

McLEAN COUNTY, ILLINOIS  
AUDITOR'S QUARTERLY REPORT  
ALL FUNDS

Combined Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual  
For the Nine Months Ended September 30, 2010

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	Budget *	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Revenues:</b>								
Property taxes	\$ 11,372,847	\$ 10,898,656	\$ 20,627,685	\$ 19,749,985	\$ -	\$ -	\$ 32,000,532	\$ 30,648,641
Other	23,453,005	20,245,695	12,600,688	10,047,894	6,601,784	4,077,031	42,655,477	34,370,620
<b>Total revenues</b>	<b>\$ 34,825,852</b>	<b>\$ 31,144,351</b>	<b>\$ 33,228,373</b>	<b>\$ 29,797,879</b>	<b>\$ 6,601,784</b>	<b>\$ 4,077,031</b>	<b>\$ 74,656,009</b>	<b>\$ 65,019,261</b>
<b>Expenditures:</b>								
Personnel	\$ 22,982,025	\$ 16,456,960	\$ 14,895,074	\$ 10,112,833	\$ 4,860,217	\$ 3,574,669	\$ 42,737,316	\$ 30,144,462
Commodities	1,758,904	1,128,480	1,126,313	658,715	821,143	560,085	3,706,360	2,347,280
Contractual	7,613,628	7,170,910	10,337,328	7,692,706	1,362,721	617,969	19,313,677	15,481,585
Capital outlay	654,280	275,789	6,588,898	2,006,602	254,455	55,285	7,497,633	2,337,676
Employee benefits	-	3,629,041	-	-	-	-	-	3,629,041
Other	-	40	133,841	1,805,508	-	8,582	133,841	1,814,130
<b>Total expenditures</b>	<b>\$ 33,008,837</b>	<b>\$ 28,661,220</b>	<b>\$ 33,081,454</b>	<b>\$ 22,276,364</b>	<b>\$ 7,298,536</b>	<b>\$ 4,816,590</b>	<b>\$ 73,388,927</b>	<b>\$ 55,754,174</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,817,015</b>	<b>2,483,131</b>	<b>146,919</b>	<b>7,521,515</b>	<b>(696,752)</b>	<b>(739,559)</b>	<b>1,267,182</b>	<b>9,265,087</b>
<b>Other financing sources (uses) and adjustments:</b>								
Transfers in	654,297	-	673,188	517,624	696,752	-	2,024,237	517,624
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	(787,478)	(560,990)	(1,121,789)	(12,733)	-	-	(1,909,267)	(573,723)
<b>Total other financing sources</b>	<b>(133,181)</b>	<b>(560,990)</b>	<b>(448,601)</b>	<b>504,891</b>	<b>696,752</b>	<b>-</b>	<b>114,970</b>	<b>(56,099)</b>
<b>Net change in fund balance</b>	<b>1,683,834</b>	<b>\$ 1,922,141</b>	<b>(301,682)</b>	<b>\$ 8,026,406</b>	<b>-</b>	<b>\$ (739,559)</b>	<b>1,382,152</b>	<b>\$ 9,208,988</b>
Fund balance, beginning of year (unaudited)		7,869,955		16,190,115		9,093,973		33,154,043
Fund balance, end of period		9,792,096		24,216,521		8,354,414		42,363,031
Accounts payable at September 30,		(299,858)		(575,928)		(47,137)		(922,923)
Encumbrances at September 30,		(111,243)		(256,845)		-		(368,088)
Uncommitted cash balances at September 30,		9,380,995		23,383,748		8,307,277		41,072,020

\* The General Fund budget has been revised to include the budget cuts the Board made in May, 2010.

McLEAN COUNTY, ILLINOIS  
**AUDITOR'S QUARTERLY REPORT**  
 ALL FUNDS

Combined Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 For the Nine Months Ended September 30, 2009 and 2010

