<u>0</u>	<u>0</u>
Total assets	<u>\$ 3,424</u>	<u>\$ 24,473</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ 0	\$ 30,126
Due to other funds	<u>16,000</u>	<u>0</u>
Total liabilities	<u>\$ 16,000</u>	<u>\$ 30,126</u>
Fund balance		
Reserved for encumbrances	\$ 350	\$ 350
Unreserved - undesignated	<u>(12,926)</u>	<u>(6,003)</u>
Total fund balance	<u>\$ (12,576)</u>	<u>\$ (5,653)</u>
Total liabilities and fund balance	<u>\$ 3,424</u>	<u>\$ 24,473</u>

CITY OF BLOOMINGTON, ILLINOIS
 BOARD OF ELECTIONS FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget (Non-GAAP Budgetary Basis) and Actual
 Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Intergovernmental						
Election commission reimbursement	\$ 281,556	\$ 0	\$ 281,556	\$ 242,000	\$ 39,556	\$ 269,432
State voter registration reimbursement	2,675	0	2,675	3,000	(325)	4,250
Interest	0	0	0	2,150	(2,150)	0
Miscellaneous	536	0	536	320	216	255
Total revenues	<u>\$ 284,767</u>	<u>\$ 0</u>	<u>\$ 284,767</u>	<u>\$ 247,470</u>	<u>\$ 37,297</u>	<u>\$ 273,937</u>
Expenditures						
General government						
Salaries	\$ 48,836	\$ 0	\$ 48,836	\$ 31,500	\$ (17,336)	\$ 53,983
Benefits	2,148	0	2,148	1,400	(748)	4,525
Contractual services	85,220	0	85,220	90,200	4,980	74,899
Commodities	47,836	0	47,836	34,900	(12,936)	42,546
Miscellaneous	0	0	0	0	0	0
Capital outlay	7,650	0	7,650	2,000	(5,650)	23,332
Transfer to County of McLean	100,000	0	100,000	100,000	0	100,000
Total expenditures	<u>\$ 291,690</u>	<u>\$ 0</u>	<u>\$ 291,690</u>	<u>\$ 260,000</u>	<u>\$ (31,690)</u>	<u>\$ 299,285</u>
Excess (deficiency) of revenues over expenditures	\$ (6,923)	\$ 0	\$ (6,923)	\$ (12,530)	\$ 5,607	\$ (25,348)
Fund balance at beginning of year	<u>(5,653)</u>	<u>(350)</u>	<u>(6,003)</u>	<u>(6,003)</u>	<u>0</u>	<u>19,345</u>
Fund balance at end of year	<u>\$ (12,576)</u>	<u>\$ (350)</u>	<u>\$ (12,926)</u>	<u>\$ (18,533)</u>	<u>\$ 5,607</u>	<u>\$ (6,003)</u>

CITY OF BLOOMINGTON, ILLINOIS

SISTER CITY PROGRAM FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 44,905	\$ 40,128
Due from other funds	<u>0</u>	<u>0</u>
Total assets	<u>\$ 44,905</u>	<u>\$ 40,128</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ 0	\$ 0
Fund balance		
Unreserved - undesignated	<u>44,905</u>	<u>40,128</u>
Total liabilities and fund balance	<u>\$ 44,905</u>	<u>\$ 40,128</u>

CITY OF BLOOMINGTON, ILLINOIS
 SISTER CITY PROGRAM FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget (Non-GAAP Budgetary Basis) and Actual
 Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Intergovernmental						
Town of Normal	\$ 7,935	\$ 0	\$ 7,935	\$ 7,935	\$ 0	\$ 8,278
Miscellaneous						
Donations	6,816	0	6,816	5,290	1,526	21,600
Reimbursements	7,500	0	7,500	18,000	(10,500)	1,205
Total revenues	<u>\$ 22,251</u>	<u>\$ 0</u>	<u>\$ 22,251</u>	<u>\$ 31,225</u>	<u>\$ (8,974)</u>	<u>\$ 31,083</u>
Expenditures						
General government						
Contractual services	\$ 17,010	\$ 0	\$ 17,010	\$ 27,710	\$ 10,700	\$ 33,342
Commodities	100	0	100	1,875	1,775	757
Miscellaneous	8,319	0	8,319	9575	1,256	1,038
Total expenditures	<u>\$ 25,429</u>	<u>\$ 0</u>	<u>\$ 25,429</u>	<u>\$ 39,160</u>	<u>\$ 13,731</u>	<u>\$ 35,137</u>
Excess (deficiency) of revenues over expenditures	\$ (3,178)	\$ 0	\$ (3,178)	\$ (7,935)	\$ 4,757	\$ (4,054)
Other Financing Sources (Uses)						
Operating transfers in	<u>7,955</u>	<u>0</u>	<u>7,955</u>	<u>7,935</u>	<u>20</u>	<u>8,278</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 4,777	\$ 0	\$ 4,777	\$ 0	\$ 4,777	\$ 4,224
Fund balance at beginning of year	<u>40,128</u>	<u>0</u>	<u>40,128</u>	<u>40,128</u>	<u>0</u>	<u>35,904</u>
Fund balance at end of year	<u>\$ 44,905</u>	<u>\$ 0</u>	<u>\$ 44,905</u>	<u>\$ 40,128</u>	<u>\$ 4,777</u>	<u>\$ 40,128</u>

CITY OF BLOOMINGTON, ILLINOIS

ENTERPRISE ZONE FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 2,474	\$ 16,303
Due from other funds	<u>960,000</u>	<u>800,000</u>
Total assets	<u>\$ 962,474</u>	<u>\$ 816,303</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Due to other funds	\$ <u>0</u>	\$ <u>98,405</u>
Total liabilities	<u>\$ 0</u>	<u>\$ 98,405</u>
Fund balance		
Unreserved - undesignated	\$ <u>962,474</u>	\$ <u>717,898</u>
Total liabilities and fund balance	<u>\$ 962,474</u>	<u>\$ 816,303</u>

CITY OF BLOOMINGTON, ILLINOIS
 ENTERPRISE ZONE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget (Non-GAAP Budgetary Basis) and Actual
 Year ended April 30, 2000
 With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Intergovernmental						
Town of Normal	\$ 453,337	\$ 0	\$ 453,337	\$ 221,450	\$ 231,887	\$ 235,537
Total revenues	\$ 453,337	\$ 0	\$ 453,337	\$ 221,450	\$ 231,887	\$ 235,537
Expenditures						
General government						
Transfer to Town of Normal	\$ 26,761	\$ 0	\$ 26,761	\$ 30,900	\$ 4,139	\$ 0
Land and permanent improvements	0	0	0	250,000	250,000	0
Total expenditures	\$ 26,761	\$ 0	\$ 26,761	\$ 280,900	\$ 254,139	\$ 0
Excess (deficiency) of revenues over expenditures	\$ 426,576	\$ 0	\$ 426,576	\$ (59,450)	\$ 486,026	\$ 235,537
Other Financing Sources (Uses)						
Operating transfers out	(182,000)	0	(182,000)	(182,000)	0	(182,000)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 244,576	\$ 0	\$ 244,576	\$ (241,450)	\$ 486,026	\$ 53,537
Fund balance at beginning of year	717,898	0	717,898	717,898	0	664,361
Fund balance at end of year	\$ 962,474	\$ 0	\$ 962,474	\$ 476,448	\$ 486,026	\$ 717,898

CITY OF BLOOMINGTON, ILLINOIS

COPS AHEAD FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ <u>0</u>	\$ <u>0</u>
Total assets	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ 0	\$ 0
Fund balance		
Unreserved - undesignated	\$ <u>0</u>	\$ <u>0</u>
Total liabilities and fund balance	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

CITY OF BLOOMINGTON, ILLINOIS
 COPS AHEAD FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget (Non-GAAP Budgetary Basis) and Actual
 Year ended April 30, 2000
 With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Intergovernmental						
Federal grants	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures						
General government						
Salaries	0	0	0	0	0	0
Excess (deficiency) of revenues over expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other financing sources (uses)						
Operating transfer in	0	0	0	0	0	374
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 374
Fund balance at beginning of year	0	0	0	0	0	(374)
Fund balance at end of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

CITY OF BLOOMINGTON, ILLINOIS

TASK FORCE "6" GRANT FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ <u>93,194</u>	\$ <u>91,323</u>
Total assets	\$ <u><u>93,194</u></u>	\$ <u><u>91,323</u></u>

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ 3,332	\$ 3,503
Fund balance		
Unreserved - undesignated	<u>89,862</u>	<u>87,820</u>
Total liabilities and fund balance	\$ <u><u>93,194</u></u>	\$ <u><u>91,323</u></u>

CITY OF BLOOMINGTON, ILLINOIS
 TASK FORCE "6" GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget (Non-GAAP Budgetary Basis) and Actual
 Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Intergovernmental						
Matching funds - fines	\$ 47,647	\$ 0	\$ 47,647	\$ 0	\$ 47,647	\$ 39,533
Federal grant	67,904	0	67,904	75,830	(7,926)	69,805
Interest	2,765	0	2,765		2,765	2,582
Miscellaneous	0	0	0	0	0	850
Total revenues	<u>\$ 118,316</u>	<u>\$ 0</u>	<u>\$ 118,316</u>	<u>\$ 75,830</u>	<u>\$ 42,486</u>	<u>\$ 112,770</u>
Expenditures						
General government						
Contractual services	\$ 17,015	\$ 0	\$ 17,015	\$ 74,444	\$ 57,429	\$ 40,948
Commodities	24,227	0	24,227	19,540	(4,687)	3,729
Miscellaneous	75,032	0	75,032	40,000	(35,032)	83,465
Capital outlay	0	0	0	0	0	5,399
Total expenditures	<u>\$ 116,274</u>	<u>\$ 0</u>	<u>\$ 116,274</u>	<u>\$ 133,984</u>	<u>\$ 17,710</u>	<u>\$ 133,541</u>
Excess (deficiency) of revenues over expenditures	\$ 2,042	\$ 0	\$ 2,042	\$ (58,154)	\$ 60,196	\$ (20,771)
Fund balance at beginning of year	87,820	0	87,820	87,820	0	108,591
Fund balance at end of year	<u>\$ 89,862</u>	<u>\$ 0</u>	<u>\$ 89,862</u>	<u>\$ 29,666</u>	<u>\$ 60,196</u>	<u>\$ 87,820</u>

CITY OF BLOOMINGTON, ILLINOIS

BLOOMINGTON PUBLIC LIBRARY - MAINTENANCE AND OPERATION FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 1,573	\$ 28,507
Investments	585,465	242,857
Receivables		
Taxes - current levy	2,371,173	2,200,002
Accounts	36,013	4,125
Due from other funds	<u>0</u>	<u>3,468</u>
 Total assets	 <u>\$ 2,994,224</u>	 <u>\$ 2,478,959</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ 93,310	\$ 104,648
Due to other funds	405,246	135,804
Deferred revenue		
Taxes	<u>2,371,173</u>	<u>2,200,002</u>
Total liabilities	\$ <u>2,869,729</u>	\$ <u>2,440,454</u>
 Fund balance		
Unreserved - undesignated	<u>124,495</u>	<u>38,505</u>
 Total liabilities and fund balance	 <u>\$ 2,994,224</u>	 <u>\$ 2,478,959</u>

CITY OF BLOOMINGTON, ILLINOIS
 BLOOMINGTON PUBLIC LIBRARY - MAINTENANCE AND OPERATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget (Non-GAAP Budgetary Basis) and Actual

Year ended April 30, 2000
 With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Taxes	\$ 2,231,160	\$ 0	\$ 2,231,160	\$ 2,240,971	\$ (9,811)	\$ 2,111,606
Intergovernmental						
Replacement tax	110,429	0	110,429	110,429	0	110,650
State grants	89,045	0	89,045	72,134	16,911	71,980
Charges for services						
Copies	8,258	0	8,258	12,500	(4,242)	8,948
Rentals and fees	30,944	0	30,944	38,000	(7,056)	36,278
Interest	52,760	0	52,760	26,000	26,760	42,806
Miscellaneous	245,218	0	245,218	217,966	27,252	271,352
Total revenues	\$ 2,767,814	\$ 0	\$ 2,767,814	\$ 2,718,000	\$ 49,814	\$ 2,653,620
Expenditures						
Culture and recreation						
Salaries	\$ 1,330,960	\$ 0	\$ 1,330,960	\$ 1,351,500	\$ 20,540	\$ 1,233,753
Benefits	361,222	0	361,222	364,500	(3,278)	340,826
Contractual services	287,284	0	287,284	289,450	(2,166)	373,284
Commodities	510,766	0	510,766	535,750	(24,984)	414,766
Miscellaneous	3,039	0	3,039	6,800	(3,761)	57,829
Capital outlay	19,553	0	19,553	1,000	(18,553)	3,817
Total expenditures	\$ 2,512,824	\$ 0	\$ 2,512,824	\$ 2,549,000	\$ 36,176	\$ 2,424,275
Excess (deficiency) of revenues over expenditures	\$ 254,990	\$ 0	\$ 254,990	\$ 169,000	\$ 88,990	\$ 229,345
Other Financing Sources (Uses)						
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(169,000)	0	(169,000)	(201,429)	32,429	(225,198)
Total other financing sources (uses)	\$ (169,000)	\$ 0	\$ (169,000)	\$ (201,429)	\$ 32,429	\$ (225,198)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 85,990	\$ 0	\$ 85,990	\$ (32,429)	\$ 118,419	\$ 4,147
Fund balance at beginning of year	38,505	0	38,505	38,505	0	34,358
Fund balance at end of year	\$ 124,495	\$ 0	\$ 124,495	\$ 6,076	\$ 118,419	\$ 38,505

CITY OF BLOOMINGTON, ILLINOIS

BLOOMINGTON PUBLIC LIBRARY - EQUIPMENT REPLACEMENT FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 14,287	\$ 45,671
Due from other funds	<u>300,000</u>	<u>129,000</u>
Total assets	<u>\$ 314,287</u>	<u>\$ 174,671</u>

LIABILITIES AND FUND BALANCE

Liabilities	\$ 5,467	\$ 0
Fund balance		
Unreserved - undesignated	<u>308,820</u>	<u>174,671</u>
Total liabilities and fund balance	<u>\$ 314,287</u>	<u>\$ 174,671</u>

CITY OF BLOOMINGTON, ILLINOIS
 BLOOMINGTON PUBLIC LIBRARY - EQUIPMENT REPLACEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget (Non-GAAP Budgetary Basis) and Actual
 Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures						
Culture and recreation						
Capital outlay	<u>34,851</u>	<u>0</u>	<u>34,851</u>	<u>76,058</u>	<u>41,207</u>	<u>330,254</u>
Excess (deficiency) of revenues over expenditures	\$ (34,851)	\$ 0	\$ (34,851)	\$ (76,058)	\$ 41,207	\$ (330,254)
Other Financing Sources (Uses)						
Operating transfers in	<u>169,000</u>	<u>0</u>	<u>169,000</u>	<u>201,429</u>	<u>(32,429)</u>	<u>215,691</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 134,149	\$ 0	\$ 134,149	\$ 125,371	\$ 8,778	\$ (114,563)
Fund balance at beginning of year	<u>174,671</u>	<u>0</u>	<u>174,671</u>	<u>174,671</u>	<u>0</u>	<u>289,234</u>
Fund balance at end of year	<u>\$ 308,820</u>	<u>\$ 0</u>	<u>\$ 308,820</u>	<u>\$ 300,042</u>	<u>\$ 8,778</u>	<u>\$ 174,671</u>

CITY OF BLOOMINGTON, ILLINOIS

DRUG ENFORCEMENT FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ <u>41,793</u>	\$ <u>22,682</u>
Total assets	\$ <u><u>41,793</u></u>	\$ <u><u>22,682</u></u>

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ <u>0</u>	\$ <u>0</u>
Fund balance		
Reserved for encumbrances	\$ 0	\$ 3,270
Unreserved - undesignated	<u>41,793</u>	<u>19,412</u>
Total fund balance	\$ <u>41,793</u>	\$ <u>22,682</u>
Total liabilities and fund balance	\$ <u><u>41,793</u></u>	\$ <u><u>22,682</u></u>

CITY OF BLOOMINGTON, ILLINOIS
 DRUG ENFORCEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget (Non-GAAP Budgetary Basis) and Actual
 Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Miscellaneous	\$ 56,554	\$ 0	\$ 56,554	\$ 17,850	\$ 38,704	\$ 24,900
Confiscated property						
Expenditures						
General government						
Contractual services	\$ 0	\$ 0	\$ 0	\$ 1,850	\$ 1,850	\$ 1,768
Commodities	10,310	(3,270)	7,040	5,000	(2,040)	16,408
Miscellaneous	5,000	0	5,000	5,000	0	2,500
Capital outlay	22,133	0	22,133	37,000	14,867	21,518
Total expenditures	\$ 37,443	\$ (3,270)	\$ 34,173	\$ 48,850	\$ 14,677	\$ 42,194
Excess (deficiency) of revenues over expenditures	\$ 19,111	\$ 3,270	\$ 22,381	\$ (31,000)	\$ 53,381	\$ (17,294)
Fund balance at beginning of year	22,682	(3,270)	19,412	19,412	0	36,706
Fund balance at end of year	\$ 41,793	\$ 0	\$ 41,793	\$ (11,588)	\$ 53,381	\$ 19,412

CITY OF BLOOMINGTON, ILLINOIS
RESIDENTIAL REHABILITATION ESCROW FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	2000	1999
Cash	\$ 36,348	\$ 1,979
Savings accounts	0	0
Receivables		
Loans, net of allowance for uncollectibles of \$115,000 in 2000 and 1999	1,856,141	1,909,561
Due from other funds	35,000	35,262
Properties held for rehabilitation	15,079	112,093
Total assets	\$ 1,942,568	\$ 2,058,895

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ 0	\$ 0
Due to other funds	530,770	351,346
Total liabilities	\$ 530,770	\$ 351,346
Fund balance		
Reserved for rehabilitation programs	1,411,798	1,707,549
Total liabilities and fund balance	\$ 1,942,568	\$ 2,058,895

CITY OF BLOOMINGTON, ILLINOIS
RESIDENTIAL REHABILITATION ESCROW FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Budget (Non-GAAP Budgetary Basis) and Actual
Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Interest	\$ 11,454	\$ 0	\$ 11,454	\$ 11,200	\$ 254	\$ 12,697
Miscellaneous	252	0	252	0	252	(17,764)
Miscellaneous	1,791	232,845	234,636	150,000	84,636	165,942
Rehabilitation loan principal repayments	13,497	232,845	246,342	161,200	85,142	160,775
Total revenues	\$ 13,497	\$ 232,845	\$ 246,342	\$ 161,200	\$ 85,142	\$ 160,775
Expenditures						
Community development	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,713
Salaries	0	0	0	0	0	4,309
Benefits	0	0	0	0	0	16,022
Total expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32,044
Excess (deficiency) of revenues over expenditures	\$ 13,497	\$ 232,845	\$ 246,342	\$ 161,200	\$ 85,142	\$ 144,753
Other Financing Sources (Uses)						
Operating transfers in	\$ 0	\$ 0	\$ 0	\$ 1,500	\$ (1,500)	\$ 0
Operating transfers out	(309,248)	0	(309,248)	(162,700)	(146,548)	(233,788)
Total other financing sources (uses)	\$ (309,248)	\$ 0	\$ (309,248)	\$ (161,200)	\$ (148,048)	\$ (233,788)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (295,751)	\$ 232,845	\$ (62,906)	\$ 0	\$ (62,906)	\$ (89,035)
Fund balance at beginning of year	1,707,549	(1,673,448)	34,101	34,101	0	123,136
Fund balance at end of year	\$ 1,411,798	\$ (1,440,603)	\$ (28,805)	\$ 34,101	\$ (62,906)	\$ 34,101

CITY OF BLOOMINGTON, ILLINOIS
COMMUNITY DEVELOPMENT FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	2000	1999
Cash	\$ 21,145	\$ 3,224
Receivables		
Accounts	214	89
Due from other funds	530,770	351,540
Properties held for development	196,071	255,171
Total assets	\$ 748,200	\$ 610,024

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ 28,314	\$ 21,789
Due to other funds	35,667	35,230
Total liabilities	\$ 63,981	\$ 57,019
Fund balance		
Reserved for encumbrances	\$ 53	\$ 0
Reserved for development programs	684,166	553,005
Total fund balance	\$ 684,219	\$ 553,005
Total liabilities and fund balance	\$ 748,200	\$ 610,024

CITY OF BLOOMINGTON, ILLINOIS
COMMUNITY DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Budget (Non-GAAP Budgetary Basis) and Actual
Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Intergovernmental						
Federal grants	\$ 1,157,812	\$ 0	\$ 1,157,812	\$ 1,066,000	\$ 91,812	\$ 746,737
State grants	0	0	0	0	0	132,307
Charges for services - property rentals	18,961	0	18,961	18,000	961	20,706
Miscellaneous						
Reimbursed legal fees	4,389	0	4,389	2,500	1,889	1,500
Sale of property	(84,732)	0	(84,732)	0	(84,732)	0
Miscellaneous	4,181	0	4,181	6,000	(1,819)	8,074
Total revenues	\$ 1,100,611	\$ 0	\$ 1,100,611	\$ 1,092,500	\$ 8,111	\$ 909,324
Expenditures						
Community development						
Administration and general	\$ 170,355	\$ 53	\$ 170,408	\$ 181,654	\$ 11,246	\$ 153,513
Code enforcement	246,746	0	246,746	289,206	42,460	186,606
Rehabilitation	318,918	179,424	498,342	512,441	14,099	420,982
Capital improvements	205,408	0	205,408	139,492	(65,916)	102,697
Community service	105,038	0	105,038	93,000	(12,038)	63,020
Continuum of care	232,180	0	232,180	240,000	7,820	138,014
Total expenditures	\$ 1,278,645	\$ 179,477	\$ 1,458,122	\$ 1,455,793	\$ (2,329)	\$ 1,064,832
Excess (deficiency) of revenues over expenditures	\$ (178,034)	\$ (179,477)	\$ (357,511)	\$ (363,293)	\$ 5,782	\$ (155,508)
Other Financing Sources (Uses)						
Operating transfers in	309,248	0	309,248	203,700	105,548	233,788
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 131,214	\$ (179,477)	\$ (48,263)	\$ (159,593)	\$ 111,330	\$ 78,280
Fund balance at beginning of year	553,005	(560,710)	(7,705)	(7,705)	0	(85,985)
Fund balance at end of year	\$ 684,219	\$ (740,187)	\$ (55,968)	\$ (167,298)	\$ 111,330	\$ (7,705)

