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, 2015

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:								
Property taxes	$ 11,645,653	$ 6,115,219	$ 21,621,674	$ 11,360,379	$ -	$ -	$ 33,267,327	$ 17,475,598
Other	25,552,955	14,782,319	16,029,450	7,533,707	8,918,272	3,436,233	50,500,677	25,752,259
Total revenues	$ 37,198,608	$ 20,897,538	$ 37,651,124	$ 18,894,086	$ 8,918,272	$ 3,436,233	$ 83,768,004	$ 43,227,857
Expenditures:								
Personnel	$ 26,122,929	$ 12,139,127	$ 16,654,792	$ 7,680,857	$ 6,436,963	$ 2,802,228	$ 49,214,684	$ 22,622,212
Commodities	1,831,091	770,056	1,145,219	399,658	902,077	390,257	3,878,387	1,559,971
Contractual	7,782,124	4,210,078	10,903,958	4,123,206	1,654,482	793,860	20,340,564	9,127,144
Capital outlay	799,231	351,354	8,137,244	2,094,524	784,750	31,487	9,721,225	2,477,365
Employee benefits	-	3,549,861	-	-	-	-	-	3,549,861
Other	-	-	591,495	1,391,359	-	-	591,495	1,391,359
Total expenditures	$ 36,535,375	$ 21,020,476	$ 37,432,708	$ 15,689,604	$ 9,778,272	$ 4,017,832	$ 83,746,355	$ 40,727,912
Excess (deficiency) of revenues over expenditures	663,233	(122,938)	218,416	3,204,482	(860,000)	(581,599)	21,649	2,499,945
Other financing sources (uses) and adjustments:								
Transfers in	833,331	17,394	1,410,763	453,072	860,000	-	3,104,094	470,466
Transfers out	(1,499,564)	(453,904)	(1,629,179)	(81,406)	-	-	(3,128,743)	(535,310)
Total other financing sources	(666,233)	(436,510)	(218,416)	371,666	860,000	-	(24,649)	(64,844)
Net change in fund balance	(3,000)	$ (559,448)	-	$ 3,576,148	-	$ (581,599)	(3,000)	$ 2,435,101
Fund balance, beginning of year		15,105,909		19,619,526		10,616,076		45,341,511
Fund balance, end of period		14,546,461		23,195,674		10,034,477		47,776,612
Accounts payable at June 30,		(1,137,261)		(1,453,079)		(196,068)		(2,786,408)
Encumbrances at June 30,		(139,181)		(27,460)		-		(166,641)
Uncommitted cash balances at June 30,		13,270,019		21,715,135		9,838,409		44,823,563

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, 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	$ -	$ -	$ -	$ -	$ -	$ -	$ 360,819	$ -	$ 1,822,722	$1,379,314
Other	964,036	167,429	227,568	68,820	568,906	111,254	-	-	720,880	248,455
Total revenues	964,036	167,429	227,568	68,820	568,906	111,254	360,819	-	2,543,602	1,627,769
EXPENDITURES										
Personnel	-	83,763	208,119	52,085	472,326	104,990	750	-	1,170,232	857,507
Commodities	-	20,591	17,289	4,562	20,384	9,018	-	-	66,283	173,959
Contractual	964,029	99,470	14,380	17,826	43,957	21,817	337,310	-	719,230	506,553
Capital outlay	-	-	-	-	-	-	-	-	14,005	420,322
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	964,029	203,824	239,788	74,473	536,667	135,825	338,060	-	1,969,750	1,958,341
Excess (deficiency) of revenues over expenditures	7	(36,395)	(12,220)	(5,653)	32,239	(24,571)	22,759	-	573,852	(330,572)
OTHER FINANCING SOURCES (USES)										
Transfers in	-	4,000	-	-	59,504	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(585)	(2,023)	(406)	(2,791)	(697)	-	-	(73,396)	(508)
Total other financing sources (uses)	-	3,415	(2,023)	(406)	56,713	(697)	-	-	(73,396)	(508)
Net change in fund balances	7	(32,980)	(14,243)	(6,059)	88,952	(25,268)	22,759	-	500,456	(331,080)
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	$ 55,172	$ 182,188	$ 173,767	$ 20,604	$ 1,139,732	$ 103,082	$ 127,101	$ 181,446	$ 3,874,971	$1,936,953

