

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, 2011

	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:								
Property taxes	\$ 11,592,647	\$ -	\$ 21,256,908	\$ -	\$ -	\$ -	\$ 32,849,555	\$ -
Other	22,288,886	6,526,453	13,247,664	3,602,404	6,453,044	1,525,218	41,989,594	11,654,075
Total revenues	\$ 33,881,533	\$ 6,526,453	\$ 34,504,572	\$ 3,602,404	\$ 6,453,044	\$ 1,525,218	\$ 74,839,149	\$ 11,654,075
Expenditures:								
Personnel	\$ 23,254,757	\$ 5,160,371	\$ 15,371,296	\$ 3,338,560	\$ 5,085,293	\$ 1,070,301	\$ 43,711,346	\$ 9,569,232
Commodities	1,901,861	303,457	1,128,748	477,039	771,649	162,588	3,802,258	943,084
Contractual	7,758,872	2,393,808	20,490,257	1,709,241	1,141,132	283,591	29,390,261	4,386,640
Capital outlay	785,901	170,177	6,931,162	166,863	192,680	37,379	7,909,743	374,419
Employee benefits	-	1,638,020	-	-	-	-	-	1,638,020
Other	-	12	163,477	104,643	-	-	163,477	104,655
Total expenditures	\$ 33,701,391	\$ 9,665,845	\$ 44,084,940	\$ 5,796,346	\$ 7,190,754	\$ 1,553,859	\$ 84,977,085	\$ 17,016,050
Excess (deficiency) of revenues over expenditures	180,142	(3,139,392)	(9,580,368)	(2,193,942)	(737,710)	(28,641)	(10,137,936)	(5,361,975)
Other financing sources (uses) and adjustments:								
Transfers in	648,276	359,570	909,194	212,252	737,710	-	2,295,180	571,822
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	(903,293)	(169,963)	(1,397,981)	(401,859)	-	-	(2,301,274)	(571,822)
Total other financing sources	(255,017)	189,607	(488,787)	(189,607)	737,710	-	(6,094)	-
Net change in fund balance	(74,875)	(2,949,785)	(10,069,155)	(2,383,549)	-	(28,641)	(10,144,030)	(5,361,975)
Fund balance, beginning of year (audited)		10,323,826		18,833,249		8,651,530		37,808,605
Fund balance, end of period		7,374,041		16,449,700		8,622,889		32,446,630
Accounts payable at March 31,		(129,500)		(444,780)		(38,033)		(612,313)
Encumbrances at March 31,		(58,305)		(9,779,413)		-		(9,837,718)
Uncommitted cash balances at March 31,		7,186,236		6,225,507		8,584,856		21,996,599

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, 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	252	85,086	112,640	57,452	174,390	93,752	104,646	-	-
Total revenues	-	252	85,086	112,640	57,452	174,390	93,752	104,646	-	-
EXPENDITURES										
Personnel	-	-	20,403	86,741	35,149	189,223	43,042	-	-	-
Commodities	-	-	8,851	5,969	9,595	5,736	6,419	-	-	-
Contractual	-	-	57,610	8,086	9,559	14,730	25,766	-	-	133,108
Capital outlay	-	-	1,138	1,137	-	1,138	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	88,002	101,933	54,303	210,827	75,227	-	-	133,108
Excess (deficiency) of revenues over expenditures	-	252	(2,916)	10,707	3,149	(36,437)	18,525	104,646	(133,108)	
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	42,289	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	(42,289)	-
Transfers out	-	-	-	-	-	-	-	-	(42,289)	-
Total other financing sources (uses)	-	-	-	-	-	42,289	-	-	(42,289)	-
Net change in fund balances	-	252	(2,916)	10,707	3,149	5,852	18,525	62,357	(133,108)	
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	\$ 26,421	\$ 232,371	\$ 166,688	\$ 54,749	\$ 865,160	\$ 71,227	\$ 194,588	\$ (68,553)	

