

County of McHenry, Illinois

County Auditor's Quarterly Report

Fiscal Year 2013 – 3rd Quarter
For the 9 months ended August 31, 2013



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Prepared by the County Auditor's Office:
Pamela Palmer, County Auditor
James Bernier, CPA, CPFO, Financial Reporting Manager/Chief Deputy Auditor

INTRODUCTORY SECTION

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT
TABLE OF CONTENTS
FISCAL YEAR 2013 - 3RD QUARTER

	<u>Page</u>
Introductory Section	
Table of Contents	i - ii
Letter of Transmittal	iii - ix
Financial Section	
General Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	1
Schedules of Revenues - Budget and Actual	
By Type, Function, and Object	2 - 4
By Type and Function	5
Schedules of Expenditures - Budget and Actual	
By Function, Department, and Object	6 - 10
By Function and Department	11
By Function and Object	12
By Object	13
Special Revenue Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance (Deficit) - Budget and Actual	
General and Administrative	
County Clerk Automation Fund	14
Recorder Automation Fund	15
County Treasurer Automation Fund	16
Treasurer's Passport Services Fund	17
Geographic Information Systems Fund	18
Illinois Municipal Retirement Fund	19
Social Security Fund	20
Insurance Loss Fund	21
Community Development	
HUD Grants Fund	22
Revolving Loan Fund	23
Transportation	
County Highway Fund	24
Motor Fuel Tax Fund	25
Matching Fund	26
County Bridge Fund	27
County Option Motor Fuel Tax Fund	28
RTA Sales Tax Fund	29
Public Safety	
DUI Conviction Fund	30
Coroner's Fund	31
Judiciary and Court Related	
Maintenance and Child Support Collection Fund	32
Law Library Fund	33
Circuit Court Document Storage Fund	34
Probation Service Fee Fund	35
EMDT Fund	36
Circuit Court Automation Fund	37
Illinois Criminal Justice Authority Fund	38
Circuit Court Admin Fund	39
Circuit Clerk Electronic Citation Fund	40
Special Courts Fund	41
State's Attorney Automation Fund	42

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT
TABLE OF CONTENTS
FISCAL YEAR 2013 - 3RD QUARTER

	<u>Page</u>
Special Revenue Funds (Continued)	
Schedules of Revenues, Expenditures, and Changes in Fund Balance (Deficit) - Budget and Actual (Continued)	
Public Health and Welfare	
County Mental Health Fund	43
Mental Health Grant Fund	44
Veterans' Assistance Commission Fund	45
Veterans' Assistance Commission Bus Fund	46
Workforce Network Fund	47
Tuberculosis Care and Treatment Fund	48
Animal Shelter Fund	49
Dental Care Clinic Fund	50
Health Scholarship Fund	51
Senior Services Fund	52
Debt Service Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Series 2006 A Certificate Fund	53
Series 2007 A Certificate Fund	54
Series 2007 B Certificate Fund	55
Series 2008 Certificate Fund	56
Series 2010 A Certificate Fund	57
Series 2010 B Certificate Fund	58
Series 2012 A&B Certificate Fund	59
Capital Project Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Series 2010A Capital Projects Fund	60
Mental Health Facility Expansion Fund	61
Permanent Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Working Cash No. 1 Fund	62
Working Cash No. 2 Fund	63
Enterprise Funds	
Schedules of Revenues and Expenditures - Budget and Actual (Budgetary Basis)	
Valley Hi Fund	64
911 Fund	65
Internal Service Fund	
Schedule of Revenues and Expenditures - Budget and Actual (Budgetary Basis)	
Health Insurance Fund	66

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COUNTY AUDITOR

JAMES BERNIER, CPA, CPFO
FINANCIAL REPORTING
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October 31, 2013

To the Citizens, Chairwoman of the Board, and
Members of the Board of McHenry County, Illinois

Ladies and Gentlemen:

We are pleased to present the County Auditor's Quarterly Financial Report for McHenry County (the County) for the third quarter of fiscal year 2013. Illinois State Statutes (Chapter 55, Act 5, Section 3-1005) require the County Auditor to report quarterly to the County Board on the financial operations of the County. This report is provided to fulfill that requirement, as well as to provide timely information in assessing the County's current financial situation to all interested parties. Specifically, actual results of revenues and expenditures are presented to help assess important near-term financial objectives, including if the County is able to meet its short-term financing obligations in a timely manner, if the County's operating inflows are adequate to cover operating outflows, and if the County is financially prepared for contingencies. Additionally, schedules comparing actual expenditures to the appropriation budget are presented to help monitor compliance with the legal requirements of the budget.

The financial schedules included in this report are prepared using the basis of budgeting, which allows for monitoring of compliance with the appropriation budget. Therefore, the basis used for this report differs in various respects from accounting principles generally accepted in the United States of America (GAAP), as established by the Governmental Accounting Standards Board. The County's Comprehensive Annual Financial Report (CAFR) is presented on a GAAP basis. The most current and prior year CAFRs are available on the County's website at <http://www.co.mchenry.il.us/county-government/departments-a-i/auditor/comprehensive-annual-financial-reports>. The financial schedules included in this report are unaudited.

Management of the County has the full responsibility for the completeness and reliability of the information contained in this report. This responsibility is managed through the operation of a comprehensive framework of internal control. Because the cost of internal control should not exceed anticipated benefits, the objective of internal control is to provide reasonable, rather than absolute, assurance that the financial schedules are free of any material misstatements.

