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, 2016

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:								
Property taxes	$ 12,487,253	$ -	$ 21,923,057	$ -	$ -	$ -	$ 34,410,310	$ -
Other	27,628,897	24% 6,643,918	13,834,955	35% 4,847,788	8,866,707	1,751,802	50,330,559	13,243,508
Total revenues	$ 40,116,150	$ 6,643,918	$ 35,758,012	$ 4,847,788	$ 8,866,707	$ 1,751,802	$ 84,740,869	$ 13,243,508
					20%			
Expenditures:								
Personnel	$ 26,736,545	$ 5,610,982	$ 16,580,518	$ 3,429,404	$ 6,990,576	$ 1,183,225	$ 50,307,639	$ 10,223,611
Commodities	1,841,539	404,876	1,003,580	103,186	817,980	186,355	3,663,099	694,417
Contractual	8,137,758	2,159,119	11,300,004	1,371,585	1,608,509	415,109	21,046,271	3,945,813
Capital outlay	508,284	248,627	8,648,480	32,267	360,500	25,064	9,517,264	305,958
Employee benefits	-	2,085,441	-	-	-	-	-	2,085,441
Other	-	24	297,333	29,050	-	-	297,333	29,074
Total expenditures	$ 37,224,126	$ 10,509,069	$ 37,829,915	$ 4,965,492	$ 9,777,565	$ 1,809,753	$ 84,831,606	$ 17,284,314
	28%		13%		19%			
Excess (deficiency) of revenues over expenditures	2,892,024	(3,865,151)	(2,071,903)	(117,704)	(910,858)	(57,951)	(90,737)	(4,040,806)
Other financing sources (uses) and adjustments:								
Transfers in	730,705	405	4,102,597	233,326	910,858	-	5,744,160	233,731
Transfers out	(3,622,729)	(222,195)	(2,015,383)	(11,536)	-	-	(5,638,112)	(233,731)
Total other financing sources	(2,892,024)	(221,790)	2,087,214	221,790	910,858	-	106,048	-
Net change in fund balance	-	$ (4,086,941)	15,311	$ 104,086	-	$ (57,951)	15,311	$ (4,040,806)
Fund balance, beginning of year as restated	UNAUDITED	15,604,209		21,160,575		8,692,952		45,457,736
Fund balance, end of period		11,517,268		21,264,661		8,635,001		41,416,930
Accounts payable at March 31,		(809,038)		(149,751)		(238,090)		(1,196,879)
Encumbrances at March 31,		-		(3,758,045)		-		(3,758,045)
Uncommitted cash balances at March 31,		10,708,230		17,356,865		8,396,911		36,462,006

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, 2016

	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	County Health	County Highway	County Bridge
REVENUES										
General property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	666,852	108,167	117,550	59,072	521,674	106,352	-	868,974	26,015	-
Total revenues	666,852	108,167	117,550	59,072	521,674	106,352	-	868,974	26,015	-
EXPENDITURES										
Personnel	-	37,241	75,673	22,732	184,620	40,502	5,614	567,572	424,866	21,249
Commodities	-	8,941	3,062	617	8,027	2,565	-	18,513	36,610	-
Contractual	143,566	39,133	4,185	1,254	22,859	8,577	167,423	404,347	93,149	9,871
Capital outlay	-	-	-	-	-	-	-	-	7,665	3,052
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	143,566	85,315	82,920	24,603	215,506	51,644	173,037	990,432	562,290	34,172
Excess (deficiency) of revenues over expenditures	523,286	22,852	34,630	34,469	306,168	54,708	(173,037)	(121,458)	(536,275)	(34,172)
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	11,131	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(11,131)	-	-
Total other financing sources (uses)	-	-	-	-	11,131	-	-	(11,131)	-	-
Net change in fund balances	523,286	22,852	34,630	34,469	317,299	54,708	(173,037)	(132,589)	(536,275)	(34,172)
FUND BALANCES (DEFICIT)										
Beginning of year	55,242	181,291	232,754	1,859	1,081,034	59,299	109,444	3,177,794	2,295,883	2,683,259
End of year	$ 578,528	$ 204,143	$ 267,384	$ 36,328	$ 1,398,333	$ 114,007	$ (63,593)	$ 3,045,205	$ 1,759,608	$ 2,649,087

