

PRELIMINARY

Macon County Illinois
Monthly Statement of Financial Results
Report to Macon County Board
2/29/2016

All in Thousands US \$
At the end of September
25.00% of the year has passed

FILED

MAR 10 2016

General Corporate

STEPHEN M. BEAN
COUNTY CLERK MACON COUNTY

Summary Income Statement	Total	Total	%	
	FYTD	Budget		<u>Budget Fav/ (UnFav)</u> to Budget
Total Revenue	\$ 2,019.7	\$ 13,431.6	15.0%	(\$11,411.9)
Total Expenditures (Net)	\$3,589.4	\$ 14,618.3	24.6%	\$11,029.0
<u>Revenues Less Expenditures</u>	<u>(\$1,569.7)</u>	<u>(\$1,186.8)</u>		<u>(\$383.0)</u>

Balance Sheet	2/29/2016	11/30/2015	Change
Cash (Petty/Checking/Stores)	(\$65.31)	994.57	(1,059.88)
IPTIP Investment	256.93	0.25	256.68
Due to/From Retirement/Social Sec/Insurance	4.88	11.28	
Due to/ From Collector and A/P Accounts	(517.82)	329.05	
Due to/ From Other Accounts	1,001.47	1,308.60	(307.13)
Taxes Receivable	0.00	159.78	(159.78)
Accounts Receivable	1,499.16	1,974.28	(475.12)
Pre-paid Expenses	40.62	22.15	18.47
Real Property	0.00	-	-
<u>Total Assets</u>	<u>\$2,219.93</u>	<u>4,799.96</u>	<u>(2,580.03)</u>
Accounts Payable	0.00	606.78	(606.78)
Accrued Salaries	0.00	404.15	(404.15)
Other Fees Held for Others	23.16	22.54	0.62
<u>Total Liabilities</u>	<u>\$23.16</u>	<u>1,033.47</u>	<u>(1,010.31)</u>
Fund Balance	2,508.39	5,324.38	(2,815.99)
Restric for Insurance	1,057.09	1,057.09	0.00
Reserve Coroners Fees	0.00	-	-
Reserve Sheriff Community	0.00	-	-
Reserve for Capital Vehicles	200.00	200.00	-
Reserve for Encum 2014	0.00	-	-
Payables and Unpays	1.01	1.01	-
Excess Revenue over Expenditures	(1,569.72)	(2,815.99)	1,246.27
<u>Fund Balance</u>	<u>2,196.77</u>	<u>3,766.49</u>	<u>(1,569.72)</u>
<u>Liabilities plus Fund Balance</u>	<u>\$2,219.93</u>	<u>\$4,799.96</u>	<u>(\$2,580.03)</u>

