

**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, 2012

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Revenues:</b>								
Property taxes	\$ 11,601,523	\$ 5,894,118	\$ 21,594,735	\$ 10,990,940	\$ -	\$ -	\$ 33,196,258	\$ 16,885,058
Other	22,844,699	14,692,830	13,742,018	6,748,411	6,526,173	3,816,346	43,112,890	25,257,587
Total revenues	\$ 34,446,222	\$ 20,586,948	\$ 35,336,753	\$ 17,739,351	\$ 6,526,173	\$ 3,816,346	\$ 76,309,148	\$ 42,142,645
<b>Expenditures:</b>								
Personnel	\$ 23,992,770	\$ 11,388,502	\$ 15,965,873	\$ 7,297,876	\$ 5,205,361	\$ 2,560,660	\$ 45,164,004	\$ 21,247,038
Commodities	1,868,747	714,896	1,150,962	379,524	797,015	429,138	3,816,724	1,523,558
Contractual	8,090,628	4,910,800	18,586,653	4,298,883	1,098,864	586,823	27,776,145	9,796,506
Capital outlay	754,426	575,596	7,221,993	1,647,046	185,789	94,362	8,162,208	2,317,004
Employee benefits	-	3,200,298	-	-	-	-	-	3,200,298
Other	-	221	163,750	1,577,278	-	-	163,750	1,577,499
Total expenditures	\$ 34,706,571	\$ 20,790,313	\$ 43,089,231	\$ 15,200,607	\$ 7,287,029	\$ 3,670,983	\$ 85,082,831	\$ 39,661,903
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(260,349)</b>	<b>(203,365)</b>	<b>(7,752,478)</b>	<b>2,538,744</b>	<b>(760,856)</b>	<b>145,363</b>	<b>(8,773,683)</b>	<b>2,480,742</b>
<b>Other financing sources (uses) and adjustments:</b>								
Transfers in	695,822	19,679	942,380	793,419	760,856	-	2,399,058	813,098
Transfers out	(882,458)	(426,534)	(1,446,796)	(214,096)	-	(2,067)	(2,329,254)	(642,697)
Total other financing sources	(186,636)	(406,855)	(504,416)	579,323	760,856	(2,067)	69,804	170,401
Net change in fund balance	(446,985)	(610,220)	(8,256,894)	3,118,067	-	143,296	(8,703,879)	2,651,143
Fund balance, beginning of year		12,177,590		18,360,395		10,145,462		40,683,447
Fund balance, end of period		11,567,370		21,478,462		10,288,758		43,334,590
Accounts payable at June 30,		(908,970)		(1,425,656)		(51,094)		(2,385,720)
Encumbrances at June 30,		(104,782)		(108,418)		-		(213,200)
Uncommitted cash balances at June 30,		10,553,618		19,944,388		10,237,664		40,735,670