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, 2011

	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	101	473,327	366,381	36,930	-	604,481	59,379	-	12,451	-	-
Total revenues	101	473,327	366,381	36,930	-	604,481	59,379	-	12,451	-	-
EXPENDITURES											
Personnel	36,746	518,731	270,315	21,511	-	209,596	98,974	449,088	641,624	-	-
Commodities	1,486	27,703	89,699	24,215	-	259,611	473	-	-	-	-
Contractual	18,456	354,414	622,652	24,066	1,491	-	14,175	-	-	-	-
Capital outlay	-	7,149	91,426	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	56,688	907,997	1,074,092	69,792	1,491	469,207	113,622	449,088	641,624	-	-
Excess (deficiency) of revenues over expenditures	(56,587)	(434,670)	(707,711)	(32,862)	(1,491)	135,274	(54,243)	(449,088)	(629,173)	-	-
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(118)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(118)	-	-	-	-	-	-	-	-
Net change in fund balances	(56,587)	(434,670)	(707,829)	(32,862)	(1,491)	135,274	(54,243)	(449,088)	(629,173)	-	-
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	\$ 249,433	\$ 1,287,650	\$ 1,681,955	\$ 3,093,467	\$ 968,265	\$ 2,970,712	\$ 57,334	\$ (97,457)	\$ (657,298)	\$ -	\$ -

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, 2011

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	32,140	3,645	417	25,520	58,427	25,350	35,943	32,153	-
Total revenues	-	32,140	3,645	417	25,520	58,427	25,350	35,943	32,153	-
EXPENDITURES										
Personnel	23,180	-	-	-	-	91,583	28,535	15,245	-	-
Commodities	982	-	-	-	-	684	12,201	-	3,099	-
Contractual	14,682	6,139	-	115	-	810	12,618	-	11,097	-
Capital outlay	240	-	-	-	-	-	12,396	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	39,084	6,139	-	115	-	93,077	65,750	15,245	14,196	-
Excess (deficiency) of revenues over expenditures	(39,084)	26,001	3,645	302	25,520	(34,650)	(40,400)	20,698	17,957	-
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	(39,084)	26,001	3,645	302	25,520	(34,650)	(40,400)	20,698	17,957	-
FUND BALANCES (DEFICIT)										
Beginning of year	103,517	99,914	76,886	930	211,245	34,816	445,538	237,493	110,572	43,906
End of year	\$ 64,433	\$ 125,915	\$ 80,531	\$ 1,232	\$ 236,765	\$ 166	\$ 405,138	\$ 258,191	\$ 128,529	\$ 43,906

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, 2011

	SCAAP - Justice Benefits	Federal 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	-	49	78,449	3,536	-	82,653	17,239	-	-
Total revenues	-	49	78,449	3,536	-	82,653	17,239	-	-
EXPENDITURES									
Personnel	-	-	-	-	59,885	-	40,955	-	-
Commodities	-	-	550	1,375	3,618	-	-	-	-
Contractual	3,675	-	1,471	-	14,801	45,590	23,303	-	-
Capital outlay	-	26,407	13,738	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total expenditures	3,675	26,407	15,759	1,375	78,304	45,590	64,258	-	-
Excess (deficiency) of revenues over expenditures	(3,675)	(26,358)	62,690	2,161	4,349	(28,351)	(64,258)	-	-
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)	(26,358)	62,690	2,161	4,349	(28,351)	(64,258)	-	-
FUND BALANCES (DEFICIT)									
Beginning of year	4,742	139,645	119,969	(344)	11,699	8,275	8,586	164,490	(289,559)
End of year	\$ 1,067	\$ 113,287	\$ 182,659	\$ 1,817	\$ 11,699	\$ 12,624	\$ (55,672)	\$ 164,490	\$ (289,559)