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, 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	$ 786,210	$ 686,546	$ -	$ 71,545	$ 1,189,302	$ 2,315,779	$ 278,421	$ 34,514	$ 88,601	$ -	$ -
Miscellaneous	188,836	-	998,343	166,132	-	67,561	-	-	275	45,532	16,562
Total revenues	975,046	686,546	998,343	237,677	1,189,302	2,383,340	278,421	34,514	88,876	45,532	16,562
EXPENDITURES											
Personnel	52,542	-	233,018	258,445	997,126	1,637,029	-	-	55,471	-	-
Commodities	-	-	-	3,881	-	-	-	-	1,681	-	3,753
Contractual	99,910	-	409,407	24,899	-	-	212,100	26,283	14,954	17,474	3,178
Capital outlay	17,407	43,000	1,580,194	-	-	-	-	-	-	-	1,519
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	169,859	43,000	2,222,619	287,225	997,126	1,637,029	212,100	26,283	72,106	17,474	8,450
Excess (deficiency) of revenues over expenditures	805,187	643,546	(1,224,276)	(49,548)	192,176	746,311	66,321	8,231	16,770	28,058	8,112
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	805,187	643,546	(1,223,768)	(49,548)	192,176	746,311	66,321	8,231	16,770	28,058	8,112
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	$2,752,016	$ 1,120,374	$ 2,383,120	$ (183,815)	$ 1,163,606	$ 1,685,876	$ 68,031	$ 8,571	$ 126,110	$ 144,681	$153,562

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, 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	179,277	120,743	134,938	41,910	4,699	153,305	-	-	1,306	50,751	7,500
Total revenues	179,277	120,743	134,938	41,910	4,699	153,305	-	-	1,306	50,751	7,500
EXPENDITURES											
Personnel	-	138,149	56,228	32,082	-	1,612	-	-	-	-	-
Commodities	5,574	-	29,806	85	-	3,192	1,542	-	-	8,471	550
Contractual	2,442	-	2,479	512	-	7,338	-	-	-	37,279	-
Capital outlay	-	-	-	-	-	-	-	-	-	18,077	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	8,016	138,149	88,513	32,679	-	12,142	1,542	-	-	63,827	550
Excess (deficiency) of revenues over expenditures	171,261	(17,406)	46,425	9,231	4,699	141,163	(1,542)	-	1,306	(13,076)	6,950
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	171,261	(17,406)	46,425	9,231	4,699	141,163	(1,542)	-	1,306	(13,076)	6,950
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	$ 407,593	$ (172,418)	$ 383,826	$ 236,244	$ 25,742	$ 318,724	$ 18,572	$ 9,112	$ 27,951	$ 179,208	$ 21,150