CITY OF BLOOMINGTON, ILLINOIS
 COMMUNITY DEVELOPMENT FUND
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis)
 Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Administration and General						
Salaries	\$ 62,943	\$ 0	\$ 62,943	\$ 78,122	\$ 15,179	\$ 52,308
Benefits	23,065	0	23,065	25,162	2,097	18,358
Contractual services	57,130	0	57,130	52,370	(4,760)	58,811
Commodities	24,653	53	24,706	18,000	(6,706)	27,101
Capital outlay	550	0	550	8,000	7,450	(4,121)
Miscellaneous	2,014	0	2,014	0	(2,014)	1,056
Total administration and general	\$ 170,355	\$ 53	\$ 170,408	\$ 181,654	\$ 11,246	\$ 153,513
Code Enforcement						
Salaries	\$ 79,238	\$ 0	\$ 79,238	\$ 96,421	\$ 17,183	\$ 106,388
Benefits	24,550	0	24,550	29,963	5,413	25,685
Contractual services	142,933	0	142,933	162,322	19,389	17,209
Commodities	25	0	25	500	475	244
Rehabilitation costs	0	0	0	0	0	37,080
Total code enforcement	\$ 246,746	\$ 0	\$ 246,746	\$ 289,206	\$ 42,460	\$ 186,606
Rehabilitation						
Salaries	\$ 88,343	\$ 0	\$ 88,343	\$ 118,253	\$ 29,910	\$ 85,100
Benefits	30,507	0	30,507	33,915	3,408	22,381
Contractual services	24,597	0	24,597	70,273	45,676	38,862
Commodities	88	0	88	0	(88)	0
Rehabilitation costs	175,383	179,424	354,807	290,000	(64,807)	274,639
Total rehabilitation	\$ 318,918	\$ 179,424	\$ 498,342	\$ 512,441	\$ 14,099	\$ 420,982
Capital Improvements						
Salaries	\$ 10,276	\$ 0	\$ 10,276	\$ 6,524	\$ (3,752)	\$ 7,273
Benefits	2,571	0	2,571	3,532	961	2,058
Contractual services	23,165	0	23,165	16,386	(6,779)	40,617
Commodities	2,667	0	2,667	4,050	1,383	5,502
Land and permanent improvements	163,633	0	163,633	105,000	(58,633)	41,630
Miscellaneous	3,096	0	3,096	4,000	904	5,617
Total capital improvements	\$ 205,408	\$ 0	\$ 205,408	\$ 199,492	\$ (65,916)	\$ 102,697
Community Service						
Contractual services	\$ 105,038	\$ 0	\$ 105,038	\$ 93,000	\$ (12,038)	\$ 63,020
Continuum of Care						
Contractual services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10
Rehabilitation costs	232,180	0	232,180	240,000	7,820	138,004
Total continuum of care	\$ 232,180	\$ 0	\$ 232,180	\$ 240,000	\$ 7,820	\$ 138,014
Total expenditures	\$ 1,278,645	\$ 179,477	\$ 1,458,122	\$ 1,455,793	\$ (2,329)	\$ 1,064,832

CITY OF BLOOMINGTON, ILLINOIS

IHDA GRANT FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ <u>18,658</u>	\$ <u>13,053</u>
Total assets	\$ <u><u>18,658</u></u>	\$ <u><u>13,053</u></u>

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ 900	\$ 147
Due to other funds	<u>0</u>	<u>0</u>
Total liabilities	\$ 900	\$ 147
Fund balance		
Reserved for rehabilitation programs	<u>17,758</u>	<u>12,906</u>
Total liabilities and fund balance	\$ <u><u>18,658</u></u>	\$ <u><u>13,053</u></u>

CITY OF BLOOMINGTON, ILLINOIS
IHDA GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Budget (Non-GAAP Budgetary Basis) and Actual
Year ended April 30, 2000
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Intergovernmental	\$ 441,573	\$ 0	\$ 441,573	\$ 520,000	\$ (78,427)	\$ 321,523
State grants						
Expenditures						
Home Buyer Assistance Program						
Salaries	\$ 31,000	\$ 0	\$ 31,000	\$ 20,000	\$ (11,000)	\$ 12,442
Contractual services	4,182	0	4,182	5,500	1,318	5,697
Commodities	128	0	128	750	622	1,108
Rehabilitation costs	200,796	0	200,796	250,000	49,204	164,680
Miscellaneous	89	0	89	0	(89)	43
Total Home Buyer Assistance	\$ 236,195	\$ 0	\$ 236,195	\$ 276,250	\$ 40,055	\$ 183,970
Single Family Owner Occupied Rehab						
Salaries	\$ 22,000	\$ 0	\$ 22,000	\$ 20,000	\$ (2,000)	\$ 7,602
Contractual services	1,736	0	1,736	2,930	1,194	1,614
Commodities	148	0	148	350	202	318
Rehabilitation costs	176,642	0	176,642	175,000	(1,642)	105,747
Total Single Family Owner Occupied Rehab	\$ 200,526	\$ 0	\$ 200,526	\$ 198,280	\$ (2,246)	\$ 115,281
Total expenditures	\$ 436,721	\$ 0	\$ 436,721	\$ 474,530	\$ 37,809	\$ 299,251
Excess (deficiency) of revenues over expenditures	\$ 4,852	\$ 0	\$ 4,852	\$ 45,470	\$ (40,618)	\$ 22,272
Fund balance at beginning of year	12,906	0	12,906	12,906	0	(9,366)
Fund balance at end of year	\$ 17,758	\$ 0	\$ 17,758	\$ 58,376	\$ (40,618)	\$ 12,906

DEBT SERVICE FUNDS

Funds to account for the retirement of all general obligation bonds and other general long-term debt of the City.

CITY OF BLOOMINGTON, ILLINOIS
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET

April 30, 2000

With Comparative Totals for April 30, 1999

	General Bond and Interest Fund	1988 Bond Redemption Fund	Main Street Parking Bond			Market Square Bond Redemption Fund	Central Bloomington Bond Redemption Fund	Totals	
			Redemption Fund	Fund	Fund			2000	1999
ASSETS									
Cash	\$ 8,049	\$ 460	\$ 6,686	\$ 103,292	\$ 56,210	\$ 174,697	\$ 41,361		
Investments	80,210	0	467,058	0	0	547,268	745,933		
Receivables									
Taxes - current levy	1,609,991	0	0	0	0	1,609,991	1,622,470		
Redevelopment	0	0	0	0	0	0	0		
Due from other funds	706,563	0	360,000	0	30,000	1,096,563	664,921		
Total assets	\$ 2,404,813	\$ 460	\$ 833,744	\$ 103,292	\$ 86,210	\$ 3,428,519	\$ 3,074,685		
LIABILITIES AND FUND BALANCE									
LIABILITIES									
Due to other funds	\$ 0	\$ 30,000	\$ 0	\$ 1,851,122	\$ 0	\$ 1,881,122	\$ 1,898,365		
Deferred revenue - taxes	1,609,991	0	0	0	0	1,609,991	1,622,470		
Deferred revenue - redevelopment	0	0	0	0	0	0	0		
Total liabilities	\$ 1,609,991	\$ 30,000	\$ 0	\$ 1,851,122	\$ 0	\$ 3,491,113	\$ 3,520,835		
FUND BALANCE									
Reserved for debt service	\$ 794,822	\$ 0	\$ 833,744	\$ 0	\$ 86,210	\$ 1,714,776	\$ 1,450,055		
Unreserved - undesignated	0	(29,540)	0	(1,747,830)	0	(1,777,370)	(1,896,205)		
Total fund balance	\$ 794,822	\$ (29,540)	\$ 833,744	\$ (1,747,830)	\$ 86,210	\$ (62,594)	\$ (446,150)		
Total liabilities and fund balance	\$ 2,404,813	\$ 460	\$ 833,744	\$ 103,292	\$ 86,210	\$ 3,428,519	\$ 3,074,685		

CITY OF BLOOMINGTON, ILLINOIS
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year ended April 30, 2000
With Comparative Totals for April 30, 1999

	General Bond and Interest Fund	1988 Bond Redemption Fund	Main Street Parking Bond Redemption Fund	Market Square Bond Redemption Fund	Central Bloomington Bond Redemption Fund	Totals
						2000 1999
Revenues						
Taxes	\$ 1,620,406	\$ 0	\$ 0	\$ 674,101	\$ 0	\$ 2,294,507
Intergovernmental	341,000	0	0	0	0	341,000
Interest	0	0	62,125	0	0	62,251
Miscellaneous	0	0	0	0	0	800,556
Total revenues	\$ 1,961,406	\$ 0	\$ 62,125	\$ 674,101	\$ 0	\$ 2,697,632
Expenditures						
Debt service						
Principal retirement	\$ 1,975,461	\$ 0	\$ 0	\$ 270,000	\$ 30,000	\$ 2,275,461
Interest and fiscal charges	1,347,781	0	100,000	285,266	12,758	1,745,805
Rebate to developers	0	0	0	0	0	0
Total expenditures	\$ 3,323,242	\$ 0	\$ 100,000	\$ 555,266	\$ 42,758	\$ 4,021,266
Excess (deficiency) of revenues over expenditures	\$ (1,361,836)	\$ 0	\$ (37,875)	\$ 118,835	\$ (42,758)	\$ (1,323,634)
Other Financing Sources (Uses)						
Operating transfers in	\$ 1,480,600	\$ 0	\$ 160,000	\$ 0	\$ 66,590	\$ 1,707,190
Operating transfers out	0	0	0	0	0	0
Total other financing sources (uses)	\$ 1,480,600	\$ 0	\$ 160,000	\$ 0	\$ 66,590	\$ 1,707,190
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 118,764	\$ 0	\$ 122,125	\$ 118,835	\$ 23,832	\$ 383,556
Fund balance, beginning of year	676,058	(29,540)	711,619	(1,866,665)	62,378	(495,005)
Fund balance, end of year	\$ 794,822	\$ (29,540)	\$ 833,744	\$ (1,747,830)	\$ 86,210	\$ (446,150)

CITY OF BLOOMINGTON, ILLINOIS
GENERAL BOND AND INTEREST FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 8,049	\$ 493
Investments	80,210	341,000
Receivables		
Taxes - current levy	1,609,991	1,261,974
Due from other funds	<u>706,563</u>	<u>334,565</u>
 Total assets	 <u>\$ 2,404,813</u>	 <u>\$ 1,938,032</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Deferred revenue - taxes	\$ 1,609,991	\$ 1,261,974
 Fund balance		
Reserved for debt service	<u>794,822</u>	<u>676,058</u>
 Total liabilities and fund balance	 <u>\$ 2,404,813</u>	 <u>\$ 1,938,032</u>

CITY OF BLOOMINGTON, ILLINOIS
 GENERAL BOND AND INTEREST FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget (Non-GAAP Budgetary Basis) and Actual
 Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Taxes	\$ 1,620,406	\$ 0	\$ 1,620,406	\$ 1,055,210	\$ 565,196	\$ 1,045,668
Intergovernmental	341,000	1,512,647	1,853,647	341,000	1,512,647	1,855,522
Interest	0	0	0	10,300	(10,300)	0
Total revenues	<u>\$ 1,961,406</u>	<u>\$ 1,512,647</u>	<u>\$ 3,474,053</u>	<u>\$ 1,406,510</u>	<u>\$ 2,067,543</u>	<u>\$ 2,901,190</u>
Expenditures						
Debt service						
Principal retirement	\$ 1,975,461	\$ 1,384,324	\$ 3,359,785	\$ 3,359,785	\$ 0	\$ 3,615,761
Interest and fiscal charges	1,347,781	128,323	1,476,104	1,478,935	2,831	1,619,532
Total expenditures	<u>\$ 3,323,242</u>	<u>\$ 1,512,647</u>	<u>\$ 4,835,889</u>	<u>\$ 4,838,720</u>	<u>\$ 2,831</u>	<u>\$ 5,235,293</u>
Excess (deficiency) of revenues over expenditures	\$ (1,361,836)	\$ 0	\$ (1,361,836)	\$ (3,432,210)	\$ 2,070,374	\$ (2,334,103)
Other Financing Sources (Uses) Operating transfers in	<u>1,480,600</u>	<u>0</u>	<u>1,480,600</u>	<u>2,993,247</u>	<u>(1,512,647)</u>	<u>2,331,828</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 118,764	\$ 0	\$ 118,764	\$ (438,963)	\$ 557,727	\$ (2,275)
Fund balance at beginning of year	<u>676,058</u>	<u>0</u>	<u>676,058</u>	<u>676,058</u>	<u>0</u>	<u>678,333</u>
Fund balance at end of year	<u>\$ 794,822</u>	<u>\$ 0</u>	<u>\$ 794,822</u>	<u>\$ 237,095</u>	<u>\$ 557,727</u>	<u>\$ 676,058</u>

CITY OF BLOOMINGTON, ILLINOIS

1988 BOND REDEMPTION FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 460	\$ 460
Receivables		
Taxes - current levy	<u>0</u>	<u>360,496</u>
Total assets	<u>\$ 460</u>	<u>\$ 360,956</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Due to other funds	\$ 30,000	\$ 30,000
Deferred revenue - taxes	<u>0</u>	<u>360,496</u>
Total liabilities	\$ 30,000	\$ 390,496
Fund balance		
Unreserved	<u>(29,540)</u>	<u>(29,540)</u>
Total liabilities and fund balance	<u>\$ 460</u>	<u>\$ 360,956</u>

CITY OF BLOOMINGTON, ILLINOIS
 1988 BOND REDEMPTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget (Non-GAAP Budgetary Basis) and Actual
 Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 283,964
Expenditures						
Debt service						
Principal retirement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 275,000
Interest and fiscal charges	0	0	0	0	0	19,750
Total expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 294,750
Excess (deficiency) of revenues over expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (10,786)
Fund balance at beginning of year	(29,540)	0	(29,540)	(29,540)	0	(18,754)
Fund balance at end of year	\$ (29,540)	\$ 0	\$ (29,540)	\$ (29,540)	\$ 0	\$ (29,540)

CITY OF BLOOMINGTON, ILLINOIS
 MAIN STREET PARKING BOND REDEMPTION FUND

BALANCE SHEET
 April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 6,686	\$ 6,686
Investments	467,058	404,933
Due from other funds	<u>360,000</u>	<u>300,000</u>
Total assets	<u>\$ 833,744</u>	<u>\$ 711,619</u>

LIABILITIES AND FUND BALANCE

Liabilities	\$ 0	\$ 0
Fund balance		
Reserved for debt service	<u>833,744</u>	<u>711,619</u>
Total liabilities and fund balance	<u>\$ 833,744</u>	<u>\$ 711,619</u>

CITY OF BLOOMINGTON, ILLINOIS
 MAIN STREET PARKING BOND REDEMPTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget (Non-GAAP Budgetary Basis) and Actual
 Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Interest	\$ 62,125	\$ 0	\$ 62,125	\$ 4,800	\$ 57,325	\$ 28,251
Expenditures						
Debt service	100,000	0	100,000	100,000	0	100,000
Interest and fiscal charges						
Excess (deficiency) of revenues over expenditures	\$ (37,875)	\$ 0	\$ (37,875)	\$ (95,200)	\$ 57,325	\$ (71,749)
Other Financing Sources (Uses)						
Operating transfers in	160,000	0	160,000	160,000	0	160,000
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 122,125	\$ 0	\$ 122,125	\$ 64,800	\$ 57,325	\$ 88,251
Fund balance at beginning of year	711,619	0	711,619	711,619	0	623,368
Fund balance at end of year	\$ 833,744	\$ 0	\$ 833,744	\$ 776,419	\$ 57,325	\$ 711,619

CITY OF BLOOMINGTON, ILLINOIS
 MARKET SQUARE BOND REDEMPTION FUND

BALANCE SHEET
 April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 103,292	\$ 1,700
Receivables Redevelopment	<u>0</u>	<u>0</u>
Total assets	<u>\$ 103,292</u>	<u>\$ 1,700</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Due to other funds	\$ 1,851,122	\$ 1,868,365
Deferred revenue - redevelopment	<u>0</u>	<u>0</u>
Total liabilities	\$ 1,851,122	\$ 1,868,365
 Fund balance		
Unreserved	<u>(1,747,830)</u>	<u>(1,866,665)</u>
Total liabilities and fund balance	<u>\$ 103,292</u>	<u>\$ 1,700</u>

CITY OF BLOOMINGTON, ILLINOIS
 MARKET SQUARE BOND REDEMPTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget (Non-GAAP Budgetary Basis) and Actual
 Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Taxes	\$ 674,101	\$ 0	\$ 674,101	\$ 555,350	\$ 118,751	\$ 580,656
Interest	0	0	0	0	0	0
Miscellaneous	0	0	0	25,750	(25,750)	800,556
Total revenues	\$ 674,101	\$ 0	\$ 674,101	\$ 581,100	\$ 93,001	\$ 1,381,212
Expenditures						
Debt service						
Principal retirement	\$ 270,000	0	\$ 270,000	\$ 270,000	0	\$ 1,075,000
Interest and fiscal charges	285,266	0	285,266	286,158	892	357,547
Total expenditures	\$ 555,266	0	\$ 555,266	\$ 556,158	\$ 892	\$ 1,432,547
Excess (deficiency) of revenues over expenditures	\$ 118,835	\$ 0	\$ 118,835	\$ 24,942	\$ 93,893	\$ (51,335)
Other Financing Sources (Uses)						
Operating transfers in	0	0	0	0	0	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 118,835	\$ 0	\$ 118,835	\$ 24,942	\$ 93,893	\$ (51,335)
Fund balance at beginning of year	(1,866,665)	0	(1,866,665)	(1,866,665)	0	(1,815,330)
Fund balance at end of year	\$ (1,747,830)	\$ 0	\$ (1,747,830)	\$ (1,841,723)	\$ 93,893	\$ (1,866,665)

CITY OF BLOOMINGTON, ILLINOIS
CENTRAL BLOOMINGTON BOND REDEMPTION FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 56,210	\$ 32,022
Due from other funds	<u>30,000</u>	<u>30,356</u>
Total assets	<u>\$ 86,210</u>	<u>\$ 62,378</u>

LIABILITIES AND FUND BALANCE

Liabilities	\$ 0	\$ 0
Fund balance		
Reserved for debt service	<u>86,210</u>	<u>62,378</u>
Total liabilities and fund balance	<u>\$ 86,210</u>	<u>\$ 62,378</u>

CITY OF BLOOMINGTON, ILLINOIS
 CENTRAL BLOOMINGTON BOND REDEMPTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget (Non-GAAP Budgetary Basis) and Actual
 Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 0
Expenditures						
Debt service						
Principal retirement	\$ 30,000	\$ 0	\$ 30,000	\$ 30,000	\$ 0	\$ 25,000
Interest and fiscal charges	12,758	0	12,758	13,590	832	13,290
Total expenditures	\$ 42,758	\$ 0	\$ 42,758	\$ 43,590	\$ 832	\$ 38,290
Excess (deficiency) of revenues over expenditures	\$ (42,758)	\$ 0	\$ (42,758)	\$ (43,589)	\$ (831)	\$ (38,290)
Other Financing Sources (Uses)						
Operating transfers in	\$ 66,590	\$ 0	\$ 66,590	\$ 41,718	\$ 24,872	\$ 63,290
Operating transfers out	0	0	0	(50,000)	50,000	0
Total other financing sources (uses)	\$ 66,590	\$ 0	\$ 66,590	\$ (8,282)	\$ 74,872	\$ 63,290
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 23,832	\$ 0	\$ 23,832	\$ (51,871)	\$ 74,041	\$ 25,000
Fund balance at beginning of year	62,378	0	62,378	62,378	0	37,378
Fund balance at end of year	\$ 86,210	\$ 0	\$ 86,210	\$ 10,507	\$ 74,041	\$ 62,378

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CAPITAL PROJECTS FUNDS

Funds to account for the receipt and disbursement of monies used for the acquisition of capital facilities other than those financed by Special Assessment and Enterprise Funds.

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CAPITAL IMPROVEMENTS FUND

This fund is used to account for the receipt and disbursement of monies used for the acquisition of capital facilities.

MARKET SQUARE TIF REDEVELOPMENT FUND

This fund accounts for the construction expenses in the Tax Increment Financing District. All projects have been completed.

CENTRAL BLOOMINGTON TIF REDEVELOPMENT FUND

This fund accounts for the construction expenses in the Tax Increment Financing District. Several projects are currently taking place in this fund.

1991 SOUTHEAST IMPROVEMENT BOND FUND

This fund accounts for the 1991 bond proceeds which are intended for infrastructure improvements necessitated by the expansion of the southeast part of the City.

EQUIPMENT PURCHASE AND REPLACEMENT FUND

This fund is used to accumulate monies from the other funds for the purchase of equipment.

1995 SOUTHWEST DEVELOPMENT FUND

The City is constructing infrastructure in its southwest section as a result of expansion projects. This is funded by two bond issues.

CAPITAL PROJECT - POLICE FACILITY FUND

This fund accounts for the construction expenses related to the City's new police facility.

