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, 2016

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:								
Property taxes	$ 12,487,253	$ 6,572,978	$ 21,923,057	$ 9,160,244	$ -	$ -	$ 34,410,310	$ 15,733,222
Other	27,628,897	14,433,123	14,034,033	10,869,447	8,866,707	1,768,191	50,529,637	27,070,761
Total revenues	$ 40,116,150	$ 21,006,101	$ 35,957,090	$ 20,029,691	$ 8,866,707	$ 1,768,191	$ 84,939,947	$ 42,803,983
Expenditures:								
Personnel	$ 26,736,545	$ 12,481,791	$ 16,866,274	$ 7,503,515	$ 6,990,576	$ 2,743,600	$ 50,593,395	$ 22,728,906
Commodities	1,841,539	768,520	1,018,937	337,874	817,980	412,086	3,678,456	1,518,480
Contractual	8,137,758	4,174,092	11,343,754	5,465,970	1,608,509	690,650	21,090,021	10,330,712
Capital outlay	508,284	312,841	8,648,480	426,933	360,500	28,714	9,517,264	768,488
Employee benefits	-	3,649,796		-	-	-	-	3,649,796
Other	-	180	297,333	154,078	-	-	297,333	154,258
Total expenditures	$ 37,224,126	$ 21,387,220	$ 38,174,778	$ 13,888,370	$ 9,777,565	$ 3,875,050	$ 85,176,469	$ 39,150,640
Excess (deficiency) of revenues over expenditures	2,892,024	(381,119)	(2,217,688)	6,141,321	(910,858)	(2,106,859)	(236,522)	3,653,343
Other financing sources (uses) and adjustments:								
Transfers in	730,705	5,130	4,102,597	634,069	910,858	-	5,744,160	639,199
Transfers out	(3,622,729)	(518,454)	(2,015,383)	(120,746)	-	-	(5,638,112)	(639,200)
Total other financing sources	(2,892,024)	(513,324)	2,087,214	513,323	910,858	-	106,048	(1)
Net change in fund balance	-	$ (894,443)	(130,474)	$ 6,654,644	-	$ (2,106,859)	(130,474)	$ 3,653,342
Fund balance, beginning of year		15,604,204		21,160,575		9,203,943		45,968,722
Fund balance, end of period		14,709,761		27,815,219		7,097,084		49,622,064
Accounts payable at June 30,		(54,484)		(1,295,398)		-		(1,349,882)
Encumbrances at June 30,		(12,495)		(26,000)		-		(38,495)
Uncommitted cash balances at June 30,		14,642,782		26,493,821		7,097,084		48,233,687

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, 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
REVENUES									
General property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ 371,587	$ 1,872,878	$ 1,477,644
Other	1,023,698	172,310	203,148	82,043	643,331	139,150	-	999,082	263,496
Total revenues	1,023,698	172,310	203,148	82,043	643,331	139,150	371,587	2,871,960	1,741,140
EXPENDITURES									
Personnel	-	83,315	191,326	49,490	391,964	93,147	12,196	1,221,185	797,238
Commodities	-	19,438	13,949	2,162	13,631	8,413	-	49,948	137,962
Contractual	1,023,638	99,484	11,900	3,045	43,868	20,674	342,358	836,927	239,528
Capital outlay	-	-	-	-	-	-	-	-	335,136
Other	-	-	-	-	-	-	-	-	-
Total expenditures	1,023,638	202,237	217,175	54,697	449,463	122,234	354,554	2,108,060	1,509,864
Excess (deficiency) of revenues over expenditures	60	(29,927)	(14,027)	27,346	193,868	16,916	17,033	763,900	231,276
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	115,615	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-
Transfers out	-	(149)	(532)	(104)	(566)	(195)	-	(118,438)	-
Total other financing sources (uses)	-	(149)	(532)	(104)	115,049	(195)	-	(118,438)	-
Net change in fund balances	60	(30,076)	(14,559)	27,242	308,917	16,721	17,033	645,462	231,276
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
End of year	$ 55,302	$ 151,215	$ 218,195	$ 29,101	$ 1,389,951	$ 76,020	$ 126,477	$ 3,823,256	$ 2,527,159