Third Quarter Review – Fiscal Year 2013

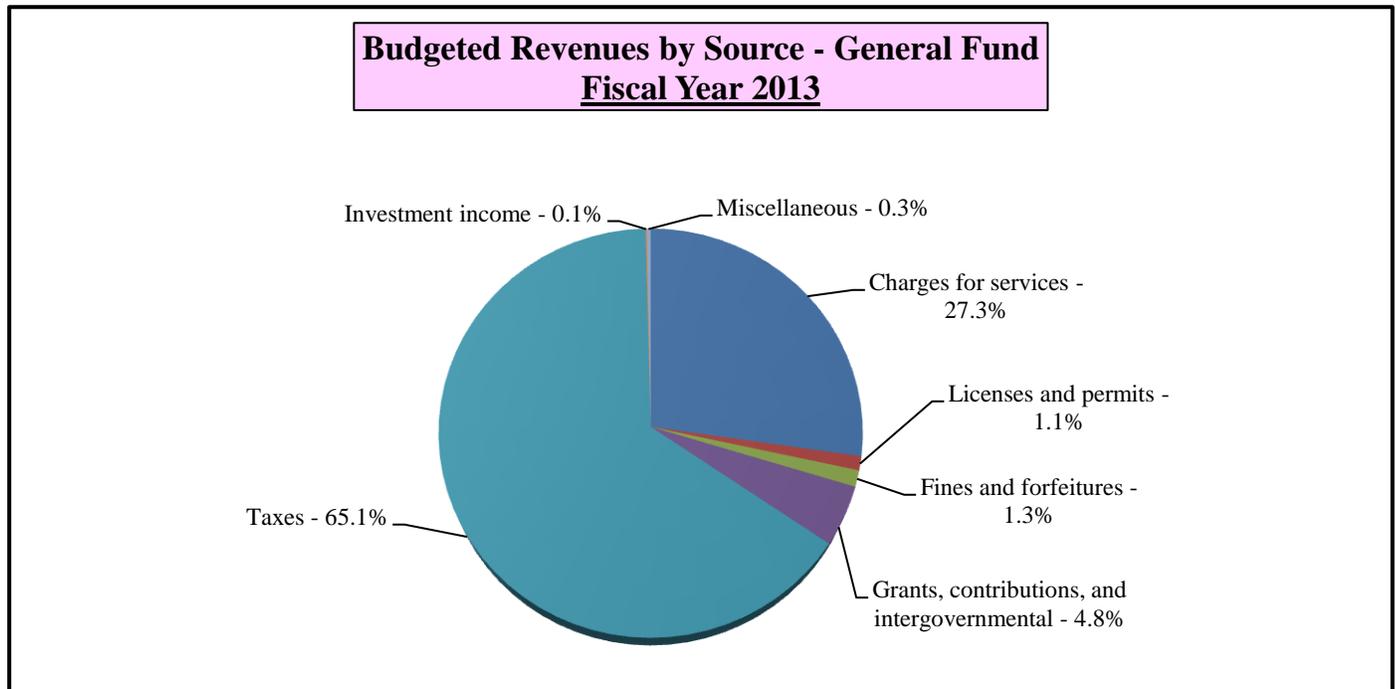
McHenry County's finances show that the County is in a strong financial position, despite the many economic difficulties that persist in the area, especially the unemployment rate and the local housing market. The most recent report from the Illinois Department of Employment Security shows that the unemployment rate in the County was 7.6% as of August 2013. The unemployment rate has been slowly decreasing the past few years, from a high of 9.6% in both 2009 and 2010, to 9.4% in 2011, and to 8.4% in 2012. However, the current unemployment rate is still higher than the average rate from 2003-2008 of 5.0%, which speaks to the challenges that still remain on the path to a full economic recovery. In housing, revenues earned from real estate transfer taxes peaked at \$5.0 million in 2005. Since then, revenues decreased for six consecutive years to a low of \$1.1 million in 2011. However, revenues for 2012 increased to \$1.3 million. In 2013, revenue through the third quarter totaled \$1.4 million, which is the highest total through the third quarter in the past five years.

The County’s management remains committed to dealing with the prevailing economic conditions to ensure that the County’s financial security and stability will remain strong in both the near-term and long-term future.

The following section highlights key revenues, expenditures, and related budgets for the general fund and other County funds through the third quarter of fiscal year 2013. The purpose of this analysis is to provide current information about the County’s near-term and overall financial health.

General Fund – The general fund is the primary operating fund of the County and is used to account for all financial resources that are not required to be accounted for in another fund.

Revenues - The following chart shows budgeted general fund revenues for fiscal year 2013:



The following table presents a comparison of general fund actual revenues through the third quarter of fiscal year 2013 to the same period for fiscal year 2012, along with the annual budgets.

Revenue Category	3rd Qtr FY2013 Revenues	3rd Qtr FY2012 Revenues	Difference 3rd Qtr FY13 - FY12	FY2013 Annual Budget	FY2012 Annual Budget
Charges for services	\$ 13,644,160	\$ 15,334,586	\$ (1,690,426)	\$ 23,332,094	\$ 24,355,470
Licenses and permits	840,977	825,756	15,221	943,000	973,000
Fines and forfeitures	689,740	843,084	(153,344)	1,146,500	1,211,500
Grants, contributions, and intergovernmental	2,507,006	2,795,232	(288,226)	4,118,806	3,781,133
Taxes	38,474,023	34,859,715	3,614,308	55,839,033	53,466,000
Investment income	68,971	74,780	(5,809)	99,075	111,600
Miscellaneous	10,779	17,577	(6,798)	289,700	321,500
Total Revenues	\$56,235,656	\$54,750,730	\$ 1,484,926	\$85,768,208	\$84,220,203

The largest two components of general fund revenues are taxes, which represent 65.1% of budgeted revenues, and charges for services, which represents 27.3% of budgeted revenues. Together, the two categories represent 92.4% of budgeted general fund revenues for fiscal year 2013. Since these two revenue sources are the most significant to the general fund, the following section will focus only on these two categories.

