

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, 2011

	Working Cash	Parks and Recreation Special Activities	Dental Sealant Grant	Women's, Infants, and Children	Preventive Block Grant	Family Case Management	AIDS Counseling and Testing Grant	Federal Financial Participation Program	Persons With Developmental Disabilities
REVENUES									
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 615,548
Other	-	3,384	333,261	339,271	154,443	471,479	356,632	224,666	-
Total revenues	-	3,384	333,261	339,271	154,443	471,479	356,632	224,666	615,548
EXPENDITURES									
Personnel	-	-	71,334	272,778	100,497	570,795	141,279	-	-
Commodities	-	-	26,297	18,009	20,027	17,734	37,196	-	-
Contractual	-	-	185,415	27,871	27,096	47,277	124,471	-	441,408
Capital outlay	-	8,037	36,063	1,138	-	1,138	25,094	-	-
Other	-	-	-	-	-	-	-	-	-
Total expenditures	-	8,037	319,109	319,796	147,620	636,944	328,040	-	441,408
Excess (deficiency) of revenues over expenditures	-	(4,653)	14,152	19,475	6,823	(165,465)	28,592	224,666	174,140
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	3,690	-	207,567	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(211,257)	-
Total other financing sources (uses)	-	-	-	3,690	-	207,567	-	(211,257)	-
Net change in fund balances	-	(4,653)	14,152	23,165	6,823	42,102	28,592	13,409	174,140
FUND BALANCES (DEFICIT)									
Beginning of year	742,423	26,169	235,287	155,981	51,600	859,308	52,702	132,231	64,555
End of year	\$ 742,423	\$ 21,516	\$ 249,439	\$ 179,146	\$ 58,423	\$ 901,410	\$ 81,294	\$ 145,640	\$ 238,695

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		Tuberculosis Care and Treatment	County Health	County Highway	County Bridge	County Matching Tax	County Motor Fuel Tax	Children's Advocacy Center	Social Security	Illinois Municipal Retirement	Co- operative Extension	Historical Museum
REVENUES												
General property taxes	\$	285,790	\$ 2,939,556	\$ 2,484,176	\$ 1,617,384	\$ 1,231,096	\$ -	\$ 131,903	\$ 2,220,370	\$ 3,721,554	\$ 515,050	\$ 62,811
Miscellaneous		367	1,074,262	1,120,154	66,207	-	2,109,149	240,384	-	53,526	-	-
Total revenues		286,157	4,013,818	3,604,330	1,683,591	1,231,096	2,109,149	372,287	2,220,370	3,775,080	515,050	62,811
EXPENDITURES												
Personnel		122,910	1,623,639	729,181	152,887	-	598,573	332,161	1,386,509	2,405,353	-	-
Commodities		2,615	72,342	316,711	-	-	-	3,410	-	-	-	-
Contractual		63,874	1,104,251	1,773,254	134,067	6,470	875,217	43,705	-	-	322,800	39,730
Capital outlay		-	11,112	989,357	1,869,074	963,908	535,000	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total expenditures		189,399	2,811,344	3,808,503	2,156,028	970,378	2,008,790	379,276	1,386,509	2,405,353	322,800	39,730
Excess (deficiency) of revenues over expenditures		96,758	1,202,474	(204,173)	(472,437)	260,718	100,359	(6,989)	833,861	1,369,727	192,250	23,081
OTHER FINANCING SOURCES (USES)												
Transfers in		-	-	-	-	-	139	-	-	-	-	-
Proceeds from capital lease		-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets		-	-	-	-	-	-	-	-	-	-	-
Transfers out		-	-	(257)	-	-	-	-	-	-	-	-
Total other financing sources (uses)		-	-	(257)	-	-	139	-	-	-	-	-
Net change in fund balances		96,758	1,202,474	(204,430)	(472,437)	260,718	100,498	(6,989)	833,861	1,369,727	192,250	23,081
FUND BALANCES (DEFICIT)												
Beginning of year		306,020	1,722,320	2,389,784	3,126,329	969,756	2,835,438	111,577	351,631	(28,125)	-	-
End of year		402,778	2,924,794	2,185,354	2,653,892	1,230,474	2,935,936	104,588	1,185,492	1,341,602	192,250	23,081

