

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, 2012

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:								
Property taxes	\$ 11,601,523	\$ -	\$ 21,594,735	\$ -	\$ -	\$ -	\$ 33,196,258	\$ -
Other	22,844,699	6,830,294	13,742,018	3,402,628	6,526,173	1,776,928	43,112,890	12,009,850
Total revenues	\$ 34,446,222	\$ 6,830,294	\$ 35,336,753	\$ 3,402,628	\$ 6,526,173	\$ 1,776,928	\$ 76,309,148	\$ 12,009,850
Expenditures:								
Personnel	\$ 23,992,770	\$ 5,295,192	\$ 15,965,873	\$ 3,518,966	\$ 5,205,361	\$ 1,155,284	\$ 45,164,004	\$ 9,969,442
Commodities	1,868,747	283,822	1,150,962	160,743	797,015	187,113	3,816,724	631,678
Contractual	8,090,628	1,951,852	18,586,653	1,491,779	1,098,864	122,780	27,776,145	3,566,411
Capital outlay	754,426	130,239	7,221,993	118,079	185,789	43,903	8,162,208	292,221
Employee benefits	-	1,839,082	-	-	-	-	-	1,839,082
Other	-	2	163,750	113,326	-	-	163,750	113,328
Total expenditures	\$ 34,706,571	\$ 9,500,189	\$ 43,089,231	\$ 5,402,893	\$ 7,287,029	\$ 1,509,080	\$ 85,082,831	\$ 16,412,162
Excess (deficiency) of revenues over expenditures	(260,349)	(2,669,895)	(7,752,478)	(2,000,265)	(760,856)	267,848	(8,773,683)	(4,402,312)
Other financing sources (uses) and adjustments:								
Transfers in	695,822	5,192	942,380	369,084	760,856	-	2,399,058	374,276
Transfers out	(882,458)	(242,707)	(1,446,796)	(47,666)	-	(2,067)	(2,329,254)	(292,440)
Total other financing sources	(186,636)	(237,515)	(504,416)	321,418	760,856	(2,067)	69,804	81,836
Net change in fund balance	(446,985)	\$ (2,907,410)	(8,256,894)	\$ (1,678,847)	-	\$ 265,781	(8,703,879)	\$ (4,320,476)
Fund balance, beginning of year (unaudited)		12,177,585		18,360,395		10,145,461		40,583,441
Fund balance, end of period		9,270,175		16,681,548		10,411,242		36,362,965
Accounts payable at March 31,		(180,907)		(581,754)		(41,088)		(803,749)
Encumbrances at March 31,		(446,288)		(8,422,029)		-		(8,868,317)
Uncommitted cash balances at March 31,		8,642,980		7,677,765		10,370,154		26,690,899

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, 2012

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	111,812	111,689	74,856	185,825	56,083	-	28	570,328	29,213
Total revenues	111,812	111,689	74,856	185,825	56,083	-	28	570,328	29,213
EXPENDITURES									
Personnel	38,021	95,613	26,245	170,003	24,337	-	40,591	551,496	278,148
Commodities	6,898	4,263	3,650	3,647	3,593	-	401	17,192	82,870
Contractual	58,619	5,845	8,418	12,943	12,236	167,262	21,039	354,168	209,094
Capital outlay	-	-	-	-	-	-	-	28,525	81,257
Other	-	-	-	-	-	-	-	-	-
Total expenditures	103,538	105,721	38,313	186,593	40,166	167,262	62,031	951,381	651,369
Excess (deficiency) of revenues over expenditures	8,274	5,968	36,543	(768)	15,917	(167,262)	(62,003)	(381,053)	(622,156)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	39,878	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-
Transfers out	(262)	(955)	(284)	(979)	(287)	-	(430)	(44,469)	-
Total other financing sources (uses)	(262)	(955)	(284)	(38,899)	(287)	-	(430)	(44,469)	-
Net change in fund balances	8,012	5,013	36,259	38,131	15,630	(167,262)	(62,433)	(425,522)	(622,156)
FUND BALANCES (DEFICIT)									
Beginning of year	239,677	169,373	23,627	863,063	73,211	103,816	328,254	2,167,814	2,165,248
End of year	\$ 247,689	\$ 174,386	\$ 59,886	\$ 901,194	\$ 88,841	\$ (63,446)	\$ 265,821	\$ 1,742,292	\$ 1,543,092

