

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, 2019

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:								
Property taxes	\$ 13,130,072	\$ -	\$ 23,091,982	\$ -	\$ -	\$ -	\$ 36,222,054	\$ -
Other	29,477,749	6,517,041	17,508,989	6,916,283	8,280,752	1,470,974	55,267,490	14,904,298
Total revenues	\$ 42,607,821	\$ 6,517,041	\$ 40,600,971	\$ 6,916,283	\$ 8,280,752	\$ 1,470,974	\$ 91,489,544	\$ 14,904,298
Expenditures:								
Personnel	\$ 27,688,141	\$ 5,868,750	\$ 17,970,431	\$ 3,508,087	\$ 6,601,291	\$ 990,457	\$ 52,259,863	\$ 10,367,294
Commodities	1,831,056	346,894	1,060,706	456,159	883,541	188,113	3,775,303	991,166
Contractual	9,752,251	2,275,185	12,617,429	1,983,694	1,576,254	479,011	23,945,934	4,737,890
Capital outlay	859,331	116,095	8,837,135	93,684	85,426	19,773	9,781,892	229,552
Employee benefits	-	1,144,934	-	-	-	-	-	1,144,934
Other	200.00	-	411,832	58,435	-	512	412,032	58,947
Total expenditures	\$ 40,130,979	\$ 9,751,858	\$ 40,897,533	\$ 6,100,059	\$ 9,146,512	\$ 1,677,866	\$ 90,175,024	\$ 17,529,783
Excess (deficiency) of revenues over expenditures	2,476,842	(3,234,817)	(296,562)	816,224	(865,760)	(206,892)	1,314,520	(2,625,485)
Other financing sources (uses) and adjustments:								
Transfers in	1,643,942	4,136	2,966,431	323,159	871,410	-	5,481,783	327,295
Transfers out	(2,956,824)	(336,659)	(2,669,869)	(4,136)	(5,650)	-	(5,632,343)	(340,795)
Total other financing sources	(1,312,882)	(332,523)	296,562	319,024	865,760	-	(150,560)	(13,500)
Net change in fund balance	1,163,960	\$ (3,567,340)	-	\$ 1,135,248	-	\$ (206,892)	1,163,960	\$ (2,638,985)
Fund balance, beginning of year as restated		26,705,160		25,594,465		5,388,632		57,688,257
Fund balance, end of period		23,137,820		26,729,713		5,181,740		55,049,273
Accounts payable at March 31,		(53,605)		(7,319)		(539)		(61,463)
Encumbrances at March 31,		(15,000)		(1,096,000)		(10,040)		(1,121,040)
Uncommitted cash balances at March 31,		23,069,215		25,626,394		5,171,161		53,866,770

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, 2019

	SHOWBUS	Regional	Dental	Women's,	Preventive	Family	AIDS	Persons With	County	County	County
	Grant	Planning	Sealant	Infants, and	Block	Case	Counseling	Developmental	Health	Highway	Bridge
	Grant	Commission	Grant	Children	Grant	Management	and Testing	Disabilities			
REVENUES											
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	990,943	196,906	96,286	131,279	16,723	457,918	120,213	-	195,832	2,537,033	-
Total revenues	990,943	196,906	96,286	131,279	16,723	457,918	120,213	-	195,832	2,537,033	-
EXPENDITURES											
Personnel	-	115,742	33,791	104,416	11,754	270,758	36,569	6,957	584,885	491,057	19,569
Commodities	-	700	8,342	2,328	1,610	6,741	962	-	28,545	120,800	-
Contractual	990,931	32,801	38,458	4,771	75	15,783	2,025	119,338	385,464	121,930	27,149
Capital outlay	-	3,897	-	-	-	-	-	-	-	40,011	2,906
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	990,931	153,140	80,591	111,515	13,439	293,282	39,556	126,295	998,894	773,798	49,624
Excess (deficiency) of revenues over expenditures	12	43,766	15,695	19,764	3,284	164,636	80,657	(126,295)	(803,062)	1,763,235	(49,624)
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(143)	(555)	(30)	(664)	(162)	(16)	(2,408)	-	-
Total other financing sources (uses)	-	-	(143)	(555)	(30)	(664)	(162)	(16)	(2,408)	-	-
Net change in fund balances	12	43,766	15,552	19,209	3,254	163,972	80,495	(126,311)	(805,470)	1,763,235	(49,624)
FUND BALANCES (DEFICIT)											
Beginning of year	1,271	513,584	125,952	250,756	39,598	1,036,025	74,153	44,990	3,513,319	2,651,918	2,040,218
End of year	\$ 1,283	\$ 557,350	\$ 141,504	\$ 269,965	\$ 42,852	\$ 1,199,997	\$ 154,648	\$ (81,321)	\$ 2,707,849	\$ 4,415,153	\$ 1,990,594

