CITY OF BLOOMINGTON, ILLINOIS

Comprehensive Annual Financial Report

Year Ended April 30, 2001

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

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September 28, 2001

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, 2001 is hereby submitted. This report presents a comprehensive and detailed picture of our financial transactions during the 2000-2001 fiscal year and the financial condition of the various funds as of April 30, 2001. 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.

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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, 2001.

Statistical

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

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 (2000 pop. 64,808) 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 12.3% increase in population between 1990 and 2000. 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 ($54,054) for Bloomington-Normal is 14.1% above the United States EBI of $47,373 and is projected to continue to grow through 2004.

Bloomington is the headquarters for State Farm Insurance Company. State Farm Insurance Company is the City's largest employer. There are eight major employers in Bloomington-Normal who employ between 1,000 and 15,889 employees each. Another twenty-two employers provide jobs for between 236 and 942 employees of which the City of Bloomington with 905 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. In addition, plans are being considered to build a multi-sports arena in the downtown area.

ECONOMIC CONDITION AND OUTLOOK - CONTINUED

In January, 2001, Moody's Investor Services lowered the rating for the City from Aa1 to Aa2 due primarily to the City's policy of keeping fund balances at 10% or less. The City then asked Standard and Poors to do a review and, on January 31, 2001, Standard and Poors issued a AA+ rating, which is their second highest possible rating. 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.

MAJOR INITIATIVES - CONTINUED

Enterprise Zone - Continued

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.

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.

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.

The City is in the process of making such bookkeeping changes as are required to be in compliance with the GASB 34 pronouncements

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.

Cash Management

Cash temporarily idle during the year was invested in short-term, high-quality commercial paper, Financial Investors Trust Government Pool, The Illinois Metropolitan Investment Fund, time deposits ranging from 30 days to 630 days in maturity, and in the Illinois Funds Investment Pool. At April 30, 2001, the City's cash resources were divided between time deposits and investments as follows: 47% in time deposits and 53% in Illinois Funds. The average yield on temporary investments during the year was approximately 6.13%, and the amount of interest earned on all investments was $592,576.

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 2001 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	$16,297,121	1.51	.50	$ 251.47
Overlapping Debt	11,325,118	1.05	.35	174.75
	$27,622,239	2.56	.85	$ 426.22

FINANCIAL INFORMATION - CONTINUED

Debt Administration - Continued

Outstanding general obligation bonds at April 30, 2001 totaled $27,622,239. Tax Increment Financing District debt totaling $11,325,118 is considered to be self-supporting. The remaining $16,297,121 is considered to be net direct tax-supported debt.

During the past year, $3,485,000 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.

Date of Issue	Amount	Life in Years	Effective Interest Rate
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:

	Moody's Investors Service	Standard and Poors
General Obligation Bonds	Aa2	AA+
Revenue Bonds	Aa2	Not rated

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.

THE REPORTING ENTITY AND ITS SERVICES - Continued

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 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 $4,742,593 during the year ended April 30, 2001.

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

Seven individual funds have deficit fund balances or retained earnings balances as of April 30, 2001, in the amounts reflected below:

Fund	Deficit Balance
Illinois Municipal Retirement	$ 439,145
Central Garage Services	273,758
Employee Group Health Care	279,019
1988 Bond Redemption	29,540
Market Square Bond Redemption	1,681,333
Market Square TIF Redevelopment	596,095
Judgment	3,088,324

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 deficit will be absorbed by moving this item into the General Fund. The Employee Group Health Care Fund deficit will be controlled in the future through the budget process by controlling expenses. The 1988 Bond Redemption deficit will be absorbed by the General Fund. The Market Square Bond Redemption and Market Square TIF Redevelopment deficits will be amortized on a long-term basis via fund transfers from the General 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.

General Governmental Functions

General governmental functions are accounted for in the General, Special Revenue and Debt Service Funds. Revenues for general governmental functions total $60,389,621 in 2001, an increase of 9.53% over 2000. General property taxes produced 21.8% of general revenues compared to 18.2% last year.

Revenue Source	Amount	Percent of Total	Increase (Decrease) from 2000
Taxes	$40,953,300	67.8%	$4,850,075
Licenses and Permits	1,079,035	1.8%	(137,447)
Intergovernmental	10,043,307	16.7%	(236,156)
Charges for Services	4,545,604	7.5%	571,071
Fines and Forfeits	727,056	1.2%	144,056
Interest	1,153,341	1.9%	300,690
Other Revenues	1,887,978	3.1%	(240,400)
Totals	$60,389,621	100.0%	$5,251,889

Assessed valuations of $1.002 billion represent an increase of 5.5% 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 decreased 1.1% 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 99.43% of the tax levy, down .15% 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 100.08%, down .03% from last year. Allocations of property tax levy by purpose for 2001 and the preceding four fiscal years are as follows (amounts per $100/assessed value):

General Governmental Functions - Continued

Purpose	2001	2000	1999	1998	1997
General Fund	.4428	.4548	.4466	.4618	.4969
Fire Pension Fund	.1229	.1271	.1328	.1299	.1286
Police Pension Fund	.1271	.1341	.1374	.1393	.1361
Illinois Municipal Retirement Fund	.1834	.1830	.1860	.1870	.1942
Judgment Fund	.0647	.0698	.0738	.0771	.0833
1988 General Obligation Bonds	.0000	.0000	.0000	.0313	.0361
1991 General Obligation Bonds	.0642	.0693	.0733	.0766	.0827
1993 General Obligation Bonds	.0349	.0363	.0379	.0388	.0411
1996 6.0 Bonds	.0481	.0550	.0595	.0000	.0000
Public Benefit Fund	.0143	.0155	.0163	.0171	.0184
Public Library Fund	.2322	.2365	.2336	.2326	.2140
Audit Fund	.0035	.0036	.0036	.0036	.0037
	1.3381	1.3850	1.4008	1.3951	1.4351

In 2000-2001, the City of Bloomington issued 2,458 Building Permits which indicates that the City of Bloomington is a fast growing community.

Expenditures for general government purposes totaled $57,285,070 in 2001, an increase of 25.5% over 2000. Unappropriated fund balances in the major operating funds were maintained at adequate levels.

General Governmental Functions - Continued

Function	Amount	Percent of Total	Increase (Decrease) from 2000
General Government	$ 12,903,087	22.5%	$ 4,130,182
Public Safety	19,110,768	33.4%	4,810,528
Highways and Streets	5,082,583	8.9%	785,628
Sanitation	4,226,387	7.4%	745,455
Culture and Recreation	10,606,874	18.5%	1,545,390
Community Development	1,479,015	2.6%	(236,351)
Debt Service	3,876,356	6.7%	(144,910)
Totals	$ 57,285,070	100.0%	$11,635,922

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

General Government – Primarily due to increased capital outlay, equipment replacement transfer, contractual costs for consultants, health insurance and property acquisition.
Public Safety – Primarily due to increased staff, 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 several older issues reaching the last year of their payout.
Community Development – Primarily due to decreased 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 35 LAN-based servers providing standardized software used City-wide.

The major application programs processed on the HP 3000 computer are UT Posse for the Police Department, Water Billing and Collection System, Parking Violation System, Traffic Accident Reporting and Analysis System and The City Clerk Licensing System.

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 403 microcomputers throughout the City to assist the departments. The micro-computers 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, 2000, 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:

	2001	2000
Gross revenues	$10,710,684	$10,565,099
Net income (loss)	2,114,656	2,593,297
Income available for Debt Service Net income (loss) plus depreciation, interest expense and operating transfers to Debt Service Funds	4,155,662	4,664,996
Average annual Debt Service	-	1,045,606
Coverage (income available for Debt Service divided by Average Annual Debt Service)	-	4.46

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 $7,940,526 at April 30, 2001, 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. The remaining monies have been invested by the City in the Illinois Funds Investment Pool. During the fiscal year 2000-2001, the Fund incurred an investment loss of ($504,397). 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 except for the current year due to the overall market decline. 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. Scott Health Resources has established many partnerships with other organizations to create more efficiencies and extend resources.

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 2000-2001, a total of 5,163 prescriptions

THE REPORTING ENTITY AND ITS SERVICES - CONTINUED

Fiduciary Operations - Continued

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, 748 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. Volunteers assist staff with assorted clerical duties each week.

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, 2000. 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 $8,500 annually in this plan. The plan permits employees to select their investment option from a wide range of investment vehicles.

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, 2001, the self-funded plan has a deficit of approximately $279,019. 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, 2001 have been audited by an Independent Certified Public Accounting firm selected by the City Council. The audit was performed in accordance with auditing standards generally accepted in the United States of America 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, 2000. This was the 24th 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, 2001

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
Roger J. Aikin

DIRECTOR OF PUBLIC SERVICES
Richard Paulson

DIRECTOR OF ENGINEERING AND WATER
George Drye

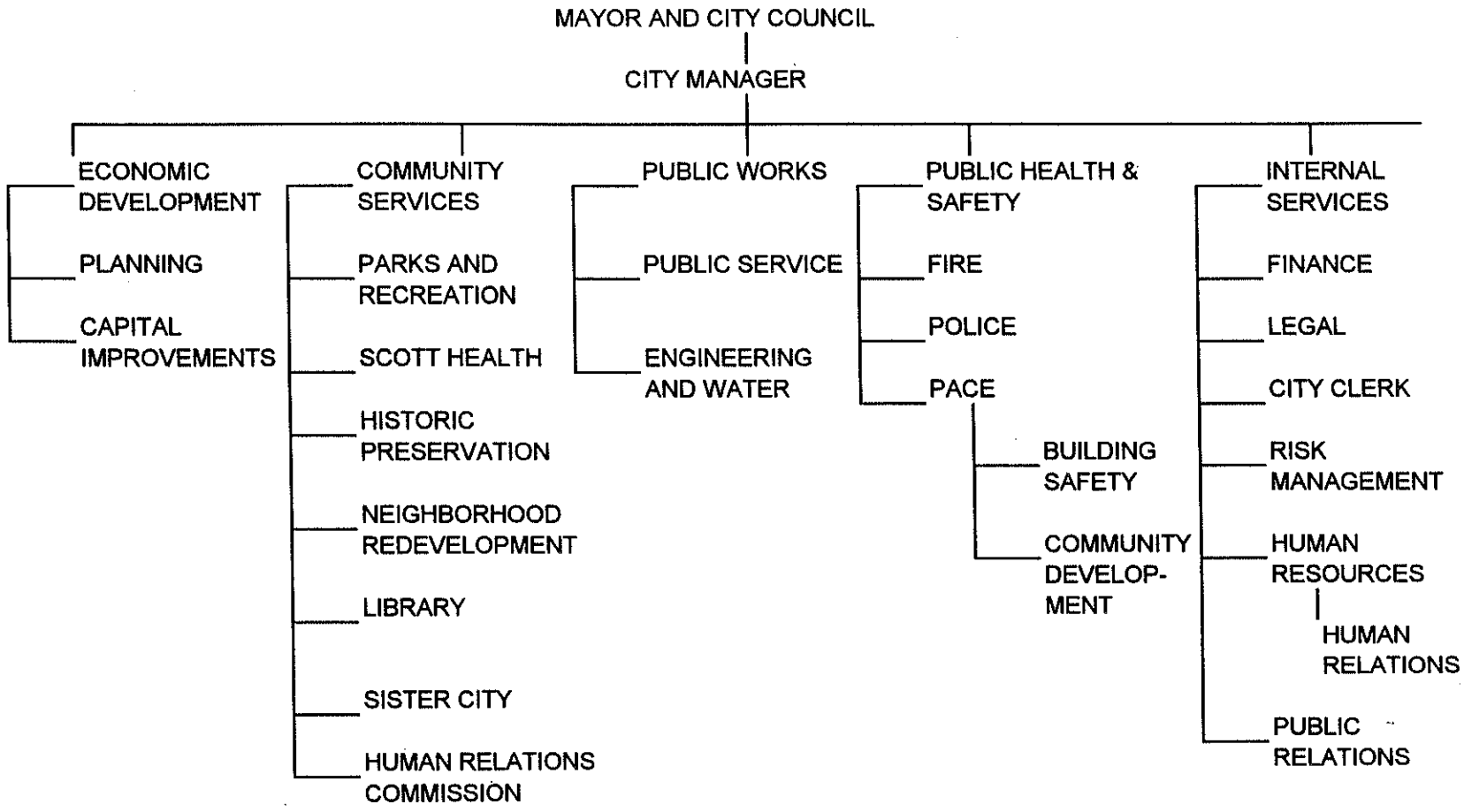
DIRECTOR OF HUMAN RESOURCES
Emily Bell

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
ECONOMIC DEVELOPMENT
PLANNING
CAPITAL IMPROVEMENTS
COMMUNITY SERVICES
PARKS AND RECREATION
SCOTT HEALTH
HISTORIC PRESERVATION
NEIGHBORHOOD REDEVELOPMENT
LIBRARY
SISTER CITY
HUMAN RELATIONS COMMISSION
PUBLIC WORKS
PUBLIC SERVICE
ENGINEERING AND WATER
PUBLIC HEALTH & SAFETY
FIRE
POLICE
PACE
BUILDING SAFETY
COMMUNITY DEVELOP-MENT
INTERNAL SERVICES
FINANCE
LEGAL
CITY CLERK
RISK MANAGEMENT
HUMAN RESOURCES
HUMAN RELATIONS
PUBLIC RELATIONS

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, 2000

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.

Anne Spray Kinney
President

Jeffrey L. Esser
Executive Director

FINANCIAL SECTION

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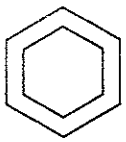
Walter Stephens, C.P.A.
Howard L. Runk, C.P.A.

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

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



Henning,Strouse,Jordan&Stephens

Certified Public Accountants

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, 2001, 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 Central Illinois Risk Pooling Authority, which represents 84 percent and 41 percent, respectively, of the assets and revenues of the Internal Service Funds, or 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 M 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 those governmental entities, is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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, based on our audit and the report of other auditors, 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, 2001, and the results of its operations and the cash flows of its proprietary and nonexpendable trust fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

2712 McGraw Drive • P.O. Box 247 • Bloomington, Illinois 61702-0247
Phone 309/663-1353 • Fax 309/663-0008 • http://www.hsjs.com

In accordance with *Government Auditing Standards*, we have also issued a report dated September 28, 2001 on our consideration of the City of Bloomington's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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
September 28, 2001

CITY OF BLOOMINGTON, ILLINOIS
All Fund Types and Account Groups
Combined Balance Sheet
April 30, 2001

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	2001	2000
Cash	$ 423,650	$ 1,744,191	$ 1,977	$ 3,125,211	$ 1,510,038	$ 531,165	$ 4,054,897	$ 0	$ 0	$ 11,391,129	$ 7,826,811
Investments (Notes A and C)	3,591,307	3,442,471	538,249	4,324,010	0	6,702,479	51,652,959	0	0	70,251,475	76,104,091
Receivables - net:											
Taxes - current levy (Note D)	7,690,068	4,498,022	1,593,464	0	0	699,921	0	0	0	14,481,475	11,532,064
Assessments	0	0	0	40,859	0	0	0	0	0	40,859	48,522
Loans	0	2,023,652	0	0	0	0	0	0	0	2,023,652	1,856,141
Accounts	152,015	31,454	0	0	1,424,471	308,643	2,704,688	0	0	4,621,271	4,972,843
Accrued interest	0	0	0	18,517	0	53,458	201,940	0	0	273,915	281,044
Securities sold	0	0	0	0	0	0	154	0	0	154	54,397
Due from:											
Other governmental units	0	129,585	0	0	0	0	0	0	0	129,585	156,386
Other funds (Note S)	906,380	852,283	1,328,563	4,570,870	1,955,767	279,016	1,979,118	0	0	11,871,997	13,460,129
Inventories (Note A)	271,143	0	0	0	85,798	136,936	0	0	0	493,877	455,785
Properties held for rehabilitation/ development (Note A)	0	239,985	0	0	0	0	0	0	0	239,985	211,150
Deposits and prepaids	7,735	0	0	0	0	283,146	0	0	0	290,881	211,868
Restricted cash and investments (Notes A and C)	0	0	0	0	0	0	7,932,393	0	0	7,932,393	8,805,755
Property and equipment - net (Notes A and E)	0	0	0	0	59,332,083	234,073	0	55,634,802	0	115,200,958	101,177,432
Amount to be provided for retirement of general long-term obligations	0	0	0	0	0	0	0	0	32,247,817	32,247,817	32,068,234
Total Assets	$ 13,042,298	$ 12,961,643	$ 3,462,253	$ 12,079,467	$ 64,308,157	$ 9,228,837	$ 68,526,149	$ 55,634,802	$ 32,247,817	$ 271,491,423	$ 259,222,652

- -Continued- -

CITY OF BLOOMINGTON, ILLINOIS
All Fund Types and Account Groups
Combined Balance Sheet - Continued
April 30, 2001

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	
Liabilities	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust	General Fixed Assets	General Long -Term Obligations	2001	2000
Vouchers payable	$ 1,132,761	$ 335,367	$ 0	$ 892,887	$ 587,528	$ 386,109	$ 104,024	$ 0	$ 0	$ 3,438,676	$ 2,918,548
Claims and judgments payable (Notes A and F)	0	0	0	0	0	3,807,250	0	0	0	3,807,250	2,501,676
Accrued expenses/ expenditures (Notes A and F)	0	0	0	0	147,922	24,413	0	0	4,624,948	4,797,283	2,223,466
Deposits payable	0	0	0	4,500	14,479	0	0	0	0	18,979	18,919
Due to other funds (Note S)	2,614,454	1,247,533	1,710,873	859,546	1,920,650	3,517,841	1,100	0	0	11,871,997	13,460,129
Deferred revenue:											
Taxes (Note D)	7,690,068	4,498,022	1,593,464	0	0	699,921	0	0	0	14,481,475	11,267,131
Assessments	0	0	0	40,859	0	0	0	0	0	40,859	48,522
Premiums	0	0	0	0	0	994,040	0	0	0	994,040	901,133
Other	89,033	0	0	0	0	0	0	0	0	89,033	48,915
General obligation bonds payable (Note F)	0	0	0	0	0	0	0	0	27,622,239	27,622,239	31,007,952
Total Liabilities	$ 11,526,316	$ 6,080,922	$ 3,304,337	$ 1,797,792	$ 2,670,579	$ 9,429,574	$ 105,124	$ 0	$ 32,247,187	$ 67,161,831	$ 64,396,391

- -Continued- -

CITY OF BLOOMINGTON, ILLINOIS
All Fund Types and Account Groups
Combined Balance Sheet - Continued
April 30, 2001

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	
Fund Equity	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust	General Fixed Assets	General Long -Term Obligations	2001	2000
Contributed capital	$ 0	$ 0	$ 0	$ 0	$ 21,388,461	$ 0	$ 0	$ 0	$ 0	$ 21,388,461	$ 21,388,461
Investment in general fixed assets	0	0	0	0	0	0	0	55,634,802	0	55,634,802	45,190,198
Retained earnings:											
Reserved for improvements and major systems repairs	0	0	0	0	246,234	0	0	0	0	246,234	644,099
Reserved for equipment replacement (Note L)	0	0	0	0	1,804,966	0	0	0	0	1,804,966	1,802,392
Reserved for Lake Bloomington Association	0	0	0	0	1,615	0	0	0	0	1,615	1,615
Unreserved (deficit)	0	0	0	0	38,196,302	(200,737)	0	0	0	37,995,565	34,896,304
Fund balance:											
Reserved for encumbrances (Note A)	227,537	299,218	0	1,693,930	0	0	386	0	0	2,221,071	4,372,232
Reserved for inventories	271,143	0	0	0	0	0	0	0	0	271,143	254,976
Reserved for employees' pension benefits (Note H)	0	0	0	0	0	0	58,355,756	0	0	58,355,756	60,768,104
Reserved for trust corpus	0	0	0	0	0	0	5,402,151	0	0	5,402,151	5,422,051
Reserved for rehabilitation/development programs (Note A)	0	2,187,587	0	0	0	0	0	0	0	2,187,587	2,113,722
Reserved for debt service (Note F)	0	0	1,868,789	0	0	0	0	0	0	1,868,789	1,714,776
Unreserved - undesignated	1,017,302	4,393,916	(1,710,873)	8,587,745	0	0	4,662,732	0	0	16,950,822	15,992,398
Total Fund Equity and Other Credits	$ 1,515,982	$ 6,880,721	$ 157,916	$ 10,281,675	$ 61,637,578	$ (200,737)	$ 68,421,025	$ 55,634,802	$ 0	$ 204,328,962	$ 194,561,328
Total Liabilities, Fund Equity and Other Credits	$ 13,042,298	$ 12,961,643	$ 3,462,253	$ 12,079,467	$ 64,308,157	$ 9,228,837	$ 68,526,149	$ 55,634,802	$ 32,247,187	$ 271,490,793	$ 258,957,719

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, 2001

	Governmental Fund Types				Fiduciary Fund Type	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	2001	2000
Revenues							
Taxes (Note D)	$ 34,339,761	$ 4,379,167	$ 2,234,372	$ 691,528	$ 0	$ 41,644,828	$ 36,811,845
Licenses and permits	1,079,035	0	0	0	0	1,079,035	1,216,482
Intergovernmental	4,970,956	4,731,351	341,000	0	458,578	10,501,885	10,649,276
Charges for services	4,447,559	98,045	0	0	407,974	4,953,578	4,452,042
Fines and forfeits	727,056	0	0	0	0	727,056	583,000
Investment income (loss)	860,898	221,033	71,410	133,600	(503,592)	783,349	1,772,426
Miscellaneous	1,467,542	420,436	0	764,478	209,971	2,862,427	3,118,722
Total Revenues	$ 47,892,807	$ 9,850,032	$ 2,646,782	$ 1,589,606	$ 572,931	$ 62,552,157	$ 58,603,793
Expenditures							
Current							
General government	$ 12,234,351	$ 668,736	$ 0	$ 632,001	$ 0	$ 13,535,088	$ 9,421,541
Public safety	19,110,768	0	0	0	0	19,110,768	14,300,240
Highways and streets	5,098,449	(15,866)	0	0	0	5,082,583	4,296,955
Sanitation	4,226,387	0	0	0	0	4,226,387	3,480,932
Health and welfare	0	0	0	0	693,635	693,635	589,981
Culture and recreation	7,544,613	3,062,261	0	0	402,054	11,008,928	9,086,972
Community development	0	1,479,015	0	0	0	1,479,015	1,715,366
Capital projects	0	0	0	9,712,087	0	9,712,087	5,608,933
Debt service							
Principal retirement	0	0	2,204,421	0	0	2,204,421	2,275,461
Interest and fiscal charges	0	0	1,671,935	0	0	1,671,935	1,745,805
Rebate to developers	0	0	0	0	0	0	0
Total Expenditures	$ 48,214,568	$ 5,194,146	$ 3,876,356	$ 10,344,088	$ 1,095,689	$ 68,724,847	$ 52,522,186
Excess (deficiency) of revenues over expenditures	$ (321,761)	$ 4,655,886	$ (1,229,574)	$ (8,754,482)	$ (522,758)	$ (6,172,690)	$ 6,081,607

- -Continued- -

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, 2001

	Governmental Fund Types				Fiduciary Fund Type	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	2001	2000
Other Financing Sources (Uses)							
Operating transfers in	$ 2,494,302	$ 562,268	$ 1,450,084	$ 9,768,014	$ 0	$ 14,274,668	$ 11,560,896
Operating transfers out	(4,881,345)	(2,626,044)	0	(1,503,374)	(59,808)	(9,070,571)	(10,664,911)
Total Other Financing Sources (Uses)	$ (2,387,043)	$ (2,063,776)	$ 1,450,084	$ 8,264,640	$ (59,808)	$ 5,204,097	$ 895,985
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (2,708,804)	$ 2,592,110	$ 220,510	$ (489,842)	$ (582,566)	$ (968,592)	$ 6,977,592
Fund Balance at Beginning of Year	4,224,786	4,288,611	(62,594)	10,771,517	10,647,835	29,870,155	22,892,563
Fund Balance at End of Year	$ 1,515,982	$ 6,880,721	$ 157,916	$ 10,281,675	$ 10,065,269	$ 28,901,563	$ 29,870,155
Pension Trust Funds - Fund balance reserved for employees' pension benefits (page 55)					58,355,756		
Total Fund Equity and Other Credits					$ 68,421,025		

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, 2001

	General Fund				
	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues					
Taxes (Note D)	$ 34,339,761	$ 0	$ 34,339,761	$ 34,372,530	$ (32,769)
Licenses and permits	1,079,035	0	1,079,035	1,061,061	17,974
Intergovernmental	4,970,956	0	4,970,956	5,563,261	(592,305)
Charges for services	4,447,559	0	4,447,559	3,781,993	665,566
Fines and forfeits	727,056	0	727,056	465,770	261,286
Investment income	860,898	0	860,898	685,000	175,898
Miscellaneous	1,467,542	0	1,467,542	1,574,923	(107,381)
Total Revenues	$ 47,892,807	$ 0	$ 47,892,807	$ 47,504,538	$ 388,269
Expenditures					
Current					
General government	$ 12,234,351	$ (173,081)	$ 12,061,270	$ 12,008,798	$ (52,472)
Public safety	19,110,768	(17,552)	19,093,216	18,879,226	(213,990)
Highways and streets	5,098,449	(71,721)	5,026,728	4,956,012	(70,716)
Sanitation	4,226,387	(166,868)	4,059,519	4,032,096	(27,423)
Culture and recreation	7,544,613	(3,230)	7,541,383	7,461,697	(79,686)
Total Expenditures	$ 48,214,568	$ (432,452)	$ 47,782,116	$ 47,337,829	$ (444,287)
Excess (deficiency) of revenues over expenditures	$ (321,761)	$ 432,452	$ 110,691	$ 166,709	$ (56,018)
Other Financing Sources (Uses)					
Operating transfers in	$ 2,494,302	$ 0	$ 2,494,302	$ 2,424,339	$ 69,963
Operating transfers out	(4,881,345)	(166,868)	(5,048,213)	(4,834,539)	(213,674)
Total Other Financing Sources (Uses)	$ (2,387,043)	$ (166,868)	$ (2,553,911)	$ (2,410,200)	$ (143,711)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (2,708,804)	$ 265,584	$ (2,443,220)	$ (2,243,491)	$ (199,729)
Fund Balance at Beginning of Year	4,224,786	(493,121)	3,731,665	3,731,665	0
Fund Balance at End of Year	$ 1,515,982	$ (227,537)	$ 1,288,445	$ 1,488,174	$ (199,729)

- -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, 2001

	Special Revenue Funds				
	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues					
Taxes (Note D)	$ 4,379,167	$ 0	$ 4,379,167	$ 4,370,663	$ 8,504
Intergovernmental	4,731,351	0	4,731,351	4,258,614	472,737
Charges for services	98,045	0	98,045	63,400	34,645
Investment income	221,033	0	221,033	88,200	132,833
Miscellaneous	420,436	118,140	538,576	483,516	55,060
Total Revenues	$ 9,850,032	$ 118,140	$ 9,968,171	$ 9,264,393	$ 703,779
Expenditures					
Current					
General government	$ 668,736	$ (297)	$ 668,439	$ 737,804	$ 69,365
Highways and streets	(15,866)	(47,642)	(63,508)	2,776,500	2,840,008
Culture and recreation	3,062,261	(183)	3,062,078	3,069,761	7,683
Community development	1,479,015	(53)	1,478,962	1,885,225	406,263
Total Expenditures	$ 5,194,146	$ (48,175)	$ 5,145,971	$ 8,469,290	$ 3,323,319
Excess (deficiency) of revenues over expenditures	$ 4,655,886	$ 166,315	$ 4,822,200	$ 795,103	$ 4,027,098
Other Financing Sources (Uses)					
Operating transfers in	$ 562,268	$ 0	$ 562,268	$ 468,969	$ 93,299
Operating transfers out	(2,626,044)	0	(2,626,044)	(2,592,546)	(33,498)
Total Other Financing Sources (Uses)	$ (2,063,776)	$ 0	$ (2,063,776)	$ (2,123,577)	$ 59,801
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ 2,592,110	$ 166,315	$ 2,758,424	$ (1,328,474)	$ 4,086,899
Fund Balance at Beginning of Year	4,288,611	(2,760,792)	1,527,819	1,527,819	0
Fund Balance at End of Year	$ 6,880,721	$ (2,594,477)	$ 4,286,243	$ 199,345	$ 4,086,899

- -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, 2001

	Debt Service Funds				
	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues					
Taxes (Note D)	$ 2,234,372	$ 0	$ 2,234,372	$ 2,342,002	$ (107,630)
Intergovernmental	341,000	1,045,607	1,386,607	341,000	1,045,607
Investment	71,410	0	71,410	4,800	66,610
Miscellaneous	0	0	0	53,046	(53,046)
Total Revenues	$ 2,646,782	$ 1,045,607	$ 3,692,389	$ 2,740,848	$ 951,541
Expenditures					
Debt service					
Principal retirement	$ 2,204,421	$ 992,036	$ 3,196,457	$ 3,491,457	$ 295,000
Interest and fiscal charges	1,671,935	53,571	1,725,506	1,996,634	271,128
Total Expenditures	$ 3,876,356	$ 1,045,607	$ 4,921,963	$ 5,488,091	$ 566,128
Excess (deficiency) of revenues over expenditures	$ (1,229,574)	$ 0	$ (1,229,574)	$ (2,747,243)	$ 1,517,669
Other Financing Sources (Uses)					
Operating transfers in	$ 1,450,084	$ 0	$ 1,450,084	$ 2,495,689	$ (1,045,605)
Operating transfers out	0	0	0	0	0
Total Other Financing Sources (Uses)	$ 1,450,084	$ 0	$ 1,450,084	$ 2,495,689	$ (1,045,605)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ 220,510	$ 0	$ 220,510	$ (251,554)	$ 472,064
Fund Balance at Beginning of Year	(33,054)	0	(33,054)	(33,054)	0
Fund Balance at End of Year	$ 187,456	$ 0	$ 187,456	$ (284,608)	$ 472,064
Funds without legally adopted budgets	(29,540)				
Fund Balance - All Debt Service Funds	$ 157,916				