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, 2011

	County Clerk	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	3,028	-	39,491	-	8,592	5,370	3,175	2,100	15,686	-	448,975
Total revenues	3,028	-	39,491	-	8,592	5,370	3,175	2,100	15,686	-	448,975
EXPENDITURES											
Personnel	9,456	-	-	-	-	-	-	-	3,845	-	440,236
Commodities	-	-	-	-	-	-	-	-	1,004	-	3,243
Contractual	-	-	-	-	12,501	8,250	-	-	10,237	-	259,766
Capital outlay	-	-	-	-	-	-	-	-	-	-	12,094
Other	-	-	45,122	-	-	-	-	-	-	-	-
Total expenditures	9,456	-	45,122	-	12,501	8,250	-	-	15,086	-	715,339
Excess (deficiency) of revenues over expenditures	(6,428)	-	(5,631)	-	(3,909)	(2,880)	3,175	2,100	600	-	(266,364)
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	-	-	-	-	-	-	-	169,963
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	169,963
Net change in fund balances	(6,428)	-	(5,631)	-	(3,909)	(2,880)	3,175	2,100	600	-	(96,401)
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	\$ 3,134	\$ 100,634	\$ 26,523	\$ 37,865	\$ 6,500	\$ 42,469	\$ 3,175	\$ 37,980	\$ 12,110	\$ 1,859	\$ 74,598

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, 2011

	Township Motor Fuel Tax	Township Bridge Program	Law Library	Collector Tax Indemnity	Capital Improvement Fund	Total Nonmajor Governmental Funds
REVENUES						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	488,271	3	10,753	171	-	3,602,404
Total revenues	<u>488,271</u>	<u>3</u>	<u>10,753</u>	<u>171</u>	<u>-</u>	<u>3,602,404</u>
EXPENDITURES						
Personnel	-	-	4,497	-	-	3,338,560
Commodities	-	-	10,526	-	-	477,039
Contractual	-	-	73	-	-	1,709,241
Capital outlay	-	-	-	-	-	166,863
Other	57,832	1,689	-	-	-	104,643
Total expenditures	<u>57,832</u>	<u>1,689</u>	<u>15,096</u>	<u>-</u>	<u>-</u>	<u>5,796,346</u>
Excess (deficiency) of revenues over expenditures	<u>430,439</u>	<u>(1,686)</u>	<u>(4,343)</u>	<u>171</u>	<u>-</u>	<u>(2,193,942)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	212,252
Proceeds from capital lease	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-
Transfers out	-	-	-	(359,452)	-	(401,859)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(359,452)</u>	<u>-</u>	<u>(189,607)</u>
Net change in fund balances	<u>430,439</u>	<u>(1,686)</u>	<u>(4,343)</u>	<u>(359,281)</u>	<u>-</u>	<u>(2,383,549)</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>\$ 2,559,192</u>	<u>\$ 50,874</u>	<u>\$ 15,442</u>	<u>\$ -</u>	<u>\$ 486</u>	<u>\$ 16,449,700</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, 2010 and 2011

