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, 2017

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:								
Property taxes	$ 12,760,493	$ -	$ 22,319,483	$ -	$ -	$ -	$ 35,079,976	$ -
Other	30,123,428	7,212,881	16,827,620	4,778,509	9,070,682	848,047	56,021,730	12,839,437
Total revenues	$ 42,883,921	$ 7,212,881	$ 39,147,103	$ 4,778,509	$ 9,070,682	$ 848,047	$ 91,101,706	$ 12,839,437
Expenditures:								
Personnel	$ 27,342,133	$ 5,663,018	$ 17,435,858	$ 3,571,509	$ 7,308,597	$ 1,153,117	$ 52,086,588	$ 10,387,645
Commodities	1,807,228	345,504	1,066,651	154,626	874,590	180,180	3,748,469	680,310
Contractual	8,501,922	2,514,257	12,091,224	1,627,638	1,539,690	367,805	22,132,836	4,509,700
Capital outlay	583,618	154,599	8,598,996	91,458	123,960	28,119	9,306,574	274,176
Employee benefits	-	688,739	-	-	-	-	-	688,739
Other	3,201,098.00	-	337,087	-	-	-	3,538,185	-
Total expenditures	$ 41,435,999	$ 9,366,118	$ 39,529,816	$ 5,445,230	$ 9,846,837	$ 1,729,221	$ 90,812,652	$ 16,540,569
Excess (deficiency) of revenues over expenditures	1,447,922	(2,153,236)	(382,713)	(666,722)	(776,155)	(881,173)	289,054	(3,701,131)
Other financing sources (uses) and adjustments:								
Transfers in	909,807	4,373	2,721,782	303,370	776,155	-	4,407,744	307,742
Transfers out	(2,357,729)	(303,370)	(2,339,069)	(4,373)	-	-	(4,696,798)	(307,742)
Total other financing sources	(1,447,922)	(298,997)	382,713	298,997	776,155	-	(289,054)	-
Net change in fund balance	-	$ (2,452,233)	-	$ (367,725)	-	$ (881,173)	-	$ (3,701,131)
Fund balance, beginning of year as restated	**UNAUDITED**	19,027,362		24,250,258		7,919,159		51,196,779
Fund balance, end of period		16,575,129		23,882,533		7,037,986		47,495,647
Accounts payable at March 31,		(63,880)		(33,094)		-		(96,974)
Encumbrances at March 31,		(393,600)		(1,705,881)		-		(2,099,481)
Uncommitted cash balances at March 31,		16,117,648		22,143,558		7,037,986		45,299,192

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, 2017

	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	184,396	140,273	132,934	63,865	436,831	68,494	-	488,913	543,696	116,429
Total revenues	184,396	140,273	132,934	63,865	436,831	68,494	-	488,913	543,696	116,429
EXPENDITURES										
Personnel	-	43,692	85,095	19,896	197,918	32,475	5,836	574,503	387,395	20,319
Commodities	-	6,490	5,225	192	4,890	5,861	-	25,664	50,367	-
Contractual	184,389	39,592	9,643	4,449	21,804	3,008	172,571	328,286	296,678	40,444
Capital outlay	-	-	-	-	-	-	-	-	3,746	42,543
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	184,389	89,775	99,962	24,536	224,612	41,344	178,407	928,453	738,187	103,306
Excess (deficiency) of revenues over expenditures	7	50,498	32,972	39,329	212,219	27,151	(178,407)	(439,540)	(194,491)	13,123
OTHER FINANCING SOURCES (USES)										
Transfers in	-		-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(431)	(473)	(80)	(603)	(166)	(16)	(2,448)	-	-
Total other financing sources (uses)	-	(431)	(473)	(80)	(603)	(166)	(16)	(2,448)	-	-
Net change in fund balances	7	50,067	32,499	39,249	211,616	26,985	(178,423)	(441,988)	(194,491)	13,123
FUND BALANCES (DEFICIT)										
Beginning of year	1,186	178,874	233,930	(2,799)	1,289,876	49,420	106,139	3,314,154	2,265,794	2,916,398
End of year	$ 1,193	$ 228,941	$ 266,429	$ 36,450	$ 1,501,492	$ 76,405	$ (72,284)	$ 2,872,166	$ 2,071,303	$ 2,929,521

