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, 2015

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:								
Property taxes	$ 11,645,653	$ 11,278,241	$ 21,621,674	$ 20,951,843	$ -	$ -	$ 33,267,327	$ 32,230,084
Other	25,552,955	22,913,290	16,029,450	11,031,387	8,918,272	5,748,714	50,500,677	39,693,391
Total revenues	$ 37,198,608	$ 34,191,531	$ 37,651,124	$ 31,983,230	$ 8,918,272	$ 5,748,714	$ 83,768,004	$ 71,923,475
Expenditures:								
Personnel	$ 26,122,929	$ 17,898,266	$ 16,654,792	$ 11,479,144	$ 6,436,963	$ 4,189,775	$ 49,214,684	$ 33,567,185
Commodities	1,831,091	1,177,831	1,145,219	592,791	902,077	604,399	3,878,387	2,375,021
Contractual	7,782,124	6,252,202	10,903,958	9,962,820	1,654,482	1,189,600	20,340,564	17,404,622
Capital outlay	799,231	637,581	8,137,244	3,864,263	784,750	45,036	9,721,225	4,546,880
Employee benefits	-	5,003,544	-	-	-	-	-	5,003,544
Other	-	5,042	591,495	2,645,413	-	-	591,495	2,650,455
Total expenditures	$ 36,535,375	$ 30,974,466	$ 37,432,708	$ 28,544,431	$ 9,778,272	$ 6,028,810	$ 83,746,355	$ 65,547,707
Excess (deficiency) of revenues over expenditures	663,233	3,217,066	218,416	3,438,799	(860,000)	(280,096)	21,649	6,375,769
Other financing sources (uses) and adjustments:								
Transfers in	833,331	226,447	1,410,763	1,733,498	860,000	-	3,104,094	1,959,945
Transfers out	(1,499,564)	(1,122,889)	(1,629,179)	(345,739)	-	-	(3,128,743)	(1,468,628)
Total other financing sources	(666,233)	(896,442)	(218,416)	1,387,759	860,000	-	(24,649)	491,317
Net change in fund balance	(3,000)	$ 2,320,624	-	$ 4,826,558	-	$ (280,096)	(3,000)	$ 6,867,086
Fund balance, beginning of year		15,105,909		19,619,526		10,616,076		45,341,511
Fund balance, end of period		17,426,533		24,446,084		10,335,980		52,208,597
Accounts payable at September 30,		(816,742)		(499,385)		(41,446)		(1,357,573)
Encumbrances at September 30,		(92,331)		(34,310)		-		(126,641)
Uncommitted cash balances at September 30,		16,517,460		23,912,389		10,294,534		50,724,383

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, 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	$ -	$ -	$ -	$ -	$ -	$ -	$ 665,455	$ -	$ 3,361,630	$2,543,856
Other	1,030,441	318,770	423,759	116,466	866,088	188,953	-	-	1,120,135	695,910
Total revenues	1,030,441	318,770	423,759	116,466	866,088	188,953	665,455	-	4,481,765	3,239,766
EXPENDITURES										
Personnel	-	126,171	292,403	78,300	666,001	156,454	4,272	-	1,764,306	1,189,781
Commodities	-	29,861	22,804	6,342	23,878	9,875	-	-	157,065	230,930
Contractual	1,030,421	162,690	22,734	19,362	64,213	49,648	504,701	-	1,146,175	921,869
Capital outlay	-	-	-	-	-	-	-	-	15,587	610,242
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,030,421	318,722	337,941	104,004	754,092	215,977	508,973	-	3,083,133	2,952,822
Excess (deficiency) of revenues over expenditures	20	48	85,818	12,462	111,996	(27,024)	156,482	-	1,398,632	286,944
OTHER FINANCING SOURCES (USES)										
Transfers in	-	4,000	-	-	114,784	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(877)	(3,064)	(609)	(3,900)	(1,079)	-	-	(134,203)	(508)
Total other financing sources (uses)	-	3,123	(3,064)	(609)	110,884	(1,079)	-	-	(134,203)	(508)
Net change in fund balances	20	3,171	82,754	11,853	222,880	(28,103)	156,482	-	1,264,429	286,436
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	$ 55,185	$ 218,339	$ 270,764	$ 38,516	$ 1,273,660	$ 100,247	$ 260,824	$ 181,446	$ 4,638,944	$2,554,469