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, 2012

	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	Recorder Document Storage	Circuit Clerk Oper & Admin
REVENUES											
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	203,914	-	538,571	46,168	-	14,798	-	-	-	32,004	4,124
Total revenues	203,914	-	538,571	46,168	-	14,798	-	-	-	32,004	4,124
EXPENDITURES											
Personnel	23,018	-	192,442	112,363	444,167	808,068	-	-	24,096	-	-
Commodities	-	-	-	2,261	-	-	-	-	1,159	-	-
Contractual	22,200	13,297	185,125	11,336	-	-	-	-	7,910	5,618	1,251
Capital outlay	6,551	-	-	-	-	-	-	-	263	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	51,769	13,297	377,567	125,960	444,167	808,068	-	-	33,428	5,618	1,251
Excess (deficiency) of revenues over expenditures	152,145	(13,297)	161,004	(79,792)	(444,167)	(793,270)	-	-	(33,428)	26,386	2,873
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	152,145	(13,297)	161,004	(79,792)	(444,167)	(793,270)	-	-	(33,428)	26,386	2,873
FUND BALANCES (DEFICIT)											
Beginning of year	2,739,254	842,094	3,315,795	63,717	501,509	248,160	-	84	102,605	129,690	97,396
End of year	\$ 2,891,399	\$ 828,797	\$ 3,476,799	\$ (16,075)	\$ 57,342	\$ (545,110)	\$ -	\$ 84	\$ 69,177	\$ 156,076	\$ 100,269

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, 2012

	Circuit Clerk Automation	Court Security	Court Document Storage	Maintenance and Child Support Collection	Probation Services	Evergreen Lake Lease	SCAAP - Justice Benefits	Federal Asset Forfeiture	Asset Forfeiture	D.A.R.E. Program
REVENUES										
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	26,545	57,303	26,373	30,282	54,109	-	-	41	26,786	2,773
Total revenues	26,545	57,303	26,373	30,282	54,109	-	-	41	26,786	2,773
EXPENDITURES										
Personnel	-	80,455	29,513	15,757	-	-	-	-	-	-
Commodities	-	90	10,476	82	2,462	-	-	-	2,394	874
Contractual	1,879	450	1,923	-	6,530	-	-	904	14,467	-
Capital outlay	-	-	-	-	-	-	-	-	1,483	-
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,879	80,995	41,912	15,839	8,992	-	-	904	18,344	874
Excess (deficiency) of revenues over expenditures	24,666	(23,692)	(15,539)	14,443	45,117	-	-	(863)	8,442	1,899
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	24,666	(23,692)	(15,539)	14,443	45,117	-	-	(863)	8,442	1,899
FUND BALANCES (DEFICIT)										
Beginning of year	204,250	(32,220)	393,214	232,788	129,295	38,894	10,510	111,213	220,564	3,213
End of year	\$ 228,916	\$ (55,912)	\$ 377,675	\$ 247,231	\$ 174,412	\$ 38,894	\$ 10,510	\$ 110,350	\$ 229,006	\$ 5,112

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, 2012

	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	-	92,249	18,352	64,490	-	-	3,440	-	39,585	-
Total revenues	-	92,249	18,352	64,490	-	-	3,440	-	39,585	-
EXPENDITURES										
Personnel	-	59,731	-	40,666	-	-	5,168	-	-	-
Commodities	-	914	-	-	-	-	-	-	-	-
Contractual	-	14,605	49,087	24,225	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	42,638	-
Other	-	75,250	49,087	64,891	-	-	5,168	-	42,638	-
Total expenditures	-	16,999	(30,735)	(401)	-	-	(1,728)	-	(3,053)	-
Excess (deficiency) of revenues over expenditures	-	16,999	(30,735)	(401)	-	-	(1,728)	-	(3,053)	-
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	-	16,999	(30,735)	(401)	-	-	(1,728)	-	(3,053)	-
FUND BALANCES (DEFICIT)										
Beginning of year	11,699	6,846	163,404	16,792	164,771	(289,174)	7,337	124,408	27,436	34,102
End of year	\$ 11,699	\$ 23,845	\$ 132,669	\$ 16,391	\$ 164,771	\$ (289,174)	\$ 5,609	\$ 124,408	\$ 24,383	\$ 34,102