**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, 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
<b>REVENUES</b>											
General property taxes	\$ 763,390	\$ 655,140	\$ -	\$ 70,444	\$ 1,268,811	\$ 2,133,799	\$ 273,825	\$ 33,736	\$ 86,114	\$ -	\$ -
Miscellaneous	268,912	-	1,056,769	125,279	-	49,298	-	-	-	64,336	10,539
Total revenues	<u>1,032,302</u>	<u>655,140</u>	<u>1,056,769</u>	<u>195,723</u>	<u>1,268,811</u>	<u>2,183,097</u>	<u>273,825</u>	<u>33,736</u>	<u>86,114</u>	<u>64,336</u>	<u>10,539</u>
<b>EXPENDITURES</b>											
Personnel	109,913	-	372,329	237,274	940,243	1,525,513	-	-	51,283	-	-
Commodities	-	-	-	4,030	-	-	-	-	2,238	-	-
Contractual	146,258	13,297	940,248	24,412	-	-	215,200	26,486	17,347	16,606	3,143
Capital outlay	626,500	-	-	-	-	-	-	-	532	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>882,671</u>	<u>13,297</u>	<u>1,312,577</u>	<u>265,716</u>	<u>940,243</u>	<u>1,525,513</u>	<u>215,200</u>	<u>26,486</u>	<u>71,400</u>	<u>16,606</u>	<u>3,143</u>
Excess (deficiency) of revenues over expenditures	149,631	641,843	(255,808)	(69,993)	328,568	657,584	58,625	7,250	14,714	47,730	7,396
<b>OTHER FINANCING SOURCES (USES)</b>											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	149,631	641,843	(255,808)	(69,993)	328,568	657,584	58,625	7,250	14,714	47,730	7,396
<b>FUND BALANCES (DEFICIT)</b>											
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	<u>\$ 2,888,885</u>	<u>\$ 1,483,937</u>	<u>\$ 3,059,987</u>	<u>\$ (6,276)</u>	<u>\$ 830,077</u>	<u>\$ 905,744</u>	<u>\$ 58,625</u>	<u>\$ 7,334</u>	<u>\$ 117,319</u>	<u>\$ 177,420</u>	<u>\$104,792</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, 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
<b>REVENUES</b>										
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	65,505	141,179	64,940	39,682	119,166	-	-	32,509	77,285	3,249
Total revenues	65,505	141,179	64,940	39,682	119,166	-	-	32,509	77,285	3,249
<b>EXPENDITURES</b>										
Personnel	-	182,495	62,398	33,481	-	-	-	-	-	-
Commodities	-	290	10,644	1,576	3,092	826	-	-	10,974	2,262
Contractual	6,993	1,530	13,208	-	11,297	-	8,224	904	17,019	-
Capital outlay	-	-	4,831	-	17,270	-	-	43,980	1,483	-
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	6,993	184,315	91,081	35,057	31,659	826	8,224	44,884	29,476	2,262
Excess (deficiency) of revenues over expenditures	58,512	(43,136)	(26,141)	4,625	87,507	(826)	(8,224)	(12,375)	47,809	987
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	58,512	(43,136)	(26,141)	4,625	87,507	(826)	(8,224)	(12,375)	47,809	987
<b>FUND BALANCES (DEFICIT)</b>										
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	262,762	(75,356)	367,073	237,413	216,802	38,068	2,286	98,838	268,373	4,200

**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, 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	\$ -	\$ -	\$ -	\$ -	\$ 1,076,119	\$ 1,233,774	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	149,060	51,316	121,973	-	-	9,240	-	79,502	-
Total revenues	-	149,060	51,316	121,973	1,076,119	1,233,774	9,240	-	79,502	-
EXPENDITURES										
Personnel	-	126,210	-	100,618	-	-	10,747	-	-	-
Commodities	-	5,631	-	-	-	-	-	-	-	-
Contractual	-	29,002	73,739	49,102	-	-	-	-	-	-
Capital outlay	-	1,214	-	-	-	-	-	-	83,043	-
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	162,057	73,739	149,720	-	-	10,747	-	83,043	-
Excess (deficiency) of revenues over expenditures	-	(12,997)	(22,423)	(27,747)	1,076,119	1,233,774	(1,507)	-	(3,541)	-

**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	-	(12,997)	(22,423)	(27,747)	1,076,119	1,233,774	(1,507)	-	(3,541)	-

**FUND BALANCES (DEFICIT)**

Beginning of year	11,699	6,846	163,404	16,792	1,64,771	(289,174)	7,337	124,408	27,436	34,102
End of year	\$ 11,699	\$ (6,151)	\$ 140,981	\$ (10,955)	\$ 1,240,890	\$ 944,600	\$ 5,830	\$ 124,408	\$ 23,895	\$ 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 Six Months Ended June 30, 2012

