

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, 2019

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:								
Property taxes	\$ 13,130,072	\$ 6,913,663	\$ 23,091,982	\$ 12,106,618	\$ -	\$ -	\$ 36,222,054	\$ 19,020,281
Other	29,477,749	16,792,933	17,508,989	11,820,161	8,280,752	3,131,078	55,267,490	31,744,172
Total revenues	\$ 42,607,821	\$ 23,706,596	\$ 40,600,971	\$ 23,926,779	\$ 8,280,752	\$ 3,131,078	\$ 91,489,544	\$ 50,764,453
Expenditures:								
Personnel	\$ 27,688,141	\$ 13,004,182	\$ 17,970,431	\$ 7,870,397	\$ 6,601,291	\$ 2,511,476	\$ 52,259,863	\$ 23,386,055
Commodities	1,831,056	796,506	1,060,706	475,747	883,541	441,297	3,775,303	1,713,550
Contractual	9,752,251	4,382,586	12,617,429	6,475,292	1,576,254	1,101,748	23,945,934	11,959,626
Capital outlay	859,331	388,847	8,837,135	1,683,329	85,426	27,254	9,781,892	2,099,430
Employee benefits	-	2,911,590	-	-	-	-	-	2,911,590
Other	200.00	320	411,832	1,087,618	-	815	412,032	1,088,753
Total expenditures	\$ 40,130,979	\$ 21,484,031	\$ 40,897,533	\$ 17,592,383	\$ 9,146,512	\$ 4,082,590	\$ 90,175,024	\$ 43,159,004
Excess (deficiency) of revenues over expenditures	2,476,842	2,222,565	(296,562)	6,334,396	(865,760)	(951,512)	1,314,520	7,605,449
Other financing sources (uses) and adjustments:								
Transfers in	1,643,942	8,273	2,966,431	1,638,739	871,410	-	5,481,783	1,647,012
Transfers out	(2,956,824)	(1,719,528)	(2,669,869)	(8,274)	(5,650)	-	(5,632,343)	(1,727,802)
Total other financing sources	(1,312,882)	(1,711,255)	296,562	1,630,465	865,760	-	(150,560)	(80,790)
Net change in fund balance	1,163,960	\$ 511,310	-	\$ 7,964,861	-	\$ (951,512)	1,163,960	\$ 7,524,659
Fund balance, beginning of year as restated		26,705,160		25,594,465		5,388,632		57,688,257
Fund balance, end of period		27,216,470		33,559,326		4,437,120		65,212,916
Accounts payable at June 30,		(294,499)		(382,708)		(14,460)		(691,667)
Encumbrances at June 30,		(15,000)		(86,000)		(10,040)		(111,040)
Uncommitted cash balances at June 30,		26,906,971		33,090,618		4,412,620		64,410,209

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, 2019

	SHOWBUS Grant	Regional Planning Commission	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 388,337	\$ 1,899,517	\$ 1,548,365	\$ 848,742
Other	1,331,308	358,561	193,646	254,357	26,715	644,577	184,840	-	680,468	3,015,283	501
Total revenues	1,331,308	358,561	193,646	254,357	26,715	644,577	184,840	388,337	2,579,985	4,563,648	849,243
EXPENDITURES											
Personnel	-	246,504	69,198	199,746	21,145	541,153	76,143	13,528	1,144,741	885,511	79,603
Commodities	-	3,456	16,324	14,802	2,504	20,078	16,513	6	114,575	196,056	-
Contractual	1,331,290	45,340	95,763	9,057	168	35,701	21,792	316,390	723,890	256,352	198,852
Capital outlay	-	3,897	-	2,441	-	-	-	-	1,488	250,869	22,114
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,331,290	299,197	181,285	226,046	23,817	596,932	114,448	329,924	1,984,694	1,588,788	300,569
Excess (deficiency) of revenues over expenditures	18	59,364	12,361	28,311	2,898	47,645	70,392	58,413	595,291	2,974,860	548,674
OTHER FINANCING SOURCES (USES)											
Transfers in	-	54,000	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(287)	(1,111)	(60)	(1,327)	(325)	(32)	(4,817)	-	-
Total other financing sources (uses)	-	54,000	(287)	(1,111)	(60)	(1,327)	(325)	(32)	(4,817)	-	-
Net change in fund balances	18	113,364	12,074	27,200	2,838	46,318	70,067	58,381	590,474	2,974,860	548,674
FUND BALANCES (DEFICIT)											
Beginning of year	1,271	513,584	125,952	250,756	39,598	1,036,025	74,153	44,990	3,513,319	2,651,918	2,040,218
End of year	\$ 1,289	\$ 626,948	\$ 138,026	\$ 277,956	\$ 42,436	\$ 1,082,343	\$ 144,220	\$ 103,371	\$ 4,103,793	\$ 5,626,778	\$ 2,588,892