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	Veterans' Assistance Commission	Recorder Document Storage	Circuit Clerk Oper & Admin	Bad Check Diversion	Circuit Clerk Automation	Court Security	Court Document Storage	Maintenance and Child Support Collection	Probation Services	Evergreen Lake Lease										
REVENUES																				
General property taxes	\$ 163,309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Miscellaneous	87	85,864	13,828	1,146	104,540	227,954	103,510	57,613	130,502	-										
Total revenues	<u>163,396</u>	<u>85,864</u>	<u>13,828</u>	<u>1,146</u>	<u>104,540</u>	<u>227,954</u>	<u>103,510</u>	<u>57,613</u>	<u>130,502</u>	<u>-</u>										
EXPENDITURES																				
Personnel	73,537	-	-	-	-	288,458	89,938	48,411	-	-										
Commodities	3,105	439	-	-	708	3,420	25,430	1,390	13,926	5,012										
Contractual	47,304	38,150	-	841	41,184	2,115	26,600	-	24,229	-										
Capital outlay	736	-	-	-	-	-	12,396	-	-	-										
Other	-	-	-	-	-	-	-	-	-	-										
Total expenditures	<u>124,682</u>	<u>38,589</u>	<u>-</u>	<u>841</u>	<u>41,892</u>	<u>293,993</u>	<u>154,364</u>	<u>49,801</u>	<u>38,155</u>	<u>5,012</u>										
Excess (deficiency) of revenues over expenditures	<u>38,714</u>	<u>47,275</u>	<u>13,828</u>	<u>305</u>	<u>62,648</u>	<u>(66,039)</u>	<u>(50,854)</u>	<u>7,812</u>	<u>92,347</u>	<u>(5,012)</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>38,714</u>	<u>47,275</u>	<u>13,828</u>	<u>305</u>	<u>62,648</u>	<u>(66,039)</u>	<u>(50,854)</u>	<u>7,812</u>	<u>92,347</u>	<u>(5,012)</u>										
FUND BALANCES (DEFICIT)																				
Beginning of year	<u>103,517</u>	<u>99,914</u>	<u>76,886</u>	<u>930</u>	<u>211,245</u>	<u>34,816</u>	<u>445,538</u>	<u>237,493</u>	<u>110,572</u>	<u>43,906</u>										
End of year	<u>\$ 142,231</u>	<u>\$ 147,189</u>	<u>\$ 90,714</u>	<u>\$ 1,235</u>	<u>\$ 273,893</u>	<u>\$ (31,223)</u>	<u>\$ 394,684</u>	<u>\$ 245,305</u>	<u>\$ 202,919</u>	<u>\$ 38,894</u>										

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For the Nine Months Ended September 30, 2011.

	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
REVENUES										
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,022,515	\$ 2,311,446
Miscellaneous	-	133	126,868	7,469	-	272,120	91,971	200,681	-	-
Total revenues	-	133	126,868	7,469	-	272,120	91,971	200,681	2,022,515	2,311,446
EXPENDITURES										
Personnel	-	-	-	-	-	185,425	-	133,722	-	-
Commodities	-	-	2,322	3,188	-	24,567	-	695	-	-
Contractual	3,675	-	10,214	-	-	46,112	105,598	52,756	-	1,209,890
Capital outlay	-	28,607	23,076	-	-	-	-	1,346	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	3,675	28,607	35,612	3,188	-	256,104	105,598	188,519	-	1,209,890
Excess (deficiency) of revenues over expenditures	(3,675)	(28,474)	91,256	4,281	-	16,016	(13,627)	12,162	2,022,515	1,101,556
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	(3,675)	(28,474)	91,256	4,281	-	16,016	(13,627)	12,162	2,022,515	1,101,556
FUND BALANCES (DEFICIT)										
Beginning of year	4,742	139,645	119,969	(344)	11,699	8,275	178,857	8,586	164,490	(289,559)
End of year	\$ 1,067	\$ 111,171	\$ 211,225	\$ 3,937	\$ 11,699	\$ 24,291	\$ 165,230	\$ 20,748	\$ 2,187,005	\$ 811,997

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AUDITOR'S QUARTERLY REPORT
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Combined Statement of Revenues, Expenditures, and
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For the Nine Months Ended September 30, 2011