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	2010	2009	2010	2009	2010	2009	2010	2009
<b>Revenues:</b>								
Property taxes	\$ 10,898,656	\$ 10,324,924	\$ 19,749,985	\$ 18,841,526	\$ -	\$ -	\$ 30,648,641	\$ 29,166,450
Other	20,245,695	19,911,145	10,047,894	10,440,639	4,077,031	6,434,116	34,370,620	36,785,900
<b>Total revenues</b>	<b>\$ 31,144,351</b>	<b>\$ 30,236,069</b>	<b>\$ 29,797,879</b>	<b>\$ 29,282,165</b>	<b>\$ 4,077,031</b>	<b>\$ 6,434,116</b>	<b>\$ 65,019,261</b>	<b>\$ 65,952,350</b>
<b>Expenditures:</b>								
Personnel	\$ 16,456,960	\$ 17,036,447	\$ 10,112,833	\$ 10,372,850	\$ 3,574,669	\$ 3,174,014	\$ 30,144,462	\$ 30,583,311
Commodities	1,128,480	1,362,043	658,715	539,982	560,085	498,857	2,347,280	2,400,882
Contractual	7,170,910	6,473,215	7,692,706	7,972,897	617,969	1,860,449	15,481,585	16,306,561
Capital outlay	275,789	789,077	2,006,602	2,441,036	55,285	171,528	2,337,676	3,401,641
Employee benefits	3,629,041	3,650,241	-	-	-	-	3,629,041	3,650,241
Other	40	30	1,805,508	2,547,355	8,582	-	1,814,130	2,547,385
<b>Total expenditures</b>	<b>\$ 28,661,220</b>	<b>\$ 29,311,053</b>	<b>\$ 22,276,364</b>	<b>\$ 23,874,120</b>	<b>\$ 4,816,590</b>	<b>\$ 5,704,848</b>	<b>\$ 55,754,174</b>	<b>\$ 58,890,021</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,483,131</b>	<b>925,016</b>	<b>7,521,515</b>	<b>5,408,045</b>	<b>(739,559)</b>	<b>729,268</b>	<b>9,265,087</b>	<b>7,062,329</b>
<b>Other financing sources (uses) and adjustments:</b>								
Transfers in	-	-	517,624	494,886	-	-	517,624	494,886
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	14,126	-	900	-	15,026
Transfers out	(560,990)	(525,026)	(12,733)	(22,363)	-	-	(573,723)	(547,389)
<b>Total other financing sources</b>	<b>(560,990)</b>	<b>(525,026)</b>	<b>504,891</b>	<b>486,649</b>	<b>-</b>	<b>900</b>	<b>(56,099)</b>	<b>(37,477)</b>
<b>Net change in fund balance</b>	<b>\$ 1,922,141</b>	<b>\$ 399,990</b>	<b>\$ 8,026,406</b>	<b>\$ 5,894,694</b>	<b>\$ (739,559)</b>	<b>\$ 730,168</b>	<b>\$ 9,208,988</b>	<b>\$ 7,024,852</b>
<b>Fund balance, beginning of year</b>	<b>7,869,955</b>	<b>8,463,605</b>	<b>16,190,115</b>	<b>11,591,868</b>	<b>9,093,973</b>	<b>8,875,891</b>	<b>33,154,043</b>	<b>28,931,364</b>
<b>Fund balance, end of period</b>	<b>9,792,096</b>	<b>8,863,595</b>	<b>24,216,521</b>	<b>17,486,562</b>	<b>8,354,414</b>	<b>9,606,059</b>	<b>42,363,031</b>	<b>35,956,216</b>
<b>Accounts payable at September 30,</b>	<b>(299,858)</b>	<b>(1,570,300)</b>	<b>(575,928)</b>	<b>(903,011)</b>	<b>(47,137)</b>	<b>(155,647)</b>	<b>(922,923)</b>	<b>(2,628,958)</b>
<b>Encumbrances at September 30,</b>	<b>(111,243)</b>	<b>(163,834)</b>	<b>(256,845)</b>	<b>(55,251)</b>	<b>-</b>	<b>-</b>	<b>(368,088)</b>	<b>(219,085)</b>
<b>Uncommitted cash balances at September 30,</b>	<b>9,380,995</b>	<b>7,129,461</b>	<b>23,383,748</b>	<b>16,528,300</b>	<b>8,307,277</b>	<b>9,450,412</b>	<b>41,072,020</b>	<b>33,108,173</b>