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, 2019

	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	\$ 774,182	\$ -	\$ 65,487	\$ 1,403,145	\$ 2,200,266	\$ 265,010	\$ 32,430	\$ 91,088	\$ -	\$ -
Miscellaneous	-	1,146,251	248,504	-	65,735	-	-	-	43,811	14,055
Total revenues	<u>774,182</u>	<u>1,146,251</u>	<u>313,991</u>	<u>1,403,145</u>	<u>2,266,001</u>	<u>265,010</u>	<u>32,430</u>	<u>91,088</u>	<u>43,811</u>	<u>14,055</u>
EXPENDITURES										
Personnel	-	208,874	302,539	966,921	1,444,822	-	-	61,126	-	-
Commodities	-	-	10,867	-	-	-	-	2,377	-	3,161
Contractual	-	471,166	46,493	-	-	-	-	13,481	15,418	6,928
Capital outlay	1,295,028	50,000	-	-	-	-	-	-	14,720	12,347
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>1,295,028</u>	<u>730,040</u>	<u>359,899</u>	<u>966,921</u>	<u>1,444,822</u>	<u>-</u>	<u>-</u>	<u>76,984</u>	<u>30,138</u>	<u>22,436</u>
Excess (deficiency) of revenues over expenditures	<u>(520,846)</u>	<u>416,211</u>	<u>(45,908)</u>	<u>436,224</u>	<u>821,179</u>	<u>265,010</u>	<u>32,430</u>	<u>14,104</u>	<u>13,673</u>	<u>(8,381)</u>
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(520,846)</u>	<u>416,211</u>	<u>(45,908)</u>	<u>436,224</u>	<u>821,179</u>	<u>265,010</u>	<u>32,430</u>	<u>14,104</u>	<u>13,673</u>	<u>(8,381)</u>
FUND BALANCES (DEFICIT)										
Beginning of year	<u>2,200,265</u>	<u>3,784,528</u>	<u>47,038</u>	<u>685,335</u>	<u>1,688,296</u>	<u>-</u>	<u>1</u>	<u>107,848</u>	<u>157,927</u>	<u>173,518</u>
End of year	<u>\$ 1,679,419</u>	<u>\$ 4,200,739</u>	<u>\$ 1,130</u>	<u>\$ 1,121,559</u>	<u>\$ 2,509,475</u>	<u>\$ 265,010</u>	<u>\$ 32,431</u>	<u>\$ 121,952</u>	<u>\$ 171,600</u>	<u>\$ 165,137</u>

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, 2019

	<u>Circuit Clerk Automation</u>	<u>Court Court Security</u>	<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>	<u>State's Attorney Automation Fund</u>	<u>Probation Services</u>	<u>Evergreen Lake Lease</u>	<u>SCAAP - Justice Benefits</u>	<u>Federal Asset Forfeiture</u>	<u>Asset Forfeiture</u>	<u>D.A.R.E. Program</u>
REVENUES											
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	187,814	110,105	141,132	41,416	3,802	142,675	-	-	119	83,186	-
Total revenues	<u>187,814</u>	<u>110,105</u>	<u>141,132</u>	<u>41,416</u>	<u>3,802</u>	<u>142,675</u>	<u>-</u>	<u>-</u>	<u>119</u>	<u>83,186</u>	<u>-</u>
EXPENDITURES											
Personnel	-	266,616	66,312	57,458	-	-	-	-	-	-	-
Commodities	2,685	-	24,662	-	-	18,219	-	-	-	11,346	-
Contractual	4,001	-	21,657	1,059	-	15,641	-	-	-	15,704	-
Capital outlay	3,128	-	17,021	-	-	-	-	-	-	10,276	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>9,814</u>	<u>266,616</u>	<u>129,652</u>	<u>58,517</u>	<u>-</u>	<u>33,860</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,326</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>178,000</u>	<u>(156,511)</u>	<u>11,480</u>	<u>(17,101)</u>	<u>3,802</u>	<u>108,815</u>	<u>-</u>	<u>-</u>	<u>119</u>	<u>45,860</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	178,000	(156,511)	11,480	(17,101)	3,802	108,815	-	-	119	45,860	-
FUND BALANCES (DEFICIT)											
Beginning of year	<u>1,278,052</u>	<u>(424,249)</u>	<u>918,577</u>	<u>63,288</u>	<u>59,100</u>	<u>476,874</u>	<u>-</u>	<u>28,310</u>	<u>22,208</u>	<u>462,387</u>	<u>12,899</u>
End of year	<u>\$ 1,456,052</u>	<u>\$ (580,760)</u>	<u>\$ 930,057</u>	<u>\$ 46,187</u>	<u>\$ 62,902</u>	<u>\$ 585,689</u>	<u>\$ -</u>	<u>\$ 28,310</u>	<u>\$ 22,327</u>	<u>\$ 508,247</u>	<u>\$ 12,899</u>