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, 2016

	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	-	575,713	13,975	-	20,016	-	-	-	20,272	5,700
Total revenues	-	575,713	13,975	-	20,016	-	-	-	20,272	5,700
EXPENDITURES										
Personnel	-	60,289	52,125	427,821	772,256	-	-	26,200	-	-
Commodities	-	-	264	-	-	-	-	471	-	2,906
Contractual	-	128,157	12,585	-	-	-	-	5,680	4,953	1,965
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	188,446	64,974	427,821	772,256	-	-	32,351	4,953	4,871
Excess (deficiency) of revenues over expenditures	-	387,267	(50,999)	(427,821)	(752,240)	-	-	(32,351)	15,319	829
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	-	387,267	(50,999)	(427,821)	(752,240)	-	-	(32,351)	15,319	829
FUND BALANCES (DEFICIT)										
Beginning of year	1,193,006	2,880,780	21,220	840,849	1,183,392	1,307	314	109,928	154,350	162,962
End of year	$ 1,193,006	$ 3,268,047	$ (29,779)	$ 413,028	$ 431,152	$ 1,307	$ 314	$ 77,577	$ 169,669	$ 163,791

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, 2016

	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	75,529	49,321	56,964	30,877	1,805	62,895	-	-	3	104,620	-
Total revenues	75,529	49,321	56,964	30,877	1,805	62,895	-	-	3	104,620	-
EXPENDITURES											
Personnel	-	87,058	28,831	22,361	-	121	-	-	-	-	-
Commodities	-	-	2,757	-	-	4,121	699	-	-	1,249	-
Contractual	-	-	126	701	-	8,702	-	2,437	-	73,529	-
Capital outlay	-	-	-	-	-	21,550	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	87,058	31,714	23,062	-	34,494	699	2,437	-	74,778	-
Excess (deficiency) of revenues over expenditures	75,529	(37,737)	25,250	7,815	1,805	28,401	(699)	(2,437)	3	29,842	-
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	75,529	(37,737)	25,250	7,815	1,805	28,401	(699)	(2,437)	3	29,842	-
FUND BALANCES (DEFICIT)											
Beginning of year	522,665	4,325	496,237	190,529	31,276	274,086	18,482	19,693	27,802	189,816	13,650
End of year	$ 598,194	$ (33,412)	$ 521,487	$ 198,344	$ 33,081	$ 302,487	$ 17,783	$ 17,256	$ 27,805	$ 219,658	$ 13,650

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, 2016

	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	-	195,870	20,243	-	-	-	5,396	-	34,906	-
Total revenues	-	195,870	20,243	-	-	-	5,396	-	34,906	-
EXPENDITURES										
Personnel	-	60,076	-	-	-	-	5,976	-	-	-
Commodities	-	1,330	-	-	-	-	-	-	-	-
Contractual	-	135	25,712	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	29,050	-
Total expenditures	-	61,541	25,712	-	-	-	5,976	-	29,050	-
Excess (deficiency) of revenues over expenditures	-	134,329	(5,469)	-	-	-	(580)	-	5,856	-
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(405)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(405)	-	-	-	-	-	-	-	-
Net change in fund balances	-	133,924	(5,469)	-	-	-	(580)	-	5,856	-
FUND BALANCES (DEFICIT)										
Beginning of year	11,699	(121,471)	77,711	(3)	167,484	162,768	4,979	243,418	54,054	29,287
End of year	$ 11,699	$ 12,453	$ 72,242	$ (3)	$ 167,484	$ 162,768	$ 4,399	$ 243,418	$ 59,910	$ 29,287

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, 2016

	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	7,112	4,430	8,557	585,845	484,243	-	8,840	-	4,847,788
Total revenues	7,112	4,430	8,557	585,845	484,243	-	8,840	-	4,847,788
EXPENDITURES									
Personnel	-	-	-	499,559	-	-	6,662	-	3,429,404
Commodities	-	-	-	6,404	-	-	4,650	-	103,186
Contractual	4,167	8,250	-	200,122	-	-	-	-	1,371,585
Capital outlay	-	-	-	-	-	-	-	-	32,267
Other	-	-	-	-	-	-	-	-	29,050
Total expenditures	4,167	8,250	-	706,085	-	-	11,312	-	4,965,492
Excess (deficiency) of revenues over expenditures	2,945	(3,820)	8,557	(120,240)	484,243	-	(2,472)	-	(117,704)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	222,195	-	-	-	-	233,326
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(11,536)
Total other financing sources (uses)	-	-	-	222,195	-	-	-	-	221,790
Net change in fund balances	2,945	(3,820)	8,557	101,955	484,243	-	(2,472)	-	104,086
FUND BALANCES (DEFICIT)									
Beginning of year	-	31,768	284,774	352,629	1,591,231	1,503	53,730	486	21,160,575
End of year	$ 2,945	$ 27,948	$ 293,331	$ 454,584	$ 2,075,474	$ 1,503	$ 51,258	$ 486	$ 21,264,661