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, 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	$1,449,999	$ 1,266,191	$ -	$ 131,950	$ 2,193,418	$ 4,270,969	$ 513,490	$ 63,654	$ 163,407	$ -	$ -
Miscellaneous	192,421	-	1,383,446	244,655	-	87,834	-	-	275	74,156	26,049
Total revenues	1,642,420	1,266,191	1,383,446	376,605	2,193,418	4,358,803	513,490	63,654	163,682	74,156	26,049
EXPENDITURES											
Personnel	122,681	-	369,688	378,122	1,427,140	2,584,069	-	-	83,411	-	-
Commodities	-	-	-	4,157	-	-	-	-	2,797	-	4,524
Contractual	176,705	-	977,991	39,595	-	-	424,200	52,566	24,429	22,406	5,710
Capital outlay	319,866	102,414	1,635,212	-	-	-	-	-	-	-	1,519
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	619,252	102,414	2,982,891	421,874	1,427,140	2,584,069	424,200	52,566	110,637	22,406	11,753
Excess (deficiency) of revenues over expenditures	1,023,168	1,163,777	(1,599,445)	(45,269)	766,278	1,774,734	89,290	11,088	53,045	51,750	14,296
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	1,023,168	1,163,777	(1,598,937)	(45,269)	766,278	1,774,734	89,290	11,088	53,045	51,750	14,296
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	$2,969,997	$ 1,640,605	$ 2,007,951	$ (179,536)	$ 1,737,708	$ 2,714,299	$ 91,000	$ 11,428	$ 162,385	$ 168,373	$159,746

