

McLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
 ALL FUNDS

Combined Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 For the Three Months Ended March 31, 2014

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:								
Property taxes	\$ 11,366,239	\$ -	\$ 21,332,256	\$ -	\$ -	\$ -	\$ 32,698,495	\$ -
Other	23,551,011	5,324,403	14,640,574	4,132,485	7,250,070	1,811,168	45,441,655	11,268,056
Total revenues	\$ 34,917,250	\$ 5,324,403	\$ 35,972,830	\$ 4,132,485	\$ 7,250,070	\$ 1,811,168	\$ 78,140,150	\$ 11,268,056
Expenditures:								
Personnel	\$ 24,793,135	\$ 4,805,767	\$ 16,710,385	\$ 3,740,794	\$ 5,560,536	\$ 965,303	\$ 47,064,056	\$ 9,511,864
Commodities	1,755,732	363,762	1,060,072	265,989	945,509	235,216	3,761,313	864,967
Contractual	7,569,541	2,371,091	10,669,181	2,122,205	1,419,314	428,956	19,658,036	4,922,252
Capital outlay	560,171	91,808	6,666,387	94,088	177,070	696	7,403,628	186,592
Employee benefits	-	1,932,033	-	-	-	-	-	1,932,033
Other	-	265	227,000	147,940	-	-	227,000	148,205
Total expenditures	\$ 34,678,579	\$ 9,564,726	\$ 35,333,025	\$ 6,371,016	\$ 8,102,429	\$ 1,630,171	\$ 78,114,033	\$ 17,565,913
Excess (deficiency) of revenues over expenditures	238,671	(4,240,323)	639,805	(2,238,531)	(852,359)	180,997	26,117	(6,297,857)
Other financing sources (uses) and adjustments:								
Transfers in	835,286	9,261	943,402	191,279	860,629	-	2,639,317	200,540
Transfers out	(1,073,957)	(255,246)	(1,559,325)	(9,731)	(8,270)	-	(2,641,552)	(264,977)
Total other financing sources	(238,671)	(245,985)	(615,923)	181,548	852,359	-	(2,235)	(64,437)
Net change in fund balance	-	\$ (4,486,308)	23,882	\$ (2,056,983)	-	\$ 180,997	23,882	\$ (6,362,294)
Fund balance, beginning of year		15,338,124		19,128,345		10,616,076		45,082,545
Fund balance, end of period		10,851,816		17,071,362		10,797,073		38,720,251
Accounts payable at March 31,		(277,244)		(538,691)		(45,810)		(861,745)
Encumbrances at March 31,		(43,084)		(5,733,461)		-		(5,776,545)
Uncommitted cash balances at March 31,		10,531,488		10,799,210		10,751,263		32,081,961

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

For the Three Months Ended March 31, 2014

	<u>SHOWBUS</u>	<u>Dental</u>	<u>Women's,</u>	<u>Preventive</u>	<u>Family</u>	<u>AIDS</u>	<u>Persons With</u>	<u>Tuberculosis</u>	<u>County</u>	<u>County</u>
	<u>Grant</u>	<u>Sealant</u>	<u>Infants, and</u>	<u>Block</u>	<u>Case</u>	<u>Counseling</u>	<u>Developmental</u>	<u>Care and</u>	<u>Health</u>	<u>Highway</u>
		<u>Grant</u>	<u>Children</u>	<u>Grant</u>	<u>Management</u>	<u>and Testing</u>	<u>Disabilities</u>	<u>Treatment</u>		
						<u>Grant</u>				
REVENUES										
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	621,389	109,602	121,542	90,262	295,021	47,182	-	1,395	473,107	158,956
Total revenues	621,389	109,602	121,542	90,262	295,021	47,182	-	1,395	473,107	158,956
EXPENDITURES										
Personnel	-	39,701	90,330	39,626	211,841	27,634	-	42,257	572,721	487,449
Commodities	-	9,873	3,553	14,787	6,516	4,272	-	171	41,475	152,647
Contractual	621,389	45,476	6,007	20,489	16,951	7,657	170,551	15,039	373,708	147,441
Capital outlay	-	-	5,994	-	-	-	-	-	1,392	50,460
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	621,389	95,050	105,884	74,902	235,308	39,563	170,551	57,467	989,296	837,997
Excess (deficiency) of revenues over expenditures	-	14,552	15,658	15,360	59,713	7,619	(170,551)	(56,072)	(516,189)	(679,041)
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(292)	(987)	(307)	(1,247)	(258)	-	(461)	(5,072)	(679)
Total other financing sources (uses)	-	(292)	(987)	(307)	(1,247)	(258)	-	(461)	(5,072)	(679)
Net change in fund balances	-	14,260	14,671	15,053	58,466	7,361	(170,551)	(56,533)	(521,261)	(679,720)
FUND BALANCES (DEFICIT)										
Beginning of year	1	250,841	185,598	31,136	941,660	92,149	97,799	167,718	2,957,793	2,270,205
End of year	\$ 1	#####	\$ 200,269	\$ 46,189	\$ 1,000,126	\$ 99,510	\$ (72,752)	\$ 111,185	\$ 2,436,532	\$ 1,590,485

McLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
Special Revenue Funds
Combined Statement of Revenues, Expenditures, and
Changes in Fund Balance - Actual
For the Three Months Ended March 31, 2014

	<u>County Bridge</u>	<u>County Matching Tax</u>	<u>County Motor Fuel Tax</u>	<u>Children's Advocacy Center</u>	<u>Social Security</u>	<u>Illinois Municipal Retirement</u>	<u>Co- operative Extension</u>	<u>Historical Museum</u>	<u>Veterans' Assistance Commission</u>	<u>Recorder Document Storage</u>	<u>Circuit Clerk Oper & Admin</u>
REVENUES											
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	45,004	-	393,439	64,136	-	22,587	-	-	-	19,096	6,620
Total revenues	<u>45,004</u>	<u>-</u>	<u>393,439</u>	<u>64,136</u>	<u>-</u>	<u>22,587</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,096</u>	<u>6,620</u>
EXPENDITURES											
Personnel	19,387	-	80,096	109,059	455,697	889,586	-	-	22,135	-	-
Commodities	-	-	-	499	-	-	-	-	1,039	1,555	271
Contractual	25,642	-	319,326	10,592	-	-	-	-	10,535	7,338	1,251
Capital outlay	14,262	-	-	-	-	-	-	-	317	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>59,291</u>	<u>-</u>	<u>399,422</u>	<u>120,150</u>	<u>455,697</u>	<u>889,586</u>	<u>-</u>	<u>-</u>	<u>34,026</u>	<u>8,893</u>	<u>1,522</u>
Excess (deficiency) of revenues over expenditures	<u>(14,287)</u>	<u>-</u>	<u>(5,983)</u>	<u>(56,014)</u>	<u>(455,697)</u>	<u>(866,999)</u>	<u>-</u>	<u>-</u>	<u>(34,026)</u>	<u>10,203</u>	<u>5,098</u>
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(14,287)</u>	<u>-</u>	<u>(5,983)</u>	<u>(56,014)</u>	<u>(455,697)</u>	<u>(866,999)</u>	<u>-</u>	<u>-</u>	<u>(34,026)</u>	<u>10,203</u>	<u>5,098</u>
FUND BALANCES (DEFICIT)											
Beginning of year	<u>2,479,878</u>	<u>755,912</u>	<u>3,417,305</u>	<u>(72,726)</u>	<u>918,705</u>	<u>821,036</u>	<u>-</u>	<u>213</u>	<u>108,226</u>	<u>123,630</u>	<u>127,311</u>
End of year	<u>\$2,465,591</u>	<u>\$ 755,912</u>	<u>\$ 3,411,322</u>	<u>\$ (128,740)</u>	<u>\$ 463,008</u>	<u>\$ (45,963)</u>	<u>\$ -</u>	<u>\$ 213</u>	<u>\$ 74,200</u>	<u>\$ 133,833</u>	<u>\$132,409</u>