McLEAN COUNTY, ILLINOIS

AUDITOR'S QUARTERLY REPORT

ALL FUNDS

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

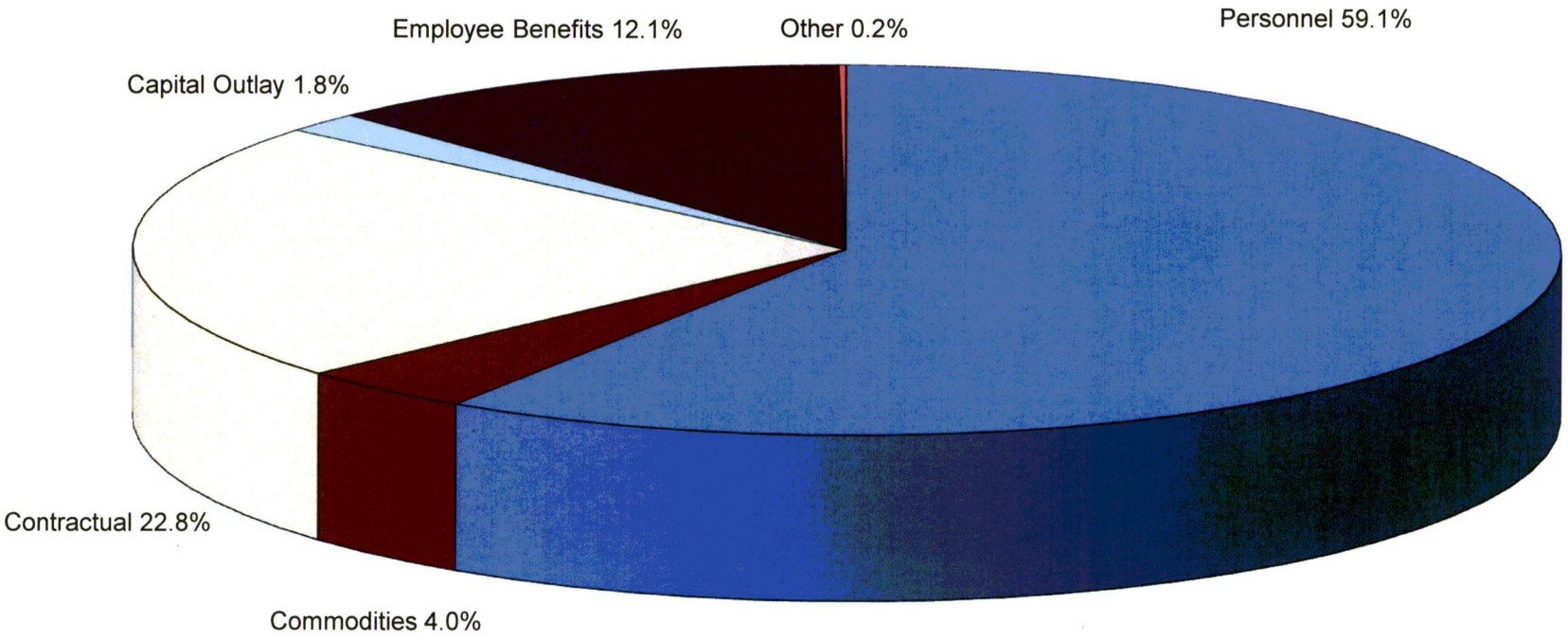
For the Three Months Ended March 31, 2016