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, 2017

	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	-	570,562	115,229	-	26,502	-	-	-	22,368	5,546
Total revenues	-	570,562	115,229	-	26,502	-	-	-	22,368	5,546
EXPENDITURES										
Personnel	-	79,940	116,711	423,473	772,482	-	-	26,560	-	-
Commodities	-	-	2,147	-	-	-	-	1,175	-	470
Contractual	-	244,743	25,830	-	-	-	-	4,748	8,713	2,639
Capital outlay	104	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	104	324,683	144,688	423,473	772,482	-	-	32,483	8,713	3,109
Excess (deficiency) of revenues over expenditures	(104)	245,880	(29,459)	(423,473)	(745,980)	-	-	(32,483)	13,655	2,437
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	(104)	245,880	(29,459)	(423,473)	(745,980)	-	-	(32,483)	13,655	2,437
FUND BALANCES (DEFICIT)										
Beginning of year	845,605	3,517,619	(38,806)	716,287	1,296,537	17,373	2,137	109,292	182,180	175,903
End of year	$ 845,501	$ 3,763,499	$ (68,265)	$ 292,814	$ 550,556	$ 17,373	$ 2,137	$ 76,809	$ 195,835	$ 178,340

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, 2017

	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	72,873	41,322	53,864	30,745	1,516	59,580	-	-	10,001	25,226	-
Total revenues	72,873	41,322	53,864	30,745	1,516	59,580	-	-	10,001	25,226	-
EXPENDITURES											
Personnel	-	100,166	29,117	19,848	-	-	-	-	-	-	-
Commodities	5,379	-	12,458	64	-	9,740	1,241	-	-	11,016	-
Contractual	-	-	42	796	-	9,928	-	-	-	10,240	-
Capital outlay	-	-	-	-	-	16,875	-	-	26,800	1,390	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	5,379	100,166	41,617	20,707	-	36,543	1,241	-	26,800	22,646	-
Excess (deficiency) of revenues over expenditures	67,494	(58,844)	12,248	10,038	1,516	23,038	(1,241)	-	(16,799)	2,580	-
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	67,494	(58,844)	12,248	10,038	1,516	23,038	(1,241)	-	(16,799)	2,580	-
FUND BALANCES (DEFICIT)											
Beginning of year	860,923	(157,318)	656,546	151,247	41,198	374,185	15,107	21,955	38,883	438,545	13,675
End of year	$ 928,417	$ (216,162)	$ 668,794	$ 161,285	$ 42,714	$ 397,223	$ 13,866	$ 21,955	$ 22,084	$ 441,125	$ 13,675

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, 2017

	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	-	163,013	19,844	-	-	-	5,372	-	264,346	-
Total revenues	-	163,013	19,844	-	-	-	5,372	-	264,346	-
EXPENDITURES										
Personnel	-	63,879	-	-	-	-	4,749	-	-	-
Commodities	-	1,454	-	-	-	-	-	-	-	-
Contractual	-	390	17,321	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	65,724	17,321	-	-	-	4,749	-	-	-
Excess (deficiency) of revenues over expenditures	-	97,290	2,523	-	-	-	623	-	264,346	-
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(158)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(158)	-	-	-	-	-	-	-	-
Net change in fund balances	-	97,132	2,523	-	-	-	623	-	264,346	-
FUND BALANCES (DEFICIT)										
Beginning of year	11,699	(70,859)	70,493	(3)	174,755	162,768	538	255,781	130,685	27,124
End of year	$ 11,699	$ 26,273	$ 73,016	$ (3)	$ 174,755	$ 162,768	$ 1,161	$ 255,781	$ 395,031	$ 27,124