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, 2016

	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	$ 806,790	$ 738,831	$ -	$ 64,811	$ 1,190,391	$ 2,229,683	$ 281,933	$ 34,667	$ 91,029	$ -	$ -
Miscellaneous	12,355	-	1,121,182	156,069	-	56,943	-	-	-	47,172	14,953
Total revenues	819,145	738,831	1,121,182	220,880	1,190,391	2,286,626	281,933	34,667	91,029	47,172	14,953
EXPENDITURES											
Personnel	104,283	-	168,929	252,713	978,211	1,586,388	-	-	57,550	-	-
Commodities	-	-	-	3,893	-	-	-	-	1,881	-	4,184
Contractual	126,353	-	396,191	43,478	-	-	214,200	26,283	13,254	22,273	4,799
Capital outlay	58,092	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	288,728	-	565,120	300,084	978,211	1,586,388	214,200	26,283	72,685	22,273	8,983
Excess (deficiency) of revenues over expenditures	530,417	738,831	556,062	(79,204)	212,180	700,238	67,733	8,384	18,344	24,899	5,970
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	530,417	738,831	556,062	(79,204)	212,180	700,238	67,733	8,384	18,344	24,899	5,970
FUND BALANCES (DEFICIT)											
Beginning of year	2,683,259	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	$ 3,213,676	$ 1,931,837	$ 3,436,842	$ (57,984)	$ 1,053,029	$ 1,883,630	$ 69,040	$ 8,698	$ 128,272	$ 179,249	$ 168,932

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, 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	199,776	126,074	149,695	44,096	4,564	168,301	-	-	11,074	156,833	-
Total revenues	199,776	126,074	149,695	44,096	4,564	168,301	-	-	11,074	156,833	-
EXPENDITURES											
Personnel	-	190,205	62,323	48,911	-	2,544	-	-	-	-	-
Commodities	6,436	-	15,000	-	-	22,226	3,009	-	-	8,559	-
Contractual	-	-	19,632	1,166	-	8,774	-	2,437	-	130,234	-
Capital outlay	-	-	-	-	-	21,550	-	-	-	10,455	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	6,436	190,205	96,955	50,077	-	55,094	3,009	2,437	-	149,248	-
Excess (deficiency) of revenues over expenditures	193,340	(64,131)	52,740	(5,981)	4,564	113,207	(3,009)	(2,437)	11,074	7,585	-
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	193,340	(64,131)	52,740	(5,981)	4,564	113,207	(3,009)	(2,437)	11,074	7,585	-
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	$ 716,005	$ (59,806)	$ 548,977	$ 184,548	$ 35,840	$ 387,293	$ 15,473	$ 17,256	$ 38,876	$ 197,401	$ 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 Six Months Ended June 30, 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	-	270,562	55,917	-	1,182,520	1,177,780	11,148	-	81,241	-
Total revenues	-	270,562	55,917	-	1,182,520	1,177,780	11,148	-	81,241	-
EXPENDITURES										
Personnel	-	132,450	-	-	-	-	13,112	-	-	-
Commodities	-	2,683	-	-	-	-	-	-	-	-
Contractual	-	279	51,424	-	-	1,286,779	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	58,786	-
Total expenditures	-	135,412	51,424	-	-	1,286,779	13,112	-	58,786	-
Excess (deficiency) of revenues over expenditures	-	135,150	4,493	-	1,182,520	(108,999)	(1,964)	-	22,455	-
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(762)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(762)	-	-	-	-	-	-	-	-
Net change in fund balances	-	134,388	4,493	-	1,182,520	(108,999)	(1,964)	-	22,455	-
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	$ 12,917	$ 82,204	$ (3)	$ 1,350,004	$ 53,769	$ 3,015	$ 243,418	$ 76,509	$ 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 Six Months Ended June 30, 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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,160,244
Miscellaneous	18,504	11,535	22,449	1,098,757	1,119,264	-	24,425	-	10,869,447
Total revenues	18,504	11,535	22,449	1,098,757	1,119,264	-	24,425	-	20,029,691
EXPENDITURES									
Personnel	-	-	-	1,050,715	-	-	15,320	-	7,503,515
Commodities	-	-	-	13,964	-	-	10,536	-	337,874
Contractual	16,668	16,500	-	463,266	-	-	558	-	5,465,970
Capital outlay	-	-	-	-	-	-	1,700	-	426,933
Other	-	-	-	-	95,292	-	-	-	154,078
Total expenditures	16,668	16,500	-	1,527,945	95,292	-	28,114	-	13,888,370
Excess (deficiency) of revenues over expenditures	1,836	(4,965)	22,449	(429,188)	1,023,972	-	(3,689)	-	6,141,321
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	518,454	-	-	-	-	634,069
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(120,746)
Total other financing sources (uses)	-	-	-	518,454	-	-	-	-	513,323
Net change in fund balances	1,836	(4,965)	22,449	89,266	1,023,972	-	(3,689)	-	6,654,644
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	$ 1,836	$ 26,803	$ 307,223	$ 441,895	$ 2,615,203	$ 1,503	$ 50,041	$ 486	$ 27,815,219

