

McLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
 ALL FUNDS
 Combined Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 For the Six Months Ended June 30, 2013

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:								
Property taxes	\$ 11,542,845	\$ 6,034,127	\$ 21,185,239	\$ 11,075,131	\$ -	\$ -	\$ 32,728,084	\$ 17,109,258
Other	22,914,922	14,969,895	14,096,300	7,155,916	6,935,717	3,284,180	43,946,939	25,409,991
Total revenues	\$ 34,457,767	\$ 21,004,022	\$ 35,281,539	\$ 18,231,047	\$ 6,935,717	\$ 3,284,180	\$ 76,675,023	\$ 42,519,249
Expenditures:								
Personnel	\$ 24,273,735	\$ 11,622,548	\$ 16,410,565	\$ 7,592,228	\$ 5,338,723	\$ 2,629,606	\$ 46,023,023	\$ 21,844,382
Commodities	1,786,557	774,266	1,028,535	472,120	853,491	416,542	3,668,583	1,662,928
Contractual	7,612,294	5,423,816	10,103,134	3,790,274	1,344,240	628,571	19,059,668	9,842,661
Capital outlay	687,599	214,572	7,063,295	1,160,210	191,702	58,322	7,942,596	1,433,104
Employee benefits	-	3,309,027	-	-	-	-	-	3,309,027
Other	-	497	145,800	784,650	-	9,310	145,800	794,457
Total expenditures	\$ 34,360,185	\$ 21,344,726	\$ 34,751,329	\$ 13,799,482	\$ 7,728,156	\$ 3,742,351	\$ 76,839,670	\$ 38,886,559
Excess (deficiency) of revenues over expenditures	97,582	(340,704)	530,210	4,431,565	(792,439)	(458,171)	(164,647)	3,632,690
Other financing sources (uses) and adjustments:								
Transfers in	817,357	17,250	1,005,003	518,238	800,709	-	2,623,069	535,488
Transfers out	(914,939)	(435,431)	(1,535,213)	(102,367)	(8,270)	-	(2,458,422)	(537,798)
Total other financing sources	(97,582)	(418,181)	(530,210)	415,871	792,439	-	164,647	(2,310)
Net change in fund balance	-	\$ (758,885)	-	\$ 4,847,436	-	\$ (458,171)	-	\$ 3,630,380
Fund balance, beginning of year		14,069,053		19,013,447		10,549,663		43,632,163
Fund balance, end of period		13,310,168		23,860,883		10,091,492		47,262,543
Accounts payable at June 30,		(813,948)		(211,577)		(178,993)		(1,204,518)
Encumbrances at June 30,		(40,529)		(6,879,306)		-		(6,919,835)
Uncommitted cash balances at June 30,		12,455,691		16,770,000		9,912,499		39,138,190

MCLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
 Special Revenue Funds

Combined Statement of Revenues, Expenditures, and
Changes in Fund Balance - Actual

For the Six Months Ended June 30, 2013

	AIDS									
	Dental Sealant Grant	Women's, Infants, and Children	Preventive Block Grant	Family Case Management	Counseling and Testing Grant	Persons With Developmental Disabilities	Tuberculosis Care and Treatment	County Health	County Highway	
REVENUES										
General property/taxes										
Other	276,041	196,202	154,576	304,855	177,268	355,462	41,096	1,566,130	1,336,045	
Total revenues	276,041	196,202	154,576	304,855	177,268	355,462	41,250	2,560,070	1,924,531	588,486
EXPENDITURES										
Personnel	84,831	185,432	91,632	364,578	78,535	-	89,994	1,176,739	566,888	
Commodities	32,453	8,217	10,868	17,774	37,641	-	3,550	57,779	216,615	
Contractual	129,988	11,653	66,352	32,355	39,651	338,017	33,999	726,252	528,684	
Capital outlay	13,986	-	-	2,156	20,405	-	-	27,086	323,366	
Other	-	-	-	-	-	-	-	-	-	
Total expenditures	261,258	205,302	168,852	416,863	176,232	338,017	127,543	1,987,856	1,635,553	
Excess (deficiency) of revenues over expenditures	14,783	(9,100)	(14,276)	(112,008)	1,036	17,445	(86,293)	572,214	288,978	
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	82,807	-	-	-	-	-	
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	
Transfers out	(582)	(1,947)	(704)	(2,385)	(690)	-	(925)	(92,823)	(2,311)	
Total other financing sources (uses)	(582)	(1,947)	(704)	(2,385)	(690)	-	(925)	(92,823)	(2,311)	
Net change in fund balances	14,201	(11,047)	(14,980)	(31,586)	346	17,445	(87,218)	479,391	286,667	
FUND BALANCES (DEFICIT)										
Beginning of year (unaudited)	246,922	174,091	34,968	915,952	60,067	91,346	353,994	2,532,713	1,921,173	
End of year	261,123	163,044	19,988	884,366	60,413	108,791	266,776	3,012,104	2,207,840	

McLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
Special Revenue Funds
Combined Statement of Revenues, Expenditures, and
Changes in Fund Balance - Actual

For the Six Months Ended June 30, 2013

	County Bridge	County Matching Tax	County Motor Fuel Tax	Children's Advocacy Center	Social Security	Illinois Municipal Retirement	Co- operative Extension	Historical Museum	Veterans' Assistance Commission	Recorder Document Storage	Circuit Clerk Oper & Admin
REVENUES											
General property taxes	\$ 769,078	\$ 666,611	\$ -	\$ 71,500	\$ 1,228,137	\$ 2,296,370	\$ 277,187	\$ 34,150	\$ 88,575	\$ -	\$ -
Miscellaneous	155,474	-	1,052,044	158,288	-	59,784	-	-	1,825	109,303	12,733
Total revenues	924,552	666,611	1,052,044	229,788	1,228,137	2,356,154	277,187	34,150	90,400	109,303	12,733
EXPENDITURES											
Personnel	90,557	-	433,333	239,831	949,569	1,663,994	-	-	53,319	-	-
Commodities	-	-	-	4,056	-	-	-	-	2,887	-	-
Contractual	124,368	18,400	623,406	23,061	-	-	212,100	26,080	20,611	165,464	5,570
Capital outlay	510,384	18,568	203,100	-	-	-	-	-	584	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	725,309	36,968	1,259,839	266,948	949,569	1,663,994	212,100	26,080	77,401	165,464	5,570
Excess (deficiency) of revenues over expenditures	199,243	629,643	(207,795)	(37,160)	278,568	692,160	65,087	8,070	12,999	(56,161)	7,163
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	199,243	629,643	(207,795)	(37,160)	278,568	692,160	65,087	8,070	12,999	(56,161)	7,163
FUND BALANCES (DEFICIT)											
Beginning of year (unaudited)	2,202,996	761,548	4,038,041	(7,096)	799,827	641,340	-	124	106,984	231,805	108,835
End of year	\$ 2,402,239	\$ 1,391,191	\$ 3,830,246	\$ (44,256)	\$ 1,078,395	\$ 1,333,500	\$ 65,087	\$ 8,194	\$ 119,983	\$ 175,644	\$ 115,998

McLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
Special Revenue Funds
Combined Statement of Revenues, Expenditures, and
Changes in Fund Balance - Actual

For the Six Months Ended June 30, 2013

	Circuit Clerk Automation	Court Security	Court Document Storage	Maintenance and Child Support Collection	State's Attorney Automation Fund	Probation Services	Evergreen Lake Lease	SCAAP - Justice Benefits	Sheriff Federal Asset Forfeiture	Asset Forfeiture	D.A.R.E. Program
REVENUES											
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	64,268	139,762	63,939	60,000	3,436	136,248	-	-	15	19,894	2,529
Total revenues	64,268	139,762	63,939	60,000	3,436	136,248	-	-	15	19,894	2,529
EXPENDITURES											
Personnel	-	157,428	63,158	34,558	-	-	-	-	-	-	-
Commodities	1,222	306	23,664	100	-	4,315	1,032	-	-	6,186	2,007
Contractual	40,425	1,350	16,677	288	-	15,702	-	5,724	-	6,508	-
Capital outlay	-	-	-	-	-	-	-	-	37,428	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	41,647	159,084	103,499	34,946	-	20,017	1,032	5,724	37,428	12,694	2,007
Excess (deficiency) of revenues over expenditures	22,621	(19,322)	(39,560)	25,054	3,436	116,231	(1,032)	(5,724)	(37,413)	7,200	522
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	22,621	(19,322)	(39,560)	25,054	3,436	116,231	(1,032)	(5,724)	(37,413)	7,200	522
FUND BALANCES (DEFICIT)											
Beginning of year (unaudited)	227,204	(104,287)	356,842	222,206	3,154	129,838	34,317	7,092	58,110	256,953	3,606
End of year	\$ 249,825	\$ (123,609)	\$ 317,282	\$ 247,260	\$ 6,590	\$ 246,069	\$ 33,285	\$ 1,368	\$ 20,697	\$ 264,153	\$ 4,128