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, 2017

	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	Community Developoment Program	Total Nonmajor Governmental Funds
REVENUES										
General property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -
Miscellaneous	6,328	3,949	8,140	567,404	519,630	-	7,900	-	1,417	4,778,509
Total revenues	6,328	3,949	8,140	567,404	519,630	-	7,900	-	1,417	4,778,509
EXPENDITURES										
Personnel	-	-	-	561,451	-	-	6,004	-	-	3,571,509
Commodities	-	-	-	5,089	-	-	5,705	-	-	154,626
Contractual	4,167	8,833	-	188,383	-	-	-	-	-	1,627,638
Capital outlay	-	-	-	-	-	-	-	-	-	91,458
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	4,167	8,833	-	754,923	-	-	11,709	-	-	5,445,230
Excess (deficiency) of revenues over expenditures	2,161	(4,884)	8,140	(187,519)	519,630	-	(3,809)	-	1,417	(666,722)
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	303,370	-	-	-	-	-	303,370
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(4,373)
Total other financing sources (uses)	-	-	-	303,370	-	-	-	-	-	298,997
Net change in fund balances	2,161	(4,884)	8,140	115,850	519,630	-	(3,809)	-	1,417	(367,725)
FUND BALANCES (DEFICIT)										
Beginning of year	-	31,363	337,436	355,589	1,967,003	1,503	61,728	486	1,100,123	24,250,258
End of year	$ 2,161	$ 26,479	$ 345,576	$ 471,439	$ 2,486,633	$ 1,503	$ 57,919	$ 486	$ 1,101,540	$ 23,882,533

McLEAN COUNTY, ILLINOIS

AUDITOR'S QUARTERLY REPORT

ALL FUNDS

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

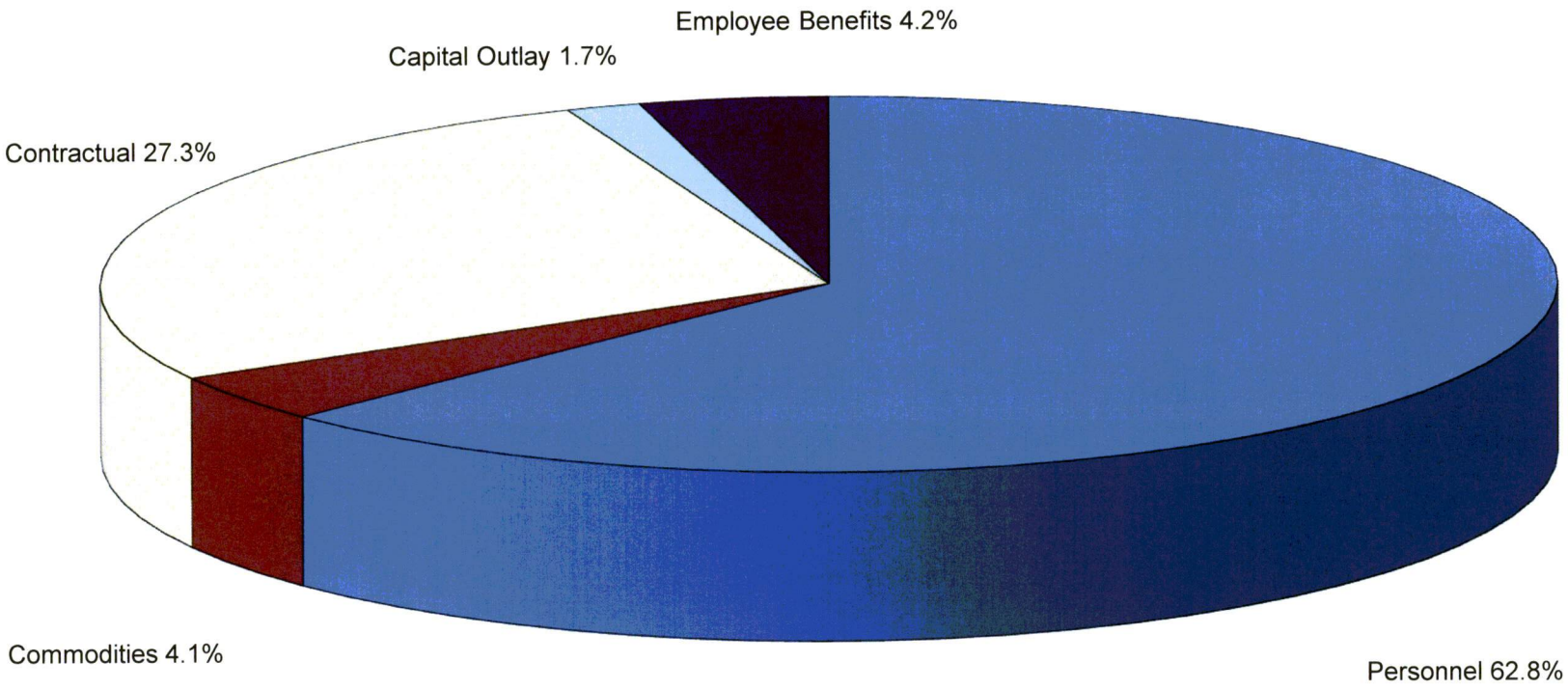
For the Three Months Ended March 31, 2017