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

For the Nine Months Ended September 30, 2010

	CURRENT QUARTER	YTD	ANNUAL *	ENCUMBRANCES	YTD EXP & ENCUMB	PERCENT USED
	EXPENDITURES	EXPENDITURES	APPROPRIATION	YTD EXP & ENCUMB	APPROPRIATION	PERCENT
	\$ 997,421	\$ 2,232,902	\$ 1,464,984	\$ 9,384	\$ (777,302)	153%
County Board	91,274.00	337,778	444,955	-	107,177	76%
County Administrator	73,470.00	203,074	290,012	-	86,938	70%
County Auditor	82,601.00	251,791	341,275	-	89,484	74%
County Treasurer	148,561.00	569,396	853,537	-	284,141	67%
County Clerk	66,288.00	182,444	244,841	-	62,397	75%
Recorder of Deeds	5,118.00	7,237	16,900	-	9,663	43%
Merit Board	547,992.00	1,561,323	2,186,959	-	625,636	71%
Circuit Clerk	225,910.00	691,393	905,784	-	214,391	76%
Circuit Court	26,825.00	77,622	112,627	-	35,005	69%
Jury Commission	674,648.00	1,899,719	2,510,069	-	610,350	76%
State's Attorney	454,932.00	1,277,179	1,647,859	-	370,680	78%
Public Defender	920,549.00	2,613,287	3,728,084	-	1,114,797	70%
Court Services	2,034,221.00	5,662,935	8,274,596	2,705	2,608,956	68%
County Sheriff	123,066.00	353,019	514,259	-	161,240	69%
Coroner	90,240.00	202,756	276,595	-	73,839	73%
Department of Building and Zoning	156,788.00	350,876	521,728	41,503	129,349	75%
Department of Parks and Recreation	898,251.00	2,725,672	3,832,566	-	1,106,894	71%
Facilities Management	367,754.00	1,227,094	1,753,737	55,717	470,926	73%
Information Services Department	39,631.00	139,659	170,741	-	31,082	82%
Emergency Management Agency	439,963.00	483,996	553,758	-	69,762	87%
City of Bloomington - Election	179,704.00	404,862	575,402	-	170,540	70%
Assessment Office						
<b>GENERAL FUND TOTAL</b>	<b>\$ 8,645,207</b>	<b>\$ 23,456,014</b>	<b>\$ 31,221,268</b>	<b>\$ 109,309</b>	<b>\$ 7,655,945</b>	<b>75%</b>
Tort Judgment	667,038.00	2,137,154	2,575,047	1,934	435,959	83%
Employee Benefits Fund	1,084,248.00	3,629,041	-	-	(3,629,041)	
<b>GRAND TOTAL</b>	<b>\$ 10,396,493</b>	<b>\$ 29,222,209</b>	<b>\$ 33,796,315</b>	<b>\$ 111,243</b>	<b>\$ 4,462,863</b>	<b>87%</b>

\* Annual Appropriation was changed to incorporate the budget changes passed by the Board in May 2010.

**McLEAN COUNTY, ILLINOIS**  
**AUDITOR'S QUARTERLY REPORT**  
Special Revenue Funds  
**Combined Statement of Revenues, Expenditures, and**  
**Changes in Fund Cash Balances - Actual**  
**For the Nine Months Ended September 30, 2010**

	Working Cash	Parks and Recreation Special Activities	Dental Sealant Grant	Women's, Infants, and Children	Preventive Block Grant	Family Case Management	ADS Counseling and Testing Grant	Federal Financial Participation Program	Persons With Developmental Disabilities
<b>REVENUES</b>									
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 612,973
Other	-	4,799	282,499	292,371	125,932	573,674	388,287	118,581	-
Total revenues	-	4,799	282,499	292,371	125,932	573,674	388,287	118,581	612,973
<b>EXPENDITURES</b>									
Personnel	-	-	61,072	282,504	80,353	581,645	177,111	-	-
Commodities	-	2,278	26,078	16,069	17,091	26,885	45,505	-	-
Contractual	-	-	173,561	25,888	26,155	59,486	134,650	-	558,777
Capital outlay	-	3,354	1,604	-	-	3,391	53,469	-	-
Other	-	-	-	-	-	-	-	-	-
Total expenditures	-	5,632	262,315	324,461	123,599	671,407	410,735	-	558,777
Excess (deficiency) of revenues over expenditures	-	(833)	20,184	(32,090)	2,333	(97,733)	(22,448)	118,581	54,196
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers in	-	-	-	-	-	1,312	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(1,312)	-
Total other financing sources (uses)	-	-	-	-	-	1,312	-	(1,312)	-
Net change in fund balances	-	(833)	20,184	(32,090)	2,333	(96,421)	(22,448)	117,269	54,196
<b>FUND BALANCES (DEFICIT)</b>									
Beginning of year	742,423	26,706	219,444	159,356	43,737	843,371	67,308	-	143,577
End of year	\$ 742,423	\$ 25,873	\$ 239,628	\$ 127,266	\$ 46,070	\$ 746,950	\$ 44,860	\$ 117,269	\$ 197,773

**McLEAN COUNTY, ILLINOIS**  
**AUDITOR'S QUARTERLY REPORT**  
Special Revenue Funds  
Combined Statement of Revenues, Expenditures, and  
Changes in Fund Cash Balances - Actual