CITY OF BLOOMINGTON, ILLINOIS
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET

April 30, 2000

With Comparative Totals for April 30, 1999

	2000					1999		
	Capital Improvements Fund	Market Square TIF Redevelopment Fund	Central Bloomington TIF Redevelopment Fund	1991 Southeast Improvement Bond Fund	Equipment Purchase and Replacement Fund	1995 Southwest Development Fund	Capital Project Police Facility Fund	Totals
Cash	\$ 1,665,793	\$ 0	\$ 201,547	\$ 1,517	\$ 17,980	\$ 7,066	\$ 0	\$ 1,893,903
Investments	0	0	0	1,649,081	3,770,525	1,293,801	0	6,713,407
Receivables								
Assessments								
Current	7,663	0	0	0	0	0	0	7,663
Delinquent	0	0	0	0	0	0	0	0
Deferred	40,859	0	0	0	0	0	0	40,859
Accounts	499,001	0	0	0	0	0	0	499,001
Accrued interest	0	0	0	4,335	0	12,400	0	16,735
Due from other funds	420,549	0	371,800	70,000	3,222,495	0	0	4,084,844
Total assets	\$ 2,633,865	\$ 0	\$ 573,347	\$ 1,724,933	\$ 7,011,000	\$ 1,313,267	\$ 0	\$ 13,256,412

LIABILITIES AND FUND BALANCE

Vouchers payable	\$ 58,622	\$ 0	\$ 21,520	\$ 0	\$ 228,912	\$ 0	\$ 0	\$ 309,054
Accrued interest	1,648	0	0	0	0	0	0	1,648
Due to other funds	24,658	596,095	0	23,171	0	73,392	1,403,855	2,121,171
Loans payable	0	0	0	0	0	0	0	0
Deferred revenue - assessments	48,522	0	0	0	0	0	0	48,522
Deposits	4,500	0	0	0	0	0	0	4,500
Total liabilities	\$ 137,950	\$ 596,095	\$ 21,520	\$ 23,171	\$ 228,912	\$ 73,392	\$ 1,403,855	\$ 2,484,895
FUND BALANCE	\$ 1,283,204	\$ 0	\$ 393,474	\$ 0	\$ 496,811	\$ 1,189,972	\$ 0	\$ 3,363,461
Reserved for encumbrances	1,212,711	(596,095)	158,353	1,701,762	6,285,277	49,903	(1,403,855)	7,408,056
Unreserved - undesignated	2,495,915	(596,095)	551,827	1,701,762	6,782,088	1,239,875	(1,403,855)	10,771,517
Total fund balance	\$ 2,495,915	\$ (596,095)	\$ 551,827	\$ 1,701,762	\$ 6,782,088	\$ 1,239,875	\$ (1,403,855)	\$ 7,934,263
Total liabilities and fund balance	\$ 2,633,865	\$ 0	\$ 573,347	\$ 1,724,933	\$ 7,011,000	\$ 1,313,267	\$ 0	\$ 13,256,412

CITY OF BLOOMINGTON, ILLINOIS
 CAPITAL PROJECTS FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 For the year ended April 30, 2000
 With Comparative Totals for April 30, 1999

	Central Bloomington				1995 Southwest Development Fund	Capital Project Police Facility Fund	Totals
	Market Square TIF Fund	Redevelopment Fund	1991 Southeast Improvement Bond Fund	Equipment Purchase and Replacement Fund			
Revenues							
Taxes	\$ 0	\$ 0	\$ 708,620	\$ 0	\$ 0	\$ 0	\$ 708,620
Intergovernmental	311,586	0	0	0	0	0	311,586
Charges for service	90,223	0	0	0	0	0	90,223
Interest	0	0	28,019	0	194,075	0	222,094
Miscellaneous	745,700	0	0	67,154	0	0	812,854
Total revenues	\$ 1,147,509	\$ 0	\$ 708,620	\$ 67,154	\$ 194,075	\$ 0	\$ 2,145,377
Expenditures							
General government							
Contractual services	\$ 151,366	\$ 0	\$ 102,233	\$ 0	\$ 26,135	\$ 0	\$ 284,484
Miscellaneous	0	0	364,152	0	0	0	364,152
Capital projects	2,136,603	0	416,216	2,970,368	85,746	0	5,608,933
Total expenditures	\$ 2,287,969	\$ 0	\$ 882,601	\$ 2,970,368	\$ 111,881	\$ 0	\$ 6,257,569
Excess (deficiency) of revenues over expenditures	\$ (1,140,460)	\$ 0	\$ (173,981)	\$ (2,903,214)	\$ 82,194	\$ 0	\$ (4,112,192)
Other Financing Sources (Uses)							
Operating transfers in	\$ 3,768,825	\$ 0	\$ 0	\$ 3,133,669	\$ 4,924	\$ 150,000	\$ 7,057,418
Operating transfers out	(1,141)	0	(101,590)	(5,241)	0	0	(107,972)
Total other financing sources (uses)	\$ 3,767,684	\$ 0	\$ (101,590)	\$ 3,128,428	\$ 4,924	\$ 150,000	\$ 6,949,446
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 2,627,224	\$ 0	\$ (275,571)	\$ 225,214	\$ 87,118	\$ 150,000	\$ 2,837,254
Fund balance, beginning of year	(131,309)	(596,095)	827,398	6,556,874	1,152,757	(1,553,855)	7,934,263
Fund balance, end of year	\$ 2,495,915	\$ (596,095)	\$ 551,827	\$ 6,782,088	\$ 1,239,875	\$ (1,403,855)	\$ 10,771,517

CITY OF BLOOMINGTON, ILLINOIS

CAPITAL IMPROVEMENTS FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 1,665,793	\$ 2,913
Receivables		
Assessments		
Current	7,663	30,650
Delinquent	0	38,313
Deferred	40,859	48,522
Accounts	499,001	65,821
Due from other funds	<u>420,549</u>	<u>420,549</u>
 Total assets	 <u>\$ 2,633,865</u>	 <u>\$ 606,768</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ 58,622	\$ 31,759
Accrued interest	1,648	3,150
Due to other funds	24,658	619,495
Loans payable	0	0
Deferred revenue - assessments	48,522	79,173
Deposits	4,500	4,500
Total liabilities	<u>\$ 137,950</u>	<u>\$ 738,077</u>
 Fund balance		
Reserved for encumbrances	\$ 1,283,204	\$ 589,339
Unreserved - undesignated	1,212,711	(720,648)
Total fund balance	<u>\$ 2,495,915</u>	<u>\$ (131,309)</u>
 Total liabilities and fund balance	 <u>\$ 2,633,865</u>	 <u>\$ 606,768</u>

CITY OF BLOOMINGTON, ILLINOIS
 CAPITAL IMPROVEMENTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget (Non-GAAP Budgetary Basis) and Actual
 Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Intergovernmental	\$ 311,586	\$ 0	\$ 311,586	\$ 1,205,000	\$ (893,414)	\$ 60,000
Charges for services	90,223	0	90,223	0	90,223	78,580
Miscellaneous	745,700	0	745,700	64,000	681,700	189,484
Total revenues	\$ 1,147,509	\$ 0	\$ 1,147,509	\$ 1,269,000	\$ (121,491)	\$ 328,064
Expenditures						
General government	\$ 151,366	\$ 173,854	\$ 325,220	\$ 110,000	\$ (215,220)	\$ 28,373
Contractual services	0	0	0	0	0	290
Miscellaneous	2,136,603	520,011	2,656,614	4,569,667	1,913,053	1,189,207
Capital projects	2,287,969	693,865	2,981,834	4,679,667	1,697,833	1,217,870
Total expenditures	\$ (1,140,460)	\$ (693,865)	\$ (1,834,325)	\$ (3,410,667)	\$ 1,576,342	\$ (889,806)
Excess (deficiency) of revenues over expenditures	\$ 3,768,825	\$ 0	\$ 3,768,825	\$ 3,768,825	\$ 0	\$ 1,679,932
Other Financing Sources (Uses)						
Operating transfers in	(1,141)	0	(1,141)	0	(1,141)	(100,000)
Operating transfers out	3,767,684	0	3,767,684	3,768,825	(1,141)	1,579,932
Total other financing sources (uses)	\$ 2,627,224	\$ (693,865)	\$ 1,933,359	\$ 358,158	\$ 1,575,201	\$ 690,126
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(131,309)	(589,339)	(720,648)	(760,648)	0	(1,410,774)
Fund balance at beginning of year	\$ 2,495,915	\$ (1,283,204)	\$ 1,212,711	\$ (402,490)	\$ 1,575,201	\$ (720,648)
Fund balance at end of year						

CITY OF BLOOMINGTON, ILLINOIS
MARKET SQUARE T.I.F. REDEVELOPMENT FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ <u>0</u>	\$ <u>0</u>
Total assets	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

LIABILITIES AND FUND BALANCE

Liabilities		
Due to other funds	\$ 596,095	\$ 596,095
Fund balance		
Unreserved - undesignated	<u>(596,095)</u>	<u>(596,095)</u>
Total liabilities and fund balance	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

CITY OF BLOOMINGTON, ILLINOIS
 MARKET SQUARE T.I.F. REDEVELOPMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget (Non-GAAP Budgetary Basis) and Actual
 Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures	0	0	0	0	0	0
Excess (deficiency) of revenues over expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Financing Sources (Uses) Operating transfers out	0	0	0	0	0	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund balance at beginning of year	(596,095)	0	(596,095)	(596,095)	0	(596,095)
Fund balance at end of year	\$ (596,095)	\$ 0	\$ (596,095)	\$ (596,095)	\$ 0	\$ (596,095)

CITY OF BLOOMINGTON, ILLINOIS
CENTRAL BLOOMINGTON T.I.F. REDEVELOPMENT FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 201,547	\$ 11,914
Due from other funds	<u>371,800</u>	<u>827,243</u>
Total assets	<u>\$ 573,347</u>	<u>\$ 839,157</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ 21,520	\$ 6,951
Due to other funds	<u>0</u>	<u>4,808</u>
Total liabilities	<u>\$ 21,520</u>	<u>\$ 11,759</u>
Fund balance		
Reserved for encumbrances	\$ 393,474	\$ 11,800
Unreserved - undesignated	<u>158,353</u>	<u>815,598</u>
Total fund balance	<u>\$ 551,827</u>	<u>\$ 827,398</u>
Total liabilities and fund balance	<u>\$ 573,347</u>	<u>\$ 839,157</u>

CITY OF BLOOMINGTON, ILLINOIS
CENTRAL BLOOMINGTON T.I.F. REDEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Budget (Non-GAAP Budgetary Basis) and Actual
Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Taxes	\$ 708,620	\$ 0	\$ 708,620	\$ 576,800	\$ 131,820	\$ 684,208
Interest	0	0	0	1,030	(1,030)	0
Miscellaneous	0	0	0	25,000	(25,000)	0
Total revenues	\$ 708,620	\$ 0	\$ 708,620	\$ 602,830	\$ 105,790	\$ 684,208
Expenditures						
General government						
Contractual services	\$ 102,233	\$ 81,496	\$ 183,729	\$ 206,030	\$ 22,301	\$ (6,245)
Miscellaneous	364,152	247,496	611,648	500,000	(111,648)	230,013
Capital projects	416,216	52,682	468,898	29,326	(439,572)	26,837
Total expenditures	\$ 882,601	\$ 381,674	\$ 1,264,275	\$ 735,356	\$ (528,919)	\$ 250,605
Excess (deficiency) of revenues over expenditures	\$ (173,981)	\$ (381,674)	\$ (555,655)	\$ (132,526)	\$ (423,129)	\$ 433,603
Other Financing Sources (Uses)						
Operating transfers in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating transfers out	(101,590)	0	(101,590)	(101,590)	0	(98,290)
Total other financing sources (uses)	\$ (101,590)	\$ 0	\$ (101,590)	\$ (101,590)	\$ 0	\$ (98,290)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (275,571)	\$ (381,674)	\$ (657,245)	\$ (234,116)	\$ (423,129)	\$ 335,313
Fund balance at beginning of year	827,398	(11,800)	815,598	815,598	0	480,285
Fund balance at end of year	\$ 551,827	\$ (393,474)	\$ 158,353	\$ 581,482	\$ (423,129)	\$ 815,598

CITY OF BLOOMINGTON, ILLINOIS

1991 SOUTHEAST IMPROVEMENT BOND FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 1,517	\$ 46,267
Investments	1,649,081	672,413
Receivables		
Accrued interest	4,335	2,984
Due from other funds	<u>70,000</u>	<u>980,000</u>
 Total assets	 <u>\$ 1,724,933</u>	 <u>\$ 1,701,664</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ 0	\$ 0
Due to other funds	<u>23,171</u>	<u>23,171</u>
Total liabilities	<u>\$ 23,171</u>	<u>\$ 23,171</u>
 Fund balance		
Reserved for encumbrances	\$ 0	\$ 0
Unreserved - undesignated	<u>1,701,762</u>	<u>1,678,493</u>
Total fund balance	<u>\$ 1,701,762</u>	<u>\$ 1,678,493</u>
 Total liabilities and fund balance	 <u>\$ 1,724,933</u>	 <u>\$ 1,701,664</u>

CITY OF BLOOMINGTON, ILLINOIS
 1991 SOUTHEAST IMPROVEMENT BOND FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget (Non-GAAP Budgetary Basis) and Actual
 Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Interest	\$ 28,019	\$ 0	\$ 28,019	\$ 20,000	\$ 8,019	\$ 29,299
Expenditures						
General government						
Contractual services	\$ 4,750	\$ 0	\$ 4,750	\$ 0	\$ (4,750)	\$ 3,727
Capital projects	0	0	0	1,620,000	1,620,000	6,426
Total expenditures	<u>\$ 4,750</u>	<u>\$ 0</u>	<u>\$ 4,750</u>	<u>\$ 1,620,000</u>	<u>\$ 1,615,250</u>	<u>\$ 10,153</u>
Excess (deficiency) of revenues over expenditures	\$ 23,269	\$ 0	\$ 23,269	\$ (1,600,000)	\$ 1,623,269	\$ 19,146
Other Financing Sources (Uses)						
Proceeds from general obligation bonds	\$ 0	\$ 0	\$ 0	\$ 1,600,000	\$ (1,600,000)	\$ 0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 23,269	\$ 0	\$ 23,269	\$ 0	\$ 23,269	\$ 19,146
Fund balance at beginning of year	<u>1,678,493</u>	<u>0</u>	<u>1,678,493</u>	<u>1,678,493</u>	<u>0</u>	<u>1,659,347</u>
Fund balance at end of year	<u>\$ 1,701,762</u>	<u>\$ 0</u>	<u>\$ 1,701,762</u>	<u>\$ 1,678,493</u>	<u>\$ 23,269</u>	<u>\$ 1,678,493</u>

CITY OF BLOOMINGTON, ILLINOIS
EQUIPMENT PURCHASE AND REPLACEMENT FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 17,980	\$ 2,726
Investments	3,770,525	150,000
Due from other funds	<u>3,222,495</u>	<u>6,522,529</u>
Total assets	<u>\$ 7,011,000</u>	<u>\$ 6,675,255</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ 228,912	\$ 97,087
Due to other funds	0	21,294
Total liabilities	<u>\$ 228,912</u>	<u>\$ 118,381</u>
Fund balance		
Reserved for encumbrances	\$ 496,811	\$ 433,009
Unreserved - undesignated	<u>6,285,277</u>	<u>6,123,865</u>
Total fund balance	<u>\$ 6,782,088</u>	<u>\$ 6,556,874</u>
Total liabilities and fund balance	<u>\$ 7,011,000</u>	<u>\$ 6,675,255</u>

CITY OF BLOOMINGTON, ILLINOIS
EQUIPMENT PURCHASE AND REPLACEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Budget (Non-GAAP Budgetary Basis) and Actual
Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Miscellaneous	\$ 67,154	\$ 0	\$ 67,154	\$ 0	\$ 67,154	\$ 20,260
Expenditures						
General government						
Capital outlay	\$ 720,929	\$ 7,261	\$ 728,190	\$ 621,286	\$ (106,904)	\$ 378,290
Highways and streets						
Capital outlay	0	0	0	123,824	123,824	178,819
Sanitation						
Capital outlay	512,652	(83,262)	429,390	1,179,700	750,310	0
Culture and recreation						
Capital outlay	488,152	(3,410)	484,742	764,777	280,035	501,105
Public safety						
Capital outlay	1,248,635	143,213	1,391,848	1,041,075	(350,773)	(139,782)
Total expenditures	\$ 2,970,368	\$ 63,802	\$ 3,034,170	\$ 3,730,662	\$ 696,492	\$ 918,432
Excess (deficiency) of revenues over expenditures	\$ (2,903,214)	\$ (63,802)	\$ (2,967,016)	\$ (3,730,662)	\$ 763,646	\$ (898,172)
Other Financing Sources (Uses)						
Operating transfers in	\$ 3,133,669	\$ 0	\$ 3,133,669	\$ 3,083,348	\$ 50,321	\$ 3,066,690
Operating transfers out	(5,241)	0	(5,241)	0	(5,241)	0
Total other financing sources (uses)	\$ 3,128,428	\$ 0	\$ 3,128,428	\$ 3,083,348	\$ 45,080	\$ 3,066,690
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 225,214	\$ (63,802)	\$ 161,412	\$ (647,314)	\$ 808,726	\$ 2,168,518
Fund balance at beginning of year	6,556,874	(433,009)	6,123,865	6,123,865	0	3,955,347
Fund balance at end of year	\$ 6,782,088	\$ (496,811)	\$ 6,285,277	\$ 5,476,551	\$ 808,726	\$ 6,123,865

CITY OF BLOOMINGTON, ILLINOIS

1995 SOUTHWEST DEVELOPMENT FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 7,066	\$ 4,865
Investments	1,293,801	3,650,930
Accrued interest	<u>12,400</u>	<u>11,195</u>
Total assets	<u>\$ 1,313,267</u>	<u>\$ 3,666,990</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ 0	\$ 55,841
Due to other funds	<u>73,392</u>	<u>2,458,392</u>
Total liabilities	<u>\$ 73,392</u>	<u>\$ 2,514,233</u>
Fund balance		
Reserved for encumbrances	\$ 1,189,972	\$ 72,644
Unreserved - undesignated	<u>49,903</u>	<u>1,080,113</u>
Total fund balance	<u>\$ 1,239,875</u>	<u>\$ 1,152,757</u>
Total liabilities and fund balance	<u>\$ 1,313,267</u>	<u>\$ 3,666,990</u>

CITY OF BLOOMINGTON, ILLINOIS
 1995 SOUTHWEST DEVELOPMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget (Non-GAAP Budgetary Basis) and Actual
 Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Charges for services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	194,075	0	194,075	0	194,075	180,434
Miscellaneous	0	0	0	0	0	78,535
Total revenues	\$ 194,075	\$ 0	\$ 194,075	\$ 0	\$ 194,075	\$ 258,969
Expenditures						
General government						
Contractual services	\$ 26,135	\$ (23,685)	\$ 2,450	\$ 0	\$ (2,450)	\$ 69,000
Miscellaneous	0	0	0	0	0	0
Capital projects	85,746	1,141,013	1,226,759	800,000	(426,759)	367,975
Total expenditures	\$ 111,881	\$ 1,117,328	\$ 1,229,209	\$ 800,000	\$ (429,209)	\$ 436,975
Excess (deficiency) of revenues over expenditures	\$ 82,194	\$ (1,117,328)	\$ (1,035,134)	\$ (800,000)	\$ (235,134)	\$ (178,006)
Other Financing Sources (Uses)						
Operating transfers in	4,924	0	4,924	0	4,924	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 87,118	\$ (1,117,328)	\$ (1,030,210)	\$ (800,000)	\$ (230,210)	\$ (178,006)
Fund balance at beginning of year	1,152,757	(72,644)	1,080,113	1,080,113	0	1,258,119
Fund balance at end of year	\$ 1,239,875	\$ (1,189,972)	\$ 49,903	\$ 280,113	\$ (230,210)	\$ 1,080,113

CITY OF BLOOMINGTON, ILLINOIS
 CAPITAL PROJECT - POLICE FACILITY FUND

BALANCE SHEET
 April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ <u>0</u>	\$ <u>3,499</u>
Total assets	\$ <u><u>0</u></u>	\$ <u><u>3,499</u></u>

LIABILITIES AND FUND BALANCE

Liabilities		
Due to other funds	\$ 1,403,855	\$ 1,557,354
Fund balance		
Unreserved - undesignated	<u>(1,403,855)</u>	<u>(1,553,855)</u>
Total liabilities and fund balance	\$ <u><u>0</u></u>	\$ <u><u>3,499</u></u>

CITY OF BLOOMINGTON, ILLINOIS
 CAPITAL PROJECT - POLICE FACILITY FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget (Non-GAAP Budgetary Basis) and Actual
 Year ended April 30, 2000

With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 1999

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	1999 Actual on Budgetary Basis
Revenues						
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures						
General government						
Contractual services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital projects	0	0	0	0	0	0
Total expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Excess (deficiency) of revenues over expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Financing Sources (Uses)						
Operating transfers in	150,000	0	150,000	150,000	0	0
Fund balance at beginning of year	(1,553,855)	0	(1,553,855)	(1,553,855)	0	(1,553,855)
Fund balance at end of year	\$ (1,403,855)	\$ 0	\$ (1,403,855)	\$ (1,403,855)	\$ 0	\$ (1,553,855)

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ENTERPRISE FUNDS

Funds established to finance and account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges.

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WATER FUND

A fund established to account for the operation of the City's water treatment facilities and services. The fund is supported by user charges.

SEWER FUND

A fund established to account for the operation of the City's waste disposal activities. The fund is supported by user charges.

PARKING FUND

A fund established to account for the activities of operating the City's downtown parking system and City-owned parking lots. The fund is supported by user charges.

CITY OF BLOOMINGTON, ILLINOIS
 ENTERPRISE FUNDS
 COMBINING BALANCE SHEET

April 30, 2000
 With Comparative Totals for April 30, 1999

	ASSETS		Totals	
	Water Fund	Sewer Fund	2000	1999
Current assets				
Cash	\$ 1,131,372	\$ 15,406	\$ 1,176,479	\$ 1,271,234
Investments	1,078	0	1,078	430,942
Receivables				
Customer accounts	1,176,228	264,816	1,483,566	1,303,259
Miscellaneous	95,804	0	95,804	43,274
Due from other funds	1,956,678	1,130,000	3,489,678	5,850,895
Inventories	54,481	0	54,481	53,449
Total current assets	\$ 4,415,641	\$ 1,410,222	\$ 6,301,086	\$ 8,953,053
Property, plant and equipment				
Land	\$ 2,809,280	\$ 96,717	\$ 4,039,392	\$ 3,395,424
Buildings, including water treatment plant	20,215,939	28,000	20,243,939	15,127,317
Improvements other than buildings	43,065,805	14,312,597	4,215,702	60,773,218
Machinery and equipment	2,926,463	1,238,968	4,285,129	3,972,824
Less accumulated depreciation	(23,050,262)	(8,511,137)	(2,781,172)	(32,204,312)
Net property, plant and equipment	\$ 45,967,225	\$ 7,165,145	\$ 55,819,993	\$ 51,064,471
Total assets	\$ 50,382,866	\$ 8,575,367	\$ 62,121,079	\$ 60,017,524

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CITY OF BLOOMINGTON, ILLINOIS
 ENTERPRISE FUNDS
 COMBINING BALANCE SHEET - Continued
 April 30, 2000
 With Comparative Totals for April 30, 1999

LIABILITIES AND FUND EQUITY

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Parking Fund</u>	<u>2000</u>	<u>Totals 1999</u>
Current liabilities					
Vouchers payable	\$ 346,925	\$ 17,352	\$ 66,800	\$ 431,077	\$ 374,659
Current portion of long-term liabilities	933,913	58,123	0	992,036	1,384,324
Accrued interest	16,626	1,021	0	17,647	50,989
Accrued vacation pay	100,113	24,287	8,327	132,727	120,744
Due to other governmental units	0	0	0	0	124,608
Due to other funds	1,003,478	35,000	103,000	1,141,478	226,844
Deposits payable	4,819	0	9,600	14,419	13,041
Total current liabilities	<u>\$ 2,405,874</u>	<u>\$ 135,783</u>	<u>\$ 187,727</u>	<u>\$ 2,729,384</u>	<u>\$ 2,295,209</u>
Long-term liabilities					
Advance from municipality - general obligation bonds (net of current portion)	0	0	0	0	992,036
Total liabilities	<u>\$ 2,405,874</u>	<u>\$ 135,783</u>	<u>\$ 187,727</u>	<u>\$ 2,729,384</u>	<u>\$ 3,287,245</u>
Fund equity					
Contributed capital					
Municipality	\$ 13,660,286	\$ 3,597,967	\$ 2,110,649	\$ 19,368,902	\$ 19,368,902
Property owners	67,248	1,770,087	0	1,837,335	1,837,335
1975 construction account	182,224	0	0	182,224	182,224
Total fund equity	<u>\$ 13,909,758</u>	<u>\$ 5,368,054</u>	<u>\$ 2,110,649</u>	<u>\$ 21,388,461</u>	<u>\$ 21,388,461</u>
Retained earnings					
Reserved for improvements and major system repairs	\$ 279,458	\$ 364,641	\$ 0	\$ 644,099	\$ 4,267,136
Reserved for equipment replacement	1,418,122	362,730	21,540	1,802,392	1,684,256
Reserved for Lake Bloomington Association	1,615	0	0	1,615	1,615
Unreserved	32,368,039	2,344,159	842,930	35,555,128	29,388,811
Total retained earnings	<u>\$ 34,067,234</u>	<u>\$ 3,071,530</u>	<u>\$ 864,470</u>	<u>\$ 38,003,234</u>	<u>\$ 35,341,818</u>
Total fund equity	<u>\$ 47,976,992</u>	<u>\$ 8,439,584</u>	<u>\$ 2,975,119</u>	<u>\$ 59,391,695</u>	<u>\$ 56,730,279</u>
Total liabilities and fund equity	<u>\$ 50,382,866</u>	<u>\$ 8,575,367</u>	<u>\$ 3,162,846</u>	<u>\$ 62,121,079</u>	<u>\$ 60,017,524</u>

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CITY OF BLOOMINGTON, ILLINOIS
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN RETAINED EARNINGS

