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, 2015

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:								
Property taxes	$ 11,645,653	$ -	$ 21,621,674	$ -	$ -	$ -	$ 33,267,327	$ -
Other	25,552,955	8,321,511	16,029,450	4,166,388	8,918,272	2,075,639	50,500,677	14,563,538
Total revenues	$ 37,198,608	$ 8,321,511	$ 37,651,124	$ 4,166,388	$ 8,918,272	$ 2,075,639	$ 83,768,004	$ 14,563,538
Expenditures:								
Personnel	$ 26,122,929	$ 5,516,219	$ 16,654,792	$ 3,593,715	$ 6,436,963	$ 1,248,325	$ 49,214,684	$ 10,358,259
Commodities	1,831,091	354,341	1,145,219	182,075	902,077	173,846	3,878,387	710,262
Contractual	7,782,124	2,209,219	10,903,958	2,118,855	1,654,482	411,951	20,340,564	4,740,025
Capital outlay	799,231	104,906	8,137,244	76,683	784,750	12,402	9,721,225	193,991
Employee benefits	-	2,037,864	-	-	-	-	-	2,037,864
Other	-	-	591,495	261,304	-	-	591,495	261,304
Total expenditures	$ 36,535,375	$ 10,222,549	$ 37,432,708	$ 6,232,632	$ 9,778,272	$ 1,846,524	$ 83,746,355	$ 18,301,705
Excess (deficiency) of revenues over expenditures	663,233	(1,901,038)	218,416	(2,066,244)	(860,000)	229,115	21,649	(3,738,167)
Other financing sources (uses) and adjustments:								
Transfers in	833,331	5,965	1,410,763	195,038	860,000	-	3,104,094	201,003
Transfers out	(1,499,564)	(259,374)	(1,629,179)	(6,471)	-	-	(3,128,743)	(265,845)
Total other financing sources	(666,233)	(253,409)	(218,416)	188,567	860,000	-	(24,649)	(64,842)
Net change in fund balance	(3,000)	$ (2,154,447)	-	$ (1,877,677)	-	$ 229,115	(3,000)	$ (3,803,009)
Fund balance, beginning of year		15,105,909		19,619,526		10,616,076		45,341,511
Fund balance, end of period		12,951,462		17,741,849		10,845,191		41,538,502
Accounts payable at March 31,		(317,899)		(454,811)		(64,605)		(837,315)
Encumbrances at March 31,		(132,331)		(3,505,105)		-		(3,637,436)
Uncommitted cash balances at March 31,		12,501,232		13,781,933		10,780,586		37,063,751

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, 2015

	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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	617,957	99,127	135,545	36,737	361,864	73,046	-	-	318,503	232,193
Total revenues	617,957	99,127	135,545	36,737	361,864	73,046	-	-	318,503	232,193
EXPENDITURES										
Personnel	-	37,837	96,598	22,952	222,835	47,769	-	-	525,760	446,174
Commodities	-	11,078	9,243	1,239	15,902	2,872	-	-	28,775	85,989
Contractual	617,953	41,788	5,254	3,345	19,838	10,616	169,919	-	375,437	109,386
Capital outlay	-	-	-	-	-	-	-	-	-	52,103
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	617,953	90,703	111,095	27,536	258,575	61,257	169,919	-	929,972	693,652
Excess (deficiency) of revenues over expenditures	4	8,424	24,450	9,201	103,289	11,789	(169,919)	-	(611,469)	(461,459)
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(195)	(674)	(135)	(930)	(232)	-	-	(3,297)	(508)
Total other financing sources (uses)	-	(195)	(674)	(135)	(930)	(232)	-	-	(3,297)	(508)
Net change in fund balances	4	8,229	23,776	9,066	102,359	11,557	(169,919)	-	(614,766)	(461,967)
FUND BALANCES (DEFICIT)										
Beginning of year	55,165	215,168	188,010	26,663	1,050,780	128,350	104,342	181,446	3,374,515	2,268,033
End of year	$ 55,169	#######	$ 211,786	$ 35,729	$ 1,153,139	$ 139,907	$ (65,577)	$ 181,446	$ 2,759,749	$1,806,066