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, 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	295,708	189,095	221,805	53,934	7,392	242,489	-	-	1,307	90,041	7,500
Total revenues	295,708	189,095	221,805	53,934	7,392	242,489	-	-	1,307	90,041	7,500
EXPENDITURES											
Personnel	-	197,587	85,402	66,467	-	2,016	-	-	-	-	-
Commodities	8,920	-	32,491	85	-	5,676	1,632	-	-	10,397	550
Contractual	6,464	-	2,497	1,016	-	14,722	-	-	-	63,751	-
Capital outlay	-	-	-	-	-	-	-	-	-	18,077	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	15,384	197,587	120,390	67,568	-	22,414	1,632	-	-	92,225	550
Excess (deficiency) of revenues over expenditures	280,324	(8,492)	101,415	(13,634)	7,392	220,075	(1,632)	-	1,307	(2,184)	6,950
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(200,000)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(200,000)	-	-	-	-	-
Net change in fund balances	280,324	(8,492)	101,415	(13,634)	7,392	20,075	(1,632)	-	1,307	(2,184)	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	$ 516,656	$ (163,504)	$ 438,816	$ 213,379	$ 28,435	$ 197,636	$ 18,482	$ 9,112	$ 27,952	$ 190,100	$ 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 Nine Months Ended September 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	$ -	$ -	$ -	$ -	$ 1,742,133	$ 2,585,691	$ -	$ -	$ -	$ -
Miscellaneous	-	207,270	90,306	130,014	-	-	18,698	-	127,723	-
Total revenues	-	207,270	90,306	130,014	1,742,133	2,585,691	18,698	-	127,723	-
EXPENDITURES										
Personnel	-	194,666	-	98,882	-	-	18,027	-	-	-
Commodities	-	2,928	-	-	-	-	-	-	-	-
Contractual	-	9,650	101,239	53,099	637,830	2,701,001	-	-	-	-
Capital outlay	-	-	-	-	1,161,346	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	94,907	-
Total expenditures	-	207,244	101,239	151,981	1,799,176	2,701,001	18,027	-	94,907	-
Excess (deficiency) of revenues over expenditures	-	26	(10,933)	(21,967)	(57,043)	(115,310)	671	-	32,816	-
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(1,499)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(1,499)	-	-	-	-	-	-	-	-
Net change in fund balances	-	(1,473)	(10,933)	(21,967)	(57,043)	(115,310)	671	-	32,816	-
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	$ 28,076	$ 83,590	$ (157,776)	$ 111,988	$ (400,360)	$ 7,442	$ 216,202	$ 60,640	$ 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 Nine Months Ended September 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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,951,843
Miscellaneous	27,138	16,960	34,818	1,186,916	1,089,125	181,688	42,102	-	11,031,387
Total revenues	27,138	16,960	34,818	1,186,916	1,089,125	181,688	42,102	-	31,983,230
EXPENDITURES									
Personnel	-	-	-	1,561,829	-	-	11,469	-	11,479,144
Commodities	-	-	-	21,545	-	-	16,334	-	592,791
Contractual	25,002	24,750	-	675,357	-	-	1,027	-	9,962,820
Capital outlay	-	-	-	-	-	-	-	-	3,864,263
Other	-	-	-	-	2,368,818	181,688	-	-	2,645,413
Total expenditures	25,002	24,750	-	2,258,731	2,368,818	181,688	28,830	-	28,544,431
Excess (deficiency) of revenues over expenditures	2,136	(7,790)	34,818	(1,071,815)	(1,279,693)	-	13,272	-	3,438,799
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	1,614,206	-	-	-	-	1,733,498
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(345,739)
Total other financing sources (uses)	-	-	-	1,614,206	-	-	-	-	1,387,759
Net change in fund balances	2,136	(7,790)	34,818	542,391	(1,279,693)	-	13,272	-	4,826,558
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	$ 3,869	$ 31,180	$ 267,838	$ 749,899	$ 778,562	$ 1,503	$ 47,371	$ 486	$ 24,446,084

