

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, 2010

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:								
Property taxes	\$ 11,372,847	\$ -	\$ 20,627,685	\$ -	\$ -	\$ -	\$ 32,000,532	\$ -
Other	22,453,005	6,908,737	12,600,688	3,329,651	6,601,784	1,500,334	41,655,477	11,738,722
Total revenues	\$ 33,825,852	\$ 6,908,737	\$ 33,228,373	\$ 3,329,651	\$ 6,601,784	\$ 1,500,334	\$ 73,656,009	\$ 11,738,722
Expenditures:								
Personnel	\$ 23,617,997	\$ 5,306,999	\$ 14,895,074	\$ 3,260,357	\$ 4,860,217	\$ 1,092,599	\$ 43,373,288	\$ 9,659,955
Commodities	1,768,023	350,537	1,126,313	181,692	821,143	167,152	3,715,479	699,381
Contractual	7,912,330	2,544,076	10,337,328	1,605,502	1,362,721	268,680	19,612,379	4,418,258
Capital outlay	501,238	67,737	6,588,898	104,679	254,455	2,786	7,344,591	175,202
Employee benefits	-	1,429,265	-	-	-	-	-	1,429,265
Other	-	4,310	133,841	73,348	-	-	133,841	77,658
Total expenditures	\$ 33,799,588	\$ 9,702,924	\$ 33,081,454	\$ 5,225,578	\$ 7,298,536	\$ 1,531,217	\$ 74,179,578	\$ 16,459,719
Excess (deficiency) of revenues over expenditures	26,264	(2,794,187)	146,919	(1,895,927)	(696,752)	(30,883)	(523,569)	(4,720,997)
Other financing sources (uses) and adjustments:								
Transfers in	654,297	-	673,188	168,297	696,752	-	2,024,237	168,297
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	(787,478)	(168,297)	(1,121,789)	-	-	-	(1,909,267)	(168,297)
Total other financing sources	(133,181)	(168,297)	(448,601)	168,297	696,752	-	114,970	-
Net change in fund balance	(106,917)	\$ (2,962,484)	(301,682)	\$ (1,727,630)	-	\$ (30,883)	(408,599)	\$ (4,720,997)
Fund balance, beginning of year (unaudited)		7,869,955		16,190,015		9,093,973		33,153,943
Fund balance, end of period		4,907,471		14,462,385		9,063,090		28,432,946
Accounts payable at March 31,		(1,038,206)		(650,608)		(195,235)		(1,884,049)
Encumbrances at March 31,		(148,235)		(480,634)		-		(628,869)
Uncommitted cash balances at March 31,		3,721,030		13,331,143		8,867,855		25,920,028

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

For the Three Months Ended March 31, 2010

		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	Persons With Developmental Disabilities
REVENUES									
General property taxes	\$	-	-	-	-	-	-	-	-
Other		1,460	1,460	93,558	101,067	55,855	322,522	150,453	-
Total revenues		1,460	1,460	93,558	101,067	55,855	322,522	150,453	-
EXPENDITURES									
Personnel		-	-	18,587	82,376	26,653	185,759	68,642	-
Commodities		-	2,278	7,501	7,453	4,778	2,767	12,076	-
Contractual		-	-	53,327	6,710	7,213	19,074	32,604	201,165
Capital outlay		-	3,354	-	-	-	-	3,782	-
Other		-	-	79,415	96,539	38,644	207,600	117,104	201,165
Total expenditures		-	5,632	79,415	96,539	38,644	207,600	117,104	201,165
Excess (deficiency) of revenues over expenditures		-	(4,172)	14,143	4,528	17,211	114,922	33,349	(201,165)
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		-	(4,172)	14,143	4,528	17,211	114,922	33,349	(201,165)
FUND BALANCES (DEFICIT)									
Beginning of year		742,423	26,706	219,444	159,356	43,737	843,371	67,308	143,577
End of year		\$ 742,423	\$ 22,534	\$ 233,587	\$ 163,884	\$ 60,948	\$ 958,293	\$ 100,657	\$ (57,588)