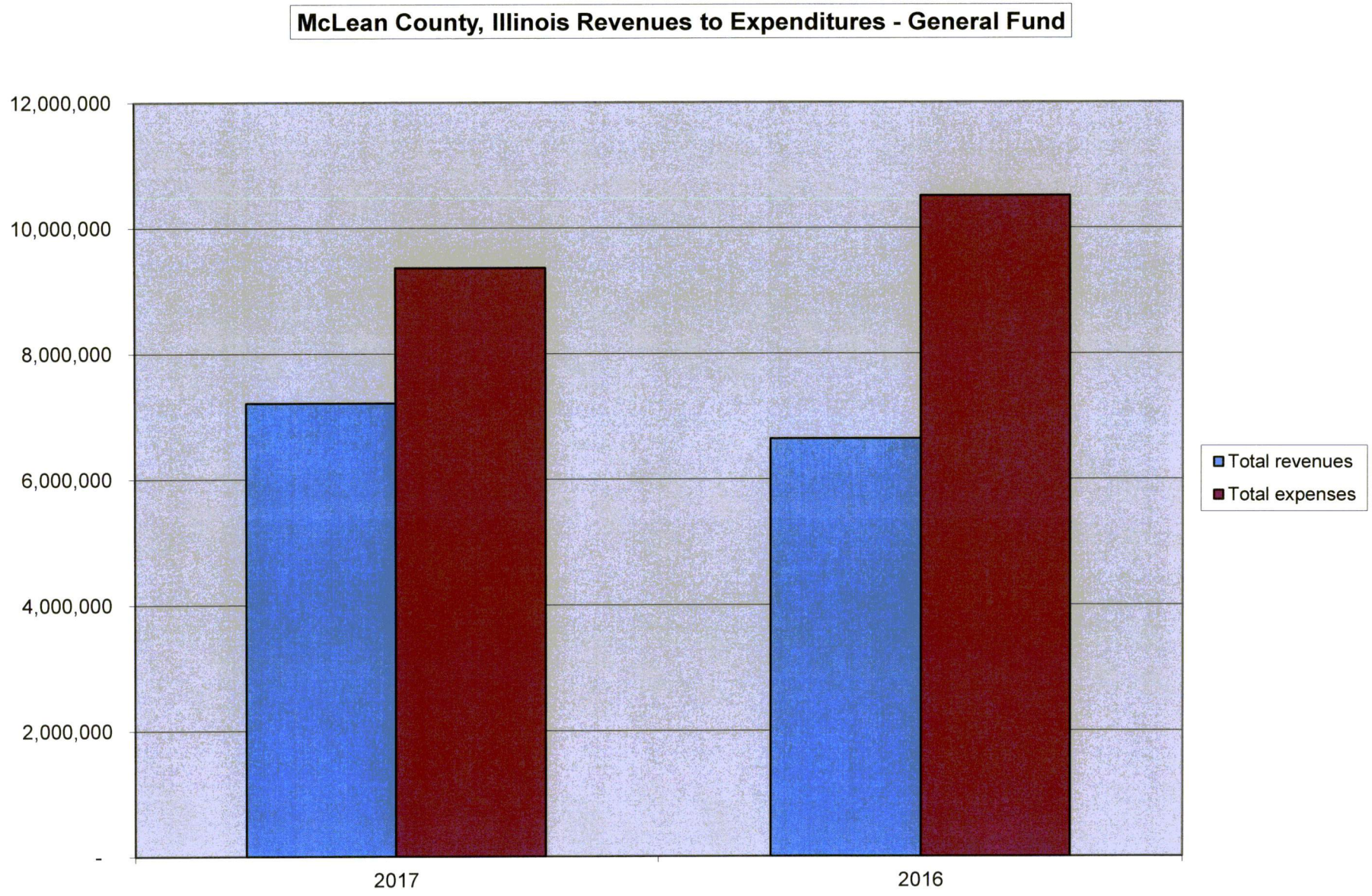
	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	2017	2016	2017	2016	2017	2016	2017	2016
Revenues:								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	7,212,881	6,643,918	4,778,509	4,847,788	848,047	1,751,802	12,839,437	13,243,508
Total revenues	$ 7,212,881	$ 6,643,918	$ 4,778,509	$ 4,847,788	$ 848,047	$ 1,751,802	$ 12,839,437	$ 13,243,508
Expenditures:								
Personnel	$ 5,663,018	$ 5,610,982	$ 3,571,509	$ 3,429,404	$ 1,153,117	$ 1,183,225	$ 10,387,645	$ 10,223,611
Commodities	345,504	404,876	154,626	103,186	180,180	186,355	680,310	694,417
Contractual	2,514,257	2,159,119	1,627,638	1,371,585	367,805	415,109	4,509,700	3,945,813
Capital outlay	154,599	248,627	91,458	32,267	28,119	25,064	274,176	305,958
Employee benefits	688,739	2,085,441	-	-	-	-	688,739	2,085,441
Other	-	24	-	29,050	-	-	-	29,074
Total expenditures	$ 9,366,118	$ 10,509,069	$ 5,445,230	$ 4,965,492	$ 1,729,221	$ 1,809,753	$ 16,540,569	$ 17,284,314