	County Clerk Document Storage	Jail Prisoners' Commissary	GIS Fees	Collector Automation	Neutral Custody Exchange Site	Children's Waiting Room	Electronic Citation Fund-Circuit Clerk	Vending Machine Account	Fairview Building Fund	Nursing Home Employee Vending	Metro McLean County Centralized Communications Center
REVENUES											
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	16,115	-	105,404	-	34,114	21,324	33,206	6,371	46,278	-	1,471,365
Total revenues	16,115	-	105,404	-	34,114	21,324	33,206	6,371	46,278	-	1,471,365
EXPENDITURES											
Personnel	20,954	-	-	-	-	-	-	-	12,383	-	1,411,439
Commodities	-	-	-	-	-	-	-	-	1,646	-	20,806
Contractual	-	-	-	-	41,670	27,500	-	-	30,449	-	451,188
Capital outlay	-	-	-	-	-	-	-	-	-	-	12,094
Other	-	-	115,545	-	-	-	-	4,442	-	-	-
Total expenditures	20,954	-	115,545	-	41,670	27,500	-	4,442	44,478	-	1,895,527
Excess (deficiency) of revenues over expenditures	(4,839)	-	(10,141)	-	(7,556)	(6,176)	33,206	1,929	1,800	-	(424,162)
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	-	-	-	-	-	-	-	566,544
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	566,544
Net change in fund balances	(4,839)	-	(10,141)	-	(7,556)	(6,176)	33,206	1,929	1,800	-	142,382
FUND BALANCES (DEFICIT)											
Beginning of year	9,562	100,634	32,154	37,865	10,409	45,349	-	35,880	11,510	1,859	170,999
End of year	4,723	100,634	22,013	37,865	2,853	39,173	33,206	37,809	13,310	1,859	313,381

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AUDITOR'S QUARTERLY REPORT
Special Revenue Funds
Combined Statement of Revenues, Expenditures, and
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For the Nine Months Ended September 30, 2011

	Township Motor Fuel Tax	Township Bridge Program	Law Library	Collector Tax Indemnity	Capital Improvement Fund	Total Nonmajor Governmental Funds
REVENUES						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,322,508
Miscellaneous	1,783,580	665,843	51,555	171	-	12,206,797
Total revenues	<u>1,783,580</u>	<u>665,843</u>	<u>51,555</u>	<u>171</u>	<u>-</u>	<u>32,529,305</u>
EXPENDITURES						
Personnel	-	-	11,643	-	-	10,783,806
Commodities	-	-	52,197	-	-	673,192
Contractual	-	-	310	-	-	7,376,691
Capital outlay	-	-	-	-	-	4,518,176
Other	1,666,294	705,689	-	-	-	2,491,970
Total expenditures	<u>1,666,294</u>	<u>705,689</u>	<u>64,150</u>	<u>-</u>	<u>-</u>	<u>25,843,835</u>
Excess (deficiency) of revenues over expenditures	<u>117,286</u>	<u>(39,846)</u>	<u>(12,595)</u>	<u>171</u>	<u>-</u>	<u>6,685,470</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	777,940
Proceeds from capital lease	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-
Transfers out	-	-	-	(359,452)	-	(570,966)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(359,452)</u>	<u>-</u>	<u>206,974</u>
Net change in fund balances	<u>117,286</u>	<u>(39,846)</u>	<u>(12,595)</u>	<u>(359,281)</u>	<u>-</u>	<u>6,892,444</u>
FUND BALANCES (DEFICIT)						
Beginning of year	<u>2,128,753</u>	<u>52,560</u>	<u>19,785</u>	<u>359,281</u>	<u>486</u>	<u>18,833,249</u>
End of year	<u>\$ 2,246,039</u>	<u>\$ 12,714</u>	<u>\$ 7,190</u>	<u>\$ -</u>	<u>\$ 486</u>	<u>\$ 25,725,693</u>