- -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, 2001

	Capital Projects Funds				
	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues					
Taxes (Note D)	$ 691,528	$ 0	$ 691,528	$ 594,105	$ 97,423
Intergovernmental	0	0	0	745,630	(745,630)
Charges for services	0	0	0	0	0
Investment income	133,600	0	133,600	1,061	132,539
Miscellaneous	764,478	0	764,478	1,080,020	(315,542)
Total Revenues	$ 1,589,606	$ 0	$ 1,589,606	$ 2,420,816	$ (831,210)
Expenditures					
Current					
General government	$ 632,001	$ (480,013)	$ 151,988	$ 4,164,600	$ 4,012,612
Capital projects	9,712,087	(1,189,518)	8,522,569	8,660,827	138,258
Total Expenditures	$ 10,344,088	$ (1,669,531)	$ 8,674,557	$ 12,825,427	$ 4,150,870
Excess (deficiency) of revenues over expenditures	$ (8,754,482)	$ 1,669,531	$ (7,084,951)	$ (10,404,611)	$ 3,319,660
Other Financing Sources (Uses)					
Operating transfers in	$ 9,768,014	$ 0	$ 9,768,014	$ 9,762,014	$ 6,000
Operating transfers out	(1,503,374)	0	(1,503,374)	(1,503,374)	0
Proceeds from general obligation bonds	0	0	0	0	0
Total Other Financing Sources (Uses)	$ 8,264,640	$ 0	$ 8,264,640	$ 8,258,640	$ 6,000
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (489,842)	$ 1,669,531	$ 1,179,689	$ (2,145,971)	$ 3,325,660
Fund Balance at Beginning of Year	11,367,612	(3,363,461)	8,004,151	8,004,151	0
Fund Balance at End of Year	$ 10,877,770	$ (1,693,930)	$ 9,183,840	$ 5,858,180	$ 3,325,660
Funds without legally adopted budgets	(596,095)				
Fund Balance - All Capital Projects Funds	$ 10,281,675				

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, 2001

	Proprietary Fund Types		Total (Memorandum Only)	
	Enterprise	Internal Service	2001	2000
Operating Revenues				
Charges for services	$ 13,627,111	$ 6,608,016	$ 20,235,127	$ 19,219,138
Operating Expenses				
Salaries	$ 3,104,025	$ 628,722	$ 3,732,747	$ 3,374,534
Benefits	807,596	204,428	1,012,024	970,419
Contractual services	2,577,123	1,540,498	4,117,621	3,635,582
Claims incurred	0	4,125,343	4,125,343	2,909,524
Commodities	1,971,547	842,218	2,813,765	2,428,563
Miscellaneous	290,695	0	290,695	309,934
Depreciation and amortization	2,321,781	31,756	2,353,537	2,230,981
Total Operating Expenses	$ 11,072,767	$ 7,372,965	$ 18,445,732	$ 15,859,537
Operating income (loss)	$ 2,554,344	$ (764,949)	$ 1,789,395	$ 3,359,601
Nonoperating Revenues (Expenses)				
Investment income (loss)	$ 21,647	$ 93,885	$ 115,532	$ 931,380
Rent income	52,784	0	52,784	37,245
Taxes	0	699,051	699,051	699,811
Miscellaneous income	524,585	578,952	1,103,537	890,228
Interest expense	(35,924)	0	(35,924)	(94,981)
Dividends paid	0	(375,000)	(375,000)	(300,000)
Total Nonoperating Revenues (Expenses)	$ 563,092	$ 996,888	$ 1,559,980	$ 2,163,683
Income (loss) before operating transfers	$ 3,117,436	$ 231,939	$ 3,349,375	$ 5,523,284
Operating Transfers				
From other funds	$ 0	$ 0	$ 0	$ 0
To other funds	(871,553)	(43,685)	(915,238)	(895,985)
Net Transfers	$ (871,553)	$ (43,685)	$ (915,238)	$ (895,985)
Net income (loss)	$ 2,245,883	$ 188,254	$ 2,434,137	$ 4,627,299
Retained Earnings at Beginning of Year	38,003,234	(388,991)	37,614,243	32,986,944
Retained Earnings at End of Year	$ 40,249,117	$ (200,737)	$ 40,048,380	$ 37,614,243

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, 2001

	Proprietary Fund Types		Totals (Memorandum Only)	
	Enterprise	Internal Service	2001	2000
Cash flows from operating activities				
Cash received for services	$ 13,698,205	$ 0	$ 13,698,205	$ 13,293,853
Cash received for quasi-external transactions	0	6,506,767	6,506,767	5,848,196
Cash received for miscellaneous	661,234	375,000	1,036,234	846,285
Cash paid for wages and benefits	(3,896,426)	(567,825)	(4,464,251)	(4,119,308)
Cash paid for operating expenses	(4,714,231)	(5,434,443)	(10,148,674)	(9,287,863)
Net cash provided (used) by operating activities	$ 5,748,782	$ 879,499	$ 6,628,281	$ 6,581,163
Cash flows from investing activities				
Cash received from investment income	$ 21,647	$ 280,832	$ 302,479	$ 261,238
Proceeds from matured and sold investments	1,078	3,163,353	3,164,431	692,611
Purchase of investments	0	(3,612,153)	(3,612,153)	(1,552,839)
Net cash provided (used) by investing activities	$ 22,725	$ (167,968)	$ (145,243)	$ (598,990)
Cash flows from capital financing activities				
Payments for capital acquisitions	$ (5,833,871)	$ (28,363)	$ (5,862,234)	$ (6,969,616)
Bond principal payments	(992,036)	0	(992,036)	(1,384,324)
Interest payments	(53,571)	0	(53,571)	(128,323)
Net cash (used) by capital financing activities	$ (6,879,478)	$ (28,363)	$ (6,907,841)	$ (8,482,263)
Cash flows from non-capital financing activities				
Cash received from taxes	$ 0	$ 699,051	$ 699,051	$ 699,811
Cash transferred to other funds	(871,553)	(1,165,484)	(2,037,037)	(1,517,738)
Cash transferred from other funds	2,313,083	321,780	2,634,863	3,436,876
Cash paid for dividends	0	(375,000)	(375,000)	(300,000)
Net cash provided (used) by non-capital financing activities	$ 1,441,530	$ (519,653)	$ 921,877	$ 2,318,949
Net increase (decrease) in cash and cash equivalents	$ 333,559	$ 163,515	$ 497,074	$ (181,141)
Cash and cash equivalents at beginning of year	1,176,479	367,650	1,544,129	1,725,270
Cash and cash equivalents at end of year	$ 1,510,038	$ 531,165	$ 2,041,203	$ 1,544,129
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	$ 2,554,344	$ (764,949)	$ 1,789,395	$ 3,359,601
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Non-operating income (expenses)	577,369	375,000	952,369	898,815
Depreciation and amortization	2,321,781	31,756	2,353,537	2,231,680
(Increase) decrease in receivables	154,899	(21,744)	133,155	(113,082)
(Increase) decrease in inventory and prepaid expenses	(31,317)	(80,259)	(111,576)	(80,762)
Increase (decrease) in payables	156,451	1,246,789	1,403,240	284,893
Increase (decrease) in deposits payable	60	0	60	1,378
Increase (decrease) in vacation payable	15,195	0	15,195	11,983
Increase (decrease) in deferred revenue	0	92,906	92,906	(13,343)
Net cash provided (used) by operating activities	$ 5,748,782	$ 879,499	$ 6,628,281	$ 6,581,163

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 $177,677.

The accompanying notes are an integral part of this statement.

CITY OF BLOOMINGTON, ILLINOIS
Pension Trust Funds
Statements of Plan Net Assets
April 30, 2001 and 2000

	Police Pension	Fire Pension	Totals 2001	Totals 2000
Assets				
Cash and short-term investments	$ 374,373	$ 3,506,205	$ 3,880,578	$ 3,308,480
Receivables				
Employer contributions	$ 1,375,061	$ 1,329,627	$ 2,704,688	$ 2,618,888
Accrued interest	126,915	75,025	201,940	199,765
Other	0	154	154	62,451
Total receivables	$ 1,501,976	$ 1,404,806	$ 2,906,782	$ 2,881,104
Investments (Notes A, C and H)				
Deposits at financial institutions	$ 123,533	$ 511,731	$ 635,264	$ 417,702
U.S. government securities	2,316,682	5,432,641	7,749,323	2,187,254
U.S. government agencies and corporations	6,478,224	4,230,463	10,708,687	9,972,267
IPPFA Group Trust	1,355,811	0	1,355,811	1,216,180
Annuities	8,456,656	8,272,498	16,729,154	20,336,624
Mutual funds	8,412,145	4,623,884	13,036,029	18,884,803
Stocks	0	1,376,931	1,376,931	1,635,402
Total investments	$ 27,143,051	$ 24,448,148	$ 51,591,199	$ 54,650,232
Total assets	$ 29,019,400	$ 29,359,159	$ 58,378,559	$ 60,839,816
Liabilities				
Accounts payable	$ 15,336	$ 7,467	$ 22,803	$ 70,058
Due to brokers for securities purchased	0	0	0	1,654
Total liabilities	$ 15,336	$ 7,467	$ 22,803	$ 71,712
Net assets held in trust for pension benefits	$ 29,004,064	$ 29,351,692	$ 58,355,756	$ 60,768,104

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, 2001 and 20003

	Police Pension	Fire Pension	Totals 2001	Totals 2000
Additions				
Contributions				
Employer	$ 1,473,239	$ 1,427,900	$ 2,901,139	$ 2,818,197
Active members	607,852	360,527	968,379	892,967
	$ 2,081,091	$ 1,788,427	$ 3,869,518	$ 3,711,164
Investment income				
Net appreciation (depreciation) in fair value of investments	$ (2,437,129)	$ (2,719,977)	$ (5,157,106)	$ 4,744,772
Interest	587,090	516,995	1,104,085	1,048,732
Dividends	442,681	869,534	1,312,215	1,001,871
Total investment income	$ (1,407,358)	$ (1,333,448)	$ (2,740,806)	$ 6,795,375
Less investment expense	(31,786)	(31,418)	(63,204)	(48,359)
Net investment income	$ (1,439,144)	$ (1,364,866)	$ (2,804,010)	$ 6,747,016
Total additions	$ 641,947	$ 423,561	$ 1,065,508	$ 10,458,180
Deductions				
Benefit payments				
Retired members	$ 1,123,578	$ 1,087,683	$ 2,211,261	$ 2,017,451
Widows	348,279	206,972	555,251	474,298
Disability	114,633	466,658	581,291	497,780
Total benefit payments	$ 1,586,490	$ 1,761,313	$ 3,347,803	$ 2,989,529
Return of pension contributions to terminated members	45,503	0	45,503	11,321
Administrative expenses	39,884	44,666	84,550	81,871
Total deductions	$ 1,671,877	$ 1,805,979	$ 3,477,856	$ 3,082,721
Net increase	$ (1,029,930)	$ (1,382,418)	$ (2,412,348)	$ 7,375,459
Net assets held in trust for pension benefits at beginning of year	30,033,994	30,734,110	60,768,104	53,392,645
Net assets held in trust for pension benefits at end of year	$ 29,004,064	$ 29,351,692	$ 58,355,756	$ 60,768,104

The accompanying notes are an integral part of these statements.

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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, 2001.

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:

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.

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.

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

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.

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, Market Square TIF Redevelopment, Capital Project - Police Facility, Working Cash, Public Library Working Cash and J.M. Scott Health Care - Equipment Replacement 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.

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.

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 cost. 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".

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".

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.

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, 2001, is presented as follows:

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Excess (deficiency) of revenues and other financing sources over expenditures and other uses (non-GAAP budgetary basis)	($2,443,220)	$2,758,424	$220,510	$1,179,689
Adjustments:				
Encumbrances	265,584	48,175	-	1,669,531
Collection of loans	-	(118,139)	-	-
Unbudgeted funds	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses (GAAP basis)	($2,708,804)	$2,592,110	$220,510	($ 489,842)

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 City may also invest in money market mutual funds as detailed in Illinois Compiled Statutes 30 IL CS 235/2 and the pension trust funds may invest in investments in accordance with the rules and regulations established by the Department of Insurance, State of Illinois.

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

At year end, the City's carrying amount of deposits was $2,935,951 and the bank balance was $2,993,721. The bank balance was categorized as follows:

Category 1	$ 823,000
Category 3	2,170,721
	$2,993,721

NOTE C - CASH DEPOSITS AND INVESTMENTS - CONTINUED

At year end, the Fire and Police Pension Plans' carrying amount of deposits was $1,325,322 and the bank balance was $1,317,922. The bank balance was categorized as follows:

Category 1	$ 819,628
Uncollateralized	498,294
	$1,317,922

At year-end, the Central Illinois Risk Pooling Authority's carrying amount of deposits was $229,150 and the bank balance was $229,150. The bank balance was categorized as follows:

Category 1	$ 100,000
Uncollateralized	129,150
	$ 229,150

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:

	Category 1	Category 2	Category 3	Carrying amount	Fair value
Unrestricted:					
US Govt. Securities	$ 538,249	$-	$ -	$ 538,249	$ 538,249
Pension Funds:					
Police:					
US Govt. Securities	8,794,906	-	-	8,794,906	8,794,906
Fire:					
Stocks	1,376,931	-	-	1,376,931	1,376,931
US Govt. Securities	9,663,104	-	-	9,663,104	9,663,104
CIRPA:					
US Govt. Securities	3,432,980	-	-	3,432,980	3,432,980
Stocks	3,269,499	-	-	3,269,499	3,269,499
Totals	$27,075,669	$-	$ -	$27,075,669	$27,075,669

NOTE C - CASH DEPOSITS AND INVESTMENTS - CONTINUED

	Category 1	Category 2	Category 3	Carrying amount	Fair value
Investments not subject to categorization:					
The Illinois Funds:					
City Funds				$12,161,763	$12,161,763
Fire Pension Fund				755,742	755,742
Mutual Funds:					
Fire Pension Fund				4,623,884	4,623,884
Police Pension Fund				8,412,145	8,412,145
Restricted Funds				7,932,393	7,932,393
IPPFA Group Trust:					
Police Pension Fund				1,355,811	1,355,811
Annuities:					
Police Pension Fund				8,456,656	8,456,656
Fire Pension Fund				8,272,498	8,272,498
Money Market:					
City Funds				3,592,628	3,592,628
Police Pension Fund				157,038	157,038
Fire Pension Fund				2,277,741	2,277,741
Totals				$85,073,968	$85,073,968

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

Cash	$11,391,129
Investments	70,251,475
Restricted cash and investments	7,932,393
Total	$89,574,997
Cash on hand	$ 10,606
Carrying amount of deposits	4,490,423
Carrying amount of investments	85,073,968
Total	$89,574,997

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, 2000, upon which the 2000 levy was based, was $1,082,296,056. The estimated market value was $3,246,888,168, 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 1999 tax levy was extended at a rate of $1.3850 per $100 of assessed valuation for a total extension of $13,683,546. Collections of 99.43% of this total were received during the current year. The 2000 levy was extended at a rate of $1.3380 for a total of $14,481,446. Collections of this levy will be received during the year ended April 30, 2002.

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.

NOTE E - FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance 5/1/00	Transfers/ Additions	Transfers/ Deletions	Balance 4/30/01
Land	$ 2,715,334	$ 989,200	$ -	$ 3,704,534
Buildings	19,429,065	1,206,767	-	20,635,832
Improvements other than buildings	3,178,864	4,689,833	-	7,868,697
Machinery and equipment	19,866,935	4,455,788	896,984	23,425,739
Totals	$45,190,198	$11,341,588	$ 896,984	$55,634,802

A summary of Proprietary Fund type property, plant and equipment at April 30, 2001 follows:

	Enterprise	Internal Service	Total
Land	$ 4,304,040	$ -	$ 4,304,040
Buildings	23,124,849	286,557	23,411,406
Improvements other than buildings	63,818,914	-	63,818,914
Machinery and equipment	4,748,632	164,600	4,913,232
Totals	$95,996,435	$ 451,157	$96,447,592
Less: Accumulated depreciation	(36,664,352)	(217,084)	(36,881,436)
Net	$59,332,083	$ 234,073	$59,566,156

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, 2001:

	General Long-Term Obligations			Enterprise Funds
	General Obligation Bonds (Tax Supported)	Other Obligations Unscheduled Maturities	Total	Obligation Bonds (Revenue Supported)
Balance at April 30, 2000	$30,015,916	$ 2,052,318	$32,068,234	$ 992,036
Changes:				
Additional agreements with developers	$ -	$ 3,000,000	$ 3,000,000	$ -
Minimum payments to developers elapsed	-	(595,102)	(595,102)	-
Net change in unfunded pension contributions	-	96,082	96,082	-
Net change in accumulated unpaid vacation benefits	-	71,650	71,650	-
Accretion on zero coupon bonds	99,287	-	99,287	-
Other debt retired or recognized as current expenditures	(2,492,964)	-	(2,492,964)	(992,036)
Total changes	$(2,393,677)	$ 2,572,630	$ 178,953	$ (992,036)
Balance at April 30, 2001	$27,622,239	$ 4,624,948	$32,247,187	$ -

NOTE F - LONG-TERM OBLIGATIONS - CONTINUED

Bonds payable at April 30, 2001 are comprised of the following individual issues:

General Obligation Bonds:	Tax Supported
$2,250,000 Street Construction Market Square TIF and Central Bloomington TIF Bonds due December 1, 1998 to December 1, 2003, interest at 6.40%-8.40%	$ 630,000
$2,000,000 Parking Lot Acquisition Bonds due January 1, 2009, interest at 5.00%	2,000,000
$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	3,672,239
$3,500,000 1993 Corporate Purpose Bonds due December 1, 2006, interest at 4.10%-6.10%	2,065,000
$4,965,000 1994 Refunding Bonds due December 1, 2013, interest at 4.70%-7.00%	3,990,000
$11,650,000 1995 Corporate Purpose Bonds due December 1, 2010, interest at 5.20%-5.70%	9,175,000
$6,680,000 1996 Corporate Purpose Bonds due December 1, 2010, interest at 4.70%-6.20%	6,090,000
Total	$ 27,622,239

NOTE F - LONG-TERM OBLIGATIONS - CONTINUED

Other long-term obligations of the City at April 30, 2001 are as follows:

Unscheduled Maturities		
Agreements with developers		
Balance at April 30, 2000	$1,358,900	
Additional agreement with developers	3,000,000	
Payments to developers	(595,102)	
Balance at April 30, 2001		$3,763,798
Accumulated unpaid vacation benefits		
Balance at April 30, 2000	$ 789,500	
Vacation benefits earned	1,187,490	
Vacation benefits paid	(1,115,840)	
Balance at April 30, 2001		861,150
Unfunded portion of required pension contributions:		
Balance at April 30, 2000	$ (96,082)	
Annual required contribution	96,082	
Employer contributions	-	
Balance at April 30, 2001		-
Total		$4,624,948

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 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, 2001 is $17,134.

NOTE F - LONG-TERM OBLIGATIONS - CONTINUED

- The City will rebate to the redevelopers of Eastland Mall incremental sales tax revenue generated by businesses on the property annually. The maximum liability of the City is $3,000,000. The outstanding liability at April 30, 2001 is $2,409,838.

- 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, 2001 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 $2,015,600. The outstanding liability at April 30, 2001 is $1,080,860.

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, 2001, including interest payments of $10,615,019, are as follows:

Year Ended April 30	Bonds Payable: Tax Supported	Bonds Payable: Revenue Supported	Other Long-Term Obligations (Scheduled Maturities)	Total
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
2006	3,480,605	-	-	3,480,605
After 2006	20,595,648	-	-	20,595,648
Totals	$38,237,258	$ -	$ -	$38,237,258

The Debt Service Funds have a fund balance of $157,916 at April 30, 2001.

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.

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, 2001 as follows:

Market Square	$626,571
Central Bloomington	691,528

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 2000 was 9.78 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

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, 2000 was 32 years.

c. Annual Pension Cost

For December 31, 2000, the City's annual pension cost of $1,529,064 was equal to the City's required and actual contributions. The required contribution was determined as part of the December 31, 1998 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 of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. 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 1998 actuarial valuation were based on the 1993-1995 experience study. However, the 2000 actuarial valuation information shown on the following page is based on the assumptions based on the 1996-1998 experience study.

d. Trend Information

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/00	$ 1,529,064	100%	$ 0
12/31/99	1,509,908	100%	0
12/31/98	1,567,459	100%	0
12/31/97	1,465,302	100%	0
12/31/96	1,416,124	100%	0
12/31/95	1,364,606	100%	0
12/31/94	1,381,451	100%	0
12/31/93	1,307,020	100%	0
12/31/92	1,371,855	100%	0

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 2000 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 Percentage of Covered Payroll ((b-a)/c)
12/31/00	$41,993,596	$41,750,750	$ (242,846)	100.58%	$15,634,600	0.00%
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%
12/31/96	20,739,056	27,456,053	6,716,997	75.54%	12,436,723	54.01%
12/31/95	19,159,406	26,074,941	6,915,535	73.48%	11,807,409	58.57%
12/31/94	16,501,767	23,976,513	7,474,746	68.82%	11,240,445	66.50%
12/31/93	13,764,989	21,429,658	7,664,669	64.23%	10,669,548	71.84%
12/31/92	11,829,529	20,493,312	8,663,783	57.72%	10,020,856	86.46%

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, 2000) are as follows:

	Police	Fire
Annual required contribution	$1,344,184	$1,274,704
Interest on net pension obligation	(32,233)	(28,517)
Adjustment to annual required contribution	37,897	33,528
Annual pension cost	$1,349,848	$1,279,715
Contributions made	(1,443,833)	(1,374,364)
Increase (decrease) in net pension obligation	$ (93,985)	$ (94,649)
Net pension obligation beginning of year	(429,774)	(380,229)
Net pension obligation end of year	$ (523,759)	$ (474,878)

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, 2000 was 20.674 years.

THREE-YEAR TREND INFORMATION

Police

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
04/30/1998	$1,266,281	106.70%	$ (335,379)
04/30/1999	1,306,935	107.26%	(430,134)
04/30/2000	1,349,848	106.96%	(523,759)

Fire

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
04/30/1998	$1,181,064	107.29%	$ (285,136)
04/30/1999	1,263,409	107.50%	(380,229)
04/30/2000	1,279,715	107.40%	(474,878)

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

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 Percentage of Covered Payroll ((b-a)/c)
05/01/2000	$30,033,994	$39,924,283	$9,890,289	75.2%	$5,118,223	193.2%
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%

Fire

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 Percentage of Covered Payroll ((b-a)/c)
05/01/2000	$30,734,110	$37,029,757	$6,295,647	83.0%	$4,207,590	149.6%
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%

NOTE I - 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 $1,434,306 in lease and rental revenues was received by the City during the fiscal year ended April 30, 2001. Of this total, the Parking Fund received $672,266 which relates primarily to monthly rentals and the General Fund received $556,988 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, 2001:

Fiscal year ending April 30,	
2002	$ 86,369
2003	88,069
2004	89,869
2005	91,769
2006	42,000
Later Years	4,325,000
Total	$4,723,076

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, 2001 are as follows:

Fiscal year ending April 30,	
2002	$ 66,983
Total	$ 66,983

NOTE J - 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 K - 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.

NOTE K - 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 L - 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, 2001 for those services are as follows:

	Water	Sewer	Parking	Total
Operating revenues	$10,710,684	$2,117,935	$ 798,492	$13,627,111
Operating expenses				
Depreciation	$ 1,653,610	$ 494,520	$ 173,651	$ 2,321,781
Other	6,830,759	1,212,286	707,941	8,750,986
Totals	$ 8,484,369	$1,706,806	$ 881,592	$11,072,767
Operating income (loss)	$ 2,226,315	$ 411,129	$ (83,100)	$ 2,554,344
Net operating transfers in (out)	$ (353,590)	$ (492,963)	$ (25,000)	$ (871,553)
Net income (loss)	$ 2,114,656	$ 169,834	$ (38,607)	$ 2,245,883
Total assets	$52,472,395	$8,665,466	$3,170,296	$64,308,157
Net working capital (deficit)	$ 1,334,845	$1,094,742	$ (124,092)	$ 2,305,495
Long-term liabilities, gross	$ -	$ -	$ -	$ -
Total fund equity	$50,091,648	$8,609,418	$2,936,512	$61,637,578
Acquisition of property, plant and equipment	$ 4,443,188	$ 844,051	$ 546,632	$ 5,833,871

NOTE M - 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, 2001, is presented below.

Balance Sheet at June 30, 2001

Current Assets:		
Cash and investments	$2,078,530	
Accounts receivable	163,455	
Inventory	8,565	
Prepaid expenses	51,108	
Total current assets		$2,301,658
Property and Equipment - net		1,045,609
Total assets		$3,347,267
Current Liabilities:		
Advances from Town of Normal and City of Bloomington	$ 131,557	
Accounts payable, accrued expenses and other	279,229	
Total current liabilities		$ 410,786
Deferred Revenues		29,507
Fund Equity:		
Investment in fixed assets	$1,045,609	
Reserved	1,685,771	
Unreserved	175,594	
Total fund equity		2,906,974
Total liabilities and fund equity		$3,347,267

NOTE M - BLOOMINGTON-NORMAL PUBLIC TRANSIT SYSTEM – CONTINUED

Operations for Year Ended June 30, 2001

Revenues:	
Operating - primarily fares	$ 350,293
Federal funding	922,579
State of Illinois grants and reimbursements	1,570,001
City of Bloomington and Town of Normal subsidies	536,329
Nonoperating	92,829
Total revenues	$3,472,031
Expenditures	2,884,961
Excess of revenues over expenditures	$ 587,070
Fund Balance - Beginning of year	1,274,295
Fund Balance - End of year	$1,861,365

The City of Bloomington paid $334,420 in operating subsidies and advances to the System during the year ended April 30, 2001. 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 N - DEFICIT FUND BALANCES

Seven individual funds have deficit fund balances or retained earnings as of April 30, 2001 in the amounts reflected below:

Fund	Deficit Balance
Illinois Municipal Retirement	$ 439,145
1988 Bond Redemption	29,540
Market Square Bond Redemption	1,681,333
Market Square TIF Redevelopment	596,095
Judgment	3,088,324
Central Garage Services	273,758
Employee Group Health Care	279,019

NOTE N - 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 deficit will be absorbed by moving this item into the General Fund. The Employee Group Health Care Fund deficit will be controlled in the future through the budget process by controlling expenses. The 1988 Bond Redemption deficit will be absorbed by the General Fund. The Market Square Bond Redemption and Market Square TIF Redevelopment deficits will be amortized on a long-term basis via fund transfers from the General Fund. The Judgment Fund deficit is being amortized by dividends from CIRPA.

NOTE O - EXPENDITURES IN EXCESS OF BUDGET

Various individual funds had expenditures for the year ended April 30, 2001 in excess of budgeted amounts as follows:

Fund	Excess Expenditures Balance	Excess Expenditures Percentage
General	$ 444,287	.94
Illinois Municipal Retirement	2,487	.11
Task Force 6	1,898	1.26
Library Maintenance and Operation	4,468	.16

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, 2001 were legally permissible.

NOTE P - 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 Q - INDUSTRIAL REVENUE DEBT ISSUES

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

Description	Original Total Principal	Principal Balance at April 30, 2001
Westminster Village	$7,600,000	$ 2,845,076
Kroger- Economic development revenue bonds, Series A	2,800,000	1,315,000

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.

NOTE R - INTERFUND RECEIVABLES/PAYABLES

The detail of Interfund Receivables/Payables are as follows:

	Receivables	Payables
General	$ 906,380	$ 2,614,454
Illinois Municipal Retirement	-	360,344
Library Maintenance and Operation	30	23,737
Residential Rehabilitation Escrow	35,000	816,421
Community Development	817,253	47,031
General Bond and Interest	792,563	-
1988 Bond Redemption	-	29,540
Main Street Parking Bond Redemption	426,000	-
Central Bloomington Bond Redemption	110,000	-
Market Square Bond Redemption	-	1,681,333
Capital Improvements	1,835,996	-
Market Square TIF Redevelopment	-	596,095
1991 Southeast Improvement Bond	-	23,171
Equipment Purchase and Replacement	2,685,323	166,888
1995 Southwest Development	-	73,392
Central Bloomington TIF Redevelopment	49,551	-
Water	1,473,563	1,771,413
Sewer	447,204	8,796
Parking	35,000	140,441
Central Garage Service	-	392,246
Employee Group Health Care	279,016	-
Judgment	-	3,125,595
Working Cash	197,085	-
Park Dedication	1,234,953	-
Detention Basin	547,040	-
J.M. Scott Health Care	40	1,100
Totals	$11,871,997	$11,871,997

NOTE S - 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, 2001, 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, 2001: 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:

NOTE S - RISK MANAGEMENT - CONTINUED

	Employee Group Health Care	Judgment Fund	Central Illinois Risk Pooling Authority
Liability claims at May 1, 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	(1,986,678)	(7,795)	(689,972)
Liability claims at April 30, 2000	$ 297,725	$ 229,909	$ 1,974,042
Fiscal year ending April 30, 2001 claims and changes in estimates	2,727,036	(202,354)	2,259,675
Actual claim payments	(2,390,244)	-	(1,088,539)
Liability claims at April 30, 2001	$ 634,517	$ 27,555	$ 3,145,178

NOTE T - CONSTRUCTION COMMITMENTS

As of April 30, 2001, the City has several construction contract commitments to be financed from Capital Projects and Enterprise Funds' resources along with proceeds from a future bond issue.