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, 2019

	Sheriff Donation Trust	Electronic Citation Fund- Circuit Clerk	IDPA IV-D Project	Waste Management	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	\$ -	\$ -	\$ -	\$ -	\$ 1,220,551	\$ 1,369,498	\$ -	\$ -	\$ -	\$ -
Miscellaneous	1,600	20,370	143,869	7,973	-	-	11,272	-	68,039	-
Total revenues	1,600	20,370	143,869	7,973	1,220,551	1,369,498	11,272	-	68,039	-
EXPENDITURES										
Personnel	-	-	135,928	-	-	-	11,616	-	-	-
Commodities	-	-	2,573	-	-	-	-	-	-	-
Contractual	-	-	338	42,658	948,150	1,300,334	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	138,839	42,658	948,150	1,300,334	11,616	-	-	-
Excess (deficiency) of revenues over expenditures	1,600	20,370	5,030	(34,685)	272,401	69,164	(344)	-	68,039	-
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	1,100,000	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(315)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(315)	-	1,100,000	-	-	-	-	-
Net change in fund balances	1,600	20,370	4,715	(34,685)	1,372,401	69,164	(344)	-	68,039	-
FUND BALANCES (DEFICIT)										
Beginning of year	14,699	447,170	(15,563)	6,122	167,523	154,258	1,974	331,343	279,691	29,359
End of year	\$ 16,299	\$ 467,540	\$ (10,848)	\$ (28,563)	\$ 1,539,924	\$ 223,422	\$ 1,630	\$ 331,343	\$ 347,730	\$ 29,359

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, 2019

	Neutral Custody Exchange Site	Children's Waiting Room	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,106,618
Miscellaneous	18,296	11,395	1,216,394	1,146,380	231,510	24,202	-	11,820,161
Total revenues	18,296	11,395	1,216,394	1,146,380	231,510	24,202	-	23,926,779
EXPENDITURES								
Personnel	-	-	1,055,373	-	-	15,540	-	7,870,397
Commodities	-	-	10,985	-	-	4,558	-	475,747
Contractual	17,000	12,250	507,675	-	-	744	-	6,475,292
Capital outlay	-	-	-	-	-	-	-	1,683,329
Other	-	-	-	866,673	220,945	-	-	1,087,618
Total expenditures	17,000	12,250	1,574,033	866,673	220,945	20,842	-	17,592,383
Excess (deficiency) of revenues over expenditures	1,296	(855)	(357,639)	279,707	10,565	3,360	-	6,334,396
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	484,739	-	-	-	-	1,638,739
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(8,274)
Total other financing sources (uses)	-	-	484,739	-	-	-	-	1,630,465
Net change in fund balances	1,296	(855)	127,100	279,707	10,565	3,360	-	7,964,861
FUND BALANCES (DEFICIT)								
Beginning of year	6,888	28,917	243,792	1,784,887	1,503	77,430	486	25,594,465
End of year	\$ 8,184	\$ 28,062	\$ 370,892	\$ 2,064,594	\$ 12,068	\$ 80,790	\$ 486	\$ 33,559,326