MCLAIN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
Special Revenue Funds
Combined Statement of Revenues, Expenditures, and
Changes in Fund Balance - Actual

For the Six Months Ended June 30, 2013

	REVENUES													
	General property taxes	Miscellaneous	Total revenues	SAO	Multi-	Public	Public Building	County	Jail	GIS	Collector	County	County	County
				SAO	Multi-	Public	Commission	Clerk	Jail	GIS	Collector	County	County	County
				Asset	Disciplinary	Building	Rental -	Clerk	Prisoners'	Fees	Automation	County	County	County
				Forfeiture	Domestic	Commission	Operations and	Document	Commissary			County	County	County
				Management	Violence	Lease	Maintenance	Storage				County	County	County
				Waste	Grant							County	County	County
				Management	Grant							County	County	County
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,105,207	\$ 1,239,583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	140,378	1,166	47,330	70,606	-	-	10,975	-	82,087	-	-	-	-
	-	140,378	1,166	47,330	70,606	1,105,207	1,239,583	10,975	-	82,087	-	-	-	-
EXPENDITURES														
Personnel	-	132,672	-	-	110,474	-	-	9,540	-	-	-	-	-	-
Commodities	-	5,768	-	-	-	-	-	-	-	-	-	-	-	-
Contractual	-	20,559	-	65,433	35,118	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	158,999	-	65,433	145,592	-	-	9,540	-	85,080	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	(18,621)	1,166	(18,103)	(74,986)	1,105,207	1,239,583	1,435	-	(2,993)	-	-	-	-
OTHER FINANCING SOURCES (USES)														
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	-	(18,621)	1,166	(18,103)	(74,986)	1,105,207	1,239,583	1,435	-	(2,993)	-	-	-	-
FUND BALANCES (DEFICIT)														
Beginning of year (unaudited)	11,699	19,565	-	127,276	(47,578)	164,011	(290,419)	12,227	143,353	28,558	33,248	-	-	-
End of year	\$ 11,699	\$ 944	\$ 1,166	\$ 109,173	\$ (122,564)	\$ 1,269,218	\$ 949,164	\$ 13,662	\$ 143,353	\$ 25,565	\$ 33,248	-	-	-

MCLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
Special Revenue Funds
Combined Statement of Revenues, Expenditures, and
Changes in Fund Balance - Actual