Excess (deficiency) of revenues over expenditures	(2,153,236)	(3,865,151)	(666,722)	(117,704)	(881,173)	(57,951)	(3,701,131)	(4,040,806)
Other financing sources (uses) and adjustments:								
Transfers in	4,373	405	303,370	233,326	-	-	307,742	233,731
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	(303,370)	(222,195)	(4,373)	(11,536)	-	-	(307,742)	(233,731)
Total other financing sources	(298,997)	(221,790)	298,997	221,790	-	-	-	-
Net change in fund balance	$ (2,452,233)	(4,086,941)	$ (367,725)	104,086	$ (881,173)	(57,951)	$ (3,701,131)	(4,040,806)
Fund balance, beginning of year	19,027,362	15,604,209	24,250,258	21,160,575	7,919,159	8,692,952	51,196,779	45,457,736
Fund balance, end of period	16,575,129	11,517,268	23,882,533	21,264,661	7,037,986	8,635,001	47,495,647	41,416,930
Accounts payable at March 31,	(63,880)	(809,038)	(33,094)	(149,751)	-	(238,090)	(96,974)	(1,196,879)
Encumbrances at March 31,	(393,600)	-	(1,705,881)	(3,758,045)	-	-	(2,099,481)	(3,758,045)
Uncommitted cash balances at March 31,	16,117,648	10,708,230	22,143,558	17,356,865	7,037,986	8,396,911	45,299,192	36,462,006

McLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
GENERAL FUND EXPENDITURES BY DEPARTMENT
For the Three Months Ended March 31, 2017

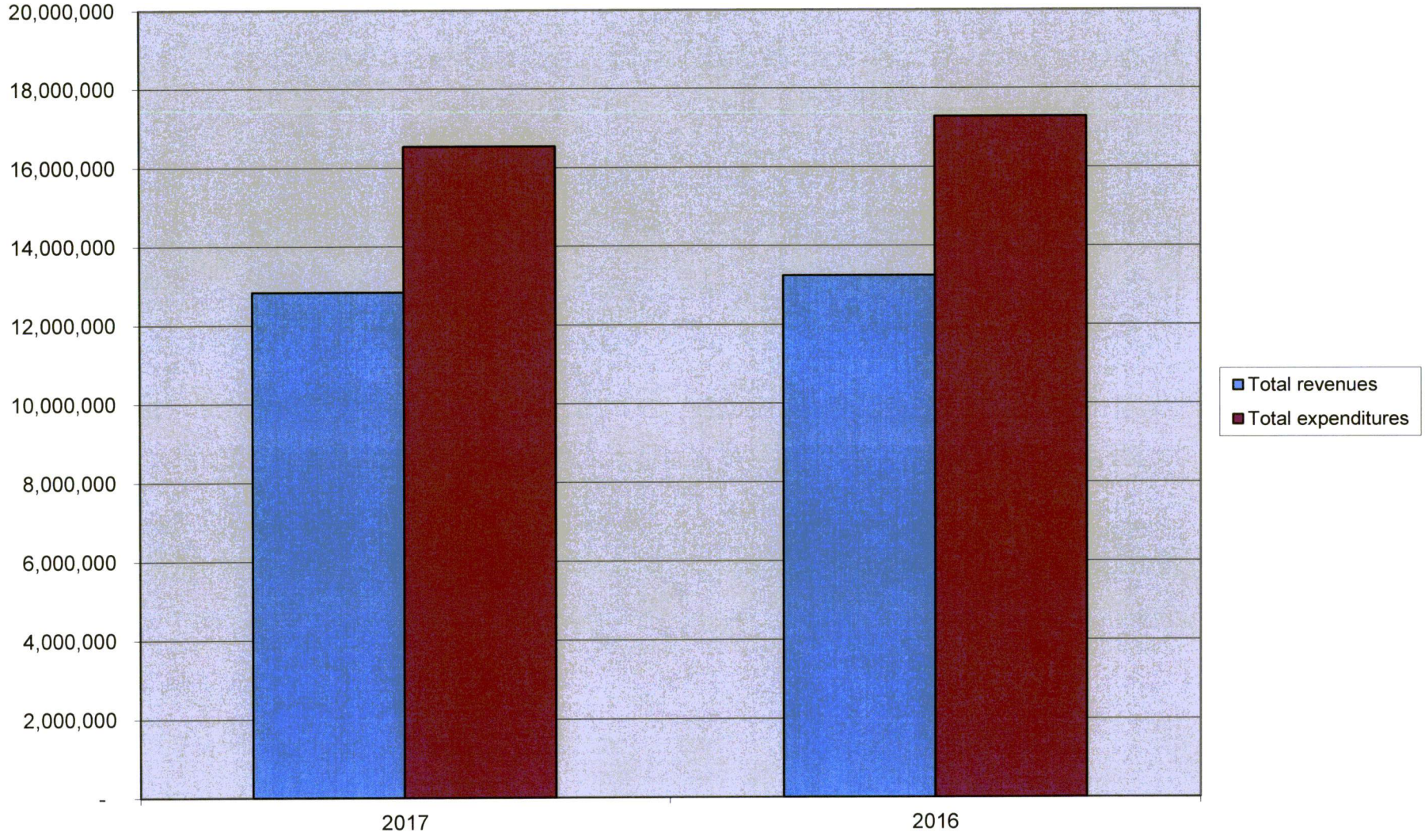
	1st QUARTER EXPENDITURES	YTD EXPENDITURES	ANNUAL APPROPRIATION	ENCUMBRANCES	APPROP LESS YTD EXP & ENCUMB	PERCENT USED
County Board	$ 285,374	$ 285,374	$ 771,246	$ -	$ 485,872	37%
County Administrator	134,428	134,428	678,202	-	543,774	20%
County Auditor	69,258	69,258	329,363	2,400	257,705	22%
County Treasurer	74,362	74,362	431,340	-	356,978	17%
County Clerk	216,798	216,798	1,182,634	-	965,836	18%
Merit Board	362	362	16,900	-	16,538	2%
Circuit Clerk	465,748	465,748	2,318,788	-	1,853,040	20%
Circuit Court	230,604	230,604	1,117,787	-	887,183	21%
Jury Commission	26,062	26,062	127,007	-	100,945	21%
State's Attorney	571,642	571,642	2,740,147	-	2,168,505	21%
Public Defender	407,756	407,756	1,940,083	-	1,532,327	21%
Court Services	960,358	960,358	4,698,055	-	3,737,697	20%
County Sheriff	2,075,856	2,075,856	10,806,517	-	8,730,661	19%
Coroner	141,799	141,799	558,816	-	417,017	25%
Animal Control	110,013	110,013	713,215	-	603,202	15%
Department of Building and Zoning	71,708	71,708	340,127	-	268,419	21%
Department of Parks and Recreation	87,795	87,795	579,493	20,000	471,698	19%