The following table presents a comparison of general fund actual tax revenues through the third quarter of fiscal year 2013 to the same period for fiscal year 2012, along with the annual budgets.

Type of Tax Revenue	3rd Qtr FY2013 Revenues	3rd Qtr FY2012 Revenues	Difference 3rd Qtr FY13 - FY12	FY2013 Annual Budget	FY2012 Annual Budget
Property taxes	\$ 23,832,483	\$ 21,068,817	\$ 2,763,666	\$ 37,880,000	\$ 36,405,000
Sales taxes	6,898,129	6,895,181	2,948	8,744,543	8,461,000
State income taxes	4,889,024	4,455,279	433,745	6,000,000	5,625,000
Local use tax	814,993	746,798	68,195	1,009,490	1,000,000
Personal property replacement tax	598,838	519,708	79,130	710,000	625,000
Inheritance tax	-	201,931	(201,931)	-	50,000
Off track betting	48,451	52,957	(4,506)	95,000	100,000
Tax transfer stamps	1,392,105	919,044	473,061	1,400,000	1,200,000
Total Tax Revenues	\$38,474,023	\$34,859,715	\$ 3,614,308	\$55,839,033	\$53,466,000

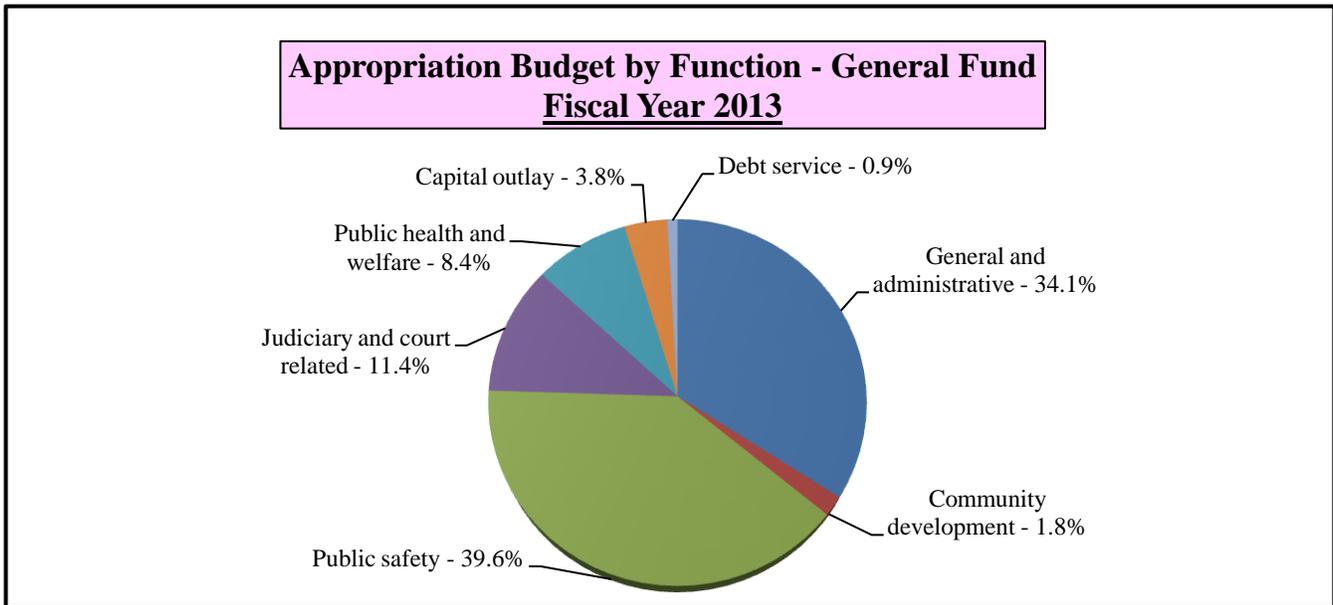
The largest component of taxes is property taxes, which represents 67.8% of budgeted tax revenue for fiscal year 2013. The increase in the budget for property taxes is due to an increase in the annual tax levy from \$37.0 million for fiscal year 2012 to \$37.9 million for fiscal year 2013. Property taxes received through the third quarter include payments related to the first property tax installment, which was due in June, and early payments related to the second property tax installment, which is due in September. The majority of payments related to the second installment of property taxes will be received in the fourth quarter.

The next two largest components of taxes are sales taxes and state income taxes, which represent a combined 26.4% of budgeted tax revenue for fiscal year 2013. Sales taxes and state income taxes increased from \$11.4 million through the third quarter of fiscal year 2012 to \$11.8 million through the third quarter of fiscal year 2013; an increase of \$0.4 million or 3.5%. The modest increase in these categories reflects an improvement in household income and spending, which is consistent with the decrease in the unemployment rate.

Also noteworthy is the elimination of the County's share of the state inheritance tax as of July 1, 2012. Previous to that date, the County Treasurer collected and remitted all inheritance taxes owed to the state. Under the old arrangement, the County received a small percentage of inheritance taxes from the state. As of July 1, 2012, the state began collecting all inheritance taxes directly from estates. As a result, the County will no longer receive a share of inheritances taxes from the state.