For the year ended April 30, 2000
With Comparative Totals for April 30, 1999

	Water Fund	Sewer Fund	Parking Fund	Totals 2000	Totals 1999
Operating revenues					
Charges for services	\$ 10,565,099	\$ 2,131,623	\$ 776,060	\$ 13,472,782	\$ 12,876,485
Operating expenses					
Salaries	\$ 2,045,503	\$ 631,329	\$ 225,233	\$ 2,902,065	\$ 2,687,025
Benefits	545,978	181,232	66,784	793,994	767,641
Contractual services	2,184,132	219,597	60,745	2,464,474	2,426,852
Commodities	1,391,068	332,866	79,386	1,803,320	1,670,045
Miscellaneous	1,783	0	308,151	309,934	257,592
Depreciation and amortization	1,643,663	390,749	171,844	2,206,256	2,286,317
Total operating expenses	\$ 7,812,127	\$ 1,755,773	\$ 912,143	\$ 10,480,043	\$ 10,095,472
Operating income (loss)	\$ 2,752,972	\$ 375,850	\$ (136,083)	\$ 2,992,739	\$ 2,781,013
Non-operating revenues (expenses)					
Interest income	\$ 33,936	\$ 0	\$ 0	\$ 33,936	\$ 34,445
Rent income	25,245	0	12,000	37,245	86,645
Miscellaneous income	209,180	226,237	105,798	541,215	386,698
Interest expense	(89,429)	(5,552)	0	(94,981)	(170,370)
Total non-operating revenues (expenses)	\$ 178,932	\$ 220,685	\$ 117,798	\$ 517,415	\$ 337,418
Income (loss) before operating transfers	\$ 2,931,904	\$ 596,535	\$ (18,285)	\$ 3,510,154	\$ 3,118,431
Operating transfers					
From other funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26,827
To other funds	(338,607)	(485,131)	(25,000)	(848,738)	(855,941)
Total operating transfers	\$ (338,607)	\$ (485,131)	\$ (25,000)	\$ (848,738)	\$ (829,114)
Net income (loss)	\$ 2,593,297	\$ 111,404	\$ (43,285)	\$ 2,661,416	\$ 2,289,317
Retained earnings, beginning of year	31,473,937	2,960,126	907,755	35,341,818	33,052,501
Retained earnings, end of year	\$ 34,067,234	\$ 3,071,530	\$ 864,470	\$ 38,003,234	\$ 35,341,818

CITY OF BLOOMINGTON, ILLINOIS
 ENTERPRISE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 For the year ended April 30, 2000
 With Comparative Totals for April 30, 1999

	Water Fund	Sewer Fund	Parking Fund	2000	1999
Cash flows from operating activities					
Cash received for services	\$ 10,439,021	\$ 2,111,797	\$ 743,035	\$ 13,293,853	\$ 12,742,940
Cash received for miscellaneous	181,895	226,237	117,798	525,930	473,343
Cash paid for wages and benefits	(2,586,795)	(806,689)	(290,592)	(3,684,076)	(3,443,154)
Cash paid for operating expenses	(3,578,758)	(550,987)	(392,597)	(4,522,342)	(4,279,715)
Cash provided (used) by operating activities	<u>\$ 4,455,363</u>	<u>\$ 980,358</u>	<u>\$ 177,644</u>	<u>\$ 5,613,365</u>	<u>\$ 5,493,414</u>
Cash flows from investing activities					
Interest received	\$ 33,936	\$ 0	\$ 0	\$ 33,936	\$ 34,445
Cash paid for investments	0	0	0	0	(761)
Cash received from sale or maturity of investments	429,864	0	0	429,864	0
Cash provided (used) by investing activities	<u>\$ 463,800</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 463,800</u>	<u>\$ 33,684</u>
Cash flows from capital financing activities					
Payments for capital acquisitions	\$ (6,474,339)	\$ (441,584)	\$ (45,855)	\$ (6,961,778)	\$ (1,245,790)
Bond principal repayments	(1,303,217)	(81,107)	0	(1,384,324)	(1,316,428)
Interest payments	(120,805)	(7,518)	0	(128,323)	(198,094)
Cash provided (used) by capital financing activities	<u>\$ (7,898,361)</u>	<u>\$ (530,209)</u>	<u>\$ (45,855)</u>	<u>\$ (8,474,425)</u>	<u>\$ (2,760,312)</u>
Cash flows from non-capital financing activities					
Cash transferred to other funds	\$ 756,069	\$ (454,174)	\$ (22,000)	\$ 279,895	\$ (855,941)
Cash transferred from other funds	2,494,594	(325,369)	(146,615)	2,022,610	(1,486,558)
Cash provided (used) by non-capital financing activities	<u>\$ 3,250,663</u>	<u>\$ (779,543)</u>	<u>\$ (168,615)</u>	<u>\$ 2,302,505</u>	<u>\$ (2,342,499)</u>
Net increase (decrease) in cash	\$ 271,465	\$ (329,394)	\$ (36,826)	\$ (94,755)	\$ 424,287
Cash, beginning of year	<u>859,907</u>	<u>344,800</u>	<u>66,527</u>	<u>1,271,234</u>	<u>846,947</u>
Cash, end of year	<u>\$ 1,131,372</u>	<u>\$ 15,406</u>	<u>\$ 29,701</u>	<u>\$ 1,176,479</u>	<u>\$ 1,271,234</u>

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CITY OF BLOOMINGTON, ILLINOIS
 ENTERPRISE FUNDS
 COMBINING STATEMENT OF CASH FLOWS - Continued
 For the year ended April 30, 2000
 With Comparative Totals for April 30, 1999

	Water Fund	Sewer Fund	Parking Fund	Totals
	2000	2000	2000	1999
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 2,752,972	\$ 375,850	\$ (136,083)	\$ 2,992,739
Adjustments to reconcile operating income (loss) to net cash from operations:				
Non-operating income	234,425	226,237	117,798	473,343
Depreciation and amortization	1,643,663	390,749	171,844	2,206,256
(Increase) decrease in receivables	(179,316)	(19,826)	(33,695)	(232,837)
(Increase) decrease in inventory	(1,032)	0	0	0
Increase (decrease) in payables	(743)	1,476	55,685	56,418
Increase (decrease) in deposits payable	708	0	670	1,378
Increase (decrease) in accrued vacation	4,686	5,872	1,425	11,983
Cash provided (used) by operating activities	\$ 4,455,363	\$ 980,358	\$ 177,644	\$ 5,613,365
				\$ 5,493,414

CITY OF BLOOMINGTON, ILLINOIS
WATER FUND
SCHEDULE OF OPERATING EXPENSES BY DEPARTMENT
Budget and Actual
For the year ended April 30, 2000
With Comparative Totals for the year ended April 30, 1999

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)	<u>Actual 1999</u>
Lake Bloomington Park				
Salaries	\$ 236,490	\$ 215,456	\$ (21,034)	\$ 214,280
Benefits	2,559	1,400	(1,159)	2,108
Contractual services	80,377	66,600	(13,777)	65,142
Commodities	30,273	15,800	(14,473)	19,704
Totals	<u>\$ 349,699</u>	<u>\$ 299,256</u>	<u>\$ (50,443)</u>	<u>\$ 301,234</u>
Purification				
Salaries	\$ 703,732	\$ 688,275	\$ (15,457)	\$ 702,267
Benefits	5,459	7,200	1,741	5,988
Contractual services	304,431	421,300	116,869	230,210
Commodities	484,108	502,200	18,092	473,270
Totals	<u>\$ 1,497,730</u>	<u>\$ 1,618,975</u>	<u>\$ 121,245</u>	<u>\$ 1,411,735</u>
Transmission and Distribution				
Salaries	\$ 800,737	\$ 831,500	\$ 30,763	\$ 773,378
Benefits	8,573	7,500	(1,073)	20,062
Contractual services	751,814	336,000	(415,814)	620,917
Commodities	771,722	642,850	(128,872)	930,486
Totals	<u>\$ 2,332,846</u>	<u>\$ 1,817,850</u>	<u>\$ (514,996)</u>	<u>\$ 2,344,843</u>
Administrative and General				
Salaries	\$ 304,544	\$ 167,130	\$ (137,414)	\$ 234,470
Benefits	529,387	756,175	226,788	498,186
Contractual services	751,966	622,150	(129,816)	710,834
Commodities	39,273	17,250	(22,023)	85,838
Miscellaneous	1,783	2,500	717	2,207
Depreciation	1,643,663	0	(1,643,663)	1,596,580
Totals	<u>\$ 3,270,616</u>	<u>\$ 1,565,205</u>	<u>\$ (1,705,411)</u>	<u>\$ 3,128,115</u>
Water Depreciation Account				
Contractual services	\$ 295,544	\$ 14,420	\$ (281,124)	\$ 433,228
Commodities	65,692	0	(65,692)	4,055
Totals	<u>\$ 361,236</u>	<u>\$ 14,420</u>	<u>\$ (346,816)</u>	<u>\$ 437,283</u>
Totals	<u>\$ 7,812,127</u>	<u>\$ 5,315,706</u>	<u>\$ (2,496,421)</u>	<u>\$ 7,623,210</u>

CITY OF BLOOMINGTON, ILLINOIS
SEWER FUND
SCHEDULE OF OPERATING EXPENSES BY DEPARTMENT
Budget and Actual
For the year ended April 30, 2000
With Comparative Totals for the year ended April 30, 1999

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)	<u>Actual 1999</u>
Maintenance and Operation				
Salaries	\$ 631,329	\$ 561,728	\$ (69,601)	\$ 556,014
Benefits	181,232	195,468	14,236	171,043
Contractual services	219,597	286,127	66,530	303,188
Commodities	332,866	98,995	(233,871)	84,461
Depreciation	<u>390,749</u>	<u>0</u>	<u>(390,749)</u>	<u>502,578</u>
Totals	<u>\$ 1,755,773</u>	<u>\$ 1,142,318</u>	<u>\$ (613,455)</u>	<u>\$ 1,617,284</u>

CITY OF BLOOMINGTON, ILLINOIS
PARKING FUND
SCHEDULE OF OPERATING EXPENSES BY DEPARTMENT
Budget and Actual
For the year ended April 30, 2000
With Comparative Totals for the year ended April 30, 1999

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)	<u>Actual 1999</u>
Maintenance and Operation				
Salaries	\$ 225,233	\$ 215,306	\$ (9,927)	\$ 206,616
Benefits	66,784	81,143	14,359	70,254
Contractual services	60,745	80,680	19,935	63,333
Commodities	79,386	66,100	(13,286)	72,231
Miscellaneous	308,151	250,668	(57,483)	255,385
Depreciation	<u>171,844</u>	<u>0</u>	<u>(171,844)</u>	<u>187,159</u>
Totals	<u>\$ 912,143</u>	<u>\$ 693,897</u>	<u>\$ (218,246)</u>	<u>\$ 854,978</u>

INTERNAL SERVICE FUNDS

Funds established to finance and account for services and commodities furnished by designated department or agency to other departments and agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfers from other funds, so that the original fund capital is left intact.

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CENTRAL GARAGE SERVICES FUND

A fund established to provide maintenance services for vehicles owned by the City and other governmental agencies. Charges for services are set at levels designed to cover current operating expenses. Fixed assets are generally acquired through General Fund expenditures and are considered to be general fixed assets of the City, the use of which is provided without charge to the Equipment Fund - Maintenance. Such fixed assets are, therefore, included in the General Fixed Assets Account Group instead of in the Equipment Fund - Maintenance. Certain fixed assets have been recorded in the Internal Service Fund.

EMPLOYEE GROUP HEALTH CARE FUND

A fund to collect the premium for the self-funded health insurance from the City, Employees and Township. The fund then pays the claims, premiums and administrative charges and retains reserves.

JUDGMENT FUND

A fund supported by tax revenues to cover judgments against the City and to provide for liability, unemployment and workmen's compensation insurance.

CENTRAL ILLINOIS RISK POOLING AUTHORITY

A separate legal entity reported as a blended component unit. CIRPA provides insurance coverage for the City.

CITY OF BLOOMINGTON, ILLINOIS
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET

April 30, 2000
With Comparative Totals for April 30, 1999

	ASSETS				Totals	
	Central Garage Services Fund	Employee Group Health Care Fund	Judgment Fund	Central Illinois Risk Pooling Authority	2000	1999
Current assets						
Cash	\$ 0	\$ 7,643	\$ 276,031	\$ 83,976	\$ 367,650	\$ 454,036
Investments	0	0	0	6,297,629	6,297,629	4,715,892
Accounts receivable	0	0	0	7,795	7,795	9,014
Taxes receivable	0	0	699,922	0	699,922	701,128
Interest and dividends receivable	0	0	0	62,728	62,728	61,880
Due from other funds	796	600,000	0	0	600,796	808,982
Inventories	146,328	0	0	0	146,328	118,848
Prepaid expenses	0	0	0	109,000	109,000	76,750
Deposits	0	0	0	93,765	93,765	73,765
Total current assets	\$ 147,124	\$ 607,643	\$ 975,953	\$ 6,654,893	\$ 8,385,613	\$ 7,020,295
Property, plant and equipment						
Building improvements	\$ 286,557	0	0	0	286,557	286,557
Machinery and equipment	0	0	0	66,012	66,012	58,174
Less accumulated depreciation	(148,562)	0	0	(36,766)	(185,328)	(160,603)
Net property, plant and equipment	\$ 137,995	\$ 0	\$ 0	\$ 29,246	\$ 167,241	\$ 184,128
Total assets	\$ 285,119	\$ 607,643	\$ 975,953	\$ 6,684,139	\$ 8,552,854	\$ 7,204,423
	LIABILITIES AND FUND EQUITY					
Current liabilities						
Vouchers payable	\$ 131,922	0	43,274	274,985	450,181	306,312
Accrued claims payable	0	297,725	229,909	1,974,042	2,501,676	2,420,003
Accrued vacation pay	19,126	0	0	0	19,126	16,193
Due to other funds	398,640	0	4,241,000	0	4,639,640	5,075,760
Deferred revenue - taxes	0	0	699,922	0	699,922	701,128
Deferred revenue - premiums	0	67,800	0	833,333	901,133	913,270
Total liabilities	\$ 549,688	\$ 365,525	\$ 5,214,105	\$ 3,082,360	\$ 9,211,678	\$ 9,432,666
FUND EQUITY						
Retained earnings (deficit) - unreserved	\$ (264,569)	242,118	(4,238,152)	2,922,328	(1,338,275)	(2,624,707)
Investment unrealized gains (losses)	0	0	0	679,451	679,451	396,464
Total fund equity	\$ (264,569)	\$ 242,118	\$ (4,238,152)	\$ 3,601,779	\$ (658,824)	\$ (2,228,243)
Total liabilities and fund equity	\$ 285,119	\$ 607,643	\$ 975,953	\$ 6,684,139	\$ 8,552,854	\$ 7,204,423

CITY OF BLOOMINGTON, ILLINOIS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN RETAINED EARNINGS

Year ended April 30, 2000
With Comparative Totals for the year ended April 30, 1999

	Central Garage Services Fund	Employee Group Health Care Fund	Judgment Fund	Central Illinois Risk Pooling Authority	2000	1999
					Totals	
Operating revenues						
Charges for services	\$ 973,944	\$ 2,272,412	\$ 0	\$ 2,500,000	\$ 5,746,356	\$ 5,581,923
Operating expenses						
Salaries	\$ 323,018	\$ 0	\$ 0	\$ 149,451	\$ 472,469	\$ 421,327
Benefits	51,550	0	65,094	59,781	176,425	94,975
Contractual services	284,640	227,756	0	658,712	1,171,108	1,298,900
Claims incurred	0	2,166,013	(29,977)	773,488	2,909,524	3,444,123
Commodities	625,243	0	0	0	625,243	607,906
Depreciation	17,882	0	0	6,843	24,725	24,327
Total operating expenses	\$ 1,302,333	\$ 2,393,769	\$ 35,117	\$ 1,648,275	\$ 5,379,494	\$ 5,891,558
Operating income (loss)	\$ (328,389)	\$ (121,357)	\$ (35,117)	\$ 851,725	\$ 366,862	\$ (309,635)
Non-operating revenues (expenses)						
Interest income	\$ 0	\$ 0	\$ 0	\$ 217,993	\$ 217,993	\$ 227,131
Taxes	0	0	699,811	0	699,811	699,048
Miscellaneous	0	0	320,355	28,658	349,013	258,293
Total other revenues (expenses)	\$ 0	\$ 0	\$ 1,020,166	\$ 246,651	\$ 1,266,817	\$ 1,184,472
Income (loss) before operating transfers	\$ (328,389)	\$ (121,357)	\$ 985,049	\$ 1,098,376	\$ 1,633,679	\$ 874,837
Operating transfers						
From other funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,000
To other funds	(47,247)	0	0	0	(47,247)	(44,650)
Total operating transfers	\$ (47,247)	\$ 0	\$ 0	\$ 0	\$ (47,247)	\$ (35,650)
Net income (loss)	\$ (375,636)	\$ (121,357)	\$ 985,049	\$ 1,098,376	\$ 1,586,432	\$ 839,187
Retained earnings (deficit), beginning of year	111,067	363,475	(5,223,201)	2,123,952	(2,624,707)	(3,157,902)
Investment unrealized gains (losses)	0	0	0	679,451	679,451	340,472
Dividends paid	0	0	0	(300,000)	(300,000)	(250,000)
Retained earnings (deficit), end of year	\$ (264,569)	\$ 242,118	\$ (4,238,152)	\$ 3,601,779	\$ (658,824)	\$ (2,228,243)

CITY OF BLOOMINGTON, ILLINOIS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS

Year ended April 30, 2000

With Comparative Totals for the year ended April 30, 1999

	Central Garage Services Fund	Employee Group Health Care Fund	Judgment Fund	Central Illinois Risk Pooling Authority	2000	1999
Cash flows from operating activities						
Cash received for quasi-external transactions	\$ 1,087,921	\$ 2,260,275	\$ 0	\$ 2,500,000	\$ 5,848,196	\$ 5,715,327
Cash received for miscellaneous	0	0	320,355	0	320,355	232,135
Purchase of investments	(371,635)	0	(63,597)	0	(435,232)	(372,738)
Cash paid for wages and benefits	(901,946)	(2,360,705)	(17,194)	(1,485,676)	(4,765,521)	(4,971,306)
Cash paid for operating expenses	(185,660)	(100,430)	239,564	1,014,324	967,798	603,418
Cash provided (used) by operating activities	\$ 0	\$ 0	\$ 0	\$ 227,302	\$ 227,302	\$ 216,036
Cash flows from investing activities						
Interest received	0	0	0	262,747	262,747	986,646
Cash received from sale or maturity of investments	0	0	0	(1,552,839)	(1,552,839)	(1,782,745)
Purchase of investments	0	0	0	(300,000)	(300,000)	(250,000)
Cash paid for dividends	0	0	0	(1,362,790)	(1,362,790)	(830,061)
Cash provided (used) by investing activities	\$ 0	\$ 0	\$ 0	\$ (7,838)	\$ (7,838)	\$ (8,737)
Cash flows from capital financing activities						
Payments for capital acquisitions	0	0	0	(7,838)	(7,838)	(8,737)
Cash provided (used) by capital financing activities	\$ 0	\$ 0	\$ 0	\$ (7,838)	\$ (7,838)	\$ (8,737)
Cash flows from non-capital financing activities						
Cash received for taxes	0	0	699,811	0	699,811	699,048
Cash transferred to other funds	0	0	(669,000)	0	(669,000)	(778,890)
Cash transferred from other funds	185,633	100,000	0	0	285,633	483,435
Cash provided (used) by non-capital financing activities	\$ 185,633	\$ 100,000	\$ 30,811	\$ 0	\$ 316,444	\$ 403,593
Net increase (decrease) in cash	\$ (27)	\$ (430)	\$ 270,375	\$ (356,304)	\$ (86,386)	\$ 168,213
Cash, beginning of year	27	8,073	5,656	440,280	454,036	285,823
Cash, end of year	\$ 0	\$ 7,643	\$ 276,031	\$ 83,976	\$ 367,650	\$ 454,036
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	\$ (328,389)	\$ (121,357)	\$ (35,117)	\$ 851,725	\$ 366,862	\$ (309,635)
Adjustments to reconcile operating income (loss) to net cash from operations:						
Non-operating income (expenses)	0	0	320,355	0	320,355	232,135
Depreciation	17,882	0	0	7,542	25,424	24,327
(Increase) decrease in receivables	113,977	0	1,206	4,572	119,755	102,612
(Increase) decrease in inventory	(27,480)	0	0	(52,250)	(79,730)	(70,675)
Increase (decrease) in payables	38,350	33,064	(45,674)	202,735	228,475	544,509
Increase (decrease) in deferred revenue	0	(12,137)	(1,206)	0	(13,343)	80,145
Cash provided (used) by operating activities	\$ (185,660)	\$ (100,430)	\$ 239,564	\$ 1,014,324	\$ 967,798	\$ 603,418

Noncash operating, investing and financing activities for the current year consisted of an increase in fair value of investment of \$1,000,987.

TRUST FUNDS

Funds consisting of resources received and held by the governmental unit as trustee to be expended or invested in accordance with the requirements of the trust.

WORKING CASH FUND

A fund consisting of resources received and held by the City as agent or trustee to be expended or invested in accordance with the requirements of the trust or agency.

FLEX CASH FUND

A fund consisting of resources received and held by the City as agent or trustee to be expended or invested in accordance with the requirements of the trust or agency.

PARK DEDICATION FUND

A fund to collect deposits made in lieu of park land for future park development. This fund is kept fully invested to earn interest on these monies. When development occurs, money is budgeted for the use in this fund.

DETENTION BASIN FUND

A fund similar to the Park Dedication Fund, except that it is especially for flood detention, as required by annexation agreements.

PUBLIC LIBRARY WORKING CASH FUND

A fund supported by property tax revenues, which are not usually received until July or after. Funds are set aside annually to provide money on hand to operate until there are funds received from taxes.

MEYERS TRUST FUND - LIBRARY

A fund to account for trust funds the Library received from the Meyers Estate.

CHURCHILL TRUST FUND - LIBRARY

A fund to account for trust funds the Library received from the Churchill Estate.

PHILLIPS TRUST FUND - LIBRARY

A fund to account for trust funds the Library received from the Phillips Estate.

J.M. SCOTT HEALTH CARE TRUST FUND

A fund supported primarily by interest on investments, to provide access to health services, supplies, medical equipment, special nutritional support and health care programs in McLean County for indigent area residents.

J.M. SCOTT EQUIPMENT REPLACEMENT FUND

A fund to provide monies for the replacement of equipment in the J.M. Scott Health Care Fund.

FIRE PENSION FUND

A fund supported by tax revenues to provide a sum sufficient to meet the normal cost requirements of the Pension Fund, and the amount necessary to amortize an unfunded accrued liability.

POLICE PENSION FUND

A fund supported by tax revenues to provide a sum sufficient to meet the normal cost requirements of the Pension Fund, and the amount necessary to amortize an unfunded accrued liability.

DEFERRED COMPENSATION FUND

A third-party administered Internal Revenue Code Section 457 plan.