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, 2011

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	2011	2010	2011	2010	2011	2010	2011	2010
Revenues:								
Property taxes	\$ 11,083,006	\$ 10,898,656	\$ 20,322,508	\$ 19,749,985	\$ -	\$ -	\$ 31,405,514	\$ 30,648,641
Other	21,065,501	20,245,695	12,206,797	10,047,894	5,027,605	4,077,031	38,299,903	34,370,620
Total revenues	\$ 32,148,507	\$ 31,144,351	\$ 32,529,305	\$ 29,797,879	\$ 5,027,605	\$ 4,077,031	\$ 69,705,417	\$ 65,019,261
Expenditures:								
Personnel	\$ 16,650,206	\$ 16,456,960	\$ 10,783,806	\$ 10,112,833	\$ 3,603,305	\$ 3,574,669	\$ 31,037,317	\$ 30,144,462
Commodities	1,276,444	1,128,480	673,192	658,715	596,468	560,085	2,546,104	2,347,280
Contractual	7,557,259	7,170,910	7,376,691	7,692,706	659,067	617,969	15,593,017	15,481,585
Capital outlay	430,817	275,789	4,518,176	2,006,602	60,678	55,285	5,009,671	2,337,676
Employee benefits	4,080,117	3,629,041	-	-	-	-	4,080,117	3,629,041
Other	276	40	2,491,970	1,805,508	11,099	8,582	2,503,345	1,814,130
Total expenditures	\$ 29,995,119	\$ 28,661,220	\$ 25,843,836	\$ 22,276,364	\$ 4,930,617	\$ 4,816,590	\$ 60,769,571	\$ 55,754,174
Excess (deficiency) of revenues over expenditures	2,153,388	2,483,131	6,685,470	7,521,515	96,988	(739,559)	8,935,846	9,265,087
Other financing sources (uses) and adjustments:								
Transfers in	359,570	-	777,940	517,624	-	-	1,137,510	517,624
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	(566,544)	(560,990)	(570,966)	(12,733)	-	-	(1,137,510)	(573,723)
Total other financing sources	(206,974)	(560,990)	206,974	504,891	-	-	-	(56,099)
Net change in fund balance	\$ 1,946,414	\$ 1,922,141	\$ 6,892,444	\$ 8,026,406	\$ 96,988	(739,559)	\$ 8,935,846	\$ 9,208,988
Fund balance, beginning of year	10,323,826	7,869,955	18,833,249	16,190,115	8,651,530	9,093,973	37,808,605	33,154,043
Fund balance, end of period	12,270,240	9,792,096	25,725,693	24,216,521	8,748,518	8,354,414	46,744,451	42,363,031
Accounts payable at September 30,	(129,667)	(299,858)	(1,392,991)	(575,928)	(68,965)	(47,137)	(1,591,623)	(922,923)
Encumbrances at September 30,	(394,344)	(111,243)	(34,594)	(256,845)	-	-	(428,938)	(368,088)
Uncommitted cash balances at September 30,	11,746,229	9,380,995	24,298,108	23,383,748	8,679,553	8,307,277	44,723,890	41,072,020

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

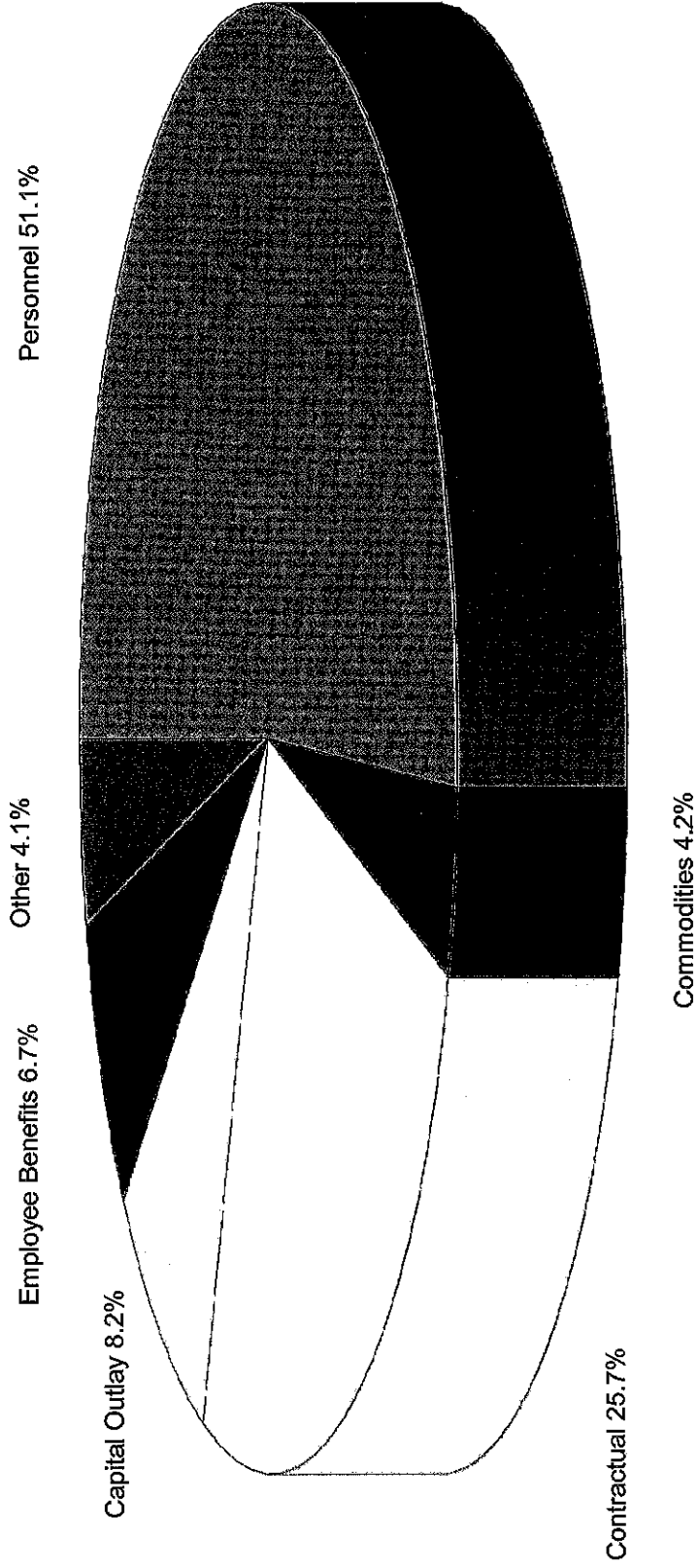
For the Nine Months Ended September 30, 2011