Facilities Management	940,502	940,502	3,895,041	371,200	2,583,339	34%
Information Services Department	454,645	454,645	2,074,179	-	1,619,534	22%
City of Bloomington - Election	17,323	17,323	615,827	-	598,504	3%
Assessment Office	110,814	110,814	607,654	-	496,840	18%
GENERAL FUND TOTAL	$ 7,453,208	$ 7,453,208	$ 36,542,421	$ 393,600	$ 28,695,613	21%
Tort Judgment	1,218,734	1,218,734	3,280,099	-	2,061,365	37%
Employee Benefits Fund	688,739	688,739	-	-	(688,739)	
Fairview Building Fund^	5,437	5,437	9,700		4,263	56%
Vending Machine Account	-	-	-		-	
Parks & Rec Special Revenue	-	-	-		-	
Shared Sales Tax	-	-	4,400,000		4,400,000	0%
GRAND TOTAL	$ 9,366,118	$ 9,366,118	$ 44,232,220	$ 393,600	$ 34,472,502	22%

McLean County, Illinois 2017 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
-
2017
2016
Total revenues
Total expenses

McLean County, Illinois Revenues to Expenditures - All Funds



	General Fund		All Funds	
	2017	2016	2017	2016
Total Revenues	7,212,881	6,643,918	12,839,437	13,243,508
Total Expenditures	9,366,118	10,509,069	16,540,569	17,284,314

McLean County, Illinois
2017 Expenditures - All Funds

Personnel	10,387,645	62.8%
Commodities	680,310	4.1%
Contractual	4,509,700	27.3%
Capital Outlay	274,176	1.7%
Employee benefits	688,739	4.2%
Other	-	0.0%
Total expenditures	16,540,569	100.0%