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, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 423,650	$ 282,519
Investments	3,591,307	6,282,998
Receivables		
Taxes - current levy	7,690,068	7,369,756
Accounts	152,015	152,946
Town of Normal	0	34,626
Inventories	271,143	254,976
Due from other funds	906,380	716,820
Deposits	7,735	9,103
Total assets	$ 13,042,298	$ 15,103,744

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	$ 1,132,761	$ 1,400,287
Intergovernmental payable	0	0
Due to other funds	2,614,454	2,060,000
Deferred revenue		
Taxes	7,690,068	7,369,756
Other	89,033	48,915
Total liabilities	$ 11,526,316	$ 10,878,958
Fund balance		
Reserved for encumbrances	$ 227,537	$ 660,091
Reserved for inventories	271,143	254,976
Unreserved - undesignated	1,017,302	3,309,719
Total fund balance	$ 1,515,982	$ 4,224,786
Total liabilities and fund balance	$ 13,042,298	$ 15,103,744

CITY OF BLOOMINGTON, ILLINOIS

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Years ended April 30, 2001 and 2000

	2001	2000
Revenues		
Taxes	$ 34,339,761	$ 29,620,109
Licenses and permits	1,079,035	1,216,482
Intergovernmental	4,970,956	5,095,377
Charges for services	4,447,559	3,916,370
Fines and forfeits	727,056	583,000
Investment income	860,898	700,148
Miscellaneous	1,467,542	1,822,185
Total revenues	$ 47,892,807	$ 42,953,671
Expenditures		
General government	$ 12,234,351	$ 8,008,544
Public safety	19,110,768	14,300,240
Highways and streets	5,098,449	4,283,064
Sanitation	4,226,387	3,480,932
Culture and recreation	7,544,613	6,313,638
Total expenditures	$ 48,214,568	$ 36,386,418
Excess (deficiency) of revenues over expenditures	$ (321,761)	$ 6,567,253
Other Financing Sources (Uses)		
Operating transfers in	$ 2,494,302	$ 2,209,107
Operating transfers out	(4,881,345)	(8,093,856)
Total other financing sources (uses)	$ (2,387,043)	$ (5,884,749)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (2,708,804)	$ 682,504
Fund balance at beginning of year	4,224,786	3,542,282
Fund balance at end of year	$ 1,515,982	$ 4,224,786

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Taxes	$ 34,339,761	$ 0	$ 34,339,761	$ 34,372,530	$ (32,769)	$ 2,818,197
Licenses and permits	1,079,035	0	1,079,035	1,061,061	17,974	1,216,482
Intergovernmental	4,970,956	0	4,970,956	5,563,261	(592,305)	5,095,377
Charges for services	4,447,559	0	4,447,559	3,781,993	665,566	3,916,370
Fines and forfeits	727,056	0	727,056	465,770	261,286	583,000
Investment income	860,898	0	860,898	685,000	175,898	700,148
Miscellaneous	1,467,542	0	1,467,542	1,574,923	(107,381)	1,822,185
Total revenues	$ 47,892,807	$ 0	$ 47,892,807	$ 47,504,538	$ 388,269	$ 16,151,759
Expenditures						
General government	$ 12,234,351	$ (173,081)	$ 12,061,270	$ 12,008,798	$ (52,472)	$ 10,282,661
Public safety	19,110,768	(17,552)	19,093,216	18,879,226	(213,990)	18,146,765
Highways and streets	5,098,449	(71,721)	5,026,728	4,956,012	(70,716)	4,616,963
Sanitation	4,226,387	(166,868)	4,059,519	4,032,096	(27,423)	4,054,209
Culture and recreation	7,544,613	(3,230)	7,541,383	7,461,697	(79,686)	7,067,888
Total expenditures	$ 48,214,568	$ (432,452)	$ 47,782,116	$ 47,337,829	$ (444,287)	$ 44,168,486
Excess (deficiency) of revenues over expenditures	$ (321,761)	$ 432,452	$ 110,691	$ 166,709	$ (56,018)	$ (28,016,727)
Other Financing Sources (Uses)						
Operating transfers in	$ 2,494,302	$ 0	$ 2,494,302	$ 2,424,339	$ 69,963	$ 2,209,107
Operating transfers out	(4,881,345)	(166,868)	(5,048,213)	(4,834,539)	(213,674)	(3,462,524)
Total other financing sources (uses)	$ (2,387,043)	$ (166,868)	$ (2,553,911)	$ (2,410,200)	$ (143,711)	$ (1,253,417)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (2,708,804)	$ 265,584	$ (2,443,220)	$ (2,243,491)	$ (199,729)	$ (29,270,144)
Fund balance at beginning of year	4,224,786	(493,121)	3,731,665	3,731,665	0	3,381,700
Fund balance at end of year	$ 1,515,982	$ (227,537)	$ 1,288,445	$ 1,488,174	$ (199,729)	$ (25,888,444)

CITY OF BLOOMINGTON, ILLINOIS
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis)
Year ended April 30, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
General Government						
Legislative						
Salaries	$ 62,730	$ 0	$ 62,730	$ 63,422	$ 692	$ 61,361
Benefits	11,126	0	11,126	8,010	(3,116)	10,775
Contractual services	51,759	26,250	78,009	56,000	(22,009)	63,803
Commodities	8,374	1,987	10,361	4,100	(6,261)	5,000
Miscellaneous	168,818	0	168,818	64,200	(104,618)	33,200
Transfers	8,920	0	8,920	720	(8,200)	8,295
Total legislative	$ 311,727	$ 28,237	$ 339,964	$ 196,452	$ (143,512)	$ 182,434
City Manager						
Salaries	$ 280,066	$ 0	$ 280,066	$ 236,464	$ (43,602)	$ 224,558
Benefits	58,998	0	58,998	41,216	(17,782)	39,472
Contractual services	41,834	0	41,834	32,250	(9,584)	72,050
Commodities	14,877	0	14,877	9,500	(5,377)	11,467
Miscellaneous	10,396	0	10,396	10,500	104	0
Transfers	3,400	0	3,400	3,400	0	3,629
Total city manager	$ 409,571	$ 0	$ 409,571	$ 333,330	$ (76,241)	$ 351,176
Risk Management						
Salaries	$ 152,243	$ 0	$ 152,243	$ 268,754	$ 116,511	$ 100,878
Benefits	37,983	0	37,983	39,872	1,889	21,709
Contractual services	1,850,871	0	1,850,871	1,829,075	(21,796)	1,852,954
Commodities	7,838	(430)	7,408	4,050	(3,358)	8,062
Miscellaneous	0	0	0	0	0	(23)
Transfers	6,472	0	6,472	6,472	0	0
Total risk management	$ 2,055,407	$ (430)	$ 2,054,977	$ 2,148,223	$ 93,246	$ 1,983,580
Employee Safety						
Salaries	$ 33,586	$ 0	$ 33,586	$ 0	$ (33,586)	$ 69,941
Benefits	13,385	0	13,385	18,438	5,053	27,416
Contractual services	5,596	(1,170)	4,426	24,485	20,059	18,606
Commodities	13,573	(376)	13,197	20,015	6,818	11,383
Miscellaneous	300	0	300	16,500	16,200	693
Transfers	0	0	0	6,672	6,672	0
Total employee safety	$ 66,440	$ (1,546)	$ 64,894	$ 86,110	$ 21,216	$ 128,039

-Continued-

CITY OF BLOOMINGTON, ILLINOIS
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued
Year ended April 30, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
General Government - continued						
Employee Health						
Salaries	$ 46,496	$ 0	$ 46,496	$ 0	$ (46,496)	$ 46,029
Benefits	8,023	0	8,023	0	(8,023)	13,092
Contractual services	16,795	0	16,795	76,575	59,780	25,051
Commodities	2,009	0	2,009	4,700	2,691	2,008
Transfers	6,672	0	6,672	6,672	0	6,775
Total employee health	$ 79,995	$ 0	$ 79,995	$ 87,947	$ 7,952	$ 92,955
Compensation & Benefits						
Salaries	$ 26,444	$ 0	$ 26,444	$ 42,000	$ 15,556	$ 0
Benefits	2,919	0	2,919	0	(2,919)	0
Contractual services	8,128	0	8,128	0	(8,128)	0
Commodities	2,711	0	2,711	0	(2,711)	0
Transfers	2,050	0	2,050	0	(2,050)	0
Total compensation & benefits	$ 42,252	$ 0	$ 42,252	$ 42,000	$ (252)	$ 0
City Clerk						
Salaries	$ 107,204	$ 0	$ 107,204	$ 95,981	$ (11,223)	$ 103,031
Benefits	19,207	0	19,207	16,025	(3,182)	18,651
Contractual services	94,500	0	94,500	93,783	(717)	86,019
Commodities	32,687	0	32,687	35,632	2,945	40,182
Miscellaneous	38,809	0	38,809	58,332	19,523	37,818
Transfers	15,648	0	15,648	15,648	0	17,341
Total city clerk	$ 308,055	$ 0	$ 308,055	$ 315,401	$ 7,346	$ 303,042
Personnel						
Salaries	$ 200,520	$ 0	$ 200,520	$ 211,179	$ 10,659	$ 152,288
Benefits	34,441	0	34,441	38,115	3,674	26,720
Contractual services	194,736	2,636	197,372	159,081	(38,291)	102,539
Commodities	17,779	2,547	20,326	19,895	(431)	13,807
Miscellaneous	36,694	0	36,694	28,500	(8,194)	35,034
Transfers	4,197	0	4,197	4,197	0	3,568
Total personnel	$ 488,367	$ 5,183	$ 493,550	$ 460,967	$ (32,583)	$ 333,956

-Continued-

CITY OF BLOOMINGTON, ILLINOIS
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued
Year ended April 30, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
General Government - continued						
Community Relations						
Salaries	$ 34,716	$ 0	$ 34,716	$ 33,000	$ (1,716)	$ 76,838
Benefits	6,022	0	6,022	5,947	(75)	13,609
Contractual services	7,015	90	7,105	11,225	4,120	12,833
Commodities	4,771	0	4,771	4,076	(695)	9,868
Miscellaneous	21,215	0	21,215	17,525	(3,690)	25,172
Transfers	992	0	992	992	0	2,294
Total community relations	$ 74,731	$ 90	$ 74,821	$ 72,765	$ (2,056)	$ 140,614
Finance						
Salaries	$ 421,633	$ 0	$ 421,633	$ 420,165	$ (1,468)	$ 401,478
Benefits	79,914	0	79,914	70,150	(9,764)	80,050
Contractual services	170,383	31,497	201,880	244,934	43,054	91,127
Commodities	54,523	75	54,598	44,684	(9,914)	49,740
Miscellaneous	4,315	0	4,315	515	(3,800)	4,825
Transfers	14,062	0	14,062	14,062	0	16,263
Total finance	$ 744,830	$ 31,572	$ 776,402	$ 794,510	$ 18,108	$ 643,483
Computer Services						
Salaries	$ 302,204	$ 0	$ 302,204	$ 357,692	$ 55,488	$ 269,214
Benefits	52,707	0	52,707	69,093	16,386	49,090
Contractual services	443,514	45,095	488,609	538,205	49,596	367,320
Commodities	91,317	0	91,317	263,759	172,442	66,958
Capital outlay	0	0	0	0	0	1,834
Transfers	762,055	0	762,055	762,055	0	601,735
Total computer services	$ 1,651,797	$ 45,095	$ 1,696,892	$ 1,990,804	$ 293,912	$ 1,356,151

--Continued--

CITY OF BLOOMINGTON, ILLINOIS
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued
Year ended April 30, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
General Government - continued						
Legal						
Salaries	$ 227,716	$ 0	$ 227,716	$ 230,991	$ 3,275	$ 200,646
Benefits	39,931	0	39,931	45,008	5,077	35,614
Contractual services	27,803	(250)	27,553	50,298	22,745	19,664
Commodities	19,938	0	19,938	21,650	1,712	15,416
Miscellaneous	756	0	756	1,600	844	1,803
Transfers	2,118	0	2,118	2,118	0	1,718
Total legal	$ 318,262	$ (250)	$ 318,012	$ 351,665	$ 33,653	$ 274,861
City Hall Maintenance						
Salaries	$ 22,385	$ 0	$ 22,385	$ 57,693	$ 35,308	$ 0
Benefits	3,236	0	3,236	10,299	7,063	0
Contractual services	107,886	0	107,886	152,450	44,564	84,329
Commodities	160,479	333	160,812	190,720	29,908	138,745
Capital outlay	19,725	(220,273)	(200,548)	15,000	215,548	422,945
Transfers	23,579	0	23,579	23,579	0	56,187
Total city hall maintenance	$ 337,290	$ (219,940)	$ 117,350	$ 449,741	$ 332,391	$ 702,206
Contingency						
Contractual services	$ 399,798	$ 0	$ 399,798	$ 60,200	$ (339,598)	$ 152,790
Commodities	297	0	297	0	(297)	0
Rebates	595,102	0	595,102	625,000	29,898	46,386
Miscellaneous	488,886	(61,092)	427,794	412,000	(15,794)	94,202
Capital outlay	119,994	0	119,994	2,000	(117,994)	9,725
Transfers	0	0	0	0	0	0
Total contingency	$ 1,604,077	$ (61,092)	$ 1,542,985	$ 1,099,200	$ (443,785)	$ 303,103
Utility Tax						
Contractual services	$ 334,926	$ 0	$ 334,926	$ 400,000	$ 65,074	$ 314,754
Transfers	1,271,683	0	1,271,683	1,271,683	0	1,271,683
Total utility tax	$ 1,606,609	$ 0	$ 1,606,609	$ 1,671,683	$ 65,074	$ 1,586,437
Health and Dental Insurance Benefits	$ 2,134,941	$ 0	$ 2,134,941	$ 1,908,000	$ (226,941)	$ 1,900,624
Total general government	$ 12,234,351	$ (173,081)	$ 12,061,270	$ 12,008,798	$ (52,472)	$ 10,282,661

--Continued--

CITY OF BLOOMINGTON, ILLINOIS
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued
Year ended April 30, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Public Safety						
Police						
Salaries	$ 6,518,386	$ 0	$ 6,518,386	$ 6,758,375	$ 239,989	$ 6,160,259
Benefits	1,778,589	0	1,778,589	1,773,997	(4,592)	1,692,796
Contractual services	1,244,583	(9,424)	1,235,159	1,190,845	(44,314)	1,129,559
Commodities	244,550	0	244,550	198,100	(46,450)	266,086
Miscellaneous	240,932	0	240,932	28,735	(212,197)	130,280
Capital outlay	8,275	0	8,275	85,312	77,037	3,132
Transfers	456,761	0	456,761	431,417	(25,344)	627,112
Total police	$ 10,492,076	$ (9,424)	$ 10,482,652	$ 10,466,781	$ (15,871)	$ 10,009,224
Fire						
Salaries	$ 4,975,973	$ 0	$ 4,975,973	$ 4,965,472	$ (10,501)	$ 4,731,489
Benefits	1,702,467	0	1,702,467	1,608,140	(94,327)	1,536,802
Contractual services	241,601	444	242,045	228,972	(13,073)	249,979
Commodities	168,637	0	168,637	111,465	(57,172)	142,417
Miscellaneous	6,297	0	6,297	7,600	1,303	9,228
Capital outlay	0	0	0	0	0	0
Transfers	432,019	0	432,019	432,019	0	451,218
Total fire	$ 7,526,994	$ 444	$ 7,527,438	$ 7,353,668	$ (173,770)	$ 7,121,133
Planning and Code Enforcement						
Salaries	$ 731,716	$ 0	$ 731,716	$ 723,695	$ (8,021)	$ 695,570
Benefits	131,697	0	131,697	134,891	3,194	124,825
Contractual services	85,044	(8,572)	76,472	90,065	13,593	39,954
Commodities	46,675	0	46,675	38,664	(8,011)	38,777
Miscellaneous	15,847	0	15,847	16,000	153	27,225
Capital outlay	0	0	0	1,800	1,800	0
Transfers	19,607	0	19,607	19,607	0	16,923
Total planning and code enforcement	$ 1,030,586	$ (8,572)	$ 1,022,014	$ 1,024,722	$ 2,708	$ 943,274

--Continued--

CITY OF BLOOMINGTON, ILLINOIS
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued
Year ended April 30, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Public Safety - continued						
Board of Fire and Police Commissioners						
Salaries	$ 29,391	$ 0	$ 29,391	$ 15,000	$ (14,391)	$ 48,204
Benefits	2,177	0	2,177	1,148	(1,029)	3,930
Contractual services	28,731	0	28,731	16,851	(11,880)	20,149
Commodities	813	0	813	1,056	243	851
Total board of fire and police commissioners	$ 61,112	$ 0	$ 61,112	$ 34,055	$ (27,057)	$ 73,134
Total public safety	$ 19,110,768	$ (17,552)	$ 19,093,216	$ 18,093,797	$ (999,419)	$ 18,146,765
Highways and Streets						
Snow and Ice Control						
Salaries	$ 226,772	$ 0	$ 226,772	$ 229,087	$ 2,315	$ 127,395
Benefits	49,558	0	49,558	39,928	(9,630)	22,439
Contractual services	66,641	0	66,641	72,654	6,013	42,852
Commodities	228,178	0	228,178	207,000	(21,178)	221,026
Transfers	30,160	0	30,160	30,160	0	45,183
Total snow and ice control	$ 601,309	$ 0	$ 601,309	$ 578,829	$ (22,480)	$ 458,895
Administration (Public service and engineering)						
Salaries	$ 1,026,450	$ 0	$ 1,026,450	$ 1,101,932	$ 75,482	$ 980,386
Benefits	234,411	0	234,411	275,164	40,753	204,026
Contractual services	97,204	0	97,204	100,542	3,338	126,828
Commodities	136,987	(4,210)	132,777	87,845	(44,932)	114,339
Miscellaneous	1,262	0	1,262	3,000	1,738	7,477
Capital outlay	3,977	925	4,902	42,875	37,973	0
Transfers	140,119	0	140,119	140,120	1	94,285
Total administration	$ 1,640,410	$ (3,285)	$ 1,637,125	$ 1,751,478	$ 114,353	$ 1,527,341

–Continued–

CITY OF BLOOMINGTON, ILLINOIS
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued
Year ended April 30, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Highways and Streets - continued						
Street Maintenance						
Salaries	$ 713,800	$ 0	$ 713,800	$ 694,780	$ (19,020)	$ 612,742
Benefits	116,408	0	116,408	91,169	(25,239)	103,140
Contractual services	66,773	0	66,773	59,340	(7,433)	47,021
Commodities	278,981	(98,750)	180,231	167,190	(13,041)	280,150
Transfers	45,104	0	45,104	45,104	0	43,006
Total street maintenance	$ 1,221,066	$ (98,750)	$ 1,122,316	$ 1,057,583	$ (64,733)	$ 1,086,059
Traffic Control						
Salaries	$ 583,311	$ 0	$ 583,311	$ 513,399	$ (69,912)	$ 533,782
Benefits	99,665	0	99,665	91,319	(8,346)	93,702
Contractual services	86,777	(133)	86,644	75,800	(10,844)	82,867
Commodities	248,756	26,964	275,720	403,685	127,965	226,141
Transfers	0	0	0	31,166	31,166	51,547
Total traffic control	$ 1,018,509	$ 26,831	$ 1,045,340	$ 1,115,369	$ 70,029	$ 988,039
Street Lighting						
Salaries	$ 31,860	$ 0	$ 31,860	$ 23,600	$ (8,260)	$ 26,945
Benefits	5,145	0	5,145	4,253	(892)	4,800
Contractual services	18,964	3,483	22,447	18,900	(3,547)	19,630
Commodities	530,020	0	530,020	406,000	(124,020)	505,254
Transfers	31,166	0	31,166	0	(31,166)	0
Total street lighting	$ 617,155	$ 3,483	$ 620,638	$ 452,753	$ (167,885)	$ 556,629
Total highways and streets	$ 5,098,449	$ (71,721)	$ 5,026,728	$ 4,956,012	$ (70,716)	$ 4,616,963
Sanitation						
Refuse Collection and Disposal						
Salaries	$ 1,645,476	$ 0	$ 1,645,476	$ 1,706,143	$ 60,667	$ 1,561,654
Benefits	274,651	0	274,651	302,639	27,988	260,473
Contractual services	1,541,575	0	1,541,575	1,348,636	(192,939)	1,215,053
Commodities	27,321	0	27,321	29,475	2,154	36,471
Transfers	209,898	(166,868)	43,030	209,898	166,868	482,631
Total refuse collection and disposal	$ 3,698,921	$ (166,868)	$ 3,532,053	$ 3,596,791	$ 64,738	$ 3,556,282

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CITY OF BLOOMINGTON, ILLINOIS
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued
Year ended April 30, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Sanitation - continued						
Street Sweeping						
Salaries	$ 172,147	$ 0	$ 172,147	$ 125,054	$ (47,093)	$ 173,520
Benefits	30,378	0	30,378	21,796	(8,582)	31,056
Contractual services	76,325	0	76,325	65,000	(11,325)	61,531
Commodities	75	0	75	250	175	80
Transfers	46,558	0	46,558	46,558	0	61,363
Total street sweeping	$ 325,483	$ 0	$ 325,483	$ 258,658	$ (66,825)	$ 327,550
Weed Control						
Salaries	$ 112,594	$ 0	$ 112,594	$ 92,516	$ (20,078)	$ 101,518
Benefits	18,423	0	18,423	18,248	(175)	17,609
Contractual services	40,430	0	40,430	35,100	(5,330)	20,915
Commodities	1,253	0	1,253	1,500	247	1,052
Transfers	29,283	0	29,283	29,283	0	29,283
Total weed control	$ 201,983	$ 0	$ 201,983	$ 176,647	$ (25,336)	$ 170,377
Total sanitation	$ 4,226,387	$ (166,868)	$ 4,059,519	$ 4,032,096	$ (27,423)	$ 4,054,209
Culture and Recreation						
Parks						
Salaries	$ 1,095,148	$ 0	$ 1,095,148	$ 1,092,357	$ (2,791)	$ 977,033
Benefits	187,921	0	187,921	166,804	(21,117)	148,616
Contractual services	382,333	(5,803)	376,530	374,272	(2,258)	323,326
Commodities	170,558	1,412	171,970	154,428	(17,542)	166,660
Miscellaneous	70	4,000	4,070	0	(4,070)	4,783
Capital outlay	0	0	0	0	0	338
Transfers	161,572	0	161,572	161,572	0	206,770
Total parks	$ 1,997,602	$ (391)	$ 1,997,211	$ 1,949,433	$ (47,778)	$ 1,827,526

-Continued-

CITY OF BLOOMINGTON, ILLINOIS
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued
Year ended April 30, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Culture and Recreation - continued						
Recreation						
Salaries	$ 609,957	$ 0	$ 609,957	$ 606,728	$ (3,229)	$ 575,691
Benefits	97,110	0	97,110	90,142	(6,968)	85,222
Contractual services	270,913	0	270,913	265,204	(5,709)	239,747
Commodities	95,135	921	96,056	105,794	9,738	86,660
Miscellaneous	6,462	0	6,462	6,000	(462)	6,162
Capital outlay	0	0	0	0	0	0
Transfers	134,733	0	134,733	134,733	0	126,691
Total recreation	$ 1,214,310	$ 921	$ 1,215,231	$ 1,208,601	$ (6,630)	$ 1,120,173
Highland Golf Course						
Salaries	$ 319,762	$ 0	$ 319,762	$ 320,877	$ 1,115	$ 299,984
Benefits	51,498	0	51,498	48,303	(3,195)	39,932
Contractual services	154,073	(1,551)	152,522	140,700	(11,822)	145,855
Commodities	264,645	0	264,645	278,400	13,755	316,012
Miscellaneous	0	0	0	0	0	3,775
Capital outlay	9,514	0	9,514	10,000	486	12,920
Transfers	152,611	0	152,611	152,611	0	96,494
Total Highland golf course	$ 952,103	$ (1,551)	$ 950,552	$ 950,891	$ 339	$ 914,972
Prairie Vista Golf Course						
Salaries	$ 323,746	$ 0	$ 323,746	$ 342,257	$ 18,511	$ 339,138
Benefits	50,995	0	50,995	53,800	2,805	46,100
Contractual services	145,967	(7,260)	138,707	126,475	(12,232)	165,019
Commodities	301,748	0	301,748	277,800	(23,948)	299,679
Miscellaneous	0	0	0	0	0	3,133
Capital outlay	9,629	0	9,629	12,000	2,371	10,827
Transfers	114,420	0	114,420	114,420	0	144,036
Total Prairie Vista golf course	$ 946,505	$ (7,260)	$ 939,245	$ 926,752	$ (12,493)	$ 1,007,932

-Continued-

CITY OF BLOOMINGTON, ILLINOIS
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued
Year ended April 30, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Culture and Recreation - continued						
Fox Creek Golf Course (Den)						
Salaries	$ 424,234	$ 0	$ 424,234	$ 453,595	$ 29,361	$ 396,991
Benefits	62,121	0	62,121	55,601	(6,520)	49,081
Contractual services	194,627	1,668	196,295	172,215	(24,080)	154,668
Commodities	319,932	(2,578)	317,354	306,500	(10,854)	345,022
Miscellaneous	65	0	65	0	(65)	4,323
Capital outlay	7,541	0	7,541	12,000	4,459	10,713
Transfers	148,839	0	148,839	148,839	0	99,546
Total Fox Creek golf course	$ 1,157,359	$ (910)	$ 1,156,449	$ 1,148,750	$ (7,699)	$ 1,060,344
Miller Park Beach						
Salaries	$ 28,367	$ 0	$ 28,367	$ 20,709	$ (7,658)	$ 26,547
Benefits	2,878	0	2,878	2,031	(847)	2,468
Contractual services	1,450	0	1,450	3,125	1,675	874
Commodities	3,280	0	3,280	2,780	(500)	2,054
Miscellaneous	93	0	93	0	(93)	0
Transfers	4,534	0	4,534	4,534	0	6,169
Total Miller Park beach	$ 40,602	$ 0	$ 40,602	$ 33,179	$ (7,423)	$ 38,112
Holiday Pool						
Salaries	$ 56,829	$ 0	$ 56,829	$ 68,000	$ 11,171	$ 58,575
Benefits	5,397	0	5,397	6,169	772	5,435
Contractual services	6,806	0	6,806	11,450	4,644	14,326
Commodities	22,665	0	22,665	21,390	(1,275)	19,880
Miscellaneous	0	0	0	0	0	(25)
Capital outlay	0	0	0	0	0	0
Transfers	3,268	0	3,268	3,268	0	2,304
Total Holiday Pool	$ 94,965	$ 0	$ 94,965	$ 110,277	$ 15,312	$ 100,495

-Continued-

CITY OF BLOOMINGTON, ILLINOIS
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis) - Continued
Year ended April 30, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Culture and Recreation - continued						
O'Neil Pool						
Salaries	$ 66,585	$ 0	$ 66,585	$ 75,000	$ 8,415	$ 57,475
Benefits	6,140	0	6,140	6,737	597	5,379
Contractual services	13,274	0	13,274	15,880	2,606	10,824
Commodities	32,575	0	32,575	23,015	(9,560)	23,047
Capital outlay	0	0	0	0	0	0
Transfers	8,569	0	8,569	8,569	0	5,694
Total O'Neil Pool	$ 127,143	$ 0	$ 127,143	$ 129,201	$ 2,058	$ 102,419
Zoo Program						
Salaries	$ 467,465	$ 0	$ 467,465	$ 460,502	$ (6,963)	$ 419,699
Benefits	82,797	0	82,797	80,994	(1,803)	72,656
Contractual services	71,496	53	71,549	70,510	(1,039)	63,671
Commodities	123,962	4,940	128,902	106,540	(22,362)	118,101
Miscellaneous	2,261	26	2,287	4,750	2,463	2,696
Capital outlay	5,262	0	5,262	15,000	9,738	2,109
Transfers	11,578	0	11,578	11,578	0	11,433
Total zoo program	$ 764,821	$ 5,019	$ 769,840	$ 749,874	$ (19,966)	$ 690,365
Forestry						
Salaries	$ 115,606	$ 0	$ 115,606	$ 114,868	$ (738)	$ 102,582
Benefits	20,698	(183)	20,515	21,950	1,435	16,517
Contractual services	30,457	0	30,457	33,382	2,925	9,523
Commodities	34,373	1,125	35,498	36,470	972	36,772
Capital outlay	0	0	0	0	0	0
Transfers	48,069	0	48,069	48,069	0	40,156
Total forestry	$ 249,203	$ 942	$ 250,145	$ 254,739	$ 4,594	$ 205,550
Total culture and recreation	$ 7,544,613	$ (3,230)	$ 7,541,383	$ 7,461,697	$ (79,686)	$ 7,067,888
Total expenditures	$ 48,214,568	$ (432,452)	$ 47,782,116	$ 47,337,829	$ (444,287)	$ 44,168,486

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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.