	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
<b>REVENUES</b>									
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,990,940
Miscellaneous	20,648	12,936	26,052	875,164	923,553	104	26,488	-	6,748,411
Total revenues	20,648	12,936	26,052	875,164	923,553	104	26,488	-	17,739,351
<b>EXPENDITURES</b>									
Personnel	-	-	-	983,339	-	-	5,476	-	7,297,876
Commodities	-	-	-	10,942	-	-	31,255	-	379,524
Contractual	29,169	19,250	-	396,103	-	-	758	-	4,298,883
Capital outlay	-	-	-	-	-	-	-	-	1,647,046
Other	-	-	-	-	1,451,833	42,402	-	-	1,577,278
Total expenditures	29,169	19,250	-	1,390,384	1,451,833	42,402	37,489	-	15,200,607
Excess (deficiency) of revenues over expenditures	(8,521)	(6,314)	26,052	(515,220)	(528,280)	(42,298)	(11,001)	-	2,538,744
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers in	-	-	-	597,736	-	-	-	-	793,419
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(214,096)
Total other financing sources (uses)	-	-	-	597,736	-	-	-	-	579,323
Net change in fund balances	(8,521)	(6,314)	26,052	82,516	(528,280)	(42,298)	(11,001)	-	3,118,067
<b>FUND BALANCES (DEFICIT)</b>									
Beginning of year	10,535	43,688	53,571	143,248	2,420,036	(67,396)	2,498	486	18,360,395
End of year	\$ 2,014	\$ 37,374	\$ 79,623	\$ 225,764	\$ 1,891,756	\$ (109,694)	\$ (8,503)	\$ 486	\$ 21,478,462

**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, 2012

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	2012	2011	2012	2011	2012	2011	2012	2011
<b>Revenues:</b>								
Property taxes	\$ 5,894,118	\$ 5,859,949	\$ 10,990,940	\$ 10,745,176	\$ -	\$ -	\$ 16,885,058	\$ 16,605,125
Other	14,692,830	13,684,717	6,748,411	7,896,179	3,816,346	3,244,675	25,257,587	24,825,571
<b>Total revenues</b>	<b>\$ 20,586,948</b>	<b>\$ 19,544,666</b>	<b>\$ 17,739,351</b>	<b>\$ 18,641,355</b>	<b>\$ 3,816,346</b>	<b>\$ 3,244,675</b>	<b>\$ 42,142,645</b>	<b>\$ 41,430,696</b>
<b>Expenditures:</b>								
Personnel	\$ 11,388,502	\$ 10,653,707	\$ 7,297,876	\$ 6,905,246	\$ 2,560,660	\$ 2,228,747	\$ 21,247,038	\$ 19,787,700
Commodities	714,896	712,431	379,524	428,657	429,138	384,724	1,523,558	1,525,812
Contractual	4,910,800	4,685,496	4,298,883	5,519,324	586,823	482,284	9,796,506	10,687,104
Capital outlay	575,596	322,129	1,647,046	946,461	94,362	54,645	2,317,004	1,323,235
Employee benefits	3,200,298	2,861,670	-	-	-	-	3,200,298	2,861,670
Other	221	82	1,577,278	670,631	-	-	1,577,499	670,713
<b>Total expenditures</b>	<b>\$ 20,790,313</b>	<b>\$ 19,235,515</b>	<b>\$ 15,200,607</b>	<b>\$ 14,470,319</b>	<b>\$ 3,670,983</b>	<b>\$ 3,150,400</b>	<b>\$ 39,661,903</b>	<b>\$ 36,856,234</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(203,365)</b>	<b>309,151</b>	<b>2,538,744</b>	<b>4,171,036</b>	<b>145,363</b>	<b>94,275</b>	<b>2,480,742</b>	<b>4,574,462</b>
<b>Other financing sources (uses) and adjustments:</b>								
Transfers in	19,679	359,570	793,419	607,692	-	-	813,098	967,262
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	(426,534)	(396,581)	(214,096)	(570,681)	(2,067)	-	(642,697)	(967,262)
<b>Total other financing sources</b>	<b>(406,855)</b>	<b>(37,011)</b>	<b>579,323</b>	<b>37,011</b>	<b>(2,067)</b>	<b>-</b>	<b>170,401</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ (610,220)</b>	<b>\$ 272,140</b>	<b>\$ 3,118,067</b>	<b>\$ 4,208,047</b>	<b>\$ 143,296</b>	<b>\$ 94,275</b>	<b>\$ 2,651,143</b>	<b>\$ 4,574,462</b>
<b>Fund balance, beginning of year</b>	<b>12,177,590</b>	<b>10,323,826</b>	<b>18,360,395</b>	<b>18,833,249</b>	<b>10,145,462</b>	<b>8,651,530</b>	<b>40,683,447</b>	<b>37,808,605</b>
<b>Fund balance, end of period</b>	<b>11,567,370</b>	<b>10,595,966</b>	<b>21,478,462</b>	<b>23,041,296</b>	<b>10,288,758</b>	<b>8,745,805</b>	<b>43,334,590</b>	<b>42,383,067</b>
<b>Accounts payable at June 30,</b>	<b>(908,970)</b>	<b>(943,685)</b>	<b>(1,425,656)</b>	<b>(459,505)</b>	<b>(51,094)</b>	<b>(27,678)</b>	<b>(2,385,720)</b>	<b>(1,430,868)</b>
<b>Encumbrances at June 30,</b>	<b>(104,782)</b>	<b>(103,688)</b>	<b>(108,418)</b>	<b>(238,508)</b>	<b>-</b>	<b>-</b>	<b>(213,200)</b>	<b>(342,196)</b>
<b>Uncommitted cash balances at June 30,</b>	<b>10,553,618</b>	<b>9,548,593</b>	<b>19,944,388</b>	<b>22,343,283</b>	<b>10,237,664</b>	<b>8,718,127</b>	<b>40,735,670</b>	<b>40,610,003</b>