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, 2015

	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	Co Clerk/ Recorder Document Storage	Circuit Clerk Oper & Admin
REVENUES											
General property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	188,445	-	454,331	64,240	-	19,420	-	-	275	20,516	6,615
Total revenues	188,445	-	454,331	64,240	-	19,420	-	-	275	20,516	6,615
EXPENDITURES											
Personnel	24,233	-	82,380	119,595	450,101	826,456	-	-	25,448	-	-
Commodities	-	-	-	1,179	-	-	-	-	717	-	2,567
Contractual	20,762	-	263,076	11,174	-	-	-	-	7,464	6,281	1,196
Capital outlay	4,984	-	-	-	-	-	-	-	-	-	1,519
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	49,979	-	345,456	131,948	450,101	826,456	-	-	33,629	6,281	5,282
Excess (deficiency) of revenues over expenditures	138,466	-	108,875	(67,708)	(450,101)	(807,036)	-	-	(33,354)	14,235	1,333
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	508	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	508	-	-	-	-	-	-	-	-
Net change in fund balances	138,466	-	109,383	(67,708)	(450,101)	(807,036)	-	-	(33,354)	14,235	1,333
FUND BALANCES (DEFICIT)											
Beginning of year	1,946,829	476,828	3,606,888	(134,267)	971,430	939,565	1,710	340	109,340	116,623	145,450
End of year	$2,085,295	$ 476,828	$ 3,716,271	$ (201,975)	$ 521,329	$ 132,529	$ 1,710	$ 340	$ 75,986	$ 130,858	$146,783

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, 2015

	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	68,653	48,326	52,064	33,555	1,862	60,375	-	-	2	34,097	7,500
Total revenues	68,653	48,326	52,064	33,555	1,862	60,375	-	-	2	34,097	7,500
EXPENDITURES											
Personnel	-	67,182	23,573	14,733	-	437	-	-	-	-	-
Commodities	150	-	4,215	85	-	2,264	750	-	-	2,628	-
Contractual	-	-	2,437	512	-	5,516	-	-	-	25,713	-
Capital outlay	-	-	-	-	-	-	-	-	-	18,077	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	150	67,182	30,225	15,330	-	8,217	750	-	-	46,418	-
Excess (deficiency) of revenues over expenditures	68,503	(18,856)	21,839	18,225	1,862	52,158	(750)	-	2	(12,321)	7,500
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	68,503	(18,856)	21,839	18,225	1,862	52,158	(750)	-	2	(12,321)	7,500
FUND BALANCES (DEFICIT)											
Beginning of year	236,332	(155,012)	337,401	227,013	21,043	177,561	20,114	9,112	26,645	192,284	14,200
End of year	$ 304,835	$ (173,868)	$ 359,240	$ 245,238	$ 22,905	$ 229,719	$ 19,364	$ 9,112	$ 26,647	$ 179,963	$ 21,700

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, 2015

	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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	-	73,199	17,858	-	-	-	5,212	-	35,318	-
Total revenues	-	73,199	17,858	-	-	-	5,212	-	35,318	-
EXPENDITURES										
Personnel	-	62,642	-	34,127	-	-	5,696	-	-	-
Commodities	-	958	-	-	-	-	-	-	-	-
Contractual	-	4,629	25,585	31,281	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	29,202	-
Total expenditures	-	68,229	25,585	65,408	-	-	5,696	-	29,202	-
Excess (deficiency) of revenues over expenditures	-	4,970	(7,727)	(65,408)	-	-	(484)	-	6,116	-
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(500)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(500)	-	-	-	-	-	-	-	-
Net change in fund balances	-	4,470	(7,727)	(65,408)	-	-	(484)	-	6,116	-
FUND BALANCES (DEFICIT)										
Beginning of year	11,699	29,549	94,523	(135,809)	169,031	(285,050)	6,771	216,202	27,824	29,311
End of year	$ 11,699	$ 34,019	$ 86,796	$ (201,217)	$ 169,031	$ (285,050)	$ 6,287	$ 216,202	$ 33,940	$ 29,311