For the Six Months Ended June 30, 2013

	Neutral	Children's Waiting Room	Electronic Chation Fund-Circuit Clerk	Metro McLean County Centralized Communications Center	Township Motor Fuel Tax	Township Bridge Program	Law Library	Capital Improvement Fund	Total Nonmajor Governmental Funds
REVENUES									
General property/taxes	\$ 21,225	\$ 13,265	\$ 26,750	\$ 1,077,910	\$ 905,630	\$ -	\$ 27,530	\$ -	\$ 11,075,131
Miscellaneous	21,225	13,265	26,750	1,077,910	905,630	-	27,530	-	7,155,916
Total revenues	21,225	13,265	26,750	1,077,910	905,630	-	27,530	-	18,231,047
EXPENDITURES									
Personnel	-	-	-	1,007,162	-	-	8,004	-	7,592,228
Commodities	-	-	-	13,852	-	-	21,828	-	472,120
Contractual	33,336	19,500	-	402,948	-	-	695	-	3,790,274
Capital outlay	-	-	-	3,147	-	-	-	-	1,160,210
Other	-	-	-	-	699,570	-	-	-	784,650
Total expenditures	33,336	19,500	-	1,427,109	699,570	-	30,527	-	13,799,482
Excess (deficiency) of revenues over expenditures	(12,111)	(6,235)	26,750	(349,199)	206,060	-	(2,997)	-	4,431,565
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	435,431	-	-	-	-	518,238
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(102,367)
Total other financing sources (uses)	-	-	-	435,431	-	-	-	-	415,871
Net change in fund balances	(12,111)	(6,235)	26,750	86,232	206,060	-	(2,997)	-	4,847,436
FUND BALANCES (DEFICIT)									
Beginning of year (unaudited)	12,969	45,880	114,030	188,070	2,050,781	5,310	(16,684)	486	19,013,447
End of year	\$ 858	\$ 39,645	\$ 140,780	\$ 274,302	\$ 2,256,841	\$ 5,310	\$ (19,681)	\$ 486	\$ 23,860,883

McLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT

ALL FUNDS

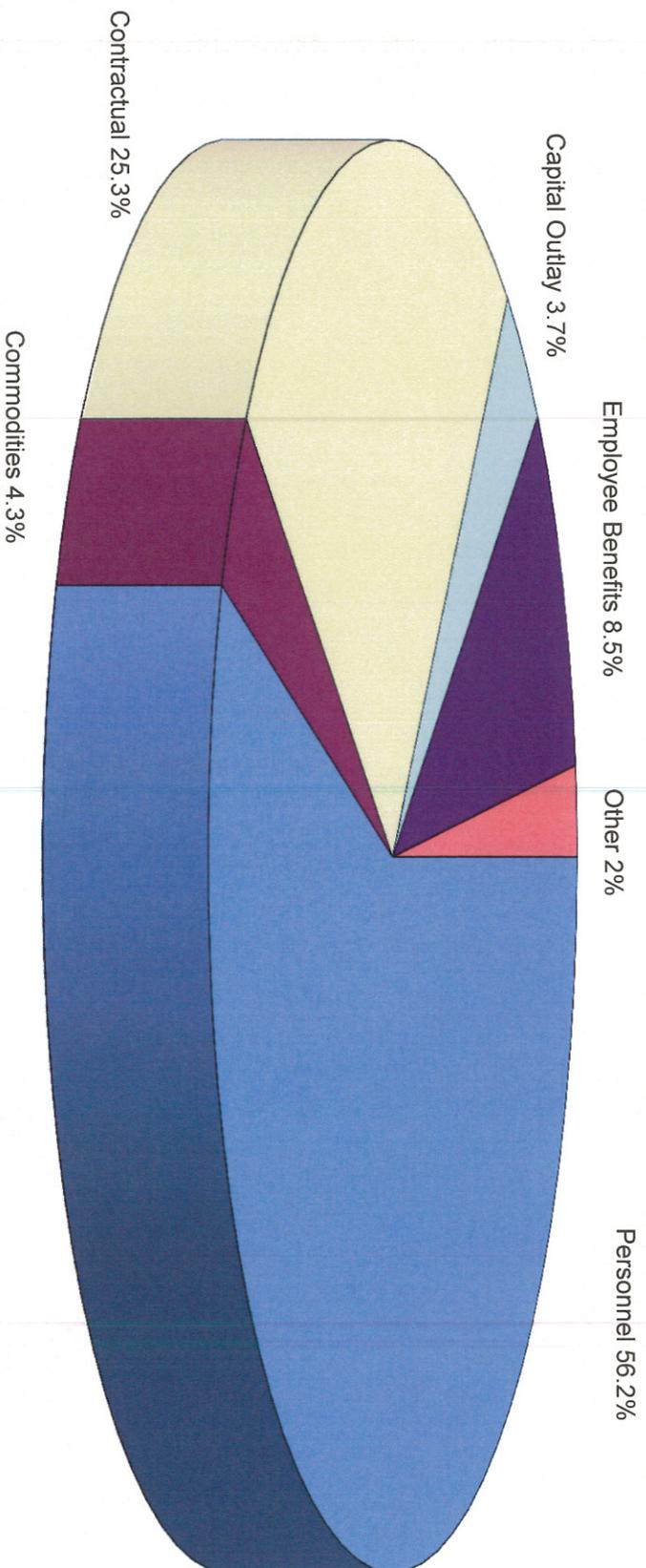
Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances
For the Six Months Ended June 30, 2013