PRELIMINARY

General Corporate Income Statement Detail

2/29/2016

			Total	Total	Fav/ (UnFav)	
			FYTD	Budget	% Budget	to Budget
Revenues:						
Taxes	4110-4117	\$	1,274.6	\$10,428.1	12.2%	(\$9,153.57)
Interest	4118-4120		\$0.1	\$409.9	0.0%	(\$409.72)
Fees	4210-4510		\$692.6	\$4,190.5	16.5%	(\$3,497.91)
Intergovernmental	4520-4670		\$46.0	\$265.0	17.4%	(\$219.01)
Permits	4710-4825	\$	-	\$0.0		\$0.00
Misc			\$6.4	\$5.0	127.7%	\$1.38
Total 4xxx Revenue			\$2,019.7	\$15,298.5	13.2%	(\$13,278.8)
Expenditures:						
<i>General Control & Administration</i>			\$615.0	\$3,100.8	19.8%	
General Accounts	001-020		\$76.6	\$623.2	12.3%	\$546.6
County Board	001-021		\$71.5	\$382.2	18.7%	\$310.7
County Clerk	001-030		\$84.1	\$301.2	27.9%	\$217.1
County Clerk Electi	001-031		\$92.4	\$411.0	22.5%	\$318.6
County Treasurer	001-040		\$84.0	\$389.1	21.6%	\$305.2
Supervisor of Asse	001-100		\$44.5	\$267.7	16.6%	\$223.2
Board of Review	001-101		\$18.6	\$91.5	20.3%	\$72.9
County Recorder	001-110		\$51.5	\$234.7	21.9%	\$183.3
Co Auditor/HR	001-161		\$11.2	\$58.4	19.1%	\$47.2
County Auditor	001-160		\$80.8	\$341.8	23.6%	\$261.0
<i>Public Safety</i>			\$1,589.1	\$7,855.6	20.2%	\$6,266.5
Sheriff	001-060		\$843.9	\$4,021.9	21.0%	\$3,178.0
Sheriff Jail	001-061		\$701.6	\$3,626.4	19.3%	\$2,924.8
Coroner	001-070		\$43.6	\$207.3	21.0%	\$163.8
Emergency Service	001-150		\$0.0	\$0.0		\$0.0
<i>Judiciary and Court Related</i>			\$1,327.9	\$5,361.0	24.8%	\$4,033.1
Circuit Clerk	001-050		\$318.9	\$1,315.6	24.2%	\$996.7
State's Attorney	001-090		\$327.6	\$1,623.9	20.2%	\$1,296.3
State's Attorney IVI	001-091		\$61.4	\$1.1	5843.3%	(\$60.3)
State's Attorney Do	001-093		\$0.0	\$0.0		\$0.0
Public Defender	001-120		\$199.6	\$979.6	20.4%	\$780.0
Probation	001-130		\$302.5	\$854.6	35.4%	\$552.1
Probation Drug	001-134		(\$4.1)	(\$4.9)	82.9%	(\$0.8)
Circuit Courts	001-140		\$122.1	\$591.2	20.6%	\$469.1
<i>Public Health & Welfare</i>			\$57.4	\$167.9	34.2%	\$110.5
Environmental	001-086		\$33.0	\$21.9	151.1%	(\$11.2)
Super Region Educ	001-080		\$24.4	\$146.0	16.7%	\$121.6
Total Expenditures			\$3,589.4	\$16,485.3	21.8%	\$10,410.1

PRELIMINARY

Law Enforcement Safety Tax Detail
2/29/2016

<i>Summary Income Statement</i>	Total FYTD	Total Budget	%	<i>Budget Fav/ (UnFav) to Budget</i>
Total Revenue	\$610.27	\$ 2,424.2	25.2%	(\$1,813.9)
Total Expenditures (Net)	\$ 698.73	\$ 2,986.7	23.4%	\$2,288.0
<i>Revenues Less Expenditures</i>	<i>(\$88.5)</i>	<i>(\$562.5)</i>	15.7%	\$474.1

		Total FYTD	Total Budget	%	<i>Fav/ (UnFav) to Budget</i>
Revenues:					
Taxes	4110-4117	\$ 610.2	\$2,423.0	25.2%	(\$1,812.80)
Interest	4118-4120	\$0.1	\$1.2	5.8%	(\$1.13)
Fees	4210-4510	\$0.0	\$0.0		\$0.00
Intergovernmental	4520-4670	\$0.0	\$0.0		\$0.00
Permits	4710-4825	\$ -	\$0.0		\$0.00
Misc		\$0.0	\$0.0		\$0.00
Total 4xxx Revenue		\$610.3	\$2,424.2	25.2%	(\$1,813.9)

		Total FYTD	Total Budget	%	<i>Fav/ (UnFav) to Budget</i>
Expenditures:					
<i>General Control & Administration</i>		\$0.0	\$0.0	0.0%	
<i>Public Safety</i>					
Sheriff	002-060	\$698.7	\$2,986.7	23.4%	\$2,288.0
Sheriff Jail	002-061	\$569.2	\$2,397.4	23.7%	\$1,828.3
Sheriff Jail	002-061	\$0.0	\$0.0		\$0.0
Court Security	002-070	\$81.2	\$360.8	22.5%	\$279.6
Coroner	002-072	\$0.0	\$0.0		\$0.0
Emergency Service	002-150	\$48.3	\$228.5	21.2%	\$180.2
<i>Judiciary and Court Related</i>					
State's Attorney	002-090	\$0.0	\$0.0		\$0.0
Public Defender	002-120	\$0.0	\$0.0		\$0.0
Probation	2	\$0.0	\$0.0		\$0.0
Total Expenditures		\$698.7	\$2,986.8	23.4%	\$2,288.0