McLEAN COUNTY, ILLINOIS

AUDITOR'S QUARTERLY REPORT

ALL FUNDS

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

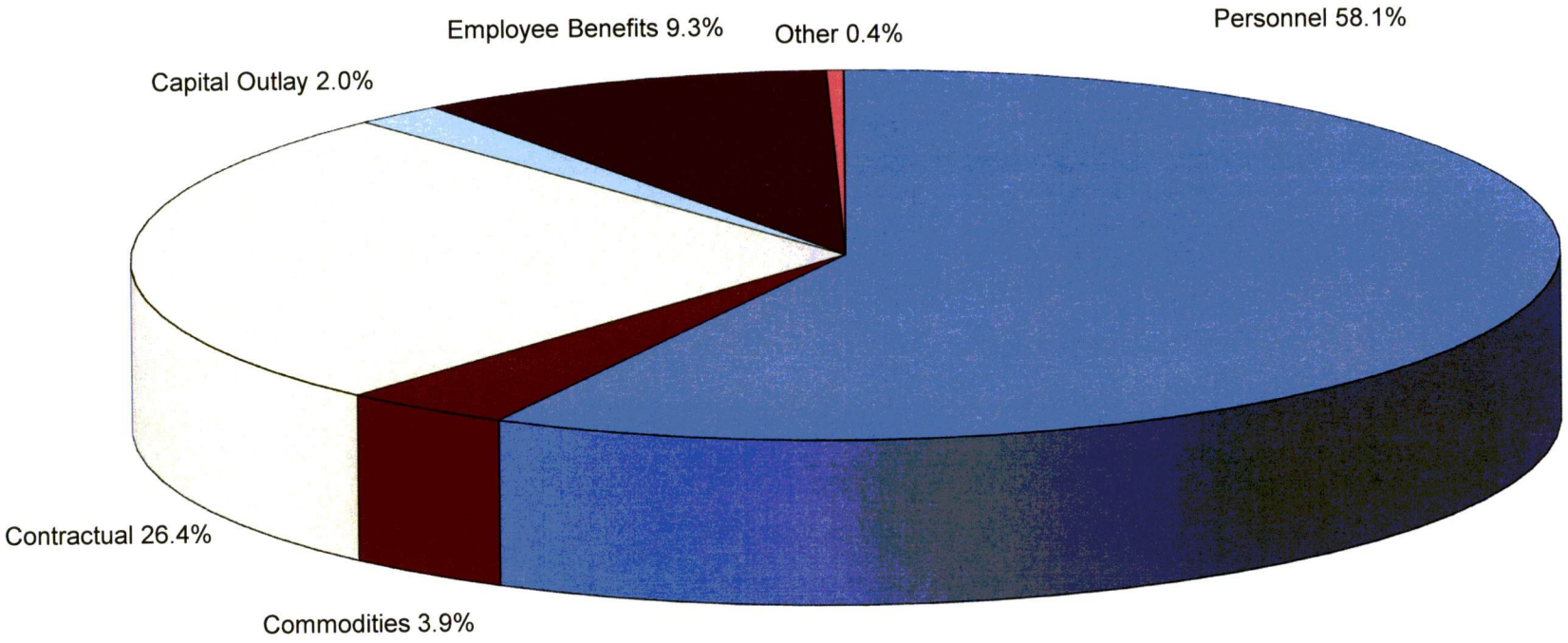
For the Six Months Ended June 30, 2016

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	2016	2015	2016	2015	2016	2015	2016	2015
Revenues:								
Property taxes	$ 6,572,978	$ 6,115,219	$ 9,160,244	$ 11,360,379	$ -	$ -	$ 15,733,222	$ 17,475,598
Other	14,433,123	14,782,319	10,869,447	7,533,707	1,768,191	3,436,233	27,070,761	25,752,259
Total revenues	$ 21,006,101	$ 20,897,538	$ 20,029,691	$ 18,894,086	$ 1,768,191	$ 3,436,233	$ 42,803,983	$ 43,227,857
Expenditures:								
Personnel	$ 12,481,791	$ 12,139,127	$ 7,503,515	$ 7,680,857	$ 2,743,600	$ 2,802,228	$ 22,728,906	$ 22,622,212
Commodities	768,520	770,056	337,874	399,658	412,086	390,257	1,518,480	1,559,971
Contractual	4,174,092	4,210,078	5,465,970	4,123,206	690,650	793,860	10,330,712	9,127,144
Capital outlay	312,841	351,354	426,933	2,094,524	28,714	31,487	768,488	2,477,365
Employee benefits	3,649,796	3,549,861	-	-	-	-	3,649,796	3,549,861
Other	180	-	154,078	1,391,359	-	-	154,258	1,391,359