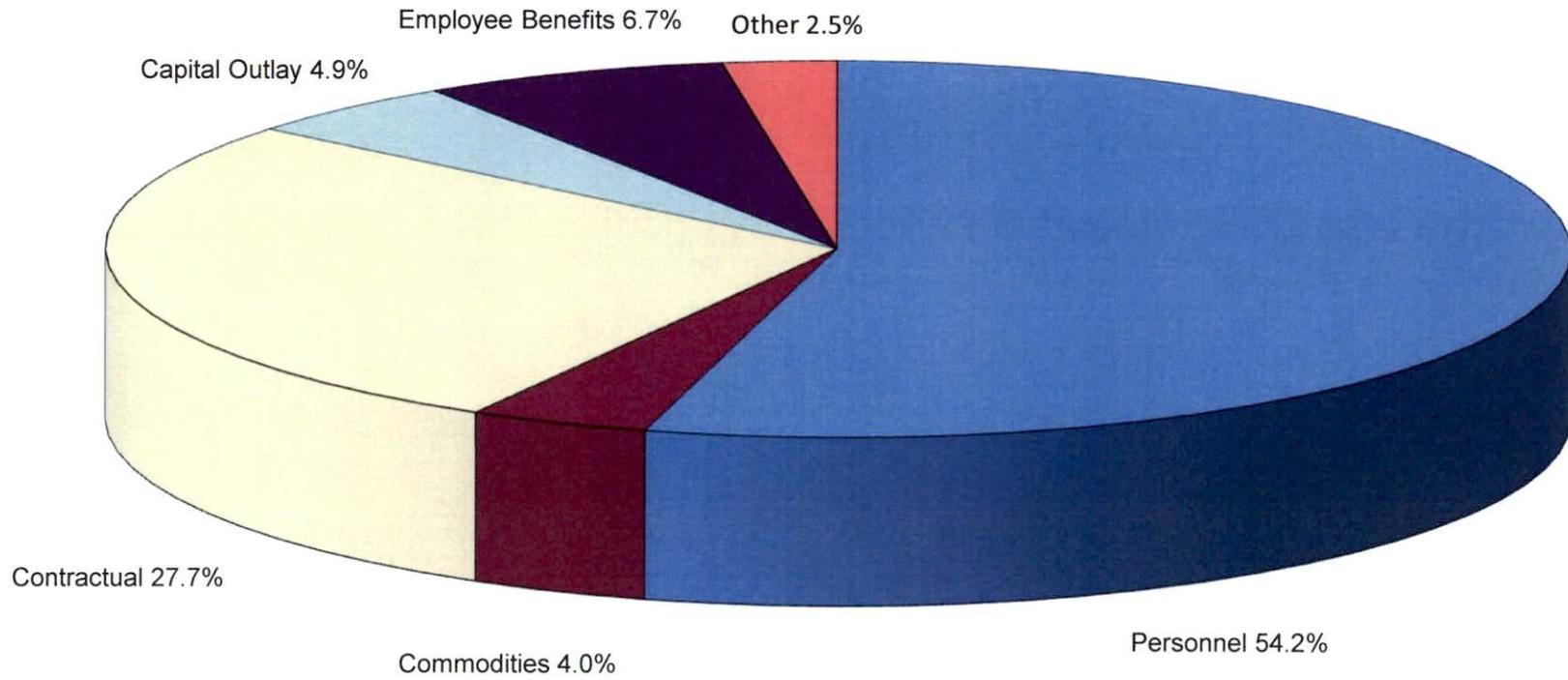
McLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
 ALL FUNDS
 Combined Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 For the Six Months Ended June 30, 2019