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

For the Three Months Ended March 31, 2010

		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	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Miscellaneous	77	501,952	35,732	(38,442)	-	537,490	122,417	-	-	13,546	-	-
Total revenues	77	501,952	35,732	(38,442)	-	537,490	122,417	-	-	13,546	-	-
EXPENDITURES												
Personnel	40,152	529,080	245,736	56,198	-	217,299	103,348	452,165	515,374	-	-	-
Commodities	136	16,135	96,097	-	-	-	489	-	-	-	-	-
Contractual	16,662	343,373	85,905	22,597	-	301,709	13,658	-	-	-	-	-
Capital outlay	-	3,865	3,195	(725)	-	17,558	14,911	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	56,950	892,453	430,933	78,070	17,558	533,919	117,495	452,165	515,374	-	-	-
Excess (deficiency) of revenues over expenditures	(56,873)	(390,501)	(395,201)	(116,512)	(17,558)	3,571	4,922	(452,165)	(501,828)	-	-	-
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	(56,873)	(390,501)	(395,201)	(116,512)	(17,558)	3,571	4,922	(452,165)	(501,828)	-	-	-
FUND BALANCES (DEFICIT)												
Beginning of year	252,170	1,403,769	1,950,736	2,474,283	1,239,572	2,329,312	59,939	91,753	(377,935)	-	-	-
End of year	\$ 195,297	\$ 1,013,268	\$ 1,555,535	\$ 2,357,771	\$ 1,222,014	\$ 2,332,883	\$ 64,861	\$ (360,412)	\$ (879,763)	\$	-	\$

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

For the Three Months Ended March 31, 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
REVENUES									
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	26,000	3,811	31,749	62,608	31,559	34,301	30,434	-
Total revenues	-	26,000	3,811	31,749	62,608	31,559	34,301	30,434	-
EXPENDITURES									
Personnel	22,634	17,009	-	-	84,911	27,995	14,039	-	-
Commodities	668	-	-	-	-	6,066	-	7,331	-
Contractual	14,073	6,249	-	1,849	828	41	-	1,602	-
Capital outlay	18,302	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total expenditures	55,677	23,258	-	1,849	85,739	34,102	14,039	8,933	-
Excess (deficiency) of revenues over expenditures	(55,677)	2,742	3,811	29,900	(23,131)	(2,543)	20,262	21,501	-
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	(55,677)	2,742	3,811	29,900	(23,131)	(2,543)	20,262	21,501	-
FUND BALANCES (DEFICIT)									
Beginning of year	115,255	71,390	55,057	260,139	56,391	426,554	237,790	147,797	48,842
End of year	\$ 59,578	\$ 74,132	\$ 58,868	\$ 290,039	\$ 33,260	\$ 424,011	\$ 258,052	\$ 169,298	\$ 48,842

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

For the Three Months Ended March 31, 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
REVENUES										
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	17,470	2,098	-	89,764	16,294	57,688	-	-
Total revenues	-	-	17,470	2,098	-	89,764	16,294	57,688	-	-
EXPENDITURES										
Personnel	-	-	-	-	-	59,325	-	41,884	-	-
Commodities	-	801	100	26	-	2,482	-	251	-	-
Contractual	-	-	1,570	-	-	15,177	68,368	2,686	-	-
Capital outlay	3,107	26,202	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	3,107	27,003	1,670	26	-	76,984	68,368	44,821	-	-
Excess (deficiency) of revenues over expenditures	(3,107)	(27,003)	15,800	2,072	-	12,780	(52,074)	12,867	-	-
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	(3,107)	(27,003)	15,800	2,072	-	12,780	(52,074)	12,867	-	-
FUND BALANCES (DEFICIT)										
Beginning of year	14,678	341,690	43,976	(484)	22,349	6,395	261,760	(5,803)	164,544	(273,974)
End of year	\$ 11,571	\$ 314,687	\$ 59,776	\$ 1,588	\$ 22,349	\$ 19,175	\$ 209,686	\$ 7,064	\$ 164,544	\$ (273,974)