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, 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	$ -	$ -	$ -	$ -	$ 944,609	$ 1,401,997	$ -	$ -	$ -	$ -
Miscellaneous	-	130,017	52,601	68,361	-	-	11,608	-	78,411	-
Total revenues	-	130,017	52,601	68,361	944,609	1,401,997	11,608	-	78,411	-
EXPENDITURES										
Personnel	-	138,476	-	75,985	-	-	11,805	-	-	-
Commodities	-	1,668	-	-	-	-	-	-	-	-
Contractual	-	9,461	58,727	32,556	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	59,054	-
Total expenditures	-	149,605	58,727	108,541	-	-	11,805	-	59,054	-
Excess (deficiency) of revenues over expenditures	-	(19,588)	(6,126)	(40,180)	944,609	1,401,997	(197)	-	19,357	-
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(1,000)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(1,000)	-	-	-	-	-	-	-	-
Net change in fund balances	-	(20,588)	(6,126)	(40,180)	944,609	1,401,997	(197)	-	19,357	-
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	$ 8,961	$ 88,397	$ (175,989)	$ 1,113,640	$ 1,116,947	$ 6,574	$ 216,202	$ 47,181	$ 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 Six Months Ended June 30, 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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,360,379
Miscellaneous	17,154	10,725	21,393	772,802	911,597	181,688	22,332	-	7,533,707
Total revenues	17,154	10,725	21,393	772,802	911,597	181,688	22,332	-	18,894,086
EXPENDITURES									
Personnel	-	-	-	1,035,433	-	-	7,684	-	7,680,857
Commodities	-	-	-	16,368	-	-	11,001	-	399,658
Contractual	16,668	16,500	-	405,440	-	-	1,027	-	4,123,206
Capital outlay	-	-	-	-	-	-	-	-	2,094,524
Other	-	-	-	-	1,150,617	181,688	-	-	1,391,359
Total expenditures	16,668	16,500	-	1,457,241	1,150,617	181,688	19,712	-	15,689,604
Excess (deficiency) of revenues over expenditures	486	(5,775)	21,393	(684,439)	(239,020)	-	2,620	-	3,204,482
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	389,060	-	-	-	-	453,072
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(81,406)
Total other financing sources (uses)	-	-	-	389,060	-	-	-	-	371,666
Net change in fund balances	486	(5,775)	21,393	(295,379)	(239,020)	-	2,620	-	3,576,148
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	$ 2,219	$ 33,195	$ 254,413	$ (87,871)	$ 1,819,235	$ 1,503	$ 36,719	$ 486	$ 23,195,674