Total Expenditures for General Fund and LEST Fund Departments

	General	LEST	Total	GF+LEST Budget	% Budget
Sheriff	\$843.9	\$569.2	\$1,413.0	\$ 6,419.3	22.0%
Sheriff Jail	\$701.6	\$0.0	\$701.6	\$ 3,626.4	19.3%
State's Attorney	\$327.6	\$0.0	\$327.6	\$ 1,623.9	20.2%
Public Defender	\$199.6	\$0.0	\$199.6	\$ 979.6	20.4%
Probation	\$302.5	\$0.0	\$302.5	\$ 854.6	35.4%

PRELIMINARY

2/29/2016

Retirement Fund	005-000	Total	Total		
		FYTD	Budget	% Budget	Fav/ (UnFav)
<i>Income Statement:</i>					<i>to Budget</i>
Total Revenue		\$ 436.4	\$ 4,636.7	9.4%	\$ (4,200.27)
Total Expenditure		\$ 697.0	\$ 4,720.1	14.8%	4,023.10
<i>Revenue Less Expenditure</i>		\$ (260.6)	\$ (83.4)	312.4%	\$ (177.17)

Social Security Fund	006-000	Total	Total		
		FYTD	Budget	% Budget	Fav/ (UnFav)
<i>Income Statement:</i>					<i>to Budget</i>
Total Revenue		\$ 111.8	\$ 1,615.1	6.9%	\$ (1,503.30)
Total Expenditure		\$ 370.9	\$ 1,707.0	21.7%	1,336.10
<i>Revenue Less Expenditure</i>		\$ (259.1)	\$ (91.9)		\$ (167.20)

Disaster Contingency	003-000	Total	Total		
		FYTD	Budget	% Budget	Fav/ (UnFav)
<i>Income Statement:</i>					<i>to Budget</i>
Total Revenue		\$ -	\$ -		\$ -
Total Expenditure		\$ -	\$ -	0.0%	-
<i>Revenue Less Expenditure</i>		\$ -	\$ -	0.0%	\$ -

Economic Stabilization	004-000	Total	Total		
		FYTD	Budget	% Budget	Fav/ (UnFav)
<i>Income Statement:</i>					<i>to Budget</i>
Total Revenue		\$ 0.6	\$ -		\$ 0.60
Total Expenditure		\$ -	\$ -	0.0%	-
<i>Revenue Less Expenditure</i>		\$ 0.6	\$ -	0.0%	\$ 0.60

Insurance Fund	011-000	Total	Total		
		FYTD	Budget	% Budget	Fav/ (UnFav)
<i>Income Statement:</i>					<i>to Budget</i>
Total Revenue		\$ 0.7	\$ 906.7	0.1%	\$ (906.00)
Total Expenditure		\$ 616.8	\$ 979.3	63.0%	362.50
<i>Revenue Less Expenditure</i>		\$ (616.1)	\$ (72.6)	848.6%	\$ (543.50)

Judgement Fund	012-000	Total	Total		
		FYTD	Budget	% Budget	Fav/ (UnFav)
<i>Income Statement:</i>					<i>to Budget</i>
Total Revenue		\$ 1.3	\$ 488.7	0.3%	\$ (487.40)
Total Expenditure		\$ 87.5	\$ 889.4	9.8%	801.90
<i>Revenue Less Expenditure</i>		\$ (86.2)	\$ (400.7)		\$ 314.50

PRELIMINARY

Total Expenditure	\$	-	\$	-	#DIV/0!	-
Revenue Less Expenditure	\$	-	\$	-		\$ -

Health Fund	020-000	Total	Total			
		FYTD	Budget	% Budget		
Income Statement: Revenue-Expenditure					Fav/ (UnFav)	
					to Budget	
Total Revenue		\$ 263.7	\$ 6,301.3	4.2%	\$ (6,037.60)	
Total Expenditure		\$ 1,107.1	\$ 6,309.5	17.5%	5,202.40	
Revenue Less Expenditure		\$ (843.4)	\$ (8.2)	10285.4%	\$ (835.20)	