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, 2015

	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	6,698	4,190	8,468	497,955	392,184	181,688	8,370	-	4,166,388
Total revenues	6,698	4,190	8,468	497,955	392,184	181,688	8,370	-	4,166,388
EXPENDITURES									
Personnel	-	-	-	453,684	-	-	3,503	-	3,593,715
Commodities	-	-	-	5,894	-	-	5,570	-	182,075
Contractual	8,334	8,250	-	343,109	-	-	-	-	2,118,855
Capital outlay	-	-	-	-	-	-	-	-	76,683
Other	-	-	-	-	50,414	181,688	-	-	261,304
Total expenditures	8,334	8,250	-	802,687	50,414	181,688	9,073	-	6,232,632
Excess (deficiency) of revenues over expenditures	(1,636)	(4,060)	8,468	(304,732)	341,770	-	(703)	-	(2,066,244)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	194,530	-	-	-	-	195,038
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(6,471)
Total other financing sources (uses)	-	-	-	194,530	-	-	-	-	188,567
Net change in fund balances	(1,636)	(4,060)	8,468	(110,202)	341,770	-	(703)	-	(1,877,677)
FUND BALANCES (DEFICIT)									
Beginning of year	1,733	38,970	233,020	207,508	2,058,255	1,503	34,099	486	19,619,526
End of year	$ 97	$ 34,910	$ 241,488	$ 97,306	$ 2,400,025	$ 1,503	$ 33,396	$ 486	$ 17,741,849

