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, 2014

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:								
Property taxes	$ 11,366,239	$ 9,851,615	$ 21,332,256	$ 11,190,950	$ -	$ -	$ 32,698,495	$ 21,042,565
Other	23,551,011	9,622,933	14,640,574	9,373,233	7,250,070	3,786,031	45,441,655	22,782,197
Total revenues	$ 34,917,250	$ 19,474,548	$ 35,972,830	$ 20,564,183	$ 7,250,070	$ 3,786,031	$ 78,140,150	$ 43,824,762
Expenditures:								
Personnel	$ 24,793,135	$ 11,742,317	$ 16,710,385	$ 7,616,181	$ 5,560,536	$ 2,590,978	$ 47,064,056	$ 21,949,476
Commodities	1,755,732	748,128	1,060,072	495,947	945,509	430,976	3,761,313	1,675,051
Contractual	7,569,541	4,351,848	10,669,181	7,069,922	1,419,314	785,096	19,658,036	12,206,866
Capital outlay	560,171	251,190	6,666,387	1,984,161	177,070	35,917	7,403,628	2,271,268
Employee benefits	-	3,353,166	-	-	-	-	-	3,353,166
Other	-	265	227,000	1,241,862	-	-	227,000	1,242,127
Total expenditures	$ 34,678,579	$ 20,446,914	$ 35,333,025	$ 18,408,073	$ 8,102,429	$ 3,842,967	$ 78,114,033	$ 42,697,954
Excess (deficiency) of revenues over expenditures	238,671	(972,366)	639,805	2,156,110	(852,359)	(56,936)	26,117	1,126,808
Other financing sources (uses) and adjustments:								
Transfers in	835,286	18,386	943,402	534,704	860,629	-	2,639,317	553,090
Transfers out	(1,073,957)	(482,728)	(1,559,325)	(134,122)	(8,270)	-	(2,641,552)	(616,850)
Total other financing sources	(238,671)	(464,342)	(615,923)	400,582	852,359	-	(2,235)	(63,760)
Net change in fund balance	-	$ (1,436,708)	23,882	$ 2,556,692	-	$ (56,936)	23,882	$ 1,063,048
Fund balance, beginning of year		15,338,124		19,128,345		10,616,076		45,082,545
Fund balance, end of period		13,901,416		21,685,037		10,559,140		46,145,593
Accounts payable at June 30,		(348,048)		(1,838,750)		(31,764)		(2,218,562)
Encumbrances at June 30,		(43,084)		(236,770)		-		(279,854)
Uncommitted cash balances at June 30,		13,510,284		19,609,517		10,527,376		43,647,177

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, 2014

	SHOWBUS Grant	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	$ -	$ -	$ -	$ -	$ -	$ -	$ 357,398	$ 137,796	$ 1,549,961	$1,340,600
Other	1,015,957	224,388	266,451	169,177	491,183	97,686	-	2,727	1,286,497	399,872
Total revenues	1,015,957	224,388	266,451	169,177	491,183	97,686	357,398	140,523	2,836,458	1,740,472
EXPENDITURES										
Personnel	-	83,732	204,971	81,813	455,734	60,106	-	86,425	1,250,654	941,232
Commodities	-	20,392	9,627	22,002	16,436	5,101	-	3,030	71,053	273,248
Contractual	1,015,950	119,444	19,848	53,954	36,536	20,548	337,942	35,063	772,078	1,195,335
Capital outlay	-	-	5,994	-	-	-	-	-	2,794	441,565
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,015,950	223,568	240,440	157,769	508,706	85,755	337,942	124,518	2,096,579	2,851,380
Excess (deficiency) of revenues over expenditures	7	820	26,011	11,408	(17,523)	11,931	19,456	16,005	739,879	(1,110,908)
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	114,884	-	-	-	-	36,203
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(585)	(1,974)	(613)	(2,495)	(516)	-	(922)	(125,029)	(1,060)
Total other financing sources (uses)	-	(585)	(1,974)	(613)	112,389	(516)	-	(922)	(125,029)	35,143
Net change in fund balances	7	235	24,037	10,795	94,866	11,415	19,456	15,083	614,850	(1,075,765)
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	$ 8	#######	$ 209,635	$ 41,931	$ 1,036,526	$ 103,564	$ 117,255	$ 182,801	$ 3,572,643	$1,194,440