The charges for services category decreased from \$15.3 million through the third quarter of fiscal year 2012 to \$13.6 million through the third quarter of fiscal year 2013; a decrease of \$1.7 million or 11.1%. One item experienced a significant decrease that was responsible for most of the decrease in the charges for services category. Jail space rental decreased from \$7.4 million through the third quarter of fiscal year 2012 to \$6.2 million through the third quarter of fiscal year 2013; a decrease of \$1.2 million or 16.2%. The decrease in revenue is due to a reduction in the number of federal detainees that the County housed for the US Immigration and Customs Enforcement.

Expenditures - The following chart shows the general fund appropriation budget for fiscal year 2013:



The following table presents a comparison of general fund actual expenditures through the third quarter of fiscal year 2013 to the same period for fiscal year 2012, along with the annual budgets.

Expenditure Category	3rd Qtr FY2013 Expenditures	3rd Qtr FY2012 Expenditures	Difference 3rd Qtr FY13 - FY12	FY2013 Annual Budget	FY2012 Annual Budget
General and administrative	\$ 18,741,841	\$ 17,938,070	\$ 803,771	\$ 29,264,195	\$ 29,309,624
Community development	1,006,017	1,083,487	(77,470)	1,529,202	1,531,222
Public safety	25,224,919	24,090,655	1,134,264	34,023,430	33,107,971
Judiciary and court related	7,237,858	7,342,380	(104,522)	9,819,184	9,766,384
Public health and welfare	4,843,027	4,481,441	361,586	7,173,297	6,974,084
Capital outlay	1,560,490	1,020,854	539,636	3,267,262	3,472,461
Debt service	311,006	536,484	(225,478)	748,463	1,040,224
Total Expenditures	\$ 58,925,158	\$ 56,493,371	\$ 2,431,787	\$ 85,825,033	\$ 85,201,970

Overall, the annual budget increased from \$85.2 million for fiscal year 2012 to \$85.8 million for fiscal year 2013; an increase of \$0.6 million or 0.7%. Actual expenditures increased from \$56.5 million through the third quarter of fiscal year 2012 to \$58.9 million through the third quarter of fiscal year 2013; an increase of \$2.4 million or 4.2%.

Besides capital outlay and debt service, which can vary significantly from year to year based on the need to purchase or finance new capital equipment, actual expenditures through the third quarter of fiscal year 2013 totaled \$57.1 million, compared to the annual budget of \$81.8 million. Therefore, actual expenditures through the third quarter of fiscal year 2013 represents 69.8% of the annual budget, which is well below the 75% threshold that is generally anticipated to be expended through the third quarter. The County has continued to control costs throughout the economic downturn, as is demonstrated by the budget control through the third quarter of fiscal year 2013.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – general fund on pages 1-13.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than for capital projects or debt service) that are restricted or committed to expenditure for specific purposes.

The County has 39 special revenue funds which relate to a wide variety of activities (general and administrative, community development, transportation, public safety, judiciary and court related, or public health and welfare). A description of all special revenue funds is presented in the financial section, just before page 14.

Following is a summary of activity through the third quarter of fiscal year 2013 for each special revenue fund:

Special Revenue Fund	3rd Qtr FY2013 Revenues	3rd Qtr FY2013 Expenditures	Net Other Financing Sources (Uses)	Fund Balance (Deficit) at August 31, 2013
County Clerk Automation Fund	9,210	5,147	-	84,848
Recorder Automation Fund	753,044	413,591	-	1,999,832
County Treasurer Automation Fund	45,621	3,128	-	387,822
Treasurer's Passport Services Fund	64,891	19,731	-	243,209
Geographic Information Systems Fund	718,882	587,546	-	1,890,434
Illinois Municipal Retirement Fund	3,412,855	5,223,174	-	(1,201,944)
Social Security Fund	2,392,612	2,893,689	-	1,761,702
Insurance Loss Fund	1,898,895	2,500,875	-	14,234,244
HUD Grants Fund	1,651,636	1,445,924	-	205,712
Revolving Loan Fund	29,463	-	-	1,715,118
County Highway Fund	5,485,131	9,302,780	3,692,011	5,861,776
Motor Fuel Tax Fund	3,149,050	4,885,930	-	13,986,771
Matching Fund	899,076	1,199,275	-	13,946,526
County Bridge Fund	882,502	380,018	-	5,814,817
County Option Motor Fuel Tax Fund	2,985,344	2,203,444	-	13,951,940
RTA Sales Tax Fund	6,741,938	-	(9,886,889)	12,007,659
DUI Conviction Fund	19,128	796	-	86,725
Coroner's Fund	39,343	557	-	55,558
Maintenance and Child Support Collection Fund	95,042	138,112	-	142,129
Law Library Fund	178,653	243,283	-	366,287
Circuit Court Document Storage Fund	494,687	294,686	-	(279,822)
Probation Service Fee Fund	238,858	313,912	-	723,976
EMDT Fund	19,234	-	-	53,731
Circuit Court Automation Fund	510,634	330,769	-	55,251
Illinois Criminal Justice Authority Fund	83,411	58,433	-	26,119
Circuit Court Admin Fund	63,630	58,866	-	161,390
Circuit Clerk Electronic Citation Fund	32,594	42,564	-	28,435
Special Courts Fund	361,917	371,539	-	555,330
State's Attorney Automation Fund	20,983	-	-	28,301
County Mental Health Fund	7,849,612	7,587,452	(384,361)	6,969,064
Mental Health Grant Fund	-	-	(31,792)	-
Veteran's Assistance Commission Fund	257,685	303,043	-	772,346
Veteran's Assistance Commission Bus Fund	507	-	-	6,834
Workforce Network Fund	1,893,458	1,920,916	-	355,959
Tuberculosis Care and Treatment Fund	165,435	243,185	-	593,494
Animal Shelter Fund	869	-	-	24,565
Dental Care Clinic Fund	441,062	434,738	-	446,814
Health Scholarship Fund	8	-	-	6,301
Senior Services Fund	1,119,874	967,060	-	2,939,947

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – special revenue funds on pages 14-52.