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, 2015

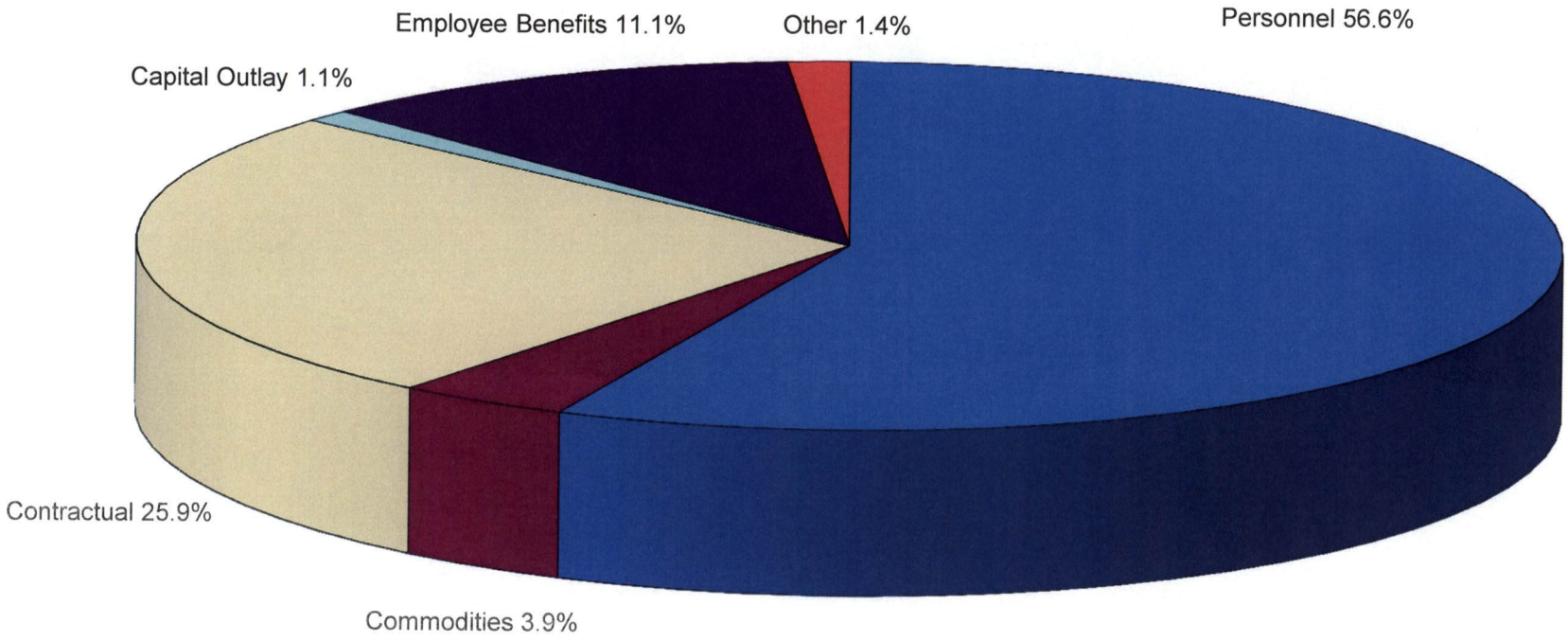
	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	2015	2014	2015	2014	2015	2014	2015	2014
Revenues:								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	8,321,511	5,324,403	4,166,388	4,132,485	2,075,639	1,811,168	14,563,538	11,268,056
Total revenues	$ 8,321,511	$ 5,324,403	$ 4,166,388	$ 4,132,485	$ 2,075,639	$ 1,811,168	$ 14,563,538	$ 11,268,056
Expenditures:								
Personnel	$ 5,516,219	$ 4,805,767	$ 3,593,715	$ 3,740,794	$ 1,248,325	$ 965,303	$ 10,358,259	$ 9,511,864
Commodities	354,341	363,762	182,075	265,989	173,846	235,216	710,262	864,967
Contractual	2,209,219	2,371,091	2,118,855	2,122,205	411,951	428,956	4,740,025	4,922,252
Capital outlay	104,906	91,808	76,683	94,088	12,402	696	193,991	186,592
Employee benefits	2,037,864	1,932,033	-	-	-	-	2,037,864	1,932,033
Other	-	265	261,304	147,940	-	-	261,304	148,205
Total expenditures	$ 10,222,549	$ 9,564,726	$ 6,232,632	$ 6,371,016	$ 1,846,524	$ 1,630,171	$ 18,301,705	$ 17,565,913
Excess (deficiency) of revenues over expenditures	(1,901,038)	(4,240,323)	(2,066,244)	(2,238,531)	229,115	180,997	(3,738,167)	(6,297,857)
Other financing sources (uses) and adjustments:								
Transfers in	5,965	9,261	195,038	191,279	-	-	201,003	200,540
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	(259,374)	(255,246)	(6,471)	(9,731)	-	-	(265,845)	(264,977)
Total other financing sources	(253,409)	(245,985)	188,567	181,548	-	-	(64,842)	(64,437)
Net change in fund balance	$ (2,154,447)	(4,486,308)	$ (1,877,677)	(2,056,983)	$ 229,115	180,997	$ (3,803,009)	(6,362,294)
Fund balance, beginning of year	15,105,909	15,338,124	19,619,526	19,128,345	10,616,076	10,616,076	45,341,511	45,082,545
Fund balance, end of period	12,951,462	10,851,816	17,741,849	17,071,362	10,845,191	10,797,073	41,538,502	38,720,251
Accounts payable at March 31,	(317,899)	(277,244)	(454,811)	(538,691)	(64,605)	(45,810)	(837,315)	(861,745)
Encumbrances at March 31,	(132,331)	(43,084)	(3,505,105)	(5,733,461)	-	-	(3,637,436)	(5,776,545)
Uncommitted cash balances at March 31,	12,501,232	10,531,488	13,781,933	10,799,210	10,780,586	10,751,263	37,063,751	32,081,961

McLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
GENERAL FUND EXPENDITURES BY DEPARTMENT
For the Three Months Ended March 31, 2015

	1st QUARTER EXPENDITURES	YTD EXPENDITURES	ANNUAL APPROPRIATION	ENCUMBRANCES	APPROP LESS YTD EXP & ENCUMB	PERCENT USED
County Board	$ 473,414	$ 473,414	$ 2,030,726	$ -	$ 1,557,312	23%
County Administrator	104,433	104,433	597,996	-	493,563	17%
County Auditor	67,067	67,067	306,103	-	239,036	22%
County Treasurer	70,404	70,404	400,977	-	330,573	18%
County Clerk	205,221	205,221	1,086,434	-	881,213	19%
Merit Board	1,327	1,327	16,900	-	15,573	8%
Circuit Clerk	461,633	461,633	2,214,203	-	1,752,570	21%
Circuit Court	212,203	212,203	1,044,344	-	832,141	20%
Jury Commission	32,170	32,170	117,639	-	85,469	27%
State's Attorney	537,615	537,615	2,613,786	-	2,076,171	21%
Public Defender	385,479	385,479	1,809,568	-	1,424,089	21%
Court Services	940,673	940,673	4,270,823	-	3,330,150	22%
County Sheriff	1,935,090	1,935,090	9,497,163	89,991	7,472,082	21%
Coroner	133,447	133,447	531,106	40,000	357,659	33%
Animal Control	95,382	95,382	492,939	-	397,557	19%
Department of Building and Zoning	78,570	78,570	332,535	-	253,965	24%
Department of Parks and Recreation	79,592	79,592	512,874	-	433,282	16%
Facilities Management	904,408	904,408	3,874,526	-	2,970,118	23%
Information Services Department	510,156	510,156	1,849,138	-	1,338,982	28%
Emergency Management Agency	45,732	45,732	167,782	-	122,050	27%
City of Bloomington - Election	27,024	27,024	593,168	-	566,144	5%
Assessment Office	113,282	113,282	632,749	-	519,467	18%
GENERAL FUND TOTAL	$ 7,414,322	$ 7,414,322	$ 34,993,479	$ 129,991	$ 27,449,166	22%
Tort Judgment	1,024,568	1,024,568	3,033,466	-	2,008,898	34%
Employee Benefits Fund	2,037,864	2,037,864	-	-	(2,037,864)	
Fairview Building Fund^	5,167	5,167	4,994		(173)	103%
Vending Machine Account	-	-	-		-	
Parks & Rec Special Revenue	-	-	-		-	
GRAND TOTAL	$ 10,481,921	$ 10,481,921	$ 38,031,939	$ 129,991	$ 27,420,027	28%