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, 2014

	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	$ 771,747	$ 667,161	$ -	$ 71,565	$ 1,237,540	$ 2,301,965	$ 278,251	$ 34,170	$ 88,633	$ -	$ -
Miscellaneous	45,004	-	1,316,831	157,358	-	62,740	-	-	-	41,780	16,096
Total revenues	816,751	667,161	1,316,831	228,923	1,237,540	2,364,705	278,251	34,170	88,633	41,780	16,096
EXPENDITURES											
Personnel	85,881	-	207,774	250,414	973,035	1,341,174	-	-	53,740	-	-
Commodities	-	-	-	2,440	-	-	-	-	2,126	1,555	663
Contractual	119,300	-	1,221,519	22,954	-	-	212,100	26,080	17,173	19,158	3,363
Capital outlay	170,548	704,556	600,000	-	-	-	-	-	641	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	375,729	704,556	2,029,293	275,808	973,035	1,341,174	212,100	26,080	73,680	20,713	4,026
Excess (deficiency) of revenues over expenditures	441,022	(37,395)	(712,462)	(46,885)	264,505	1,023,531	66,151	8,090	14,953	21,067	12,070
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	679	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	679	-	-	-	-	-	-	-	-
Net change in fund balances	441,022	(37,395)	(711,783)	(46,885)	264,505	1,023,531	66,151	8,090	14,953	21,067	12,070
FUND BALANCES (DEFICIT)											
Beginning of year	2,479,878	755,912	3,417,305	(72,726)	918,705	821,036	-	213	108,226	123,630	127,311
End of year	$2,920,900	$ 718,517	$ 2,705,522	$ (119,611)	$ 1,183,210	$ 1,844,567	$ 66,151	$ 8,303	$ 123,179	$ 144,697	$139,381

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, 2014

	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	Federal Asset Forfeiture	Asset Forfeiture	D.A.R.E. Program
REVENUES											
General property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	58,805	130,998	58,642	43,539	4,217	119,688	-	-	20,013	72,680	2,305
Total revenues	58,805	130,998	58,642	43,539	4,217	119,688	-	-	20,013	72,680	2,305
EXPENDITURES											
Personnel	-	159,668	57,323	26,815	-	1,690	2,848	-	-	-	-
Commodities	-	-	25,134	-	-	4,912	3,736	-	-	6,918	1,549
Contractual	633	1,600	48	477	-	3,324	-	5,896	-	64,462	-
Capital outlay	1,095	-	-	-	-	19,233	-	-	13,700	22,075	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,728	161,268	82,505	27,292	-	29,159	6,584	5,896	13,700	93,455	1,549
Excess (deficiency) of revenues over expenditures	57,077	(30,270)	(23,863)	16,247	4,217	90,529	(6,584)	(5,896)	6,313	(20,775)	756
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	57,077	(30,270)	(23,863)	16,247	4,217	90,529	(6,584)	(5,896)	6,313	(20,775)	756
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	$ 218,703	$ (155,866)	$ 301,478	$ 244,224	$ 15,820	$ 249,646	$ 18,346	$ 3,310	$ 28,188	$ 254,544	$ 6,281