Total expenditures	$ 21,387,220	$ 21,020,476	$ 13,888,370	$ 15,689,604	$ 3,875,050	$ 4,017,832	$ 39,150,640	$ 40,727,912
Excess (deficiency) of revenues over expenditures	(381,119)	(122,938)	6,141,321	3,204,482	(2,106,859)	(581,599)	3,653,343	2,499,945
Other financing sources (uses) and adjustments:								
Transfers in	5,130	17,394	634,069	453,072	-	-	639,199	470,466
Transfers out	(518,454)	(453,904)	(120,746)	(81,406)	-	-	(639,200)	(535,310)
Total other financing sources	(513,324)	(436,510)	513,323	371,666	-	-	(1)	(64,844)
Net change in fund balance	$ (894,443)	$ (559,448)	$ 6,654,644	$ 3,576,148	$ (2,106,859)	$ (581,599)	$ 3,653,342	2,435,101
Fund balance, beginning of year	15,604,204	15,105,909	21,160,575	19,619,526	9,203,943	10,616,076	45,968,722	45,341,511
Fund balance, end of period	14,709,761	14,546,461	27,815,219	23,195,674	7,097,084	10,034,477	49,622,064	47,776,612
Accounts payable at March 31,	(54,484)	(1,137,261)	(1,295,398)	(1,453,079)	-	(196,068)	(1,349,882)	(2,786,408)
Encumbrances at March 31,	(12,495)	(139,181)	(26,000)	(27,460)	-	-	(38,495)	(166,641)
Uncommitted cash balances at March 31,	14,642,782	13,270,019	26,493,821	21,715,135	7,097,084	9,838,409	48,233,687	44,823,563

McLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
GENERAL FUND EXPENDITURES BY DEPARTMENT
For the Six Months Ended June 30, 2016

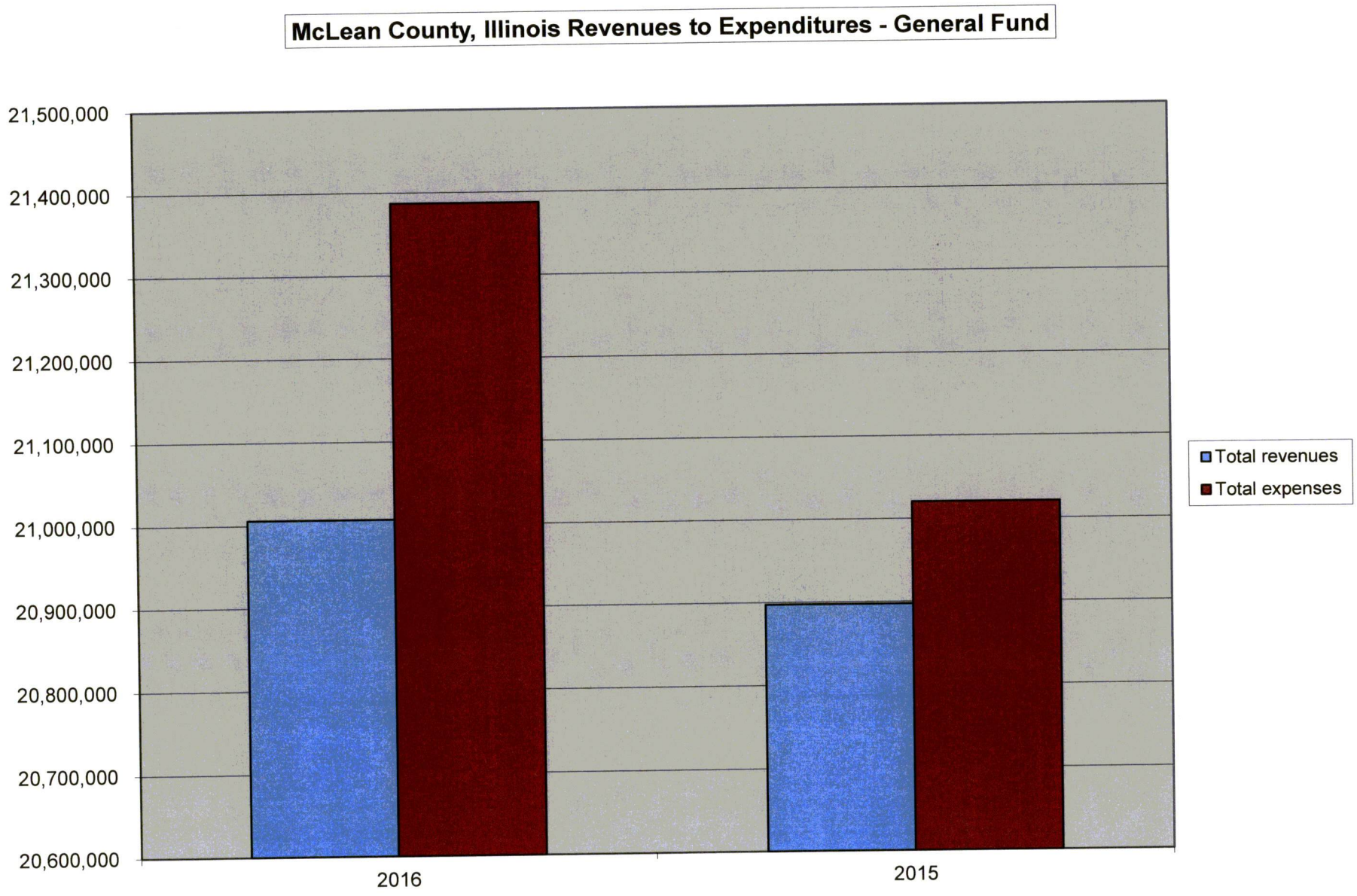
	2nd QUARTER EXPENDITURES	YTD EXPENDITURES	ANNUAL APPROPRIATION	ENCUMBRANCES	APPROP LESS YTD EXP & ENCUMB	PERCENT USED
County Board	$ 499,256	$ 1,004,031	$ 4,152,340	$ -	$ 3,148,309	24%
County Administrator	204,597	319,684	631,029	-	311,345	51%
County Auditor	80,460	146,326	316,706	-	170,380	46%
County Treasurer	119,339	194,888	417,147	-	222,259	47%
County Clerk	272,222	621,401	1,176,596	-	555,195	53%
Merit Board	3,628	3,879	16,900	-	13,021	23%
Circuit Clerk	552,824	1,021,676	2,288,049	-	1,266,373	45%
Circuit Court	269,678	503,496	1,157,796	-	654,300	43%
Jury Commission	28,130	56,332	123,722	-	67,390	46%
State's Attorney	662,988	1,244,484	2,614,652	-	1,370,168	48%
Public Defender	473,326	876,147	1,867,226	-	991,079	47%
Court Services	1,176,790	2,119,248	4,681,758	-	2,562,510	45%