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	2013	2012	2013	2012	2013	2012	2013	2012
Revenues:								
Property taxes	\$ 6,034,127	\$ 5,894,118	\$ 11,075,131	\$ 10,990,940	\$ -	\$ -	\$ 17,109,258	\$ 16,885,058
Other	14,969,895	14,692,830	7,155,916	6,748,411	3,284,180	3,816,346	25,409,991	25,257,587
Total revenues	\$ 21,004,022	\$ 20,586,948	\$ 18,231,047	\$ 17,739,351	\$ 3,284,180	\$ 3,816,346	\$ 42,519,249	\$ 42,142,645
Expenditures:								
Personnel	\$ 11,622,548	\$ 11,388,502	\$ 7,592,228	\$ 7,297,876	\$ 2,629,606	\$ 2,560,660	\$ 21,844,382	\$ 21,247,038
Commodities	774,266	714,896	472,120	379,524	416,542	429,138	1,662,928	1,523,558
Contractual	5,423,816	4,910,800	3,790,274	4,298,883	628,571	586,823	9,842,661	9,796,506
Capital outlay	214,572	575,596	1,160,210	1,647,046	58,322	94,362	1,433,104	2,317,004
Employee benefits	3,309,027	3,200,298	-	-	-	-	3,309,027	3,200,298
Other	497	221	784,650	1,577,278	9,310	-	794,457	1,577,499
Total expenditures	\$ 21,344,726	\$ 20,790,313	\$ 13,799,482	\$ 15,200,607	\$ 3,742,351	\$ 3,670,983	\$ 38,886,559	\$ 39,661,903
Excess (deficiency) of revenues over expenditures	(340,704)	(203,365)	4,431,565	2,538,744	(458,171)	145,363	3,632,690	2,480,742
Other financing sources (uses) and adjustments:								
Transfers in	17,250	19,679	518,238	793,419	-	-	535,488	813,098
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	(435,431)	(426,534)	(102,367)	(214,096)	-	(2,067)	(537,798)	(642,697)
Total other financing sources	(418,181)	(406,855)	415,871	579,323	-	(2,067)	(2,310)	170,401
Net change in fund balance	\$ (758,885)	\$ (610,220)	\$ 4,847,436	\$ 3,118,067	\$ (458,171)	\$ 143,296	\$ 3,630,380	\$ 2,651,143
Fund balance, beginning of year	14,069,053	12,177,590	19,013,447	18,360,395	10,549,663	10,145,462	43,632,163	40,683,447
Fund balance, end of period	13,310,168	11,567,370	23,860,883	21,478,462	10,091,492	10,288,758	47,262,543	43,334,590
Accounts payable at June 30,	(813,948)	(908,970)	(211,577)	(1,425,656)	(178,993)	(51,094)	(1,204,518)	(2,385,720)
Encumbrances at June 30,	(40,529)	(104,782)	(6,879,306)	(108,418)	-	-	(6,919,835)	(213,200)
Uncommitted cash balances at June 30,	12,455,691	10,553,618	16,770,000	19,944,388	9,912,499	10,237,664	39,138,190	40,735,670

MCLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
GENERAL FUND EXPENDITURES BY DEPARTMENT
For the Six Months Ended June 30, 2013