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, 2019

	County Matching Tax	County Motor Fuel Tax	Children's Advocacy Center	Social Security	Illinois Municipal Retirement	Co- operative Extension	Historical Museum	Veterans' Assistance Commission	Co Clerk/ Recorder Document Storage	Circuit Clerk Oper & Admin
REVENUES										
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	566,346	64,664	-	15,969	-	-	-	19,707	4,870
Total revenues	-	566,346	64,664	-	15,969	-	-	-	19,707	4,870
EXPENDITURES										
Personnel	-	92,227	140,170	536,416	341,985	-	-	27,315	-	-
Commodities	-	254,556	2,286	-	-	-	-	1,302	-	1,671
Contractual	-	-	23,547	-	-	-	-	7,299	7,352	2,855
Capital outlay	-	-	-	-	-	-	-	-	14,720	8,145
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	346,783	166,003	536,416	341,985	-	-	35,916	22,072	12,671
Excess (deficiency) of revenues over expenditures	-	219,563	(101,339)	(536,416)	(326,016)	-	-	(35,916)	(2,365)	(7,801)
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	-	219,563	(101,339)	(536,416)	(326,016)	-	-	(35,916)	(2,365)	(7,801)
FUND BALANCES (DEFICIT)										
Beginning of year	2,200,265	3,784,528	47,038	685,335	1,688,296	-	1	107,848	157,927	173,518
End of year	\$ 2,200,265	\$ 4,004,091	\$ (54,301)	\$ 148,919	\$ 1,362,280	\$ -	\$ 1	\$ 71,932	\$ 155,562	\$ 165,717

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, 2019

	<u>Circuit</u> Clerk <u>Automation</u>	<u>Court</u> Court <u>Security</u>	<u>Court</u> Document <u>Storage</u>	<u>Maintenance</u> and Child Support <u>Collection</u>	<u>State's</u> Attorney Automation <u>Fund</u>	<u>Probation</u> <u>Services</u>	<u>Evergreen</u> Lake <u>Lease</u>	<u>SCAAP -</u> Justice <u>Benefits</u>	<u>Federal</u> Asset <u>Forfeiture</u>	<u>Asset</u> <u>Forfeiture</u>	<u>D.A.R.E.</u> <u>Program</u>
REVENUES											
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	64,494	36,929	48,483	23,421	1,262	51,186	-	-	59	25,027	-
Total revenues	<u>64,494</u>	<u>36,929</u>	<u>48,483</u>	<u>23,421</u>	<u>1,262</u>	<u>51,186</u>	<u>-</u>	<u>-</u>	<u>59</u>	<u>25,027</u>	<u>-</u>
EXPENDITURES											
Personnel	-	114,921	28,174	22,437	-	-	-	-	-	-	-
Commodities	2,510	-	11,162	-	-	4,952	-	-	-	3,093	-
Contractual	1,452	-	819	834	-	1,088	-	-	-	1,290	-
Capital outlay	3,128	-	16,077	-	-	-	-	-	-	4,800	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>7,090</u>	<u>114,921</u>	<u>56,232</u>	<u>23,271</u>	<u>-</u>	<u>6,040</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,183</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>57,404</u>	<u>(77,992)</u>	<u>(7,749)</u>	<u>150</u>	<u>1,262</u>	<u>45,146</u>	<u>-</u>	<u>-</u>	<u>59</u>	<u>15,844</u>	<u>-</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>	<u>-</u>
Net change in fund balances	57,404	(77,992)	(7,749)	150	1,262	45,146	-	-	59	15,844	-
FUND BALANCES (DEFICIT)											
Beginning of year	1,278,052	(424,249)	918,577	63,288	59,100	476,874	-	28,310	22,208	462,387	12,899
End of year	<u>\$ 1,335,456</u>	<u>\$ (502,241)</u>	<u>\$ 910,828</u>	<u>\$ 63,438</u>	<u>\$ 60,362</u>	<u>\$ 522,020</u>	<u>\$ -</u>	<u>\$ 28,310</u>	<u>\$ 22,267</u>	<u>\$ 478,231</u>	<u>\$ 12,899</u>