For the Nine Months Ended September 30, 2010

		<u>County Health</u>	<u>County Highway</u>	<u>County Bridge</u>	<u>County Matching Tax</u>	<u>County Motor Fuel Tax</u>	<u>Children's Advocacy Center</u>	<u>Social Security</u>	<u>Illinois Municipal Retirement</u>	<u>Co-operative Extension</u>	<u>Historical Museum</u>
<b>Tuberculosis Care and Treatment</b>											
\$ 281,968	\$ 2,887,102	\$ 1,621,313	\$ 2,439,632	\$ 1,621,313	\$ 1,207,556	\$ -	\$ 131,790	\$ 2,307,842	\$ 3,046,475	\$ 514,897	\$ 64,362
487	1,024,734	74,003	311,242	74,003	-	1,826,127	275,834	-	48,986	-	-
<u>282,455</u>	<u>3,911,836</u>	<u>1,695,316</u>	<u>2,750,874</u>	<u>1,695,316</u>	<u>1,207,556</u>	<u>1,826,127</u>	<u>407,624</u>	<u>2,307,842</u>	<u>3,095,461</u>	<u>514,897</u>	<u>64,362</u>
Total revenues											
<b>REVENUES</b>											
General property taxes											
Miscellaneous											
<b>EXPENDITURES</b>											
Personnel	101,547	1,663,842	687,690	184,370	-	626,867	327,675	1,364,026	1,773,658	-	-
Commodities	1,773	71,565	272,650	-	-	-	1,541	-	-	-	-
Contractual	62,607	1,097,918	515,191	330,942	1,943	777,281	48,729	-	-	322,800	39,730
Capital outlay	944	5,112	154,875	54,709	1,099,820	392,946	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<u>166,871</u>	<u>2,838,437</u>	<u>570,021</u>	<u>1,630,406</u>	<u>570,021</u>	<u>1,101,763</u>	<u>1,797,094</u>	<u>377,945</u>	<u>1,364,026</u>	<u>1,773,658</u>	<u>322,800</u>	<u>39,730</u>
Total expenditures											
Excess (deficiency) of revenues over expenditures	115,584	1,073,399	1,120,468	1,125,295	105,793	29,033	29,679	943,816	1,321,803	192,097	24,632
<b>OTHER FINANCING SOURCES (USES)</b>											
Transfers in	-	-	-	-	-	642	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(642)	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(642)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)											
Net change in fund balances	115,584	1,073,399	1,120,468	1,124,653	105,793	29,675	29,679	943,816	1,321,803	192,097	24,632
<b>FUND BALANCES (DEFICIT)</b>											
Beginning of year	252,170	1,403,769	1,950,736	2,474,283	1,239,572	2,329,312	59,959	91,753	(377,955)	-	-
End of year	<u>\$ 367,754</u>	<u>\$ 2,477,168</u>	<u>\$ 3,071,204</u>	<u>\$ 3,598,936</u>	<u>\$ 1,345,365</u>	<u>\$ 2,358,987</u>	<u>\$ 89,618</u>	<u>\$ 1,035,569</u>	<u>\$ 943,868</u>	<u>\$ 192,097</u>	<u>\$ 24,632</u>

**McLEAN COUNTY, ILLINOIS**  
**AUDITOR'S QUARTERLY REPORT**

Special Revenue Funds  
Combined Statement of Revenues, Expenditures, and  
Changes in Fund Cash Balances - Actual

For the Nine Months Ended September 30, 2010

	Veterans' Assistance Commission	Recorder Document Storage	Circuit Clerk Oper & Admin	Circuit Clerk Automation	Court Security	Court Document Storage	Maintenance and Child Support Collection	Probation Services	Evergreen Lake Lease
<b>REVENUES</b>									
General property taxes	\$ 162,438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	93,484	15,595	130,279	252,483	128,968	56,208	132,583	-
Total revenues	<u>162,438</u>	<u>93,484</u>	<u>15,595</u>	<u>130,279</u>	<u>252,483</u>	<u>128,968</u>	<u>56,208</u>	<u>132,583</u>	<u>-</u>
<b>EXPENDITURES</b>									
Personnel	70,778	48,972	-	-	261,254	85,827	44,011	-	-
Commodities	2,259	1,122	-	48,851	1,836	15,987	1,484	13,274	2,851
Contractual	40,793	19,543	-	51,699	2,448	13,857	-	14,406	-
Capital outlay	18,754	-	-	1,203	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total expenditures	<u>132,584</u>	<u>69,637</u>	<u>-</u>	<u>101,753</u>	<u>265,538</u>	<u>115,671</u>	<u>45,495</u>	<u>27,680</u>	<u>2,851</u>
Excess (deficiency) of revenues over expenditures	<u>29,854</u>	<u>23,847</u>	<u>15,595</u>	<u>28,526</u>	<u>(13,055)</u>	<u>13,297</u>	<u>10,713</u>	<u>104,903</u>	<u>(2,851)</u>
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers in	-	-	-	-	-	-	-	10,779	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(10,779)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>29,854</u>	<u>23,847</u>	<u>15,595</u>	<u>28,526</u>	<u>(13,055)</u>	<u>13,297</u>	<u>10,713</u>	<u>104,903</u>	<u>(2,851)</u>
<b>FUND BALANCES (DEFICIT)</b>									
Beginning of year	<u>115,255</u>	<u>71,390</u>	<u>55,057</u>	<u>260,139</u>	<u>56,391</u>	<u>426,554</u>	<u>237,790</u>	<u>147,797</u>	<u>48,842</u>
End of year	<u>\$ 145,109</u>	<u>\$ 95,237</u>	<u>\$ 70,652</u>	<u>\$ 288,665</u>	<u>\$ 43,336</u>	<u>\$ 439,851</u>	<u>\$ 248,503</u>	<u>\$ 252,700</u>	<u>\$ 45,991</u>