	2nd		ANNUAL	ENCUMBRANCES YTD	EXP & ENCUMB	PERCENT USED
	QUARTER	YTD				
County Board	\$ 1,280,635	\$ 2,162,246	\$ 1,631,648	\$ -	\$ (530,598)	133%
County Administrator	169,900	277,571	454,889	-	177,318	61%
County Auditor	69,645	139,286	309,490	2,390	167,814	46%
County Treasurer	107,943	187,652	375,838	-	188,186	50%
County Clerk	251,724	448,758	832,543	-	383,785	54%
Recorder of Deeds	68,668	148,753	321,928	-	173,175	46%
Merit Board	4,976	4,976	16,320	-	11,344	30%
Circuit Clerk	492,774	1,020,129	2,215,366	-	1,195,237	46%
Circuit Court	214,549	452,417	919,072	-	466,655	49%
Jury Commission	24,859	60,346	111,956	-	51,610	54%
State's Attorney	722,498	1,390,699	2,434,382	-	1,043,683	57%
Public Defender	413,561	812,084	1,712,427	-	900,343	47%
Court Services	1,022,744	2,008,487	4,403,024	-	2,394,537	46%
County Sheriff	2,072,843	4,160,833	8,907,290	-	4,746,457	47%
Coroner	160,087	298,528	516,101	-	217,573	58%
Department of Building and Zoning	63,909	124,781	291,799	-	167,018	43%
Department of Parks and Recreation	134,384	214,949	434,399	38,139	181,311	58%
Facilities Management	826,769	1,693,578	3,518,061	-	1,824,483	48%
Information Services Department	372,174	817,345	1,873,217	-	1,055,872	44%
Emergency Management Agency	44,110	83,815	155,666	-	71,851	54%
City of Bloomington - Election	261,492	290,421	582,528	-	292,107	50%
Assessment Office	101,993	219,950	548,225	-	328,275	40%
GENERAL FUND TOTAL	\$ 17,017,604	\$ 32,566,169	\$ 40,529	\$ 15,508,036		52%
Tort Judgment	1,002,724	1,438,670	2,698,955	-	1,260,285	53%
Employee Benefits Fund	1,429,682	3,309,027	-	-	(3,309,027)	
Fairview Building Fund	5,078	11,495	10,000	-	(1,495)	115%
Vending Machine Account	-	-	-	-	-	
Parks & Rec Special Revenue	-	2,573	-	-	(2,573)	
GRAND TOTAL	\$ 21,779,369	\$ 35,275,124	\$ 40,529	\$ 13,455,226		62%

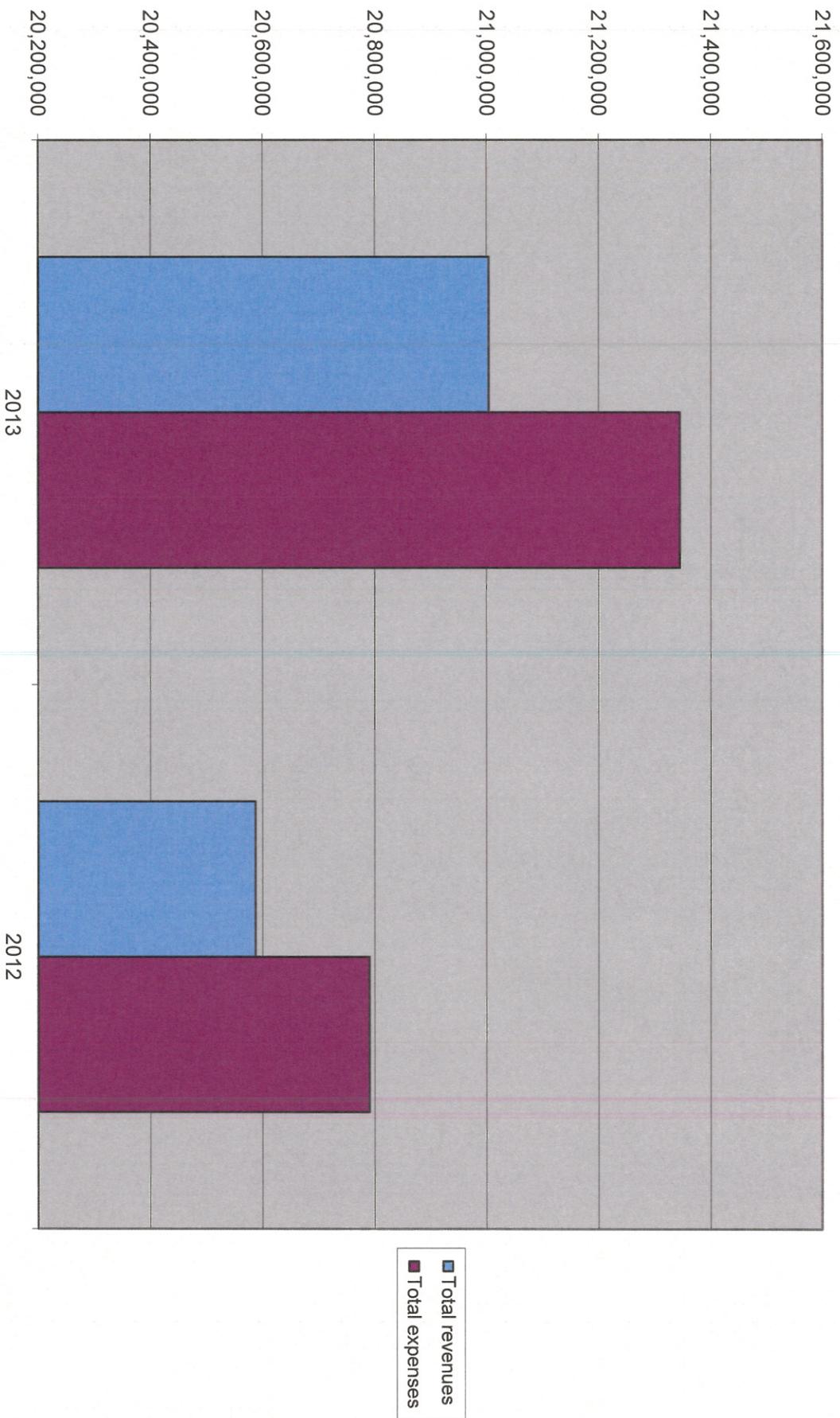
McLean County, Illinois 2013 Expenditures - All Funds



