McLEAN COUNTY, ILLINOIS

AUDITOR'S QUARTERLY REPORT

ALL FUNDS

Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Nine Months Ended September 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	$ 11,159,481	$ 21,185,239	$ 20,482,285	$ -	$ -	$ 32,728,084	$ 31,641,766
Other	22,914,922	22,669,340	14,096,300	11,741,581	6,935,717	5,681,528	43,946,939	40,092,449
Total revenues	$ 34,457,767	$ 33,828,821	$ 35,281,539	$ 32,223,866	$ 6,935,717	$ 5,681,528	$ 76,675,023	$ 71,734,215
Expenditures:								
Personnel	$ 24,273,735	$ 17,044,848	$ 16,410,565	$ 11,485,154	$ 5,338,723	$ 3,980,750	$ 46,023,023	$ 32,510,752
Commodities	1,786,557	1,277,251	1,028,535	711,032	853,491	631,071	3,668,583	2,619,354
Contractual	7,612,294	7,649,000	10,103,134	8,866,497	1,344,240	950,427	19,059,668	17,465,924
Capital outlay	687,599	346,959	7,063,295	5,071,707	191,702	75,361	7,942,596	5,494,027
Employee benefits	-	4,262,700	-	-	-	-	-	4,262,700
Other	-	9,717	145,800	2,607,049	-	9,310	145,800	2,626,076
Total expenditures	$ 34,360,185	$ 30,590,475	$ 34,751,329	$ 28,741,439	$ 7,728,156	$ 5,646,919	$ 76,839,670	$ 64,978,833
Excess (deficiency) of revenues over expenditures	97,582	3,238,346	530,210	3,482,427	(792,439)	34,609	(164,647)	6,755,382
Other financing sources (uses) and adjustments:								
Transfers in	817,357	25,875	1,005,003	689,555	800,709	-	2,623,069	715,430
Transfers out	(914,939)	(622,044)	(1,535,213)	(157,900)	(8,270)	-	(2,458,422)	(779,944)
Total other financing sources	(97,582)	(596,169)	(530,210)	531,655	792,439	-	164,647	(64,514)
Net change in fund balance	-	$ 2,642,177	-	$ 4,014,082	-	$ 34,609	-	$ 6,690,868
Fund balance, beginning of year		14,069,053		19,013,447		10,549,663		43,632,163
Fund balance, end of period		16,711,230		23,027,529		10,584,272		50,323,031
Accounts payable at September 30,		(383,505)		(1,689,937)		(76,989)		(2,150,431)
		-		(105,931)		-		(105,931)
Uncommitted cash balances at September 30,		16,327,725		21,231,661		10,507,283		48,066,669

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

For the Nine Months Ended September 30, 2013

	Dental Sealant Grant	Women's, Infants, and Children	Preventive Block Grant	Family Case Management	AIDS Counseling and Testing Grant	Persons With Developmental Disabilities	Tuberculosis Care and Treatment	County Health	County Highway
REVENUES									
General property taxes	$ -	$ -	$ -	$ -	$ -	$ 657,389	$ 76,004	$ 2,896,392	$ 2,470,874
Other	430,570	315,045	253,982	574,632	267,757	-	4,280	1,389,335	793,731
Total revenues	430,570	315,045	253,982	574,632	267,757	657,389	80,284	4,285,727	3,264,605
EXPENDITURES									
Personnel	120,435	277,139	127,155	537,321	107,124	-	131,408	1,728,993	799,468
Commodities	41,425	12,853	13,146	25,564	42,384	-	5,941	81,868	310,045
Contractual	176,474	19,873	88,618	50,238	57,369	505,408	53,666	1,097,900	856,732
Capital outlay	13,986	-	-	2,156	20,405	-	-	30,553	544,371
Other	-	-	-	-	-	-	-	-	-
Total expenditures	352,320	309,865	228,919	615,279	227,282	505,408	191,015	2,939,314	2,510,616
Excess (deficiency) of revenues over expenditures	78,250	5,180	25,063	(40,647)	40,475	151,981	(110,731)	1,346,413	753,989
OTHER FINANCING SOURCES (USES)									
Transfers in	-	1,341	-	128,374	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-
Transfers out	(874)	(2,901)	(1,043)	(3,668)	(1,011)	-	(1,386)	(144,706)	(2,311)
Total other financing sources (uses)	(874)	(1,560)	(1,043)	124,706	(1,011)	-	(1,386)	(144,706)	(2,311)
Net change in fund balances	77,376	3,620	24,020	84,059	39,464	151,981	(112,117)	1,201,707	751,678
FUND BALANCES (DEFICIT)									
Beginning of year	246,922	174,091	34,968	915,952	60,067	91,346	353,994	2,532,713	1,921,173
End of year	$ 324,298	$ 177,711	$ 58,988	$ 1,000,011	$ 99,531	$ 243,327	$ 241,877	$ 3,734,420	$ 2,672,851