County Sheriff	2,424,903	4,448,280	9,527,740	-	5,079,460	47%
Coroner	147,004	274,664	569,175	-	294,511	48%
Animal Control	118,993	224,164	497,900	-	273,736	45%
Department of Building and Zoning	103,688	174,449	331,465	-	157,016	53%
Department of Parks and Recreation	176,488	260,345	576,450	-	316,105	45%
Facilities Management	832,188	1,631,129	3,402,403	-	1,771,274	48%
Information Services Department	377,010	920,880	1,868,668	-	947,788	49%
Emergency Management Agency	42,030	86,890	198,871	-	111,981	44%
City of Bloomington - Election	272,859	300,352	604,214	-	303,862	50%
Assessment Office	125,010	238,464	597,464	-	359,000	40%
GENERAL FUND TOTAL	$ 8,963,411	$ 16,671,209	$ 37,618,271	$ -	$ 20,947,062	44%
Tort Judgment	640,440	1,575,710	3,218,884	-	1,643,174	49%
Employee Benefits Fund	1,564,355	3,649,796	-	-	(3,649,796)	
Fairview Building Fund	5,053	7,808	9,700		1,892	80%
Vending Machine Account	-	-	-		-	
Parks & Rec Special Revenue	1,154	1,154	-		(1,154)	
GRAND TOTAL		$ 21,905,677	$ 40,846,855	$ -	$ 18,941,178	54%