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, 2019

	Sheriff Donation Trust	Electronic Citation Fund- Circuit Clerk	IDPA IV-D Project	Waste Management	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	1,600	7,022	90,859	2,776	-	-	4,978	-	30,708	-
Total revenues	<u>1,600</u>	<u>7,022</u>	<u>90,859</u>	<u>2,776</u>	<u>-</u>	<u>-</u>	<u>4,978</u>	<u>-</u>	<u>30,708</u>	<u>-</u>
EXPENDITURES										
Personnel	-	-	60,548	-	-	-	4,944	-	-	-
Commodities	-	-	875	-	-	-	-	-	-	-
Contractual	-	-	189	3,344	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>61,612</u>	<u>3,344</u>	<u>-</u>	<u>-</u>	<u>4,944</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,600</u>	<u>7,022</u>	<u>29,247</u>	<u>(568)</u>	<u>-</u>	<u>-</u>	<u>34</u>	<u>-</u>	<u>30,708</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(158)	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(158)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,600	7,022	29,090	(568)	-	-	34	-	30,708	-
FUND BALANCES (DEFICIT)										
Beginning of year	14,699	447,170	(15,563)	6,122	167,523	154,258	1,974	331,343	279,691	29,359
End of year	<u>\$ 16,299</u>	<u>\$ 454,192</u>	<u>\$ 13,527</u>	<u>\$ 5,554</u>	<u>\$ 167,523</u>	<u>\$ 154,258</u>	<u>\$ 2,008</u>	<u>\$ 331,343</u>	<u>\$ 310,399</u>	<u>\$ 29,359</u>

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, 2019

	Neutral Custody Exchange <u>Site</u>	Children's Waiting Room	Metro McLean County Centralized Communications <u>Center</u>	Township Motor <u>Fuel Tax</u>	Township Bridge <u>Program</u>	Law <u>Library</u>	Capital Improvement <u>Fund</u>	Total Nonmajor Governmental <u>Funds</u>
REVENUES								
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	6,240	3,890	616,592	478,278	-	7,790	-	6,916,283
Total revenues	6,240	3,890	616,592	478,278	-	7,790	-	6,916,283
EXPENDITURES								
Personnel	-	-	457,045	-	-	6,407	-	3,508,087
Commodities	-	-	2,408	-	-	1,316	-	456,159
Contractual	8,500	6,125	180,089	-	-	186	-	1,983,694
Capital outlay	-	-	-	-	-	-	-	93,684
Other	-	-	-	58,435	-	-	-	58,435
Total expenditures	8,500	6,125	639,542	58,435	-	7,909	-	6,100,059
Excess (deficiency) of revenues over expenditures	(2,260)	(2,235)	(22,950)	419,843	-	(119)	-	816,224
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	323,159	-	-	-	-	323,159
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(4,136)
Total other financing sources (uses)	-	-	323,159	-	-	-	-	319,024
Net change in fund balances	(2,260)	(2,235)	300,209	419,843	-	(119)	-	1,135,248
FUND BALANCES (DEFICIT)								
Beginning of year	6,888	28,917	243,792	1,784,887	1,503	77,430	486	25,594,465
End of year	\$ 4,628	\$ 26,682	\$ 544,001	\$ 2,204,730	\$ 1,503	\$ 77,311	\$ 486	\$ 26,729,713