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, 2015

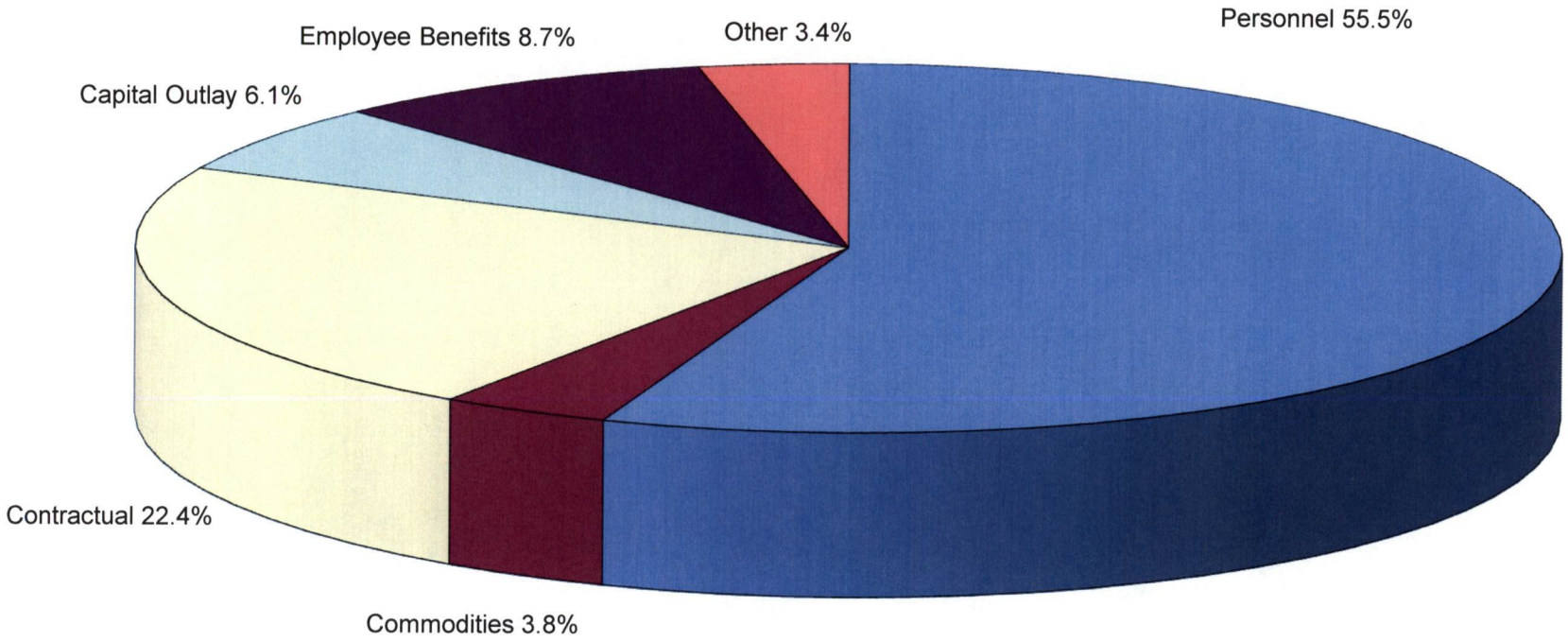
	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	2015	2014	2015	2014	2015	2014	2015	2014
Revenues:								
Property taxes	$ 6,115,219	$ 9,851,615	$ 11,360,379	$ 11,190,950	$ -	$ -	$ 17,475,598	$ 21,042,565
Other	14,782,319	9,622,933	7,533,707	9,373,233	3,436,233	3,786,031	25,752,259	22,782,197
Total revenues	$ 20,897,538	$ 19,474,548	$ 18,894,086	$ 20,564,183	$ 3,436,233	$ 3,786,031	$ 43,227,857	$ 43,824,762
Expenditures:								
Personnel	$ 12,139,127	$ 11,742,317	$ 7,680,857	$ 7,616,181	$ 2,802,228	$ 2,590,978	$ 22,622,212	$ 21,949,476
Commodities	770,056	748,128	399,658	495,947	390,257	430,976	1,559,971	1,675,051
Contractual	4,210,078	4,351,848	4,123,206	7,069,922	793,860	785,096	9,127,144	12,206,866
Capital outlay	351,354	251,190	2,094,524	1,984,161	31,487	35,917	2,477,365	2,271,268
Employee benefits	3,549,861	3,353,166	-	-	-	-	3,549,861	3,353,166
Other	-	265	1,391,359	1,241,862	-	-	1,391,359	1,242,127
Total expenditures	$ 21,020,476	$ 20,446,914	$ 15,689,604	$ 18,408,073	$ 4,017,832	$ 3,842,967	$ 40,727,912	$ 42,697,954
Excess (deficiency) of revenues over expenditures	(122,938)	(972,366)	3,204,482	2,156,110	(581,599)	(56,936)	2,499,945	1,126,808
Other financing sources (uses) and adjustments:								
Transfers in	17,394	18,386	453,072	534,704	-	-	470,466	553,090
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	(453,904)	(482,728)	(81,406)	(134,122)	-	-	(535,310)	(616,850)
Total other financing sources	(436,510)	(464,342)	371,666	400,582	-	-	(64,844)	(63,760)
Net change in fund balance	$ (559,448)	$ (1,436,708)	$ 3,576,148	$ 2,556,692	$ (581,599)	$ (56,936)	$ 2,435,101	1,063,048
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	14,546,461	13,901,416	23,195,674	21,685,037	10,034,477	10,559,140	47,776,612	46,145,593
Accounts payable at June 30,	(1,137,261)	(348,048)	(1,453,079)	(1,838,750)	(196,068)	(31,764)	(2,786,408)	(2,218,562)
Encumbrances at June 30,	(139,181)	(43,084)	(27,460)	(236,770)	-	-	(166,641)	(279,854)
Uncommitted cash balances at June 30,	13,270,019	13,510,284	21,715,135	19,609,517	9,838,409	10,527,376	44,823,563	43,647,177

McLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
GENERAL FUND EXPENDITURES BY DEPARTMENT
For the Six Months Ended June 30, 2015

	2nd QUARTER EXPENDITURES	YTD EXPENDITURES	ANNUAL APPROPRIATION	ENCUMBRANCES	APPROP LESS YTD EXP & ENCUMB	PERCENT USED
County Board	$ 450,212	$ 923,626	$ 2,030,726	$ -	$ 1,107,100	45%
County Administrator	177,017.0	281,450	597,996	-	316,546	47%
County Auditor	78,349.0	145,416	306,103	-	160,687	48%
County Treasurer	119,406.0	189,810	400,977	-	211,167	47%
County Clerk	300,903.0	506,124	1,086,434	-	580,310	47%
Merit Board	4,872.0	6,199	16,900	-	10,701	37%
Circuit Clerk	535,480.0	997,113	2,214,203	-	1,217,090	45%
Circuit Court	251,403.0	463,606	1,044,344	-	580,738	44%
Jury Commission	27,850.0	60,020	117,639	-	57,619	51%
State's Attorney	648,243.0	1,185,858	2,613,786	-	1,427,928	45%
Public Defender	457,092.0	842,571	1,809,568	-	966,997	47%
Court Services	1,160,228.0	2,100,901	4,270,823	-	2,169,922	49%
County Sheriff	2,302,864.0	4,237,954	9,497,163	96,841	5,162,368	46%
Coroner	186,433.0	319,880	531,106	40,000	171,226	68%
Animal Control	110,655.0	206,037	492,939	-	286,902	42%
Department of Building and Zoning	70,868.0	149,438	332,535	-	183,097	45%
Department of Parks and Recreation	149,566.0	229,158	512,874	2,340	281,376	45%
Facilities Management	853,675.0	1,758,083	3,874,526	-	2,116,443	45%
Information Services Department	444,548.0	954,704	1,849,138	-	894,434	52%
Emergency Management Agency	52,535.0	98,267	167,782	-	69,515	59%
City of Bloomington - Election	268,350.0	295,374	593,168	-	297,794	50%
Assessment Office	123,602.0	236,884	632,749	-	395,865	37%
GENERAL FUND TOTAL		$ 16,188,473	$ 34,993,479	$ 139,181	$ 18,665,825	47%
Tort Judgment	689,462.0	1,714,030	3,033,466	-	1,319,436	57%
Employee Benefits Fund	1,511,997.0	3,549,861	-	-	(3,549,861)	
Fairview Building Fund^	12,903.0	18,070	4,994		(13,076)	362%
Vending Machine Account	-	-	-		-	
Parks & Rec Special Revenue	3,945.0	3,945	-		(3,945)	
GRAND TOTAL		$ 21,474,379	$ 38,031,939	$ 139,181	$ 16,418,379	57%