Highway	030-000	Total	Total			
		FYTD	Budget	% Budget		
Income Statement:					Fav/ (UnFav)	
					to Budget	
Total Revenue		\$ 213.2	\$ 3,035.4	7.0%	\$ (2,822.20)	
Total Expenditure	81+82	\$ 443.4	\$ 3,217.8	13.8%	2,774.40	
Revenue Less Expenditure		\$ (230.2)	\$ (182.4)	126.2%	\$ (47.80)	

Matching	031-000	Total				
		FYTD	Budget	% Budget		
Income Statement:					Fav/ (UnFav)	
					to Budget	
Total Revenue		\$ 101.2	\$ 2,354.5	4.3%	\$ (2,253.30)	
Total Expenditure		\$ 69.4	\$ 2,350.0	3.0%	2,280.60	
Revenue Less Expenditure		\$ 31.8	\$ 4.5	706.7%	\$ 27.30	

Motor Fuel	032-000	Total	Total			
		FYTD	Budget	% Budget		
Income Statement:					Fav/ (UnFav)	
					to Budget	
Total Revenue		\$ 414.9	\$ 2,075.7	20.0%	\$ (1,660.80)	
Total Expenditure		\$ 128.9	\$ 3,453.0	3.7%	3,324.10	
Revenue Less Expenditure		\$ 286.0	\$ (1,377.3)	-20.8%	\$ 1,663.30	

SB97	033-000	Total	Total			
		FYTD	Budget	% Budget		
Income Statement:					Fav/ (UnFav)	
					to Budget	
Total Revenue		\$ 264.4	\$ -		\$ 264.40	
Total Expenditure		\$ 48.7	\$ -		(48.70)	
Revenue Less Expenditure		\$ 215.7	\$ -		\$ 215.70	

PRELIMINARY

Total Expenditure	\$	52.4	\$	363.7	14.4%	311.30
Revenue Less Expenditure	\$	(8.0)	\$	(68.7)		\$ 60.70

Circuit Clerk Res Cash	052-000	<i>Total</i>			
	FYTD		Budget	% Budget	Fav/ (UnFav)
					<i>to Budget</i>
Income Statement:					
Total Revenue	\$	-	\$	45.0	0.0% \$ (45.00)
Total Expenditure	\$	6.7	\$	15.0	44.7% 8.30
Revenue Less Expenditure	\$	(6.7)	\$	30.0	\$ (36.70)

Circuit Clerk Op & Admin Fund 053-000	<i>Total</i>				
	FYTD		Budget	% Budget	Fav/ (UnFav)
					<i>to Budget</i>
Income Statement:					
Total Revenue	\$	4.3	\$	35.0	12.3% \$ (30.70)
Total Expenditure	\$	11.6	\$	68.5	16.9% 56.90
Revenue Less Expenditure	\$	(7.3)	\$	(33.5)	\$ 26.20

Circuit Clerk Electronic Citatio 054-000	<i>Total</i>				
	FYTD		Budget	% Budget	Fav/ (UnFav)
					<i>to Budget</i>
Income Statement:					
Total Revenue	\$	7.3	\$	5.0	146.0% \$ 2.30
Total Expenditure	\$	33.4	\$	39.0	85.6% 5.60
Revenue Less Expenditure	\$	(26.1)	\$	(34.0)	\$ 7.90

SA Drug	060-000	<i>Total</i>			
	FYTD		Budget	% Budget	Fav/ (UnFav)
					<i>to Budget</i>
Income Statement:					
Total Revenue	\$	53.4	\$	-	\$ 53.40
Total Expenditure	\$	4.7	\$	-	(4.70)
Revenue Less Expenditure	\$	48.7	\$	-	\$ 48.70

SA Forfeited	061-000	<i>Total</i>			
	FYTD		Budget	% Budget	Fav/ (UnFav)
					<i>to Budget</i>
Income Statement:					
Total Revenue	\$	-	\$	-	\$ -
Total Expenditure	\$	-	\$	-	-
Revenue Less Expenditure	\$	-	\$	-	\$ -