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, 2012

	Neutral	Children's	Electronic	Metro	Township	Law	Capital	Total
	Custody	Waiting	Citation	McLean County	Motor	Library	Improvement	Nonmajor
	Exchange	Room	Fund-	Centralized	Fuel Tax	Program	Fund	Governmental
	Site		Circuit	Communications				Funds
			Clerk	Center				
REVENUES								
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	8,328	5,226	10,269	481,574	464,721	62	10,707	3,402,628
Total revenues	8,328	5,226	10,269	481,574	464,721	62	10,707	3,402,628
EXPENDITURES								
Personnel	-	-	-	457,742	-	-	1,326	3,518,966
Commodities	-	-	-	4,360	-	-	13,157	160,743
Contractual	16,668	11,000	-	253,605	-	-	75	1,491,779
Capital outlay	-	-	-	-	-	-	-	118,079
Other	-	-	-	-	28,286	42,402	-	113,326
Total expenditures	16,668	11,000	-	715,707	28,286	42,402	14,558	5,402,893
Excess (deficiency) of revenues over expenditures	(8,340)	(5,774)	10,269	(234,133)	436,435	(42,340)	(3,851)	(2,000,265)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	329,206	-	-	-	369,084
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(47,666)
Total other financing sources (uses)	-	-	-	329,206	-	-	-	321,418
Net change in fund balances	(8,340)	(5,774)	10,269	95,073	436,435	(42,340)	(3,851)	(1,678,847)
FUND BALANCES (DEFICIT)								
Beginning of year	10,535	43,688	53,571	143,248	2,420,036	(67,396)	2,498	18,360,395
End of year	\$ 2,195	\$ 37,914	\$ 63,840	\$ 238,321	\$ 2,856,471	\$ (109,736)	\$ (1,353)	\$ 16,681,548