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, 2001
With Comparative Totals for April 30, 2000

	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	Task Force "6" Grant Fund
ASSETS								
Cash	$ 52	$ 169,539	$ 16,362	$ 46,188	$ 35,968	$ 52,141	$ 1,163,750	$ 65,330
Investments	0	2,805,369	0	0	0	0	0	0
Receivables								
Taxes - current levy	1,984,606	0	0	0	0	0	0	0
State of Illinois	0	129,585	0	0	0	0	0	0
Accounts	0	30,600	0	0	0	0	0	0
Loans, net of allowance for uncollectibles	0	0	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0	0	0
Properties held for rehabilitation/redevelopment	0	0	0	0	0	0	0	0
Total assets	$ 1,984,658	$ 3,135,093	$ 16,362	$ 46,188	$ 35,968	$ 52,141	$ 1,163,750	$ 65,330
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Vouchers payable	$ 78,853	$ 0	$ 11,100	$ 8,098	$ 27,938	$ 1,811	$ 0	$ 6,026
Due to other funds	360,344	0	0	0	0	0	0	0
Deferred revenue - taxes	1,984,606	0	0	0	0	0	0	0
Total liabilities	$ 2,423,803	$ 0	$ 11,100	$ 8,098	$ 27,938	$ 1,811	$ 0	$ 6,026
FUND BALANCE								
Reserved for encumbrances	$ 0	$ 299,165	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Reserved for rehabilitation/ redevelopment programs	0	0	0	0	0	0	0	0
Unreserved - undesignated	(439,145)	2,835,928	5,262	38,090	8,030	50,330	1,163,750	59,304
Total fund balance	$ (439,145)	$ 3,135,093	$ 5,262	$ 38,090	$ 8,030	$ 50,330	$ 1,163,750	$ 59,304
Total liabilities and fund balance	$ 1,984,658	$ 3,135,093	$ 16,362	$ 46,188	$ 35,968	$ 52,141	$ 1,163,750	$ 65,330

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CITY OF BLOOMINGTON, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET - Continued
April 30, 2001
With Comparative Totals for April 30, 2000

	Bloomington Public Library Funds						Totals	
	Maintenance and Operation	Equipment Replacement	Drug Enforcement Fund	Residential Rehabilitation Escrow Fund	Community Development Fund	IHDA Grant Fund	2001	2000
ASSETS								
Cash	$ 450	$ 54,423	$ 115,159	$ 5,300	$ 3,732	$ 15,797	$ 1,744,191	$ 549,828
Investments	295,072	342,030	0	0	0	0	3,442,471	1,457,371
Receivables								
Taxes - current levy	2,513,416	0	0	0	0	0	4,498,022	4,206,350
State of Illinois	0	0	0	0	0	0	129,585	121,760
Accounts	46	0	0	0	808	0	31,454	66,827
Loans, net of allowance for uncollectibles	0	0	0	2,023,652	0	0	2,023,652	1,856,141
Due from other funds	30	0	0	35,000	817,253	0	852,283	1,866,428
Properties held for rehabilitation/redevelopment	0	0	0	15,079	224,906	0	239,985	211,150
Total assets	$ 2,809,014	$ 396,453	$ 115,159	$ 2,079,031	$ 1,046,699	$ 15,797	$ 12,961,643	$ 10,335,855
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Vouchers payable	$ 98,891	$ 10,694	$ 1,468	$ 0	$ 87,732	$ 2,756	$ 335,367	$ 231,211
Due to other funds	23,737	0	0	816,421	47,031	0	1,247,533	1,609,683
Deferred revenue - taxes	2,513,416	0	0	0	0	0	4,498,022	4,206,350
Total liabilities	$ 2,636,044	$ 10,694	$ 1,468	$ 816,421	$ 134,763	$ 2,756	$ 6,080,922	$ 6,047,244
FUND BALANCE								
Reserved for encumbrances	$ 0	$ 0	$ 53	$ 0	$ 0	$ 0	$ 299,218	$ 347,210
Reserved for rehabilitation/ redevelopment programs	0	0	0	1,262,610	911,936	13,041	2,187,587	2,113,722
Unreserved - undesignated	172,970	385,759	113,638	0	0	0	4,393,916	1,827,679
Total fund balance	$ 172,970	$ 385,759	$ 113,691	$ 1,262,610	$ 911,936	$ 13,041	$ 6,880,721	$ 4,288,611
Total liabilities and fund balance	$ 2,809,014	$ 396,453	$ 115,159	$ 2,079,031	$ 1,046,699	$ 15,797	$ 12,961,643	$ 10,335,855

CITY OF BLOOMINGTON, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCE
For the year ended April 30, 2001
With Comparative Totals for the year ended April 30, 2000

	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	Task Force "6" Grant Fund
Revenues								
Taxes	$ 1,832,787	$ 0	$ 173,201	$ 0	$ 0	$ 0	$ 0	$ 0
Intergovernmental	450,000	1,746,454	0	71,571	300,820	6,262	383,276	118,613
Charges for services	0	0	0	0	0	0	0	0
Interest	0	120,719	0	0	0	0	0	2,929
Miscellaneous	0	6,471	0	29,522	180	19,367	0	0
Total revenues	$ 2,282,787	$ 1,873,644	$ 173,201	$ 101,093	$ 301,000	$ 25,629	$ 383,276	$ 121,542
Expenditures								
General government	$ 0	$ 0	$ 167,257	$ 0	$ 280,394	$ 28,404	$ 0	$ 152,100
Highways and streets	0	(15,866)	0	0	0	0	0	0
Culture and recreation	0	0	0	239,777	0	0	0	0
Community development	0	0	0	0	0	0	0	0
Total expenditures	$ 0	$ (15,866)	$ 167,257	$ 239,777	$ 280,394	$ 28,404	$ 0	$ 152,100
Excess (deficiency) of revenues over expenditures	$ 2,282,787	$ 1,889,510	$ 5,944	$ (138,684)	$ 20,606	$ (2,775)	$ 383,276	$ (30,558)
Other Financing Sources (Uses)								
Operating transfers in	$ 48,868	$ 0	$ 0	$ 107,356	$ 0	$ 8,200	$ 0	$ 0
Operating transfers out	(2,069,963)	0	0	(1,581)	0	0	(182,000)	0
Total other financing sources (uses)	$ (2,021,095)	$ 0	$ 0	$ 105,775	$ 0	$ 8,200	$ (182,000)	$ 0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ 261,692	$ 1,889,510	$ 5,944	$ (32,909)	$ 20,606	$ 5,425	$ 201,276	$ (30,558)
Fund balance, beginning of year	(700,837)	1,245,583	(682)	70,999	(12,576)	44,905	962,474	89,862
Fund balance, end of year	$ (439,145)	$ 3,135,093	$ 5,262	$ 38,090	$ 8,030	$ 50,330	$ 1,163,750	$ 59,304

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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, 2001
With Comparative Totals for the year ended April 30, 2000

	Bloomington Public Library Funds						Totals	
	Maintenance and Operation	Equipment Replacement	Drug Enforcement Fund	Residential Rehabilitation Escrow Fund	Community Development Fund	IHDA Grant Fund	2001	2000
Revenues								
Taxes	$ 2,373,179	$ 0	$ 0	$ 0	$ 0	$ 0	$ 4,379,167	$ 4,188,609
Intergovernmental	199,153	4,500	0	0	987,178	463,524	4,731,351	4,843,086
Charges for services	34,110	0	0	0	63,935	0	98,045	58,163
Interest	86,858	0	0	10,527	0	0	221,033	90,378
Miscellaneous	250,098		87,135	8,285	19,378	0	420,436	306,193
Total revenues	$ 2,943,398	$ 4,500	$ 87,135	$ 18,812	$ 1,070,491	$ 463,524	$ 9,850,032	$ 9,486,429
Expenditures								
General government	$ 0	$ 0	$ 40,581	$ 0	$ 0	$ 0	$ 668,736	$ 764,361
Highways and streets	0	0	0	0	0	0	(15,866)	13,891
Culture and recreation	2,735,423	87,061	0	0	0	0	3,062,261	2,770,219
Community development	0	0	0	0	1,055,774	423,241	1,479,015	1,715,366
Total expenditures	$ 2,735,423	$ 87,061	$ 40,581	$ 0	$ 1,055,774	$ 423,241	$ 5,194,146	$ 5,263,837
Excess (deficiency) of revenues over expenditures	$ 207,975	$ (82,561)	$ 46,554	$ 18,812	$ 14,717	$ 40,283	$ 4,655,886	$ 4,222,592
Other Financing Sources (Uses)								
Operating transfers in	$ 0	$ 159,500	$ 25,344	$ 0	$ 213,000	$ 0	$ 562,268	$ 587,181
Operating transfers out	(159,500)	0	0	(168,000)	0	(45,000)	(2,626,044)	(2,463,083)
Total other financing sources (uses)	$ (159,500)	$ 159,500	$ 25,344	$ (168,000)	$ 213,000	$ (45,000)	$ (2,063,776)	$ (1,875,902)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ 48,475	$ 76,939	$ 71,898	$ (149,188)	$ 227,717	$ (4,717)	$ 2,592,110	$ 2,346,690
Fund balance, beginning of year	124,495	308,820	41,793	1,411,798	684,219	17,758	4,288,611	1,941,921
Fund balance, end of year	$ 172,970	$ 385,759	$ 113,691	$ 1,262,610	$ 911,936	$ 13,041	$ 6,880,721	$ 4,288,611

CITY OF BLOOMINGTON, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 52	$ 963
Investments	0	0
Receivables		
Taxes - current levy	1,984,606	1,835,177
Total assets	$ 1,984,658	$ 1,836,140

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	$ 78,853	$ 79,800
Due to other funds	360,344	622,000
Deferred revenue		
Taxes	1,984,606	1,835,177
Total liabilities	$ 2,423,803	$ 2,536,977
Fund balance		
Unreserved - undesignated	(439,145)	(700,837)
Total liabilities and fund balance	$ 1,984,658	$ 1,836,140

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Taxes	$ 1,832,787	$ 0	$ 1,832,787	$ 1,835,274	$ (2,487)	$ 1,764,211
Intergovernmental	450,000	0	450,000	450,000	0	450,000
Total revenues	$ 2,282,787	$ 0	$ 2,282,787	$ 2,285,274	$ (2,487)	$ 2,214,211
Expenditures						
General government						
City contribution to IMRF and social security	$ 0	$ 0	$ 0	$ 0	$ 0	$ 72,844
Excess (deficiency) of revenues over expenditures	$ 2,282,787	$ 0	$ 2,282,787	$ 2,285,274	$ (2,487)	$ 2,141,367
Other Financing Sources (Uses)						
Operating transfers in	$ 48,868	$ 0	$ 48,868	$ 0	$ 48,868	$ 0
Operating transfers out	(2,069,963)	0	(2,069,963)	(2,030,000)	(39,963)	(1,801,402)
Total other financing sources (uses)	$ (2,021,095)	$ 0	$ (2,021,095)	$ (2,030,000)	$ 8,905	$ (1,801,402)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ 261,692	$ 0	$ 261,692	$ 255,274	$ 6,418	$ 339,965
Fund balance at beginning of year	(700,837)	0	(700,837)	(700,837)	0	(1,040,802)
Fund balance at end of year	$ (439,145)	$ 0	$ (439,145)	$ (445,563)	$ 6,418	$ (700,837)

CITY OF BLOOMINGTON, ILLINOIS

MOTOR FUEL TAX FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 169,539	$ 196,659
Investments	2,805,369	871,906
Receivables		
State of Illinois	129,585	121,760
Accounts	30,600	30,600
Due from other funds	0	24,658
Total assets	$ 3,135,093	$ 1,245,583

LIABILITIES AND FUND BALANCE

Liabilities		
Due to other funds	$ 0	$ 0
Fund balance		
Reserved for encumbrances	$ 299,165	$ 346,807
Unreserved - undesignated	2,835,928	898,776
Total fund balance	$ 3,135,093	$ 1,245,583
Total liabilities and fund balance	$ 3,135,093	$ 1,245,583

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Intergovernmental						
State of Illinois	$ 1,746,454	$ 0	$ 1,746,454	$ 1,420,000	$ 326,454	$ 1,665,855
Town of Normal	0	0	0	0	0	0
Interest	120,719	0	120,719	50,000	70,719	23,399
Miscellaneous	6,471	0	6,471	0	6,471	25,500
Total revenues	$ 1,873,644	$ 0	$ 1,873,644	$ 1,470,000	$ 403,644	$ 1,714,754
Expenditures						
Highways and streets						
Contractual services	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Construction and improvements	(15,866)	(47,642)	(63,508)	2,776,500	2,840,008	336,408
Total expenditures	$ (15,866)	$ (47,642)	$ (63,508)	$ 2,776,500	$ 2,840,008	$ 336,408
Excess (deficiency) of revenues over expenditures	$ 1,889,510	$ 47,642	$ 1,937,152	$ (1,306,500)	$ 3,243,652	$ 1,378,346
Fund balance at beginning of year	1,245,583	(346,807)	898,776	898,776	0	(479,570)
Fund balance at end of year	$ 3,135,093	$ (299,165)	$ 2,835,928	$ (407,724)	$ 3,243,652	$ 898,776

CITY OF BLOOMINGTON, ILLINOIS

HOTEL / MOTEL TAX FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 16,362	$ 14,787
Due from other funds	0	0
Total assets	$ 16,362	$ 14,787

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	$ 11,100	$ 15,469
Fund balance		
Unreserved - undesignated	5,262	(682)
Total liabilities and fund balance	$ 16,362	$ 14,787

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Taxes	$ 173,201	$ 0	$ 173,201	$ 160,000	$ 13,201	$ 193,238
Expenditures						
General government						
Transfer to local tourism bureau	167,257	0	167,257	170,000	2,743	193,920
Excess (deficiency) of revenues over expenditures	$ 5,944	$ 0	$ 5,944	$ (10,000)	$ 15,944	$ (682)
Fund balance at beginning of year	(682)	0	(682)	(682)	0	0
Fund balance at end of year	$ 5,262	$ 0	$ 5,262	$ (10,682)	$ 15,944	$ (682)

CITY OF BLOOMINGTON, ILLINOIS

SPECIAL OLYMPICS AND RECREATION FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 46,188	$ 59,618
Due from other funds	0	16,000
Total assets	$ 46,188	$ 75,618

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	$ 8,098	$ 4,619
Fund balance		
Reserved for encumbrances	$ 0	$ 0
Unreserved - undesignated	38,090	70,999
Total fund balance	$ 38,090	$ 70,999
Total liabilities and fund balance	$ 46,188	$ 75,618

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Intergovernmental						
Town of Normal	$ 71,571	$ 0	$ 71,571	$ 71,571	$ 0	$ 67,318
Miscellaneous						
Donations and fees	29,522	0	29,522	31,312	(1,790)	38,188
Total revenues	$ 101,093	$ 0	$ 101,093	$ 102,883	$ (1,790)	$ 105,506
Expenditures						
Culture and recreation						
Salaries	$ 168,029	$ 0	$ 168,029	$ 184,193	$ 16,164	$ 152,185
Benefits	28,608	0	28,608	17,521	(11,087)	19,943
Contractual services	19,765	0	19,765	22,489	2,724	28,196
Commodities	12,997	(183)	12,814	15,802	2,988	21,479
Miscellaneous	10,378	0	10,378	11,301	923	558
Total expenditures	$ 239,777	$ (183)	$ 239,594	$ 251,306	$ 11,712	$ 222,361
Excess (deficiency) of revenues over expenditures	$ (138,684)	$ 183	$ (138,501)	$ (148,423)	$ 9,922	$ (116,855)
Other Financing Sources (Uses)						
Operating transfers in	$ 107,356	$ 0	$ 107,356	$ 107,356	$ 0	$ 100,978
Operating transfers out	(1,581)	0	(1,581)	(996)	585	(1,433)
Total other financing sources (uses)	$ 105,775	$ 0	$ 105,775	$ 106,360	$ 585	$ 99,545
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (32,909)	$ 183	$ (32,726)	$ (42,063)	$ 10,507	$ (17,310)
Fund balance at beginning of year	70,999	0	70,999	70,999	0	88,309
Fund balance at end of year	$ 38,090	$ 183	$ 38,273	$ 28,936	$ 10,507	$ 70,999

CITY OF BLOOMINGTON, ILLINOIS

BOARD OF ELECTIONS FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 35,968	$ 3,424
Due from other funds	0	0
Total assets	$ 35,968	$ 3,424

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	$ 27,938	$ 0
Due to other funds	0	16,000
Total liabilities	$ 27,938	$ 16,000
Fund balance		
Reserved for encumbrances	$ 0	$ 350
Unreserved - undesignated	8,030	(12,926)
Total fund balance	$ 8,030	$ (12,576)
Total liabilities and fund balance	$ 35,968	$ 3,424

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Intergovernmental						
Election commission reimbursement	$ 294,220	$ 0	$ 294,220	$ 270,000	$ 24,220	$ 281,556
State voter registration reimbursement	6,600	0	6,600	3,000	3,600	2,675
Investment income	0	0	0	0	0	0
Miscellaneous	180	0	180	320	(140)	536
Total revenues	$ 301,000	$ 0	$ 301,000	$ 273,320	$ 27,680	$ 284,767
Expenditures						
General government						
Salaries	$ 70,251	$ 0	$ 70,251	$ 40,000	$ (30,251)	$ 48,836
Benefits	2,424	0	2,424	2,000	(424)	2,148
Contractual services	124,803	(350)	124,453	107,600	(16,853)	85,220
Commodities	43,953	0	43,953	34,900	(9,053)	47,836
Miscellaneous	0	0	0	0	0	0
Capital outlay	38,963	0	38,963	2,000	(36,963)	7,650
Transfer to County of McLean	0	0	0	100,000	100,000	100,000
Total expenditures	$ 280,394	$ (350)	$ 280,044	$ 286,500	$ 6,456	$ 291,690
Excess (deficiency) of revenues over expenditures	$ 20,606	$ 350	$ 20,956	$ (13,180)	$ 34,136	$ (6,923)
Fund balance at beginning of year	(12,576)	(350)	(12,926)	(12,926)	0	(6,003)
Fund balance at end of year	$ 8,030	$ 0	$ 8,030	$ (26,106)	$ 34,136	$ (12,926)

CITY OF BLOOMINGTON, ILLINOIS

SISTER CITY PROGRAM FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 52,141	$ 44,905
Due from other funds	0	0
Total assets	$ 52,141	$ 44,905

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	$ 1,811	$ 0
Fund balance		
Unreserved - undesignated	50,330	44,905
Total liabilities and fund balance	$ 52,141	$ 44,905

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Intergovernmental						
Town of Normal	$ 6,262	$ 0	$ 6,262	$ 6,262	$ 0	$ 7,935
Miscellaneous						
Donations	18,916	0	18,916	3,900	15,016	6,816
Reimbursements	451	0	451	18,000	(17,549)	7,500
Total revenues	$ 25,629	$ 0	$ 25,629	$ 28,162	$ (2,533)	$ 22,251
Expenditures						
General government						
Contractual services	$ 18,818	$ 0	$ 18,818	$ 22,900	$ 4,082	$ 17,010
Commodities	960	0	960	2,100	1,140	100
Miscellaneous	8,626	0	8,626	9,425	799	8,319
Total expenditures	$ 28,404	$ 0	$ 28,404	$ 34,425	$ 6,021	$ 25,429
Excess (deficiency) of revenues over expenditures	$ (2,775)	$ 0	$ (2,775)	$ (6,263)	$ 3,488	$ (3,178)
Other Financing Sources (Uses)						
Operating transfers in	8,200	0	8,200	6,263	1,937	7,955
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ 5,425	$ 0	$ 5,425	$ 0	$ 5,425	$ 4,777
Fund balance at beginning of year	44,905	0	44,905	44,905	0	40,128
Fund balance at end of year	$ 50,330	$ 0	$ 50,330	$ 44,905	$ 5,425	$ 44,905

CITY OF BLOOMINGTON, ILLINOIS

ENTERPRISE ZONE FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 1,163,750	$ 2,474
Due from other funds	0	960,000
Total assets	$ 1,163,750	$ 962,474

LIABILITIES AND FUND BALANCE

Liabilities		
Due to other funds	$ 0	$ 0
Total liabilities	$ 0	$ 0
Fund balance		
Unreserved - undesignated	$ 1,163,750	$ 962,474
Total liabilities and fund balance	$ 1,163,750	$ 962,474

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Intergovernmental						
Town of Normal	$ 383,276	$ 0	$ 383,276	$ 228,094	$ 155,182	$ 453,337
Total revenues	$ 383,276	$ 0	$ 383,276	$ 228,094	$ 155,182	$ 453,337
Expenditures						
General government						
Transfer to Town of Normal	$ 0	$ 0	$ 0	$ 31,827	$ 31,827	$ 26,761
Land and permanent improvements	0	0	0	0	0	0
Total expenditures	$ 0	$ 0	$ 0	$ 31,827	$ 31,827	$ 26,761
Excess (deficiency) of revenues over expenditures	$ 383,276	$ 0	$ 383,276	$ 196,267	$ 187,009	$ 426,576
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	$ 201,276	$ 0	$ 201,276	$ 14,267	$ 187,009	$ 244,576
Fund balance at beginning of year	962,474	0	962,474	962,474	0	717,898
Fund balance at end of year	$ 1,163,750	$ 0	$ 1,163,750	$ 976,741	$ 187,009	$ 962,474

CITY OF BLOOMINGTON, ILLINOIS

TASK FORCE "6" GRANT FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 65,330	$ 93,194
Total assets	$ 65,330	$ 93,194

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	$ 6,026	$ 3,332
Fund balance		
Unreserved - undesignated	59,304	89,862
Total liabilities and fund balance	$ 65,330	$ 93,194

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Intergovernmental						
Matching funds - fines	$ 40,038	$ 0	$ 40,038	$ 55,000	$ (14,962)	$ 47,647
Federal grant	78,575	0	78,575	77,798	777	67,904
Investment income	2,929	0	2,929	2,000	929	2,765
Miscellaneous	0	0	0	404	(404)	0
Total revenues	$ 121,542	$ 0	$ 121,542	$ 135,202	$ (13,660)	$ 118,316
Expenditures						
General government						
Contractual services	$ 21,996	$ 0	$ 21,996	$ 77,086	$ 55,090	$ 17,015
Commodities	24,187	0	24,187	17,256	(6,931)	24,227
Miscellaneous	92,810	0	92,810	40,860	(51,950)	75,032
Capital outlay	13,107	0	13,107	15,000	1,893	0
Total expenditures	$ 152,100	$ 0	$ 152,100	$ 150,202	$ (1,898)	$ 116,274
Excess (deficiency) of revenues over expenditures	$ (30,558)	$ 0	$ (30,558)	$ (15,000)	$ (15,558)	$ 2,042
Fund balance at beginning of year	89,862	0	89,862	89,862	0	87,820
Fund balance at end of year	$ 59,304	$ 0	$ 59,304	$ 74,862	$ (15,558)	$ 89,862

CITY OF BLOOMINGTON, ILLINOIS

BLOOMINGTON PUBLIC LIBRARY - MAINTENANCE AND OPERATION FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 450	$ 1,573
Investments	295,072	585,465
Receivables		
Taxes - current levy	2,513,416	2,371,173
Accounts	46	36,013
Due from other funds	30	0
Total assets	$ 2,809,014	$ 2,994,224

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	$ 98,891	$ 93,310
Due to other funds	23,737	405,246
Deferred revenue		
Taxes	2,513,416	2,371,173
Total liabilities	$ 2,636,044	$ 2,869,729
Fund balance		
Unreserved - undesignated	172,970	124,495
Total liabilities and fund balance	$ 2,809,014	$ 2,994,224

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Taxes	$ 2,373,179	$ 0	$ 2,373,179	$ 2,375,389	$ (2,210)	$ 2,231,160
Intergovernmental						
Replacement tax	115,197	0	115,197	115,197	0	110,429
State grants	83,956	0	83,956	81,589	2,367	89,045
Charges for services						
Copies	6,911	0	6,911	12,400	(5,489)	8,258
Rentals and fees	27,199	0	27,199	33,000	(5,801)	30,944
Investment income	86,858	0	86,858	30,000	56,858	52,760
Miscellaneous	250,098	0	250,098	229,880	20,218	245,218
Total revenues	$ 2,943,398	$ 0	$ 2,943,398	$ 2,877,455	$ 65,943	$ 2,767,814
Expenditures						
Culture and recreation						
Salaries	$ 1,437,310	$ 0	$ 1,437,310	$ 1,442,000	$ 4,690	$ 1,330,960
Benefits	379,768	0	379,768	404,905	25,137	361,222
Contractual services	319,246	0	319,246	292,000	(27,246)	287,234
Commodities	584,551	0	584,551	583,550	(1,001)	510,766
Miscellaneous	5,744	0	5,744	7,500	1,756	3,039
Capital outlay	8,804	0	8,804	1,000	(7,804)	19,553
Total expenditures	$ 2,735,423	$ 0	$ 2,735,423	$ 2,730,955	$ (4,468)	$ 2,512,824
Excess (deficiency) of revenues over expenditures	$ 207,975	$ 0	$ 207,975	$ 146,500	$ 61,475	$ 254,990
Other Financing Sources (Uses)						
Operating transfers in	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Operating transfers out	(159,500)	0	(159,500)	(159,500)	0	(169,000)
Total other financing sources (uses)	$ (159,500)	$ 0	$ (159,500)	$ (159,500)	$ 0	$ (169,000)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ 48,475	$ 0	$ 48,475	$ (13,000)	$ 61,475	$ 85,990
Fund balance at beginning of year	124,495	0	124,495	124,495	0	38,505
Fund balance at end of year	$ 172,970	$ 0	$ 172,970	$ 111,495	$ 61,475	$ 124,495

CITY OF BLOOMINGTON, ILLINOIS

BLOOMINGTON PUBLIC LIBRARY - EQUIPMENT REPLACEMENT FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 54,423	$ 14,287
Investments	342,030	0
Due from other funds	0	300,000
Total assets	$ 396,453	$ 314,287

LIABILITIES AND FUND BALANCE

Liabilities	$ 10,694	$ 5,467
Fund balance		
Unreserved - undesignated	385,759	308,820
Total liabilities and fund balance	$ 396,453	$ 314,287

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
State grants	$ 4,500	$ 0	$ 4,500	$ 0	$ 4,500	$ 0
Expenditures						
Culture and recreation						
Capital outlay	87,061	0	87,061	87,500	439	34,851
Excess (deficiency) of revenues over expenditures	$ (82,561)	$ 0	$ (82,561)	$ (87,500)	$ 4,939	$ (34,851)
Other Financing Sources (Uses)						
Operating transfers in	159,500	0	159,500	159,500	0	169,000
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ 76,939	$ 0	$ 76,939	$ 72,000	$ 4,939	$ 134,149
Fund balance at beginning of year	308,820	0	308,820	308,820	0	174,671
Fund balance at end of year	$ 385,759	$ 0	$ 385,759	$ 380,820	$ 4,939	$ 308,820

CITY OF BLOOMINGTON, ILLINOIS

DRUG ENFORCEMENT FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 115,159	$ 41,793
Total assets	$ 115,159	$ 41,793

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	$ 1,468	$ 0
Fund balance		
Reserved for encumbrances	$ 53	$ 0
Unreserved - undesignated	113,638	41,793
Total fund balance	$ 113,691	$ 41,793
Total liabilities and fund balance	$ 115,159	$ 41,793

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Miscellaneous						
Confiscated property	$ 87,135	$ 0	$ 87,135	$ 63,000	$ 24,135	$ 56,554
Expenditures						
General government						
Drug Enforcement						
Contractual services	$ 9,482	$ 0	$ 9,482	$ 1,850	$ (7,632)	$ 0
Commodities	8,591	53	8,644	10,000	1,356	7,040
Miscellaneous	0	0	0	5,000	5,000	5,000
Capital outlay	3,472	0	3,472	11,000	7,528	22,133
Total Drug Enforcement	$ 21,545	$ 53	$ 21,598	$ 27,850	$ 6,252	$ 34,173
Dare						
Contractual services	$ 10,166	$ 0	$ 10,166	$ 12,200	$ 2,034	$ 0
Commodities	8,870	0	8,870	24,800	15,930	0
Total Dare	$ 19,036	$ 0	$ 19,036	$ 37,000	$ 17,964	$ 0
Total expenditures	$ 40,581	$ 53	$ 40,634	$ 64,850	$ 24,216	$ 34,173
Excess (deficiency) of revenues over expenditures	$ 46,554	$ (53)	$ 46,501	$ (1,850)	$ (81)	$ 22,381
Other Financing Sources (Uses)						
Operating transfers in	25,344	0	25,344	0	25,344	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ 71,898	$ (53)	$ 71,845	$ (1,850)	$ 25,263	$ 22,381
Fund balance at beginning of year	41,793	0	41,793	41,793	0	19,412
Fund balance at end of year	$ 113,691	$ (53)	$ 113,638	$ 39,943	$ 25,263	$ 41,793

CITY OF BLOOMINGTON, ILLINOIS

RESIDENTIAL REHABILITATION ESCROW FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 5,300	$ 36,348
Savings accounts	0	0
Receivables		
Loans, net of allowance for uncollectibles of $115,000 in 2001 and 2000	2,023,652	1,856,141
Due from other funds	35,000	35,000
Properties held for rehabilitation	15,079	15,079
Total assets	$ 2,079,031	$ 1,942,568

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	$ 0	$ 0
Due to other funds	816,421	530,770
Total liabilities	$ 816,421	$ 530,770
Fund balance		
Reserved for rehabilitation programs	1,262,610	1,411,798
Total liabilities and fund balance	$ 2,079,031	$ 1,942,568