CITY OF BLOOMINGTON, ILLINOIS
TRUST FUNDS
COMBINING BALANCE SHEET
April 30, 2000
With Comparative Totals for April 30, 1999

	Expendable Trust Funds							
	Working Cash Fund	Flex Cash Fund	Park Dedication Fund	Detention Basin Fund	Working Cash Fund	Bloomington Public Library Meyers Trust Fund	Churchill Trust Fund	Phillips Trust Fund
ASSETS								
Cash	\$ 19,085	\$ 151	\$ 7,255	\$ 1,857	\$ 20,000	\$ 0	\$ 676	\$ 0
Investments	0	0	0	0	0	27,646	23,344	7,337
Funds held by deferred compensation plan agent	0	0	0	0	0	0	0	0
Receivables	0	0	0	0	0	0	0	0
Taxes - current levy	0	0	0	0	0	0	0	0
Accounts	0	14,345	25,617	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Securities sold	0	0	0	0	0	0	0	0
Due from other funds	178,000	0	940,000	382,000	105,000	0	0	0
Restricted cash and investments	0	0	0	0	0	0	0	0
Total assets	\$ 197,085	\$ 14,496	\$ 972,872	\$ 383,857	\$ 125,000	\$ 27,646	\$ 24,020	\$ 7,337
LIABILITIES AND FUND BALANCE								
Liabilities								
Vouchers payable	\$ 0	\$ 0	\$ 1,487	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Due to employees	0	0	0	0	0	0	0	0
Due to other funds	0	7,000	0	0	0	0	0	0
Due to broker	0	0	0	0	0	0	0	0
Total liabilities	\$ 0	\$ 7,000	\$ 1,487	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE								
Reserved for encumbrances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserved for employees' retirement systems	0	0	0	0	0	0	0	0
Reserved - trust corpus	0	0	0	0	0	0	19,900	0
Unreserved - undesignated	197,085	7,496	971,385	383,857	125,000	27,646	4,120	7,337
Total fund balance	\$ 197,085	\$ 7,496	\$ 971,385	\$ 383,857	\$ 125,000	\$ 27,646	\$ 24,020	\$ 7,337
Total liabilities and fund balance	\$ 197,085	\$ 14,496	\$ 972,872	\$ 383,857	\$ 125,000	\$ 27,646	\$ 24,020	\$ 7,337

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CITY OF BLOOMINGTON, ILLINOIS
TRUST FUNDS
COMBINING BALANCE SHEET - Continued
April 30, 2000
With Comparative Totals for April 30, 1999

	Expendable Trust Funds				Pension Trust Funds		Totals	
	Scott Health Care Trust	Equipment Replacement Fund	Deferred Compensation Fund	Fire Pension Fund	Police Pension Fund	2000	1999	
ASSETS								
Cash	\$ 24,083	\$ 148	\$ 0	\$ 2,639,279	\$ 669,201	\$ 3,381,735	\$ 3,021,125	
Investments	85,781	10,000	0	26,738,827	27,911,405	54,804,340	48,082,751	
Funds held by deferred compensation plan agent	0	0	13,958,712	0	0	13,958,712	10,731,066	
Receivables	0	0	0	1,274,704	1,344,184	2,618,888	2,563,513	
Taxes - current levy	0	0	0	0	8,054	48,016	17,396	
Accounts	0	0	0	0	112,633	201,581	210,415	
Accrued interest	1,816	0	0	87,132	0	54,397	0	
Securities sold	0	0	0	54,397	0	1,605,000	1,021,049	
Due from other funds	0	0	0	0	0	8,805,755	8,480,444	
Restricted cash and investments	8,805,755	0	0	0	0	8,805,755	8,480,444	
Total assets	\$ 8,917,435	\$ 10,148	\$ 13,958,712	\$ 30,794,339	\$ 30,045,477	\$ 85,478,424	\$ 74,127,759	
LIABILITIES AND FUND BALANCE								
Liabilities								
Vouchers payable	\$ 23,539	\$ 0	\$ 0	\$ 60,229	\$ 11,483	\$ 96,738	\$ 83,551	
Due to employees	0	0	13,958,712	0	0	13,958,712	10,731,066	
Due to other funds	35	0	0	0	0	7,035	250	
Due to broker	0	0	0	0	0	0	0	
Total liabilities	\$ 23,574	\$ 0	\$ 13,958,712	\$ 60,229	\$ 11,483	\$ 14,062,485	\$ 10,814,867	
FUND BALANCE								
Reserved for encumbrances	\$ 1,470	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,470	\$ 1,416	
Reserved for employees' retirement systems	0	0	0	30,734,110	30,033,994	60,768,104	53,392,645	
Reserved - trust corpus	5,402,151	0	0	0	0	5,422,051	5,422,051	
Unreserved - undesignated	3,490,240	10,148	0	0	0	5,224,314	4,496,780	
Total fund balance	\$ 8,893,861	\$ 10,148	\$ 0	\$ 30,734,110	\$ 30,033,994	\$ 71,415,939	\$ 63,312,892	
Total liabilities and fund balance	\$ 8,917,435	\$ 10,148	\$ 13,958,712	\$ 30,794,339	\$ 30,045,477	\$ 85,478,424	\$ 74,127,759	

CITY OF BLOOMINGTON, ILLINOIS
EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCE

Year ended April 30, 2000

With Comparative Totals for the year ended April 30, 1999

	Working Cash Fund	Flex Cash Fund	Park Dedication Fund	Detention Basin Fund	Bloomington Public Library Working Cash Fund	Meyers Trust Fund
Revenues						
Intergovernmental	\$ 0	\$ 0	\$ 58,227	\$ 0	\$ 0	\$ 0
Charges for services						
Employee contributions	0	157,708	0	0	0	0
Property owner contributions	0	0	125,186	104,392	0	0
Interest	0	0	0	0	0	1,340
Miscellaneous	0	0	126,250	0	0	0
Total revenues	<u>\$ 0</u>	<u>\$ 157,708</u>	<u>\$ 309,663</u>	<u>\$ 104,392</u>	<u>\$ 0</u>	<u>\$ 1,340</u>
Expenditures						
Health and welfare						
Salaries	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
Contractual services	0	0	0	0	0	0
Claims incurred	0	153,969	0	0	0	0
Commodities	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Land and permanent improvements	0	0	0	0	0	0
Health care programs	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Contractual services	0	0	0	0	0	0
Commodities	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Land and permanent improvements	0	0	3,115	0	0	0
Total expenditures	<u>\$ 0</u>	<u>\$ 153,969</u>	<u>\$ 3,115</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 0</u>	<u>\$ 3,739</u>	<u>\$ 306,548</u>	<u>\$ 104,392</u>	<u>\$ 0</u>	<u>\$ 1,340</u>
Other Financing Sources (Uses)						
Operating transfers in	0	0	0	0	0	0
Operating transfers out	0	0	0	0	0	0
Total other financing sources (uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ 0</u>	<u>\$ 3,739</u>	<u>\$ 306,548</u>	<u>\$ 104,392</u>	<u>\$ 0</u>	<u>\$ 1,340</u>
Fund balance, beginning of year	<u>197,085</u>	<u>3,757</u>	<u>664,837</u>	<u>279,465</u>	<u>125,000</u>	<u>26,306</u>
Fund balance, end of year	<u>\$ 197,085</u>	<u>\$ 7,496</u>	<u>\$ 971,385</u>	<u>\$ 383,857</u>	<u>\$ 125,000</u>	<u>\$ 27,646</u>

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CITY OF BLOOMINGTON, ILLINOIS
EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCE - Continued

Year ended April 30, 2000
With Comparative Totals for the year ended April 30, 1999

	Bloomington Public Library		Scott Health Care Trust			Totals	
	Churchill Trust Fund	Phillips Trust Fund	Operations Fund	Equipment Replacement Fund	Deferred Compensation Fund	2000	1999
Revenues							
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 58,227	\$ 55,384
Charges for services	0	0	0	0	990,670	1,148,378	1,044,642
Employee contributions	0	0	0	0	0	229,578	124,040
Property owner contributions	1,132	356	694,853	0	2,581,388	3,279,069	1,660,326
Interest	0	0	51,240	0	0	177,490	(66,566)
Miscellaneous	1,132	356	746,093	0	3,572,058	4,892,742	2,817,826
Total revenues	\$ 1,132	\$ 356	\$ 746,093	\$ 0	\$ 3,572,058	\$ 4,892,742	\$ 2,817,826
Expenditures							
Health and welfare							
Salaries	0	0	117,249	0	0	117,249	109,971
Benefits	0	0	26,145	0	344,412	370,557	267,033
Contractual services	0	0	112,078	0	0	112,078	369,273
Claims incurred	0	0	0	0	0	153,969	131,461
Commodities	0	0	5,198	0	0	5,198	1,378
Miscellaneous	0	0	164,996	0	0	164,996	0
Land and permanent improvements	0	0	10,346	0	0	10,346	0
Health care programs	0	0	0	0	0	0	8,246
Culture and recreation	0	0	0	0	0	0	0
Contractual services	0	0	0	0	0	0	1,477
Commodities	0	0	0	0	0	0	193
Miscellaneous	0	0	0	0	0	0	0
Land and permanent improvements	0	0	0	0	0	3,115	0
Total expenditures	\$ 0	\$ 0	\$ 436,012	\$ 0	\$ 344,412	\$ 937,508	\$ 889,032
Excess (deficiency) of revenues over expenditures	\$ 1,132	\$ 356	\$ 310,081	\$ 0	\$ 3,227,646	\$ 3,955,234	\$ 1,928,794
Other Financing Sources (Uses)							
Operating transfers in	0	0	0	0	0	0	9,507
Operating transfers out	0	0	0	0	0	0	0
Total other financing sources (uses)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,507
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 1,132	\$ 356	\$ 310,081	\$ 0	\$ 3,227,646	\$ 3,955,234	\$ 1,938,301
Fund balance, beginning of year	22,888	6,981	8,583,780	10,148	10,731,066	20,651,313	18,713,012
Fund balance, end of year	\$ 24,020	\$ 7,337	\$ 8,893,861	\$ 10,148	\$ 13,958,712	\$ 24,606,547	\$ 20,651,313

CITY OF BLOOMINGTON, ILLINOIS

FIRE PENSION FUND

STATEMENTS OF PLAN NET ASSETS

April 30, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Assets		
Cash and short-term investments	\$ <u>2,639,279</u>	\$ <u>2,396,353</u>
Receivables		
Taxes	\$ 1,274,704	\$ 1,260,105
Accrued interest	87,132	120,302
Other	54,397	0
Total receivables	\$ <u>1,416,233</u>	\$ <u>1,380,407</u>
Investments		
Deposits at financial institutions	\$ 300,000	\$ 1,019,708
U.S. government securities	856,331	627,656
U.S. government agencies and corporations	4,053,556	5,872,934
Annuities	10,085,696	10,935,205
Mutual funds	9,807,842	4,565,169
Stocks	1,635,402	0
Total investments	\$ <u>26,738,827</u>	\$ <u>23,020,672</u>
Total assets	\$ 30,794,339	\$ 26,797,432
Liabilities		
Accounts payable	<u>60,229</u>	<u>4,697</u>
Net assets held in trust for pension benefits	\$ <u><u>30,734,110</u></u>	\$ <u><u>26,792,735</u></u>

CITY OF BLOOMINGTON, ILLINOIS

FIRE PENSION FUND

STATEMENTS OF CHANGES IN PLAN NET ASSETS

Years ended April 30, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Additions		
Contributions		
Taxes	\$ 1,374,364	\$ 1,358,502
Active members	348,252	324,951
Total contributions	<u>\$ 1,722,616</u>	<u>\$ 1,683,453</u>
Investment income		
Net appreciation (depreciation) in fair value of investments	\$ 2,923,529	\$ 1,733,640
Interest	535,400	645,552
Dividends	402,977	142,181
Total investment income	<u>\$ 3,861,906</u>	<u>\$ 2,521,373</u>
Less investment expense	20,166	0
Net investment income	<u>\$ 3,841,740</u>	<u>\$ 2,521,373</u>
Total additions	<u>\$ 5,564,356</u>	<u>\$ 4,204,826</u>
Deductions		
Benefit payments		
Retired members	\$ 1,018,936	\$ 938,883
Widows	183,960	160,361
Disability	365,889	306,783
Total benefit payments	<u>\$ 1,568,785</u>	<u>\$ 1,406,027</u>
Return of pension contribution to terminated members	5,613	1,799
Administrative expenses	48,583	20,198
Total deductions	<u>\$ 1,622,981</u>	<u>\$ 1,428,024</u>
 Net increase	 \$ 3,941,375	 \$ 2,776,802
 Net assets held in trust for pension benefits at beginning of year	 <u>26,792,735</u>	 <u>24,015,933</u>
 Net assets held in trust for pension benefits at end of year	 <u>\$ 30,734,110</u>	 <u>\$ 26,792,735</u>

CITY OF BLOOMINGTON, ILLINOIS

POLICE PENSION FUND

STATEMENTS OF PLAN NET ASSETS

April 30, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Assets		
Cash and short-term investments	\$ <u>669,201</u>	\$ <u>367,983</u>
Receivables		
Taxes	\$ 1,344,184	\$ 1,303,408
Accrued interest	112,633	86,101
Securities sold	0	0
Other	8,054	17,396
Total receivables	\$ <u>1,464,871</u>	\$ <u>1,406,905</u>
Investments		
Deposits at financial institutions	\$ 117,702	\$ 333,387
U.S. government securities	1,330,923	2,649,952
U.S. government agencies and corporations	5,918,711	4,767,548
City of Bloomington municipal bonds	0	1,925,431
IPPFA Group Trust	1,216,180	1,191,534
Annuities	10,250,928	7,833,847
Mutual funds	9,076,961	6,132,388
Total investments	\$ <u>27,911,405</u>	\$ <u>24,834,087</u>
Total assets	\$ <u>30,045,477</u>	\$ <u>26,608,975</u>
Liabilities		
Accounts payable	\$ 9,829	\$ 9,065
Benefits payable	1,654	0
Total liabilities	\$ <u>11,483</u>	\$ <u>9,065</u>
Net assets held in trust for pension benefits	\$ <u><u>30,033,994</u></u>	\$ <u><u>26,599,910</u></u>

CITY OF BLOOMINGTON, ILLINOIS

POLICE PENSION FUND

STATEMENTS OF CHANGES IN PLAN NET ASSETS
 Years ended April 30, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Additions		
Contributions		
Taxes	\$ 1,443,833	\$ 1,401,690
Active members	544,715	487,036
Total contributions	<u>\$ 1,988,548</u>	<u>\$ 1,888,726</u>
Investment income		
Net appreciation (depreciation) in fair value of investments	\$ 1,821,243	\$ 1,675,233
Interest	513,332	510,894
Dividends	598,894	294,823
Total investment income	<u>\$ 2,933,469</u>	<u>\$ 2,480,950</u>
Less investment expense	<u>(28,193)</u>	<u>(21,564)</u>
Net investment income	<u>\$ 2,905,276</u>	<u>\$ 2,459,386</u>
Total additions	<u>\$ 4,893,824</u>	<u>\$ 4,348,112</u>
Deductions		
Benefit payments		
Retired members	\$ 998,515	\$ 898,755
Widows	290,338	266,067
Disability	131,891	153,443
Total benefit payments	<u>\$ 1,420,744</u>	<u>\$ 1,318,265</u>
Return of pension contributions to terminated members	5,708	38,796
Administrative expenses	33,288	36,042
Total deductions	<u>\$ 1,459,740</u>	<u>\$ 1,393,103</u>
Net increase	<u>\$ 3,434,084</u>	<u>\$ 2,955,009</u>
Net assets held in trust for pension benefits at beginning of year	<u>26,599,910</u>	<u>23,644,901</u>
Net assets held in trust for pension benefits at end of year	<u>\$ 30,033,994</u>	<u>\$ 26,599,910</u>

CITY OF BLOOMINGTON, ILLINOIS

WORKING CASH FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 19,085	\$ 76,085
Due from other funds	<u>178,000</u>	<u>121,000</u>
Total assets	<u>\$ 197,085</u>	<u>\$ 197,085</u>

LIABILITIES AND FUND BALANCE

Liabilities	\$ 0	\$ 0
Fund balance		
Unreserved - undesignated	<u>197,085</u>	<u>197,085</u>
Total liabilities and fund balance	<u>\$ 197,085</u>	<u>\$ 197,085</u>

CITY OF BLOOMINGTON, ILLINOIS
 WORKING CASH FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget and Actual
 Year ended April 30, 2000
 With Comparative Actual Amounts for the year ended April 30, 1999

	2000			1999
	Actual	Budget	Variance Favorable (Unfavorable)	Actual
Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Fund balance at beginning of year	<u>197,085</u>	<u>197,085</u>	<u>0</u>	<u>197,085</u>
Fund balance at end of year	<u>\$ 197,085</u>	<u>\$ 197,085</u>	<u>\$ 0</u>	<u>\$ 197,085</u>

CITY OF BLOOMINGTON, ILLINOIS

FLEX CASH FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 151	\$ 3,757
Receivables Accounts	<u>14,345</u>	<u>0</u>
Total assets	<u>\$ 14,496</u>	<u>\$ 3,757</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Due to other funds	\$ <u>7,000</u>	\$ <u>0</u>
Total liabilities	\$ 7,000	\$ 0
Fund balance		
Unreserved - undesignated	<u>7,496</u>	<u>3,757</u>
Total liabilities and fund balance	<u>\$ 14,496</u>	<u>\$ 3,757</u>

CITY OF BLOOMINGTON, ILLINOIS
 FLEX CASH FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget and Actual
 Year ended April 30, 2000
 With Comparative Actual Amounts for the year ended April 30, 1999

	2000		Variance Favorable (Unfavorable)	1999
	Actual	Budget		Actual
Revenues				
Charges for services				
Employee contributions	\$ 157,708	\$ 156,560	\$ 1,148	\$ 133,482
Expenditures				
Health and welfare				
Claims incurred	<u>153,969</u>	<u>171,200</u>	<u>17,231</u>	<u>131,461</u>
Excess (deficiency) of revenues over expenditures	\$ 3,739	\$ (14,640)	\$ 18,379	\$ 2,021
Fund balance at beginning of year	<u>3,757</u>	<u>3,757</u>	<u>0</u>	<u>1,736</u>
Fund balance at end of year	<u>\$ 7,496</u>	<u>\$ (10,883)</u>	<u>\$ 18,379</u>	<u>\$ 3,757</u>

CITY OF BLOOMINGTON, ILLINOIS

PARK DEDICATION FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 7,255	\$ 14,837
Receivables		
Accounts	25,617	
Due from other funds	<u>940,000</u>	<u>650,000</u>
 Total assets	 <u>\$ 972,872</u>	 <u>\$ 664,837</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ 1,487	\$ 0
 Fund balance		
Unreserved - undesignated	<u>971,385</u>	<u>664,837</u>
 Total liabilities and fund balance	 <u>\$ 972,872</u>	 <u>\$ 664,837</u>

CITY OF BLOOMINGTON, ILLINOIS
 PARK DEDICATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget and Actual
 Year ended April 30, 2000
 With Comparative Actual Amounts for the year ended April 30, 1999

	2000			1999
	Actual	Budget	Variance Favorable (Unfavorable)	Actual
Revenues				
Intergovernmental	\$ 58,227	\$ 0	\$ 58,227	\$ 55,384
Charges for services				
Property owner contributions	125,186	27,810	97,376	101,468
Miscellaneous	126,250	0	126,250	19,639
Total revenues	<u>\$ 309,663</u>	<u>\$ 27,810</u>	<u>\$ 281,853</u>	<u>\$ 176,491</u>
Expenditures				
Culture and recreation				
Land and improvements	<u>3,115</u>	<u>5,150</u>	<u>2,035</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	\$ 306,548	\$ 22,660	\$ 283,888	\$ 176,491
Other Financing Sources (Uses)				
Operating Transfers Out	<u>0</u>	<u>(100,000)</u>	<u>100,000</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 306,548	\$ (77,340)	\$ 383,888	\$ 176,491
Fund balance at beginning of year	<u>664,837</u>	<u>664,837</u>	<u>0</u>	<u>488,346</u>
Fund balance at end of year	<u>\$ 971,385</u>	<u>\$ 587,497</u>	<u>\$ 383,888</u>	<u>\$ 664,837</u>

CITY OF BLOOMINGTON, ILLINOIS

DETENTION BASIN FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 1,857	\$ 29,465
Due from other funds	<u>382,000</u>	<u>250,000</u>
Total assets	<u>\$ 383,857</u>	<u>\$ 279,465</u>

LIABILITIES AND FUND BALANCE

Liabilities	\$ 0	\$ 0
Fund balance		
Unreserved - undesignated	<u>383,857</u>	<u>279,465</u>
Total liabilities and fund balance	<u>\$ 383,857</u>	<u>\$ 279,465</u>

CITY OF BLOOMINGTON, ILLINOIS
 DETENTION BASIN FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget and Actual
 Year ended April 30, 2000
 With Comparative Actual Amounts for the year ended April 30, 1999

	2000		Variance Favorable (Unfavorable)	1999
	Actual	Budget		Actual
Revenues				
Charges for services				
Property owner contributions	\$ 104,392	\$ 25,000	\$ 79,392	\$ 22,572
Expenditures				
Health and welfare				
Contractual services	\$ 0	\$ 0	\$ 0	\$ 158
Land and permanent improvements	0	250,000	250,000	0
Total expenditures	\$ 0	\$ 250,000	\$ 250,000	\$ 158
Excess (deficiency) of revenues over expenditures	\$ 104,392	\$ (225,000)	\$ 329,392	\$ 22,414
Fund balance at beginning of year	279,465	279,465	0	257,051
Fund balance at end of year	\$ 383,857	\$ 54,465	\$ 329,392	\$ 279,465

CITY OF BLOOMINGTON, ILLINOIS
PUBLIC LIBRARY WORKING CASH FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 20,000	\$ 125,000
Due from other funds	<u>105,000</u>	<u>0</u>
Total assets	<u>\$ 125,000</u>	<u>\$ 125,000</u>

LIABILITIES AND FUND BALANCE

Liabilities	\$ 0	\$ 0
Fund balance		
Unreserved - undesignated	<u>125,000</u>	<u>125,000</u>
Total liabilities and fund balance	<u>\$ 125,000</u>	<u>\$ 125,000</u>

CITY OF BLOOMINGTON, ILLINOIS
PUBLIC LIBRARY WORKING CASH FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Budget and Actual
Year ended April 30, 2000
With Comparative Actual Amounts for the year ended April 30, 1999

	<u>2000</u>			<u>1999</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Fund balance at beginning of year	<u>125,000</u>	<u>125,000</u>	<u>0</u>	<u>125,000</u>
Fund balance at end of year	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ 0</u>	<u>\$ 125,000</u>

CITY OF BLOOMINGTON, ILLINOIS

MEYERS TRUST FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 0	\$ 0
Investments	27,646	26,176
Receivables		
Accrued interest	<u>0</u>	<u>130</u>
 Total assets	 <u>\$ 27,646</u>	 <u>\$ 26,306</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	\$ 0	\$ 0
 Fund balance		
Unreserved - undesignated	<u>27,646</u>	<u>26,306</u>
 Total liabilities and fund balance	 <u>\$ 27,646</u>	 <u>\$ 26,306</u>

CITY OF BLOOMINGTON, ILLINOIS
 MEYERS TRUST FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget and Actual
 Year ended April 30, 2000
 With Comparative Actual Amounts for the year ended April 30, 1999

	2000		Variance Favorable (Unfavorable)	1999
	Actual	Budget		Actual
Revenues				
Interest	\$ 1,340	\$ 1,030	\$ 310	\$ 1,322
Expenditures				
Culture and recreation				
Contractual services	\$ 0	\$ 2,000	\$ 2,000	\$ 1,477
Commodities	0	618	618	193
Total expenditures	\$ 0	\$ 2,618	\$ 2,618	\$ 1,670
Excess (deficiency) of revenues over expenditures	\$ 1,340	\$ (1,588)	\$ 2,928	\$ (348)
Other Financing Sources (Uses)				
Operating transfers in	0	0	0	6,377
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 1,340	\$ (1,588)	\$ 2,928	\$ 6,029
Fund balance at beginning of year	26,306	26,306	0	20,277
Fund balance at end of year	\$ 27,646	\$ 24,718	\$ 2,928	\$ 26,306