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, 2012

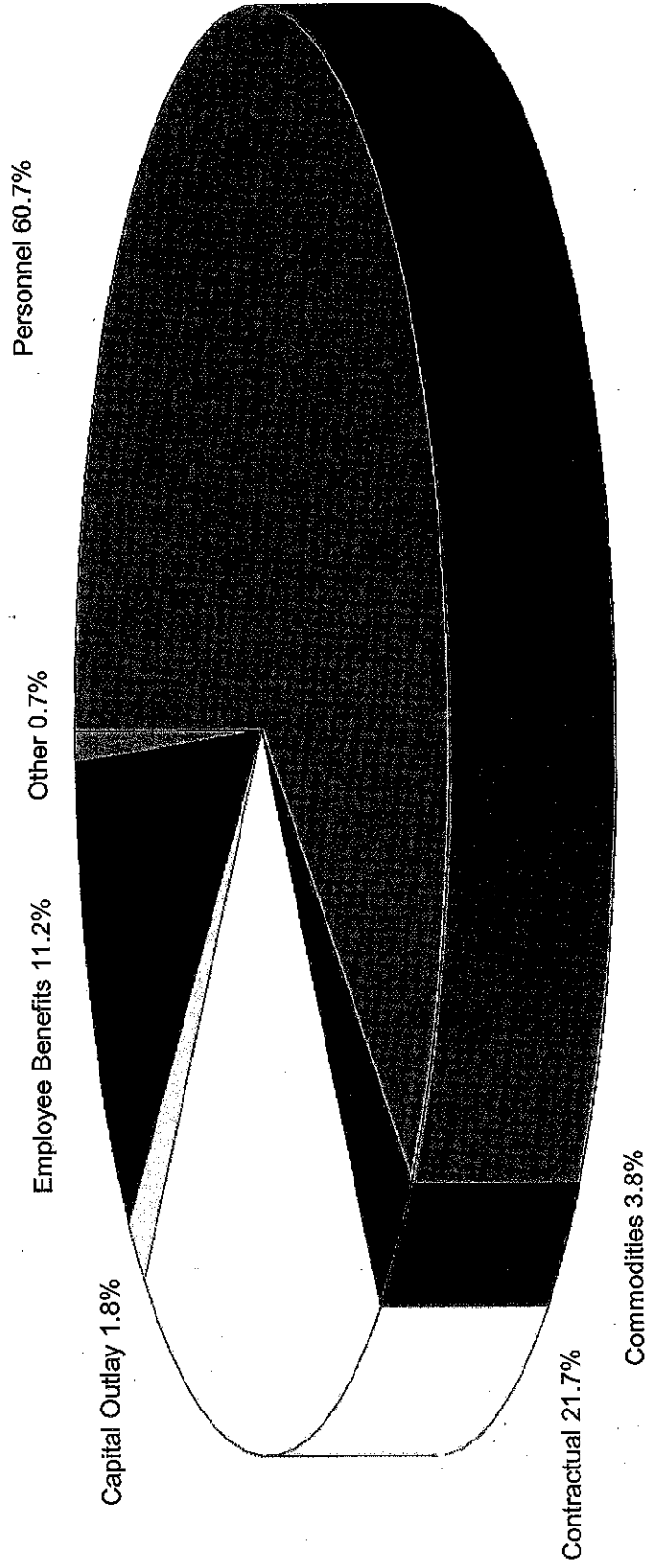
	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	2012	2011	2012	2011	2012	2011	2012	2011
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	6,830,294	6,526,453	3,402,628	3,602,404	1,776,928	1,525,218	12,009,850	11,654,075
Total revenues	\$ 6,830,294	\$ 6,526,453	\$ 3,402,628	\$ 3,602,404	\$ 1,776,928	\$ 1,525,218	\$ 12,009,850	\$ 11,654,075
Expenditures:								
Personnel	\$ 5,295,192	\$ 5,160,371	\$ 3,518,966	\$ 3,338,560	\$ 1,155,284	\$ 1,070,301	\$ 9,969,442	\$ 9,569,232
Commodities	283,822	303,457	160,743	477,039	187,113	162,588	631,678	943,084
Contractual	1,951,852	2,393,808	1,491,779	1,709,241	122,780	283,591	3,566,411	4,386,640
Capital outlay	130,239	170,177	118,079	166,863	43,903	37,379	292,221	374,419
Employee benefits	1,839,082	1,638,020	-	-	-	-	1,839,082	1,638,020
Other	2	12	113,326	104,643	-	-	113,328	104,655
Total expenditures	\$ 9,500,189	\$ 9,665,845	\$ 5,402,893	\$ 5,796,346	\$ 1,509,080	\$ 1,553,859	\$ 16,412,162	\$ 17,016,050
Excess (deficiency) of revenues over expenditures	(2,669,895)	(3,139,392)	(2,000,265)	(2,193,942)	267,848	(28,641)	(4,402,312)	(5,361,975)
Other financing sources (uses) and adjustments:								
Transfers in	5,192	359,570	369,084	212,252	-	-	374,276	571,822
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	(242,707)	(169,963)	(47,666)	(401,859)	(2,067)	-	(292,440)	(571,822)
Total other financing sources	(237,515)	189,607	321,418	(189,607)	(2,067)	-	81,836	-
Net change in fund balance	\$ (2,907,410)	\$ (2,949,785)	\$ (1,678,847)	\$ (2,383,549)	\$ 265,781	\$ (28,641)	\$ (4,320,476)	\$ (5,361,975)
Fund balance, beginning of year	12,177,585	10,323,826	18,360,395	18,833,249	10,145,461	8,651,530	40,683,441	37,808,605
Fund balance, end of period	9,270,175	7,374,041	16,681,548	16,449,700	10,411,242	8,622,889	36,362,965	32,446,630
Accounts payable at March 31,	(180,907)	(129,500)	(581,754)	(444,780)	(41,088)	(38,033)	(803,749)	(612,313)
Encumbrances at March 31,	(446,288)	(58,305)	(8,422,029)	(9,779,413)	-	-	(8,868,317)	(9,837,718)
Uncommitted cash balances at March 31,	8,642,980	7,186,236	7,677,765	6,225,507	10,370,154	8,584,856	26,690,899	21,996,599