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Investment income	$ 10,527	$ 0	$ 10,527	$ 6,200	$ 4,327	$ 11,454
Miscellaneous						
Miscellaneous	0	0	0	0	0	252
Rehabilitation loan principal repayments	8,285	118,140	126,425	133,600	(7,175)	234,636
Total revenues	$ 18,812	$ 118,140	$ 136,952	$ 139,800	$ (2,848)	$ 246,342
Expenditures						
Community development						
Salaries	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Benefits	0	0	0	0	0	0
Total expenditures	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Excess (deficiency) of revenues over expenditures	$ 18,812	$ 118,140	$ 136,952	$ 139,800	$ (2,848)	$ 246,342
Other Financing Sources (Uses)						
Operating transfers in	$ 0	$ 0	$ 0	$ 2,000	$ (2,000)	$ 0
Operating transfers out	(168,000)	0	(168,000)	(168,000)	0	(309,248)
Total other financing sources (uses)	$ (168,000)	$ 0	$ (168,000)	$ (166,000)	$ (2,000)	$ (309,248)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (149,188)	$ 118,140	$ (31,048)	$ (26,200)	$ (4,848)	$ (62,906)
Fund balance at beginning of year	1,411,798	(1,673,448)	(261,650)	1,411,798	0	34,101
Fund balance at end of year	$ 1,262,610	$ (1,555,308)	$ (292,698)	$ 1,385,598	$ (4,848)	$ (28,805)

CITY OF BLOOMINGTON, ILLINOIS

COMMUNITY DEVELOPMENT FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 3,732	$ 21,145
Receivables		
Accounts	808	214
Due from other funds	817,253	530,770
Properties held for development	224,906	196,071
Total assets	$ 1,046,699	$ 748,200

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	$ 87,732	$ 28,314
Due to other funds	47,031	35,667
Total liabilities	$ 134,763	$ 63,981
Fund balance		
Reserved for encumbrances	$ 0	$ 53
Reserved for development programs	911,936	684,166
Total fund balance	$ 911,936	$ 684,219
Total liabilities and fund balance	$ 1,046,699	$ 748,200

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Intergovernmental						
Federal grants	$ 987,178	$ 0	$ 987,178	$ 1,031,953	$ (44,775)	$ 1,157,812
State grants	0	0	0	0	0	0
Charges for services - property rentals	63,935	0	63,935	18,000	45,935	18,961
Miscellaneous						
Reimbursed legal fees	2,808	0	2,808	2,000	808	4,389
Sale of property	16,513	0	16,513	1,000	15,513	(84,732)
Miscellaneous	57	0	57	100	(43)	4,181
Total revenues	$ 1,070,491	$ 0	$ 1,070,491	$ 1,053,053	$ 17,438	$ 1,100,611
Expenditures						
Community development						
Administration and general	$ 183,061	$ (53)	$ 183,008	$ 203,132	$ 20,124	$ 170,408
Code enforcement	210,290	0	210,290	228,918	18,628	246,746
Rehabilitation	275,864	0	275,864	556,704	280,840	498,342
Capital improvements	81,263	0	81,263	123,418	42,155	205,408
Community service	31,972	0	31,972	32,000	28	105,038
Continuum of care	273,324	0	273,324	294,953	21,629	232,180
Total expenditures	$ 1,055,774	$ (53)	$ 1,055,721	$ 1,439,125	$ 383,404	$ 1,458,122
Excess (deficiency) of revenues over expenditures	$ 14,717	$ 53	$ 14,770	$ (386,072)	$ 400,842	$ (357,511)
Other Financing Sources (Uses)						
Operating transfers in	213,000	0	213,000	193,850	19,150	309,248
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ 227,717	$ 53	$ 227,770	$ (192,222)	$ 419,992	$ (48,263)
Fund balance at beginning of year	684,219	(740,187)	(55,968)	(55,968)	0	(7,705)
Fund balance at end of year	$ 911,936	$ (740,134)	$ 171,802	$ (248,190)	$ 419,992	$ (55,968)

CITY OF BLOOMINGTON, ILLINOIS
COMMUNITY DEVELOPMENT FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Non-GAAP Budgetary Basis)
Year ended April 30, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Administration and General						
Salaries	$ 91,406	$ 0	$ 91,406	$ 80,466	$ (10,940)	$ 62,943
Benefits	22,711	0	22,711	21,796	(915)	23,065
Contractual services	29,358	0	29,358	49,770	20,412	57,130
Commodities	24,715	(53)	24,662	23,100	(1,562)	24,706
Capital outlay	12,558	0	12,558	28,000	15,442	550
Miscellaneous	2,313	0	2,313	0	(2,313)	2,014
Total administration and general	$ 183,061	$ (53)	$ 183,008	$ 203,132	$ 20,124	$ 170,408
Code Enforcement						
Salaries	$ 106,145	$ 0	$ 106,145	$ 99,300	$ (6,845)	$ 79,238
Benefits	28,054	0	28,054	24,286	(3,768)	24,550
Contractual services	65,414	0	65,414	102,332	36,918	142,933
Commodities	429	0	429	500	71	25
Capital outlay	10,248	0	10,248	2,500	(7,748)	0
Total code enforcement	$ 210,290	$ 0	$ 210,290	$ 228,918	$ 18,628	$ 246,746
Rehabilitation						
Salaries	$ 123,469	0	$ 123,469	$ 121,801	$ (1,668)	$ 88,343
Benefits	35,024	0	35,024	30,630	(4,394)	30,507
Contractual services	30,726	0	30,726	19,273	(11,453)	24,597
Commodities	5,518	0	5,518	0	(5,518)	88
Capital outlay	18,178	0	18,178	0	(18,178)	0
Rehabilitation costs	62,949	0	62,949	385,000	322,051	354,807
Total rehabilitation	$ 275,864	$ 0	$ 275,864	$ 556,704	$ 280,840	$ 498,342
Capital Improvements						
Salaries	$ 7,862	$ 0	$ 7,862	$ 6,720	$ (1,142)	$ 10,276
Benefits	2,031	0	2,031	1,812	(219)	2,571
Contractual services	13,469	0	13,469	18,386	4,917	23,165
Commodities	3,017	0	3,017	2,500	(517)	2,667
Land and permanent improvements	54,884	0	54,884	90,000	35,116	163,633
Miscellaneous	0	0	0	4,000	4,000	3,096
Total capital improvements	$ 81,263	$ 0	$ 81,263	$ 123,418	$ 42,155	$ 205,408
Community Service						
Contractual services	$ 31,972	$ 0	$ 31,972	$ 32,000	$ 28	$ 105,038
Continuum of Care						
Rehabilitation costs	$ 273,324	$ 0	$ 273,324	$ 294,953	$ 21,629	$ 232,180
Total expenditures	$ 1,055,774	$ (53)	$ 1,055,721	$ 1,439,125	$ 383,404	$ 1,458,122

CITY OF BLOOMINGTON, ILLINOIS

IHDA GRANT FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 15,797	$ 18,658
Total assets	$ 15,797	$ 18,658

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	$ 2,756	$ 900
Due to other funds	0	0
Total liabilities	$ 2,756	$ 900
Fund balance		
Reserved for rehabilitation programs	13,041	17,758
Total liabilities and fund balance	$ 15,797	$ 18,658

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Intergovernmental						
State grants	$ 463,524	$ 0	$ 463,524	$ 448,150	$ 15,374	$ 441,573
Expenditures						
Home Buyer Assistance Program						
Salaries	$ 0	$ 0	$ 0	$ 0	$ 0	$ 31,000
Contractual services	4,638	0	4,638	5,400	762	4,182
Commodities	0	0	0	750	750	128
Rehabilitation costs	181,340	0	181,340	207,000	25,660	200,796
Miscellaneous	836	0	836	0	(836)	89
Total Home Buyer Assistance	$ 186,814	$ 0	$ 186,814	$ 213,150	$ 26,336	$ 236,195
Single Family Owner Occupied Rehab						
Salaries	$ 0	$ 0	$ 0	$ 0	$ 0	$ 22,000
Contractual services	2,599	0	2,599	3,800	1,201	1,736
Commodities	33	0	33	350	317	148
Rehabilitation costs	233,795	0	233,795	228,800	(4,995)	176,642
Total Single Family Owner Occupied Rehab	$ 236,427	$ 0	$ 236,427	$ 232,950	$ (3,477)	$ 200,526
Total expenditures	$ 423,241	$ 0	$ 423,241	$ 446,100	$ 22,859	$ 436,721
Excess (deficiency) of revenues over expenditures	$ 40,283	$ 0	$ 40,283	$ 2,050	$ 38,233	$ 4,852
Other Financing Sources (Uses)						
Operating transfers out	$ (45,000)	$ 0	$ (45,000)	$ (52,050)	$ 7,050	$ 0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (4,717)	$ 0	$ (4,717)	$ (50,000)	$ 45,283	$ 4,852
Fund balance at beginning of year	17,758	0	17,758	17,758	0	12,906
Fund balance at end of year	$ 13,041	$ 0	$ 13,041	$ (32,242)	$ 45,283	$ 17,758

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, 2001
With Comparative Totals for April 30, 2000

	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 2001	Totals 2000
ASSETS							
Cash	$ 81	$ 0	$ 686	$ 0	$ 1,210	$ 1,977	$ 174,697
Investments	0	0	538,249	0	0	538,249	547,268
Receivables							
Taxes - current levy	1,593,464	0	0	0	0	1,593,464	1,609,991
Due from other funds	792,563	0	426,000	0	110,000	1,328,563	1,096,563
Total assets	$ 2,386,108	$ 0	$ 964,935	$ 0	$ 111,210	$ 3,462,253	$ 3,428,519
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Due to other funds	$ 0	$ 29,540	$ 0	$ 1,681,333	$ 0	$ 1,710,873	$ 1,881,122
Deferred revenue - taxes	1,593,464	0	0	0	0	1,593,464	1,609,991
Total liabilities	$ 1,593,464	$ 29,540	$ 0	$ 1,681,333	$ 0	$ 3,304,337	$ 3,491,113
FUND BALANCE							
Reserved for debt service	$ 792,644	$ 0	$ 964,935	$ 0	$ 111,210	$ 1,868,789	$ 1,714,776
Unreserved - undesignated	0	(29,540)	0	(1,681,333)	0	(1,710,873)	(1,777,370)
Total fund balance	$ 792,644	$ (29,540)	$ 964,935	$ (1,681,333)	$ 111,210	$ 157,916	$ (62,594)
Total liabilities and fund balance	$ 2,386,108	$ 0	$ 964,935	$ 0	$ 111,210	$ 3,462,253	$ 3,428,519

CITY OF BLOOMINGTON, ILLINOIS
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year ended April 30, 2001
With Comparative Totals for April 30, 2000

	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 2001	Totals 2000
Revenues							
Taxes	$ 1,607,801	$ 0	$ 0	$ 626,571	$ 0	$ 2,234,372	$ 2,294,507
Intergovernmental	341,000	0	0	0	0	341,000	341,000
Investment income	0	0	71,191	219	0	71,410	62,125
Total revenues	$ 1,948,801	$ 0	$ 71,191	$ 626,790	$ 0	$ 2,646,782	$ 2,697,632
Expenditures							
Debt service							
Principal retirement	$ 1,879,421	$ 0	$ 0	$ 295,000	$ 30,000	$ 2,204,421	$ 2,275,461
Interest and fiscal charges	1,297,122	0	100,000	265,293	9,520	1,671,935	1,745,805
Total expenditures	$ 3,176,543	$ 0	$ 100,000	$ 560,293	$ 39,520	$ 3,876,356	$ 4,021,266
Excess (deficiency) of revenues over expenditures	$ (1,227,742)	$ 0	$ (28,809)	$ 66,497	$ (39,520)	$ (1,229,574)	$ (1,323,634)
Other Financing Sources (Uses)							
Operating transfers in	$ 1,225,564	$ 0	$ 160,000	$ 0	$ 64,520	$ 1,450,084	$ 1,707,190
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (2,178)	$ 0	$ 131,191	$ 66,497	$ 25,000	$ 220,510	$ 383,556
Fund balance, beginning of year	794,822	(29,540)	833,744	(1,747,830)	86,210	(62,594)	(446,150)
Fund balance, end of year	$ 792,644	$ (29,540)	$ 964,935	$ (1,681,333)	$ 111,210	$ 157,916	$ (62,594)

CITY OF BLOOMINGTON, ILLINOIS

GENERAL BOND AND INTEREST FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 81	$ 8,049
Investments	0	80,210
Receivables		
Taxes - current levy	1,593,464	1,609,991
Due from other funds	792,563	706,563
Total assets	$ 2,386,108	$ 2,404,813

LIABILITIES AND FUND BALANCE

Liabilities		
Deferred revenue - taxes	$ 1,593,464	$ 1,609,991
Fund balance		
Reserved for debt service	792,644	794,822
Total liabilities and fund balance	$ 2,386,108	$ 2,404,813

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Taxes	$ 1,607,801	$ 0	$ 1,607,801	$ 1,609,980	$ (2,179)	$ 1,620,406
Intergovernmental	341,000	1,045,607	1,386,607	341,000	1,045,607	1,853,647
Investment income	0	0	0	0	0	0
Total revenues	$ 1,948,801	$ 1,045,607	$ 2,994,408	$ 1,950,980	$ 1,043,428	$ 3,474,053
Expenditures						
Debt service						
Principal retirement	$ 1,879,421	$ 992,036	$ 2,871,457	$ 2,871,457	$ 0	$ 3,359,785
Interest and fiscal charges	1,297,122	53,571	1,350,693	1,352,284	1,591	1,476,104
Total expenditures	$ 3,176,543	$ 1,045,607	$ 4,222,150	$ 4,223,741	$ 1,591	$ 4,835,889
Excess (deficiency) of revenues over expenditures	$ (1,227,742)	$ 0	$ (1,227,742)	$ (2,272,761)	$ 1,045,019	$ (1,361,836)
Other Financing Sources (Uses)						
Operating transfers in	1,225,564	0	1,225,564	2,271,169	(1,045,605)	1,480,600
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (2,178)	$ 0	$ (2,178)	$ (1,592)	$ (586)	$ 118,764
Fund balance at beginning of year	794,822	0	794,822	794,822	0	676,058
Fund balance at end of year	$ 792,644	$ 0	$ 792,644	$ 793,230	$ (586)	$ 794,822

CITY OF BLOOMINGTON, ILLINOIS

1988 BOND REDEMPTION FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 0	$ 460
Receivables		
Taxes - current levy	0	0
Total assets	$ 0	$ 460

LIABILITIES AND FUND BALANCE

Liabilities		
Due to other funds	$ 29,540	$ 30,000
Deferred revenue - taxes	0	0
Total liabilities	$ 29,540	$ 30,000
Fund balance		
Unreserved	(29,540)	(29,540)
Total liabilities and fund balance	$ 0	$ 460

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Taxes	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Expenditures						
Debt service						
Principal retirement	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Interest and fiscal charges	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
Fund balance at beginning of year	(29,540)	0	(29,540)	(29,540)	0	(29,540)
Fund balance at end of year	$ (29,540)	$ 0	$ (29,540)	$ (29,540)	$ 0	$ (29,540)

This fund is not included in the annual budget of the City for the fiscal year ended April 30,2001.
The above reference to budget is for illustrative purposes only.

CITY OF BLOOMINGTON, ILLINOIS

MAIN STREET PARKING BOND REDEMPTION FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 686	$ 6,686
Investments	538,249	467,058
Due from other funds	426,000	360,000
Total assets	$ 964,935	$ 833,744

LIABILITIES AND FUND BALANCE

Liabilities	$ 0	$ 0
Fund balance		
Reserved for debt service	964,935	833,744
Total liabilities and fund balance	$ 964,935	$ 833,744

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Investment income	$ 71,191	$ 0	$ 71,191	$ 4,800	$ 66,391	$ 62,125
Expenditures						
Debt service						
Interest and fiscal charges	100,000	0	100,000	100,000	0	100,000
Excess (deficiency) of revenues over expenditures	$ (28,809)	$ 0	$ (28,809)	$ (95,200)	$ 66,391	$ (37,875)
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	$ 131,191	$ 0	$ 131,191	$ 64,800	$ 66,391	$ 122,125
Fund balance at beginning of year	833,744	0	833,744	833,744	0	711,619
Fund balance at end of year	$ 964,935	$ 0	$ 964,935	$ 898,544	$ 66,391	$ 833,744

CITY OF BLOOMINGTON, ILLINOIS

MARKET SQUARE BOND REDEMPTION FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 0	$ 103,292
Total assets	$ 0	$ 103,292

LIABILITIES AND FUND BALANCE

Liabilities		
Due to other funds	$ 1,681,333	$ 1,851,122
Total liabilities	$ 1,681,333	$ 1,851,122
Fund balance		
Unreserved	(1,681,333)	(1,747,830)
Total liabilities and fund balance	$ 0	$ 103,292

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Taxes	$ 626,571	$ 0	$ 626,571	$ 732,022	$ (105,451)	$ 674,101
Investment income	219	0	219	0	219	0
Miscellaneous	0	0	0	53,046	(53,046)	0
Total revenues	$ 626,790	$ 0	$ 626,790	$ 785,068	$ (158,278)	$ 674,101
Expenditures						
Debt service						
Principal retirement	$ 295,000	$ 0	$ 295,000	$ 590,000	$ 295,000	$ 270,000
Interest and fiscal charges	265,293	0	265,293	534,830	269,537	285,266
Total expenditures	$ 560,293	$ 0	$ 560,293	$ 1,124,830	$ 564,537	$ 555,266
Excess (deficiency) of revenues over expenditures	$ 66,497	$ 0	$ 66,497	$ (339,762)	$ 406,259	$ 118,835
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	$ 66,497	$ 0	$ 66,497	$ (339,762)	$ 406,259	$ 118,835
Fund balance at beginning of year	(1,747,830)	0	(1,747,830)	(1,747,830)	0	(1,866,665)
Fund balance at end of year	$ (1,681,333)	$ 0	$ (1,681,333)	$ (2,087,592)	$ 406,259	$ (1,747,830)

CITY OF BLOOMINGTON, ILLINOIS

CENTRAL BLOOMINGTON BOND REDEMPTION FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 1,210	$ 56,210
Due from other funds	110,000	30,000
Total assets	$ 111,210	$ 86,210

LIABILITIES AND FUND BALANCE

Liabilities	$ 0	$ 0
Fund balance		
Reserved for debt service	111,210	86,210
Total liabilities and fund balance	$ 111,210	$ 86,210

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Expenditures						
Debt service						
Principal retirement	$ 30,000	$ 0	$ 30,000	$ 30,000	$ 0	$ 30,000
Interest and fiscal charges	9,520	0	9,520	9,520	0	12,758
Total expenditures	$ 39,520	$ 0	$ 39,520	$ 39,520	$ 0	$ 42,758
Excess (deficiency) of revenues over expenditures	$ (39,520)	$ 0	$ (39,520)	$ (39,520)	$ 0	$ (42,758)
Other Financing Sources (Uses)						
Operating transfers in	$ 64,520	$ 0	$ 64,520	$ 64,520	$ 0	$ 66,590
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ 25,000	$ 0	$ 25,000	$ 25,000	$ 0	$ 23,832
Fund balance at beginning of year	86,210	0	86,210	86,210	0	62,378
Fund balance at end of year	$ 111,210	$ 0	$ 111,210	$ 111,210	$ 0	$ 86,210

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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, 2001
With Comparative Totals for April 30, 2000

	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 2001	Totals 2000
ASSETS									
Cash	$ 1,997,636	$ 0	$ 209,946	$ 804,017	$ 113,112	$ 500	$ 0	$ 3,125,211	$ 1,893,903
Investments	0	0	0	733,435	3,370,257	220,318	0	4,324,010	6,713,407
Receivables									
Assessments									
Current	0	0	0	0	0	0	0	0	7,663
Delinquent	0	0	0	0	0	0	0	0	0
Deferred	40,859	0	0	0	0	0	0	40,859	40,859
Accounts	0	0	0	0	0	0	0	0	499,001
Accrued interest	0	0	0	4,501	0	14,016	0	18,517	16,735
Due from other funds	1,835,996	0	49,551	0	2,685,323	0	0	4,570,870	4,084,844
Total assets	$ 3,874,491	$ 0	$ 259,497	$ 1,541,953	$ 6,168,692	$ 234,834	$ 0	$ 12,079,467	$ 13,256,412
LIABILITIES AND FUND BALANCE									
LIABILITIES									
Vouchers payable	$ 26,842	$ 0	$ 42	$ 0	$ 849,641	$ 16,362	$ 0	$ 892,887	$ 309,054
Accrued interest	0	0	0	0	0	0	0	0	1,648
Due to other funds	0	596,095	0	23,171	166,888	73,392	0	859,546	2,121,171
Loans payable	0	0	0	0	0	0	0	0	0
Deferred revenue - assessments	40,859	0	0	0	0	0	0	40,859	48,522
Deposits	4,500	0	0	0	0	0	0	4,500	4,500
Total liabilities	$ 72,201	$ 596,095	$ 42	$ 23,171	$ 1,016,529	$ 89,754	$ 0	$ 1,797,792	$ 2,484,895
FUND BALANCE									
Reserved for encumbrances	$ 1,273,732	$ 0	$ 85,513	$ 3,301	$ 310,101	$ 21,283	$ 0	$ 1,693,930	$ 3,363,461
Unreserved - undesignated	2,528,558	(596,095)	173,942	1,515,481	4,842,062	123,797	0	8,587,745	7,408,056
Total fund balance	$ 3,802,290	$ (596,095)	$ 259,455	$ 1,518,782	$ 5,152,163	$ 145,080	$ 0	$ 10,281,675	$ 10,771,517
Total liabilities and fund balance	$ 3,874,491	$ 0	$ 259,497	$ 1,541,953	$ 6,168,692	$ 234,834	$ 0	$ 12,079,467	$ 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, 2001
With Comparative Totals for April 30, 2000

	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 2001	Totals 2000
Revenues									
Taxes	$ 0	$ 0	$ 691,528	$ 0	$ 0	$ 0	$ 0	$ 691,528	$ 708,620
Intergovernmental	0	0	0	0	0	0	0	0	311,586
Charges for service	0	0	0	0	0	0	0	0	90,223
Investment income	0	0	946	34,520	0	98,134	0	133,600	222,094
Miscellaneous	704,187	0	39,286	0	21,005	0	0	764,478	812,854
Total revenues	$ 704,187	$ 0	$ 731,760	$ 34,520	$ 21,005	$ 98,134	$ 0	$ 1,589,606	$ 2,145,377
Expenditures									
General government									
Contractual services	$ 170,861	$ 0	$ 198,239	$ 0	$ 0	$ 27,153	$ 0	$ 396,253	$ 284,484
Miscellaneous	0	0	235,748	0	0	0	0	235,748	364,152
Capital projects	4,611,822	0	490,625	217,500	3,226,364	1,165,776	0	9,712,087	5,608,933
Total expenditures	$ 4,782,683	$ 0	$ 924,612	$ 217,500	$ 3,226,364	$ 1,192,929	$ 0	$ 10,344,088	$ 6,257,569
Excess (deficiency) of revenues over expenditures	$ (4,078,496)	$ 0	$ (192,852)	$ (182,980)	$ (3,205,359)	$ (1,094,795)	$ 0	$ (8,754,482)	$ (4,112,192)
Other Financing Sources (Uses)									
Operating transfers in	$ 5,384,871	$ 0	$ 0	$ 0	$ 2,979,288	$ 0	$ 1,403,855	$ 9,768,014	$ 7,057,418
Operating transfers out	0	0	(99,520)	0	(1,403,854)	0	0	(1,503,374)	(107,972)
Total other financing sources (uses)	$ 5,384,871	$ 0	$ (99,520)	$ 0	$ 1,575,434	$ 0	$ 1,403,855	$ 8,264,640	$ 6,949,446
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ 1,306,375	$ 0	$ (292,372)	$ (182,980)	$ (1,629,925)	$ (1,094,795)	$ 1,403,855	$ (489,842)	$ 2,837,254
Fund balance, beginning of year	2,495,915	(596,095)	551,827	1,701,762	6,782,088	1,239,875	(1,403,855)	10,771,517	7,934,263
Fund balance, end of year	$ 3,802,290	$ (596,095)	$ 259,455	$ 1,518,782	$ 5,152,163	$ 145,080	$ 0	$ 10,281,675	$ 10,771,517

CITY OF BLOOMINGTON, ILLINOIS

CAPITAL IMPROVEMENTS FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 1,997,636	$ 1,665,793
Receivables		
Assessments		
Current	0	7,663
Delinquent	0	0
Deferred	40,859	40,859
Accounts	0	499,001
Due from other funds	1,835,996	420,549
Total assets	$ 3,874,491	$ 2,633,865

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	$ 26,842	$ 58,622
Accrued interest	0	1,648
Due to other funds	0	24,658
Loans payable	0	0
Deferred revenue - assessments	40,859	48,522
Deposits	4,500	4,500
Total liabilities	$ 72,201	$ 137,950
Fund balance		
Reserved for encumbrances	$ 1,273,732	$ 1,283,204
Unreserved - undesignated	2,528,558	1,212,711
Total fund balance	$ 3,802,290	$ 2,495,915
Total liabilities and fund balance	$ 3,874,491	$ 2,633,865

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Intergovernmental	$ 0	$ 0	$ 0	$ 745,630	$ (745,630)	$ 311,586
Charges for services	0	0	0	0	0	90,223
Miscellaneous	704,187	0	704,187	1,055,020	(350,833)	745,700
Total revenues	$ 704,187	$ 0	$ 704,187	$ 1,800,650	$ (1,096,463)	$ 1,147,509
Expenditures						
General government						
Contractual services	$ 170,861	$ (31,629)	$ 139,232	$ 80,000	$ (59,232)	$ 325,220
Miscellaneous	0	0	0	0	0	0
Capital projects	4,611,822	22,157	4,633,979	6,460,827	1,826,848	2,656,614
Total expenditures	$ 4,782,683	$ (9,472)	$ 4,773,211	$ 6,540,827	$ 1,767,616	$ 2,981,834
Excess (deficiency) of revenues over expenditures	$ (4,078,496)	$ 9,472	$ (4,069,024)	$ (4,740,177)	$ 671,153	$ (1,834,325)
Other Financing Sources (Uses)						
Operating transfers in	$ 5,384,871	$ 0	$ 5,384,871	$ 5,384,871	$ 0	$ 3,768,825
Operating transfers out	0	0	0	0	0	(1,141)
Total other financing sources (uses)	$ 5,384,871	$ 0	$ 5,384,871	$ 5,384,871	$ 0	$ 3,767,684
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ 1,306,375	$ 9,472	$ 1,315,847	$ 644,694	$ 671,153	$ 1,933,359
Fund balance at beginning of year	2,495,915	(1,283,204)	1,212,711	1,212,711	0	(720,648)
Fund balance at end of year	$ 3,802,290	$ (1,273,732)	$ 2,528,558	$ 1,857,405	$ 671,153	$ 1,212,711

CITY OF BLOOMINGTON, ILLINOIS

MARKET SQUARE T.I.F. REDEVELOPMENT FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 0	$ 0
Total assets	$ 0	$ 0

LIABILITIES AND FUND BALANCE

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

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 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)

This fund is not included in the annual budget of the City for the fiscal year ended April 30,2001.
The above reference to budget is for illustrative purposes only.