SA Automation	062-000	<i>Total</i>			
	FYTD		Budget	% Budget	Fav/ (UnFav)
					<i>to Budget</i>
Income Statement:					
Total Revenue	\$	0.6	\$	-	#DIV/0! \$ 0.60
Total Expenditure	\$	1.3	\$	-	#DIV/0! (1.30)
Revenue Less Expenditure	\$	(0.7)	\$	-	\$ (0.70)

PRELIMINARY

Historical Museum	081-000	Total			
	FYTD	Budget	% Budget	<i>Fav/ (UnFav) to Budget</i>	
Income Statement:					
Total Revenue	\$ 10.0	\$ 68.8	14.5%	\$ (58.80)	
Total Expenditure	\$ 13.5	\$ 63.8	21.2%	50.30	
<i>Revenue Less Expenditure</i>	\$ (3.5)	\$ 5.0		\$ (8.50)	

Law Library	083-000	Total			
	FYTD	Budget	% Budget	<i>Fav/ (UnFav) to Budget</i>	
Income Statement:					
Total Revenue	\$ 16.0	\$ 86.0	18.6%	\$ (70.00)	
Total Expenditure	\$ 15.0	\$ 86.3	17.4%	71.30	
<i>Revenue Less Expenditure</i>	\$ 1.0	\$ (0.3)		\$ 1.30	

Probation & CS	084-000	Total			
	FYTD	Budget	% Budget	<i>Fav/ (UnFav) to Budget</i>	
Income Statement:					
Total Revenue	\$ 46.7	\$ -		\$ 46.70	
Total Expenditure	\$ -			-	
<i>Revenue Less Expenditure</i>	\$ 46.7	\$ -		\$ 46.70	

Automation	085-050	Total			
	FYTD	Budget	% Budget	<i>Fav/ (UnFav) to Budget</i>	
Income Statement:					
Total Revenue	\$ 31.2	\$ 145.7	21.4%	\$ (114.50)	
Total Expenditure	\$ 34.1	\$ 151.7	22.5%	117.60	
<i>Revenue Less Expenditure</i>	\$ (2.9)	\$ (6.0)		\$ 3.10	

Environmental Management	086-000	Total			
	FYTD	Budget	% Budget	<i>Fav/ (UnFav) to Budget</i>	
Income Statement:					
Total Revenue	\$ 0.1	\$ 48.8	0.2%	\$ (48.70)	
Total Expenditure	\$ 13.0	\$ 66.6	19.5%	53.60	
<i>Revenue Less Expenditure</i>	\$ (12.9)	\$ (17.8)	72.5%	\$ 4.90	

VAC Fund	087-000	Total			
	FYTD	Budget	% Budget	<i>Fav/ (UnFav) to Budget</i>	
Income Statement:					
Total Revenue	\$ -	\$ 239.5	0.0%	\$ (239.50)	
Total Expenditure	\$ 35.9	\$ 184.5	19.5%	148.60	
<i>Revenue Less Expenditure</i>	\$ (35.9)	\$ 55.0	-65.3%	\$ (90.90)	

PRELIMINARY

Total Expenditure	\$	-	\$	-
Revenue Less Expenditure	\$	-	\$	-

General Assistance	103-000		Total	Total
		FYTD	Budget	
Income Statement:				
Total Revenue		\$	-	\$ -
Total Expenditure		\$	-	\$ -
Revenue Less Expenditure		\$	-	\$ -

Treasurer's Trust	104-000		Total	Total
		FYTD	Budget	
Income Statement:				
Total Revenue		\$	-	\$ -
Total Expenditure		\$	-	\$ -
Revenue Less Expenditure		\$	-	\$ -

Juror Agency Fund	106-000		Total	Total		
		FYTD	Budget	% Budget		Fav/ (UnFav) to Budget
Income Statement:						
Total Revenue		\$	60.0	\$ 180.0	33.3%	\$ (120.00)
Total Expenditure		\$	47.1	\$ 180.0	26.2%	132.90
Revenue Less Expenditure		\$	12.9	\$ -		\$ 12.90