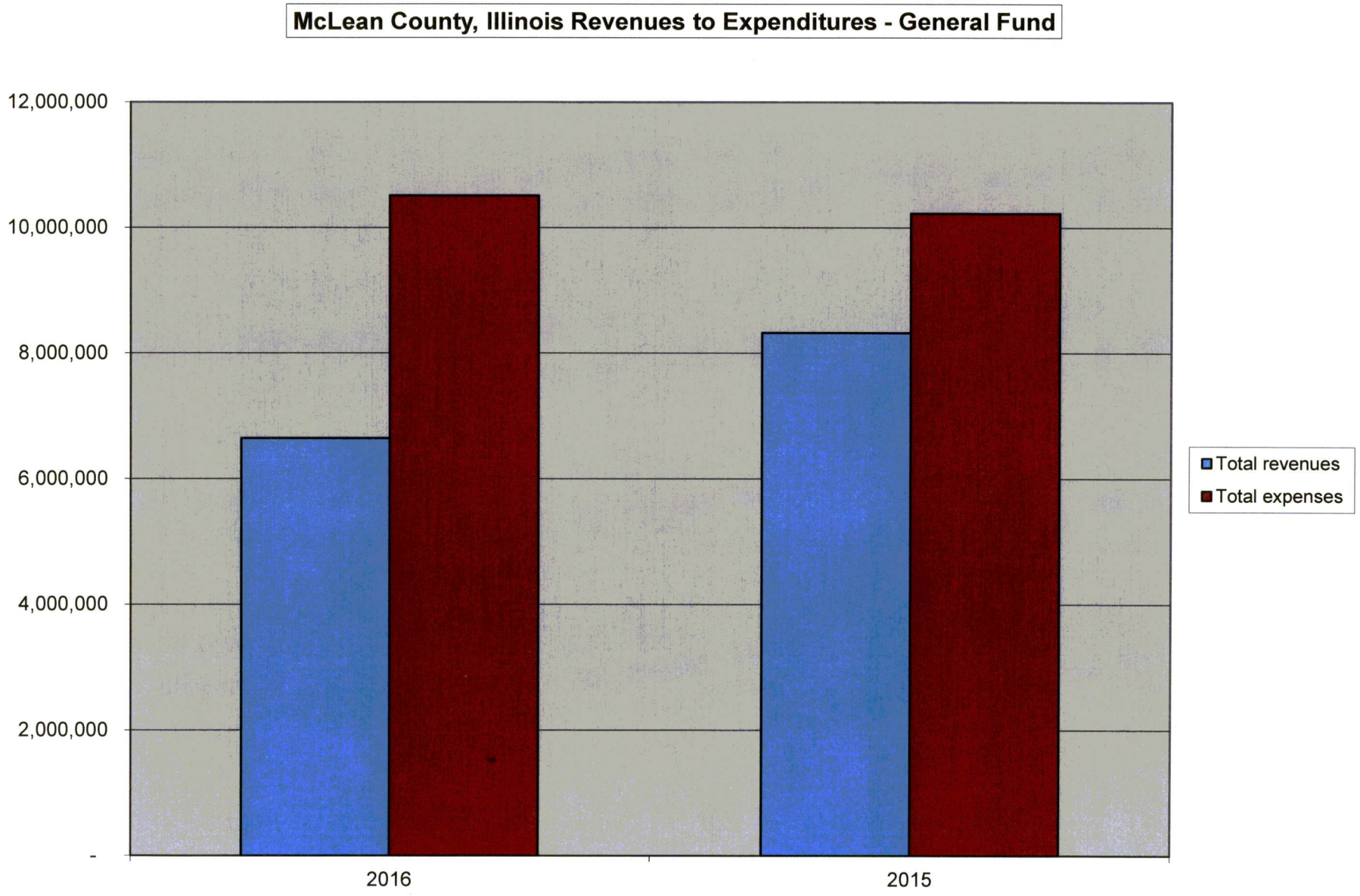
	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	2016	2015	2016	2015	2016	2015	2016	2015
Revenues:								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	6,643,918	8,321,511	4,847,788	4,166,388	1,751,802	2,075,639	13,243,508	14,563,538
Total revenues	$ 6,643,918	$ 8,321,511	$ 4,847,788	$ 4,166,388	$ 1,751,802	$ 2,075,639	$ 13,243,508	$ 14,563,538
Expenditures:								
Personnel	$ 5,610,982	$ 5,516,219	$ 3,429,404	$ 3,593,715	$ 1,183,225	$ 1,248,325	$ 10,223,611	$ 10,358,259
Commodities	404,876	354,341	103,186	182,075	186,355	173,846	694,417	710,262
Contractual	2,159,119	2,209,219	1,371,585	2,118,855	415,109	411,951	3,945,813	4,740,025
Capital outlay	248,627	104,906	32,267	76,683	25,064	12,402	305,958	193,991
Employee benefits	2,085,441	2,037,864	-	-	-	-	2,085,441	2,037,864
Other	24	-	29,050	261,304	-	-	29,074	261,304
Total expenditures	$ 10,509,069	$ 10,222,549	$ 4,965,492	$ 6,232,632	$ 1,809,753	$ 1,846,524	$ 17,284,314	$ 18,301,705
Excess (deficiency) of revenues over expenditures	(3,865,151)	(1,901,038)	(117,704)	(2,066,244)	(57,951)	229,115	(4,040,806)	(3,738,167)
Other financing sources (uses) and adjustments:								
Transfers in	405	5,965	233,326	195,038	-	-	233,731	201,003
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	(222,195)	(259,374)	(11,536)	(6,471)	-	-	(233,731)	(265,845)
Total other financing sources	(221,790)	(253,409)	221,790	188,567	-	-	-	(64,842)
Net change in fund balance	$ (4,086,941)	(2,154,447)	$ 104,086	(1,877,677)	$ (57,951)	229,115	$ (4,040,806)	(3,803,009)
Fund balance, beginning of year	15,604,209	15,105,909	21,160,575	19,619,526	8,692,952	10,616,076	45,457,736	45,341,511
Fund balance, end of period	11,517,268	12,951,462	21,264,661	17,741,849	8,635,001	10,845,191	41,416,930	41,538,502
Accounts payable at March 31,	(809,038)	(317,899)	(149,751)	(454,811)	(238,090)	(64,605)	(1,196,879)	(837,315)
Encumbrances at March 31,	-	(132,331)	(3,758,045)	(3,505,105)	-	-	(3,758,045)	(3,637,436)
Uncommitted cash balances at March 31,	10,708,230	12,501,232	17,356,865	13,781,933	8,396,911	10,780,586	36,462,006	37,063,751

McLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
GENERAL FUND EXPENDITURES BY DEPARTMENT
For the Three Months Ended March 31, 2016

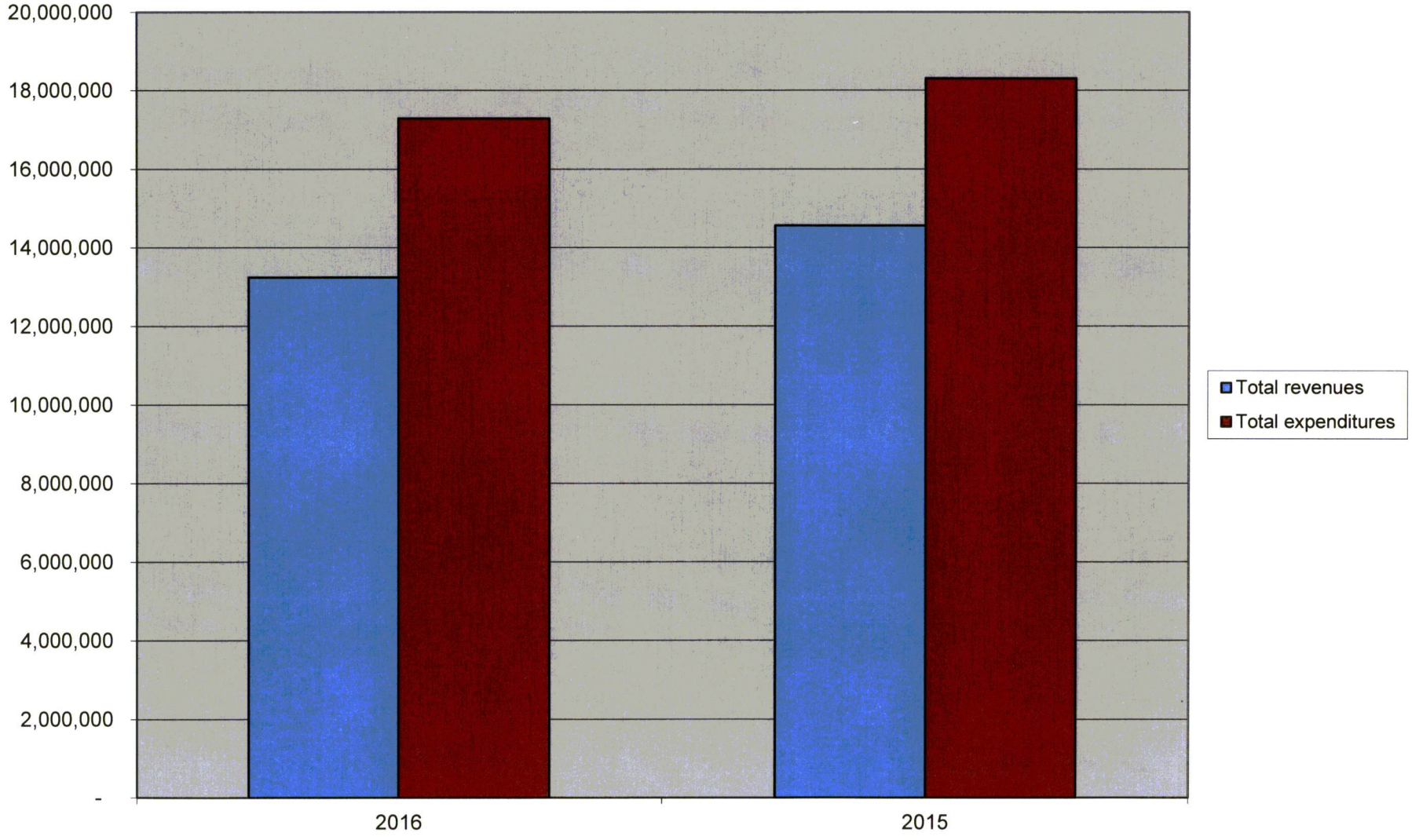
	1st QUARTER EXPENDITURES	YTD EXPENDITURES	ANNUAL APPROPRIATION	ENCUMBRANCES	APPROP LESS YTD EXP & ENCUMB	PERCENT USED
County Board	$ 504,775	$ 504,775	$ 4,152,340	$ -	$ 3,647,565	12%
County Administrator	115,087	115,087	631,029	-	515,942	18%
County Auditor	65,866	65,866	316,706	-	250,840	21%
County Treasurer	75,549	75,549	417,147	-	341,598	18%
County Clerk	349,179	349,179	1,176,596	-	827,417	30%
Merit Board	251	251	16,900	-	16,649	1%
Circuit Clerk	468,852	468,852	2,288,049	-	1,819,197	20%
Circuit Court	233,818	233,818	1,157,796	-	923,978	20%
Jury Commission	28,202	28,202	123,722	-	95,520	23%
State's Attorney	581,496	581,496	2,614,652	-	2,033,156	22%
Public Defender	402,821	402,821	1,867,226	-	1,464,405	22%
Court Services	942,458	942,458	4,681,758	-	3,739,300	20%
County Sheriff	2,023,377	2,023,377	9,527,740	-	7,504,363	21%
Coroner	127,660	127,660	569,175	-	441,515	22%
Animal Control	105,171	105,171	497,900	-	392,729	21%
Department of Building and Zoning	70,761	70,761	331,465	-	260,704	21%
Department of Parks and Recreation	83,857	83,857	576,450	-	492,593	15%
Facilities Management	798,941	798,941	3,402,403	-	2,603,462	23%