McLEAN COUNTY, ILLINOIS  
AUDITOR'S QUARTERLY REPORT

Special Revenue Funds  
Combined Statement of Revenues, Expenditures, and  
Changes in Fund Cash Balances - Actual

For the Nine Months Ended September 30, 2010

	SCAAP - Justice Benefits	Federal Asset Forfeiture	Asset Forfeiture	D.A.R.E. Program	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
<b>REVENUES</b>										
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,025,875	\$ 2,445,762
Miscellaneous	-	22	72,324	2,764	-	249,694	71,003	170,893	-	-
Total revenues	-	22	72,324	2,764	-	249,694	71,003	170,893	2,025,875	2,445,762
<b>EXPENDITURES</b>										
Personnel	-	-	-	-	-	176,946	-	126,656	-	-
Commodities	-	969	2,265	2,142	250	14,312	-	556	-	-
Contractual	9,000	-	7,276	-	-	46,197	145,045	41,552	-	2,567,884
Capital outlay	3,107	187,983	9,449	-	-	1,061	-	2,489	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	12,107	188,952	18,990	2,142	250	238,516	145,045	171,253	-	2,567,884
Excess (deficiency) of revenues over expenditures	(12,107)	(188,950)	53,334	622	(250)	11,178	(74,042)	(360)	2,025,875	(122,122)
<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	(12,107)	(188,950)	53,334	622	(250)	11,178	(74,042)	(360)	2,025,875	(122,122)
<b>FUND BALANCES (DEFICIT)</b>										
Beginning of year	14,678	341,690	43,976	(484)	22,349	6,395	261,760	(5,893)	164,544	(273,974)
End of year	\$ 2,571	\$ 152,760	\$ 97,310	\$ 138	\$ 22,099	\$ 17,573	\$ 187,718	\$ (6,163)	\$ 2,190,419	\$ (396,096)

**McLEAN COUNTY, ILLINOIS**  
**AUDITOR'S QUARTERLY REPORT**  
Special Revenue Funds  
Combined Statement of Revenues, Expenditures, and  
Changes in Fund Cash Balances - Actual  
For the Nine Months Ended September 30, 2010

	County Clerk Document Storage	Jail Prisoners' Commissary	GIS Fees	Collector Automation	Neutral Custody Exchange Site	Children's Waiting Room	Vending Machine Account	Fairview Building Fund	Nursing Home Employee Vending	Metro McLean County Centralized Communications Center
<b>REVENUES</b>										
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	17,721	-	114,782	-	37,492	23,464	7,751	43,789	-	1,458,428
Total revenues	17,721	-	114,782	-	37,492	23,464	7,751	43,789	-	1,458,428
<b>EXPENDITURES</b>										
Personnel	26,155	-	-	-	-	-	-	13,519	-	1,332,500
Commodities	-	-	-	-	-	-	2,934	2,252	-	18,151
Contractual	-	-	210	-	37,503	22,000	586	30,085	-	466,238
Capital outlay	-	-	-	-	-	-	-	-	-	11,129
Other	-	-	116,716	-	-	-	548	-	-	-
Total expenditures	26,155	-	116,926	-	37,503	22,000	4,068	45,856	-	1,828,018
Excess (deficiency) of revenues over expenditures	(8,434)	-	(2,144)	-	(11)	1,464	3,683	(2,067)	-	(369,590)
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	-	-	-	-	-	-	-	-	-	504,891
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	504,891
Net change in fund balances	(8,434)	-	(2,144)	-	(11)	1,464	3,683	(2,067)	-	135,301
<b>FUND BALANCES (DEFICIT)</b>										
Beginning of year	22,239	77,268	29,269	35,745	5,721	44,140	47,379	9,283	3,193	86,256
End of year	\$ 13,805	\$ 77,268	\$ 27,125	\$ 35,745	\$ 5,710	\$ 45,604	\$ 51,062	\$ 7,216	\$ 3,193	\$ 221,557