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

For the Three Months Ended March 31, 2014

	<u>Circuit Clerk Automation</u>	<u>Court Court Security</u>	<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>	<u>State's Attorney Automation Fund</u>	<u>Probation Services</u>	<u>Evergreen Lake Lease</u>	<u>SCAAP - Justice Benefits</u>	<u>Federal Asset Forfeiture</u>	<u>Asset Forfeiture</u>	<u>D.A.R.E. Program</u>
REVENUES											
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	23,030	52,962	22,989	33,477	1,719	47,998	-	-	20,008	52,001	2,000
Total revenues	23,030	52,962	22,989	33,477	1,719	47,998	-	-	20,008	52,001	2,000
EXPENDITURES											
Personnel	-	70,658	21,284	14,460	-	840	-	-	-	-	-
Commodities	-	97	7,579	-	-	3,743	1,445	-	-	4,268	106
Contractual	-	600	-	477	-	1,443	-	-	-	47,048	-
Capital outlay	-	-	-	-	-	19,233	-	-	-	2,430	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	71,355	28,863	14,937	-	25,259	1,445	-	-	53,746	106
Excess (deficiency) of revenues over expenditures	23,030	(18,393)	(5,874)	18,540	1,719	22,739	(1,445)	-	20,008	(1,745)	1,894
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	23,030	(18,393)	(5,874)	18,540	1,719	22,739	(1,445)	-	20,008	(1,745)	1,894
FUND BALANCES (DEFICIT)											
Beginning of year	161,626	(125,596)	325,341	227,977	11,603	159,117	24,930	9,206	21,875	275,319	5,525
End of year	\$ 184,656	\$ (143,989)	\$ 319,467	\$ 246,517	\$ 13,322	\$ 181,856	\$ 23,485	\$ 9,206	\$ 41,883	\$ 273,574	\$ 7,419

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

For the Three Months Ended March 31, 2014

	<u>Sheriff Donation Trust</u>	<u>IDPA IV-D Project</u>	<u>Waste Management</u>	<u>Multi- disciplinary Domestic Violence Grant</u>	<u>Public Building Commission Lease</u>	<u>Public Building Commission Rental - Operations and Maintenance</u>	<u>County Clerk Document Storage</u>	<u>Jail Prisoners' Commissary</u>	<u>GIS Fees</u>	<u>Collector Automation</u>
REVENUES										
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	71,717	16,157	65,258	-	-	4,960	-	32,059	-
Total revenues	-	71,717	16,157	65,258	-	-	4,960	-	32,059	-
EXPENDITURES										
Personnel	-	55,193	-	42,348	-	-	5,470	-	-	-
Commodities	-	956	-	-	-	-	-	-	-	-
Contractual	-	8,565	40,887	22,441	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	29,355	-
Total expenditures	-	64,714	40,887	64,789	-	-	5,470	-	29,355	-
Excess (deficiency) of revenues over expenditures	-	7,003	(24,730)	469	-	-	(510)	-	2,704	-
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(428)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(428)	-	-	-	-	-	-	-	-
Net change in fund balances	-	6,575	(24,730)	469	-	-	(510)	-	2,704	-
FUND BALANCES (DEFICIT)										
Beginning of year	11,699	29,904	109,995	(95,993)	162,943	(291,928)	11,356	174,126	23,152	31,084
End of year	\$ 11,699	\$ 36,479	\$ 85,265	\$ (95,524)	\$ 162,943	\$ (291,928)	\$ 10,846	\$ 174,126	\$ 25,856	\$ 31,084

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

For the Three Months Ended March 31, 2014

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	7,384	4,615	9,571	486,616	453,851	245,525	9,250	-	4,132,485
Total revenues	<u>7,384</u>	<u>4,615</u>	<u>9,571</u>	<u>486,616</u>	<u>453,851</u>	<u>245,525</u>	<u>9,250</u>	<u>-</u>	<u>4,132,485</u>
EXPENDITURES									
Personnel	-	-	-	442,171	-	-	851	-	3,740,794
Commodities	-	-	-	8,152	-	-	2,985	-	265,989
Contractual	12,501	8,250	-	180,601	-	-	-	-	2,122,205
Capital outlay	-	-	-	-	-	-	-	-	94,088
Other	-	-	-	-	118,585	-	-	-	147,940
Total expenditures	<u>12,501</u>	<u>8,250</u>	<u>-</u>	<u>630,924</u>	<u>118,585</u>	<u>-</u>	<u>3,836</u>	<u>-</u>	<u>6,371,016</u>
Excess (deficiency) of revenues over expenditures	<u>(5,117)</u>	<u>(3,635)</u>	<u>9,571</u>	<u>(144,308)</u>	<u>335,266</u>	<u>245,525</u>	<u>5,414</u>	<u>-</u>	<u>(2,238,531)</u>
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	191,279	-	-	-	-	191,279
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(9,731)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>191,279</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>181,548</u>
Net change in fund balances	<u>(5,117)</u>	<u>(3,635)</u>	<u>9,571</u>	<u>46,971</u>	<u>335,266</u>	<u>245,525</u>	<u>5,414</u>	<u>-</u>	<u>(2,056,983)</u>
FUND BALANCES (DEFICIT)									
Beginning of year	<u>7,873</u>	<u>44,555</u>	<u>175,600</u>	<u>173,183</u>	<u>1,785,209</u>	<u>3,983</u>	<u>(195)</u>	<u>486</u>	<u>19,128,345</u>
End of year	<u>\$ 2,756</u>	<u>\$ 40,920</u>	<u>\$ 185,171</u>	<u>\$ 220,154</u>	<u>\$ 2,120,475</u>	<u>\$ 249,508</u>	<u>\$ 5,219</u>	<u>\$ 486</u>	<u>\$ 17,071,362</u>

McLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
 ALL FUNDS

Combined Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 For the Three Months Ended March 31, 2014

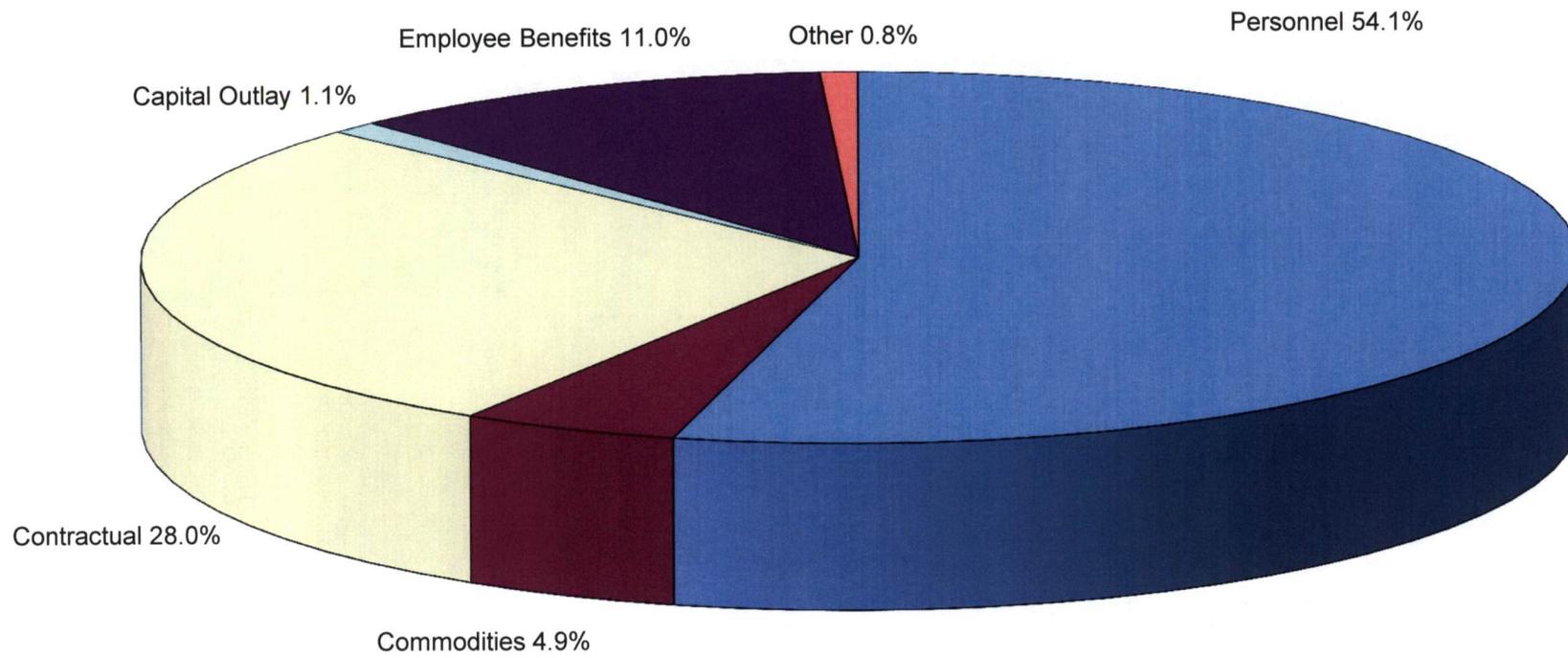
	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	2014	2013	2014	2013	2014	2013	2014	2013
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	5,324,403	7,033,588	4,132,485	3,877,079	1,811,168	1,962,937	11,268,056	12,873,604
Total revenues	\$ 5,324,403	\$ 7,033,588	\$ 4,132,485	\$ 3,877,079	\$ 1,811,168	\$ 1,962,937	\$ 11,268,056	\$ 12,873,604
Expenditures:								
Personnel	\$ 4,805,767	\$ 5,938,450	\$ 3,740,794	\$ 3,779,645	\$ 965,303	\$ 1,342,583	\$ 9,511,864	\$ 11,060,678
Commodities	363,762	317,231	265,989	184,987	235,216	209,477	864,967	711,695
Contractual	2,371,091	1,972,128	2,122,205	1,743,157	428,956	207,096	4,922,252	3,922,381
Capital outlay	91,808	103,564	94,088	156,597	696	35,926	186,592	296,087
Employee benefits	1,932,033	1,879,345	-	-	-	-	1,932,033	1,879,345
Other	265	115	147,940	98,146	-	-	148,205	98,261
Total expenditures	\$ 9,564,726	\$ 10,210,833	\$ 6,371,016	\$ 5,962,532	\$ 1,630,171	\$ 1,795,082	\$ 17,565,913	\$ 17,968,447
Excess (deficiency) of revenues over expenditures	(4,240,323)	(3,177,245)	(2,238,531)	(2,085,453)	180,997	167,855	(6,297,857)	(5,094,843)
Other financing sources (uses) and adjustments:								
Transfers in	9,261	8,625	191,279	248,818	-	-	200,540	257,443
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	(255,246)	(248,818)	(9,731)	(8,625)	-	-	(264,977)	(257,443)
Total other financing sources	(245,985)	(240,193)	181,548	240,193	-	-	(64,437)	-
Net change in fund balance	\$ (4,486,308)	(3,417,438)	\$ (2,056,983)	(1,845,260)	\$ 180,997	167,855	\$ (6,362,294)	(5,094,843)
Fund balance, beginning of year	15,338,124	14,069,053	19,128,345	19,013,447	10,616,076	10,549,662	45,082,545	43,632,162
Fund balance, end of period	10,851,816	10,651,615	17,071,362	17,168,187	10,797,073	10,717,517	38,720,251	38,537,319
Accounts payable at March 31,	(277,244)	(938,363)	(538,691)	(1,009,244)	(45,810)	(221,140)	(861,745)	(2,168,747)
Encumbrances at March 31,	(43,084)	(38,139)	(5,733,461)	(6,879,305)	-	-	(5,776,545)	(6,917,444)
Uncommitted cash balances at March 31,	10,531,488	9,675,113	10,799,210	9,279,638	10,751,263	10,496,377	32,081,961	29,451,128

McLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
GENERAL FUND EXPENDITURES BY DEPARTMENT

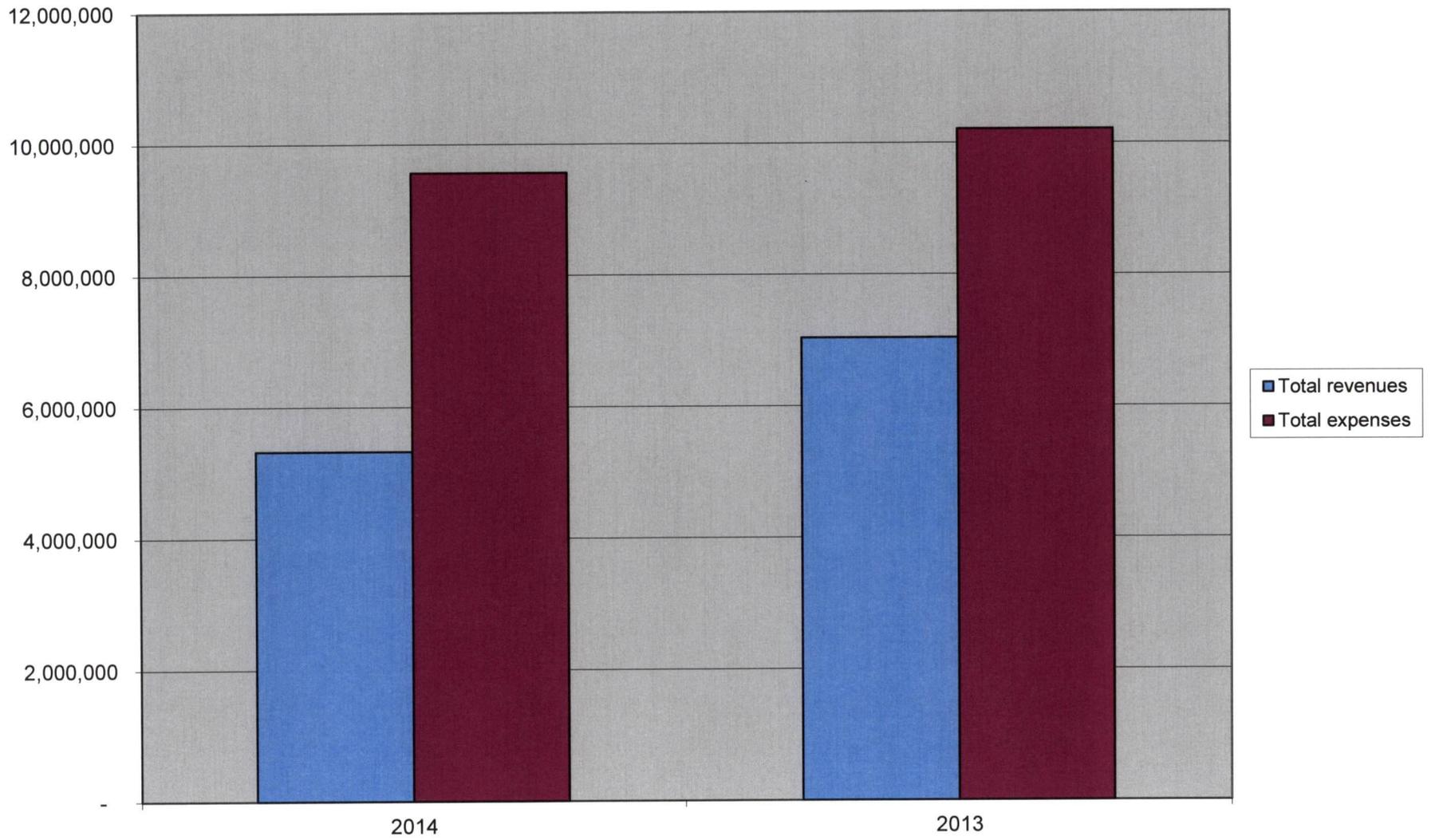
For the Three Months Ended March 31, 2014