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

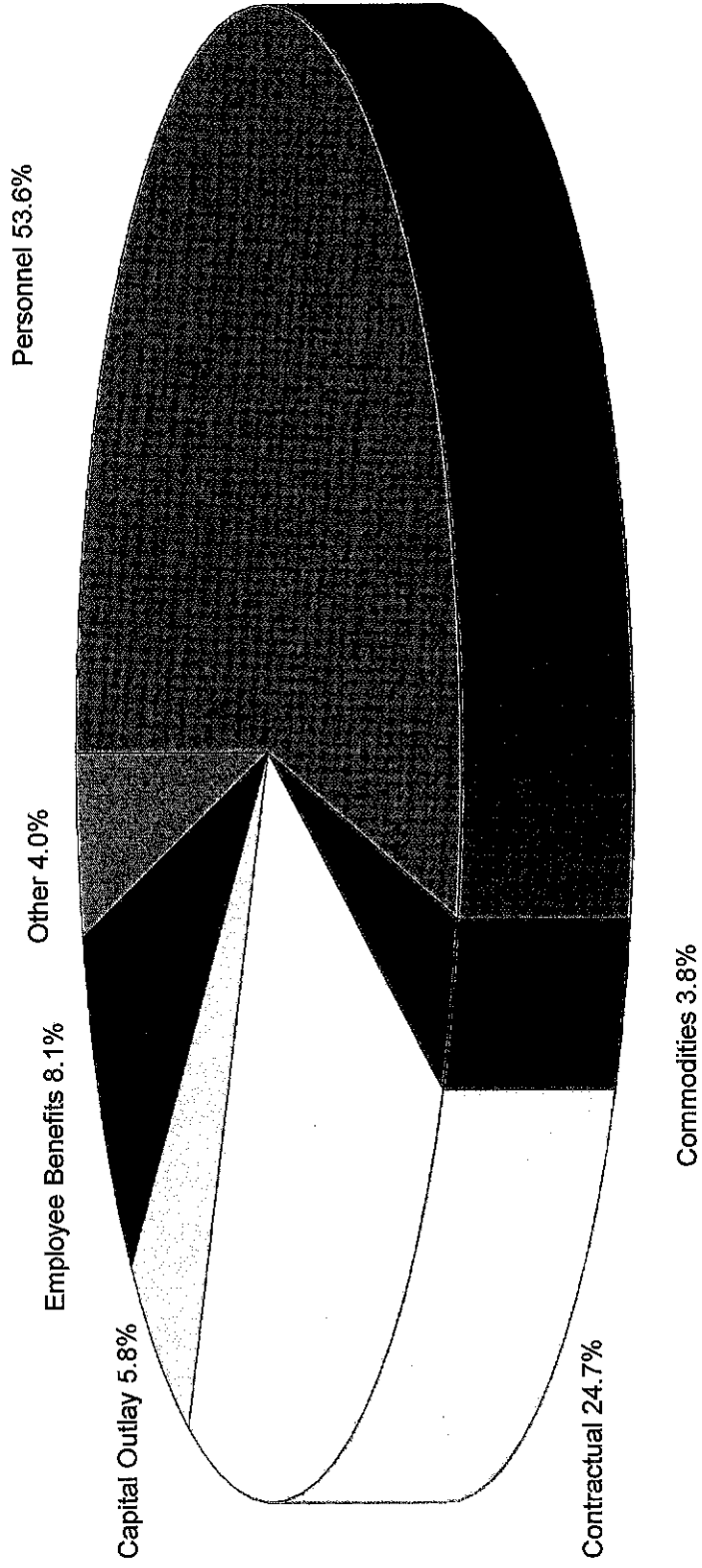
For the Six Months Ended June 30, 2012

	2nd QUARTER	YTD	ANNUAL*	ENCUMBRANCES YTD	EXP & ENCUMB	PERCENT USED
	EXPENDITURES	EXPENDITURES	APPROPRIATION	ENCUMBRANCES	YTD EXP & ENCUMB	PERCENT USED
County Board	\$ 1,194,629	\$ 1,893,472	\$ 1,661,335	\$ 5,837	\$ (237,974)	114%
County Administrator	160,241	234,612	476,857	-	242,245	49%
County Auditor	81,287	147,971	303,700	-	155,729	49%
County Treasurer	113,581	188,536	364,099	-	175,563	52%
County Clerk	206,999	467,890	869,251	-	401,361	54%
Recorder of Deeds	78,871	146,567	317,234	-	170,667	46%
Merit Board	1,280	1,314	16,490	-	15,176	8%
Circuit Clerk	556,466	1,052,133	2,237,681	-	1,185,548	47%
Circuit Court	240,131	448,605	904,214	-	455,609	50%
Jury Commission	27,770	58,940	110,591	-	51,651	53%
State's Attorney	626,345	1,158,293	2,450,045	-	1,291,752	47%
Public Defender	436,879	848,548	1,684,430	-	835,882	50%
Court Services	1,102,653	1,949,427	4,495,608	-	2,546,181	43%
County Sheriff	2,167,665	4,044,869	8,668,335	4,961	4,618,505	47%
Coroner	148,288	264,369	500,093	-	235,724	53%