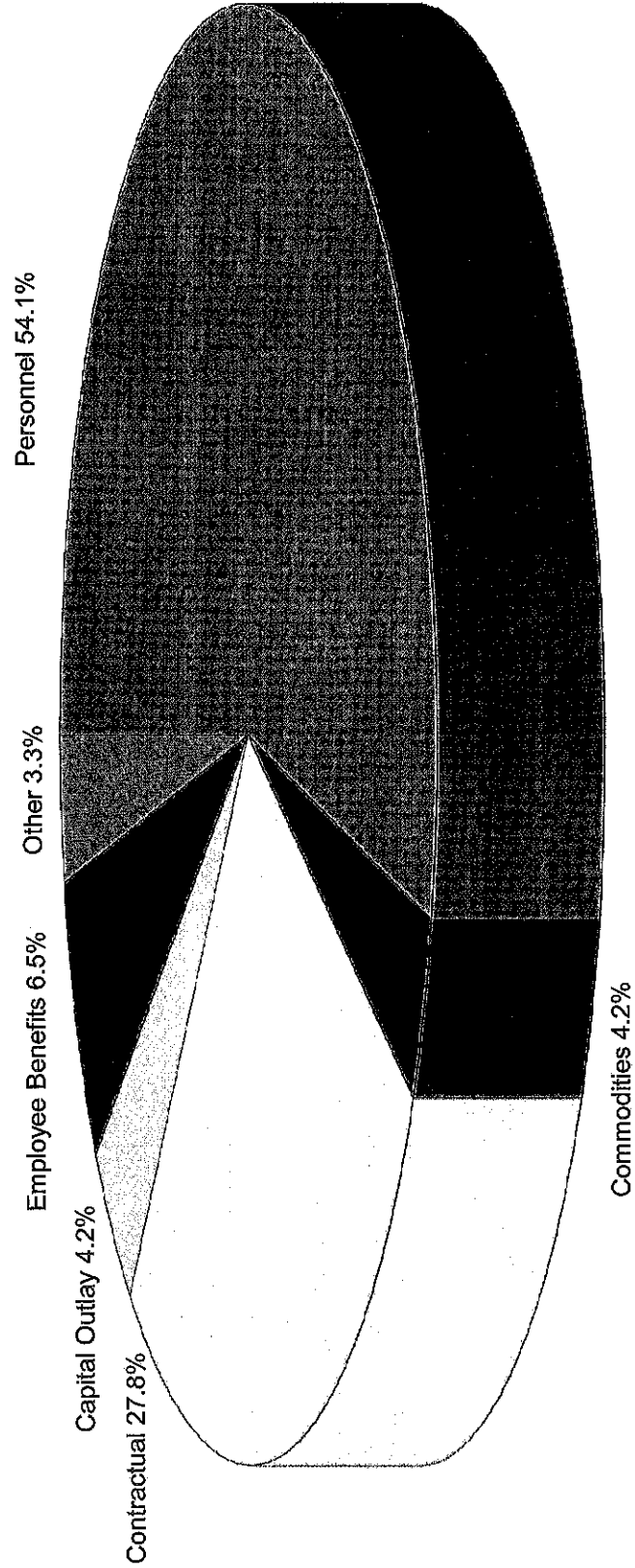


**McLEAN COUNTY, ILLINOIS**  
**AUDITOR'S QUARTERLY REPORT**  
Special Revenue Funds  
**Combined Statement of Revenues, Expenditures, and**  
**Changes in Fund Cash Balances - Actual**