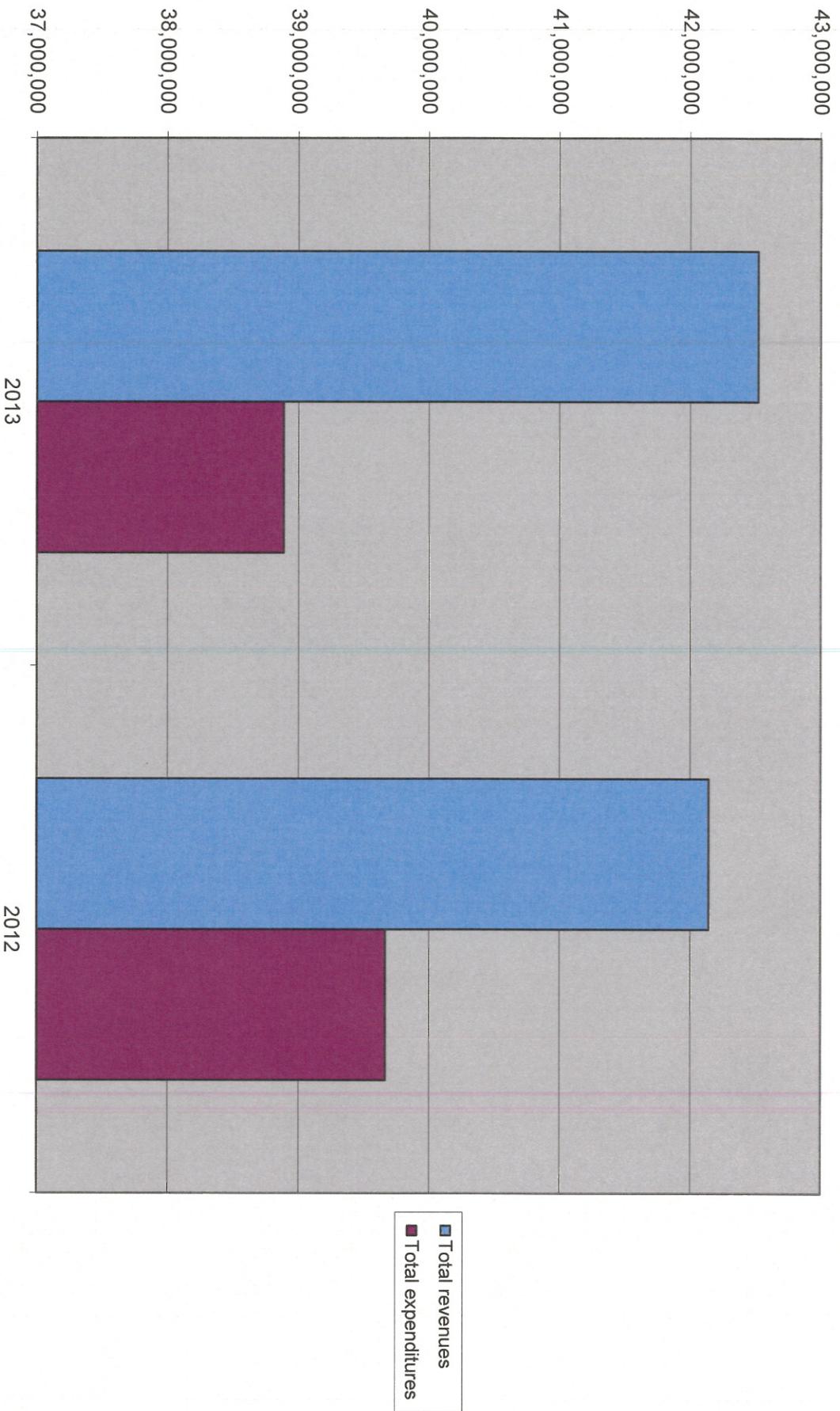
McLean County, Illinois
2013 Expenditures - All Funds