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

For the Nine Months Ended September 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	$ 1,422,329	$ 1,232,827	$ -	$ 132,231	$ 2,271,309	$ 4,246,895	$ 512,628	$ 63,157	$ 163,809	$ -	$ -
Miscellaneous	589,482	-	1,622,546	224,176	-	81,113	-	-	1,825	142,879	20,637
Total revenues	2,011,811	1,232,827	1,622,546	356,407	2,271,309	4,328,008	512,628	63,157	165,634	142,879	20,637
EXPENDITURES											
Personnel	171,279	-	623,121	358,008	1,384,472	2,810,656	-	-	79,239	-	-
Commodities	-	-	-	5,881	-	-	-	-	3,937	9,742	216
Contractual	210,537	18,400	1,147,832	35,529	-	-	424,200	52,160	35,793	172,087	7,445
Capital outlay	1,128,721	612,457	1,237,804	-	-	-	-	-	886	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,510,537	630,857	3,008,757	399,418	1,384,472	2,810,656	424,200	52,160	119,855	181,829	7,661
Excess (deficiency) of revenues over expenditures	501,274	601,970	(1,386,211)	(43,011)	886,837	1,517,352	88,428	10,997	45,779	(38,950)	12,976
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	501,274	601,970	(1,386,211)	(43,011)	886,837	1,517,352	88,428	10,997	45,779	(38,950)	12,976
FUND BALANCES (DEFICIT)											
Beginning of year	2,202,996	761,548	4,038,041	(7,096)	799,827	641,340	-	124	106,984	231,805	108,835
End of year	$ 2,704,270	$ 1,363,518	$ 2,651,830	$ (50,107)	$ 1,686,664	$ 2,158,692	$ 88,428	$ 11,121	$ 152,763	$ 192,855	$121,811

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

For the Nine Months Ended September 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	102,311	219,295	101,492	72,264	5,585	197,032	-	-	18	48,917	5,985
Total revenues	102,311	219,295	101,492	72,264	5,585	197,032	-	-	18	48,917	5,985
EXPENDITURES											
Personnel	-	233,497	83,669	51,288	-	-	-	-	-	-	-
Commodities	43,069	412	24,614	100	-	4,646	1,032	-	-	20,740	2,599
Contractual	42,562	1,800	16,772	684	-	27,692	-	5,724	-	9,502	-
Capital outlay	-	-	-	-	-	-	-	-	37,428	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	85,631	235,709	125,055	52,072	-	32,338	1,032	5,724	37,428	30,242	2,599
Excess (deficiency) of revenues over expenditures	16,680	(16,414)	(23,563)	20,192	5,585	164,694	(1,032)	(5,724)	(37,410)	18,675	3,386
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	16,680	(16,414)	(23,563)	20,192	5,585	164,694	(1,032)	(5,724)	(37,410)	18,675	3,386
FUND BALANCES (DEFICIT)											
Beginning of year	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	$ 243,884	$ (120,701)	$ 333,279	$ 242,398	$ 8,739	$ 294,532	$ 33,285	$ 1,368	$ 20,700	$ 275,628	$ 6,992