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The County's debt service funds are used to account for the payment of outstanding debt certificate principal and interest. Debt service payments are made according to the payment schedule for each debt certificate issuance. Accordingly, the most appropriate comparison of budget to actual for debt service is at year-end. Detailed information about the County's debt certificate issuances, including the outstanding balances, interest rates, and repayment schedules, are included in the notes to financial statements section of the County's CAFR, which is available on the County's website at <http://www.co.mchenry.il.us/county-government/departments-a-i/auditor/comprehensive-annual-financial-reports>.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – debt service funds on pages 53-59.

Capital Project Funds - Capital project funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The County has two capital project funds to report for fiscal year 2013, the Series 2010A Capital Projects Fund and the Mental Health Facility Expansion Fund. The Series 2010A Capital Projects Fund is for a variety of projects, including construction of a new archive facility, the purchase of a new local area network, a courtroom build-out, and the purchase of a new storage area network. The Mental Health Facility Expansion Fund is to account for the expansion of the County mental health facility. The two-story addition to the existing facility provides needed space for existing staff and programs and allows agencies and groups to have spaces to meet. Both capital project funds are expected to be closed out by the end of fiscal year 2013.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – capital project funds on pages 60-61.

Permanent Funds - Permanent funds are used to report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs.

The County's two permanent funds are the Working Cash I Fund and the Working Cash II Fund. The activity of the funds consists of investment income that is earned throughout the year on restricted investments. At the end of each fiscal year, the earned investment income is transferred to the general fund to support basic County functions. Through the third quarter of fiscal year 2013, the working cash funds have earned \$566 of investment income.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – permanent funds on pages 62-63.

Enterprise Funds - Enterprise funds are used to report an activity for which a fee is charged to external users for goods or services.

The County's two enterprise funds are the Valley Hi Fund and the 911 Fund. These two activities are setup as enterprise funds since the costs of running the programs are supported primarily by charges for services, which are paid by the external users of the programs. In addition to charges for services, the Valley Hi Fund also receives property taxes, based on a referendum that was passed by the voters of the County. The budget for property taxes for fiscal year 2013 is \$5.3 million. Actual property taxes collected through the third quarter of fiscal year 2013 is \$3.3 million, which represents 62.2% of the budgeted amount.

See schedules of revenues and expenditures – budget and actual (budgetary basis) – enterprise funds on pages 64-65.

Internal Service Fund - Internal service funds are used to report any activity that provides goods or services to other funds of the County, on a cost-reimbursement basis.

The County's only internal service fund is the Health Insurance Fund, which is used to account for medical, dental, and prescription insurance premiums and claims for employees and retirees. The fund has total budgeted revenue of \$19.2 million, which is almost entirely from charges for services from other County funds. Through the third quarter of fiscal year 2013, actual expenditures were \$13.1 million, which represents 67.9% of the budget of \$19.3 million. Since the County is self-insured for health insurance claims, the Health Insurance Fund is required to calculate a reserve at the end of the fiscal year for claims incurred but not reported. Because this reserve is booked only at year-end, interim data for expenditures does not always compare easily with the budget throughout the year. Therefore, the most appropriate comparison of budget to actual is at year-end.

See schedule of revenues and expenditures – budget and actual (budgetary basis) – internal service fund on page 66.

Questions, Comments, and Conclusion

Users of this quarterly financial report are encouraged to contact the Auditor's Office with any comments or questions concerning this report, which is also available in electronic format on the County's website at <http://www.co.mchenry.il.us/county-government/departments-a-i/auditor/quarterly-reports>. Please feel free to contact me at my office - 815.334.4204, by email - auditor@co.mchenry.il.us, or by stopping in at my office in the Administration Building - Room 105.