CITY OF BLOOMINGTON, ILLINOIS

CHURCHILL TRUST FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 676	\$ 676
Investments	23,344	22,103
Receivables		
Accrued interest	<u>0</u>	<u>109</u>
Total assets	<u>\$ 24,020</u>	<u>\$ 22,888</u>

LIABILITIES AND FUND BALANCE

Liabilities	\$ <u>0</u>	\$ <u>0</u>
Fund balance		
Reserved - trust corpus	\$ 19,900	\$ 19,900
Unreserved - undesignated	<u>4,120</u>	<u>2,988</u>
Total fund balance	<u>\$ 24,020</u>	<u>\$ 22,888</u>
Total liabilities and fund balance	<u>\$ 24,020</u>	<u>\$ 22,888</u>

CITY OF BLOOMINGTON, ILLINOIS
 CHURCHILL TRUST FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget and Actual
 Year ended April 30, 2000
 With Comparative Actual Amounts for the year ended April 30, 1999

	2000		Variance Favorable (Unfavorable)	1999
	Actual	Budget		Actual
Revenues				
Interest	\$ 1,132	\$ 618	\$ 514	\$ 1,560
Expenditures				
Culture and recreation				
Library supplies	<u>0</u>	<u>618</u>	<u>618</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	\$ 1,132	\$ 0	\$ 1,132	\$ 1,560
Fund balance at beginning of year	<u>22,888</u>	<u>22,888</u>	<u>0</u>	<u>21,328</u>
Fund balance at end of year	<u>\$ 24,020</u>	<u>\$ 22,888</u>	<u>\$ 1,132</u>	<u>\$ 22,888</u>

CITY OF BLOOMINGTON, ILLINOIS

PHILLIPS TRUST FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 0	\$ 0
Investments	7,337	6,947
Receivables		
Accrued interest	<u>0</u>	<u>34</u>
Total assets	<u>\$ 7,337</u>	<u>\$ 6,981</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Due to other funds	\$ 0	\$ 0
Fund balance		
Unreserved - undesignated	<u>7,337</u>	<u>6,981</u>
Total liabilities and fund balance	<u>\$ 7,337</u>	<u>\$ 6,981</u>

CITY OF BLOOMINGTON, ILLINOIS
 PHILLIPS TRUST FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget and Actual
 Year ended April 30, 2000
 With Comparative Actual Amounts for the year ended April 30, 1999

	2000			1999
	Actual	Budget	Variance Favorable (Unfavorable)	Actual
Revenues				
Interest	\$ 356	\$ 180	\$ 176	\$ 505
Expenditures				
Culture and recreation				
Contractual services	<u>0</u>	<u>180</u>	<u>180</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	\$ 356	\$ 0	\$ 356	\$ 505
Other Financing Sources (Uses)				
Operating transfers in	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,130</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 356	\$ 0	\$ 356	\$ 3,635
Fund balance at beginning of year	<u>6,981</u>	<u>6,981</u>	<u>0</u>	<u>3,346</u>
Fund balance at end of year	<u>\$ 7,337</u>	<u>\$ 6,981</u>	<u>\$ 356</u>	<u>\$ 6,981</u>

CITY OF BLOOMINGTON, ILLINOIS
 J.M. SCOTT HEALTH CARE - OPERATIONS FUND

BALANCE SHEET
 April 30, 2000 and 1999

ASSETS

	2000	1999
Cash	\$ 24,083	\$ 6,821
Investments	85,781	162,766
Receivables		
Accrued interest	1,816	3,739
Due from other funds	0	49
Restricted cash and investments	8,805,755	8,480,444
Total assets	\$ 8,917,435	\$ 8,653,819

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	\$ 23,539	\$ 69,789
Due to other funds	35	250
Total liabilities	\$ 23,574	\$ 70,039
Fund balance		
Reserved for encumbrances	\$ 1,470	\$ 1,416
Reserved - trust corpus	5,402,151	5,402,151
Unreserved - undesignated	3,490,240	3,180,213
Total fund balance	\$ 8,893,861	\$ 8,583,780
Total liabilities and fund balance	\$ 8,917,435	\$ 8,653,819

CITY OF BLOOMINGTON, ILLINOIS
 J.M. SCOTT HEALTH CARE - OPERATIONS FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget and Actual
 Year ended April 30, 2000
 With Comparative Actual Amounts for the year ended April 30, 1999

	2000		Variance Favorable (Unfavorable)	1999
	Actual	Budget		Actual
Revenues				
Interest and dividends	\$ 694,853	\$ 245,000	\$ 449,853	\$ 645,921
Miscellaneous	51,240	255,000	(203,760)	(86,205)
Total revenues	<u>\$ 746,093</u>	<u>\$ 500,000</u>	<u>\$ 246,093</u>	<u>\$ 559,716</u>
Expenditures				
Health and welfare				
Salaries	\$ 117,249	\$ 114,043	\$ (3,206)	\$ 109,971
Benefits	26,145	29,187	3,042	26,773
Contractual services	112,078	143,800	31,722	369,115
Commodities	5,198	4,970	(228)	1,378
Miscellaneous	164,996	200,000	35,004	0
Health care projects	10,346	8,000	(2,346)	8,246
Total expenditures	<u>\$ 436,012</u>	<u>\$ 500,000</u>	<u>\$ 63,988</u>	<u>\$ 515,483</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 310,081</u>	<u>\$ 0</u>	<u>\$ 310,081</u>	<u>\$ 44,233</u>
Fund balance at beginning of year	<u>8,583,780</u>	<u>8,583,780</u>	<u>0</u>	<u>8,539,547</u>
Fund balance at end of year	<u>\$ 8,893,861</u>	<u>\$ 8,583,780</u>	<u>\$ 310,081</u>	<u>\$ 8,583,780</u>

CITY OF BLOOMINGTON, ILLINOIS

J.M. SCOTT HEALTH CARE - EQUIPMENT REPLACEMENT FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 148	\$ 148
Investments	<u>10,000</u>	<u>10,000</u>
Total assets	<u>\$ 10,148</u>	<u>\$ 10,148</u>

LIABILITIES AND FUND BALANCE

Liabilities	\$ 0	\$ 0
Fund balance		
Unreserved - undesignated	<u>10,148</u>	<u>10,148</u>
Total liabilities and fund balance	<u>\$ 10,148</u>	<u>\$ 10,148</u>

CITY OF BLOOMINGTON, ILLINOIS
 J.M. SCOTT HEALTH CARE - EQUIPMENT REPLACEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget and Actual
 Year ended April 30, 2000
 With Comparative Actual Amounts for the year ended April 30, 1999

	2000			1999
	Actual	Budget	Variance Favorable (Unfavorable)	Actual
Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Fund balance at beginning of year	<u>10,148</u>	<u>10,148</u>	<u>0</u>	<u>10,148</u>
Fund balance at end of year	<u><u>\$ 10,148</u></u>	<u><u>\$ 10,148</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 10,148</u></u>

CITY OF BLOOMINGTON, ILLINOIS
DEFERRED COMPENSATION FUND

BALANCE SHEET
April 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Funds held by deferred compensation plan trustee	\$ <u>13,958,712</u>	\$ <u>10,731,066</u>
Total assets	\$ <u><u>13,958,712</u></u>	\$ <u><u>10,731,066</u></u>

LIABILITIES AND FUND BALANCE

Liabilities		
Due to employees	\$ 13,958,712	\$ 10,731,066
Fund balance	<u>0</u>	<u>0</u>
Total liabilities and fund balance	\$ <u><u>13,958,712</u></u>	\$ <u><u>10,731,066</u></u>

CITY OF BLOOMINGTON, ILLINOIS
 DEFERRED COMPENSATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Budget and Actual
 Year ended April 30, 2000
 With Comparative Actual Amounts for the year ended April 30, 1999

	2000			1999
	Actual	Budget	Variance Favorable (Unfavorable)	Actual
Revenues				
Charges for services				
Employee contributions	\$ 990,670	\$ 0	\$ 990,670	\$ 911,160
Interest and investment appreciation	2,581,388	0	2,581,388	1,011,018
Total revenues	\$ 3,572,058	\$ 0	\$ 3,572,058	\$ 1,922,178
Expenditures				
Health and welfare				
Benefits paid	344,412	0	(344,412)	240,260
Excess (deficiency) of revenues over expenditures	\$ 3,227,646	\$ 0	\$ 3,916,470	\$ 1,681,918
Fund balance at beginning of year	10,731,066	10,731,066	0	9,049,148
Fund balance at end of year	\$ 13,958,712	\$ 10,731,066	\$ 3,916,470	\$ 10,731,066

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GENERAL FIXED ASSETS ACCOUNT GROUP

A self-balancing set of records used to account for fixed assets not used in Proprietary Fund operations or accounted for in Trust Funds.

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CITY OF BLOOMINGTON, ILLINOIS
 SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCE

April 30, 2000 and 1999

	<u>2000</u>	<u>1999</u>
General Fixed Assets		
Land	\$ 2,715,334	\$ 2,663,091
Buildings	19,429,065	18,695,408
Improvements other than buildings	3,178,864	1,771,382
Machinery and equipment	<u>19,866,935</u>	<u>23,073,383</u>
Total general fixed assets	<u>\$ 45,190,198</u>	<u>\$ 46,203,264</u>
Investment in General Fixed Assets from:		
General Obligation Bond proceeds	\$ 4,750,940	\$ 4,750,940
General Fund revenues	19,103,297	15,181,001
Capital Project Fund revenues	13,878,342	12,318,571
Special Revenue Fund revenues	4,333,443	4,336,331
Enterprise Fund revenues	38,551	38,551
Trust and Agency Fund revenues	10,655	26,081
Donations by gifts	149,160	149,160
Fixed assets acquired prior to May 1, 1975	<u>2,925,810</u>	<u>9,402,629</u>
Total investment in general fixed assets	<u>\$ 45,190,198</u>	<u>\$ 46,203,264</u>

CITY OF BLOOMINGTON, ILLINOIS

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
Year ended April 30, 2000

	April 30, 1999	Additions	Deletions	April 30, 2000
Fixed assets acquired prior to May 1, 1991	\$ 23,359,275	\$ 0	\$ 6,476,819	\$ 16,882,456
Fixed assets acquired after April 30, 1991				
General Fund				
General Government				
Legislative	\$ 4,092	\$ 1,143	\$ 1,636	\$ 3,599
City Manager	18,723	1,812	0	20,535
Risk Management	18,508	1,911	0	20,419
City Clerk	39,315	27,200	659	65,856
Graphics	17,297	0	17,297	0
Personnel	19,831	7,538	1,954	25,415
Employee Safety	600	0	600	0
Employee Health	0	2,192	0	2,192
Human Relations	6,737	4,765	0	11,502
Finance	39,469	28,997	0	68,466
Computer Services	3,054,601	668,829	1,248,404	2,475,026
Legal	12,688	0	612	12,076
City Hall Maintenance	476,560	410,022	0	886,582
Contingency	145,502	0	0	145,502
Totals	<u>\$ 3,853,923</u>	<u>\$ 1,154,409</u>	<u>\$ 1,271,162</u>	<u>\$ 3,737,170</u>
Public Safety				
Police	\$ 8,209,152	\$ 1,223,618	\$ 343,170	\$ 9,089,600
Fire	2,047,663	1,032,843	16,810	3,063,696
Planning and Code Enforcement	95,103	78,974	1,120	172,957
Totals	<u>\$ 10,351,918</u>	<u>\$ 2,335,435</u>	<u>\$ 361,100</u>	<u>\$ 12,326,253</u>
Highways and Streets				
P.S. Administration	\$ 267,360	\$ 46,691	\$ 757	\$ 313,294
Street Maintenance	356,989	48,585	127,847	277,727
Snow Removal	183,022	180,953	38,953	325,022
Engineering Administration	135,354	107,562	11,579	231,337
Traffic Control	293,666	105,964	0	399,630
Totals	<u>\$ 1,236,391</u>	<u>\$ 489,755</u>	<u>\$ 179,136</u>	<u>\$ 1,547,010</u>
Sanitation				
Street Sweeping	\$ 192,785	\$ 167,875	\$ 0	\$ 360,660
Refuse Collection	1,210,168	754,074	66,608	1,897,634
Weed Control	233,236	1,024	0	234,260
Totals	<u>\$ 1,636,189</u>	<u>\$ 922,973</u>	<u>\$ 66,608</u>	<u>\$ 2,492,554</u>

--Continued--

CITY OF BLOOMINGTON, ILLINOIS

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
 BY FUNCTION AND ACTIVITY - Continued
 Year ended April 30, 2000

	April 30, 1999	Additions	Deletions	April 30, 2000
General Fund - Continued				
Culture and Recreation				
Parks	\$ 792,040	\$ 426,261	\$ 93,633	\$ 1,124,668
Recreation	105,674	2,945	12,776	95,843
Holiday Pool	10,775	10,085	0	20,860
O'Neil Pool	34,098	3,662	2,441	35,319
Miller Park Beach	25,615	2,718	1,062	27,271
Miller Park Zoo	57,645	2,478	1,612	58,511
Beautification	56,380	0	56,380	0
Forestry	331,592	10,929	3,002	339,519
Highland Golf	592,853	165,742	32,919	725,676
Prairie Vista Golf	683,919	174,205	132,713	725,411
Fox Creek Golf	266,334	435,243	0	701,577
Totals	<u>\$ 2,956,925</u>	<u>\$ 1,234,268</u>	<u>\$ 336,538</u>	<u>\$ 3,854,655</u>
Total General Fund	<u>\$ 20,035,346</u>	<u>\$ 6,136,840</u>	<u>\$ 2,214,544</u>	<u>\$ 23,957,642</u>
Capital Improvements Fund	<u>\$ 1,595,612</u>	<u>\$ 1,490,208</u>	<u>\$ 22,504</u>	<u>\$ 3,063,316</u>
1995 Southwest Development Fund	<u>\$ 281,813</u>	<u>\$ 0</u>	<u>\$ 318,677</u>	<u>\$ (36,864)</u>
Central Bloomington TIF Redevelopment Fund	<u>\$ 0</u>	<u>\$ 410,744</u>	<u>\$ 0</u>	<u>\$ 410,744</u>
Library Maintenance and Operation Fund	<u>\$ 263,718</u>	<u>\$ 350,235</u>	<u>\$ 7,991</u>	<u>\$ 605,962</u>
Library Equipment Replacement Fund	<u>\$ 330,254</u>	<u>\$ 22,093</u>	<u>\$ 245,794</u>	<u>\$ 106,553</u>
SOAR Fund	<u>\$ 2,435</u>	<u>\$ 2,767</u>	<u>\$ 0</u>	<u>\$ 5,202</u>
Board of Elections Fund	<u>\$ 53,191</u>	<u>\$ 6,650</u>	<u>\$ 59,841</u>	<u>\$ 0</u>
Drug Enforcement Fund	<u>\$ 33,363</u>	<u>\$ 17,188</u>	<u>\$ 50,551</u>	<u>\$ 0</u>
Community Development Fund				
Administrative and General	\$ 78,712	\$ 30,715	\$ 2,100	\$ 107,327
Code Enforcement	23,879	0	16,843	7,036
Rehabilitation	11,514	1,581	866	12,229
Capital Improvements	5,464	63,131	0	68,595
Totals	<u>\$ 119,569</u>	<u>\$ 95,427</u>	<u>\$ 19,809</u>	<u>\$ 195,187</u>
Task Force "6" Grant Fund	<u>\$ 113,262</u>	<u>\$ 0</u>	<u>\$ 113,262</u>	<u>\$ 0</u>
Smith Trust Fund	<u>\$ 32,136</u>	<u>\$ 0</u>	<u>\$ 32,136</u>	<u>\$ 0</u>
J.M. Scott Health Care Trust Fund	<u>\$ (16,710)</u>	<u>\$ 16,710</u>	<u>\$ 0</u>	<u>\$ 0</u>
Totals	<u>\$ 46,203,264</u>	<u>\$ 8,548,862</u>	<u>\$ 9,561,928</u>	<u>\$ 45,190,198</u>

CITY OF BLOOMINGTON, ILLINOIS
 SCHEDULE OF GENERAL FIXED ASSETS
 BY FUNCTION AND ACTIVITY
 As of April 30, 2000

	<u>Land</u>	<u>Buildings</u>	<u>Improvements other than Buildings</u>	<u>Machinery and Equipment</u>	<u>Total</u>
Fixed assets acquired prior to May 1, 1991	\$ 2,508,927	\$ 10,247,602	\$ 1,255,653	\$ 2,870,274	\$ 16,882,456
Fixed assets acquired after April 30, 1991					
General Fund					
General Government					
Legislative	\$ 0	\$ 0	\$ 0	\$ 3,599	\$ 3,599
City Manager	0	0	0	20,535	20,535
Risk Management	0	0	0	20,419	20,419
City Clerk	0	0	0	65,856	65,856
Personnel	0	0	0	25,415	25,415
Employee Health	0	0	0	2,192	2,192
Human Relations	0	0	0	11,502	11,502
Finance	0	0	0	68,466	68,466
Computer Services	0	0	0	2,475,026	2,475,026
Legal	0	0	0	12,076	12,076
City Hall Maintenance	0	325,632	223,368	337,582	886,582
Contingency	145,502	0	0	0	145,502
Totals	<u>\$ 145,502</u>	<u>\$ 325,632</u>	<u>\$ 223,368</u>	<u>\$ 3,042,668</u>	<u>\$ 3,737,170</u>
Public Safety					
Police	\$ 0	\$ 6,955,650	\$ 0	\$ 2,133,950	\$ 9,089,600
Fire	0	0	0	3,063,696	3,063,696
Planning and Code Enforcement	0	0	0	172,957	172,957
Totals	<u>\$ 0</u>	<u>\$ 6,955,650</u>	<u>\$ 0</u>	<u>\$ 5,370,603</u>	<u>\$ 12,326,253</u>
Highways and Streets					
P.S. Administration	\$ 0	\$ 0	\$ 0	\$ 313,294	\$ 313,294
Street Maintenance	0	0	48,585	229,142	277,727
Snow Removal	0	0	0	325,022	325,022
Engineering Administration	0	0	0	231,337	231,337
Traffic Control	0	0	0	399,630	399,630
Totals	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 48,585</u>	<u>\$ 1,498,425</u>	<u>\$ 1,547,010</u>
Sanitation					
Street Sweeping	\$ 0	\$ 0	\$ 0	\$ 360,660	\$ 360,660
Refuse Collection	0	0	0	1,897,634	1,897,634
Weed Control	0	0	0	234,260	234,260
Totals	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,492,554</u>	<u>\$ 2,492,554</u>

--Continued--

CITY OF BLOOMINGTON, ILLINOIS

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY - Continued
As of April 30, 2000

	<u>Land</u>	<u>Buildings</u>	<u>Improvements other than Buildings</u>	<u>Machinery and Equipment</u>	<u>Total</u>
General Fund - Continued					
Culture and Recreation					
Parks	\$ 0	\$ 0	\$ 0	\$ 1,124,668	\$ 1,124,668
Recreation	0	0	0	95,843	95,843
Holiday Pool	0	0	0	20,860	20,860
O'Neil Pool	0	0	0	35,319	35,319
Miller Park Beach	0	0	0	27,271	27,271
Miller Park Zoo	0	0	0	58,511	58,511
Forestry	0	0	0	339,519	339,519
Highland Golf	0	0	0	725,676	725,676
Prairie Vista Golf	0	0	0	725,411	725,411
Fox Creek Golf	0	0	0	701,577	701,577
Totals	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,854,655</u>	<u>\$ 3,854,655</u>
Total General Fund	<u>\$ 145,502</u>	<u>\$ 7,281,282</u>	<u>\$ 271,953</u>	<u>\$ 16,258,905</u>	<u>\$ 23,957,642</u>
Capital Improvements Fund	<u>\$ 172,441</u>	<u>\$ 1,406,086</u>	<u>\$ 1,484,789</u>	<u>\$ 0</u>	<u>\$ 3,063,316</u>
1995 Southwest Development Fund	<u>\$ (117,000)</u>	<u>\$ 0</u>	<u>\$ 80,136</u>	<u>\$ 0</u>	<u>\$ (36,864)</u>
Central Bloomington TIF Redevelopment Fund	<u>\$ 0</u>	<u>\$ 387,542</u>	<u>\$ 23,202</u>	<u>\$ 0</u>	<u>\$ 410,744</u>
Library Maintenance and Operation Fund	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 605,962</u>	<u>\$ 605,962</u>
Library Equipment Replacement Fund	<u>\$ 0</u>	<u>\$ 106,553</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 106,553</u>
SOAR Fund	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,202</u>	<u>\$ 5,202</u>
Community Development Fund					
Administrative and General	\$ 0	\$ 0	\$ 0	\$ 107,327	\$ 107,327
Code Enforcement	0	0	0	7,036	7,036
Rehabilitation	0	0	0	12,229	12,229
Capital Improvements	5,464	0	63,131	0	68,595
Totals	<u>\$ 5,464</u>	<u>\$ 0</u>	<u>\$ 63,131</u>	<u>\$ 126,592</u>	<u>\$ 195,187</u>
Totals	<u>\$ 2,715,334</u>	<u>\$ 19,429,065</u>	<u>\$ 3,178,864</u>	<u>\$ 19,866,935</u>	<u>\$ 45,190,198</u>

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GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP

The bonds supported by tax revenues are recorded in the General Long-Term Obligations Account Group. The liability for the revenue supported bonds is recorded in the Enterprise Funds.

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CITY OF BLOOMINGTON, ILLINOIS
SCHEDULE OF BONDS PAYABLE - ALL FUNDS

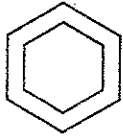
April 30, 2000

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Face Amount of Original Issue	Previous Principal Payments	Principal Outstanding April 30, 1999	New Issues/Accretion	Principal Retired	Principal Outstanding April 30, 2000
General Obligation Bonds (current)										
Tax supported (general governmental funding sources):										
1988 Market Square TIF (1)	6.80 - 7.10	6-1/12-1	09/01/1988	12/01/2003	\$ 1,900,000	\$ 1,160,000	\$ 740,000	\$ 0	\$ 95,000	\$ 645,000
1988 Central Bloomington TIF (1)	6.80 - 7.10	6-1/12-1	09/01/1988	12/01/2003	350,000	185,000	165,000	0	30,000	135,000
1989 Parking Acquisition	5.00	1-1	01/01/1989	01/01/2009	2,000,000	0	2,000,000	0	0	2,000,000
1991 Corporate Purpose -										
Zero Coupon	5.35 - 6.70	12-1	12/01/1991	12/01/2008	9,235,000	4,333,776	4,901,224	61,728 (2)	695,000	4,267,952
1992 Corporate Purpose	5.40 - 6.70	1-1/7-1	05/01/1992	01/01/2001	2,456,000	1,682,360	773,640	0	450,676	322,964
1993 Corporate Purpose	4.10 - 6.10	6-1/12-1	06/01/1993	12/01/2006	3,500,000	920,000	2,580,000	0	250,000	2,330,000
1994 Refunding	4.70 - 7.00	6-1/12-1	03/01/1994	06/01/2014	4,965,000	625,000	4,340,000	0	175,000	4,165,000
1995 Corporate Purpose	5.20 - 5.70	6-1/12-1	02/01/1995	12/01/2010	11,650,000	1,175,000	10,475,000	0	625,000	9,850,000
1996 Corporate Purpose	4.70 - 6.20	6-1/12-1	06/01/1996	12/01/2010	6,660,000	165,000	6,515,000	0	215,000	6,300,000
					\$ 32,489,864	\$ 61,728	\$ 2,535,676	\$ 0	\$ 1,384,324	\$ 992,036
Revenue supported (operations of Enterprise Funds):										
1992 Corporate Purpose (2)	5.40 - 6.70	1-1/7-1	05/01/1992	01/01/2001	7,544,000	5,167,640	2,376,360	0	0	34,866,224
										\$ 3,920,000
										\$ 31,007,952

(1) These represent parts of single bond issues.