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, 2019

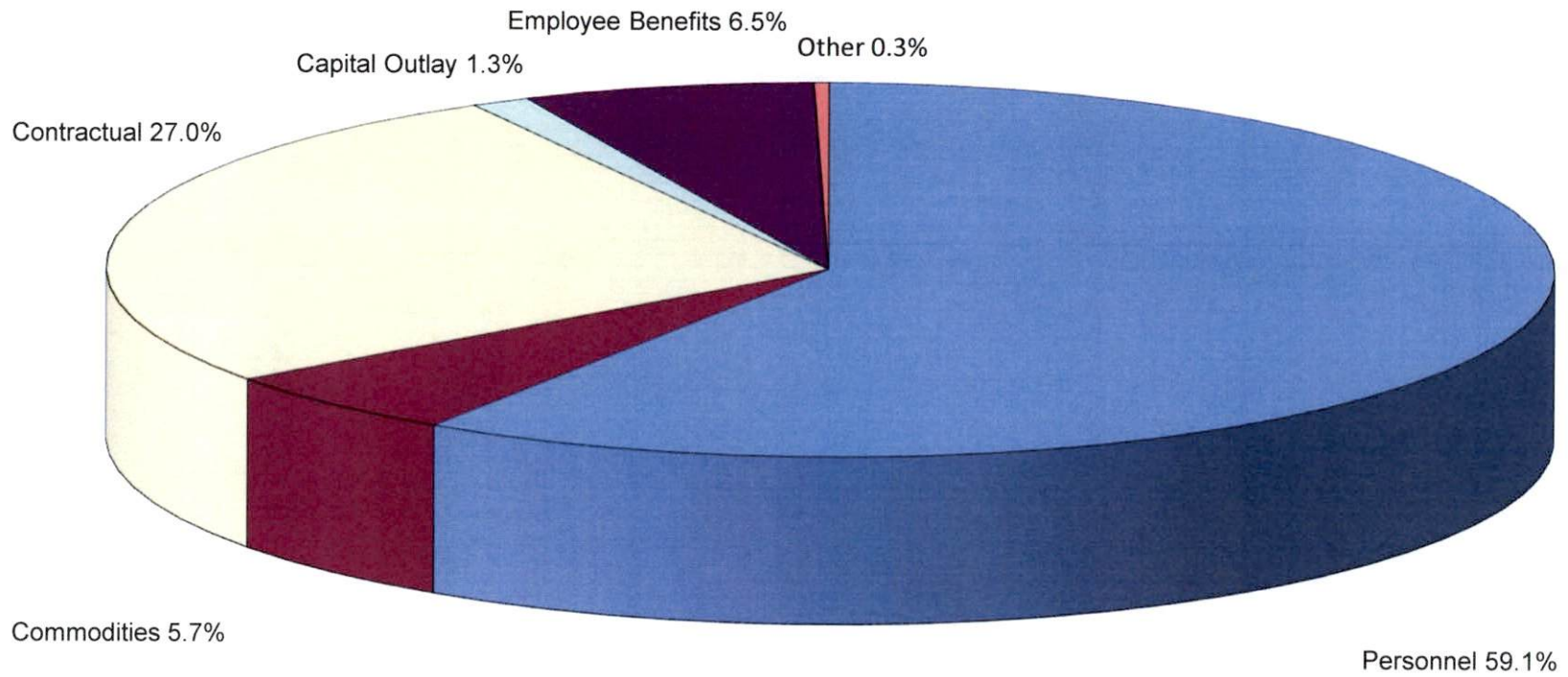
	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	2019	2018	2019	2018	2019	2018	2019	2018
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	6,517,041	5,816,335	6,916,283	3,477,504	1,470,974	1,148,092	14,904,298	10,441,931
Total revenues	\$ 6,517,041	\$ 5,816,335	\$ 6,916,283	\$ 3,477,504	\$ 1,470,974	\$ 1,148,092	\$ 14,904,298	\$ 10,441,931
Expenditures:								
Personnel	\$ 5,868,750	\$ 6,573,226	\$ 3,508,087	\$ 3,910,675	\$ 990,457	\$ 1,217,401	\$ 10,367,294	\$ 11,701,302
Commodities	346,894	381,126	456,159	228,231	188,113	186,732	991,166	796,089
Contractual	2,275,185	2,023,575	1,983,694	1,689,368	479,011	484,570	4,737,890	4,197,513
Capital outlay	116,095	165,093	93,684	64,486	19,773	4,085	229,552	233,664
Employee benefits	1,144,934	892,317	-	-	-	-	1,144,934	892,317
Other	-	20	58,435	41,792	512	350	58,947	42,162
Total expenditures	\$ 9,751,858	\$ 10,035,357	\$ 6,100,059	\$ 5,934,552	\$ 1,677,866	\$ 1,893,138	\$ 17,529,783	\$ 17,863,047
Excess (deficiency) of revenues over expenditures	(3,234,817)	(4,219,022)	816,224	(2,457,048)	(206,892)	(745,046)	(2,625,485)	(7,421,116)
Other financing sources (uses) and adjustments:								
Transfers in	4,136	5,731	323,159	459,604	-	-	327,295	465,335
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	(336,659)	(302,178)	(4,136)	(163,158)	-	-	(340,795)	(465,336)
Total other financing sources	(332,523)	(296,447)	319,024	296,446	-	-	(13,500)	(1)
Net change in fund balance	\$ (3,567,340)	\$ (4,515,469)	\$ 1,135,248	\$ (2,160,602)	\$ (206,892)	\$ (745,046)	\$ (2,638,985)	(7,421,117)
Fund balance, beginning of year	26,705,160	19,027,362	25,594,465	23,344,557	5,388,632	7,919,159	57,688,257	50,291,078
Fund balance, end of period	23,137,820	14,511,893	26,729,713	21,183,955	5,181,740	7,174,113	55,049,273	42,869,961
Accounts payable at March 31,	(53,605)	(44,184)	(7,319)	(2,500)	(539)	(9,053)	(61,463)	(55,737)
Encumbrances at March 31,	(15,000)	(31,620)	(1,096,000)	(1,157,118)	(10,040)	-	(1,121,040)	(1,188,738)
Uncommitted cash balances at March 31,	23,069,215	14,436,089	25,626,394	20,024,337	5,171,161	7,165,060	53,866,770	41,625,486