Department of Building and Zoning	64,036	120,430	288,827	-	168,397	42%
Department of Parks and Recreation	122,450	212,016	531,500	52,909	266,575	50%
Facilities Management	1,060,540	1,994,128	3,918,890	-	1,924,762	51%
Information Services Department	447,890	921,167	1,776,782	41,075	814,540	54%
Emergency Management Agency	44,918	80,309	148,467	-	68,158	54%
City of Bloomington - Election	268,869	294,990	587,756	-	292,766	50%
Assessment Office	106,752	213,144	532,715	-	319,571	40%
<b>GENERAL FUND TOTAL</b>	<b>\$ 9,258,540</b>	<b>\$ 16,741,730</b>	<b>\$ 32,844,900</b>	<b>\$ 104,782</b>	<b>\$ 15,998,388</b>	<b>51%</b>
Tort Judgment	841,664.00	1,249,380	2,663,294	-	1,413,914	47%
Employee Benefits Fund	1,361,216.00	3,200,298	-	-	(3,200,298)	
Fairview Building Fund	10,733.00	23,644	80,835	-	57,191	29%
Vending Machine Account	-	-	-	-	-	
Bad Check Diversion Fund	1,796.00	1,796	-	-	(1,796)	
Parks & Rec Special Revenue	-	-	-	-	-	
<b>GRAND TOTAL</b>	<b>\$ 11,473,949</b>	<b>\$ 21,216,848</b>	<b>\$ 35,589,029</b>	<b>\$ 104,782</b>	<b>\$ 14,267,399</b>	<b>60%</b>

\* Annual appropriation has been amended to include the VOIP Budget Amendment passed by the County Board.