(2) Current year accretion of deep discount debt.

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Henning, Strouse, Jordan & Stephens

Certified Public Accountants

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Howard L. Runk, C.P.A.

Ronald J. Hundman, C.P.A.
Janet L. Cayton, C.P.A.
Joel C. Martens, C.P.A.
Lee R. Bell, C.P.A.
Donna M. Schroeder, C.P.A.

Shiloh L. Strouse, C.P.A.
Theodore E. Jordan, C.P.A.

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Mayor, City Council,
and City Manager
City of Bloomington, Illinois

We have audited the financial statements of City of Bloomington, Illinois as of and for the year ended April 30, 2000, and have issued our report thereon dated October 4, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether City of Bloomington, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting

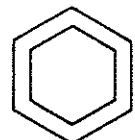
In planning and performing our audit, we considered City of Bloomington, Illinois' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A *material weakness* is a condition in which the design or operation of one or more of the internal

control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of City of Bloomington, Illinois in a separate letter dated October 4, 2000.

This report is intended for the information of the Audit Committee, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Henning, Strouse, Jordan & Stephens
HENNING, STROUSE, JORDAN & STEPHENS
Certified Public Accountants

Bloomington, Illinois
October 4, 2000



STATISTICAL SECTION

COMMENTS RELATIVE TO STATISTICAL SECTION

The following statistical table recommended by the National Council on Governmental Accounting is not included for the reason stated below:

- a) The table showing legal debt margin is omitted because as a "Home Rule" unit established by the 1970 Illinois Constitution, the City of Bloomington, Illinois has no statutory debt limit. Non-Home Rule units in Illinois may issue bonds up to 8.625% of Assessed Valuation. Some types of General Obligation Bonds may be issued up to 5% of Assessed Valuation.

CITY OF BLOOMINGTON, ILLINOIS

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION*
Last Ten Fiscal Years

Year Ended April 30	General Government	Public Safety	Highways and Streets	Sanitation	Cultural and Recreation	Community Development	Debt Service	Total
1991	5,150,361	7,075,290	4,150,954	3,024,194	4,056,548	426,037	4,207,862	28,091,246
1992	5,904,135	7,886,304	4,732,820	3,220,537	4,748,092	1,248,957	4,959,658	32,700,503
1993	6,502,719	8,340,494	3,286,911	2,851,357	5,009,474	1,041,775	2,581,229	29,613,959
1994	7,092,632	8,790,775	4,267,941	3,356,780	5,191,617	1,009,303	5,394,165	35,103,213
1995	8,720,753	9,622,238	4,578,046	2,931,535	5,387,432	1,222,968	9,650,191	42,113,163
1996	7,342,486	10,394,582	5,931,691	3,029,661	5,622,416	1,307,499	2,835,266	36,463,601
1997	8,138,934	11,205,848	7,415,810	3,094,610	6,232,859	1,596,032	3,854,556	41,538,649
1998	7,722,050	12,341,808	6,912,562	3,254,325	7,096,623	1,260,269	4,697,033	43,284,670
1999	9,870,009	12,743,898	3,479,513	3,368,615	7,978,759	1,218,493	5,586,358	44,245,645
2000	8,772,905	14,300,240	4,296,955	3,480,932	9,061,484	1,715,366	4,021,266	45,649,148

*Includes General, Special Revenue and Debt Service Funds

Source: Audited financial statements

CITY OF BLOOMINGTON, ILLINOIS

GENERAL REVENUES BY SOURCE*
Last Ten Fiscal Years

Year Ended April 30	Charges					Interest	Miscel- laneous**	Total
	Taxes	Licenses and Permits	for Services	Fines and Forfeits				
1991	22,198,923	611,461	1,045,482	496,831	914,423	5,072,176	30,339,296	
1992	21,886,259	657,591	2,212,843	498,958	804,463	6,535,543	32,595,657	
1993	22,295,585	750,434	1,734,019	504,968	905,088	6,298,948	32,489,042	
1994	24,103,592	864,434	1,782,357	438,961	755,267	6,467,822	34,412,433	
1995	24,938,636	793,932	2,033,170	345,593	857,820	8,271,829	37,240,980	
1996	26,911,772	767,316	2,039,858	327,074	928,653	8,468,256	39,442,929	
1997	30,291,737	812,797	2,032,344	389,501	739,050	9,440,968	43,706,397	
1998	31,380,256	904,663	4,656,054	366,879	511,048	11,160,136	48,979,036	
1999	32,565,476	1,154,019	3,579,568	416,983	543,957	11,564,739	49,824,742	
2000	36,103,225	1,216,482	3,974,533	583,000	852,651	12,407,841	55,137,732	

*Includes General, Special Revenue and Debt Service Funds

**Includes Intergovernmental Revenues

Source: Audited financial statements

CITY OF BLOOMINGTON, ILLINOIS

TAX REVENUES BY SOURCE*
Last Ten Fiscal Years

Year Ended April 30	General Property Tax	Replacement Tax	Sales Tax	Income Tax	Motor Fuel Tax*	Utility Tax	Foreign Fire Insurance Tax
1991	6,802,960	920,585	7,809,515	2,916,554	1,089,606	2,481,385	43,847
1992	7,366,066	813,272 *	7,617,992	2,868,697 *	2,303,083	2,287,977	40,708
1993	7,748,856	829,462 *	8,039,562	2,855,971 *	1,124,282	2,413,676	38,030
1994	8,449,369	984,909 *	8,408,264	2,933,695 *	1,224,114	2,750,949	34,935
1995	9,470,049	1,041,690 *	8,937,537	2,568,527 *	1,240,793	2,801,262	40,525
1996	9,922,598	1,141,863 *	9,699,506	3,157,171 *	1,403,214	2,978,655	36,528
1997	11,457,779	1,176,569 *	10,180,661	3,470,591 *	1,537,821	3,044,009	38,239
1998	11,923,956	1,297,123 *	9,832,232	3,788,838 *	1,377,718	3,151,928	42,671
1999	12,642,357	1,366,285 *	16,546,279	4,052,185 *	1,377,801	3,699,378	48,725
2000	13,300,728	1,467,926 *	19,246,167	4,291,268 *	1,665,855	3,973,154	44,406

* Classified as intergovernmental revenue in financial statements

Note: This schedule cannot be reconciled to the total amount of taxes reported in the combined financial statements.

Property taxes of the Pension Trust Funds are accounted for on the accrual basis while the modified accrual basis is used by all other funds. The amounts reflected in this schedule represent amounts collected during each fiscal year. In addition, franchise, local purchase and certain minor taxes are not shown in this schedule.

Source: Audited financial statements

CITY OF BLOOMINGTON, ILLINOIS

GENERAL FUND REVENUES, EXPENDITURES AND FUND BALANCE

(Amounts in Thousands)

For the Years Ended April 30,

	2000	1999	1998	1997	1996
Revenues					
Taxes	\$ 29,620	\$ 26,661	\$ 25,744	\$ 21,903	\$ 19,768
Licenses and permits	1,217	1,154	905	813	767
Intergovernmental	5,095	4,659	4,587	3,670	3,291
Charges for services	3,916	3,514	2,442	1,980	1,987
Fines and forfeits	583	417	367	390	327
Interest	700	448	409	594	652
Miscellaneous	1,822	1,437	946	661	435
Total revenues	\$ 42,953	\$ 38,290	\$ 35,400	\$ 30,011	\$ 27,227
Expenditures					
General government	8,008	7,188	5,066	5,392	4,457
Public safety	14,300	12,744	12,342	11,206	10,394
Highways and streets	4,283	3,507	3,549	3,533	3,595
Sanitation	3,481	3,369	3,254	3,095	3,030
Culture and recreation	6,314	5,053	4,714	3,991	3,493
Total expenditures	\$ 36,386	\$ 31,861	\$ 28,925	\$ 27,217	\$ 24,969
Excess (deficiency) of revenues over expenditures	\$ 6,567	\$ 6,429	\$ 6,475	\$ 2,794	\$ 2,258
Net transfers from (to) other funds	(5,884)	(6,131)	(5,382)	(1,614)	(2,680)
Fund balance at beginning of year	3,542	3,244	2,151	971	1,393
Fund balance at end of year	\$ 4,225	\$ 3,542	\$ 3,244	\$ 2,151	\$ 971

Source: Audited financial statements

Per Capita

42,953,000
57,707

38,290,000
52,007

35,400,000
57,707

30,011,000
57,707

27,227,000
57,707

17.76%
% annual

= 744.33
17.17

663.52
8.16

615.04
20.20

510.06
2,100.00

471.97
10,010.00

Tia

CITY OF BLOOMINGTON, ILLINOIS
 PROPERTY TAX LEVIES AND COLLECTIONS
 Last Ten Fiscal Years

Year Ended April 30	Total Extension - Current Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Total Collections as Percent of Current Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes as Percent of Current Levy
1991	6,870,796	6,790,851	98.83	12,109	6,802,960	99.01	67,836	0.99
1992	7,182,754	7,136,170	99.35	11,258	7,147,428	99.51	35,326	0.49
1993	7,748,538	7,721,600	99.65	110,733	7,832,333	101.08	(83,797)	(1.08)
1994	8,485,366	8,432,733	99.38	16,636	8,449,369	99.58	35,997	0.42
1995	9,505,770	9,459,680	99.52	10,244	9,469,924	99.62	17,158	0.18
1996	9,950,000	9,922,598	99.72	20,128	9,942,726	99.93	7,274	0.07
1997	11,496,367	11,449,510	99.59	8,269	11,457,779	99.66	38,588	0.34
1998	12,070,897	11,918,137	98.73	5,818	11,923,955	98.78	146,942	1.22
1999	12,643,782	12,635,314	99.93	7,043	12,642,357	99.98	1,425	0.02
2000	13,284,996	13,229,816	99.58	70,912	13,300,728	100.11	(15,732)	(0.12)

Source: County of McLean Treasurer's Office

CITY OF BLOOMINGTON, ILLINOIS

PROPERTY TAX RATES AND EXTENSIONS - ALL DIRECT AND OVERLAPPING GOVERNMENTS
Last Ten Fiscal Years

TAX RATES (per \$100 of Assessed Valuation)

Tax Year Levied	Schools	City	City Library(1)	County	Township	Water Reclamation District	Airport Authority	Cemetery	Community College(2)	Total
1990	4.5355	1.2570	0.2245	1.0767	0.1404	0.2086	0.0794	0.0330	0.1462	7.7013
1991	4.5559	1.2354	0.2304	1.1183	0.1247	0.1822	0.0771	0.0321	0.2250	7.7811
1992	4.4977	1.2635	0.2349	1.0860	0.1193	0.1846	0.0748	0.0313	0.2250	7.7171
1993	4.4529	1.3102	0.2322	1.0868	0.2161	0.1759	0.0660	0.0302	0.2333	7.8036
1994	4.4336	1.2993	0.2320	1.0410	0.1846	0.1630	0.0688	0.0289	0.2501	7.6413
1995	4.4452	1.3073	0.2250	1.0025	0.1022	0.1006	0.1235	0.0274	0.2498	7.5835
1996	4.4707	1.2210	0.2140	0.9612	0.1762	0.0947	0.1166	0.0256	0.2620	7.5420
1997	4.4779	1.1626	0.2326	0.9707	0.1715	0.0920	0.1170	0.0249	0.2912	7.5404
1998	4.4808	1.1672	0.2336	0.9820	0.2368	0.0926	0.1127	0.0251	0.2839	7.6147
1999	4.4306	1.1485	0.2365	0.9251	0.2200	0.1287	0.1059	0.0250	0.2796	7.4999

Tax Extensions

Tax Year Levied	Schools	City	City Library(1)	County	Township	Water Reclamation District	Airport Authority	Cemetery	Community College(2)	Total
1990	17,868,724	6,151,952	1,098,738	5,258,255	680,701	1,018,735	387,764	159,994	1,004,681	33,629,544
1991	18,719,813	6,530,593	1,217,945	5,911,577	651,622	952,102	402,893	167,739	1,615,776	36,170,060
1992	19,238,606	7,155,139	1,330,227	6,149,965	666,564	1,031,463	417,949	174,882	1,684,827	37,849,622
1993	19,865,998	8,074,727	1,431,042	6,697,919	1,310,871	1,398,021	524,556	183,194	1,659,090	41,145,418
1994	20,957,737	8,233,802	1,541,388	7,047,802	1,226,466	1,342,110	566,486	192,000	1,662,320	42,770,111
1995	22,030,150	9,603,209	1,656,486	7,518,990	750,744	966,083	1,185,996	201,285	1,835,719	45,748,662
1996	23,783,695	10,059,078	1,763,041	7,918,155	1,451,557	796,779	980,779	211,060	2,158,471	49,122,615
1997	24,764,757	10,339,273	2,068,299	8,737,692	1,525,565	706,843	1,020,122	221,540	2,620,951	52,005,042
1998	25,905,843	11,093,263	2,200,002	9,000,518	1,798,085	746,031	1,525,969	232,590	2,671,255	55,173,556
1999	27,188,760	11,514,675	2,371,173	20,032,083	1,718,009	1,807,981	1,500,981	244,196	5,723,461	72,101,319

Taxes for Bloomington are collected by the County of McLean. Collections are distributed approximately 30 days after collection date by the County. We receive 100% of our levy.

(1) In accordance with State Statutes, the Bloomington Public Library portion of the City's tax rates and extensions are reported separately for 1985 and subsequent years.

(2) Established July 1, 1990 by Illinois Community College Board.

Source: County of McLean Tax Extension Office

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CITY OF BLOOMINGTON, ILLINOIS
PROPERTY VALUES AND TAX RATES

Real Property Valuation Detail

Tax Year	Fair Market Value	Equalized Assessed Valuation	Residential	Commercial	Industrial	Farm	Railway
1990	1,468,246,266	489,415,422	271,487,168	207,945,388	9,414,255	325,348	243,263
1991	1,585,865,325	528,621,775	293,299,872	225,584,847	9,259,200	262,450	215,406
1992	1,698,885,588	566,295,196	319,313,020	237,337,343	9,234,378	223,747	186,708
1993	1,848,891,897	616,297,299	349,628,847	257,012,358	9,112,340	224,933	318,821
1994	2,031,066,813	677,022,271	389,751,138	276,812,811	9,630,768	606,283	221,271
1995	2,250,071,751	750,023,917	432,936,964	306,123,581	10,228,203	591,316	143,853
1996	2,523,444,627	841,148,209	480,857,413	348,799,356	10,816,856	517,585	156,999
1997	2,695,035,158	909,172,776	525,861,741	371,968,219	10,535,988	484,983	321,845
1998	2,851,274,385	950,424,795	557,628,895	381,687,795	10,268,125	527,701	312,279
1999	3,007,830,033	1,002,610,011	592,165,145	397,767,921	11,671,392	689,064	316,489

Tax Rate By Fund
(Per \$100 of Equalized Assessed Valuation)

	1999	1998	1997	1996	1995
General Fund	0.4548	0.4466	0.4618	0.4969	0.5399
Fire Pension Fund	0.1271	0.1328	0.1299	0.1286	0.1279
Police Pension Fund	0.1341	0.1374	0.1393	0.1361	0.1306
Illinois Municipal Retirement Fund	0.1830	0.1860	0.1870	0.1942	0.2094
Judgment Fund	0.0698	0.0738	0.0771	0.0833	0.0934
Bond and Interest Funds	0.1606	0.1707	0.1467	0.1599	0.1814
Public Benefit Fund	0.0155	0.0163	0.0171	0.0184	0.0207
Public Library Fund	0.2365	0.2336	0.2326	0.2140	0.2255
Audit Fund	0.0036	0.0036	0.0036	0.0037	0.0040
Totals	1.3850	1.4008	1.3951	1.4351	1.5328

Tax Rate Limitation

As a home-rule unit of local government, the City of Bloomington has no statutory tax rate limit.

Source: County of McLean Tax Extension Office

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CITY OF BLOOMINGTON, ILLINOIS
SPECIAL ASSESSMENT COLLECTIONS
Last Ten Fiscal Years

<u>Year Ended April 30</u>	<u>Current Assessments Due</u>	<u>Current Assessments Collected*</u>	<u>Ratio of Collections to Amount Due</u>	<u>Total Outstanding Assessments**</u>
1991	17,704	-	-	40,859
1992	17,704	-	-	40,859
1993	-	-	-	40,859
1994	23,060	23,060	1.00	230,118
1995	19,231	19,231	1.00	210,887
1996	20,384	20,384	1.00	190,503
1997	21,607	-	-	190,503
1998	22,903	-	-	190,503
1999	24,278	-	-	150,688
2000	36,578	24,278	-	77,437

* Special Assessment payments are due over a period of three to ten years and, therefore, are not necessarily collected in the year due, nor is the amount delinquent equal to the difference between assessments due and assessments collected.

** Total outstanding assessments does not include any interest on delinquent assessments.

Source: Finance Department, City of Bloomington

Auditors

CITY OF BLOOMINGTON, ILLINOIS
INTEREST INCOME FROM INVESTMENTS
Years Ended April 30, 1999

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
General	\$ 356,516	\$ 371,167	\$ 307,599	\$ 495,409	\$ 531,912	\$ 651,499	\$ 594,164	\$ 409,271	\$ 447,775	\$ 700,148
Capital Projects	93,459	240,817	221,609	101,602	111,642	442,894	366,296	218,278	209,733	222,094
Motor Fuel Tax	102,940	65,789	48,608	68,836	93,563	79,781	31,389	13,020	9,846	23,399
Library	27,785	18,085	12,886	14,891	25,129	36,707	44,169	53,143	42,806	52,760
Water	46,179	74,851	81,825	404,981	376,727	30,045	0	34,582	34,445	33,936
Sewer	26,414	45,958	29,469	48,788	53,654	32,724	0	0	0	0
Parking	0	177	0	70	0	0	0	875	0	0
Urban Development	60,794	11,355	32,864	18,807	17,539	21,807	22,762	7,326	12,697	11,454
Equipment Purchase										
and Replacement	96,067	89	5,136	0	0	0	0	0	0	0
Utility Tax	253,510	128,123	38,014	2,404	21,167	49,230	0	0	0	0
Flood Relief	27,153	422	23,113	10,949	0	0	0	0	0	0
J.M. Scott Health										
Care Trust	592,331	528,495	293,614	269,938	305,749	304,758	306,926	310,117	645,921	694,583
Other**	344,489	230,160	458,513	150,533	169,990	110,090	58,848	34,646	34,220	67,718
Totals	\$ 2,027,637	\$ 1,715,488	\$ 1,553,250	\$ 1,587,208	\$ 1,707,062	\$ 1,759,535	\$ 1,424,554	\$ 1,081,258	\$ 1,437,443	\$ 1,806,092

***This amount does NOT include earnings of the Police and Fire Pension Funds' operations which are included in the City's financial statements starting in 1983, the earnings of the Central Illinois Risk Pooling Authority which are included in the City's financial statements starting in 1996, nor the earnings of the Deferred Compensation Plan which are included in the City's financial statements starting in 2000.

Source: Audited financial statements

Answers

CITY OF BLOOMINGTON, ILLINOIS
 RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE
 AND NET BONDED DEBT PER CAPITA
 Last Ten Fiscal Years

Year Ended April 30	Population	Assessed Value	Gross Bonded Debt	Less Revenue Supported Bonds	** Less Amount Available in Debt Service	Net General Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Debt Per Capita
1991	53,531	528,621,775	34,075,000	11,122,659	1,696,130	21,256,211	0.0402	397.08
1992	54,066	566,295,196	34,682,872	10,227,075	281,175	24,174,622	0.0427	447.13
1993	55,534	616,297,299	43,061,413	16,563,728	3,632,473	22,865,212	0.0371	411.73
1994	56,688	677,022,271	46,540,874	15,418,045	6,472,412	24,650,417	0.0364	434.84
1995	57,707	750,023,917	42,323,164	7,283,746	448,509	34,590,909	0.0461	599.42
1996	57,707	841,148,209	40,151,719	6,129,500	14,622	34,007,597	0.0404	589.31
1997	57,707	889,361,602	43,832,424	4,937,548	(275,092)	39,169,968	0.0440	678.77
1998	57,707	909,172,776	40,063,299	3,692,788	(495,005)	36,536,536	0.0401	633.14
1999	57,707	950,424,795	34,866,224	2,376,360	(446,150)	32,936,014	0.0347	570.75
2000	57,707	1,002,610,011	31,007,952	992,036	(62,594)	30,078,510	0.0030	521.23

Population supplied by census, special census, or projections by McLean County Regional Planning Commission.

***This column represents the total fund balance in the Debt Service Fund Type.

Source: Audited financial statements

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CITY OF BLOOMINGTON, ILLINOIS

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
April 30, 2000

	Moody's Rating	Par Value	Applicable to City of Bloomington
City of Bloomington	Aa1		
Series 1988		\$ 780,000	
Series 1989		2,000,000	
Series 1991		4,267,952	
Series 1992		1,315,000	
Series 1993		2,330,000	
Series 1994		4,165,000	
Series 1995		9,850,000	
Series 1996		6,300,000	
Total direct debt		\$ 31,007,952	
Self-supporting debt		12,713,260	
Net direct debt			\$ 18,294,692
Overlapping debt	Aa		
McLean County		\$ 13,400,000	\$ 6,298,000
Bloomington-Normal Airport Authority	Aa	6,265,000	4,385,500
Bloomington School District #87	Aa	11,775,000	11,775,000
Normal Community Unit School District #5	Aa	144,585,000	46,267,200
Community College District #540	A1	5,510,000	2,699,900
Total overlapping debt			\$ 71,425,600
Total net direct and overlapping debt			\$ 89,720,292

Net direct debt represents the portion of the City of Bloomington's presently outstanding General Obligation Bonds which is to be repaid by property taxes and other General Governmental revenue sources. Self-supporting debt includes the remainder of the outstanding obligations which are payable from operating revenues of the Water, Sewer and Parking Funds or from sales tax and property tax increments.

Debt ratios (estimated):

Net direct debt to 1999 Assessed Valuation (\$1,002,610,011)	1.82%
Total net direct and overlapping debt to Assessed Valuation	8.95%
Net direct debt per capita (57,707)	\$ 317.03
Total net direct and overlapping debt per capita	\$ 1,554.76

Source: Estimated by City of Bloomington Finance Department. Based upon information provided by listed agencies.