CITY OF BLOOMINGTON, ILLINOIS

CENTRAL BLOOMINGTON T.I.F. REDEVELOPMENT FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 209,946	$ 201,547
Due from other funds	49,551	371,800
Total assets	$ 259,497	$ 573,347

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	$ 42	$ 21,520
Due to other funds	0	0
Total liabilities	$ 42	$ 21,520
Fund balance		
Reserved for encumbrances	$ 85,513	$ 393,474
Unreserved - undesignated	173,942	158,353
Total fund balance	$ 259,455	$ 551,827
Total liabilities and fund balance	$ 259,497	$ 573,347

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Taxes	$ 691,528	$ 0	$ 691,528	$ 594,105	$ 97,423	$ 708,620
Investment income	946	0	946	1,061	(115)	0
Miscellaneous	39,286	0	39,286	25,000	14,286	0
Total revenues	$ 731,760	$ 0	$ 731,760	$ 620,166	$ 111,594	$ 708,620
Expenditures						
General government						
Contractual services	$ 198,239	$ (6,721)	$ 191,518	$ 101,061	$ (90,457)	$ 183,729
Miscellaneous	235,748	(242,546)	(6,798)	595,249	602,047	611,648
Capital projects	490,625	(58,694)	431,931	125,000	(306,931)	468,898
Total expenditures	$ 924,612	$ (307,961)	$ 616,651	$ 821,310	$ 204,659	$ 1,264,275
Excess (deficiency) of revenues over expenditures	$ (192,852)	$ 307,961	$ 115,109	$ (201,144)	$ 316,253	$ (555,655)
Other Financing Sources (Uses)						
Operating transfers in	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Operating transfers out	(99,520)	0	(99,520)	(99,520)	0	(101,590)
Total other financing sources (uses)	$ (99,520)	$ 0	$ (99,520)	$ (99,520)	$ 0	$ (101,590)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (292,372)	$ 307,961	$ 15,589	$ (300,664)	$ 316,253	$ (657,245)
Fund balance at beginning of year	551,827	(393,474)	158,353	158,353	0	815,598
Fund balance at end of year	$ 259,455	$ (85,513)	$ 173,942	$ (142,311)	$ 316,253	$ 158,353

CITY OF BLOOMINGTON, ILLINOIS

1991 SOUTHEAST IMPROVEMENT BOND FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 804,017	$ 1,517
Investments	733,435	1,649,081
Receivables		
Accrued interest	4,501	4,335
Due from other funds	0	70,000
Total assets	$ 1,541,953	$ 1,724,933

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	$ 0	$ 0
Due to other funds	23,171	23,171
Total liabilities	$ 23,171	$ 23,171
Fund balance		
Reserved for encumbrances	$ 3,301	$ 0
Unreserved - undesignated	1,515,481	1,701,762
Total fund balance	$ 1,518,782	$ 1,701,762
Total liabilities and fund balance	$ 1,541,953	$ 1,724,933

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Investment income	$ 34,520	$ 0	$ 34,520	$ 0	$ 34,520	$ 28,019
Expenditures						
General government						
Contractual services	$ 0	$ 0	$ 0	$ 0	$ 0	$ 4,750
Capital projects	217,500	3,301	220,801	1,620,000	1,399,199	0
Total expenditures	$ 217,500	$ 3,301	$ 220,801	$ 1,620,000	$ 1,399,199	$ 4,750
Excess (deficiency) of revenues over expenditures	$ (182,980)	$ (3,301)	$ (186,281)	$ (1,620,000)	$ 1,433,719	$ 23,269
Other Financing Sources (Uses)						
Proceeds from general obligation bonds	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (182,980)	$ (3,301)	$ (186,281)	$ (1,620,000)	$ 1,433,719	$ 23,269
Fund balance at beginning of year	1,701,762	0	1,701,762	1,701,762	0	1,678,493
Fund balance at end of year	$ 1,518,782	$ (3,301)	$ 1,515,481	$ 81,762	$ 1,433,719	$ 1,701,762

CITY OF BLOOMINGTON, ILLINOIS

EQUIPMENT PURCHASE AND REPLACEMENT FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 113,112	$ 17,980
Investments	3,370,257	3,770,525
Due from other funds	2,685,323	3,222,495
Total assets	$ 6,168,692	$ 7,011,000

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	$ 849,641	$ 228,912
Due to other funds	166,888	0
Total liabilities	$ 1,016,529	$ 228,912
Fund balance		
Reserved for encumbrances	$ 310,101	$ 496,811
Unreserved - undesignated	4,842,062	6,285,277
Total fund balance	$ 5,152,163	$ 6,782,088
Total liabilities and fund balance	$ 6,168,692	$ 7,011,000

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Miscellaneous	$ 21,005	$ 0	$ 21,005	$ 0	$ 21,005	$ 67,154
Expenditures						
General government						
Capital outlay	$ 571,020	$ 49,027	$ 620,047	$ 1,224,462	$ 604,415	$ 728,190
Highways and streets						
Capital outlay	143,924	105,659	249,583	120,200	(129,383)	0
Sanitation						
Capital outlay	1,366,072	101,139	1,467,211	551,000	(916,211)	429,390
Culture and recreation						
Capital outlay	246,854	(6,719)	240,135	649,852	409,717	484,742
Public safety						
Capital outlay	898,494	(435,816)	462,678	842,776	380,098	1,391,848
Total expenditures	$ 3,226,364	$ (186,710)	$ 3,039,654	$ 3,388,290	$ 348,636	$ 3,034,170
Excess (deficiency) of revenues over expenditures	$ (3,205,359)	$ 186,710	$ (3,018,649)	$ (3,388,290)	$ 369,641	$ (2,967,016)
Other Financing Sources (Uses)						
Operating transfers in	$ 2,979,288	$ 0	$ 2,979,288	$ 2,973,288	$ 6,000	$ 3,133,669
Operating transfers out	(1,403,854)	0	(1,403,854)	(1,403,854)	0	(5,241)
Total other financing sources (uses)	$ 1,575,434	$ 0	$ 1,575,434	$ 1,569,434	$ 6,000	$ 3,128,428
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (1,629,925)	$ 186,710	$ (1,443,215)	$ (1,818,856)	$ 375,641	$ 161,412
Fund balance at beginning of year	6,782,088	(496,811)	6,285,277	6,123,865	0	6,123,865
Fund balance at end of year	$ 5,152,163	$ (310,101)	$ 4,842,062	$ 4,305,009	$ 375,641	$ 6,285,277

CITY OF BLOOMINGTON, ILLINOIS

1995 SOUTHWEST DEVELOPMENT FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 500	$ 7,066
Investments	220,318	1,293,801
Accrued interest	14,016	12,400
Total assets	$ 234,834	$ 1,313,267

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	$ 16,362	$ 0
Due to other funds	73,392	73,392
Total liabilities	$ 89,754	$ 73,392
Fund balance		
Reserved for encumbrances	$ 21,283	$ 1,189,972
Unreserved - undesignated	123,797	49,903
Total fund balance	$ 145,080	$ 1,239,875
Total liabilities and fund balance	$ 234,834	$ 1,313,267

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Charges for services	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Investment income	98,134	0	98,134	0	98,134	194,075
Miscellaneous	0	0	0	0	0	0
Total revenues	$ 98,134	$ 0	$ 98,134	$ 0	$ 98,134	$ 194,075
Expenditures						
General government						
Contractual services	$ 27,153	$ (12,407)	$ 14,746	$ 0	$ (14,746)	$ 2,450
Miscellaneous	0	0	0	0	0	0
Capital projects	1,165,776	(1,156,282)	9,494	455,000	445,506	1,226,759
Total expenditures	$ 1,192,929	$ (1,168,689)	$ 24,240	$ 455,000	$ 430,760	$ 1,229,209
Excess (deficiency) of revenues over expenditures	$ (1,094,795)	$ 1,168,689	$ 73,894	$ (455,000)	$ 528,894	$ (1,035,134)
Other Financing Sources (Uses)						
Operating transfers in	0	0	0	0	0	4,924
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (1,094,795)	$ 1,168,689	$ 73,894	$ (455,000)	$ 528,894	$ (1,030,210)
Fund balance at beginning of year	1,239,875	(1,189,972)	49,903	49,903	0	1,080,113
Fund balance at end of year	$ 145,080	$ (21,283)	$ 123,797	$ (405,097)	$ 528,894	$ 49,903

CITY OF BLOOMINGTON, ILLINOIS

CAPITAL PROJECT - POLICE FACILITY FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 0	$ 0
Total assets	$ 0	$ 0

LIABILITIES AND FUND BALANCE

Liabilities		
Due to other funds	$ 0	$ 1,403,855
Fund balance		
Unreserved - undesignated	0	(1,403,855)
Total liabilities and fund balance	$ 0	$ 0

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, 2001
With Comparative Actual Amounts (Budgetary Basis) for the year ended April 30, 2000

	Actual	Adjustment to Convert Actual to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)	2000 Actual on Budgetary Basis
Revenues						
Investment income	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Expenditures						
General government	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Contractual services	0	0	0	0	0	0
Capital projects	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total expenditures						
Excess (deficiency) of revenues over expenditures	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Other Financing Sources (Uses)						
Operating transfers in	1,403,855	0	1,403,855	1,403,855	0	150,000
Fund balance at beginning of year	(1,403,855)	0	(1,403,855)	(1,403,855)	0	(1,553,855)
Fund balance at end of year	$ 0	$ 0	$ 0	$ 0	$ 0	$ (1,403,855)

This fund is not included in the annual budget of the City for the fiscal year ended April 30,2001.
The above reference to budget is for illustrative purposes only.

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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, 2001
With Comparative Totals for April 30, 2000

ASSETS	Water Fund	Sewer Fund	Parking Fund	Totals 2001	Totals 2000
Current assets					
Cash	$ 1,017,373	$ 448,792	$ 43,873	$ 1,510,038	$ 1,176,479
Investments	0	0	0	0	1,078
Receivables					
Customer accounts	1,126,919	254,794	30,819	1,412,532	1,483,566
Miscellaneous	11,939	0	0	11,939	95,804
Due from other funds	1,473,563	447,204	35,000	1,955,767	3,489,678
Inventories	85,798	0	0	85,798	54,481
Total current assets	$ 3,715,592	$ 1,150,790	$ 109,692	$ 4,976,074	$ 6,301,086
Property, plant and equipment					
Land	$ 3,073,928	$ 96,717	$ 1,133,395	$ 4,304,040	$ 4,039,392
Buildings, including water treatment plant	23,096,849	28,000	0	23,124,849	20,243,939
Improvements other than buildings	44,069,932	14,986,648	4,762,334	63,818,914	61,594,104
Machinery and equipment	3,219,966	1,408,968	119,698	4,748,632	4,285,129
Less accumulated depreciation	(24,703,872)	(9,005,657)	(2,954,823)	(36,664,352)	(34,342,571)
Net property, plant and equipment	$ 48,756,803	$ 7,514,676	$ 3,060,604	$ 59,332,083	$ 55,819,993
Total assets	$ 52,472,395	$ 8,665,466	$ 3,170,296	$ 64,308,157	$ 62,121,079

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CITY OF BLOOMINGTON, ILLINOIS
ENTERPRISE FUNDS
COMBINING BALANCE SHEET - Continued
April 30, 2001
With Comparative Totals for April 30, 2000

LIABILITIES AND FUND EQUITY	Water Fund	Sewer Fund	Parking Fund	Totals 2001	Totals 2000
Current liabilities					
Vouchers payable	$ 492,469	$ 20,595	$ 74,464	$ 587,528	$ 431,077
Current portion of long-term liabilities	0	0	0	0	992,036
Accrued interest	0	0	0	0	17,647
Accrued vacation pay	111,956	26,657	9,309	147,922	132,727
Due to other governmental units	0	0	0	0	0
Due to other funds	1,771,413	8,796	140,441	1,920,650	1,141,478
Deposits payable	4,909	0	9,570	14,479	14,419
Total current liabilities	$ 2,380,747	$ 56,048	$ 233,784	$ 2,670,579	$ 2,729,384
Long-term liabilities					
Advance from municipality - general obligation bonds (net of current portion)	0	0	0	0	0
Total liabilities	$ 2,380,747	$ 56,048	$ 233,784	$ 2,670,579	$ 2,729,384
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	$ 13,909,758	$ 5,368,054	$ 2,110,649	$ 21,388,461	$ 21,388,461
Retained earnings					
Reserved for improvements and major system repairs	$ 0	$ 246,234	$ 0	$ 246,234	$ 644,099
Reserved for equipment replacement	1,449,013	311,486	44,467	1,804,966	1,802,392
Reserved for Lake Bloomington Association	1,615	0	0	1,615	1,615
Unreserved	34,731,262	2,683,644	781,396	38,196,302	35,555,128
Total retained earnings	$ 36,181,890	$ 3,241,364	$ 825,863	$ 40,249,117	$ 38,003,234
Total fund equity	$ 50,091,648	$ 8,609,418	$ 2,936,512	$ 61,637,578	$ 59,391,695
Total liabilities and fund equity	$ 52,472,395	$ 8,665,466	$ 3,170,296	$ 64,308,157	$ 62,121,079

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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, 2001
With Comparative Totals for April 30, 2000

	Water Fund	Sewer Fund	Parking Fund	Totals 2001	Totals 2000
Operating revenues					
Charges for services	$ 10,710,684	$ 2,117,935	$ 798,492	$ 13,627,111	$ 13,472,782
Operating expenses					
Salaries	$ 2,298,557	$ 577,674	$ 227,794	$ 3,104,025	$ 2,902,065
Benefits	585,361	153,751	68,484	807,596	793,994
Contractual services	2,212,890	293,670	70,563	2,577,123	2,464,474
Commodities	1,714,327	187,191	70,029	1,971,547	1,803,320
Miscellaneous	19,624	0	271,071	290,695	309,934
Depreciation and amortization	1,653,610	494,520	173,651	2,321,781	2,206,256
Total operating expenses	$ 8,484,369	$ 1,706,806	$ 881,592	$ 11,072,767	$ 10,480,043
Operating income (loss)	$ 2,226,315	$ 411,129	$ (83,100)	$ 2,554,344	$ 2,992,739
Non-operating revenues (expenses)					
Investment income	$ 21,647	$ 0	$ 0	$ 21,647	$ 33,936
Rent income	52,784	0	0	52,784	37,245
Miscellaneous income	201,306	253,786	69,493	524,585	541,215
Interest expense	(33,806)	(2,118)	0	(35,924)	(94,981)
Total non-operating revenues (expenses)	$ 241,931	$ 251,668	$ 69,493	$ 563,092	$ 517,415
Income (loss) before operating transfers	$ 2,468,246	$ 662,797	$ (13,607)	$ 3,117,436	$ 3,510,154
Operating transfers					
From other funds	$ 0	$ 0	$ 0	$ 0	$ 0
To other funds	(353,590)	(492,963)	(25,000)	(871,553)	(848,738)
Total operating transfers	$ (353,590)	$ (492,963)	$ (25,000)	$ (871,553)	$ (848,738)
Net income (loss)	$ 2,114,656	$ 169,834	$ (38,607)	$ 2,245,883	$ 2,661,416
Retained earnings, beginning of year	34,067,234	3,071,530	864,470	38,003,234	35,341,818
Retained earnings, end of year	$ 36,181,890	$ 3,241,364	$ 825,863	$ 40,249,117	$ 38,003,234

CITY OF BLOOMINGTON, ILLINOIS
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the year ended April 30, 2001
With Comparative Totals for April 30, 2000

	Water Fund	Sewer Fund	Parking Fund	Totals 2001	Totals 2000
Cash flows from operating activities					
Cash received for services	$ 10,760,083	$ 2,127,957	$ 810,165	$ 13,698,205	$ 13,293,853
Cash received for miscellaneous	337,955	253,786	69,493	661,234	525,930
Cash paid for wages and benefits	(2,872,075)	(729,055)	(295,296)	(3,896,426)	(3,684,076)
Cash paid for operating expenses	(3,832,614)	(477,618)	(403,999)	(4,714,231)	(4,522,342)
Cash provided (used) by operating activities	$ 4,393,349	$ 1,175,070	$ 180,363	$ 5,748,782	$ 5,613,365
Cash flows from investing activities					
Investment income received	$ 21,647	$ 0	$ 0	$ 21,647	$ 33,936
Cash paid for investments	0	0	0	0	0
Cash received from sale or maturity of investments	1,078	0	0	1,078	429,864
Cash provided (used) by investing activities	$ 22,725	$ 0	$ 0	$ 22,725	$ 463,800
Cash flows from capital financing activities					
Payments for capital acquisitions	$ (4,443,188)	$ (844,051)	$ (546,632)	$ (5,833,871)	$ (6,961,778)
Bond principal repayments	(933,913)	(58,123)	0	(992,036)	(1,384,324)
Interest payments	(50,432)	(3,139)	0	(53,571)	(128,323)
Cash provided (used) by capital financing activities	$ (5,427,533)	$ (905,313)	$ (546,632)	$ (6,879,478)	$ (8,474,425)
Cash flows from non-capital financing activities					
Cash transferred to other funds	$ (353,590)	$ (492,963)	$ (25,000)	$ (871,553)	$ (848,738)
Cash transferred from other funds	1,251,050	656,592	405,441	2,313,083	3,151,243
Cash provided (used) by non-capital financing activities	$ 897,460	$ 163,629	$ 380,441	$ 1,441,530	$ 2,302,505
Net increase (decrease) in cash	$ (113,999)	$ 433,386	$ 14,172	$ 333,559	$ (94,755)
Cash, beginning of year	1,131,372	15,406	29,701	1,176,479	1,271,234
Cash, end of year	$ 1,017,373	$ 448,792	$ 43,873	$ 1,510,038	$ 1,176,479

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CITY OF BLOOMINGTON, ILLINOIS
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS - Continued
For the year ended April 30, 2001
With Comparative Totals for April 30, 2000

	Water Fund	Sewer Fund	Parking Fund	Totals 2001	Totals 2000
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	$ 2,226,315	$ 411,129	$ (83,100)	$ 2,554,344	$ 2,992,739
Adjustments to reconcile operating income (loss) to net cash from operations:					
Non-operating income	254,090	253,786	69,493	577,369	578,460
Depreciation and amortization	1,653,610	494,520	173,651	2,321,781	2,206,256
(Increase) decrease in receivables	133,174	10,022	11,703	154,899	(232,837)
(Increase) decrease in inventory	(31,317)	0	0	(31,317)	(1,032)
Increase (decrease) in payables	145,544	3,243	7,664	156,451	56,418
Increase (decrease) in deposits payable	90	0	(30)	60	1,378
Increase (decrease) in accrued vacation	11,843	2,370	982	15,195	11,983
Cash provided (used) by operating activities	$ 4,393,349	$ 1,175,070	$ 180,363	$ 5,748,782	$ 5,613,365

CITY OF BLOOMINGTON, ILLINOIS
WATER FUND
SCHEDULE OF OPERATING EXPENSES BY DEPARTMENT
Budget and Actual
For the year ended April 30, 2001
With Comparative Totals for the year ended April 30, 2000

	Actual	Budget	Variance Favorable (Unfavorable)	Actual 2000
Lake Bloomington Park				
Salaries	$ 227,074	$ 221,750	$ (5,324)	$ 236,490
Benefits	1,500	2,000	500	2,559
Contractual services	66,986	79,200	12,214	80,377
Commodities	18,096	16,200	(1,896)	30,273
Totals	$ 313,656	$ 319,150	$ 5,494	$ 349,699
Purification				
Salaries	$ 834,577	$ 752,560	$ (82,017)	$ 703,732
Benefits	9,187	18,000	8,813	5,459
Contractual services	464,897	420,600	(44,297)	304,431
Commodities	536,736	463,500	(73,236)	484,108
Totals	$ 1,845,397	$ 1,654,660	$ (190,737)	$ 1,497,730
Transmission and Distribution				
Salaries	$ 956,248	$ 959,250	$ 3,002	$ 800,737
Benefits	16,404	7,600	(8,804)	8,573
Contractual services	761,480	776,300	14,820	751,814
Commodities	908,720	853,500	(55,220)	771,722
Totals	$ 2,642,852	$ 2,596,650	$ (46,202)	$ 2,332,846
Administrative and General				
Salaries	$ 280,658	$ 345,000	$ 64,342	$ 304,544
Benefits	558,270	608,112	49,842	529,387
Contractual services	663,910	716,725	52,815	751,966
Commodities	119,427	517,555	398,128	39,273
Miscellaneous	19,624	2,500	(17,124)	1,783
Depreciation	1,653,610	0	(1,653,610)	1,643,663
Totals	$ 3,295,499	$ 2,189,892	$ (1,105,607)	$ 3,270,616
Water Depreciation Account				
Contractual services	$ 255,617	$ 200,000	$ (55,617)	$ 295,544
Commodities	131,348	0	(131,348)	65,692
Totals	$ 386,965	$ 200,000	$ (186,965)	$ 361,236
Totals	$ 8,484,369	$ 6,960,352	$ (1,524,017)	$ 7,812,127

CITY OF BLOOMINGTON, ILLINOIS
SEWER FUND
SCHEDULE OF OPERATING EXPENSES BY DEPARTMENT
Budget and Actual
For the year ended April 30, 2001
With Comparative Totals for the year ended April 30, 2000

	Actual	Budget	Variance Favorable (Unfavorable)	Actual 2000
Maintenance and Operation				
Salaries	$ 577,674	$ 652,627	$ 74,953	$ 631,329
Benefits	153,751	184,404	30,653	181,232
Contractual services	293,670	314,965	21,295	219,597
Commodities	187,191	768,149	580,958	332,866
Depreciation	494,520	0	(494,520)	390,749
Totals	$ 1,706,806	$ 1,920,145	$ 213,339	$ 1,755,773

CITY OF BLOOMINGTON, ILLINOIS
PARKING FUND
SCHEDULE OF OPERATING EXPENSES BY DEPARTMENT
Budget and Actual
For the year ended April 30, 2001
With Comparative Totals for the year ended April 30, 2000

	Actual	Budget	Variance Favorable (Unfavorable)	Actual 2000
Maintenance and Operation				
Salaries	$ 227,794	$ 221,695	$ (6,099)	$ 225,233
Benefits	68,484	82,685	14,201	66,784
Contractual services	70,563	81,309	10,746	60,745
Commodities	70,029	66,100	(3,929)	79,386
Miscellaneous	271,071	279,840	8,769	308,151
Depreciation	173,651	0	(173,651)	171,844
Totals	$ 881,592	$ 731,629	$ (149,963)	$ 912,143

INTERNAL SERVICE FUNDS

Funds established to finance and account for services and commodities furnished by a 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, 2001
With Comparative Totals for April 30, 2000

	Central Garage Services Fund	Employee Group Health Care Fund	Judgment Fund	Central Illinois Risk Pooling Authority	Totals 2001	Totals 2000
ASSETS						
Current assets						
Cash	$ 0	$ 237,189	$ 64,826	$ 229,150	$ 531,165	$ 367,650
Investments	0	0	0	6,702,479	6,702,479	6,297,629
Accounts receivable	6,656	0	0	301,987	308,643	7,795
Taxes receivable	0	0	699,921	0	699,921	699,922
Interest and dividends receivable	0	0	0	53,458	53,458	62,728
Due from other funds	0	279,016	0	0	279,016	600,796
Inventories	136,936	0	0	0	136,936	146,328
Prepaid expenses	0	0	0	164,381	164,381	109,000
Deposits	0	0	0	118,765	118,765	93,765
Total current assets	$ 143,592	$ 516,205	$ 764,747	$ 7,570,220	$ 8,994,764	$ 8,385,613
Property, plant and equipment						
Building improvements	$ 286,557	$ 0	$ 0	$ 0	$ 286,557	$ 286,557
Machinery and equipment	0	0	0	164,600	164,600	66,012
Less accumulated depreciation	(165,874)	0	0	(51,210)	(217,084)	(185,328)
Net property, plant and equipment	$ 120,683	$ 0	$ 0	$ 113,390	$ 234,073	$ 167,241
Total assets	$ 264,275	$ 516,205	$ 764,747	$ 7,683,610	$ 9,228,837	$ 8,552,854
LIABILITIES AND FUND EQUITY						
Current liabilities						
Vouchers payable	$ 121,374	$ 0	$ 0	$ 264,735	$ 386,109	$ 450,181
Accrued claims payable	0	634,517	27,555	3,145,178	3,807,250	2,231,843
Accrued vacation pay	24,413	0	0	0	24,413	19,126
Due to other funds	392,246	0	3,125,595	0	3,517,841	4,639,640
Deferred revenue - taxes	0	0	699,921	0	699,921	699,922
Deferred revenue - premiums	0	160,707	0	833,333	994,040	901,133
Total liabilities	$ 538,033	$ 795,224	$ 3,853,071	$ 4,243,246	$ 9,429,574	$ 8,941,845
FUND EQUITY						
Retained earnings (deficit)	$ (273,758)	$ (279,019)	$ (3,088,324)	$ 3,440,364	$ (200,737)	$ (388,991)
Total liabilities and fund equity	$ 264,275	$ 516,205	$ 764,747	$ 7,683,610	$ 9,228,837	$ 8,552,854

CITY OF BLOOMINGTON, ILLINOIS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN RETAINED EARNINGS
Year ended April 30, 2001
With Comparative Totals for the year ended April 30, 2000

	Central Garage Services Fund	Employee Group Health Care Fund	Judgment Fund	Central Illinois Risk Pooling Authority	Totals 2001	Totals 2000
Operating revenues						
Charges for services	$ 1,554,352	$ 2,366,164	$ 0	$ 2,687,500	$ 6,608,016	$ 5,746,356
Operating expenses						
Salaries	$ 347,517	$ 0	$ 63,500	$ 217,705	$ 628,722	$ 472,469
Benefits	62,770	0	54,575	87,083	204,428	176,425
Contractual services	263,924	497,057	0	779,517	1,540,498	1,171,108
Claims incurred	0	2,390,244	(193,852)	1,928,951	4,125,343	2,909,524
Commodities	828,333	0	0	13,885	842,218	625,243
Depreciation	17,312	0	0	14,444	31,756	24,725
Total operating expenses	$ 1,519,856	$ 2,887,301	$ (75,777)	$ 3,041,585	$ 7,372,965	$ 5,379,494
Operating income (loss)	$ 34,496	$ (521,137)	$ 75,777	$ (354,085)	$ (764,949)	$ 366,862
Non-operating revenues (expenses)						
Investment income (loss)	$ 0	$ 0	$ 0	$ 93,885	$ 93,885	$ 1,167,277
Taxes	0	0	699,051	0	699,051	699,811
Miscellaneous	0	0	375,000	203,952	578,952	349,013
Dividends paid	0	0	0	(375,000)	(375,000)	(300,000)
Total other revenues (expenses)	$ 0	$ 0	$ 1,074,051	$ (77,163)	$ 996,888	$ 1,916,101
Income (loss) before operating transfers	$ 34,496	$ (521,137)	$ 1,149,828	$ (431,248)	$ 231,939	$ 2,282,963
Operating transfers						
From other funds	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
To other funds	(43,685)	0	0	0	(43,685)	(47,247)
Total operating transfers	$ (43,685)	$ 0	$ 0	$ 0	$ (43,685)	$ (47,247)
Net income (loss)	$ (9,189)	$ (521,137)	$ 1,149,828	$ (431,248)	$ 188,254	$ 2,235,716
Retained earnings (deficit), beginning of year	(264,569)	242,118	(4,238,152)	3,871,612	(388,991)	(2,624,707)
Retained earnings (deficit), end of year	$ (273,758)	$ (279,019)	$ (3,088,324)	$ 3,440,364	$ (200,737)	$ (388,991)

CITY OF BLOOMINGTON, ILLINOIS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Year ended April 30, 2001
With Comparative Totals for the year ended April 30, 2000

	Central Garage Services Fund	Employee Group Health Care Fund	Judgment Fund	Central Illinois Risk Pooling Authority	Totals 2001	Totals 2000
Cash flows from operating activities						
Cash received for quasi-external transactions	$ 1,547,696	$ 2,459,071	$ 0	$ 2,500,000	$ 6,506,767	$ 5,848,196
Cash received for miscellaneous	0	0	375,000	0	375,000	320,355
Purchase of investments						
Cash paid for wages and benefits	(406,476)	0	(161,349)	0	(567,825)	(435,232)
Cash paid for operating expenses	(1,091,937)	(2,550,509)	(8,502)	(1,783,495)	(5,434,443)	(4,765,521)
Cash provided (used) by operating activities	$ 49,283	$ (91,438)	$ 205,149	$ 716,505	$ 879,499	$ 967,798
Cash flows from investing activities						
Investment income received	$ 0	$ 0	$ 0	$ 280,832	$ 280,832	$ 227,302
Cash received from sale or maturity of investments	0	0	0	3,163,353	3,163,353	262,747
Purchase of investments	0	0	0	(3,612,153)	(3,612,153)	(1,552,839)
Cash provided (used) by investing activities	$ 0	$ 0	$ 0	$ (167,968)	$ (167,968)	$ (1,062,790)
Cash flows from capital financing activities						
Payments for capital acquisitions	$ 0	$ 0	$ 0	$ (28,363)	$ (28,363)	$ (7,838)
Cash provided (used) by capital financing activities	$ 0	$ 0	$ 0	$ (28,363)	$ (28,363)	$ (7,838)
Cash flows from non-capital financing activities						
Cash received for taxes	$ 0	$ 0	$ 699,051	$ 0	$ 699,051	$ 699,811
Cash transferred to other funds	(50,079)	0	(1,115,405)	0	(1,165,484)	(669,000)
Cash transferred from other funds	796	320,984	0	0	321,780	285,633
Cash paid for dividends	0	0	0	(375,000)	(375,000)	(300,000)
Cash provided (used) by non-capital financing activities	$ (49,283)	$ 320,984	$ (416,354)	$ (375,000)	$ (519,653)	$ 16,444
Net increase (decrease) in cash	$ 0	$ 229,546	$ (211,205)	$ 145,174	$ 163,515	$ (86,386)
Cash, beginning of year	0	7,643	276,031	83,976	367,650	454,036
Cash, end of year	$ 0	$ 237,189	$ 64,826	$ 229,150	$ 531,165	$ 367,650
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	$ 34,496	$ (521,137)	$ 75,777	$ (354,085)	$ (764,949)	$ 366,862
Adjustments to reconcile operating income (loss) to net cash from operations:						
Non-operating income (expenses)	0	0	375,000	0	375,000	320,355
Depreciation	17,312	0	0	14,444	31,756	25,424
(Increase) decrease in receivables	(6,656)	0	1	(15,089)	(21,744)	119,755
(Increase) decrease in inventory	9,392	0	0	(89,651)	(80,259)	(79,730)
Increase (decrease) in payables	(5,261)	336,792	(245,628)	1,160,886	1,246,789	228,475
Increase (decrease) in deferred revenue	0	92,907	(1)	0	92,906	(13,343)
Cash provided (used) by operating activities	$ 49,283	$ (91,438)	$ 205,149	$ 716,505	$ 879,499	$ 967,798

Noncash operating, investing and financing activities for the current year consisted of a decrease in fair value of investments not considered cash in the amount of $177,677.

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.