	CURRENT QUARTER	YTD	ANNUAL	ENCUMBRANCES YTD EXP & ENCUMB	APPROP LESS	PERCENT USED
	EXPENDITURES	EXPENDITURES	APPROPRIATION	EXPENDITURES	YTD EXP & ENCUMB	USED
	\$ 1,205,509	\$ 2,615,250	\$ 1,455,664	\$ 5,837	\$ (1,165,423)	180%
County Board	78,024	306,131	512,710	-	206,579	60%
County Administrator	74,551	204,595	310,588	-	105,993	66%
County Auditor	88,676	260,834	355,816	-	94,982	73%
County Treasurer	217,789	642,614	782,482	-	139,868	82%
County Clerk	74,550	202,764	299,989	-	97,225	68%
Recorder of Deeds	6,032	7,188	15,490	-	8,302	46%
Merit Board	551,657	1,540,489	2,223,013	10,435	672,089	70%
Circuit Clerk	230,338	689,244	905,634	-	216,390	76%
Circuit Court	27,283	77,047	109,294	-	32,247	70%
Jury Commission	638,910	1,753,933	2,472,724	-	718,791	71%
State's Attorney	443,368	1,235,502	1,689,757	-	454,255	73%
Public Defender	935,211	2,565,943	3,753,192	-	1,187,249	68%
Court Services	2,116,479	6,069,087	8,365,769	4,761	2,291,921	73%
County Sheriff	133,914	363,557	506,267	-	142,710	72%
Coroner	86,607	200,325	296,664	-	96,339	68%
Department of Building and Zoning	151,157	333,691	512,911	22,258	156,962	69%
Department of Parks and Recreation	951,590	2,791,491	3,683,571	287,860	604,220	84%
Facilities Management	526,703	1,418,538	1,647,537	63,193	165,806	90%
Information Services Department	44,829	173,619	152,143	-	(21,476)	114%
Emergency Management Agency	217,091	502,421	575,646	-	73,225	87%
City of Bloomington - Election	161,014	357,799	642,644	-	284,845	56%
Assessment Office						
GENERAL FUND TOTAL	8,961,282	24,312,062	31,269,505	394,344	\$ 6,563,099	79%
Tort Judgment	749,836	2,169,483	2,645,304	-	475,821	82%
Employee Benefits Fund	1,218,447	4,080,117	-	-	(4,080,117)	
GRAND TOTAL	\$ 10,929,565	\$ 30,561,662	\$ 33,914,809	\$ 394,344	\$ 2,958,803	91%

For the Nine Months Ended September 30, 2011

				Total Revenues	Total Expenditures
	2011	2010	2011	32,148,507	29,995,119
General Fund			2010	31,144,351	28,661,220
	2011	2010		69,705,417	60,769,571
All Funds			2010	65,019,261	55,754,174