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

For the Nine Months Ended September 30, 2013

	Sheriff Donation Trust	IDPA IV-D Project	SAO Federal Asset Forfeiture	Waste Management	Multi-disciplinary Domestic Violence Grant	Public Building Commission Lease	Public Building Commission Rental - Operations and Maintenance	County Clerk Document Storage	Jail Prisoners' Commissary	GIS Fees	Collector Automation
REVENUES											
General property taxes	$ -		$ -	$ -	$ -	$ 2,043,963	$ 2,292,478	$ -	$ -	$ -	$ -
Miscellaneous	-	225,864	1,166	80,274	213,638	-	-	17,717	-	123,634	-
Total revenues	-	225,864	1,166	80,274	213,638	2,043,963	2,292,478	17,717	-	123,634	-
EXPENDITURES											
Personnel	-	196,394	-	-	156,703	-	-	15,997	-	-	-
Commodities	-	10,243	-	-	-	-	-	-	-	-	-
Contractual	-	29,779	-	90,098	68,523	676,224	2,371,360	-	-	-	-
Capital outlay	-	-	-	-	-	1,437,793	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	129,280	-
Total expenditures	-	236,416	-	90,098	225,226	2,114,017	2,371,360	15,997	-	129,280	-
Excess (deficiency) of revenues over expenditures	-	(10,552)	1,166	(9,824)	(11,588)	(70,054)	(78,882)	1,720	-	(5,646)	-
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	-	(10,552)	1,166	(9,824)	(11,588)	(70,054)	(78,882)	1,720	-	(5,646)	-
FUND BALANCES (DEFICIT)											
Beginning of year	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	$ 9,013	$ 1,166	$ 117,452	$ (59,166)	$ 93,957	$ (369,301)	$ 13,947	$ 143,353	$ 22,912	$ 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 Nine Months Ended September 30, 2013

	Neutral Custody Exchange Site	Children's Waiting Room	Electronic Citation 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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,482,285
Miscellaneous	34,875	21,800	42,318	1,552,662	1,382,107	527,419	53,218	-	11,741,581
Total revenues	34,875	21,800	42,318	1,552,662	1,382,107	527,419	53,218	-	32,223,866
EXPENDITURES									
Personnel	-	-	-	1,479,908	-	-	11,880	-	11,485,154
Commodities	-	-	-	18,986	-	-	31,589	-	711,032
Contractual	41,670	24,500	-	448,651	-	-	695	-	8,866,497
Capital outlay	-	-	-	5,147	-	-	-	-	5,071,707
Other	-	-	-	-	2,069,216	408,553	-	-	2,607,049
Total expenditures	41,670	24,500	-	1,952,692	2,069,216	408,553	44,164	-	28,741,439
Excess (deficiency) of revenues over expenditures	(6,795)	(2,700)	42,318	(400,030)	(687,109)	118,866	9,054	-	3,482,427
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	559,840	-	-	-	-	689,555
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(157,900)
Total other financing sources (uses)	-	-	-	559,840	-	-	-	-	531,655
Net change in fund balances	(6,795)	(2,700)	42,318	159,810	(687,109)	118,866	9,054	-	4,014,082
FUND BALANCES (DEFICIT)									
Beginning of year	12,969	45,880	114,030	188,070	2,050,781	5,310	(16,684)	486	19,013,447
End of year	$ 6,174	$ 43,180	$ 156,348	$ 347,880	$ 1,363,672	$ 124,176	$ (7,630)	$ 486	$ 23,027,529