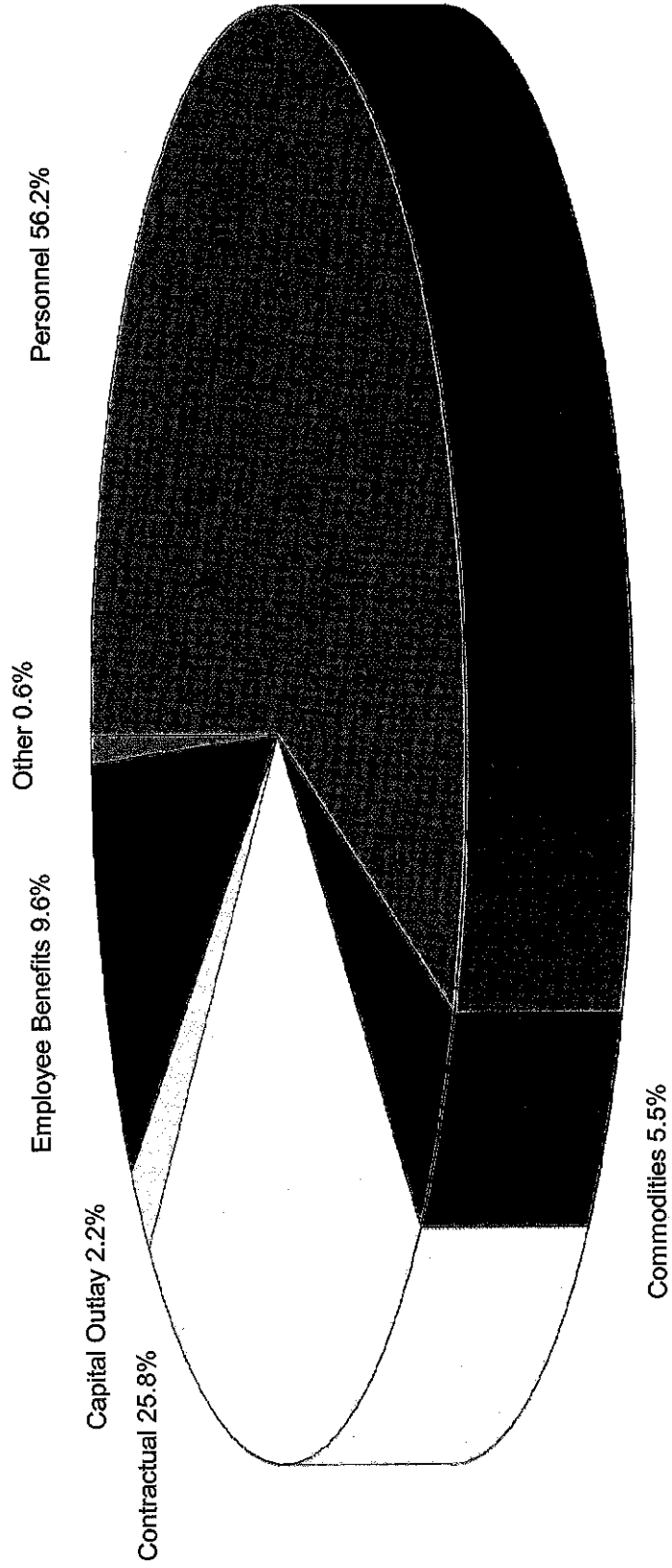
	General Funds		Special Revenue Funds		Nursing Home		Combined Funds	
	2011	2010	2011	2010	2011	2010	2011	2010
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	6,526,453	6,908,737	3,602,404	3,329,651	1,525,218	1,500,334	11,654,075	11,738,722
Total revenues	\$ 6,526,453	\$ 6,908,737	\$ 3,602,404	\$ 3,329,651	\$ 1,525,218	\$ 1,500,334	\$ 11,654,075	\$ 11,738,722
Expenditures:								
Personnel	\$ 5,160,371	\$ 5,306,999	\$ 3,338,560	\$ 3,260,357	\$ 1,070,301	\$ 1,092,599	\$ 9,569,232	\$ 9,659,955
Commodities	303,457	350,537	477,039	181,692	162,588	167,152	943,084	699,381
Contractual	2,393,808	2,544,076	1,709,241	1,605,502	283,591	268,680	4,386,640	4,418,258
Capital outlay	170,177	67,737	166,863	104,679	37,379	2,786	374,419	175,202
Employee benefits	1,638,020	1,429,265	-	-	-	-	1,638,020	1,429,265
Other	12	4,310	104,643	73,348	-	-	104,655	77,658
Total expenditures	\$ 9,665,845	\$ 9,702,924	\$ 5,796,346	\$ 5,225,578	\$ 1,553,859	\$ 1,531,217	\$ 17,016,050	\$ 16,459,719
Excess (deficiency) of revenues over expenditures	(3,139,392)	(2,794,187)	(2,193,942)	(1,895,927)	(28,641)	(30,883)	(5,361,975)	(4,720,997)
Other financing sources (uses) and adjustments:								
Transfers in	359,570	-	212,252	168,297	-	-	571,822	168,297
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-	-	-	-	-
Transfers out	(169,963)	(168,297)	(401,859)	-	-	-	(571,822)	(168,297)
Total other financing sources	189,607	(168,297)	(189,607)	168,297	-	-	-	-
Net change in fund balance	\$ (2,949,785)	(2,962,484)	\$ (2,383,549)	(1,727,630)	(28,641)	(30,883)	\$ (5,361,975)	(4,720,997)
Fund balance, beginning of year	10,323,826	7,869,955	18,833,249	16,190,015	8,651,530	9,093,973	37,808,605	33,153,943
Fund balance, end of period	7,374,041	4,907,471	16,449,700	14,462,385	8,622,889	9,063,090	32,446,630	28,432,946
Accounts payable at March 31,	(129,500)	(1,038,206)	(444,780)	(650,608)	(38,033)	(195,235)	(612,313)	(1,884,049)
Encumbrances at March 31,	(58,305)	(148,235)	(9,779,413)	(480,634)	-	-	(9,837,718)	(628,869)
Uncommitted cash balances at March 31,	7,186,236	3,721,030	6,225,507	13,331,143	8,584,856	8,867,855	21,996,599	25,920,028