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

For the Three Months Ended March 31, 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
REVENUES										
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	3,654	-	31,831	-	8,098	5,053	2,480	12,170	-	466,426
Total revenues	<u>3,654</u>	<u>-</u>	<u>31,831</u>	<u>-</u>	<u>8,098</u>	<u>5,053</u>	<u>2,480</u>	<u>12,170</u>	<u>-</u>	<u>466,426</u>
EXPENDITURES										
Personnel	9,018	-	-	-	-	-	-	4,349	-	433,449
Commodities	-	-	-	-	-	-	-	-	-	3,422
Contractual	-	-	-	-	12,501	8,250	-	11,655	-	356,582
Capital outlay	-	-	-	-	-	-	-	-	-	11,128
Other	-	-	38,346	-	-	-	-	-	-	-
Total expenditures	<u>9,018</u>	<u>-</u>	<u>38,346</u>	<u>-</u>	<u>12,501</u>	<u>8,250</u>	<u>-</u>	<u>16,004</u>	<u>-</u>	<u>804,581</u>
Excess (deficiency) of revenues over expenditures	<u>(5,364)</u>	<u>-</u>	<u>(6,515)</u>	<u>-</u>	<u>(4,403)</u>	<u>(3,197)</u>	<u>2,480</u>	<u>(3,834)</u>	<u>-</u>	<u>(338,155)</u>
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	-	-	168,297
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>168,297</u>
Net change in fund balances	<u>(5,364)</u>	<u>-</u>	<u>(6,515)</u>	<u>-</u>	<u>(4,403)</u>	<u>(3,197)</u>	<u>2,480</u>	<u>(3,834)</u>	<u>-</u>	<u>(169,858)</u>
FUND BALANCES (DEFICIT)										
Beginning of year	<u>22,239</u>	<u>77,268</u>	<u>29,269</u>	<u>35,745</u>	<u>5,721</u>	<u>44,140</u>	<u>47,379</u>	<u>9,283</u>	<u>3,193</u>	<u>86,256</u>
End of year	<u>\$ 16,875</u>	<u>\$ 77,268</u>	<u>\$ 22,754</u>	<u>\$ 35,745</u>	<u>\$ 1,318</u>	<u>\$ 40,943</u>	<u>\$ 49,859</u>	<u>\$ 5,449</u>	<u>\$ 3,193</u>	<u>\$ (83,602)</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 Three Months Ended March 31, 2010

	Township Motor Fuel Tax	Township Bridge Program	Law Library	Collector Tax Indemnity	Capital Improvement Fund	Total Nonmajor Governmental Funds
REVENUES						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	520,039	(32,165)	10,602	-	-	3,329,651
Total revenues	<u>520,039</u>	<u>(32,165)</u>	<u>10,602</u>	<u>-</u>	<u>-</u>	<u>3,329,651</u>
EXPENDITURES						
Personnel	-	-	4,375	-	-	3,260,357
Commodities	-	-	10,835	-	-	181,692
Contractual	-	-	74	-	-	1,605,502
Capital outlay	-	-	-	-	-	104,679
Other	86,663	(51,661)	-	-	-	73,348
Total expenditures	<u>86,663</u>	<u>(51,661)</u>	<u>15,284</u>	<u>-</u>	<u>-</u>	<u>5,225,578</u>
Excess (deficiency) of revenues over expenditures	433,376	19,496	(4,682)	-	-	(1,895,927)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	168,297
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>168,297</u>
Net change in fund balances	433,376	19,496	(4,682)	-	-	(1,727,630)
FUND BALANCES (DEFICIT)						
Beginning of year	1,778,188	23,857	31,244	331,880	486	16,190,015
End of year	<u>\$ 2,211,564</u>	<u>\$ 43,353</u>	<u>\$ 26,562</u>	<u>\$ 331,880</u>	<u>\$ 486</u>	<u>\$ 14,462,385</u>