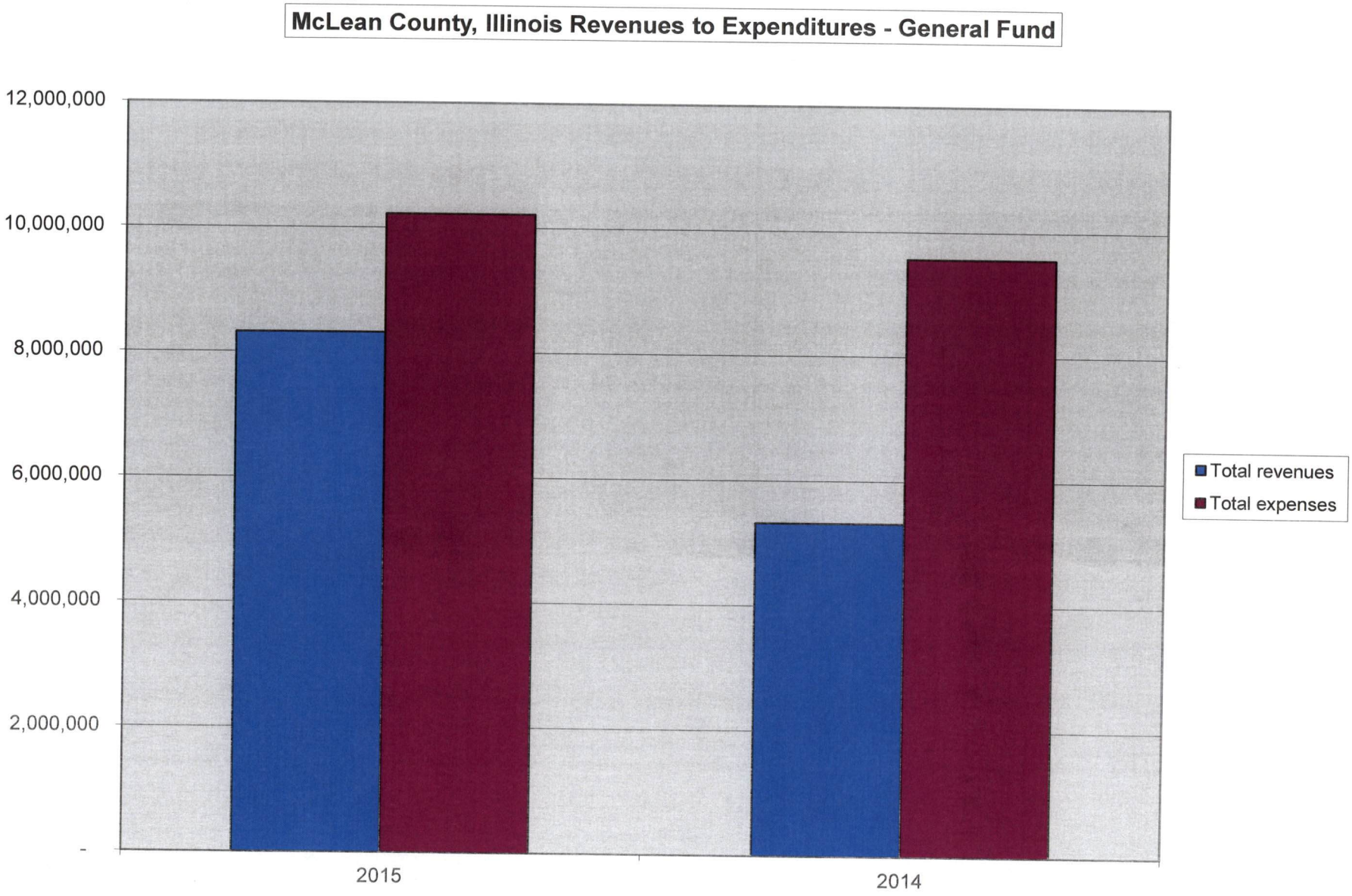
^ The Fairview Building Fund (via Facilities Management) has had a $10,000 budget amendment passed, however, they are still trending ahead of budget at 34%.