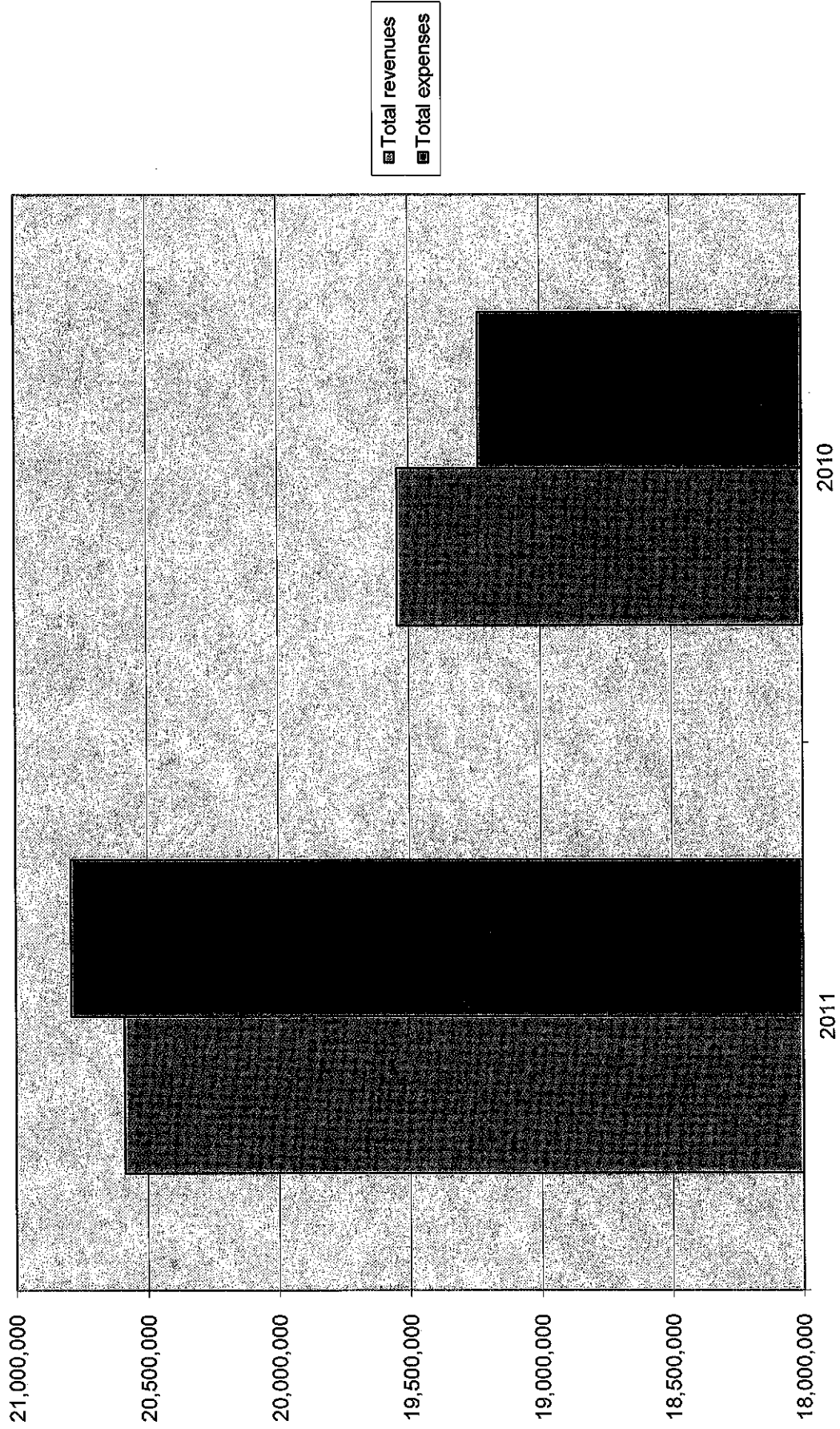
**McLean County, Illinois 2012 Expenditures - All Funds**