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

For the Three Months Ended March 31, 2019

	1st QUARTER EXPENDITURES	YTD EXPENDITURES	ANNUAL APPROPRIATION	ENCUMBRANCES	APPROP LESS YTD EXP & ENCUMB	PERCENT USED
County Board	\$ 318,322	\$ 318,322	\$ 764,642	\$ -	\$ 446,320	42%
County Administrator	113,749	113,749	617,969	-	504,220	18%
County Auditor	39,098	39,098	174,021	-	134,923	22%
County Treasurer	111,960	111,960	581,649	-	469,689	19%
County Clerk	216,245	216,245	1,251,363	-	1,035,118	17%
Merit Board	487	487	16,204	-	15,717	3%
Circuit Clerk	457,315	457,315	2,261,450	-	1,804,135	20%
Circuit Court	235,872	235,872	1,008,741	-	772,869	23%
Jury Commission	27,821	27,821	120,037	-	92,216	23%
State's Attorney	585,492	585,492	2,719,978	-	2,134,486	22%
Public Defender	399,396	399,396	1,888,155	-	1,488,759	21%
Court Services	911,865	911,865	4,986,624	-	4,074,759	18%
County Sheriff	2,255,831	2,255,831	10,295,876	-	8,040,045	22%
Coroner	120,107	120,107	604,092	-	483,985	20%
Animal Control	152,061	152,061	641,349	-	489,288	24%
Department of Building and Zoning	48,080	48,080	276,793	-	228,713	17%
Department of Parks and Recreation	97,352	97,352	610,292	-	512,940	16%
Facilities Management	729,355	729,355	3,933,831	15,000	3,189,476	19%
Information Services Department	476,052	476,052	1,900,897	-	1,424,845	25%
City of Bloomington - Election	24,784	24,784	605,355	-	580,571	4%
Assessment Office	112,607	112,607	610,716	-	498,109	18%
GENERAL FUND TOTAL	\$ 7,433,851	\$ 7,433,851	\$ 35,870,034	\$ 15,000	\$ 28,421,183	21%
Tort Judgment	1,168,765	1,168,765	3,153,787	-	1,985,022	37%
Employee Benefits Fund	1,144,934	1,144,934	-	-	(1,144,934)	
Parks & Rec Special Revenue	990	990	-	-	(990)	
Shared Sales Tax	3,319	3,319	2,332,643	-	2,329,324	0%
GRAND TOTAL	\$ 9,751,859	\$ 9,751,859	\$ 41,356,464	\$ 15,000	\$ 31,589,605	24%