Information Services Department	543,870	543,870	1,868,668	-	1,324,798	29%
Emergency Management Agency	44,860	44,860	198,871	-	154,011	23%
City of Bloomington - Election	27,493	27,493	604,214	-	576,721	5%
Assessment Office	113,454	113,454	597,464	-	484,010	19%
GENERAL FUND TOTAL	$ 7,707,798	$ 7,707,798	$ 37,618,271	$ -	$ 29,910,473	20%
Tort Judgment	935,270	935,270	3,218,884	-	2,283,614	29%
Employee Benefits Fund	-	-	2,085,441	-	2,085,441	
Fairview Building Fund^	2,755	2,755	9,700		6,945	28%
Vending Machine Account	-	-	-		-	
Parks & Rec Special Revenue	-	-	-		-	
GRAND TOTAL	$ 8,645,823	$ 8,645,823	$ 42,932,296	$ -	$ 34,286,473	20%

McLean County, Illinois 2016 Expenditures - All Funds




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
-
2016
2015
Total revenues
Total expenses

McLean County, Illinois Revenues to Expenditures - All Funds



McLean County, Illinois
2016 Expenditures - All Funds

Personnel	10,223,611	59.1%
Commodities	694,417	4.0%
Contractual	3,945,813	22.8%
Capital Outlay	305,958	1.8%
Employee benefits	2,085,441	12.1%
Other	29,074	0.2%
Total expenditures	17,284,314	100.0%

	General Fund		All Funds	
	2016	2015	2016	2015
Total Revenues	6,643,918	8,321,511	13,243,508	14,563,538
Total Expenditures	10,509,069	10,222,549	17,284,314	18,301,705