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

For the Three Months Ended March 31, 2011

	CURRENT QUARTER	YTD	ANNUAL	APPROPRIATION ENCUMBRANCES YTD EXP & ENCUMB	PERCENT USED
	\$	871,076 \$	1,455,664 \$	6,427 \$	60%
County Board				578,161	
County Administrator	75,806	75,806	512,710	436,904	15%
County Auditor	67,138	67,138	310,588	243,450	22%
County Treasurer	71,455	71,455	355,816	284,361	20%
County Clerk	178,255	178,255	782,482	601,556	23%
Recorder of Deeds	64,638	64,638	299,989	235,351	22%
Merit Board	120	120	15,490	15,370	1%
Circuit Clerk	497,178	497,178	2,223,013	1,725,835	22%
Circuit Court	227,776	227,776	905,634	677,858	25%
Jury Commission	28,305	28,305	109,294	80,989	26%
State's Attorney	544,047	544,047	2,472,724	1,928,677	22%
Public Defender	387,091	387,091	1,689,757	1,302,666	23%
Court Services	804,019	804,019	3,753,192	2,949,173	21%
County Sheriff	1,779,822	1,779,822	8,365,769	6,582,997	21%
Coroner	113,622	113,622	506,267	392,645	22%
Department of Building and Zoning	58,387	58,387	296,664	238,277	20%
Department of Parks and Recreation	69,404	69,404	512,911	421,249	18%
Facilities Management	887,333	887,333	3,683,571	2,796,238	24%
Information Services Department	489,379	489,379	1,647,537	1,134,158	31%
Emergency Management Agency	34,843	34,843	152,143	117,300	23%
City of Bloomington - Election	24,939	24,939	575,646	550,707	4%
Assessment Office	105,361	105,361	642,644	537,283	16%
GENERAL FUND TOTAL	\$ 7,379,994	\$ 7,379,994	\$ 31,269,505	\$ 23,831,205	24%
Tort Judgment	817,797	817,797	2,645,304	1,827,507	31%
Employee Benefits Fund	1,638,020	1,638,020	-	(1,638,020)	
GRAND TOTAL	\$ 9,835,811	\$ 9,835,811	\$ 33,914,809	\$ 24,020,692	29%