McLEAN COUNTY, ILLINOIS
AUDITOR'S QUARTERLY REPORT
GENERAL FUND EXPENDITURES BY DEPARTMENT

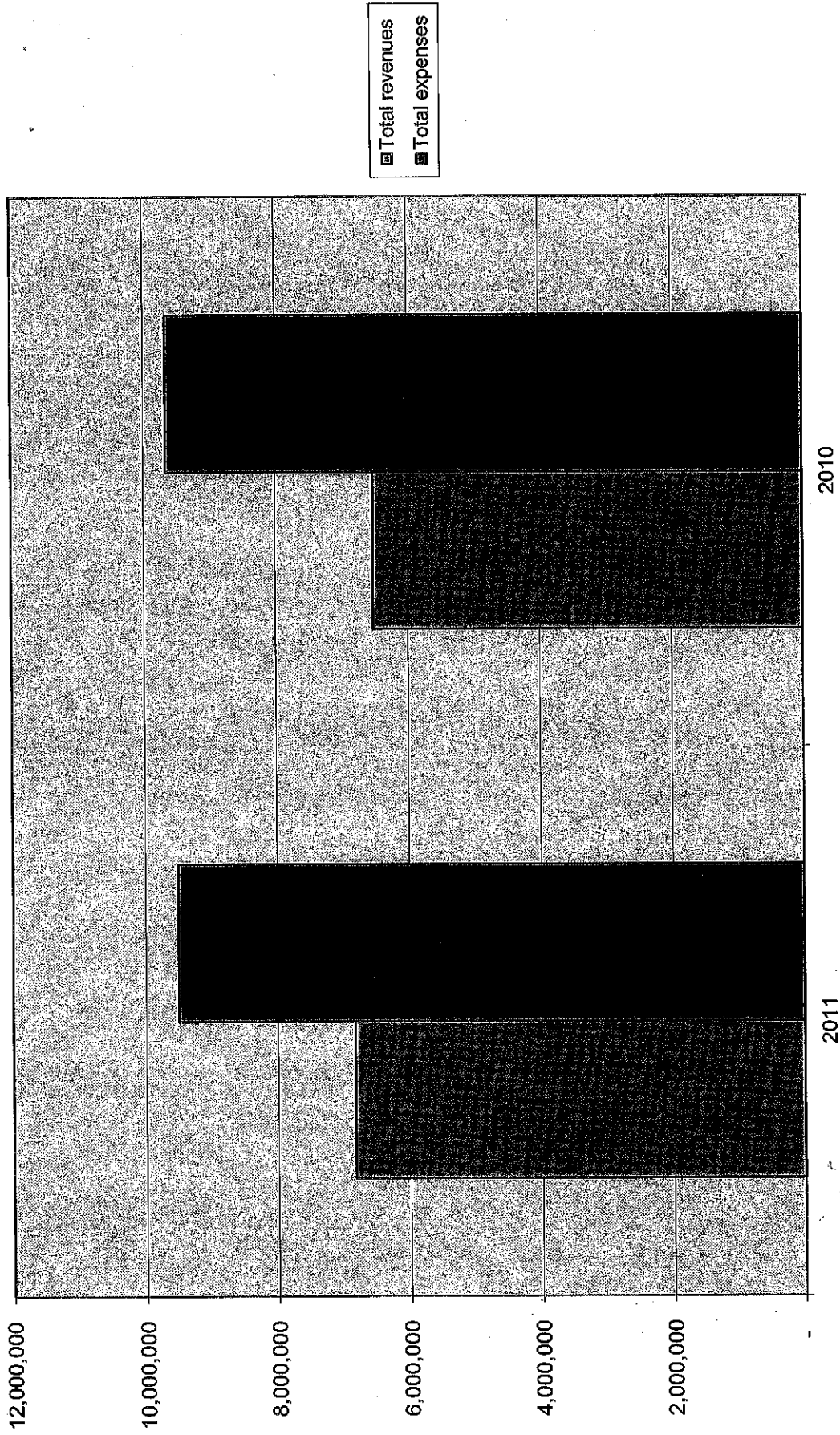
For the Three Months Ended March 31, 2012