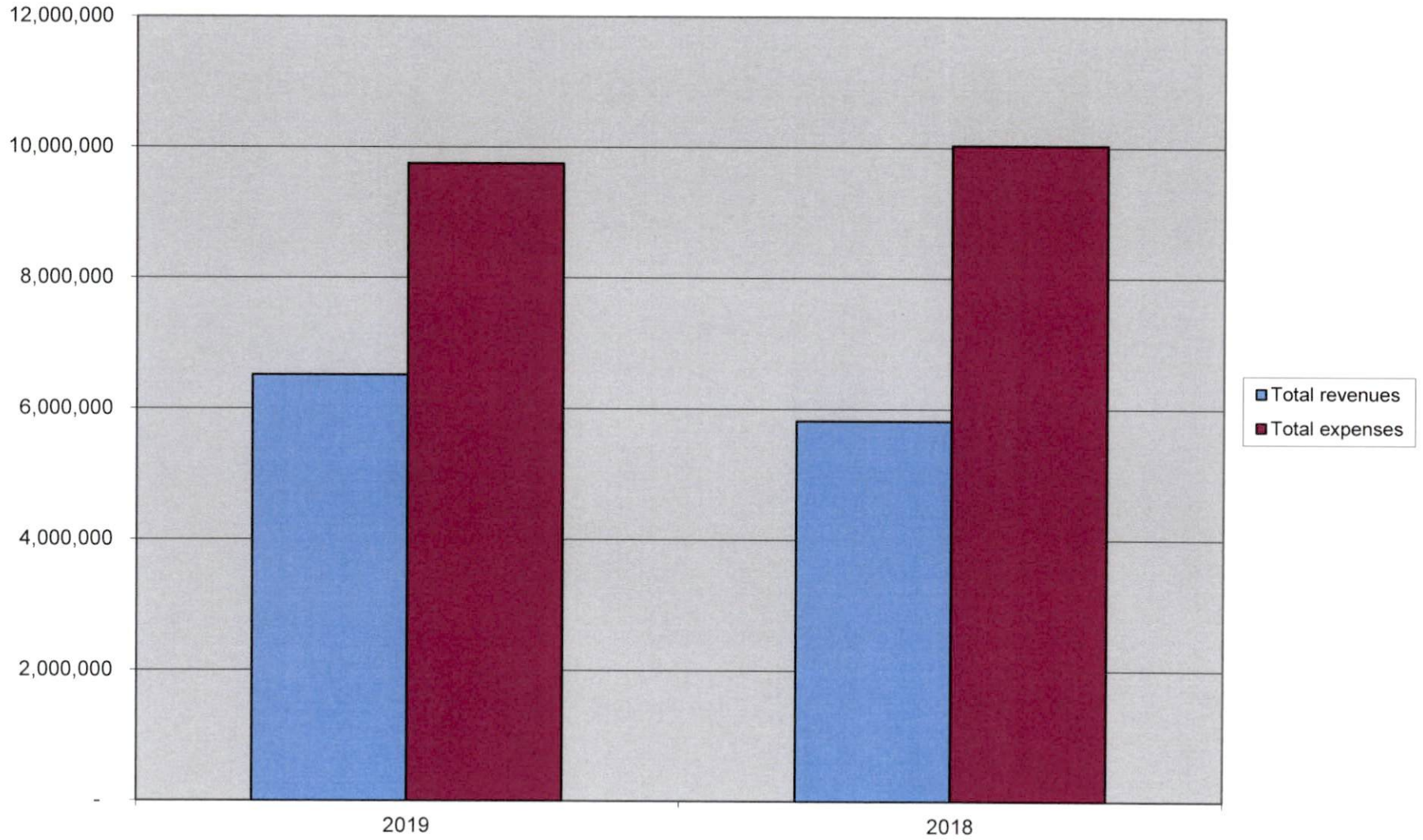
McLean County, Illinois 2019 Expenditures - All Funds