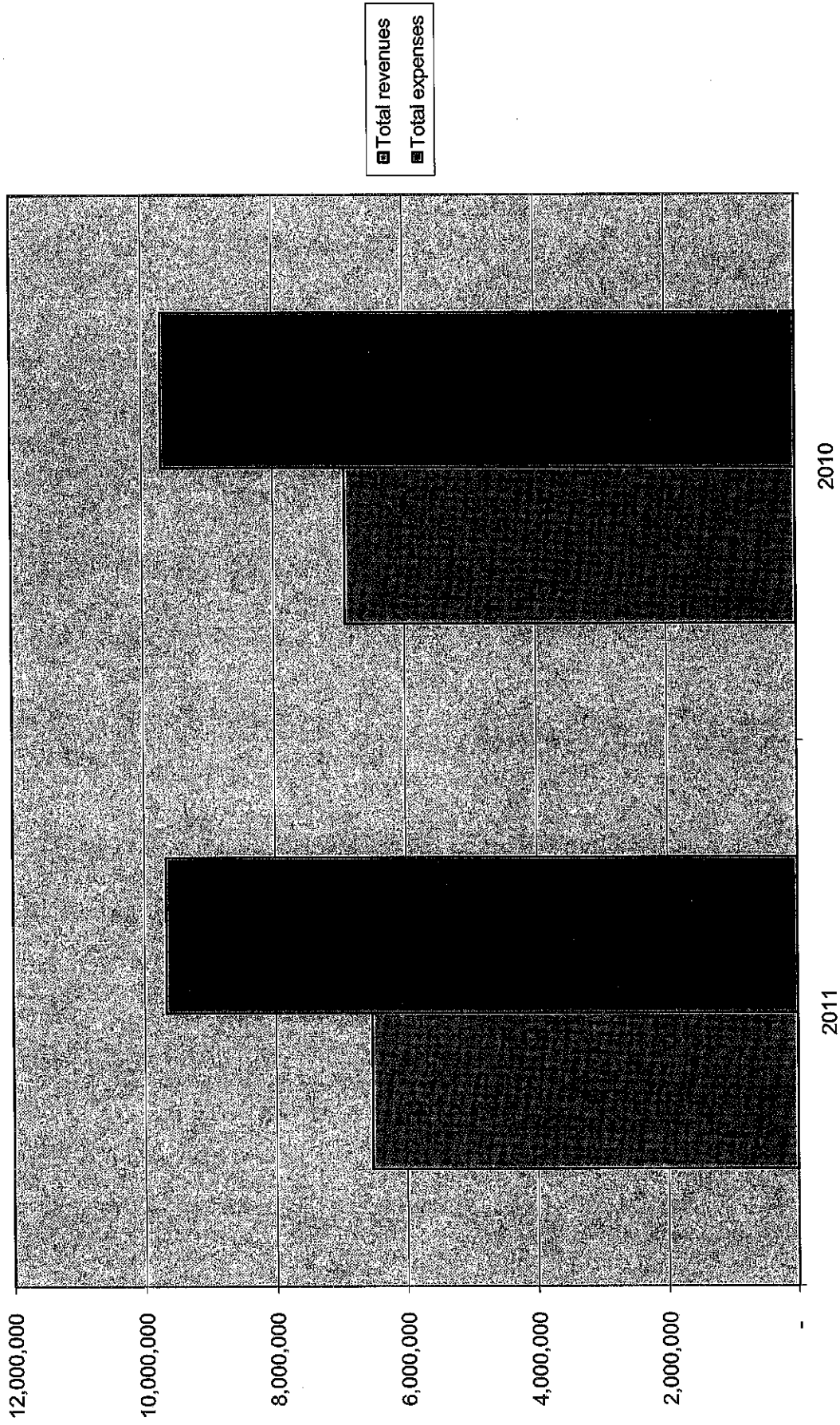
McLean County, Illinois 2011 Expenditures - All Funds