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, 2015

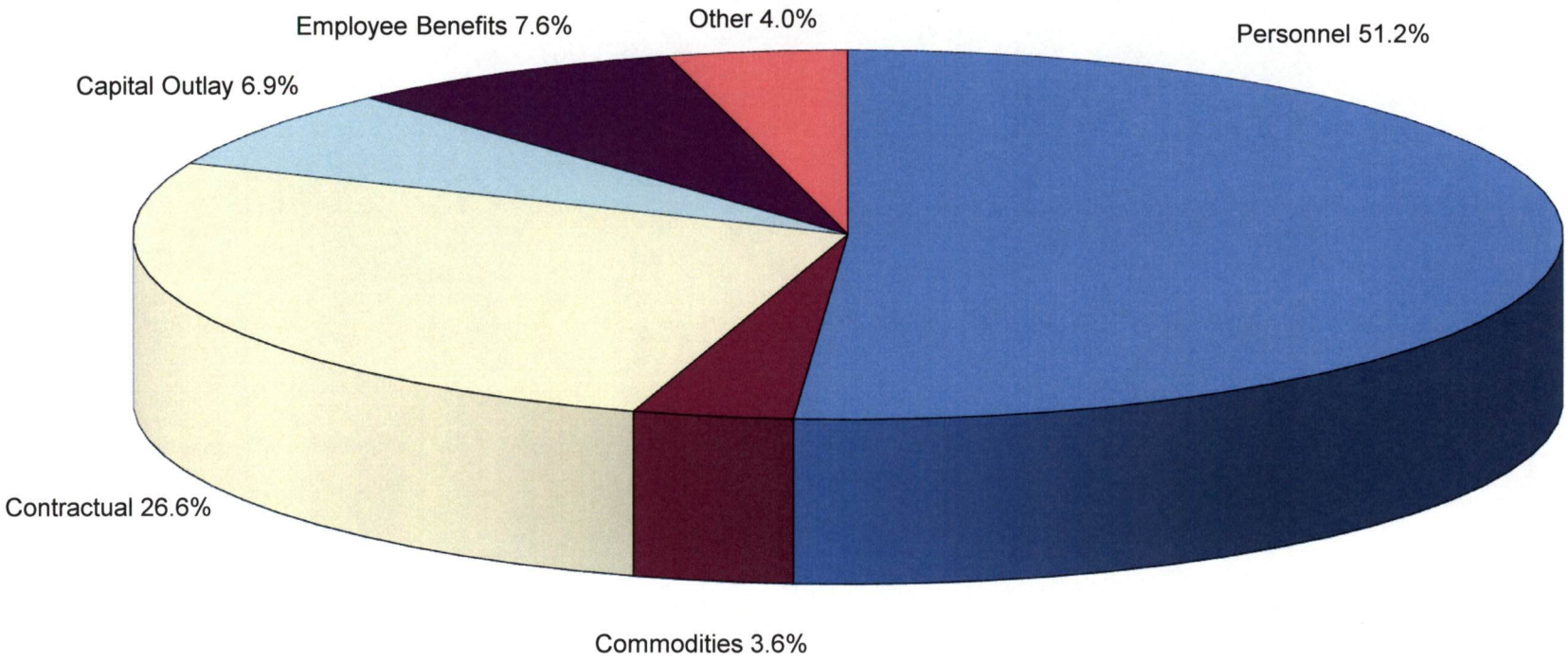
	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	2015	2014	2015	2014	2015	2014	2015	2014
Revenues:								
Property taxes	$ 11,278,241	$ 11,032,296	$ 20,951,843	$ 20,705,365	$ -	$ -	$ 32,230,084	$ 31,737,661
Other	22,913,290	21,032,808	11,031,387	14,918,131	5,748,714	5,660,125	39,693,391	41,611,064
Total revenues	$ 34,191,531	$ 32,065,104	$ 31,983,230	$ 35,623,496	$ 5,748,714	$ 5,660,125	$ 71,923,475	$ 73,348,725
Expenditures:								
Personnel	$ 17,898,266	$ 17,544,727	$ 11,479,144	$ 11,944,667	$ 4,189,775	$ 3,868,885	$ 33,567,185	$ 33,358,279
Commodities	1,177,831	1,193,944	592,791	725,664	604,399	640,903	2,375,021	2,560,511
Contractual	6,252,202	6,455,145	9,962,820	11,405,279	1,189,600	1,176,850	17,404,622	19,037,274
Capital outlay	637,581	386,813	3,864,263	5,360,197	45,036	35,957	4,546,880	5,782,967
Employee benefits	5,003,544	4,766,416	-	-	-	-	5,003,544	4,766,416
Other	5,042	12,992	2,645,413	2,555,413	-	-	2,650,455	2,568,405
Total expenditures	$ 30,974,466	$ 30,360,037	$ 28,544,431	$ 31,991,220	$ 6,028,810	$ 5,722,595	$ 65,547,707	$ 68,073,852
Excess (deficiency) of revenues over expenditures	3,217,066	1,705,067	3,438,799	3,632,276	(280,096)	(62,470)	6,375,769	5,274,873
Other financing sources (uses) and adjustments:								
Transfers in	226,447	27,511	1,733,498	737,860	-	-	1,959,945	765,371
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	(1,122,889)	(675,531)	(345,739)	(155,229)	-	-	(1,468,628)	(830,760)
Total other financing sources	(896,442)	(648,020)	1,387,759	582,631	-	-	491,317	(65,389)
Net change in fund balance	$ 2,320,624	$ 1,057,047	$ 4,826,558	$ 4,214,907	$ (280,096)	$ (62,470)	$ 6,867,086	5,209,484
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	17,426,533	16,395,171	24,446,084	23,343,252	10,335,980	10,553,606	52,208,597	50,292,029
Accounts payable at September 30,	(816,742)	(251,368)	(499,385)	(805,938)	(41,446)	(13,465)	(1,357,573)	(1,070,771)
Encumbrances at September 30,	(92,331)	(43,084)	(34,310)	(116,327)	-	-	(126,641)	(159,411)
Uncommitted cash balances at September 30,	16,517,460	16,100,719	23,912,389	22,420,987	10,294,534	10,540,141	50,724,383	49,061,847