McLEAN COUNTY, ILLINOIS

AUDITOR'S QUARTERLY REPORT

ALL FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances

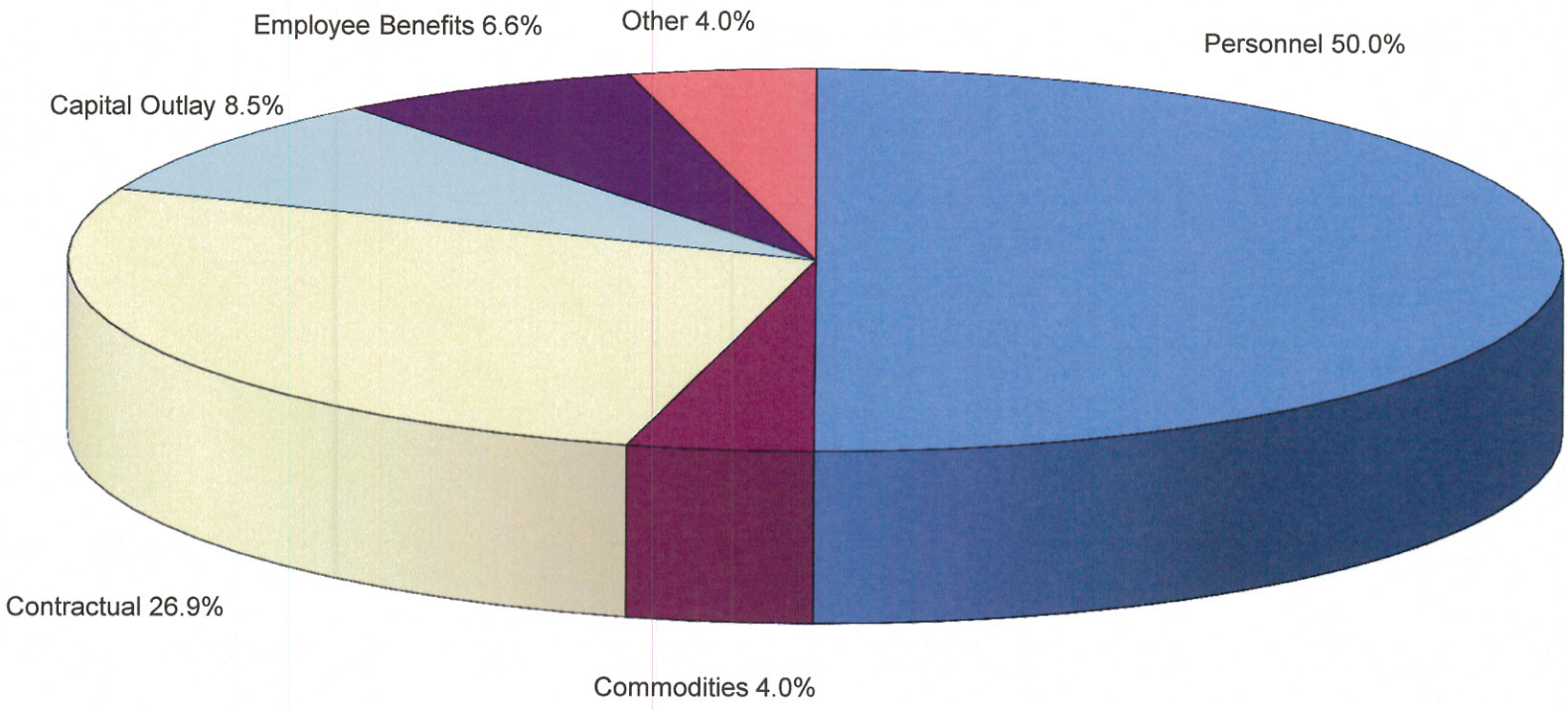
For the Nine Months Ended September 30, 2013

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	2013	2012	2013	2012	2013	2012	2013	2012
Revenues:								
Property taxes	$ 11,159,481	$ 11,170,925	$ 20,482,285	$ 20,830,763	$ -	$ -	$ 31,641,766	$ 32,001,688
Other	22,669,340	22,000,340	11,741,581	10,782,659	5,681,528	5,763,537	40,092,449	38,546,536
Total revenues	$ 33,828,821	$ 33,171,265	$ 32,223,866	$ 31,613,422	$ 5,681,528	$ 5,763,537	$ 71,734,215	$ 70,548,224
Expenditures:								
Personnel	$ 17,044,848	$ 16,717,166	$ 11,485,154	$ 10,924,448	$ 3,980,750	$ 3,866,397	$ 32,510,752	$ 31,508,011
Commodities	1,277,251	1,199,903	711,032	586,188	631,071	644,184	2,619,354	2,430,275
Contractual	7,649,000	7,229,586	8,866,497	9,219,927	950,427	911,678	17,465,924	17,361,191
Capital outlay	346,959	657,057	5,071,707	5,471,399	75,361	109,908	5,494,027	6,238,364
Employee benefits	4,262,700	4,566,079	-	-	-	-	4,262,700	4,566,079
Other	9,717	3,781	2,607,049	2,433,858	9,310	-	2,626,076	2,437,639
Total expenditures	$ 30,590,475	$ 30,373,572	$ 28,741,439	$ 28,635,820	$ 5,646,919	$ 5,532,167	$ 64,978,833	$ 64,541,559
Excess (deficiency) of revenues over expenditures	3,238,346	2,797,693	3,482,427	2,977,602	34,609	231,370	6,755,382	6,006,665
Other financing sources (uses) and adjustments:								
Transfers in	25,875	31,161	689,555	818,756	-	-	715,430	849,917
Transfers out	(622,044)	(608,825)	(157,900)	(239,025)	-	(2,067)	(779,944)	(849,917)
Total other financing sources	(596,169)	(577,664)	531,655	579,731	-	(2,067)	(64,514)	-
Net change in fund balance	$ 2,642,177	2,220,029	$ 4,014,082	3,557,333	$ 34,609	229,303	$ 6,690,868	6,006,665
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	16,711,230	14,397,619	23,027,529	21,917,728	10,584,272	10,374,765	50,323,031	46,690,112
Accounts payable at September 30,	(383,505)	(312,360)	(1,689,937)	(656,474)	(76,989)	(53,050)	(2,150,431)	(1,021,884)
Encumbrances at September 30,	-	(41,075)	(105,931)	(9,370)	-	-	(105,931)	(50,445)
Uncommitted cash balances at September 30,	16,327,725	14,044,184	21,231,661	21,251,884	10,507,283	10,321,715	48,066,669	45,617,783

McLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
GENERAL FUND EXPENDITURES BY DEPARTMENT
For the Nine Months Ended September 30, 2013

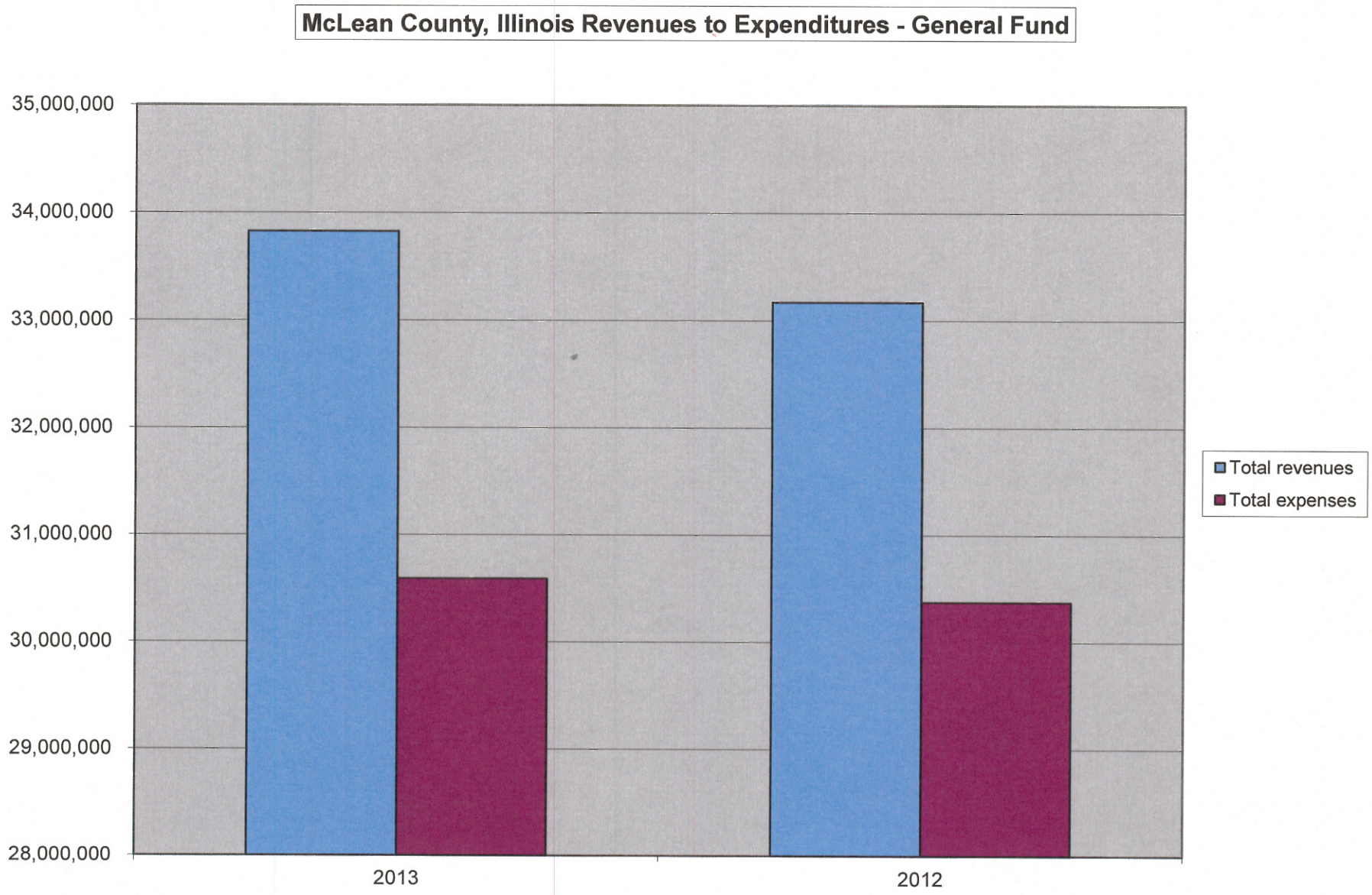
	3rd QUARTER EXPENDITURES	YTD EXPENDITURES	ANNUAL APPROPRIATION	ENCUMBRANCES	APPROP LESS YTD EXP & ENCUMB	PERCENT USED
County Board	$ 531,941	$ 2,694,187	$ 1,631,648	$ -	$ (1,062,539)	165%
County Administrator	106,920	384,491	454,889	-	70,398	85%
County Auditor	74,969	214,255	309,490	-	95,235	69%
County Treasurer	76,955	264,607	375,838	-	111,231	70%
County Clerk	182,102	630,860	832,543	-	201,683	76%
Recorder of Deeds	68,186	216,939	321,928	-	104,989	67%
Merit Board	837	5,813	16,320	-	10,507	36%
Circuit Clerk	483,529	1,503,658	2,215,366	-	711,708	68%
Circuit Court	233,734	686,151	919,072	-	232,921	75%
Jury Commission	26,350	86,696	111,956	-	25,260	77%
State's Attorney	650,608	2,041,307	2,434,382	-	393,075	84%
Public Defender	374,531	1,186,615	1,712,427	-	525,812	69%
Court Services	968,769	2,977,256	4,403,024	-	1,425,768	68%