Sincerely,

Pamela Palmer

McHenry County Auditor

FINANCIAL SECTION

GENERAL FUND

The general fund is the primary operating fund of the County and is used to account for all financial resources that are not required to be accounted for in another fund.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Nine Months Ended August 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 23,332,094	\$ 23,332,094	\$ 13,644,160	\$ (9,687,934)	
Licenses and permits	943,000	943,000	840,977	(102,023)	
Fines and forfeitures	1,146,500	1,146,500	689,740	(456,760)	
Grants, contributions, and intergovernmental	3,940,154	4,118,806	2,507,006	(1,611,800)	
Taxes	55,639,033	55,839,033	38,474,023	(17,365,010)	
Investment income	99,075	99,075	68,971	(30,104)	
Miscellaneous	289,700	289,700	10,779	(278,921)	
Total Revenues	<u>85,389,556</u>	<u>85,768,208</u>	<u>56,235,656</u>	<u>(29,532,552)</u>	
EXPENDITURES					
Current					
General and administrative	28,889,289	29,264,195	18,741,841	10,522,354	\$ 592,248
Community development	1,344,492	1,529,202	1,006,017	523,185	220,886
Public safety	33,838,528	34,023,430	25,224,919	8,798,511	1,042,839
Judiciary and court related	9,816,079	9,819,184	7,237,858	2,581,326	65,753
Public health and welfare	7,067,826	7,173,297	4,843,027	2,330,270	56,801
Capital outlay	1,052,339	3,267,262	1,560,490	1,706,772	1,209,548
Debt service					
Principal retirement	703,294	703,294	277,687	425,607	405,499
Interest and fiscal charges	45,169	45,169	33,319	11,850	31,882
Total Expenditures	<u>82,757,016</u>	<u>85,825,033</u>	<u>58,925,158</u>	<u>26,899,875</u>	<u>\$ 3,625,456</u>
Excess (deficiency) of revenues over expenditures	<u>2,632,540</u>	<u>(56,825)</u>	<u>(2,689,502)</u>	<u>(2,632,677)</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	60,354	279,840	50,000	(229,840)	
Transfers out	(4,488,691)	(4,488,691)	(4,482,422)	6,269	
Capital leases issued	-	181,184	181,184	-	
Total Other Financing Sources (Uses)	<u>(4,428,337)</u>	<u>(4,027,667)</u>	<u>(4,251,238)</u>	<u>(223,571)</u>	
Net Change in Fund Balance	<u>\$ (1,795,797)</u>	<u>\$ (4,084,492)</u>	<u>(6,940,740)</u>	<u>\$ (2,856,248)</u>	
Fund Balance - Beginning of Period			<u>53,224,220</u>		
Fund Balance - End of Period			<u>\$ 46,283,480</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative				
County clerk fees	\$ 190,000	\$ 190,000	\$ 120,465	\$ (69,535)
Tax redemption fees	180,000	180,000	89,284	(90,716)
Recording fees	1,200,000	1,200,000	1,009,709	(190,291)
Penalties/fees on delinquent taxes	1,900,000	1,900,000	-	(1,900,000)
Cable television franchise fees	500,000	500,000	266,968	(233,032)
Assessor's salary reimbursement	54,371	54,371	38,625	(15,746)
Other fees and charges	29,525	29,525	14,127	(15,398)
Community Development				
Subdivision review fees	5,000	5,000	5,855	855
Flood plain investigation fees	60,000	60,000	64,176	4,176
Maps and publications fees	1,000	1,000	692	(308)
Solid waste tipping fees	21,000	21,000	21,000	-
Other fees and charges	11,500	11,500	3,672	(7,828)
Public Safety				
Sheriff fees - circuit court	400,000	400,000	270,840	(129,160)
Sheriff fees - photocopies	5,000	5,000	5,429	429
Sheriff fees - foreign courts	48,000	48,000	27,264	(20,736)
Foreclosures	45,000	45,000	279,808	234,808
Court security fees	765,000	765,000	486,364	(278,636)
Jail space rental	10,800,000	10,800,000	6,167,889	(4,632,111)
Payphones	200,000	200,000	87,575	(112,425)
Dispatching fees	200,000	200,000	117,832	(82,168)
Squad car replacement fee	32,000	32,000	16,235	(15,765)
Sheriff salary reimbursement	-	-	72,841	72,841
Other fees and charges	47,250	47,250	51,391	4,141
Judiciary and Court Related				
10% bond earnings	395,000	395,000	277,186	(117,814)
Circuit clerk fees	3,640,000	3,640,000	2,380,100	(1,259,900)
County court fees	230,000	230,000	145,576	(84,424)
Court services salary reimbursements	620,768	620,768	423,053	(197,715)
State's attorney salary reimbursement	150,000	150,000	108,508	(41,492)
State's attorney fees	110,000	110,000	62,667	(47,333)
Public aid	30,000	30,000	10,562	(19,438)
Periodic imprisonment fees	15,000	15,000	8,662	(6,338)
Public defender salary reimbursement	99,955	99,955	74,921	(25,034)
Public defenders fees	80,000	80,000	34,777	(45,223)
Other fees and charges	37,100	37,100	20,830	(16,270)

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES (Continued)				
Public Health and Welfare				
Animal control tags	\$ 632,000	\$ 632,000	\$ 496,236	\$ (135,764)
Veterinary fees	60,000	60,000	50,010	(9,990)
Nursing fees	96,000	96,000	43,320	(52,680)
Health review fees	5,000	5,000	3,525	(1,475)
Health promotion	17,500	17,500	6,380	(11,120)
Vital record fees	58,000	58,000	38,247	(19,753)
Subdivision review fees	4,000	4,000	4,338	338
Medicare	35,000	35,000	658	(34,342)
Public aid	150,000	150,000	131,217	(18,783)
Private pay	10,000	10,000	-	(10,000)
Vision and hearing fees	50,000	50,000	32,080	(17,920)
Other fees and charges	112,125	112,125	73,266	(38,859)
Total Charges for Services	23,332,094	23,332,094	13,644,160	(9,687,934)
LICENSES AND PERMITS				
General and Administrative				
Liquor licenses	105,000	105,000	105,475	475
Amusement licenses	11,000	11,000	8,363	(2,637)
Community Development				
Building permits	210,000	210,000	183,600	(26,400)
Zoning permits	70,000	70,000	50,500	(19,500)
Public Health and Welfare				
Septic and well permits	85,000	85,000	58,315	(26,685)
Health licenses	450,000	450,000	425,605	(24,395)
Hauler license fees	12,000	12,000	9,119	(2,881)
Total Licenses and Permits	943,000	943,000	840,977	(102,023)
FINES AND FORFEITURES				
Community Development				
Planning fines	10,000	10,000	3,060	(6,940)
Judiciary and Court Related				
Fines and bond forfeitures	1,002,500	1,002,500	592,337	(410,163)
County drug fines	95,000	95,000	74,033	(20,967)
Public Health and Welfare				
Veterinary fines	39,000	39,000	20,310	(18,690)
Total Fines and Forfeitures	1,146,500	1,146,500	689,740	(456,760)