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	2019	2018	2019	2018	2019	2018	2019	2018
Revenues:								
Property taxes	\$ 6,913,663	\$ 6,768,668	\$ 12,106,618	\$ 11,932,099	\$ -	\$ -	\$ 19,020,281	\$ 18,700,767
Other	16,792,933	15,586,575	11,820,161	7,926,813	3,131,078	2,874,738	31,744,172	26,388,126
Total revenues	\$ 23,706,596	\$ 22,355,243	\$ 23,926,779	\$ 19,858,912	\$ 3,131,078	\$ 2,874,738	\$ 50,764,453	\$ 45,088,893
Expenditures:								
Personnel	\$ 13,004,182	\$ 12,703,076	\$ 7,870,397	\$ 7,216,505	\$ 2,511,476	\$ 2,468,486	\$ 23,386,055	\$ 22,388,067
Commodities	796,506	819,205	475,747	489,570	441,297	389,356	1,713,550	1,698,131
Contractual	4,382,586	4,087,942	6,475,292	4,891,347	1,101,748	1,045,070	11,959,626	10,024,359
Capital outlay	388,847	202,473	1,683,329	941,281	27,254	19,935	2,099,430	1,163,689
Employee benefits	2,911,590	2,541,931	-	-	-	-	2,911,590	2,541,931
Other	320	120	1,087,618	1,177,101	815	583	1,088,753	1,177,804
Total expenditures	\$ 21,484,031	\$ 20,354,747	\$ 17,592,383	\$ 14,715,804	\$ 4,082,590	\$ 3,923,430	\$ 43,159,004	\$ 38,993,981
Excess (deficiency) of revenues over expenditures	2,222,565	2,000,496	6,334,396	5,143,108	(951,512)	(1,048,692)	7,605,449	6,094,912
Other financing sources (uses) and adjustments:								
Transfers in	8,273	8,691	1,638,739	1,791,477	-	-	1,647,012	1,800,168
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	(1,719,528)	(1,628,812)	(8,274)	(171,356)	-	-	(1,727,802)	(1,800,168)
Total other financing sources	(1,711,255)	(1,620,121)	1,630,465	1,620,121	-	-	(80,790)	-
Net change in fund balance	\$ 511,310	\$ 380,375	\$ 7,964,861	\$ 6,763,229	\$ (951,512)	\$ (1,048,692)	\$ 7,524,659	\$ 6,094,912
Fund balance, beginning of year	26,705,160	23,351,724	25,594,465	23,344,557	5,388,632	6,636,230	57,688,257	53,332,511
Fund balance, end of period	27,216,470	23,732,099	33,559,326	30,107,786	4,437,120	5,587,538	65,212,916	59,427,423
Accounts payable at June 30,	(294,499)	(293,093)	(382,708)	(237,979)	(14,460)	(62,422)	(691,667)	(593,494)
Encumbrances at June 30,	(15,000)	(31,620)	(86,000)	(118)	(10,040)	-	(111,040)	(31,738)
Uncommitted cash balances at June 30,	26,906,971	23,407,386	33,090,618	29,869,689	4,412,620	5,525,116	64,410,209	58,802,191

McLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
GENERAL FUND EXPENDITURES BY DEPARTMENT
For the Six Months Ended June 30, 2019

	2nd QUARTER EXPENDITURES	YTD EXPENDITURES	ANNUAL APPROPRIATION	ENCUMBRANCES	APPROP LESS YTD EXP & ENCUMB	PERCENT USED
County Board	\$ 143,586	\$ 461,908	\$ 764,642	\$ -	\$ 302,734	60%
County Administrator	255,661	369,410	617,969	-	248,559	60%
County Auditor	45,318	84,416	174,021	-	89,605	49%
County Treasurer	135,713	247,673	581,649	-	333,976	43%
County Clerk	342,604	558,849	1,251,363	-	692,514	45%
Merit Board	4,782	5,269	16,204	-	10,935	33%
Circuit Clerk	593,223	1,050,538	2,261,450	-	1,210,912	46%
Circuit Court	242,760	478,632	1,008,741	-	530,109	47%
Jury Commission	28,073	55,894	120,037	-	64,143	47%
State's Attorney	685,062	1,270,554	2,719,978	-	1,449,424	47%
Public Defender	459,228	858,624	1,888,155	-	1,029,531	45%
Court Services	1,348,546	2,260,411	4,986,624	-	2,726,213	45%
County Sheriff	2,766,404	5,022,235	10,295,876	-	5,273,641	49%
Coroner	172,816	292,923	604,092	-	311,169	48%
Animal Control	174,382	326,443	641,349	-	314,906	51%
Department of Building and Zoning	122,191	170,271	276,793	-	106,522	62%
Department of Parks and Recreation	157,417	254,769	610,292	-	355,523	42%
Facilities Management	1,051,573	1,780,928	3,933,831	15,000	2,137,903	46%
Information Services Department	527,976	1,004,028	1,900,897	-	896,869	53%
City of Bloomington - Election	31,563	56,347	605,355	-	549,008	9%
Assessment Office	116,475	229,082	610,716	-	381,634	38%
GENERAL FUND TOTAL	\$ 9,405,353	\$ 16,839,204	\$ 35,870,034	\$ 15,000	\$ 19,015,830	47%
Tort Judgment	576,709	1,745,474	3,153,787	-	1,408,313	55%
Employee Benefits Fund	1,764,886	2,909,820	-	-	(2,909,820)	
Parks & Rec Special Revenue	440	1,430	-	-	(1,430)	
Shared Sales Tax	37,013	40,332	2,332,643	-	2,292,311	2%
GRAND TOTAL	\$ 11,784,401	\$ 21,536,260	\$ 41,356,464	\$ 15,000	\$ 19,805,204	52%