McLean County, Illinois 2016 Expenditures - All Funds

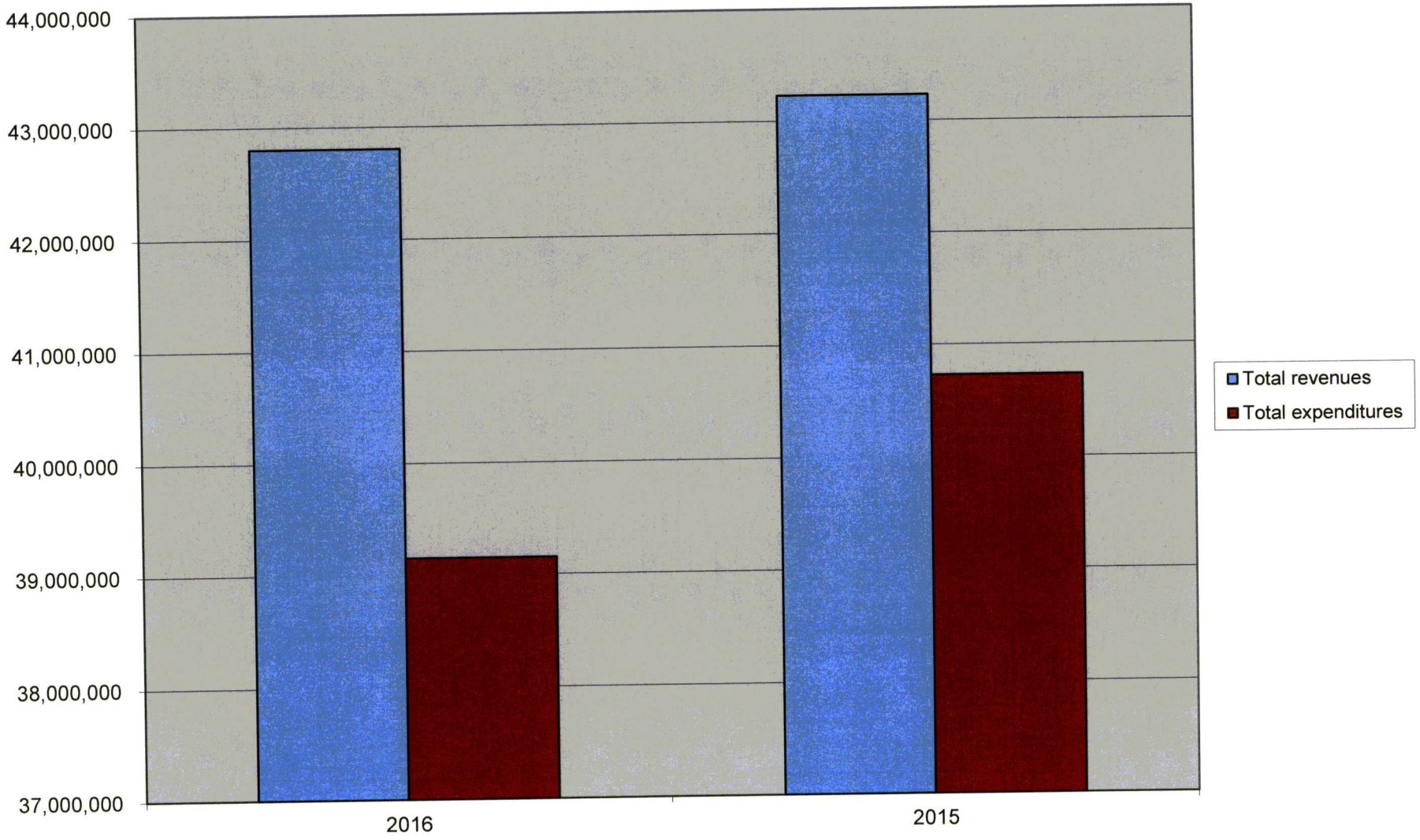


McLean County, Illinois
2016 Expenditures - All Funds

Personnel	22,728,906	58.1%
Commodities	1,518,480	3.9%
Contractual	10,330,712	26.4%
Capital Outlay	768,488	2.0%
Employee benefits	3,649,796	9.3%
Other	154,258	0.4%
Total expenditures	39,150,640	100.0%


McLean County, Illinois Revenues to Expenditures - General Fund
21,500,000
21,400,000
21,300,000
21,200,000
21,100,000
21,000,000
20,900,000
20,800,000
20,700,000
20,600,000
2016
2015
Total revenues
Total expenses

McLean County, Illinois Revenues to Expenditures - All Funds



	General Fund		All Funds	
	2016	2015	2016	2015
Total Revenues	21,006,101	20,897,538	42,803,983	43,227,857
Total Expenditures	21,387,220	21,020,476	39,150,640	40,727,912