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, 2014

	Sheriff Donation Trust	IDPA IV-D Project	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	$ -	$ -	$ -	$ -	$ 1,109,041	$ 1,245,122	$ -	$ -	$ -	$ -
Miscellaneous	-	163,581	53,053	114,337	-	-	10,764	-	64,525	-
Total revenues	-	163,581	53,053	114,337	1,109,041	1,245,122	10,764	-	64,525	-
EXPENDITURES										
Personnel	-	133,306	-	93,589	-	-	12,832	-	-	-
Commodities	-	1,638	-	-	-	-	-	-	-	-
Contractual	-	17,738	66,664	39,506	-	1,186,773	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	54,802	-
Total expenditures	-	152,682	66,664	133,095	-	1,186,773	12,832	-	54,802	-
Excess (deficiency) of revenues over expenditures	-	10,899	(13,611)	(18,758)	1,109,041	58,349	(2,068)	-	9,723	-
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(928)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(928)	-	-	-	-	-	-	-	-
Net change in fund balances	-	9,971	(13,611)	(18,758)	1,109,041	58,349	(2,068)	-	9,723	-
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	$ 39,875	$ 96,384	$ (114,751)	$ 1,271,984	$ (233,579)	$ 9,288	$ 174,126	$ 32,875	$ 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 Six Months Ended June 30, 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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,190,950
Miscellaneous	19,152	11,965	24,549	1,123,634	1,413,327	245,525	24,187	-	9,373,233
Total revenues	19,152	11,965	24,549	1,123,634	1,413,327	245,525	24,187	-	20,564,183
EXPENDITURES									
Personnel	-	-	-	1,046,577	-	-	4,848	-	7,616,181
Commodities	-	-	-	15,224	-	-	9,163	-	495,947
Contractual	25,002	16,500	-	392,132	-	-	822	-	7,069,922
Capital outlay	-	-	-	1,960	-	-	-	-	1,984,161
Other	-	-	-	-	1,187,060	-	-	-	1,241,862
Total expenditures	25,002	16,500	-	1,455,893	1,187,060	-	14,833	-	18,408,073
Excess (deficiency) of revenues over expenditures	(5,850)	(4,535)	24,549	(332,259)	226,267	245,525	9,354	-	2,156,110
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	382,557	381	-	-	-	534,704
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(134,122)
Total other financing sources (uses)	-	-	-	382,557	381	-	-	-	400,582
Net change in fund balances	(5,850)	(4,535)	24,549	50,298	226,648	245,525	9,354	-	2,556,692
FUND BALANCES (DEFICIT)									
Beginning of year	7,873	44,555	175,600	173,183	1,785,209	3,983	(195)	486	19,128,345
End of year	$ 2,023	$ 40,020	$ 200,149	$ 223,481	$ 2,011,857	$ 249,508	$ 9,159	$ 486	$ 21,685,037