McLean County, Illinois 2015 Expenditures - All Funds

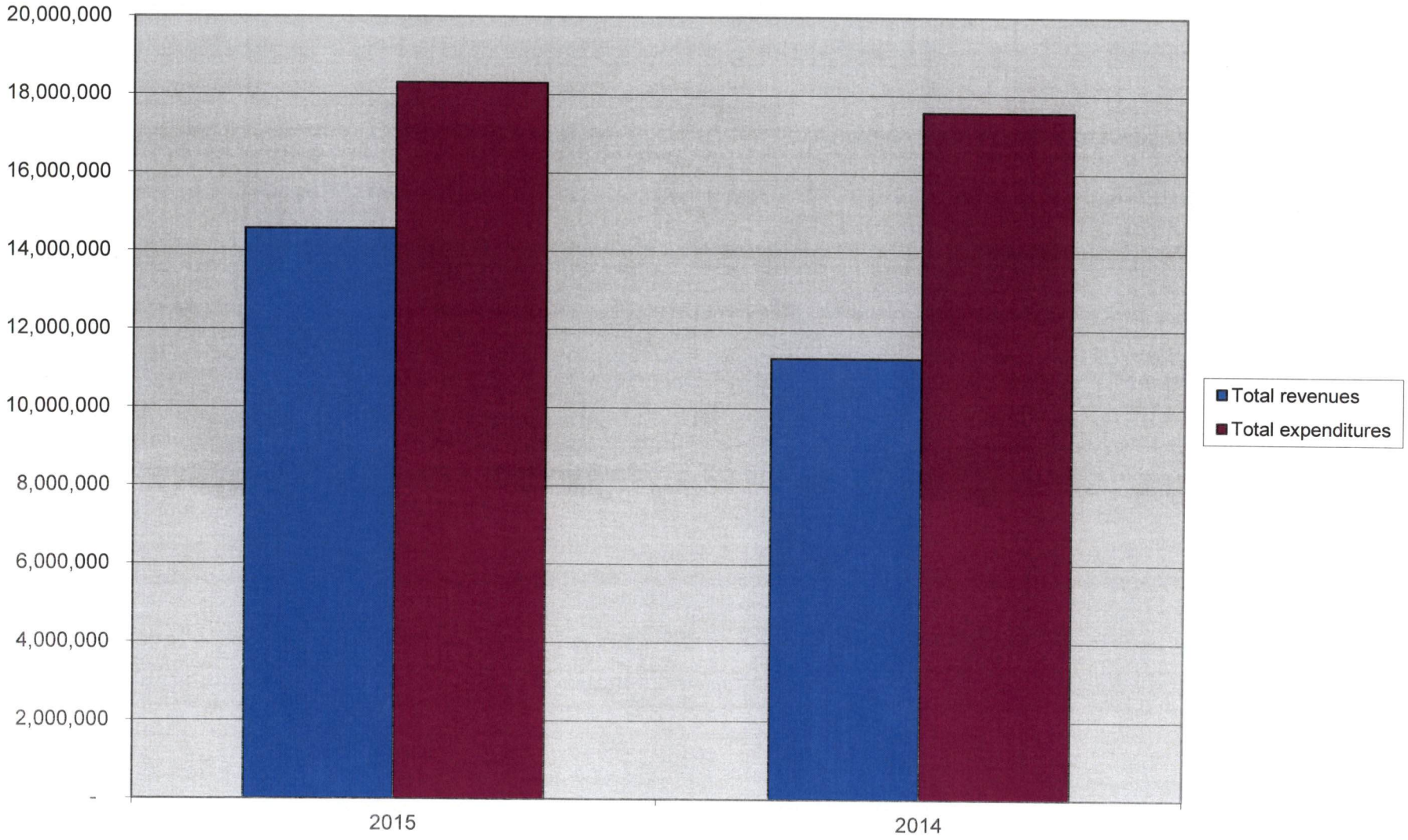


McLean County, Illinois
2015 Expenditures - All Funds

Personnel	10,358,259	56.6%
Commodities	710,262	3.9%
Contractual	4,740,025	25.9%
Capital Outlay	193,991	1.1%
Employee benefits	2,037,864	11.1%
Other	261,304	1.4%
Total expenditures	18,301,705	100.0%


McLean County, Illinois Revenues to Expenditures - General Fund
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
2015
2014
Total revenues
Total expenses

McLean County, Illinois Revenues to Expenditures - All Funds



	General Fund		All Funds	
	2015	2014	2015	2014
Total Revenues	8,321,511	5,324,403	14,563,538	11,268,056
Total Expenditures	10,222,549	9,564,726	18,301,705	17,565,913