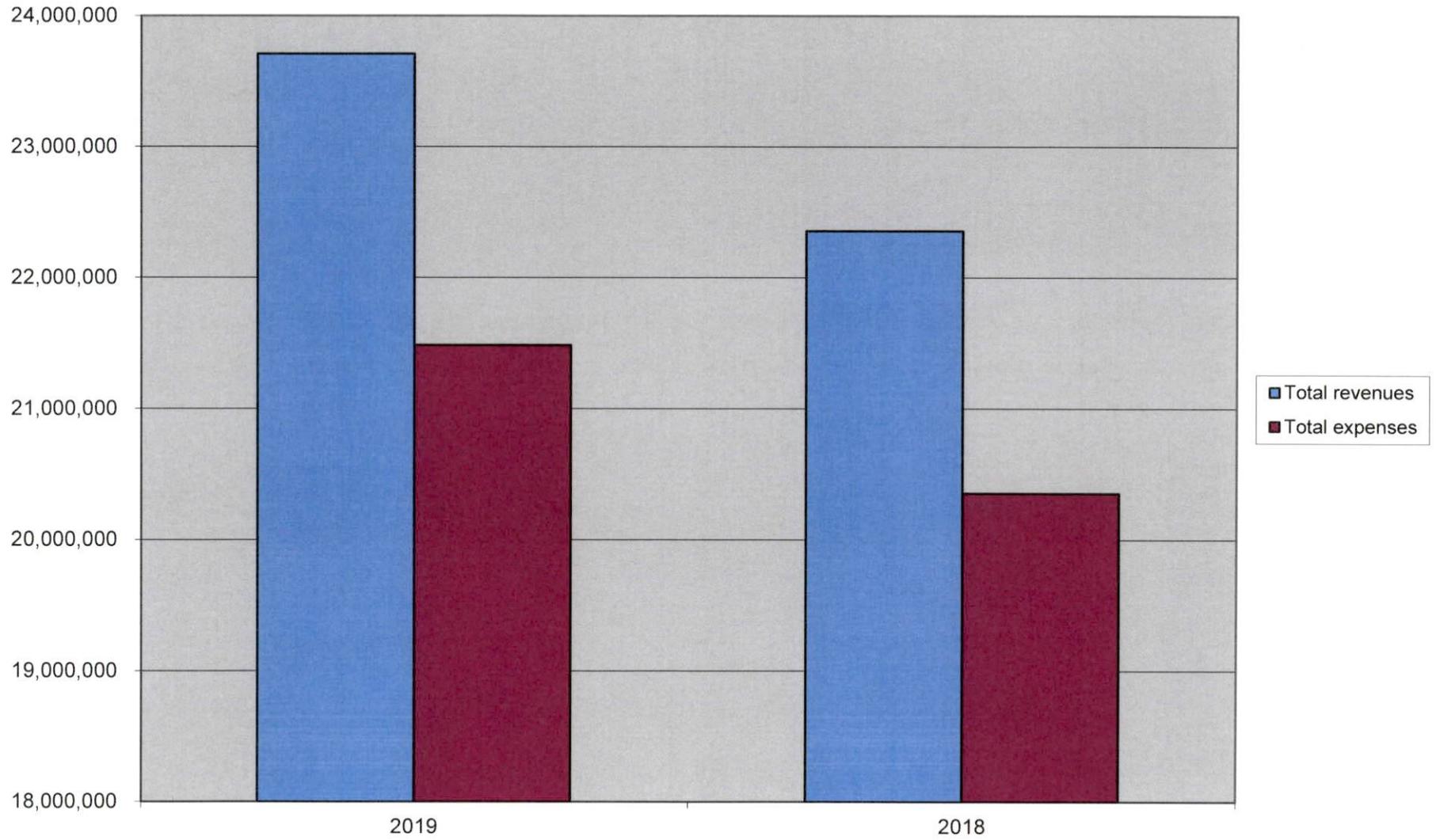
McLean County, Illinois 2019 Expenditures - All Funds