McLEAN COUNTY, ILLINOIS

AUDITOR'S QUARTERLY REPORT

ALL FUNDS

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

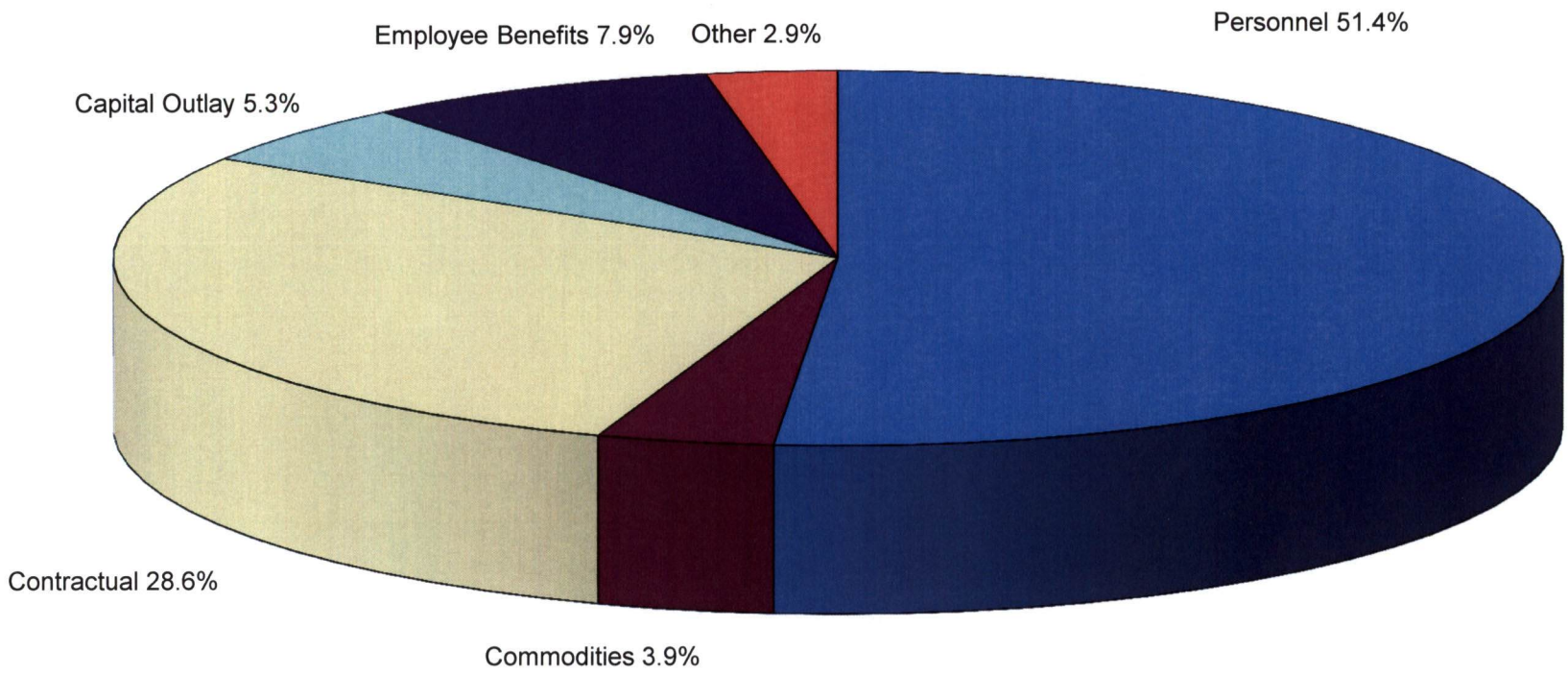
For the Six Months Ended June 30, 2014

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	2014	2013	2014	2013	2014	2013	2014	2013
Revenues:								
Property taxes	$ 9,851,615	$ 6,034,127	$ 11,190,950	$ 11,075,131	$ -	$ -	$ 21,042,565	$ 17,109,258
Other	9,622,933	14,969,895	9,373,233	7,155,916	3,786,031	3,284,180	22,782,197	25,409,991
Total revenues	$ 19,474,548	$ 21,004,022	$ 20,564,183	$ 18,231,047	$ 3,786,031	$ 3,284,180	$ 43,824,762	$ 42,519,249
Expenditures:								
Personnel	$ 11,742,317	$ 11,622,548	$ 7,616,181	$ 7,592,228	$ 2,590,978	$ 2,629,606	$ 21,949,476	$ 21,844,382
Commodities	748,128	774,266	495,947	472,120	430,976	416,542	1,675,051	1,662,928
Contractual	4,351,848	5,423,816	7,069,922	3,790,274	785,096	628,571	12,206,866	9,842,661
Capital outlay	251,190	214,572	1,984,161	1,160,210	35,917	58,322	2,271,268	1,433,104
Employee benefits	3,353,166	3,309,027	-	-	-	-	3,353,166	3,309,027
Other	265	497	1,241,862	784,650	-	9,310	1,242,127	794,457
Total expenditures	$ 20,446,914	$ 21,344,726	$ 18,408,073	$ 13,799,482	$ 3,842,967	$ 3,742,351	$ 42,697,954	$ 38,886,559