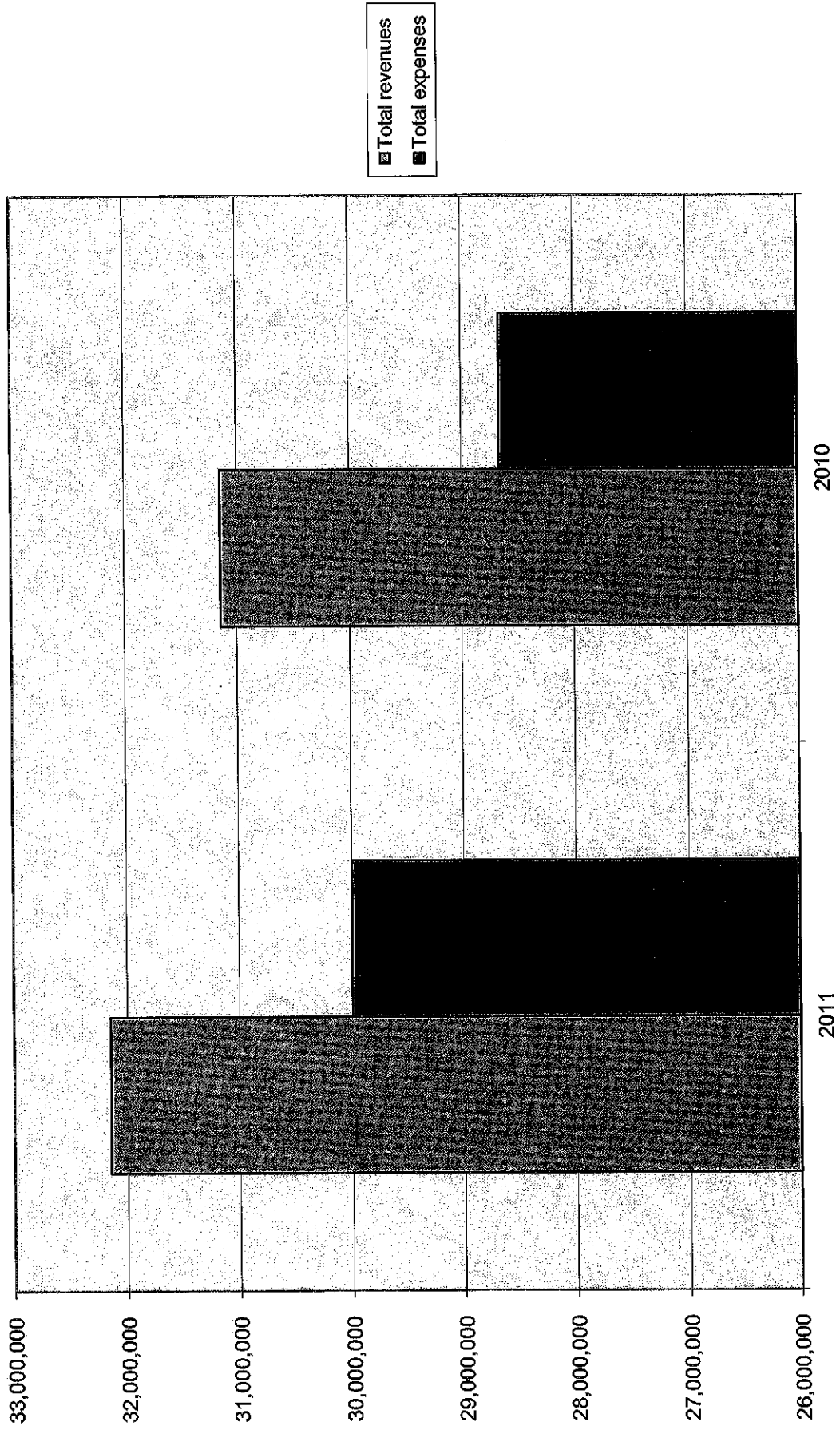
McLean County, Illinois 2011 Expenditures - All Funds



McLean County, Illinois
2011 Expenditures - All Funds

Personnel	31,037,317	51.1%
Commodities	2,546,104	4.2%
Contractual	15,593,017	25.7%
Capital Outlay	5,009,671	8.2%
Employee benefits	4,080,117	6.7%
Other	2,503,345	4.1%
Total expenditures	<u>60,769,571</u>	<u>100.0%</u>

McLean County, Illinois Revenues to Expenditures - General Fund



McLean County, Illinois Revenues to Expenditures - All Funds