	1st QUARTER	YTD	ANNUAL	ENCUMBRANCES YTD	APPROPRIATION	YTD EXP & ENCUMB	PERCENT USED
	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	PERCENT USED
County Board	\$ 698,843	\$ 698,843	\$ 1,661,335	\$ -	\$ 962,492	42%	
County Administrator	74,371	74,371	482,931	-	408,560	15%	
County Auditor	66,684	66,684	306,900	-	240,216	22%	
County Treasurer	74,955	74,955	366,841	-	291,886	20%	
County Clerk	260,891	260,891	874,739	-	613,848	30%	
Recorder of Deeds	67,696	67,696	319,343	-	251,647	21%	
Merit Board	34	34	16,490	-	16,456	0%	
Circuit Clerk	495,667	495,667	2,248,497	-	1,752,830	22%	
Circuit Court	208,474	208,474	929,614	-	721,140	22%	
Jury Commission	31,170	31,170	111,851	-	80,681	28%	
State's Attorney	531,948	531,948	2,465,237	-	1,933,289	22%	
Public Defender	411,669	411,669	1,695,476	-	1,283,807	24%	
Court Services	846,774	846,774	4,525,796	-	3,679,022	19%	
County Sheriff	1,877,204	1,877,204	8,700,335	-	6,823,131	22%	
Coroner	116,081	116,081	508,323	-	392,242	23%	
Department of Building and Zoning	56,394	56,394	291,674	-	235,280	19%	
Department of Parks and Recreation	89,566	89,566	532,560	-	442,994	17%	
Facilities Management	933,588	933,588	3,923,820	-	2,990,232	24%	
Information Services Department	473,277	473,277	1,604,475	-	1,131,198	29%	
Emergency Management Agency	35,391	35,391	153,967	-	118,576	23%	
City of Bloomington - Election	26,121	26,121	587,756	-	561,635	4%	
Assessment Office	106,392	106,392	536,940	-	430,548	20%	
GENERAL FUND TOTAL	\$ 7,483,190	\$ 7,483,190	\$ 32,844,900	\$ -	\$ 25,361,710	23%	
Tort Judgment	407,716	407,716	2,663,294	-	2,255,578	15%	
Employee Benefits Fund	1,839,082	1,839,082	-	-	(1,839,082)		
Fairview Building Fund	12,911	12,911	80,835	-	67,924	16%	
Vending Machine Account	-	-	-	-	-		
Bad Check Diversion Fund	-	-	-	-	-		
Parks & Rec Special Revenue	-	-	-	-	-		
GRAND TOTAL	\$ 9,742,899	\$ 9,742,899	\$ 35,589,029	\$ -	\$ 25,846,130	27%	