Excess (deficiency) of revenues over expenditures	(972,366)	(340,704)	2,156,110	4,431,565	(56,936)	(458,171)	1,126,808	3,632,690
Other financing sources (uses) and adjustments:								
Transfers in	18,386	17,250	534,704	518,238	-	-	553,090	535,488
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	(482,728)	(435,431)	(134,122)	(102,367)	-	-	(616,850)	(537,798)
Total other financing sources	(464,342)	(418,181)	400,582	415,871	-	-	(63,760)	(2,310)
Net change in fund balance	$ (1,436,708)	(758,885)	$ 2,556,692	4,847,436	$ (56,936)	(458,171)	$ 1,063,048	3,630,380
Fund balance, beginning of year	15,338,124	14,069,053	19,128,345	19,013,447	10,616,076	10,549,663	45,082,545	43,632,163
Fund balance, end of period	13,901,416	13,310,168	21,685,037	23,860,883	10,559,140	10,091,492	46,145,593	47,262,543
Accounts payable at June 30,	(348,048)	(813,948)	(1,838,750)	(211,577)	(31,764)	(178,993)	(2,218,562)	(1,204,518)
Encumbrances at June 30,	(43,084)	(40,529)	(236,770)	(6,879,306)	-	-	(279,854)	(6,919,835)
Uncommitted cash balances at June 30,	13,510,284	12,455,691	19,609,517	16,770,000	10,527,376	9,912,499	43,647,177	39,138,190

McLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
GENERAL FUND EXPENDITURES BY DEPARTMENT
For the Six Months Ended June 30, 2014

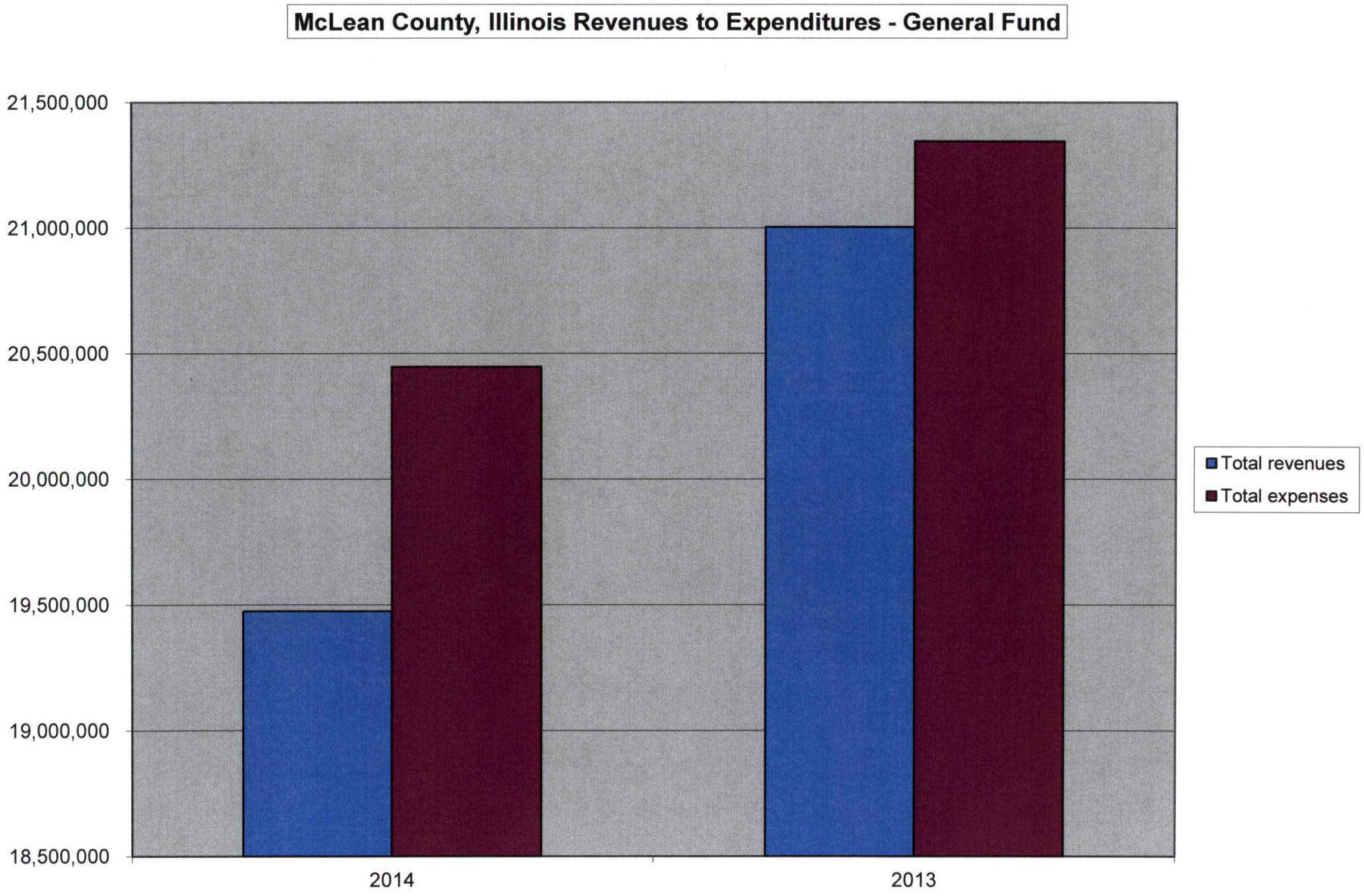
	2nd QUARTER EXPENDITURES	YTD EXPENDITURES	ANNUAL APPROPRIATION	ENCUMBRANCES	APPROP LESS YTD EXP & ENCUMB	PERCENT USED
County Board	$ 389,645	$ 854,292	$ 1,635,674	$ -	$ 781,382	52%
County Administrator	165,707	266,689	509,273	-	242,584	52%
County Auditor	71,678	141,358	301,175	-	159,817	47%
County Treasurer	121,925	187,393	394,953	-	207,560	47%
County Clerk	301,899	570,469	1,122,145	-	551,676	51%
Merit Board	2,045	2,045	16,900	-	14,855	12%
Circuit Clerk	608,352	1,024,011	2,241,643	-	1,217,632	46%
Circuit Court	336,730	585,972	936,313	-	350,341	63%
Jury Commission	30,089	78,225	131,337	-	53,112	60%
State's Attorney	683,156	1,163,543	2,441,281	-	1,277,738	48%
Public Defender	483,120	831,778	1,770,088	-	938,310	47%
Court Services	1,260,791	2,097,100	4,116,934	-	2,019,834	51%
County Sheriff	2,484,076	4,243,983	9,246,716	-	5,002,733	46%
Coroner	167,878	299,666	596,500	-	296,834	50%
Department of Building and Zoning	73,584	123,570	304,205	-	180,635	41%
Department of Parks and Recreation	135,464	206,990	476,674	33,928	235,756	51%
Facilities Management	945,130	1,877,774	3,571,646	-	1,693,872	53%
Information Services Department	446,111	882,234	1,820,718	-	938,484	48%
Emergency Management Agency	49,593	82,296	158,339	-	76,043	52%
City of Bloomington - Election	268,197	291,966	584,018	-	292,052	50%
Assessment Office	126,823	222,535	555,512	-	332,977	40%
GENERAL FUND TOTAL	$ 9,151,993	$ 16,033,889	$ 32,932,044	$ 33,928	$ 16,864,227	49%
Tort Judgment	525,866	1,518,257	2,797,049	9,156	1,269,636	55%
Employee Benefits Fund	1,421,133	3,353,166	-	-	(3,353,166)	
Fairview Building Fund	6,888	16,289	23,443		7,154	69%
Vending Machine Account	-	-	-		-	
Parks & Rec Special Revenue	3,798	8,048	-		(8,048)	
GRAND TOTAL		$ 20,929,649	$ 35,752,536	$ 43,084	$ 14,779,803	59%