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, 2009 and 2010

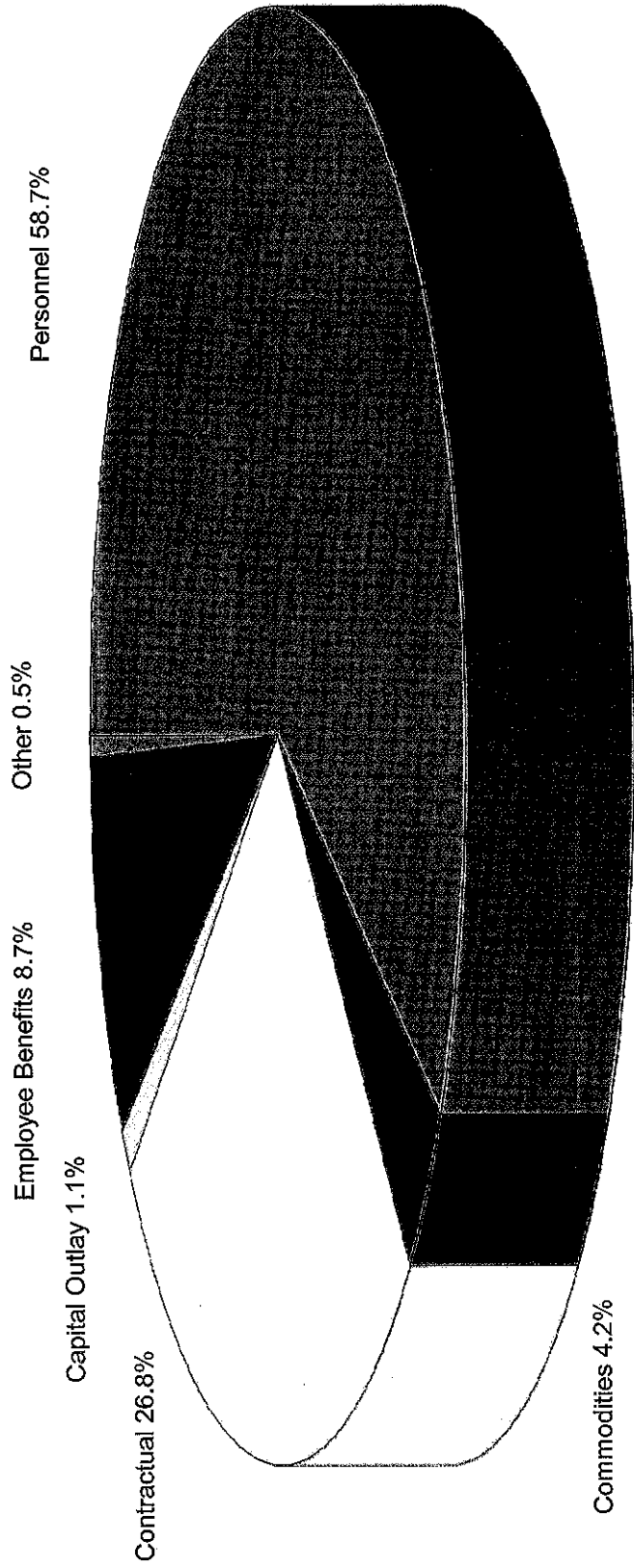
	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	2010	2009	2010	2009	2010	2009	2010	2009
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	6,908,737	6,151,730	3,329,651	3,376,289	1,500,334	2,163,256	11,738,722	11,691,275
Total revenues	\$ 6,908,737	\$ 6,151,730	\$ 3,329,651	\$ 3,376,289	\$ 1,500,334	\$ 2,163,256	\$ 11,738,722	\$ 11,691,275
Expenditures:								
Personnel	\$ 5,306,999	\$ 5,534,721	\$ 3,260,357	\$ 3,429,768	\$ 1,092,599	\$ 956,123	\$ 9,659,955	\$ 9,920,612
Commodities	350,537	437,755	181,692	139,109	167,152	160,814	699,381	737,678
Contractual	2,544,076	1,890,827	1,605,502	1,238,156	268,680	583,371	4,418,258	3,712,354
Capital outlay	67,737	260,306	104,679	70,043	2,786	24,572	175,202	354,921
Employee benefits	1,429,265	1,083,638	-	-	-	-	1,429,265	1,083,638
Other	4,310	-	73,348	160,363	-	-	77,658	160,363
Total expenditures	\$ 9,702,924	\$ 9,207,247	\$ 5,225,578	\$ 5,037,439	\$ 1,531,217	\$ 1,724,880	\$ 16,459,719	\$ 15,969,566
Excess (deficiency) of revenues over expenditures	(2,794,187)	(3,055,517)	(1,895,927)	(1,661,150)	(30,883)	438,376	(4,720,997)	(4,278,291)
Other financing sources (uses) and adjustments:								
Transfers in	-	-	168,297	172,795	-	-	168,297	172,795
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	(168,297)	(157,508)	-	(15,287)	-	-	(168,297)	(172,795)
Total other financing sources	(168,297)	(157,508)	168,297	157,508	-	-	-	-
Net change in fund balance	\$ (2,962,484)	\$ (3,213,025)	\$ (1,727,630)	\$ (1,503,642)	\$ (30,883)	\$ 438,376	\$ (4,720,997)	\$ (4,278,291)
Fund balance, beginning of year	7,869,955	9,028,416	16,190,015	11,591,868	9,093,973	8,875,891	33,153,943	29,496,175
Fund balance, end of period	4,907,471	5,815,391	14,462,385	10,088,226	9,063,090	9,314,267	28,432,946	25,217,884
Accounts payable at March 31,	(1,038,206)	(151,116)	(650,608)	(273,426)	(195,235)	(181,242)	(1,884,049)	(605,784)
Encumbrances at March 31,	(148,235)	(396,712)	(480,634)	(285,980)	-	-	(628,869)	(682,692)
Uncommitted cash balances at March 31,	3,721,030	5,267,563	13,331,143	9,528,820	8,867,855	9,133,025	25,920,028	23,929,408