County Sheriff	1,963,312	6,124,145	8,907,290	-	2,783,145	69%
Coroner	136,335	434,863	516,101	-	81,238	84%
Department of Building and Zoning	90,572	215,353	291,799	-	76,446	74%
Department of Parks and Recreation	143,979	358,928	434,399	-	75,471	83%
Facilities Management	805,452	2,499,030	3,518,061	-	1,019,031	71%
Information Services Department	488,436	1,305,781	1,873,217	-	567,436	70%
Emergency Management Agency	38,825	122,640	155,666	-	33,026	79%
City of Bloomington - Election	213,846	504,267	582,528	-	78,261	87%
Assessment Office	173,539	393,489	548,225	-	154,736	72%
GENERAL FUND TOTAL	$ 7,833,727	$ 24,851,331	$ 32,566,169	$ -	$ 7,714,838	76%
Tort Judgment	630,124	2,068,794	2,698,955	-	630,161	77%
Employee Benefits Fund	953,673	4,262,700	-	-	(4,262,700)	
Fairview Building Fund	2,400	13,895	10,000		(3,895)	139%
Vending Machine Account	4,060	4,060	-		(4,060)	
Parks & Rec Special Revenue	9,168	11,741	-		(11,741)	
GRAND TOTAL	$ 9,433,152	$ 31,212,521	$ 35,275,124	$ -	$ 4,062,603	88%