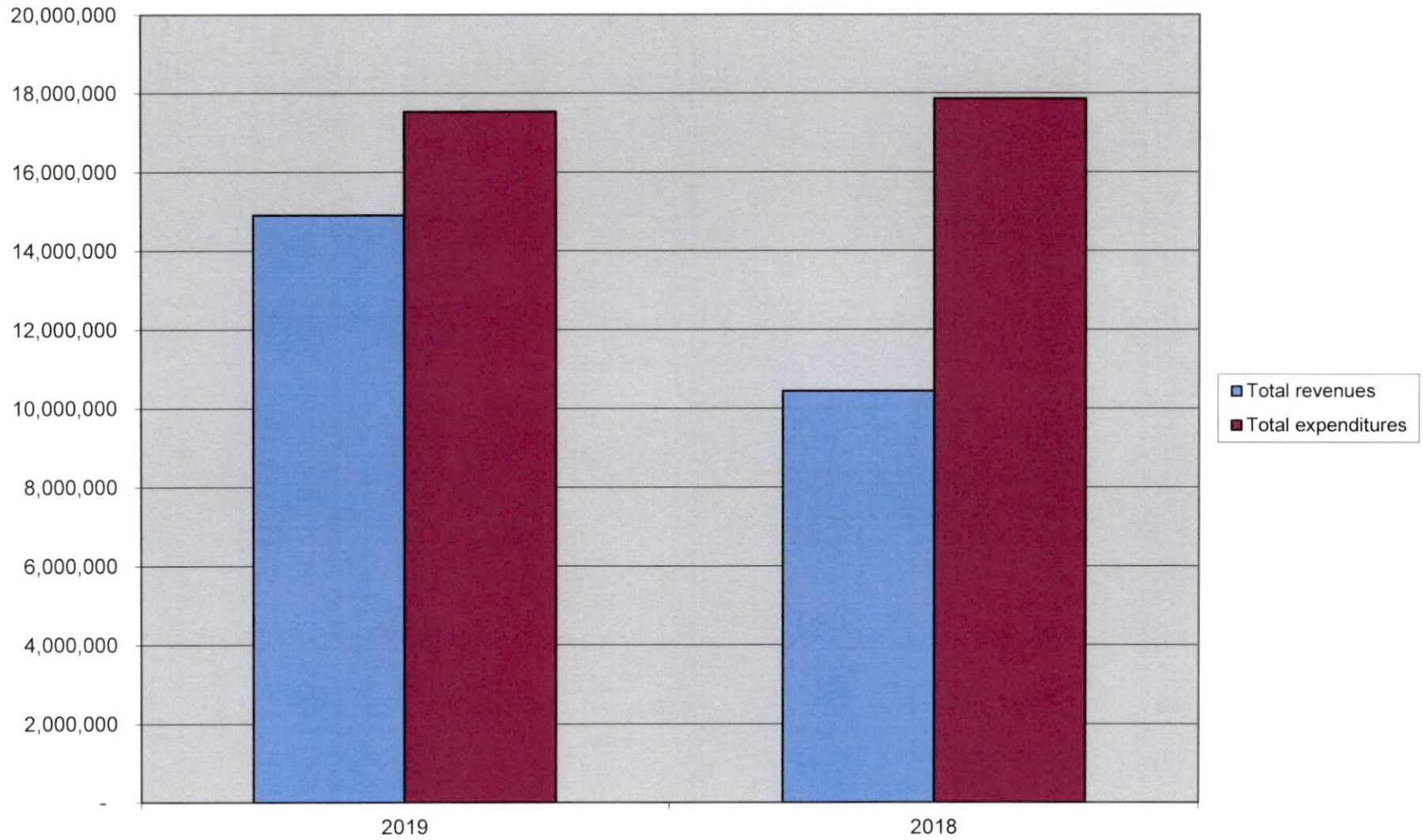
McLean County, Illinois
2017 Expenditures - All Funds

Personnel	10,367,294	59.1%
Commodities	991,166	5.7%
Contractual	4,737,890	27.0%
Capital Outlay	229,552	1.3%
Employee benefits	1,144,934	6.5%
Other	58,947	0.3%
Total expenditures	<u>17,529,783</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	
	2019	2018	2019	2018
Total Revenues	6,517,041	5,816,335	14,904,298	10,441,931
Total Expenditures	9,751,858	10,035,357	17,529,783	17,863,047