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

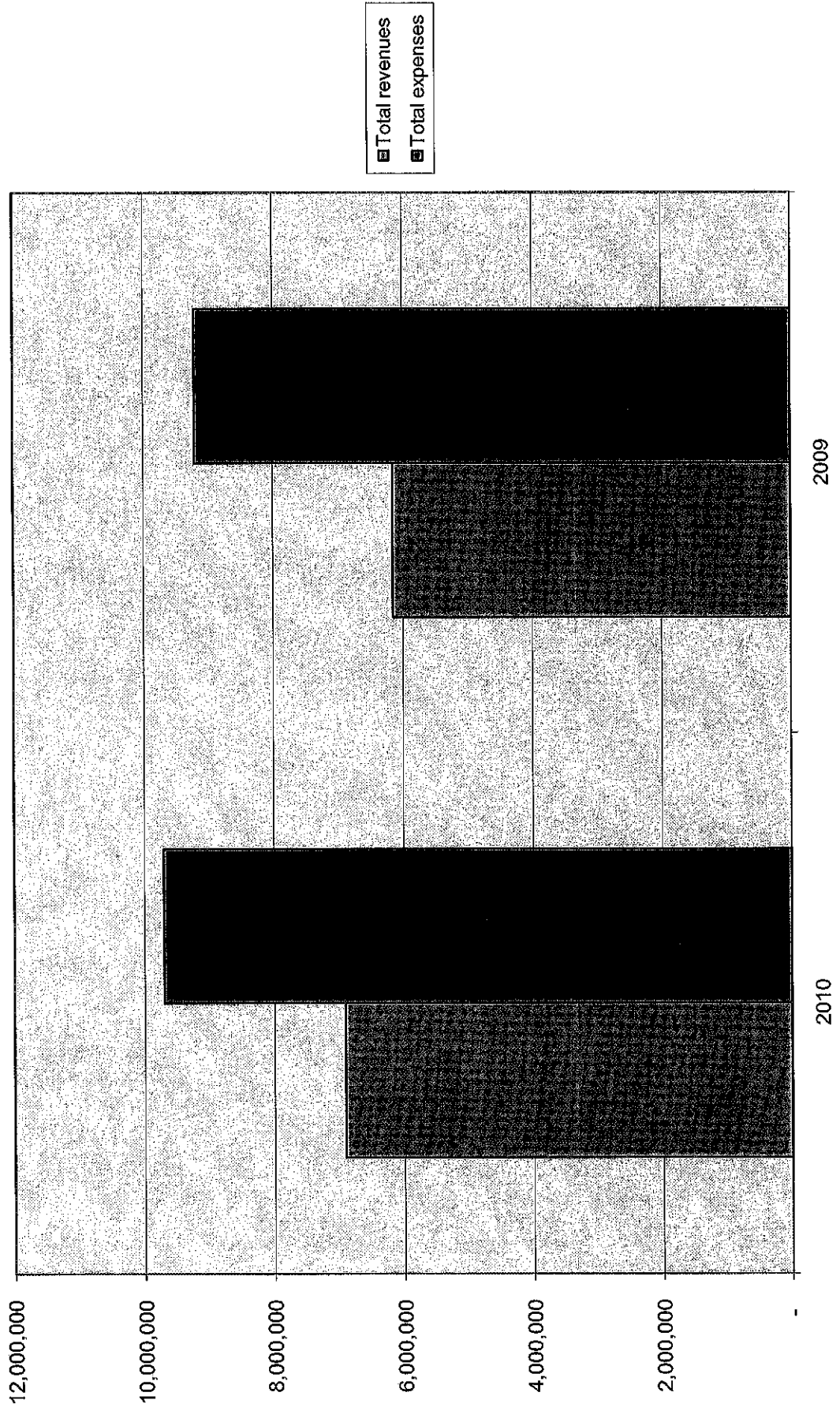
For the Three Months Ended March 31, 2010