CITY OF BLOOMINGTON, ILLINOIS
TRUST FUNDS
COMBINING BALANCE SHEET
April 30, 2001
With Comparative Totals for April 30, 2000

	Expendable Trust Funds							
					Bloomington Public Library			
	Working Cash Fund	Flex Cash Fund	Park Dedication Fund	Detention Basin Fund	Working Cash Fund	Meyers Trust Fund	Churchill Trust Fund	Phillips Trust Fund
ASSETS								
Cash	$ 0	$ 10,517	$ 0	$ 0	$ 125,000	$ 0	$ 0	$ 0
Investments	0	0	0	0	0	0	0	0
Receivables								
Employer contributions	0	0	0	0	0	0	0	0
Accounts	0	0	0	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	197,085	0	1,234,953	547,040	0	0	0	0
Restricted cash and investments	0	0	0	0	0	0	0	0
Total assets	$ 197,085	$ 10,517	$ 1,234,953	$ 547,040	$ 125,000	$ 0	$ 0	$ 0
LIABILITIES AND FUND BALANCE								
Liabilities								
Vouchers payable	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Due to other funds	0	0	0	0	0	0	0	0
Total liabilities	$ 0	$ 0	$ 0	$ 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	0	0
Unreserved - undesignated	197,085	10,517	1,234,953	547,040	125,000	0	0	0
Total fund balance	$ 197,085	$ 10,517	$ 1,234,953	$ 547,040	$ 125,000	$ 0	$ 0	$ 0
Total liabilities and fund balance	$ 197,085	$ 10,517	$ 1,234,953	$ 547,040	$ 125,000	$ 0	$ 0	$ 0

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CITY OF BLOOMINGTON, ILLINOIS
TRUST FUNDS
COMBINING BALANCE SHEET - Continued
April 30, 2001
With Comparative Totals for April 30, 2000

	Expendable Trust Funds		Pension Trust Funds		Totals	
	Scott Health Care Trust					
	Operations Fund	Equipment Replacement Fund	Fire Pension Fund	Police Pension Fund	2001	2000
ASSETS						
Cash	$ 38,654	$ 148	$ 3,506,205	$ 374,373	$ 4,054,897	$ 3,381,735
Investments	51,760	10,000	24,448,148	27,143,051	51,652,959	54,804,340
Receivables						
Employer contributions	0	0	1,329,627	1,375,061	2,704,688	2,618,888
Accounts	0	0	0	0	0	48,016
Accrued interest	0	0	75,025	126,915	201,940	201,581
Securities sold	0	0	154	0	154	54,397
Due from other funds	40	0	0	0	1,979,118	1,605,000
Restricted cash and investments	7,932,393	0	0	0	7,932,393	8,805,755
Total assets	$ 8,022,847	$ 10,148	$ 29,359,159	$ 29,019,400	$ 68,526,149	$ 71,519,712
LIABILITIES AND FUND BALANCE						
Liabilities						
Vouchers payable	$ 81,221	$ 0	$ 7,467	$ 15,336	$ 104,024	$ 96,738
Due to other funds	1,100	0	0	0	1,100	7,035
Total liabilities	$ 82,321	$ 0	$ 7,467	$ 15,336	$ 105,124	$ 103,773
FUND BALANCE						
Reserved for encumbrances	$ 386	$ 0	$ 0	$ 0	$ 386	$ 1,470
Reserved for employees' retirement systems	0	0	29,351,692	29,004,064	58,355,756	60,768,104
Reserved - trust corpus	5,402,151	0	0	0	5,402,151	5,422,051
Unreserved - undesignated	2,537,989	10,148	0	0	4,662,732	5,224,314
Total fund balance	$ 7,940,526	$ 10,148	$ 29,351,692	$ 29,004,064	$ 68,421,025	$ 71,415,939
Total liabilities and fund balance	$ 8,022,847	$ 10,148	$ 29,359,159	$ 29,019,400	$ 68,526,149	$ 71,519,712

CITY OF BLOOMINGTON, ILLINOIS
EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCE
Year ended April 30, 2001
With Comparative Totals for the year ended April 30, 2000

	Working Cash Fund	Flex Cash Fund	Park Dedication Fund	Detention Basin Fund	Bloomington Public Library Working Cash Fund	Bloomington Public Library Meyers Trust Fund
Revenues						
Intergovernmental	$ 0	$ 0	$ 458,578	$ 0	$ 0	$ 0
Charges for services						
Employee contributions	0	174,739	0	0	0	0
Property owner contributions	0	0	12,798	220,437	0	0
Investment income (loss)	0	0	0	0	0	382
Miscellaneous	0	0	194,246	0	0	0
Total revenues	$ 0	$ 174,739	$ 665,622	$ 220,437	$ 0	$ 382
Expenditures						
Health and welfare						
Salaries	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Benefits	0	0	0	0	0	0
Contractual services	0	0	0	57,254	0	0
Claims incurred	0	171,718	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
Culture and recreation						
Land and permanent improvements	0	0	402,054	0	0	0
Total expenditures	$ 0	$ 171,718	$ 402,054	$ 57,254	$ 0	$ 0
Excess (deficiency) of revenues over expenditures	$ 0	$ 3,021	$ 263,568	$ 163,183	$ 0	$ 382
Other Financing Sources (Uses)						
Operating transfers in	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Operating transfers out	0	0	0	0	0	(28,028)
Total other financing sources (uses)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (28,028)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ 0	$ 3,021	$ 263,568	$ 163,183	$ 0	$ (27,646)
Fund balance, beginning of year	197,085	7,496	971,385	383,857	125,000	27,646
Fund balance, end of year	$ 197,085	$ 10,517	$ 1,234,953	$ 547,040	$ 125,000	$ 0

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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, 2001
With Comparative Totals for the year ended April 30, 2000

	Bloomington Public Library		Scott Health Care Trust		Totals	
	Churchill Trust Fund	Phillips Trust Fund	Operations Fund	Equipment Replacement Fund	2001	2000
Revenues						
Intergovernmental	$ 0	$ 0	$ 0	$ 0	$ 458,578	$ 58,227
Charges for services						
Employee contributions	0	0	0	0	174,739	157,708
Property owner contributions	0	0	0	0	233,235	229,578
Investment income (loss)	322	101	(504,397)	0	(503,592)	697,681
Miscellaneous	0	0	15,725	0	209,971	177,490
Total revenues	$ 322	$ 101	$ (488,672)	$ 0	$ 572,931	$ 1,320,684
Expenditures						
Health and welfare						
Salaries	$ 0	$ 0	$ 109,730	$ 0	$ 109,730	$ 117,249
Benefits	0	0	22,789	0	22,789	26,145
Contractual services	0	0	134,128	0	191,382	112,078
Claims incurred	0	0	0	0	171,718	153,969
Commodities	0	0	5,336	0	5,336	5,198
Miscellaneous	0	0	178,748	0	178,748	164,996
Land and permanent improvements	0	0	13,932	0	13,932	10,346
Culture and recreation						
Land and permanent improvements	0	0	0	0	402,054	3,115
Total expenditures	$ 0	$ 0	$ 464,663	$ 0	$ 1,095,689	$ 593,096
Excess (deficiency) of revenues over expenditures	$ 322	$ 101	$ (953,335)	$ 0	$ (522,758)	$ 727,588
Other Financing Sources (Uses)						
Operating transfers in	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Operating transfers out	(24,342)	(7,438)	0	0	(59,808)	0
Total other financing sources (uses)	$ (24,342)	$ (7,438)	$ 0	$ 0	$ (59,808)	$ 0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (24,020)	$ (7,337)	$ (953,335)	$ 0	$ (582,566)	$ 727,588
Fund balance, beginning of year	24,020	7,337	8,893,861	10,148	10,647,835	9,920,247
Fund balance, end of year	$ 0	$ 0	$ 7,940,526	$ 10,148	$ 10,065,269	$ 10,647,835

CITY OF BLOOMINGTON, ILLINOIS

FIRE PENSION FUND

STATEMENTS OF PLAN NET ASSETS
April 30, 2001 and 2000

	2001	2000
Assets		
Cash and short-term investments	$ 3,506,205	$ 2,639,279
Receivables		
Employer contributions	$ 1,329,627	$ 1,274,704
Accrued interest	75,025	87,132
Other	154	54,397
Total receivables	$ 1,404,806	$ 1,416,233
Investments		
Deposits at financial institutions	$ 511,731	$ 300,000
U.S. government securities	5,432,641	856,331
U.S. government agencies and corporations	4,230,463	4,053,556
Annuities	8,272,498	10,085,696
Mutual funds	4,623,884	9,807,842
Stocks	1,376,931	1,635,402
Total investments	$ 24,448,148	$ 26,738,827
Total assets	$ 29,359,159	$ 30,794,339
Liabilities		
Accounts payable	7,467	60,229
Net assets held in trust for pension benefits	$ 29,351,692	$ 30,734,110

CITY OF BLOOMINGTON, ILLINOIS

FIRE PENSION FUND

STATEMENTS OF CHANGES IN PLAN NET ASSETS
Years ended April 30, 2001 and 2000

	2001	2000
Additions		
Contributions		
Employer	$ 1,427,900	$ 1,374,364
Active members	360,527	348,252
Total contributions	$ 1,788,427	$ 1,722,616
Investment income		
Net appreciation (depreciation) in fair value of investments	$ (2,719,977)	$ 2,923,529
Interest	516,995	535,400
Dividends	869,534	402,977
Total investment income	$ (1,333,448)	$ 3,861,906
Less investment expense	31,418	20,166
Net investment income	$ (1,364,866)	$ 3,841,740
Total additions	$ 423,561	$ 5,564,356
Deductions		
Benefit payments		
Retired members	$ 1,087,683	$ 1,018,936
Widows	206,972	183,960
Disability	466,658	365,889
Total benefit payments	$ 1,761,313	$ 1,568,785
Return of pension contribution to terminated members	0	5,613
Administrative expenses	44,666	48,583
Total deductions	$ 1,805,979	$ 1,622,981
Net increase	$ (1,382,418)	$ 3,941,375
Net assets held in trust for pension benefits at beginning of year	30,734,110	26,792,735
Net assets held in trust for pension benefits at end of year	$ 29,351,692	$ 30,734,110

CITY OF BLOOMINGTON, ILLINOIS

POLICE PENSION FUND

STATEMENTS OF PLAN NET ASSETS
April 30, 2001 and 2000

	2001	2000
Assets		
Cash and short-term investments	$ 374,373	$ 669,201
Receivables		
Employer contributions	$ 1,375,061	$ 1,344,184
Accrued interest	126,915	112,633
Other	0	8,054
Total receivables	$ 1,501,976	$ 1,464,871
Investments		
Deposits at financial institutions	$ 123,533	$ 117,702
U.S. government securities	2,316,682	1,330,923
U.S. government agencies and corporations	6,478,224	5,918,711
IPPFA Group Trust	1,355,811	1,216,180
Annuities	8,456,656	10,250,928
Mutual funds	8,412,145	9,076,961
Total investments	$ 27,143,051	$ 27,911,405
Total assets	$ 29,019,400	$ 30,045,477
Liabilities		
Accounts payable	$ 15,336	$ 9,829
Benefits payable	0	1,654
Total liabilities	$ 15,336	$ 11,483
Net assets held in trust for pension benefits	$ 29,004,064	$ 30,033,994

CITY OF BLOOMINGTON, ILLINOIS

POLICE PENSION FUND

STATEMENTS OF CHANGES IN PLAN NET ASSETS
Years ended April 30, 2001 and 2000

	2001	2000
Additions		
Contributions		
Employer	$ 1,473,239	$ 1,443,833
Active members	607,852	544,715
Total contributions	$ 2,081,091	$ 1,988,548
Investment income		
Net appreciation (depreciation) in fair value of investments	$ (2,437,129)	$ 1,821,243
Interest	587,090	513,332
Dividends	442,681	598,894
Total investment income	$ (1,407,358)	$ 2,933,469
Less investment expense	(31,786)	(28,193)
Net investment income	$ (1,439,144)	$ 2,905,276
Total additions	$ 641,947	$ 4,893,824
Deductions		
Benefit payments		
Retired members	$ 1,123,578	$ 998,515
Widows	348,279	290,338
Disability	114,633	131,891
Total benefit payments	$ 1,586,490	$ 1,420,744
Return of pension contributions to terminated members	45,503	5,708
Administrative expenses	39,884	33,288
Total deductions	$ 1,671,877	$ 1,459,740
Net increase	$ (1,029,930)	$ 3,434,084
Net assets held in trust for pension benefits at beginning of year	30,033,994	26,599,910
Net assets held in trust for pension benefits at end of year	$ 29,004,064	$ 30,033,994

CITY OF BLOOMINGTON, ILLINOIS

WORKING CASH FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 0	$ 19,085
Due from other funds	197,085	178,000
Total assets	$ 197,085	$ 197,085

LIABILITIES AND FUND BALANCE

Liabilities	$ 0	$ 0
Fund balance		
Unreserved - undesignated	197,085	197,085
Total liabilities and fund balance	$ 197,085	$ 197,085

CITY OF BLOOMINGTON, ILLINOIS
WORKING CASH FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Budget and Actual
Year ended April 30, 2001
With Comparative Actual Amounts for the year ended April 30, 2000

	2001			2000
	Actual	Budget	Variance Favorable (Unfavorable)	Actual
Revenues	$ 0	$ 0	$ 0	$ 0
Expenditures	0	0	0	0
Excess (deficiency) of revenues over expenditures	$ 0	$ 0	$ 0	$ 0
Fund balance at beginning of year	197,085	197,085	0	197,085
Fund balance at end of year	$ 197,085	$ 197,085	$ 0	$ 197,085

This fund is not included in the annual budget of the City for the fiscal year ended April 30,2001.
The above reference to budget is for illustrative purposes only.

CITY OF BLOOMINGTON, ILLINOIS

FLEX CASH FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 10,517	$ 151
Receivables		
Accounts	0	14,345
Total assets	$ 10,517	$ 14,496

LIABILITIES AND FUND BALANCE

Liabilities		
Due to other funds	$ 0	$ 7,000
Total liabilities	$ 0	$ 7,000
Fund balance		
Unreserved - undesignated	10,517	7,496
Total liabilities and fund balance	$ 10,517	$ 14,496

CITY OF BLOOMINGTON, ILLINOIS
FLEX CASH FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Budget and Actual
Year ended April 30, 2001
With Comparative Actual Amounts for the year ended April 30, 2000

	2001			2000
	Actual	Budget	Variance Favorable (Unfavorable)	Actual
Revenues				
Charges for services				
Employee contributions	$ 174,739	$ 161,257	$ 13,482	$ 157,708
Expenditures				
Health and welfare				
Claims incurred	171,718	172,436	718	153,969
Excess (deficiency) of revenues over expenditures	$ 3,021	$ (11,179)	$ 14,200	$ 3,739
Fund balance at beginning of year	7,496	7,496	0	3,757
Fund balance at end of year	$ 10,517	$ (3,683)	$ 14,200	$ 7,496

CITY OF BLOOMINGTON, ILLINOIS

PARK DEDICATION FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 0	$ 7,255
Receivables		
Accounts	0	25,617
Due from other funds	1,234,953	940,000
Total assets	$ 1,234,953	$ 972,872

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	$ 0	$ 1,487
Fund balance		
Unreserved - undesignated	1,234,953	971,385
Total liabilities and fund balance	$ 1,234,953	$ 972,872

CITY OF BLOOMINGTON, ILLINOIS
PARK DEDICATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Budget and Actual
Year ended April 30, 2001
With Comparative Actual Amounts for the year ended April 30, 2000

	2001			2000
	Actual	Budget	Variance Favorable (Unfavorable)	Actual
Revenues				
Intergovernmental	$ 458,578	$ 0	$ 458,578	$ 58,227
Charges for services				
Property owner contributions	12,798	28,644	(15,846)	125,186
Miscellaneous	194,246	0	194,246	126,250
Total revenues	$ 665,622	$ 28,644	$ 636,978	$ 309,663
Expenditures				
Culture and recreation				
Land and improvements	402,054	405,000	2,946	3,115
Excess (deficiency) of revenues over expenditures	$ 263,568	$ (376,356)	$ 639,924	$ 306,548
Other Financing Sources (Uses)				
Operating Transfers Out	0	0	0	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ 263,568	$ (376,356)	$ 639,924	$ 306,548
Fund balance at beginning of year	971,385	971,385	0	664,837
Fund balance at end of year	$ 1,234,953	$ 595,029	$ 639,924	$ 971,385

CITY OF BLOOMINGTON, ILLINOIS

DETENTION BASIN FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 0	$ 1,857
Due from other funds	547,040	382,000
Total assets	$ 547,040	$ 383,857

LIABILITIES AND FUND BALANCE

Liabilities	$ 0	$ 0
Fund balance		
Unreserved - undesignated	547,040	383,857
Total liabilities and fund balance	$ 547,040	$ 383,857

CITY OF BLOOMINGTON, ILLINOIS
DETENTION BASIN FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Budget and Actual
Year ended April 30, 2001
With Comparative Actual Amounts for the year ended April 30, 2000

	2001			2000
	Actual	Budget	Variance Favorable (Unfavorable)	Actual
Revenues				
Charges for services				
Property owner contributions	$ 220,437	$ 0	$ 220,437	$ 104,392
Expenditures				
Health and welfare				
Contractual services	$ 57,254	$ 60,000	$ 2,746	$ 0
Land and permanent improvements	0	0	0	0
Total expenditures	$ 57,254	$ 60,000	$ 2,746	$ 0
Excess (deficiency) of revenues over expenditures	$ 163,183	$ (60,000)	$ 223,183	$ 104,392
Fund balance at beginning of year	383,857	383,857	0	279,465
Fund balance at end of year	$ 547,040	$ 323,857	$ 223,183	$ 383,857

CITY OF BLOOMINGTON, ILLINOIS

PUBLIC LIBRARY WORKING CASH FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 125,000	$ 20,000
Due from other funds	0	105,000
Total assets	$ 125,000	$ 125,000

LIABILITIES AND FUND BALANCE

Liabilities	$ 0	$ 0
Fund balance		
Unreserved - undesignated	125,000	125,000
Total liabilities and fund balance	$ 125,000	$ 125,000

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, 2001
With Comparative Actual Amounts for the year ended April 30, 2000

	2001			2000
	Actual	Budget	Variance Favorable (Unfavorable)	Actual
Revenues	$ 0	$ 0	$ 0	$ 0
Expenditures	0	0	0	0
Excess (deficiency) of revenues over expenditures	$ 0	$ 0	$ 0	$ 0
Fund balance at beginning of year	125,000	125,000	0	125,000
Fund balance at end of year	$ 125,000	$ 125,000	$ 0	$ 125,000

This fund is not included in the annual budget of the City for the fiscal year ended April 30,2001.
The above reference to budget is for illustrative purposes only.

CITY OF BLOOMINGTON, ILLINOIS

MEYERS TRUST FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 0	$ 0
Investments	0	27,646
Receivables		
Accrued interest	0	0
Total assets	$ 0	$ 27,646

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	$ 0	$ 0
Fund balance		
Unreserved - undesignated	0	27,646
Total liabilities and fund balance	$ 0	$ 27,646

CITY OF BLOOMINGTON, ILLINOIS
MEYERS TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Budget and Actual
Year ended April 30, 2001
With Comparative Actual Amounts for the year ended April 30, 2000

	2001			2000
	Actual	Budget	Variance Favorable (Unfavorable)	Actual
Revenues				
Investment income	$ 382	$ 1,061	$ (679)	$ 1,340
Expenditures				
Culture and recreation				
Contractual services	$ 0	$ 0	$ 0	$ 0
Commodities	0	637	637	0
Total expenditures	$ 0	$ 637	$ 637	$ 0
Excess (deficiency) of revenues over expenditures	$ 382	$ 424	$ (42)	$ 1,340
Other Financing Sources (Uses)				
Operating transfers out	(28,028)	(29,000)	972	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (27,646)	$ (28,576)	$ 930	$ 1,340
Fund balance at beginning of year	27,646	27,646	0	26,306
Fund balance at end of year	$ 0	$ (930)	$ 930	$ 27,646

CITY OF BLOOMINGTON, ILLINOIS

CHURCHILL TRUST FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 0	$ 676
Investments	0	23,344
Receivables		
Accrued interest	0	0
Total assets	$ 0	$ 24,020

LIABILITIES AND FUND BALANCE

Liabilities	$ 0	$ 0
Fund balance		
Reserved - trust corpus	$ 0	$ 19,900
Unreserved - undesignated	0	4,120
Total fund balance	$ 0	$ 24,020
Total liabilities and fund balance	$ 0	$ 24,020

CITY OF BLOOMINGTON, ILLINOIS
CHURCHILL TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Budget and Actual
Year ended April 30, 2001
With Comparative Actual Amounts for the year ended April 30, 2000

	2001			2000
	Actual	Budget	Variance Favorable (Unfavorable)	Actual
Revenues				
Investment income	$ 322	$ 637	$ (315)	$ 1,132
Expenditures				
Culture and recreation				
Library supplies	0	637	637	0
Excess (deficiency) of revenues over expenditures	$ 322	$ 0	$ 322	$ 1,132
Other Financing Sources (Uses)				
Operating transfers out	(24,342)	(25,000)	658	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (24,020)	$ (25,000)	$ 980	$ 1,132
Fund balance at beginning of year	24,020	24,020	0	22,888
Fund balance at end of year	$ 0	$ (980)	$ 980	$ 24,020

CITY OF BLOOMINGTON, ILLINOIS

PHILLIPS TRUST FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 0	$ 0
Investments	0	7,337
Receivables		
Accrued interest	0	0
Total assets	$ 0	$ 7,337

LIABILITIES AND FUND BALANCE

Liabilities		
Due to other funds	$ 0	$ 0
Fund balance		
Unreserved - undesignated	0	7,337
Total liabilities and fund balance	$ 0	$ 7,337

CITY OF BLOOMINGTON, ILLINOIS
PHILLIPS TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Budget and Actual
Year ended April 30, 2001
With Comparative Actual Amounts for the year ended April 30, 2000

	2001			2000
	Actual	Budget	Variance Favorable (Unfavorable)	Actual
Revenues				
Investment income	$ 101	$ 186	$ (85)	$ 356
Expenditures				
Culture and recreation				
Contractual services	0	186	186	0
Excess (deficiency) of revenues over expenditures	$ 101	$ 0	$ 101	$ 356
Other Financing Sources (Uses)				
Operating transfers out	(7,438)	(8,000)	562	0
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (7,337)	$ (8,000)	$ 663	$ 356
Fund balance at beginning of year	7,337	7,337	0	6,981
Fund balance at end of year	$ 0	$ (663)	$ 663	$ 7,337

CITY OF BLOOMINGTON, ILLINOIS

J.M. SCOTT HEALTH CARE - OPERATIONS FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 38,654	$ 24,083
Investments	51,760	85,781
Receivables		
Accrued interest	0	1,816
Due from other funds	40	0
Restricted cash and investments	7,932,393	8,805,755
Total assets	$ 8,022,847	$ 8,917,435

LIABILITIES AND FUND BALANCE

Liabilities		
Vouchers payable	$ 81,221	$ 23,539
Due to other funds	1,100	35
Total liabilities	$ 82,321	$ 23,574
Fund balance		
Reserved for encumbrances	$ 386	$ 1,470
Reserved - trust corpus	5,402,151	5,402,151
Unreserved - undesignated	2,537,989	3,490,240
Total fund balance	$ 7,940,526	$ 8,893,861
Total liabilities and fund balance	$ 8,022,847	$ 8,917,435

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, 2001
With Comparative Actual Amounts for the year ended April 30, 2000

	2001			2000
	Actual	Budget	Variance Favorable (Unfavorable)	Actual
Revenues				
Investment income (loss)	$ (504,397)	$ 252,350	$ (756,747)	$ 694,853
Miscellaneous	15,725	262,650	(246,925)	51,240
Total revenues	$ (488,672)	$ 515,000	$ (1,003,672)	$ 746,093
Expenditures				
Health and welfare				
Salaries	$ 109,730	$ 120,498	$ 10,768	$ 117,249
Benefits	22,789	27,279	4,490	26,145
Contractual services	134,128	135,850	1,722	112,078
Commodities	5,336	4,500	(836)	5,198
Miscellaneous	178,748	225,000	46,252	164,996
Health care projects	13,932	1,873	(12,059)	10,346
Total expenditures	$ 464,663	$ 515,000	$ 50,337	$ 436,012
Excess (deficiency) of revenues over expenditures	$ (953,335)	$ 0	$ (953,335)	$ 310,081
Fund balance at beginning of year	8,893,861	8,893,861	0	8,583,780
Fund balance at end of year	$ 7,940,526	$ 8,893,861	$ (953,335)	$ 8,893,861

CITY OF BLOOMINGTON, ILLINOIS

J.M. SCOTT HEALTH CARE - EQUIPMENT REPLACEMENT FUND

BALANCE SHEET
April 30, 2001 and 2000

ASSETS

	2001	2000
Cash	$ 148	$ 148
Investments	10,000	10,000
Total assets	$ 10,148	$ 10,148

LIABILITIES AND FUND BALANCE

Liabilities	$ 0	$ 0
Fund balance		
Unreserved - undesignated	10,148	10,148
Total liabilities and fund balance	$ 10,148	$ 10,148

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, 2001
With Comparative Actual Amounts for the year ended April 30, 2000

	2001			2000
	Actual	Budget	Variance Favorable (Unfavorable)	Actual
Revenues	$ 0	$ 0	$ 0	$ 0
Expenditures	0	0	0	0
Excess (deficiency) of revenues over expenditures	$ 0	$ 0	$ 0	$ 0
Fund balance at beginning of year	10,148	10,148	0	10,148
Fund balance at end of year	$ 10,148	$ 10,148	$ 0	$ 10,148

This fund is not included in the annual budget of the City for the fiscal year ended April 30,2001.
The above reference to budget is for illustrative purposes only.

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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, 2001 and 2000

	2001	2000
General Fixed Assets		
Land	$ 3,704,534	$ 2,715,334
Buildings	20,635,832	19,429,065
Improvements other than buildings	7,868,697	3,178,864
Machinery and equipment	23,425,739	19,866,935
Total general fixed assets	$ 55,634,802	$ 45,190,198
Investment in General Fixed Assets from:		
General Obligation Bond proceeds	$ 4,750,940	$ 4,750,940
General Fund revenues	22,717,912	19,103,297
Capital Project Fund revenues	20,310,874	13,878,342
Special Revenue Fund revenues	4,519,819	4,333,443
Enterprise Fund revenues	38,551	38,551
Trust and Agency Fund revenues	412,709	10,655
Donations by gifts	149,160	149,160
Fixed assets acquired prior to May 1, 1975	2,734,837	2,925,810
Total investment in general fixed assets	$ 55,634,802	$ 45,190,198

CITY OF BLOOMINGTON, ILLINOIS

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
Year ended April 30, 2001

	April 30, 2000	Additions	Deletions	April 30, 2001
Fixed assets acquired prior to May 1, 1991	$ 16,882,456	$ 0	$ 190,973	$ 16,691,483
Fixed assets acquired after April 30, 1991				
General Fund				
General Government				
Legislative	$ 3,599	$ 13,393	$ 0	$ 16,992
City Manager	20,535	7,479	2,531	25,483
Risk Management	20,419	0	1,115	19,304
City Clerk	65,856	0	0	65,856
Personnel	25,415	0	0	25,415
Employee Health	2,192	0	0	2,192
Human Relations	11,502	0	0	11,502
Finance	68,466	10,670	48,857	30,279
Computer Services	2,475,026	1,517,997	0	3,993,023
Legal	12,076	10,390	0	22,466
Facilities Maintenance	886,582	8,380	7,709	887,253
Contingency	145,502	0	0	145,502
Totals	$ 3,737,170	$ 1,568,309	$ 60,212	$ 5,245,267
Public Safety				
Police	$ 9,089,600	$ 218,894	$ 29,356	$ 9,279,138
Fire	3,063,696	548,957	197,027	3,415,626
Planning and Code Enforcement	172,957	37,327	30,702	179,582
Totals	$ 12,326,253	$ 805,178	$ 257,085	$ 12,874,346
Highways and Streets				
P.S. Administration	$ 313,294	$ 84,935	$ 77,355	$ 320,874
Street Maintenance	277,727	123,686	0	401,413
Snow Removal	325,022	0	0	325,022
Engineering Administration	231,337	22,213	31,355	222,195
Traffic Control	399,630	0	34,213	365,417
Totals	$ 1,547,010	$ 230,834	$ 142,923	$ 1,634,921
Sanitation				
Street Sweeping	$ 360,660	$ 0	$ 0	$ 360,660
Refuse Collection	1,897,634	1,366,072	107,588	3,156,118
Weed Control	234,260	0	0	234,260
Totals	$ 2,492,554	$ 1,366,072	$ 107,588	$ 3,751,038

--Continued--

CITY OF BLOOMINGTON, ILLINOIS

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY - Continued
Year ended April 30, 2001

	April 30, 2000	Additions	Deletions	April 30, 2001
General Fund - Continued				
Culture and Recreation				
Parks	$ 1,124,668	$ 75,531	$ 0	$ 1,200,199
Recreation	95,843	31,699	20,241	107,301
Holiday Pool	20,860	3,483	0	24,343
O'Neil Pool	35,319	10,677	0	45,996
Miller Park Beach	27,271	9,421	2,748	33,944
Miller Park Zoo	58,511	0	0	58,511
Forestry	339,519	0	0	339,519
Highland Golf	725,676	92,507	13,773	804,410
Prairie Vista Golf	725,411	35,792	40,541	720,662
Fox Creek Golf	701,577	30,223	0	731,800
Totals	$ 3,854,655	$ 289,333	$ 77,303	$ 4,066,685
Total General Fund	$ 23,957,642	$ 4,259,726	$ 645,111	$ 27,572,257
Capital Improvements Fund	$ 3,063,316	$ 4,524,130	$ 0	$ 7,587,446
1995 Southwest Development Fund	$ (36,864)	$ 1,165,777	$ 0	$ 1,128,913
Southeast Development	$ 0	$ 217,500	$ 0	$ 217,500
Central Bloomington TIF Redevelopment Fund	$ 410,744	$ 525,125	$ 0	$ 935,869
Library Maintenance and Operation Fund	$ 605,962	$ 95,865	$ 50,411	$ 651,416
Library Equipment Replacement Fund	$ 106,553	$ 0	$ 0	$ 106,553
SOAR Fund	$ 5,202	$ 0	$ 0	$ 5,202
Board of Elections Fund	$ 0	$ 38,963	$ 0	$ 38,963
Drug Enforcement Fund	$ 0	$ 3,472	$ 0	$ 3,472
Community Development Fund				
Administrative and General	$ 107,327	$ 12,559	$ 8,474	$ 111,412
Code Enforcement	7,036	10,248	0	17,284
Rehabilitation	12,229	18,178	2,015	28,392
Capital Improvements	68,595	54,884	0	123,479
Totals	$ 195,187	$ 95,869	$ 10,489	$ 280,567
Task Force "6" Grant Fund	$ 0	$ 13,107	$ 0	$ 13,107
Park Dedication	$ 0	$ 402,054	$ 0	$ 402,054
Totals	$ 45,190,198	$ 11,341,588	$ 896,984	$ 55,634,802