Workforce Investment	150-000		Total	Total		
		FYTD	Budget	% Budget		Fav/ (UnFav) to Budget
Income Statement:						
Total Revenue		\$	603.8	\$ 2,911.6	20.7%	\$ (2,307.80)
Total Expenditure		\$	433.8	\$ 2,909.6	14.9%	2,475.80
Revenue Less Expenditure		\$	170.0	\$ 2.0	8500.0%	\$ 168.00

PRELIMINARY

	033-000 SB 97 Fund	034-000 County Bridge Town	035-000 State Bridge	036-000 Progress City	042-000 DPBC Lease	050-000 Cirk Clrk Automation
Assets	\$ 1,475.0	\$ 674.3	\$ 37.4	\$ 269.9	\$ 3,037.0	\$ 97.2
Beginning Fund Balance	\$ 1,259.3	\$ 833.1	\$ 56.5	\$ 283.2	\$ 7,835.8	\$ 110.0
Revenue Less Expenditure	\$ 215.7	\$ (158.7)	\$ (19.1)	\$ (13.3)	\$ (4,798.8)	\$ (12.8)
Ending Fund Balance	\$ 1,475.0	\$ 674.4	\$ 37.4	\$ 269.9	\$ 3,037.0	\$ 97.2
Total Liabilities & Net Assets	\$ 1,475.0	\$ 674.3	\$ 37.4	\$ 269.9	\$ 3,037.0	\$ 97.2

	051-000 Document Storage	052-000 Circuit Clerk Res Cash	053-000 Circuit Clerk Op & Admin	060-061 SA Drug Funds (2)	065-000 Co Clerk Auto	066-000 Treasurer Auto
Assets	\$ 42.5	\$ 49.2	\$ 120.0	\$ 260.2	\$ (0.8)	\$ 16.9
Beginning Fund Balance	\$ 50.5	\$ 55.9	\$ 127.3	\$ 211.6	\$ (9.6)	\$ 17.8
Revenue Less Expenditure	\$ (8.0)	\$ (6.7)	\$ (7.3)	\$ 48.7	\$ 8.8	\$ (0.9)
Ending Fund Balance	\$ 42.5	\$ 49.2	\$ 120.0	\$ 260.3	\$ (0.8)	\$ 16.9
Total Liabilities & Net Assets	\$ 42.5	\$ 49.2	\$ 120.0	\$ 260.2	\$ (0.8)	\$ 16.9

	067-000 GIS Fund	071-000 Sheriff Drug	080-000 Animal Control	081-000 Historical Museum	083-000 Law Library	084-000 Prob & Ct Services
Assets	\$ 148.0	\$ 280.0	\$ 411.4	\$ 2.5	\$ 177.2	\$ 881.4
Beginning Fund Balance	\$ 185.8	\$ 540.8	\$ 329.2	\$ 6.0	\$ 176.2	\$ 834.7
Revenue Less Expenditure	\$ (37.8)	\$ (345.9)	\$ 11.8	\$ (3.5)	\$ 1.0	\$ 46.7
Ending Fund Balance	\$ 148.0	\$ 194.9	\$ 341.0	\$ 2.5	\$ 177.2	\$ 881.4
Total Liabilities & Net Assets	\$ 148.0	\$ 280.0	\$ 411.4	\$ 2.5	\$ 177.2	\$ 881.4

	085-000 Automation Fund	086-000 Environ Mgmt	087-000 VAC Fund	092-000 SA Grant	093-000 Sheriff Grant	94-000 ESDA Grant
Assets	\$ 44.1	\$ 348.8	\$ 39.5	\$ 123.8	\$ 1,102.0	\$ -
Beginning Fund Balance	\$ 47.0	\$ 361.7	\$ 75.4	\$ 70.7	\$ 555.2	\$ -
Revenue Less Expenditure	\$ (2.9)	\$ (12.9)	\$ (35.9)	\$ 17.1	\$ 546.8	\$ -
Ending Fund Balance	\$ 44.1	\$ 348.8	\$ 39.5	\$ 87.8	\$ 1,102.0	\$ -
Total Liabilities & Net Assets	\$ 44.1	\$ 348.8	\$ 39.5	\$ 123.8	\$ 1,102.0	\$ -