Personnel	21,844,382	56.2%
Commodities	1,662,928	4.3%
Contractual	9,842,661	25.3%
Capital Outlay	1,433,104	3.7%
Employee benefits	3,309,027	8.5%
Other	794,457	2.0%
Total expenditures	<u>38,886,559</u>	<u>100.0%</u>

McLean County, Illinois Revenues to Expenditures - General Fund



McLean County, Illinois Revenues to Expenditures - All Funds



2nd Quarter Financial Highlights:

- Combined Statement of Revenue, Expenditures, and Changes in Fund Balance – Budget and Actual (ALL FUNDS)
 - General Fund:
 - Revenue collected is at 61% (of budget) for the year; 65% of “other” revenue has been collected, while 52% of property taxes have been collected.
 - Expenditures are at 62% (of budget) for the year.
 - Spending is slightly outpacing revenues as of June 30th.
 - Special Revenue Funds:
 - Revenue collected is at 52% (of budget) for the year; 51% of other revenue has been collected, while 52% of property taxes have been collected.
 - Expenditures are at 40% (of budget) for the year.
 - Nursing Home:
 - Revenues are at 47% (of budget)
 - While expenditures are at 48% (of budget) for the year
- Special Revenue Funds Combined Statement of Revenue, Expenditures, and Changes in Fund Balance – Actual
 - Most of the funds that had a “negative” fund balance last quarter, bounced back as expected with the distribution of property taxes in June. A few still are concerning, as Michelle mentioned in the first quarter, the Court Security and Law Library funds have a negative fund balance and they have been negative for some time & the trend isn’t ending... The Children’s Advocacy Fund is also concerning. The hope would be that these funds are reviewed during the annual budget process.
- All Funds 2013 vs. 2012
 - Overall, as a County, we’re in a better position as of June 30th, 2013 than we were on June 30th, 2012.
- General Fund by Department
 - Departments, in theory, should be at 50% of their budget as of June 30th. Most are hovering at or around 50%. Only a few departments are significantly over:
 - County Board: as I state each month, this is due to the pass-through grant payments, as well as the fact that the fleet purchase has been made for 2013. We have faith that the Administrator will put through the necessary budget amendment at the end of the year.
 - County Administration: Their 61% is due to over 100% of the budget spent in the Schooling & Conferences line, as well as the Audit Services line. Spending in Occasional/Seasonal Payroll is also ahead of pace.
 - Fairview Building Fund: This fund has a number of lines over budget, including Equip/Maint. Contract, Gas Service, Electric Service, Telephone Expense, and Water Service.