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative				
Election-related grants	\$ 115,000	\$ 115,000	\$ 31,407	\$ (83,593)
Other grants	-	17,588	34,828	17,240
Community Development				
Community development grants	-	-	8,790	8,790
Public Safety				
Sheriff's Office - grants	138,886	186,755	105,697	(81,058)
Emergency Management - grants	86,878	110,424	19,573	(90,851)
Judiciary and Court Related				
Dependent children/parent reimbursements	30,000	30,000	30,488	488
State's Attorney - grants	23,535	23,535	11,768	(11,767)
Court Administration - grants	9,500	9,500	30,000	20,500
Public Health and Welfare				
Health Department grants -				
Nursing	2,836,567	2,836,567	1,962,643	(873,924)
Environmental	146,488	236,137	216,579	(19,558)
Administration	53,300	53,300	55,233	1,933
IDPH vaccines	500,000	500,000	-	(500,000)
Total Grants, Contributions, and Intergovernmental	<u>3,940,154</u>	<u>4,118,806</u>	<u>2,507,006</u>	<u>(1,611,800)</u>
TAXES				
Property taxes	37,880,000	37,880,000	23,832,483	(14,047,517)
Sales taxes	8,744,543	8,744,543	6,898,129	(1,846,414)
State income taxes	6,000,000	6,000,000	4,889,024	(1,110,976)
Local use tax	1,009,490	1,009,490	814,993	(194,497)
Personal property replacement tax	710,000	710,000	598,838	(111,162)
Off track betting	95,000	95,000	48,451	(46,549)
Tax transfer stamps	1,200,000	1,400,000	1,392,105	(7,895)
Total Taxes	<u>55,639,033</u>	<u>55,839,033</u>	<u>38,474,023</u>	<u>(17,365,010)</u>
INVESTMENT INCOME	<u>99,075</u>	<u>99,075</u>	<u>68,971</u>	<u>(30,104)</u>
MISCELLANEOUS				
Tax sale indemnity proceeds	235,000	235,000	-	(235,000)
Proceeds from sale of capital assets	40,000	40,000	-	(40,000)
Other income	14,700	14,700	10,779	(3,921)
Total Miscellaneous	<u>289,700</u>	<u>289,700</u>	<u>10,779</u>	<u>(278,921)</u>
TOTAL REVENUES	<u>\$ 85,389,556</u>	<u>\$ 85,768,208</u>	<u>\$ 56,235,656</u>	<u>\$ (29,532,552)</u>