	CURRENT QUARTER	YTD	ANNUAL	ENCUMBRANCES	YTD EXP & ENCUMB	PERCENT USED
	EXPENDITURES	EXPENDITURES	APPROPRIATION	YTD EXP & ENCUMB	PERCENT USED	
	\$ 708,626	\$ 708,626	\$ 1,464,984	\$ 9,384	\$ 746,974	49%
County Board					424,165	15%
County Administrator	75,666	75,666	499,831	-	262,922	20%
County Auditor	65,002	65,002	327,924	-	278,865	20%
County Treasurer	71,408	71,408	350,273	-	600,278	33%
County Clerk	291,059	291,059	891,337	-	208,224	22%
Recorder of Deeds	57,367	57,367	265,591	-	16,900	0%
Merit Board	-	-	16,900	-	1,721,560	23%
Circuit Clerk	513,885	513,885	2,235,445	-	733,149	24%
Circuit Court	229,053	229,053	962,202	-	83,421	26%
Jury Commission	29,206	29,206	112,627	-	1,962,020	23%
State's Attorney	592,964	592,964	2,554,984	-	1,279,588	24%
Public Defender	414,927	414,927	1,694,515	-	3,061,508	21%
Court Services	826,672	826,672	3,888,180	-	6,626,595	22%
County Sheriff	1,843,592	1,843,592	8,470,187	-	413,541	21%
Coroner	107,218	107,218	520,759	-	220,424	24%
Department of Building and Zoning	56,771	56,771	288,195	11,000	426,325	21%
Department of Parks and Recreation	81,758	81,758	541,341	33,258	2,870,074	26%
Facilities Management	1,004,542	1,004,542	3,874,616	-	1,194,092	31%
Information Services Department	440,301	440,301	1,728,987	94,594	138,171	25%
Emergency Management Agency	45,810	45,810	183,981	-	531,560	4%
City of Bloomington - Election	22,198	22,198	553,758	-	465,279	21%
Assessment Office	120,123	120,123	585,402	-		
GENERAL FUND TOTAL	\$ 7,598,148	\$ 7,598,148	\$ 32,012,019	\$ 148,236	\$ 24,265,635	24%
Tort Judgment	839,508	839,508	2,575,047	-	1,735,539	33%
Employee Benefits Fund	1,429,265	1,429,265	-	-	(1,429,265)	
GRAND TOTAL	\$ 9,866,921	\$ 9,866,921	\$ 34,587,066	\$ 148,236	\$ 24,571,909	29%

McLean County, Illinois 2010 Expenditures - All Funds



McLean County, Illinois Revenues to Expenditures - General Fund



McLean County, Illinois Revenues to Expenditures - All Funds