McLean County, Illinois 2014 Expenditures - All Funds

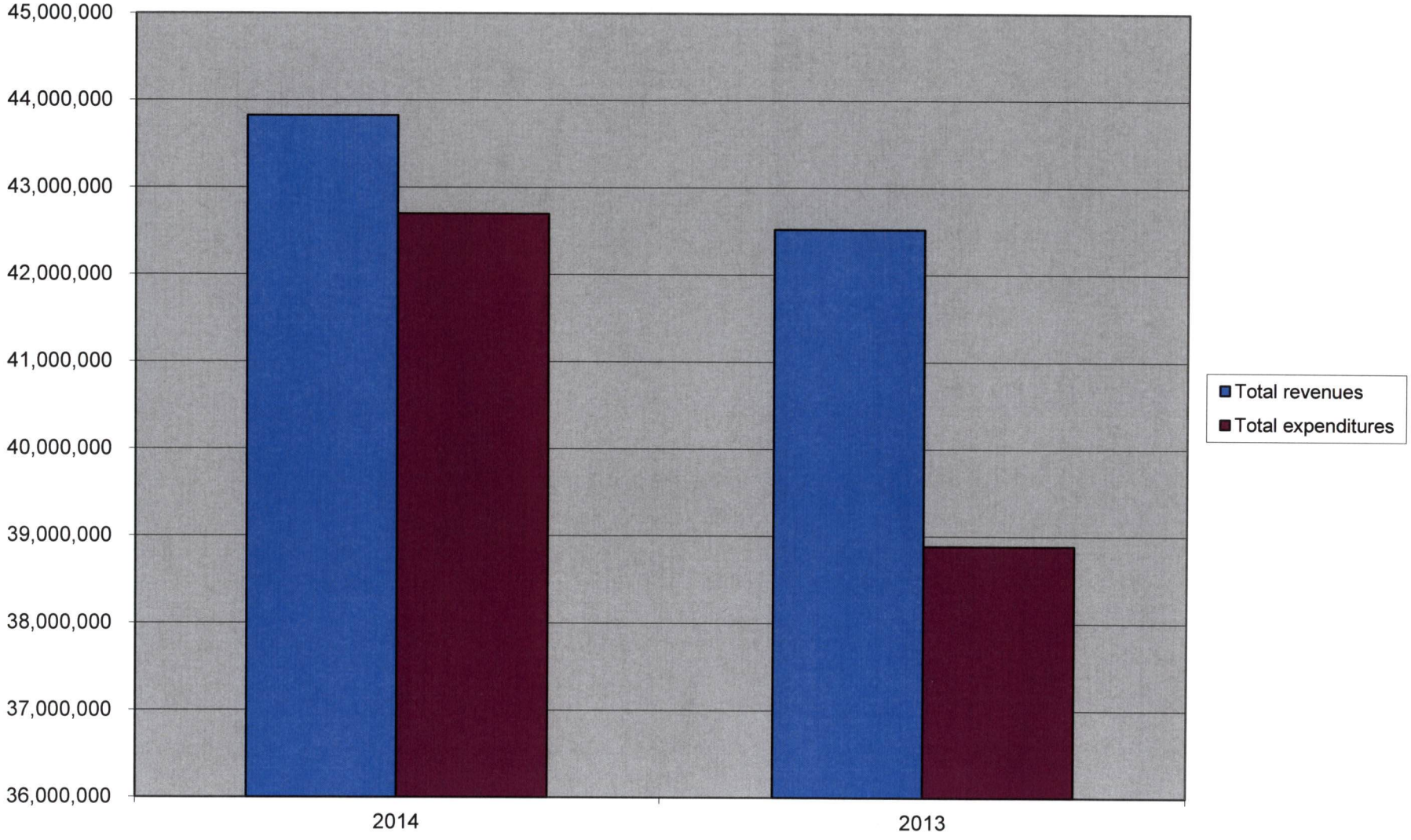


McLean County, Illinois
2014 Expenditures - All Funds

Personnel	21,949,476	51.4%
Commodities	1,675,051	3.9%
Contractual	12,206,866	28.6%
Capital Outlay	2,271,268	5.3%
Employee benefits	3,353,166	7.9%
Other	1,242,127	2.9%
Total expenditures	42,697,954	100.0%


McLean County, Illinois Revenues to Expenditures - General Fund
21,500,000
21,000,000
20,500,000
20,000,000
19,500,000
19,000,000
18,500,000
2014
2013
Total revenues
Total expenses

McLean County, Illinois Revenues to Expenditures - All Funds



	General Fund		All Funds	
	2014	2013	2014	2013
Total Revenues	19,474,548	21,004,022	43,824,762	42,519,249
Total Expenditures	20,446,914	21,344,726	42,697,954	38,886,559