CITY OF BLOOMINGTON, ILLINOIS

GENERAL OBLIGATION BOND PRINCIPAL RETIREMENT SCHEDULE

Year Ended April 30	1988		1989		1991		1992		1993		1994		1995		1996		Percent Retired	
	Series		Series		Series		Series		Series		Series		Series		Series		Annual	Cumulative
2001	150,000	0	595,713	1,315,000	265,000	175,000	675,000	210,000	3,385,713	7.65%	37.48%							
2002	200,000	0	559,293	0	290,000	200,000	700,000	190,000	2,139,293	4.81%	42.29%							
2003	225,000	0	524,086	0	310,000	200,000	750,000	190,000	2,199,086	4.95%	47.24%							
2004	205,000	0	490,141	0	335,000	225,000	775,000	205,000	2,235,141	5.03%	52.27%							
2005	0	0	457,507	0	360,000	250,000	825,000	310,000	2,202,507	4.96%	57.23%							
2006	0	0	424,068	0	385,000	275,000	875,000	320,000	2,279,068	5.14%	62.37%							
2007	0	0	397,964	0	385,000	285,000	925,000	350,000	2,342,964	5.29%	67.66%							
2008	0	0	371,215	0	0	325,000	1,000,000	770,000	2,466,215	5.57%	73.23%							
2009	0	2,000,000	447,965	0	0	325,000	1,050,000	605,000	4,427,965	10.04%	83.27%							
2010	0	0	0	0	0	350,000	1,100,000	1,535,000	2,985,000	6.81%	90.08%							
2011	0	0	0	0	0	375,000	1,175,000	1,615,000	3,165,000	7.22%	97.30%							
2012	0	0	0	0	0	400,000	0	0	400,000	0.91%	98.21%							
2013	0	0	0	0	0	380,000	0	0	380,000	0.88%	99.09%							
2014	0	0	0	0	0	400,000	0	0	400,000	0.91%	100.00%							
Totals	\$ 780,000	\$ 2,000,000	\$ 4,267,952	\$ 1,315,000	\$ 2,330,000	\$ 4,165,000	\$ 9,850,000	\$ 6,300,000	\$ 31,007,952									

CITY OF BLOOMINGTON, ILLINOIS

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT
TO TOTAL GENERAL EXPENDITURES
Last Ten Fiscal Years

Year Ended April 30	Principal	Interest and Fiscal Charges	Total General Bonded Debt Service	(1) Total General Expenditures	Ratio of General Bonded Debt Service to General Expenditures
1991 (2)	2,397,454	1,810,408	4,207,862	28,091,246	0.1498
1992 (3)	3,279,416	1,680,242	4,959,658	32,700,503	0.1517
1993	1,037,653	1,543,576	2,581,229	29,613,959	0.0872
1994 (4)	3,964,317	1,429,848	5,394,165	35,103,213	0.1537
1995 (5)	8,075,701	1,574,490	9,650,191	42,113,163	0.2291
1996	1,380,754	1,454,512	2,835,266	36,463,601	0.0778
1997	2,017,954	1,836,602	3,854,556	41,538,649	0.0928
1998	3,854,556	2,016,183	5,870,739	43,284,670	0.1356
1999	3,674,333	1,912,025	5,586,358	44,245,645	0.1263
2000	2,275,461	1,745,805	4,021,266	45,649,148	0.0881

(1) Total General Expenditures includes General, Special Revenue and Debt Service Funds.

(2) Bonds called early -- \$1,900,000 principal retired before scheduled maturity.

(3) Bonds called early -- \$2,400,000 principal retired before scheduled maturity. Early payment penalty charged - \$24,000.

(4) Bonds called early -- \$2,900,000 principal retired before scheduled maturity. Early payment penalty charged - \$29,000.

(5) Bonds called early -- \$6,850,511 principal retired before scheduled maturity. Early payment penalty charged - \$144,300.

Source: Audited financial statements

CITY OF BLOOMINGTON, ILLINOIS

SCHEDULE OF REVENUE SUPPORTED BOND COVERAGE
Last Ten Fiscal Years

Year Ended April 30	Gross Revenue (1)	Expenses (2)	Net Revenues Available for Debt Service (3)	Debt Service		Coverage (4)	
				Principal	Interest		
					Total		
1991	8,201,765	4,273,601	3,928,164	847,861	904,612	1,752,473	2.24
1992	10,473,197	4,905,853	5,567,344	895,584	821,565	1,717,149	3.24
1993	10,298,379	5,000,312	5,298,067	1,207,347	1,149,178	2,356,525	2.25
1994	11,101,269	5,570,734	5,530,535	1,145,683	1,065,821	2,211,504	2.50
1995	12,532,823	6,022,023	6,510,800	8,134,299	808,102	8,942,401	0.73
1996	11,730,428	6,035,904	5,694,524	1,154,246	371,812	1,526,058	3.73
1997	12,527,057	6,120,861	6,406,196	1,191,952	300,514	1,492,466	4.29
1998	12,738,774	6,753,959	5,984,815	1,244,760	253,098	1,497,858	4.00
1999	13,384,273	7,809,155	5,575,118	1,316,428	170,370	1,486,798	3.75
2000	14,085,178	8,273,787	5,811,391	1,384,324	94,981	1,479,305	3.93

(1) As defined in applicable indentures or governing laws. In many instances, revenues for debt coverages are on a cash basis.

(2) Total expenses exclusive of depreciation and bond interest.

(3) Gross revenue minus expenses.

(4) Net revenues available for debt service divided by total debt service.

Source: Audited financial statements

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CITY OF BLOOMINGTON, ILLINOIS

PRINCIPAL TAXPAYERS

April 30, 2000

Name of Company	Type of Business	Total Assessed Value - 1999	Percent of City Assessed Valuation
State Farm Insurance Co.	Insurance	\$ 122,699,856	12.24
Country Life Insurance Co.	Subsidiary of IAA	10,308,945	1.03
Illinois Agricultural Assn.	Insurance - Farm Services	10,134,088	1.01
BMJ - Development	Retail	8,275,435	0.83
GTE Telephone Operations	Communications	7,032,796	0.70
M & J/LJP Parkway L.P.	Strip Mall	4,689,768	0.47
National City	Financial Institution	4,676,105	0.47
OSF Healthcare	Healthcare	4,262,871	0.43
Westminster Village	Extended Living	4,101,841	0.41
Jumers	Hotel	3,780,643	0.38
Total		\$ 179,962,348	

Total 1999 Assessed Valuation = \$1,002,610,011

Source: Assessor, City of Bloomington

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CITY OF BLOOMINGTON, ILLINOIS

MILES OF WATER MAINS, SEWERS, STREETS
Last Ten Fiscal Years

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Miles of water mains constructed	1.52	6.04	4.63	14.28	10.00	7.48	6.68	6.02	20.48	8.24
Miles of sanitary sewers constructed	1.47	6.05	3.90	12.49	6.10	8.26	6.44	4.68	6.60	6.01
Miles of storm sewers constructed	2.29	3.77	6.89	6.95	7.43	5.63	7.16	5.18	3.90	5.28
Miles of streets constructed	1.84	4.87	5.29	8.04	5.43	4.26	6.03	5.14	4.91	4.90
Miles of City in square miles	17.77	17.82	18.25	18.38	19.47	21.19	21.37	21.68	22.27	22.85

Source: Engineering Department, City of Bloomington

CITY OF BLOOMINGTON, ILLINOIS

SCHEDULE OF INSURANCE IN FORCE
April 30, 2000

Type of Insurance and Name of Insurance Provider	Policy Period	Coverage	Liability Limits	Annual Premium
General Liability CIRPA	5/1/00-5/1/2001	Excess General Liability Each Occurrence	\$ 2,000,000	\$ 151,920
		Products Completed - Operations Aggregate Limit	\$ 2,000,000	
		Personal Injury Each Person	\$ 1,000,000	
		Advertising Injury Each Person	\$ 1,000,000	
Automobile Liability CIRPA	5/1/00-5/1/2001	Bodily Injury, Property Damage, Pollution Costs	\$ 1,000,000	\$ 525,860
		Each Accident Limit	\$ 1,000,000	
		Uninsured Motorists Under Insured Motorists	\$ 1,000,000	
		Deductible - Collision - \$1,000		
		Deductible - Comprehensive - \$500		
Law Enforcement Liability CIRPA	5/1/00-5/1/2001	Limit	\$ 1,000,000	\$ 202,560
		Each Wrongful Act	\$ 1,000,000	
Public Officials Errors and Omissions CIRPA	5/1/00-5/1/2001	Each Occurrence	\$ 1,000,000	\$ 91,460
		Each Wrongful Act Limit	\$ 1,000,000	

CITY OF BLOOMINGTON, ILLINOIS

SCHEDULE OF INSURANCE IN FORCE

April 30, 2000
(Continued)

Type of Insurance and Name of Insurance Provider	Policy Period	Coverage	Liability Limits	Annual Premium
Workers' Compensation CIRPA	5/1/00-5/1/2001	Limit - Employees Liability Each Accident Each Employee Disease Limit - Workers Comp Each Accident Each Sickness	\$ 500,000 \$ 500,000 Statutory Statutory	\$ 1,012,800
Prior Acts/Tail Coverage CIRPA	5/1/00-5/1/2001			\$ 58,640
Property, Inland Marine, and Catastrophic Liability Policy CIRPA	5/1/00-5/1/2001	Limit Each Occurrence Aggregate Property Earthquake Flood Equipment Data & Media Deductible - Equipment - \$1,000 Deductible - Media & Data - \$5,000	\$ 2,000,000 \$ 5,000,000 \$ 7,875,546 \$ 1,000,000 \$ 1,000,000 \$ 1,650,000 \$ 1,000,000	\$ 456,760

CIRPA
Central Illinois Risk Pooling Authority

Source: Risk Management Department

CITY OF BLOOMINGTON, ILLINOIS

BUILDING PERMITS
Last Ten Fiscal Years

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
New Building:										
One family	\$ 24,834,400	\$ 28,916,500	\$ 38,051,800	\$ 37,636,560	\$ 31,772,590	\$ 30,421,115	\$ 31,267,280	\$ 43,922,245	\$ 42,160,168	\$ 54,032,098
Two family	478,000	425,000	100,000	250,000	735,000	1,390,000	1,333,860	748,000	241,000	2,229,280
Multiple family	1,318,700	4,051,800	1,850,000	1,170,000	5,178,000	6,929,000	5,200,000	2,892,000	9,782,000	2,500,000
Motels	0	0	0	541,000	490,000	3,400,000	700,000	0	0	4,228,000
Dormitory	0	0	813,000	778,000	0	1,000,000	3,531,736	0	0	75,000
Amusement and recreation	0	0	4,550,000	0	100,000	70,000	686,815	60,000	2,466,000	531,203
Churches and religious facilities	0	16,200	2,101,310	0	809,122	0	0	0	0	1,398,000
Industrial buildings	0	68,900	0	0	21,600	100,000	398,673	3,335,000	382,672	0
Parking garages	0	6,524,000	0	0	7,000	0	0	0	20,239,392	0
Residential garages	986,104	0	0	350,575	0	192,581	159,463	0	0	90,000
Service stations - garages	320,000	8,000	0	0	250,000	253,100	0	0	371,000	0
Hospital and institutional	40,000	1,657,300	0	297,088	441,578	0	4,770,693	0	1,417,284	0
Office and professional	1,013,760	706,500	53,807,240	57,141,737	2,594,852	6,059,000	600,000	500,000	79,514,999	3,432,600
Educational	0	100,039	2,204,500	0	21,073	1,315,610	0	548,220	51,000	498,000
Public works and utilities	90,919	104,000	5,364,932	1,214,400	0	50,000	2,453,536	1,995	0	75,000
Stores - mercantile	6,061,061	33,365,351	2,522,172	5,934,417	7,362,859	3,858,306	3,207,712	7,461,497	11,542,977	8,568,756
Other non-residential	220,701	195,867	942,685	475,108	266,964	48,050	412,395	2,143,557	1,775,501	181,375
Structures other than buildings	1,892,281	870,320	429,895	3,032,066	392,733	382,480	882,523	508,573	2,360,333	2,965,031
Subtotals	\$ 37,255,926	\$ 77,009,777	\$ 112,737,534	\$ 108,820,951	\$ 50,443,371	\$ 55,469,242	\$ 55,604,686	\$ 62,121,087	\$ 172,304,326	\$ 80,804,343
Add mechanical not included	12,418,642	25,669,925	37,203,386	35,910,914	16,814,473	18,425,554	18,349,579	20,499,959	56,860,434	26,665,433
Totals	\$ 49,674,568	\$ 102,679,702	\$ 149,940,920	\$ 144,731,865	\$ 67,257,844	\$ 73,894,796	\$ 73,954,265	\$ 82,621,046	\$ 229,164,760	\$ 107,469,776

CITY OF BLOOMINGTON, ILLINOIS

BUILDING PERMITS
Last Ten Fiscal Years
(Continued)

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Total New Building										
(from previous page) \$	49,674,568	102,679,702	149,940,920	144,731,865	67,257,844	73,894,796	73,954,265	82,621,046	229,164,760	107,469,776
Additions and Alterations:										
Residential	3,194,184	5,096,007	7,366,845	5,489,147	7,449,259	6,205,619	9,551,617	9,699,005	8,798,239	12,253,265
All others	13,800,471	7,333,968	7,688,887	15,470,291	16,779,710	10,569,504	22,310,477	28,975,202	17,609,699	23,761,283
Subtotals	16,994,655	12,429,975	15,055,732	20,959,438	24,228,969	16,775,123	31,862,094	38,674,207	26,407,938	36,014,548
Add mechanical not included	5,664,885	4,143,325	4,968,392	6,916,615	8,076,314	5,655,901	10,514,491	12,762,488	8,714,620	11,884,801
Totals	22,659,540	16,573,300	20,024,124	27,876,053	32,305,283	22,431,024	42,376,585	51,436,695	35,122,558	47,899,349
Total Value - All	72,334,108	119,253,002	169,965,044	172,607,918	99,563,127	96,325,820	116,330,850	134,057,741	264,287,318	155,369,125
Total building permits	1,752	1,837	1,920	2,171	2,382	2,251	2,683	2,554	2,277	2,709
Demolitions:										
Residential (number)	30	22	19	28	19	22	24	13	35	24
All other (number)	17	38	54	39	49	21	47	37	34	69
Totals	47	60	73	67	68	43	71	50	69	93
Average cost of one family*	64,673	65,422	73,459	78,573	74,935	84,269	82,066	83,981	99,434	105,945
Average cost of apartment unit*	26,643	23,421	27,206	20,893	25,259	23,330	33,333	23,136	29,281	21,739

*Unit cost per family or apartment does not include cost of mechanical work.

Source: Planning and Code Enforcement Department, City of Bloomington

CITY OF BLOOMINGTON, ILLINOIS

NUMBER OF EMPLOYEES - ACTUAL, BUDGET AND PAYROLL
Last Ten Fiscal Years

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Risk Management	0	0	0	0	0	0	0	3	2	3
City Manager	3	3	3	4	4	6	3	3	2	3
City Clerk	3	3	2	2	2	2	3	3	3	3
Legal	4	4	4	4	4	4	4	4	4	4
Finance	10	10	10	10	10	10	11	11	12	12
Community Development	7	8	9	8	8	9	9	8	9	9
Building Safety										
and City Hall	12	11	13	13	14	15	15	15	17	19
Maintenance										
Parks and										
Recreation	85	101	105	110	117	121	121	116	120	121
Community Relations	2	2	2	2	2	2	2	2	2	2
Engineering	21	21	21	25	22	32	32	32	32	32
Fire	77	79	78	77	79	95	95	100	94	92
Police	94	99	103	107	110	129	119	112	119	118
Water	41	41	42	43	47	58	59	59	59	57
Parking	9	9	8	8	9	5	5	5	8	8
Personnel	4	3	4	4	5	6	6	3	3	4
Computer Service	5	5	5	5	6	6	6	7	8	8
Library	56	56	58	56	56	48	47	47	45	48
Legislative	8	8	8	9	8	9	9	9	9	9
Crossing Guards	11	13	14	0	0	0	0	0	0	0
Streets and Refuse	89	96	97	94	93	76	78	71	71	74
SOAR	0	0	0	0	0	5	5	6	5	5
J.M. Scott										
Health Care	6	6	6	4	3	4	4	4	3	3
Central Garage	6	6	6	6	6	7	7	6	7	7
Safety	0	0	0	0	0	0	0	0	1	1
Health	0	0	0	0	0	0	0	0	1	1
Total actual	553	584	598	591	605	649	640	620	636	643
(total full and part-time)*										
Total budget	481	536	545	566	570	627	628	632	638	647
(full-time equivalent)										
Payroll	\$ 16,119,021	\$ 16,411,261	\$ 17,438,220	\$ 18,061,694	\$ 19,175,719	\$ 20,832,421	\$ 21,942,529	\$ 24,257,815	\$ 25,694,836	\$ 25,287,406
% Increase Budgeted Employees (Base - 462 in 1989)	4.1	16.0	18.0	22.5	23.4	35.7	35.9	36.8	38.1	40.0
% Increase Payroll (Base \$12,811,301 in 1989)	25.8	28.1	36.1	41.0	49.7	62.6	71.3	89.3	100.6	97.4

CITY OF BLOOMINGTON, ILLINOIS

SALARIES AND SURETY BONDS OF PRINCIPAL OFFICIALS
Year ended April 30, 2000

<u>Name and Title of Officials</u>	<u>Amount of Annual Salary</u>	<u>Surety Bond</u>
Thomas Hamilton City Manager	\$ 96,129	\$ 5,000
Tracey Covert City Clerk	52,522	5,000
Brian J. Barnes Director of Finance	80,928	200,000

NOTE: All employees are covered by a \$5,000 blanket fidelity bond.

Source: Finance Department, City of Bloomington

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CITY OF BLOOMINGTON, ILLINOIS

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years

Fiscal Year Ended	Real Property		Ratio of Total Assessed to Total Actual Value
	Assessed Value	Estimated Actual Value	
1991	528,621,775	1,585,865,325	33%
1992	566,295,196	1,698,885,588	33%
1993	616,297,299	1,848,891,897	33%
1994	677,022,271	2,031,066,813	33%
1995	750,023,917	2,250,071,751	33%
1996	841,148,209	2,523,444,627	33%
1997	889,361,602	2,695,035,158	33%
1998	909,172,776	2,755,069,018	33%
1999	950,424,795	2,880,075,136	33%
2000	1,002,610,011	3,007,830,033	33%

Source: McLean County Tax Extension Office

CITY OF BLOOMINGTON, ILLINOIS

DEMOGRAPHIC STATISTICS
Last Ten-Fiscal Years

Fiscal Year	Population (1)	Per Capita Income (3)	Median Total Household Income (8)	Median Age (4)	School Enrollment (6)	Education Level in Years of Formal Schooling (5)	Education Level College Graduate or Higher (8)	Unemployment Rate (7)
1990-1991	53,531 (1)	12,969 (3)	*	31.5(1)	7,847 (6)	14.01 (1)	*	3.9 (7)
1991-1992	54,066 (1)	15,667 (9)	*	31.8 (9)	8,132 (6)	14.06 (1)	*	4.6 (7)
1992-1993	55,534 (2)	16,087 (2)	*	32.2 (2)	7,214 (6)	14.09 (2)	*	4.3 (7)
1993-1994	56,688 (1)	16,570 (2)	*	32.5 (2)	8,026 (6)	14.11 (2)	*	3.7 (7)
1994-1995	57,707 (5)	17,067 (2)	*	31.9 (5)	8,734 (6)	14.13 (2)	*	3.1 (7)
1995-1996	57,707 (5)	17,580 (2)	*	31.9 (5)	7,201 (6)	14.13 (2)	*	4.0 (7)
1996-1997	57,707 (5)	18,371 (4)	*	31.9 (5)	7,118 (6)	14.13 (2)	*	3.0 (7)
1997-1998	57,707 (5)	18,959 (4)	*	31.9 (5)	7,555 (6)	14.13 (2)	*	2.5 (7)
1998-1999	57,707 (5)	19,528 (4)	*	31.9 (5)	7,787 (6)	14.13 (2)	*	2.8 (7)
1999-2000	57,707 (5)	19,935 (4)	\$40,900(8)	31.9 (5)	7,829 (8)	14.13 (2)	28.10%	2.1 (8)

Sources:

- (1) Population estimates by the staff of the McLean County Regional Planning Commission unless otherwise noted.
- (2) Estimates by the City of Bloomington Department of Planning and Code Enforcement
- (3) Estimates of per capita income by the U.S. Bureau of the Census unless otherwise noted.
- (4) Estimates by the City of Bloomington Finance Department
- (5) U.S. Bureau of Census- Special Census, October 26, 1994.
- (6) Regional Office of Education for the McLean County-DeWitt County Education Service Region
- (7) State of Illinois Department of Employment Security as of May of the current year.
- (8) Bloomington Normal Economic Development Council Demographic Profile
- (9) U.S. Bureau of Census - Census of Population, April 1, 1990.

* The demographic statistic is being added to the report.

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CITY OF BLOOMINGTON, ILLINOIS
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
Last Ten Years

Year	Commercial Construction		Residential Construction		Bank Deposits (1)	Property Value			
	Number of Units	Value	Number of Units	Value		Commercial	Residential	Non-taxable Total	
1990	464	19,979,846	1,248	34,853,872	2,766,868,248	682,940,202	732,800,311	N/A	1,415,740,513
1991	478	67,933,927	1,517	51,319,076	3,998,347,992	705,178,359	880,686,966	N/A	1,585,865,325
1992	379	105,226,180	1,616	64,738,963	1,155,074,629 (2)	740,946,520	957,939,060	N/A	1,698,885,580
1993	382	113,178,830	1,864	59,861,731	*	812,497,164	1,167,431,604	N/A	1,979,928,768
1994	351	38,794,674	2,166	60,768,644	*	877,122,915	1,285,433,658	N/A	2,162,556,573
1995	*	*	*	*	*	918,370,743	1,298,810,892	N/A	2,217,181,635
1996	*	*	*	*	*	1,046,398,068	1,442,572,239	N/A	2,488,970,307
1997	*	*	*	*	*	1,119,748,352	1,540,914,636	N/A	2,660,662,988
1998	*	*	*	*	*	1,156,629,681	1,689,784,530	N/A	2,846,414,211
1999	*	*	*	*	*	1,203,132,013	1,774,619,719	N/A	2,977,751,732

(1) Information obtained from local banks and savings and loan associations - Bank One, National City, Union Planters, Commerce Bank (The Peoples Bank), First State Bank, First Federal Savings & Loan, City Bank, Busey Bank, and Citizens Savings Bank.

(2) Previous years' figures provided by the various banks may have included non-local deposits.

* Information was not available when this report was prepared. Banks were unable to provide deposit information for only the City of Bloomington.

Note: Data is on a fiscal year basis for commercial construction and residential construction. Bank deposit and property value data are on a calendar year basis. This schedule cannot be reconciled to the total amount of taxes reported in the combined financial statements.

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CITY OF BLOOMINGTON, ILLINOIS

MISCELLANEOUS STATISTICS

April 30, 2000

Date of Incorporation	1850
Form of Government	Council/Manager
Area	22.85 square miles
Miles of Streets	262.79 miles
Number of Street Lights	4,649
Fire Protection:	
Number of Stations	4
Number of Firemen and Officers	92
Police Protection:	
Number of Stations	1
Number of Policemen and Officers	99
Municipal Water Department:	
Number of Consumers	24,500
Average Daily Consumption (<i>gallons pumped</i>)	10,600,000 gallons
Miles of Watermains	315.02 miles
Sewers:	
Sanitary Sewers	307.64 miles
Storm Sewers	264.20 miles
Building Permits Issued	2,709
Recreation and Culture:	
Number of Golf Courses	3 with 468 acres
Number of Parks	38 with 418.30 acres
Number of Libraries	1
Number of Volumes	227,216
Employees:	
Classified Services	125
Union	398
	<hr/>
Total	523
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Source: City of Bloomington (Various Departments)