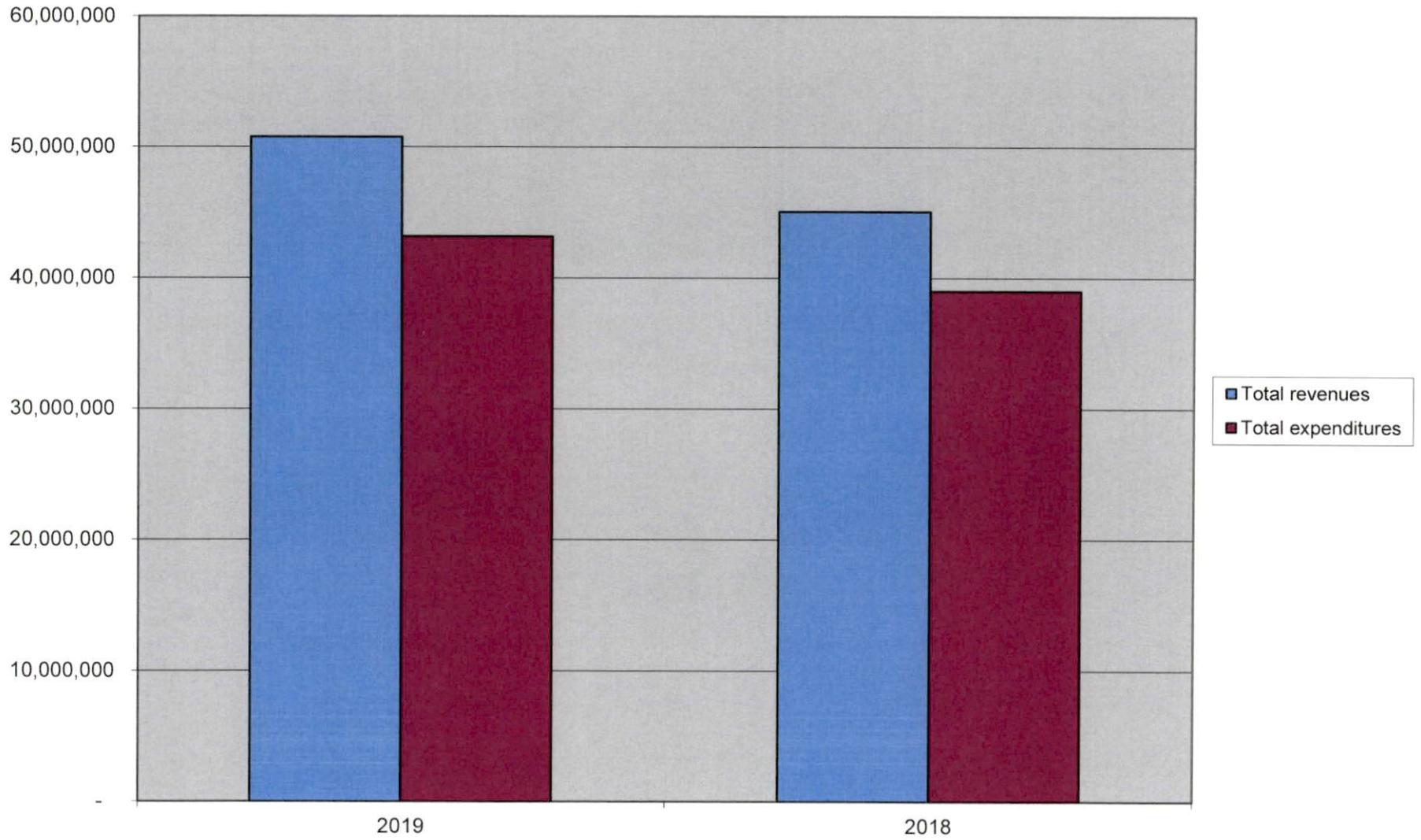
McLean County, Illinois
2017 Expenditures - All Funds

Personnel	23,386,055	54.2%
Commodities	1,713,550	4.0%
Contractual	11,959,626	27.7%
Capital Outlay	2,099,430	4.9%
Employee benefits	2,911,590	6.7%
Other	1,088,753	2.5%
Total expenditures	<u>43,159,004</u>	<u>100.0%</u>

McLean County, Illinois Revenues to Expenditures - General Fund



McLean County, Illinois Revenues to Expenditures - All Funds



	General Fund		All Funds	
	2019	2018	2019	2018
Total Revenues	23,706,596	22,355,243	50,764,453	45,088,893
Total Expenditures	21,484,031	20,354,747	43,159,004	38,993,981