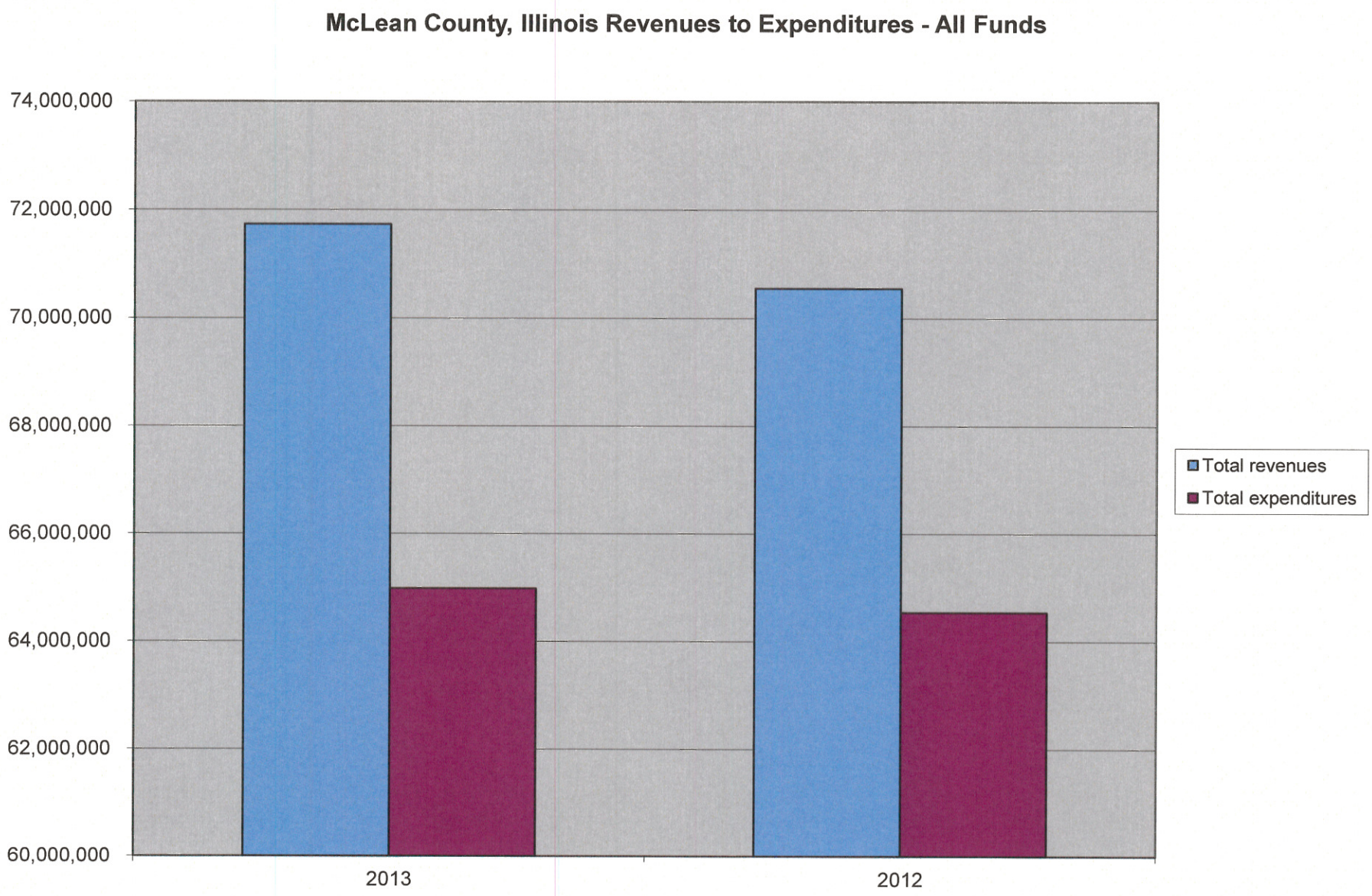
McLean County, Illinois 2013 Expenditures - All Funds



McLean County, Illinois
2013 Expenditures - All Funds

Personnel	32,510,752	50.0%
Commodities	2,619,354	4.0%
Contractual	17,465,924	26.9%
Capital Outlay	5,494,027	8.5%
Employee benefits	4,262,700	6.6%
Other	2,626,076	4.0%
Total expenditures	64,978,833	100.0%


McLean County, Illinois Revenues to Expenditures - General Fund
35,000,000
34,000,000
33,000,000
32,000,000
31,000,000
30,000,000
29,000,000
28,000,000
2013
2012
Total revenues
Total expenses


McLean County, Illinois Revenues to Expenditures - All Funds
74,000,000
72,000,000
70,000,000
68,000,000
66,000,000
64,000,000
62,000,000
60,000,000
2013
2012
Total revenues
Total expenditures

	General Fund		All Funds	
	2013	2012	2013	2012
Total Revenues	33,828,821	33,171,265	71,734,215	70,548,224
Total Expenditures	30,590,475	30,373,572	64,978,833	64,541,559

For the Nine Months Ended September 30, 2011