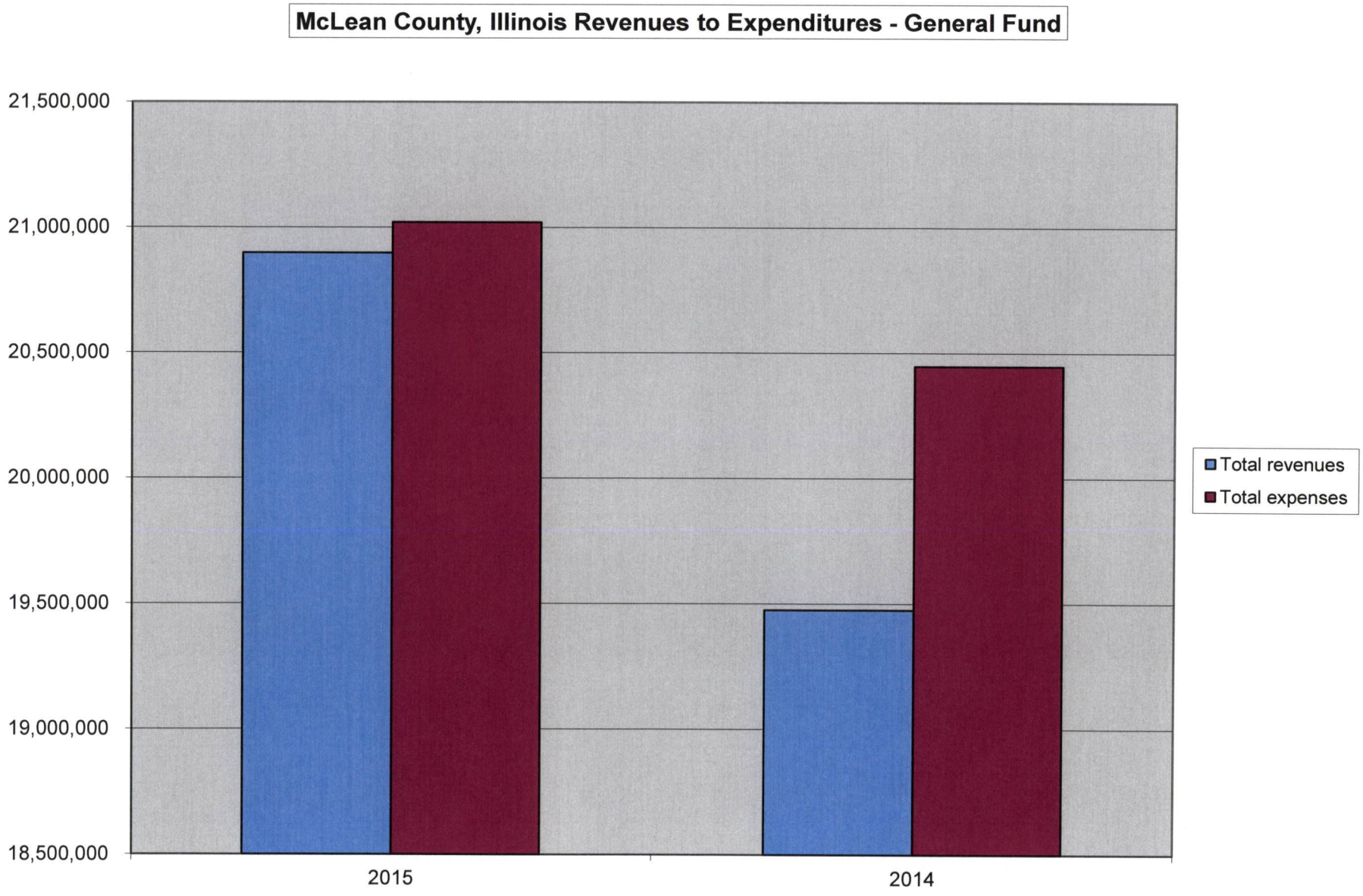
^ The Fairview Building Fund (via Facilities Management) has had a $10,000 budget amendment passed and a $484,221 budget amendment passed.