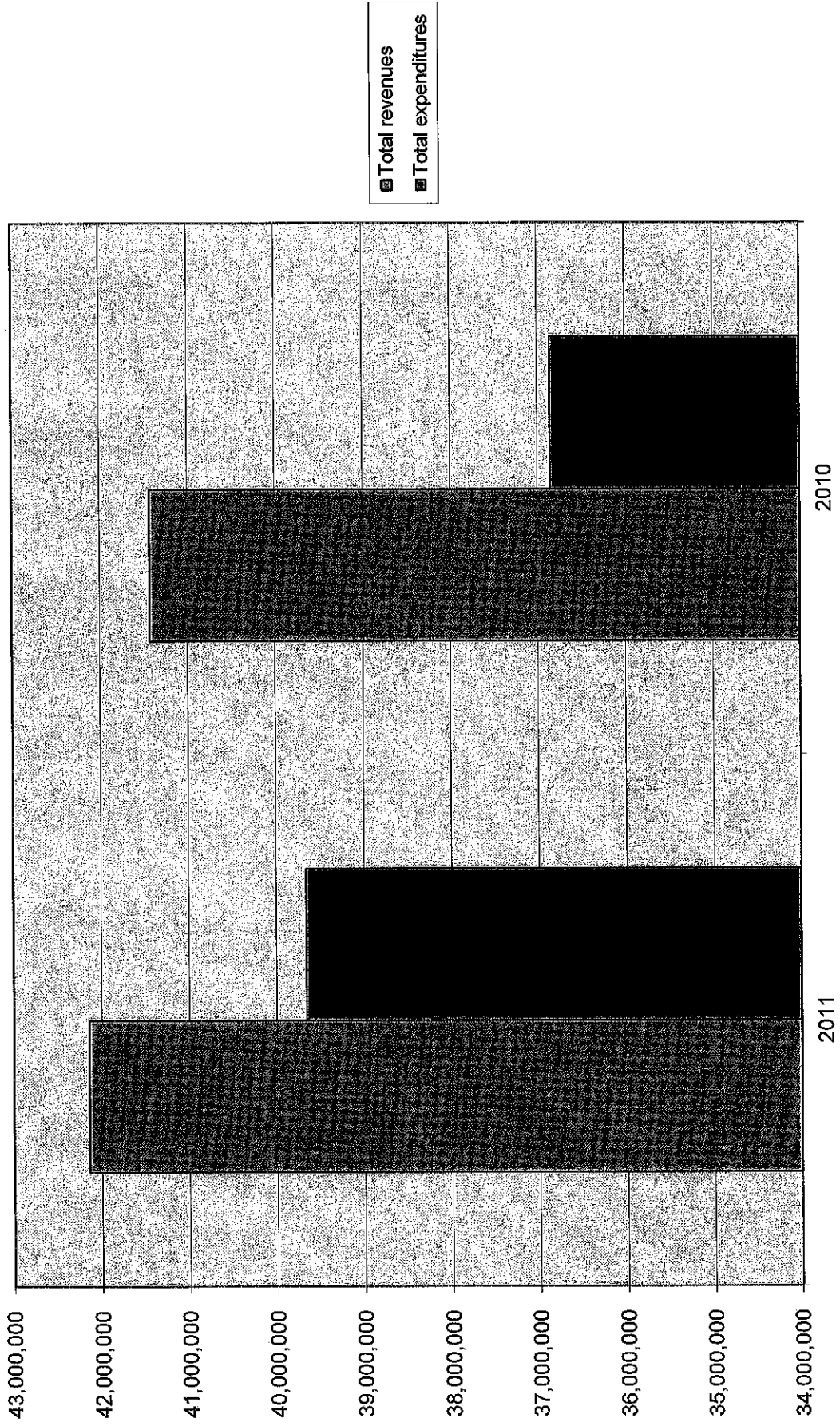
McLean County, Illinois  
2012 Expenditures - All Funds

Personnel	21,247,038	53.6%
Commodities	1,523,558	3.8%
Contractual	9,796,506	24.7%
Capital Outlay	2,317,004	5.8%
Employee benefits	3,200,298	8.1%
Other	1,577,499	4.0%
Total expenditures	<u>39,661,903</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	
	2011	2010	2011	2010
Total Revenues	20,586,948	19,544,666	42,142,645	41,430,696
Total Expenditures	20,790,313	19,235,515	39,661,903	36,856,234

For the Nine Months Ended September 30, 2011

# McLean County, Illinois Revenues to Expenditures - All Funds