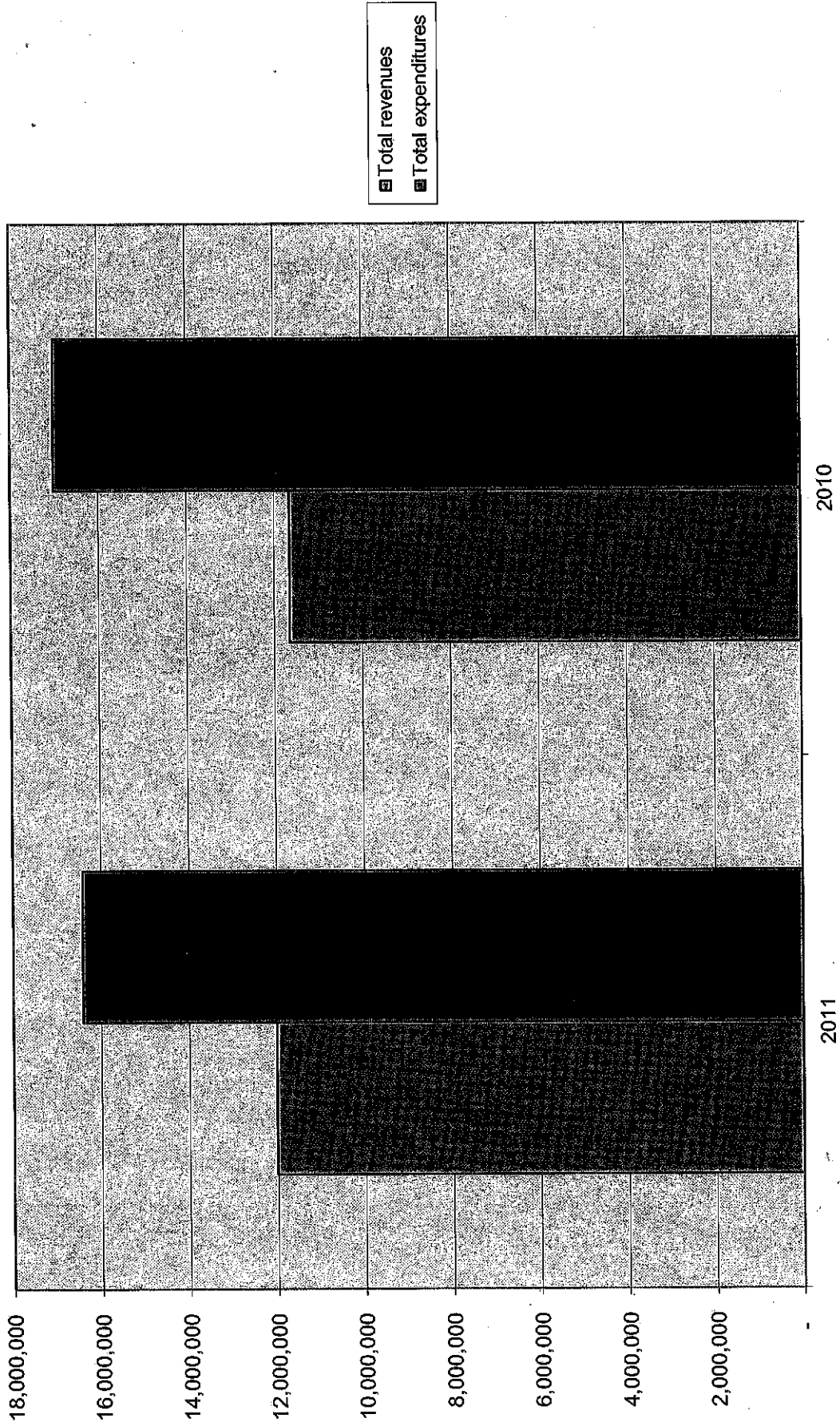
McLean County, Illinois 2012 Expenditures - All Funds



McLean County, Illinois Revenues to Expenditures - General Fund



McLean County, Illinois Revenues to Expenditures - All Funds



	General Fund		All Funds	
	2011	2010	2011	2010
Total Revenues	6,830,294	6,526,453	12,009,850	11,654,075
Total Expenditures	9,500,189	9,665,845	16,412,162	17,016,050

For the Nine Months Ended September 30, 2011

McLean County, Illinois
2012 Expenditures - All Funds

Personnel	9,969,442	60.7%
Commodities	631,678	3.8%
Contractual	3,566,411	21.7%
Capital Outlay	292,221	1.8%
Employee benefits	1,839,082	11.2%
Other	113,328	0.7%
Total expenditures	<u>16,412,162</u>	<u>100.0%</u>