	1st QUARTER	YTD	ANNUAL APPROPRIATION	ENCUMBRANCES	APPROP LESS YTD EXP & ENCUMB	PERCENT USED
County Board	\$ 464,647	\$ 464,647	\$ 1,635,674	\$ -	\$ 1,171,027	28%
County Administrator	100,982	100,982	509,273	-	408,291	20%
County Auditor	69,680	69,680	301,175	-	231,495	23%
County Treasurer	65,468	65,468	394,953	-	329,485	17%
County Clerk	268,570	268,570	1,122,145	-	853,575	24%
Merit Board	-	-	16,900	-	16,900	0%
Circuit Clerk	415,659	415,659	2,241,643	-	1,825,984	19%
Circuit Court	249,242	249,242	936,313	-	687,071	27%
Jury Commission	48,136	48,136	131,337	-	83,201	37%
State's Attorney	480,387	480,387	2,441,281	-	1,960,894	20%
Public Defender	348,658	348,658	1,770,088	-	1,421,430	20%
Court Services	836,309	836,309	4,116,934	-	3,280,625	20%
County Sheriff	1,759,907	1,759,907	9,246,716	-	7,486,809	19%
Coroner	131,788	131,788	596,500	-	464,712	22%
Department of Building and Zoning	49,986	49,986	304,205	-	254,219	16%
Department of Parks and Recreation	71,526	71,526	476,674	33,928	371,220	22%
Facilities Management	932,644	932,644	3,571,646	-	2,639,002	26%
Information Services Department	436,123	436,123	1,820,718	-	1,384,595	24%
Emergency Management Agency	32,703	32,703	158,339	-	125,636	21%
City of Bloomington - Election	23,769	23,769	584,018	-	560,249	4%
Assessment Office	95,712	95,712	555,512	-	459,800	17%
GENERAL FUND TOTAL	\$ 6,881,896	\$ 6,881,896	\$ 32,932,044	\$ 33,928	\$ 26,016,220	21%
Tort Judgment	992,391	992,391	2,797,049	9,156	1,795,502	36%
Employee Benefits Fund	1,932,033	1,932,033	-	-	(1,932,033)	
Fairview Building Fund	9,401	9,401	23,443		14,042	40%
Vending Machine Account	-	-	-		-	
Parks & Rec Special Revenue	4,250	4,250	-		(4,250)	
GRAND TOTAL	\$ 9,819,971	\$ 9,819,971	\$ 35,752,536	\$ 43,084	\$ 25,889,481	28%

McLean County, Illinois 2014 Expenditures - All Funds



McLean County, Illinois Revenues to Expenditures - General Fund



McLean County, Illinois Revenues to Expenditures - All Funds