For the Nine Months Ended September 30, 2010

	Township Motor Fuel Tax	Township Bridge Program	Law Library	Collector Tax Indemnity	Capital Improvement Fund	Total Nonmajor Governmental Funds
<b>REVENUES</b>						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,749,985
Miscellaneous	1,402,348	163,705	54,558	-	-	10,047,894
Total revenues	1,402,348	163,705	54,558	-	-	29,797,879
<b>EXPENDITURES</b>						
Personnel	-	-	13,855	-	-	10,112,833
Commodities	-	-	45,785	-	-	658,715
Contractual	-	-	726	-	-	7,692,706
Capital outlay	-	-	1,203	-	-	2,006,602
Other	1,607,806	80,438	-	-	-	1,805,508
Total expenditures	1,607,806	80,438	61,569	-	-	22,276,364
Excess (deficiency) of revenues over expenditures	(205,458)	83,267	(7,011)	-	-	7,521,515
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	517,624
Proceeds from capital lease	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(12,733)
Total other financing sources (uses)	-	-	-	-	-	504,891
Net change in fund balances	(205,458)	83,267	(7,011)	-	-	8,026,406
<b>FUND BALANCES (DEFICIT)</b>						
Beginning of year	1,778,188	23,957	31,244	331,880	486	16,190,115
End of year	1,572,730	107,224	24,233	331,880	486	24,216,521

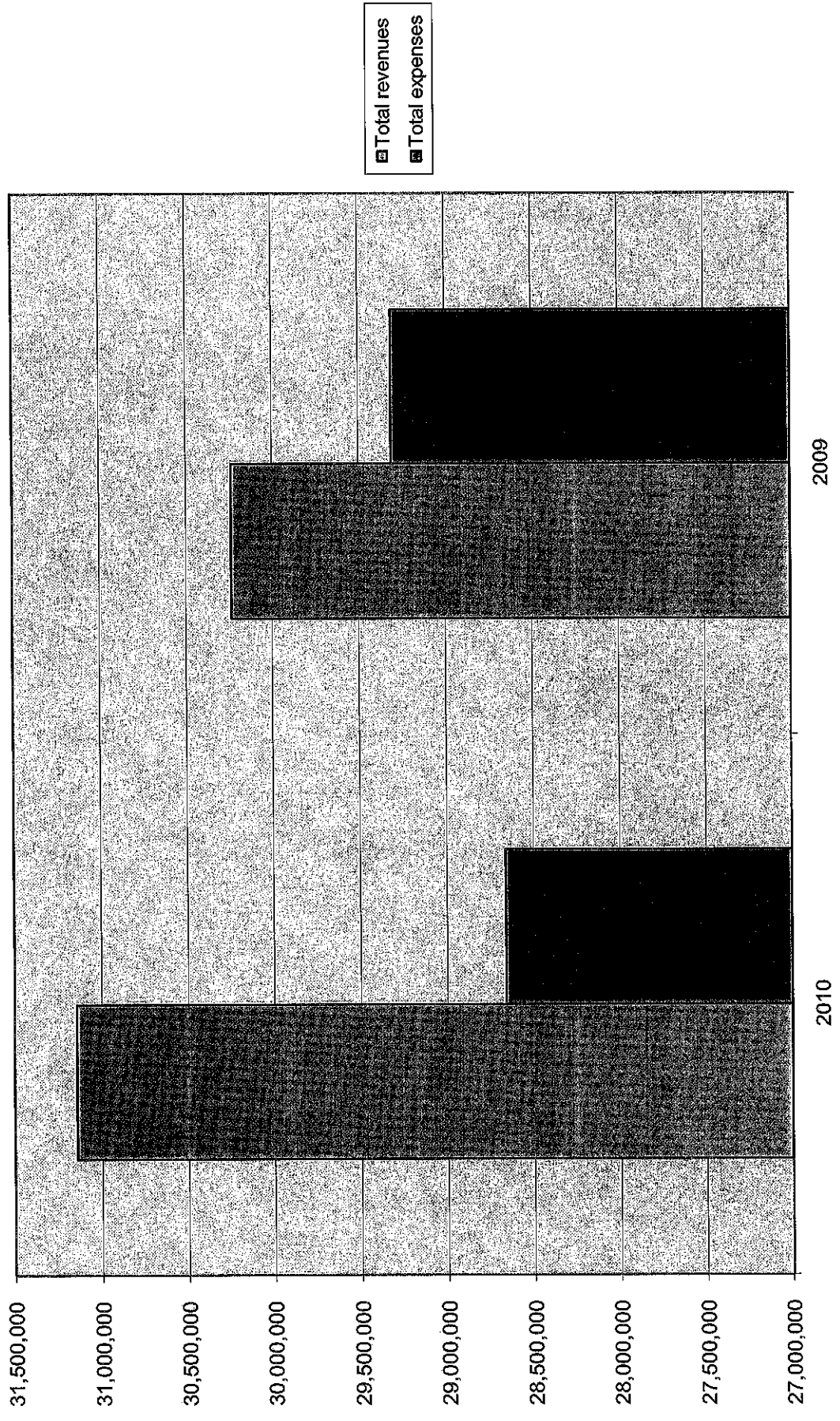
**McLean County, Illinois 2010 Expenditures - All Funds**