CITY OF BLOOMINGTON, ILLINOIS

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
As of April 30, 2001

	Land	Buildings	Improvements other than Buildings	Machinery and Equipment	Total
Fixed assets acquired prior to May 1, 1991	$ 2,508,927	$ 10,247,602	$ 1,255,653	$ 2,679,301	$ 16,691,483
Fixed assets acquired after April 30, 1991					
General Fund					
General Government					
Legislative	$ 0	$ 0	$ 0	$ 16,992	$ 16,992
City Manager	0	0	0	25,483	25,483
Risk Management	0	0	0	19,304	19,304
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	30,279	30,279
Computer Services	0	0	0	3,993,023	3,993,023
Legal	0	0	0	22,466	22,466
Facilities Maintenance	0	325,632	223,368	338,253	887,253
Contingency	145,502	0	0	0	145,502
Totals	$ 145,502	$ 325,632	$ 223,368	$ 4,550,765	$ 5,245,267
Public Safety					
Police	$ 0	$ 6,955,650	$ 0	$ 2,323,488	$ 9,279,138
Fire	0	0	0	3,415,626	3,415,626
Planning and Code Enforcement	0	0	0	179,582	179,582
Totals	$ 0	$ 6,955,650	$ 0	$ 5,918,696	$ 12,874,346
Highways and Streets					
P.S. Administration	$ 0	$ 0	$ 0	$ 320,874	$ 320,874
Street Maintenance	0	0	48,585	352,828	401,413
Snow Removal	0	0	0	325,022	325,022
Engineering Administration	0	0	0	222,195	222,195
Traffic Control	0	0	0	365,417	365,417
Totals	$ 0	$ 0	$ 48,585	$ 1,586,336	$ 1,634,921
Sanitation					
Street Sweeping	$ 0	$ 0	$ 0	$ 360,660	$ 360,660
Refuse Collection	0	0	0	3,156,118	3,156,118
Weed Control	0	0	0	234,260	234,260
Totals	$ 0	$ 0	$ 0	$ 3,751,038	$ 3,751,038

--Continued--

CITY OF BLOOMINGTON, ILLINOIS

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY - Continued
As of April 30, 2001

	Land	Buildings	Improvements other than Buildings	Machinery and Equipment	Total
General Fund - Continued					
Culture and Recreation					
Parks	$ 0	$ 0	$ 0	$ 1,200,199	$ 1,200,199
Recreation	0	0	0	107,301	107,301
Holiday Pool	0	0	0	24,343	24,343
O'Neil Pool	0	0	0	45,996	45,996
Miller Park Beach	0	0	0	33,944	33,944
Miller Park Zoo	0	0	0	58,511	58,511
Forestry	0	0	0	339,519	339,519
Highland Golf	0	0	0	804,410	804,410
Prairie Vista Golf	0	0	0	720,662	720,662
Fox Creek Golf	0	0	0	731,800	731,800
Totals	$ 0	$ 0	$ 0	$ 4,066,685	$ 4,066,685
Total General Fund	$ 145,502	$ 7,281,282	$ 271,953	$ 19,873,520	$ 27,572,257
Capital Improvements Fund	$ 727,141	$ 2,072,228	$ 4,786,461	$ 1,616	$ 7,587,446
1995 Southwest Development Fund	$ (117,000)	$ 0	$ 1,245,913	$ 0	$ 1,128,913
Southeast Development	$ 0	$ 0	$ 217,500	$ 0	217,500
Central Bloomington TIF Redevelopment Fund	$ 34,500	$ 878,167	$ 23,202	$ 0	$ 935,869
Library Maintenance and Operation Fund	$ 0	$ 0	$ 0	$ 651,416	$ 651,416
Library Equipment Replacement Fund	$ 0	$ 106,553	$ 0	$ 0	$ 106,553
SOAR Fund	$ 0	$ 0	$ 0	$ 5,202	$ 5,202
Board of Elections Fund	$ 0	$ 0	$ 0	$ 38,963	$ 38,963
Drug Enforcement Fund	$ 0	$ 0	$ 0	$ 3,472	$ 3,472
Community Development Fund					
Administrative and General	$ 0	$ 0	$ 0	$ 111,412	$ 111,412
Code Enforcement	0	0	0	17,284	17,284
Rehabilitation	0	0	0	28,392	28,392
Capital Improvements	5,464	50,000	68,015	0	123,479
Totals	$ 5,464	$ 50,000	$ 68,015	$ 157,088	$ 280,567
Task Force 6 Fund	$ 0	$ 0	$ 0	$ 13,107	$ 13,107
Park Dedication Fund	$ 400,000	$ 0	$ 0	$ 2,054	402,054
Totals	$ 3,704,534	$ 20,635,832	$ 7,868,697	$ 23,425,739	$ 55,634,802

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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, 2001

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Face Amount of Original Issue	Previous Principal Payments	Principal Outstanding April 30, 2000	New Issues/ Accretion	Principal Retired	Principal Outstanding April 30, 2001
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	$ 1,255,000	$ 645,000	$ 0	$ 120,000	$ 525,000
1988 Central Bloomington TIF (1)	6.80 - 7.10	6-1/12-1	09/01/1988	12/01/2003	350,000	215,000	135,000	0	30,000	105,000
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	4,967,048	4,267,952	99,287 (2)	695,000	3,672,239
1992 Corporate Purpose	5.40 - 6.70	1-1/7-1	05/01/1992	01/01/2001	2,456,000	2,133,036	322,964	0	322,964	0
1993 Corporate Purpose	4.10 - 6.10	6-1/12-1	06/01/1993	12/01/2006	3,500,000	1,170,000	2,330,000	0	265,000	2,065,000
1994 Refunding	4.70 - 7.00	6-1/12-1	03/01/1994	12/01/2013	4,965,000	800,000	4,165,000	0	175,000	3,990,000
1995 Corporate Purpose	5.20 - 5.70	6-1/12-1	02/01/1995	12/01/2010	11,650,000	1,800,000	9,850,000	0	675,000	9,175,000
1996 Corporate Purpose	4.70 - 6.20	6-1/12-1	06/01/1996	12/01/2010	6,680,000	380,000	6,300,000	0	210,000	6,090,000
							$ 30,015,916	$ 99,287	$ 2,492,964	$ 27,622,239
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	6,551,964	992,036	0	992,036	0
							$ 31,007,952	$ 99,287	$ 3,485,000	$ 27,622,239

(1) These represent parts of single bond issues.
(2) Current year accretion of deep discount debt.

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

Ronald J. Hundman, C.P.A.
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Joel C. Martens, C.P.A.
Lee R. Bell, C.P.A.

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Theodore E. Jordan, C.P.A.

Henning,Strouse,Jordan&Stephens
Certified Public Accountants

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 general purpose financial statements of City of Bloomington, Illinois as of and for the year ended April 30, 2001, and have issued our report thereon dated September 28, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether City of Bloomington, Illinois' general purpose 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 general purpose 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

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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 general purpose 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.

This report is intended solely for the information and use of the Audit Committee, management, others within the Organization, City Council, 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
September 28, 2001

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
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
2001	12,903,087	19,110,768	5,082,583	4,226,387	10,606,874	1,479,015	3,876,356	57,285,070

*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	Taxes	Licenses and Permits	Charges for Services	Fines and Forfeits	Interest	Miscel-laneous**	Total
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
2001	40,953,300	1,079,035	4,545,604	727,056	1,153,341	11,931,285	60,389,621

*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
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
2001	13,872,204	1,374,904	20,418,546	4,429,361	1,746,454	4,742,593	45,772

* 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,

	2001	2000	1999	1998	1997
Revenues					
Taxes	$ 34,340	$ 29,620	$ 26,661	$ 25,744	$ 21,903
Licenses and permits	1,079	1,217	1,154	905	813
Intergovernmental	4,971	5,095	4,659	4,587	3,670
Charges for services	4,447	3,916	3,514	2,442	1,980
Fines and forfeits	727	583	417	367	390
Interest	861	700	448	409	594
Miscellaneous	1,468	1,822	1,437	946	661
Total revenues	$ 47,893	$ 42,953	$ 38,290	$ 35,400	$ 30,011
Expenditures					
General government	$ 12,234	$ 8,008	$ 7,188	$ 5,066	$ 5,392
Public safety	19,111	14,300	12,744	12,342	11,206
Highways and streets	5,099	4,283	3,507	3,549	3,533
Sanitation	4,226	3,481	3,369	3,254	3,095
Culture and recreation	7,545	6,314	5,053	4,714	3,991
Total expenditures	$ 48,215	$ 36,386	$ 31,861	$ 28,925	$ 27,217
Excess (deficiency) of revenues over expenditures	$ (322)	$ 6,567	$ 6,429	$ 6,475	$ 2,794
Net transfers from (to) other funds	(2,387)	(5,884)	(6,131)	(5,382)	(1,614)
Fund balance at beginning of year	4,225	3,542	3,244	2,151	971
Fund balance at end of year	$ 1,516	$ 4,225	$ 3,542	$ 3,244	$ 2,151

Source: Audited financial statements

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
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)
2001	13,683,546	13,626,710	99.43	66,657	13,693,367	100.08	(10,514)	(0.11)

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
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	1.2393	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
2000	4.4215	1.1058	0.2322	0.9152	0.2206	0.1218	0.0990	0.0243	0.2841	7.4245

Tax Extensions

Tax Year Levied	Schools	City	City Library(1)	County	Township	Water Reclamation District	Airport Authority	Cemetery	Community College(2)	Total
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
2000	28,402,019	11,968,030	2,513,416	20,973,163	1,798,075	1,825,878	1,493,574	256,363	6,171,156	75,401,674

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

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
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
2000	3,246,888,168	1,082,296,056	644,500,805	425,046,288	11,676,370	803,163	269,430

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

	2000	1999	1998	1997	1996
General Fund	0.5208	0.4548	0.4466	0.4618	0.4969
Fire Pension Fund	0.1229	0.1271	0.1328	0.1299	0.1286
Police Pension Fund	0.1271	0.1341	0.1374	0.1393	0.1361
Illinois Municipal Retirement Fund	0.1054	0.1830	0.1860	0.1870	0.1942
Judgment Fund	0.0647	0.0698	0.0738	0.0771	0.0833
Bond and Interest Funds	0.1472	0.1606	0.1707	0.1467	0.1599
Public Benefit Fund	0.0143	0.0155	0.0163	0.0171	0.0184
Public Library Fund	0.2322	0.2365	0.2336	0.2326	0.2140
Audit Fund	0.0035	0.0036	0.0036	0.0036	0.0037
Totals	1.3381	1.3850	1.4008	1.3951	1.4351

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

CITY OF BLOOMINGTON, ILLINOIS

SPECIAL ASSESSMENT COLLECTIONS
Last Ten Fiscal Years

Year Ended April 30	Current Assessments Due	Current Assessments Collected*	Ratio of Collections to Amount Due	Total Outstanding Assessments**
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
2001	-	36,578	-	40,859

* 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

CITY OF BLOOMINGTON, ILLINOIS

INVESTMENT INCOME FROM INVESTMENTS
Years Ended April 30,

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
General	$ 371,167	$ 307,599	$ 495,409	$ 531,912	$ 651,499	$ 594,164	$ 409,271	$ 447,775	$ 700,148	$ 860,898
Capital Projects	240,817	221,609	101,602	111,642	442,894	366,296	218,278	209,733	222,094	133,600
Motor Fuel Tax	65,789	48,608	68,836	93,563	79,781	31,389	13,020	9,846	23,399	120,719
Library	18,085	12,886	14,891	25,129	36,707	44,169	53,143	42,806	52,760	86,858
Water	74,851	81,825	404,981	376,727	30,045	0	34,582	34,445	33,936	21,647
Sewer	45,958	29,469	48,788	53,654	32,724	0	0	0	0	0
Parking	177	0	70	0	0	0	875	0	0	0
Urban Development	11,355	32,864	18,807	17,539	21,807	22,762	7,326	12,697	11,454	10,527
Equipment Purchase and Replacement	89	5,136	0	0	0	0	0	0	0	0
Utility Tax	128,123	38,014	2,404	21,167	49,230	0	0	0	0	0
Flood Relief	422	23,113	10,949	0	0	0	0	0	0	0
J.M. Scott Health Care Trust	528,495	293,614	269,938	305,749	304,758	306,926	310,117	645,921	694,583	(504,397)
Other**	230,160	458,513	150,533	169,980	110,090	58,848	34,646	34,220	67,718	75,144
Totals	$ 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	$ 804,996

**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 nor the earnings of the Central Illinois Risk Pooling Authority which are included in the City's financial statements starting in 1996.

Source: Audited financial statements

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
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)	36,865,516	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
2001	64,808	1,082,296,056	27,622,239	0	157,916	27,464,323	0.0254	423.78

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

CITY OF BLOOMINGTON, ILLINOIS

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
April 30, 2001

	Moody's Rating	Par Value	Applicable to City of Bloomington
City of Bloomington	Aa1		
Series 1988		$ 630,000	
Series 1989		2,000,000	
Series 1991		3,672,239	
Series 1993		2,065,000	
Series 1994		3,990,000	
Series 1995		9,175,000	
Series 1996		6,090,000	
Total direct debt		$ 27,622,239	
Self-supporting debt		11,325,118	
Net direct debt			$ 16,297,121
Overlapping debt	Aa		
McLean County		$ 12,400,000	$ 5,828,000
Bloomington-Normal Airport Authority	Aa3	5,860,000	4,102,000
Bloomington School District #87	Aa	10,315,000	10,315,000
Normal Community Unit School District #5	Aa	139,355,000	44,593,600
Community College District #540	Aa3	9,630,000	4,718,700
Total overlapping debt			$ 69,557,300
Total net direct and overlapping debt			$ 85,854,421

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 2000 Assessed Valuation ($1,082,296,056)	1.51%
Total net direct and overlapping debt to Assessed Valuation	7.93%
Net direct debt per capita (64,808)	$ 251.47
Total net direct and overlapping debt per capita	$ 1,324.75

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 Series	1989 Series	1991 Series	1993 Series	1994 Series	1995 Series	1996 Series	Total	Percent Retired Annual	Percent Retired Cumulative
2002	$ 200,000	$ 0	$ 559,293	$ 290,000	$ 200,000	$ 700,000	$ 190,000	$ 2,139,293	4.81%	42.29%
2003	225,000	0	524,086	310,000	200,000	750,000	190,000	2,199,086	4.95%	47.24%
2004	205,000	0	490,141	335,000	225,000	775,000	205,000	2,235,141	5.03%	52.27%
2005	0	0	457,507	360,000	250,000	825,000	310,000	2,202,507	4.96%	57.23%
2006	0	0	424,068	385,000	275,000	875,000	320,000	2,279,068	5.14%	62.37%
2007	0	0	397,964	385,000	285,000	925,000	350,000	2,342,964	5.29%	67.66%
2008	0	0	371,215	0	325,000	1,000,000	770,000	2,466,215	5.57%	73.23%
2009	0	2,000,000	447,965	0	325,000	1,050,000	605,000	4,427,965	10.04%	83.27%
2010	0	0	0	0	350,000	1,100,000	1,535,000	2,985,000	6.81%	90.08%
2011	0	0	0	0	375,000	1,175,000	1,615,000	3,165,000	7.22%	97.30%
2012	0	0	0	0	400,000	0	0	400,000	0.91%	98.21%
2013	0	0	0	0	380,000	0	0	380,000	0.88%	99.09%
2014	0	0	0	0	400,000	0	0	400,000	0.91%	100.00%
Totals	$ 630,000	$ 2,000,000	$ 3,672,239	$ 2,065,000	$ 3,990,000	$ 9,175,000	$ 6,090,000	$ 27,622,239		

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
1992	$ (2)	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	(3)	3,964,317	1,429,848	5,394,165	35,103,213	0.1537
1995	(4)	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
2001		2,204,421	1,671,935	3,876,356	57,285,070	0.0677

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

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

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

(4) 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 Principal	Debt Service Interest	Debt Service Total	Coverage (4)
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
2001	14,226,127	8,750,986	5,475,141	992,036	35,924	1,027,960	5.33

(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

CITY OF BLOOMINGTON, ILLINOIS

PRINCIPAL TAXPAYERS
April 30, 2001

Name of Company	Type of Business	Total Assessed Value - 2000	Percent of City Assessed Valuation
State Farm Insurance Co.	Insurance	$ 71,499,071	6.61
BMJ - Development	Retail	11,921,132	1.10
Country Life Insurance Co.	Subsidiary of IAA	9,882,805	0.91
Illinois Agricultural Assn.	Insurance - Farm Services	8,920,396	0.82
GTE Telephone Operations	Communications	5,322,493	0.49
OSF Healthcare	Healthcare	5,127,012	0.47
M & J/LJP Parkway L.P.	Strip Mall	4,935,103	0.46
Westminster Village	Extended Living	4,528,694	0.42
Jumers	Hotel	3,890,886	0.36
DPR Limited Partnership	IRS Distribution Center	3,883,326	0.36
Total		$ 129,910,918	

Total 2000 Assessed Valuation = $1,082,296,056

Source: McLean County Treasurer's Office

CITY OF BLOOMINGTON, ILLINOIS

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

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Miles of water mains constructed	6.04	4.63	14.28	10.00	7.48	6.68	6.02	20.48	8.24	9.45
Miles of sanitary sewers constructed	6.05	3.90	12.49	6.10	8.26	6.44	4.68	6.60	6.01	9.23
Miles of storm sewers constructed	3.77	6.89	6.95	7.43	5.63	7.16	5.18	3.90	5.28	7.93
Miles of streets constructed	4.87	5.29	8.04	5.43	4.26	6.03	5.14	4.91	4.90	7.88
Miles of City in square miles	17.82	18.25	18.38	19.47	21.19	21.37	21.68	22.27	22.85	23.54

Source: Engineering Department, City of Bloomington

CITY OF BLOOMINGTON, ILLINOIS

SCHEDULE OF INSURANCE IN FORCE
April 30, 2001

Type of Insurance and Name of Insurance Provider	Policy Period	Coverage	Liability Limits
General Liability CIRPA	5/1/00-5/1/2001	Excess General Liability Each Occurrence General Aggregate	 $ 11,000,000 $ 15,000,000
Emplyee Dishonesty CIRPA	5/1/00-5/1/2001	Each Occurrence Deductible -$500	$ 50,000
Automobile Liability CIRPA	5/1/00-5/1/2001	Bodily Injury, Property Damage, Each Accident Limit Uninsured Motorists Under Insured Motorists Deductible - Collision - $1,000 Deductible - Comprehensive - $1,000	$ 11,000,000 $ 1,000,000 $ 1,000,000 $ 1,000,000
Law Enforcement Liability CIRPA	5/1/00-5/1/2001	Limit Deductible - Per Occurrence	$ 11,000,000 $ 100,000
Public Officials Errors and Omissions CIRPA	5/1/00-5/1/2001	Each Occurrence Each Wrongful Act Limit	$ 1,000,000 $ 1,000,000

CITY OF BLOOMINGTON, ILLINOIS

SCHEDULE OF INSURANCE IN FORCE
April 30,2001
(Continued)

Type of Insurance and Name of Insurance Provider	Policy Period	Coverage	Liability Limits
Workers' Compensation CIRPA	5/1/00-5/1/2001	Limit - Employees Liability	
		Each Accident	$ 500,000
		Each Employee Disease	$ 500,000
		Limit - Workers Comp	
		Each Accident	Statutory
		Each Sickness	Statutory
Property, Inland Marine, and Catastrophic Liability Policy CIRPA	5/1/00-5/1/2001	Limit	
		Aggregate	$ 99,360,788
		Earthquake	$ 10,000,000
		Flood	$ 10,000,000
		Equipment	$ 1,415,250
		Data & Media	$ 500,000
		Deductible - Equipment - $1,000	
		Deductible - Media & Data - $5,000	
		Contractors Equipment	$ 1,202,850
		Deductible - Equipment - $1,000	

CIRPA
Central Illinois Risk Pooling Authority

Source: Risk Management Department

CITY OF BLOOMINGTON, ILLINOIS

BUILDING PERMITS
Last Ten Fiscal Years

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
New Building:										
One family	$ 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	$ 43,855,111
Two family	425,000	100,000	250,000	735,000	1,390,000	1,333,860	748,000	241,000	2,229,280	153,300
Multiple family	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	2,650,000
Motels	0	0	541,000	490,000	3,400,000	700,000	0	0	4,228,000	2,500,000
Dormitory	0	813,000	778,000	0	1,000,000	3,531,736	0	0	75,000	0
Amusement and recreation	0	4,550,000	0	100,000	70,000	686,815	60,000	2,466,000	531,203	0
Churches and religious facilities	16,200	2,101,310	0	809,122	0	0	0	0	1,398,000	0
Industrial buildings	68,900	0	0	21,600	100,000	398,673	3,335,000	382,672	0	0
Parking garages	6,524,000	0	0	7,000	0	0	0	20,239,392	0	10,000,000
Residential garages	0	0	350,575	0	192,581	159,463	0	0	90,000	508,004
Service stations - garages	8,000	0	0	250,000	253,100	0	0	371,000	0	125,000
Hospital and institutional	1,657,300	0	297,088	441,578	0	4,770,693	0	1,417,284	0	0
Office and professional	706,500	53,807,240	57,141,737	2,594,852	6,059,000	600,000	500,000	79,514,999	3,432,600	6,153,812
Educational	100,039	2,204,500	0	21,073	1,315,610	0	548,220	51,000	498,000	18,931,910
Public works and utilities	104,000	5,364,932	1,214,400	0	50,000	2,453,536	1,995	0	75,000	135,000
Stores - mercantile	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	19,988,008
Other non-residenti	195,867	942,685	475,108	266,964	48,050	412,395	2,143,557	1,775,501	181,375	259,290
Structures other than buildings	870,320	429,895	3,032,066	392,733	382,480	882,523	508,573	2,360,333	2,965,031	273,560
Subtotals	$ 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	$ 105,532,995
Add mechanical not included	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	34,825,888
Totals	$ 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	$ 140,358,883

CITY OF BLOOMINGTON, ILLINOIS

BUILDING PERMITS
Last Ten Fiscal Years
(Continued)

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Total New Building (from previous page)	$ 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	$ 140,358,883
Additions and Alterations:										
Residential	$ 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	$ 9,905,935
All others	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	27,097,762
Subtotals	$ 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	$ 37,003,697
Add mechanical not included	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	12,211,220
Totals	$ 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	$ 49,214,917
Total Value - All	$ 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	$ 189,573,800
Total building permits	1,837	1,920	2,171	2,382	2,251	2,683	2,554	2,277	2,709	2,458
Demolitions:										
Residential (number)	22	19	28	19	22	24	13	35	24	14
All other (number)	38	54	39	49	21	47	37	34	69	32
Totals	60	73	67	68	43	71	50	69	93	46
Average cost of one family*	$ 65,422	$ 73,459	$ 78,573	$ 74,935	$ 84,269	$ 82,066	$ 83,981	$ 99,434	$ 105,945	$ 114,804
Average cost of apartment unit*	$ 23,421	$ 27,206	$ 20,893	$ 25,259	$ 23,330	$ 33,333	$ 23,136	$ 29,281	$ 21,739	$ 30,114

*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

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Risk Management	0	0	0	0	0	0	3	2	3	4
City Manager	3	3	4	4	6	3	3	2	3	4
City Clerk	3	2	2	2	2	3	3	3	3	3
Legal	4	4	4	4	4	4	4	4	4	5
Finance	10	10	10	10	10	11	11	12	12	12
Community Development	8	9	8	8	9	9	8	9	9	9
Building Safety and City Hall Maintenance	11	13	13	14	15	15	15	17	19	21
Parks and Recreation	101	105	110	117	121	121	116	120	121	121
Community Relations	2	2	2	2	2	2	2	2	2	1
Engineering	21	21	25	22	32	32	32	32	32	33
Fire	79	78	77	79	95	95	100	94	92	96
Police	99	103	107	110	129	119	112	119	118	127
Water	41	42	43	47	58	59	59	59	57	68
Parking	9	8	8	9	5	5	5	8	8	8
Personnel	3	4	4	5	6	6	3	3	4	5
Computer Service	5	5	5	6	6	6	7	8	8	8
Library	56	58	56	56	48	47	47	45	48	48
Legislative	8	8	9	8	9	9	9	9	9	10
Crossing Guards	13	14	0	0	0	0	0	0	0	0
Streets and Refuse	96	97	94	93	76	78	71	71	74	76
SOAR	0	0	0	0	5	5	6	5	5	5
J.M. Scott Health Care	6	6	4	3	4	4	4	3	3	3
Central Garage	6	6	6	6	7	7	6	7	7	8
Safety	0	0	0	0	0	0	0	1	1	0
Health	0	0	0	0	0	0	0	1	1	1
Total actual (total full and part-time)*	584	598	591	605	649	640	620	636	643	676
Total budget (full-time equivalent)	536	545	566	570	627	628	632	638	647	673
Payroll	$ 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	$ 27,532,628
% Increase Budgeted Employees (Base - 536 in 1992)	0.0	1.7	5.6	6.3	17.0	17.2	17.9	19.0	20.7	25.6
% Increase Payroll (Base $16,411,261 in 1992)	0.0	6.3	10.1	16.8	26.9	33.7	47.8	56.6	54.1	67.8

CITY OF BLOOMINGTON, ILLINOIS

SALARIES AND SURETY BONDS OF PRINCIPAL OFFICIALS
Year ended April 30, 2001

Name and Title of Officials	Amount of Annual Salary	Surety Bond
Thomas Hamilton City Manager	$ 101,416	$ 5,000
Tracey Covert City Clerk	54,886	5,000
Brian J. Barnes Director of Finance	84,569	200,000

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

Source: Finance Department, City of Bloomington

CITY OF BLOOMINGTON, ILLINOIS

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

Fiscal Year Ended	Real Property Assessed Value	Real Property Estimated Actual Value	Ratio of Total Assessed to Total Actual Value
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%
2001	1,082,296,056	3,246,888,168	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 Enroll-ment (6)	Education Level High School or Higher (5)	Education Level College Graduate or Higher (8)	Unemploy-ment Rate (7)
1991-1992	54,066 (1)	$ 15,667 (9)	$ *	31.8 (9)	8,132 (6)	*	*	4.6 % (7)
1992-1993	55,534 (2)	16,087 (2)	*	32.2 (2)	7,214 (6)	*	*	4.3 % (7)
1993-1994	56,688 (1)	16,570 (2)	*	32.5 (2)	8,026 (6)	*	*	3.7 % (7)
1994-1995	57,707 (5)	17,067 (2)	*	31.9 (5)	8,734 (6)	*	*	3.1 % (7)
1995-1996	57,707 (5)	17,580 (2)	*	31.9 (5)	7,201 (6)	*	*	4.0 % (7)
1996-1997	57,707 (5)	18,371 (4)	*	31.9 (5)	7,118 (6)	*	*	3.0 % (7)
1997-1998	57,707 (5)	18,959 (4)	*	31.9 (5)	7,555 (6)	*	*	2.5 %(7)
1998-1999	57,707 (5)	19,528 (4)	*	31.9 (5)	7,787 (6)	*	*	2.8 % (7)
1999-2000	57,707 (5)	19,935 (4)	40,900(8)	31.9 (5)	7,829 (8)	92.4 % (8)	28.10%	2.1 % (8)
2000-2001	57,707 (5)	20,533 (4)	40,900(8)	42.30 (8)	7,651 (8)	92.4 % (8)	28.10%	1.9 % (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 Bbloomington 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

* The demographic statistic is being added to the report.

CITY OF BLOOMINGTON, ILLINOIS

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
Last Ten Years

	Commercial Construction		Residential Construction			Property Value			
Year	Number of Units	Value	Number of Units	Value	Bank Deposits (1)	Commercial	Residential	Non-taxable	Total
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
2000	*	*	*	*	*	1,275,138,864	1,933,502,415	N/A	3,208,641,279

(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.

CITY OF BLOOMINGTON, ILLINOIS

MISCELLANEOUS STATISTICS
April 30, 2001

Date of Incorporation	1850
Form of Government	Council/Manager
Area	23.84 square miles
Miles of Streets	270.67 miles
Number of Street Lights	4,788
Fire Protection:	
Number of Stations	4
Number of Firemen and Officers	89
Police Protection:	
Number of Stations	1
Number of Policemen and Officers	103
Municipal Water Department:	
Number of Consumers	24,512
Average Daily Consumption (gal. pumped)	10,600,000 gallons
Miles of Watermains	324.47 miles
Sewers:	
Sanitary Sewers	316.87 miles
Storm Sewers	272.13 miles
Building Permits Issued	2,458
Recreation and Culture:	
Number of Golf Courses	3 with 468 acres
Number of Parks	39 with 589.10 acres
Number of Libraries	1
Number of Volumes	253,900
Employees:	
Classified Services	125
Union	418
Total	543

Source: City of Bloomington (Various Departments)