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

	3rd QUARTER EXPENDITURES	YTD EXPENDITURES	ANNUAL APPROPRIATION	ENCUMBRANCES	APPROP LESS YTD EXP & ENCUMB	PERCENT USED
County Board	$ 867,820	$ 1,791,446	$ 2,030,726	$ -	$ 239,280	88%
County Administrator	123,227	404,677	597,996	-	193,319	68%
County Auditor	68,938	214,354	306,103	-	91,749	70%
County Treasurer	80,197	270,007	400,977	-	130,970	67%
County Clerk	391,769	897,893	1,086,434	-	188,541	83%
Merit Board	633	6,832	16,900	-	10,068	40%
Circuit Clerk	455,512	1,452,625	2,214,203	-	761,578	66%
Circuit Court	275,102	738,708	1,044,344	-	305,636	71%
Jury Commission	26,413	86,433	117,639	-	31,206	73%
State's Attorney	569,941	1,755,799	2,613,786	-	857,987	67%
Public Defender	405,172	1,247,743	1,809,568	-	561,825	69%
Court Services	1,019,456	3,120,357	4,270,823	-	1,150,466	73%
County Sheriff	2,034,456	6,272,410	9,497,163	89,991	3,134,762	67%
Coroner	138,030	457,910	531,106	-	73,196	86%
Animal Control	97,901	303,938	492,939	-	189,001	62%
Department of Building and Zoning	96,327	245,765	332,535	-	86,770	74%
Department of Parks and Recreation	154,564	383,722	512,874	-	129,152	75%
Facilities Management	949,226	2,707,309	3,874,526	-	1,167,217	70%
Information Services Department	385,436	1,340,140	1,849,138	-	508,998	72%
Emergency Management Agency	52,791	151,058	167,782	-	16,724	90%
City of Bloomington - Election	216,965	512,339	593,168	-	80,829	86%
Assessment Office	168,218	405,102	632,749	-	227,647	64%
GENERAL FUND TOTAL	$ 8,578,094	$ 24,766,567	$ 34,993,479	$ 89,991	$ 10,136,921	71%
Tort Judgment	574,498	2,288,528	3,033,466	-	744,938	75%
Employee Benefits Fund	1,453,683	5,003,544	-	-	(5,003,544)	
Fairview Building Fund^	11,659	29,729	4,994		(24,735)	595%
Vending Machine Account	5,042	5,042	-		(5,042)	
Parks & Rec Special Revenue	-	3,945	-	2,340	(6,285)	
GRAND TOTAL	$ 10,622,976	$ 32,097,355	$ 38,031,939	$ 92,331	$ 5,842,253	85%