McLean County, Illinois 2015 Expenditures - All Funds

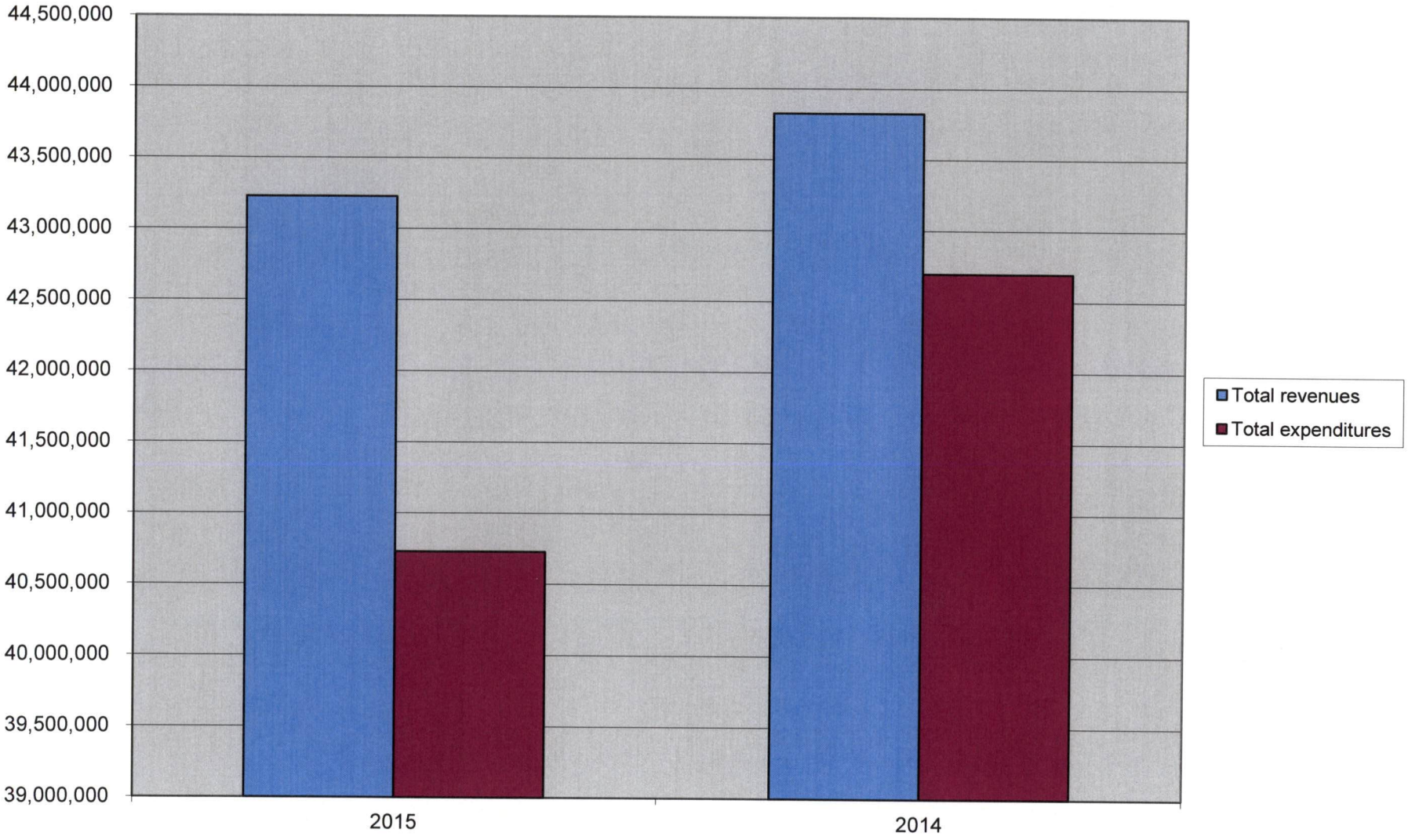


McLean County, Illinois
2015 Expenditures - All Funds

Personnel	22,622,212	55.5%
Commodities	1,559,971	3.8%
Contractual	9,127,144	22.4%
Capital Outlay	2,477,365	6.1%
Employee benefits	3,549,861	8.7%
Other	1,391,359	3.4%
Total expenditures	40,727,912	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
2015
2014
Total revenues
Total expenses

McLean County, Illinois Revenues to Expenditures - All Funds



	General Fund		All Funds	
	2015	2014	2015	2014
Total Revenues	20,897,538	19,474,548	43,227,857	43,824,762
Total Expenditures	21,020,476	20,446,914	40,727,912	42,697,954