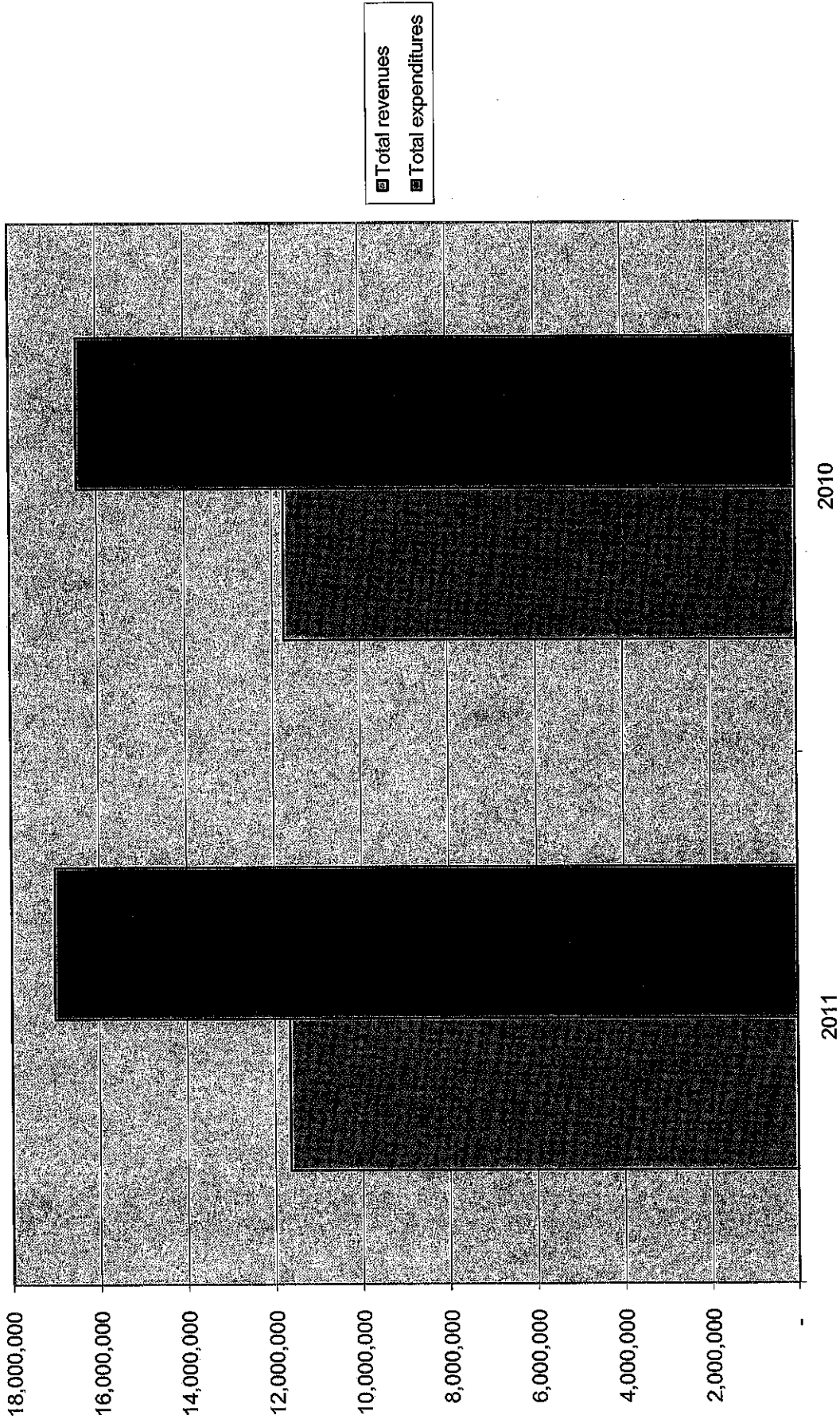
McLean County, Illinois
2011 Expenditures - All Funds

Personnel	9,569,232	56.2%
Commodities	943,084	5.5%
Contractual	4,386,640	25.8%
Capital Outlay	374,419	2.2%
Employee benefits	1,638,020	9.6%
Other	104,655	0.6%
Total expenditures	<u>17,016,050</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	6,526,453	6,908,737	11,654,075	11,738,722
Total Expenditures	9,665,845	9,702,924	17,016,050	16,459,719