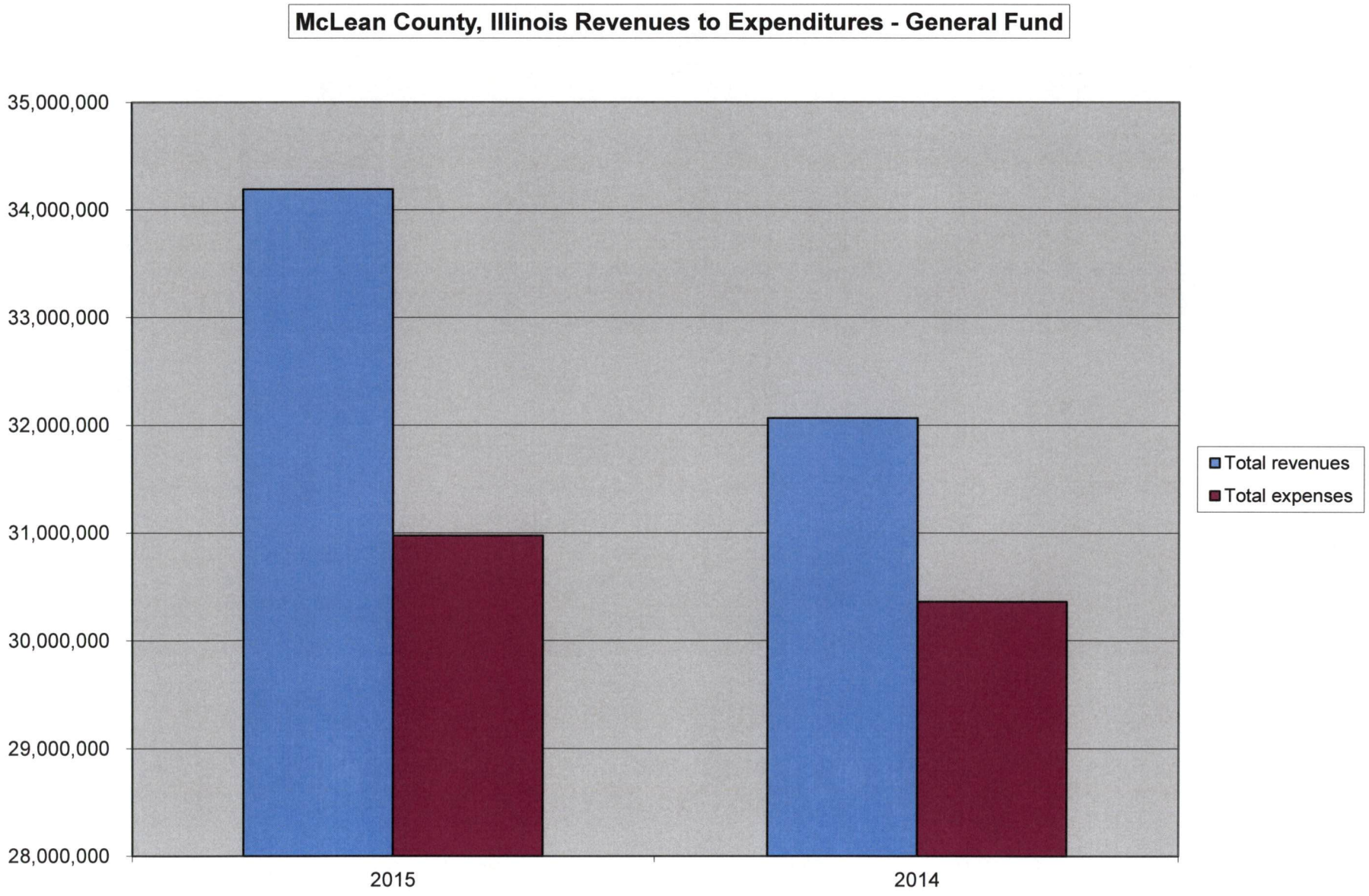
^ The Fairview Building Fund (via Facilities Management) has had a $10,000 budget amendment passed and a $484,221 budget amendment passed.