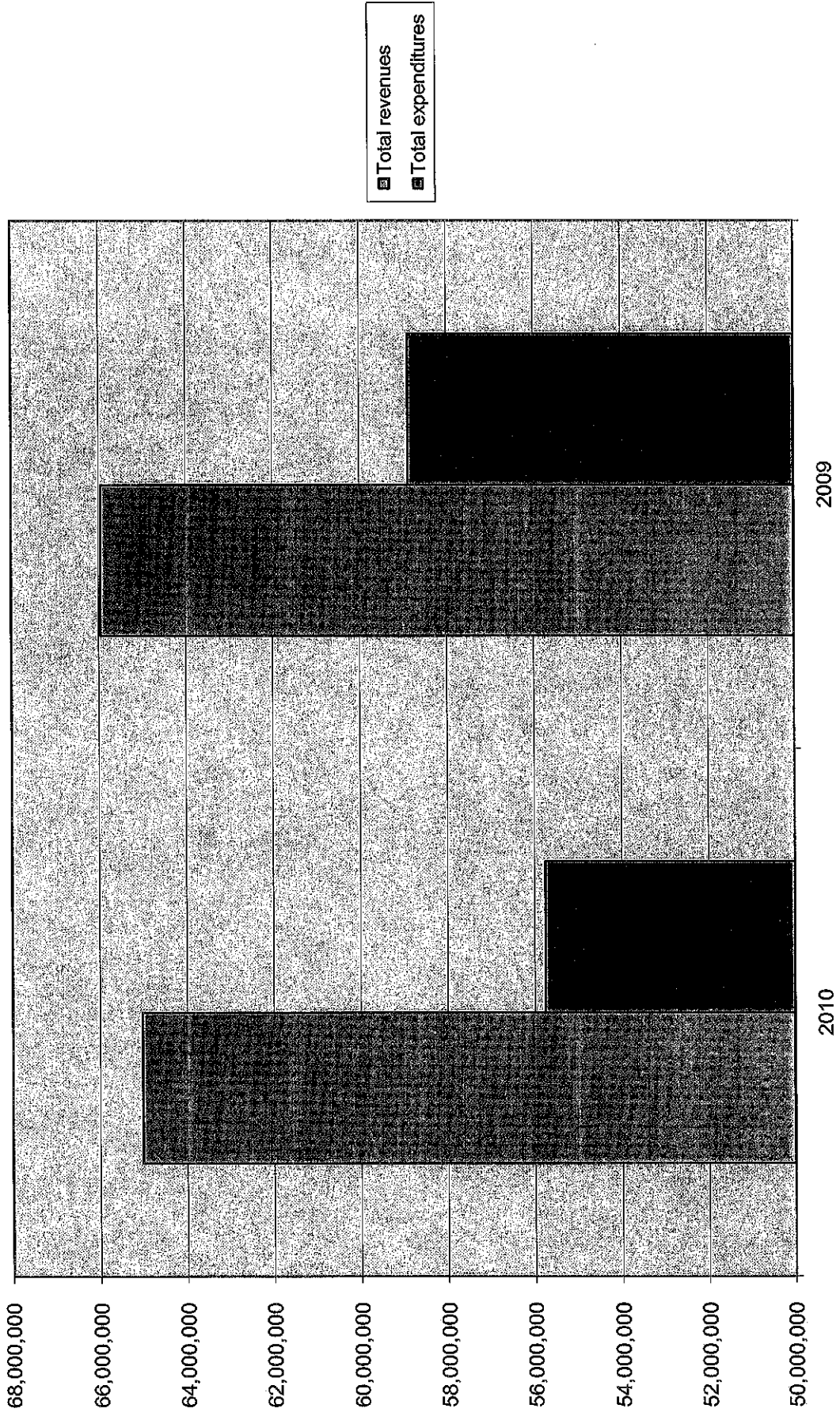
McLean County, Illinois  
2010 Expenditures - All Funds

Personnel	30,144,462	54.1%
Commodities	2,347,280	4.2%
Contractual	15,481,585	27.8%
Capital Outlay	2,337,676	4.2%
Employee benefits	3,629,041	6.5%
Other	1,814,130	3.3%
Total expenditures	<u>55,754,174</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	
	2010	2009	2010	2009
Total Revenues	31,144,351	30,236,069	65,019,261	65,952,350
Total Expenditures	28,661,220	29,311,053	55,754,174	58,890,021