McLean County, Illinois 2015 Expenditures - All Funds

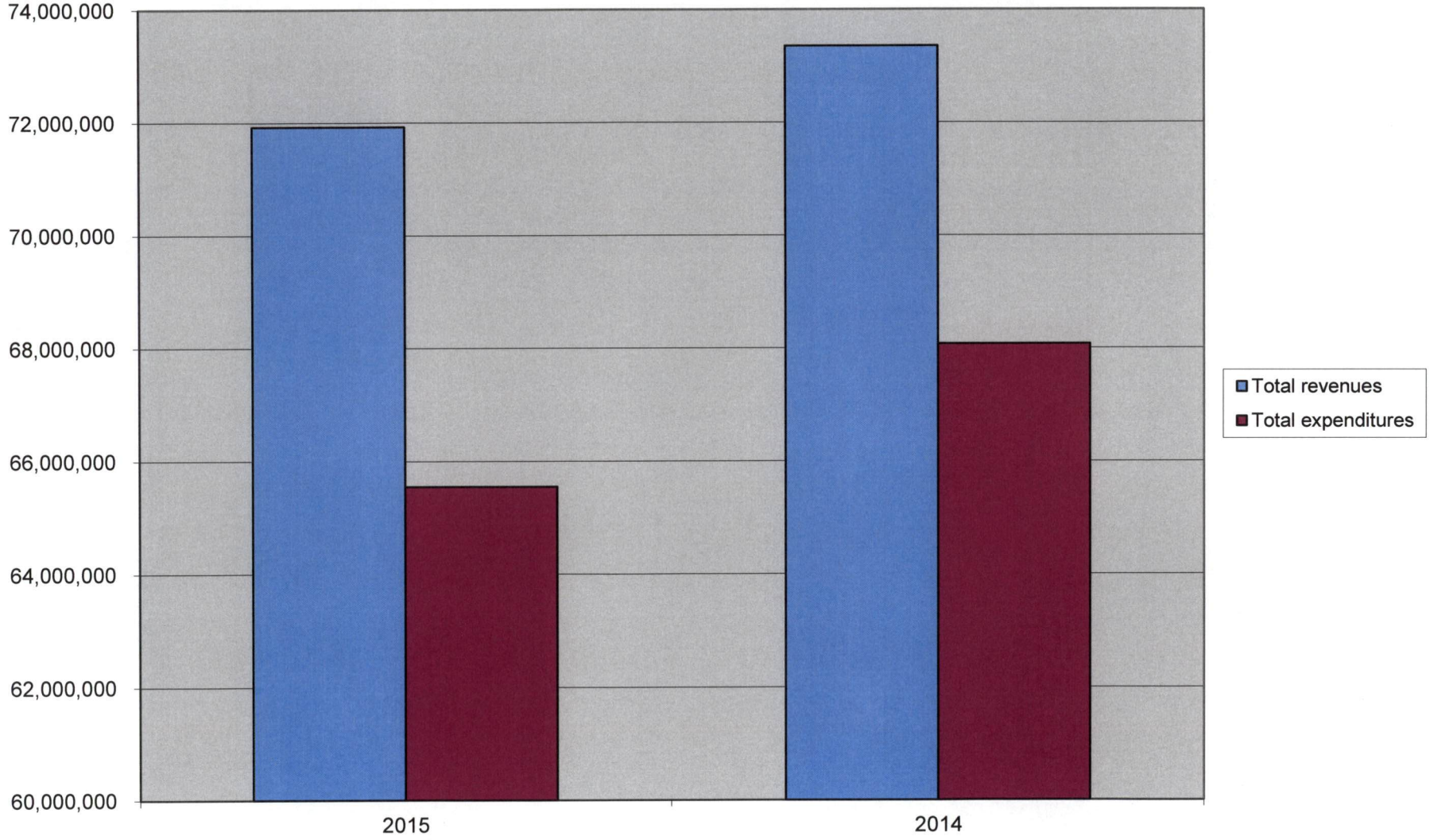


McLean County, Illinois
2015 Expenditures - All Funds

Personnel	33,567,185	51.2%
Commodities	2,375,021	3.6%
Contractual	17,404,622	26.6%
Capital Outlay	4,546,880	6.9%
Employee benefits	5,003,544	7.6%
Other	2,650,455	4.0%
Total expenditures	65,547,707	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
2015
2014
Total revenues
Total expenses

McLean County, Illinois Revenues to Expenditures - All Funds



	General Fund		All Funds	
	2015	2014	2015	2014
Total Revenues	34,191,531	32,065,104	71,923,475	73,348,725
Total Expenditures	30,974,466	30,360,037	65,547,707	68,073,852