(Concluded)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE AND FUNCTION
GENERAL FUND
For the Nine Months Ended August 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative	\$ 4,053,896	\$ 4,053,896	\$ 1,539,178	\$ (2,514,718)
Community Development	98,500	98,500	95,395	(3,105)
Public Safety	12,542,250	12,542,250	7,583,468	(4,958,782)
Judiciary and Court Related	5,407,823	5,407,823	3,546,842	(1,860,981)
Public Health and Welfare	1,229,625	1,229,625	879,277	(350,348)
Total Charges for Services	<u>23,332,094</u>	<u>23,332,094</u>	<u>13,644,160</u>	<u>(9,687,934)</u>
LICENSES AND PERMITS				
General and Administrative	116,000	116,000	113,838	(2,162)
Community Development	280,000	280,000	234,100	(45,900)
Public Health and Welfare	547,000	547,000	493,039	(53,961)
Total Licenses and Permits	<u>943,000</u>	<u>943,000</u>	<u>840,977</u>	<u>(102,023)</u>
FINES AND FORFEITURES				
Community Development	10,000	10,000	3,060	(6,940)
Judiciary and Court Related	1,097,500	1,097,500	666,370	(431,130)
Public Health and Welfare	39,000	39,000	20,310	(18,690)
Total Fines and Forfeitures	<u>1,146,500</u>	<u>1,146,500</u>	<u>689,740</u>	<u>(456,760)</u>
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative	115,000	132,588	66,235	(66,353)
Community Development	-	-	8,790	8,790
Public Safety	225,764	297,179	125,270	(171,909)
Judiciary and Court Related	63,035	63,035	72,256	9,221
Public Health and Welfare	3,536,355	3,626,004	2,234,455	(1,391,549)
Total Grants, Contributions, and Intergovernmental	<u>3,940,154</u>	<u>4,118,806</u>	<u>2,507,006</u>	<u>(1,611,800)</u>
TAXES	<u>55,639,033</u>	<u>55,839,033</u>	<u>38,474,023</u>	<u>(17,365,010)</u>
INVESTMENT INCOME	<u>99,075</u>	<u>99,075</u>	<u>68,971</u>	<u>(30,104)</u>
MISCELLANEOUS	<u>289,700</u>	<u>289,700</u>	<u>10,779</u>	<u>(278,921)</u>
TOTAL REVENUES	<u>\$ 85,389,556</u>	<u>\$ 85,768,208</u>	<u>\$ 56,235,656</u>	<u>\$ (29,532,552)</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration					
Personnel services	\$ 547,517	\$ 547,517	\$ 436,386	\$ 111,131	\$ -
Contractual services	145,300	145,300	118,769	26,531	17,703
Commodities	17,950	17,950	10,681	7,269	37
Total	<u>710,767</u>	<u>710,767</u>	<u>565,836</u>	<u>144,931</u>	<u>17,740</u>
Auditor					
Personnel services	367,248	367,248	289,508	77,740	-
Contractual services	6,900	6,900	5,154	1,746	-
Commodities	11,049	15,049	7,024	8,025	4,000
Total	<u>385,197</u>	<u>389,197</u>	<u>301,686</u>	<u>87,511</u>	<u>4,000</u>
County Board and Liquor Commission					
Personnel services	622,914	622,914	472,050	150,864	-
Contractual services	70,632	70,632	61,055	9,577	-
Commodities	32,000	32,000	25,400	6,600	-
Total	<u>725,546</u>	<u>725,546</u>	<u>558,505</u>	<u>167,041</u>	<u>-</u>
County Clerk					
Personnel services	424,152	424,152	337,705	86,447	-
Contractual services	7,050	7,050	5,289	1,761	-
Commodities	9,100	9,100	4,433	4,667	-
Total	<u>440,302</u>	<u>440,302</u>	<u>347,427</u>	<u>92,875</u>	<u>-</u>
County Clerk - Elections					
Personnel services	577,094	577,094	510,139	66,955	-
Contractual services	236,700	236,700	158,136	78,564	-
Commodities	257,500	257,500	225,344	32,156	150
Total	<u>1,071,294</u>	<u>1,071,294</u>	<u>893,619</u>	<u>177,675</u>	<u>150</u>
Educational Service Region					
Personnel services	173,611	173,611	135,974	37,637	-
Contractual services	10,650	10,650	5,115	5,535	-
Commodities	14,150	14,150	8,213	5,937	-
Total	<u>198,411</u>	<u>198,411</u>	<u>149,302</u>	<u>49,109</u>	<u>-</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
GENERAL AND ADMINISTRATIVE (Continued)					
Facilities Management					
Personnel services	\$ 1,117,224	\$ 1,117,224	\$ 895,630	\$ 221,594	\$ -
Contractual services	1,677,273	1,726,138	1,022,682	703,456	108,503
Commodities	<u>136,556</u>	<u>174,922</u>	<u>89,752</u>	<u>85,170</u>	<u>31,515</u>
Total	<u>2,931,053</u>	<u>3,018,284</u>	<u>2,008,064</u>	<u>1,010,220</u>	<u>140,018</u>
Human Resources					
Personnel services	265,652	265,652	200,392	65,260	-
Contractual services	264,130	279,755	175,630	104,125	27,749
Commodities	<u>6,250</u>	<u>6,250</u>	<u>2,328</u>	<u>3,922</u>	<u>-</u>
Total	<u>536,032</u>	<u>551,657</u>	<u>378,350</u>	<u>173,307</u>	<u>27,749</u>
Information Technology					
Personnel services	1,782,680	1,782,680	1,325,997	456,683	-
Contractual services	1,424,879	1,442,268	1,031,132	411,136	229,376
Commodities	<u>76,477</u>	<u>77,573</u>	<u>41,061</u>	<u>36,512</u>	<u>133</u>
Total	<u>3,284,036</u>	<u>3,302,521</u>	<u>2,398,190</u>	<u>904,331</u>	<u>229,509</u>
Merit Commission					
Personnel services	5,100	5,100	750	4,350	-
Contractual services	54,000	68,762	19,447	49,315	-
Commodities	<u>900</u>	<u>900</u>	<u>89</u>	<u>811</u>	<u>-</u>
Total	<u>60,000</u>	<u>74,762</u>	<u>20,286</u>	<u>54,476</u>	<u>-</u>
Purchasing					
Personnel services	242,326	242,326	163,885	78,441	-
Contractual services	13,130	13,130	9,803	3,327	120
Commodities	<u>422,735</u>	<u>422,735</u>	<u>256,562</u>	<u>166,173</u>	<u>2,310</u>
Total	<u>678,191</u>	<u>678,191</u>	<u>430,250</u>	<u>247,941</u>	<u>2,430</u>
Recorder					
Personnel services	982,397	982,397	758,310	224,087	-
Contractual services	35,615	35,615	18,258	17,357	-
Commodities	<u>844,345</u>	<u>1,044,345</u>	<u>1,024,418</u>	<u>19,927</u>	<u>3,791</u>
Total	<u>1,862,357</u>	<u>2,062,357</u>	<u>1,800,986</u>	<u>261,371</u>	<u>3,791</u>
Supervisor of Assessments					
Personnel services	865,074	865,074	659,719	205,355	-
Contractual services	97,070	97,070	34,539	62,531	7,112
Commodities	<u>13,500</u>	<u>13,500</u>	<u>3,894</u>	<u>9,606</u>	<u>-</u>
Total	<u>975,644</u>	<u>975,644</u>	<u>698,152</u>	<u>277,492</u>	<u>7,112</u>

(Continued)

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Treasurer					
Personnel services	\$ 492,500	\$ 492,500	\$ 466,933	\$ 25,567	\$ -
Contractual services	64,495	64,495	47,292	17,203	-
Commodities	7,100	7,100	6,130	970	-
Total	<u>564,095</u>	<u>564,095</u>	<u>520,355</u>	<u>43,740</u>	<u>-</u>
Non-Departmental					
Personnel services	1,057,956	1,057,956	837	1,057,119	-
Contractual services	13,396,558	13,427,871	7,669,685	5,758,186	156,259
Commodities	11,850	15,340	311	15,029	3,490
Total	<u>14,466,364</u>	<u>14,501,167</u>	<u>7,670,833</u>	<u>6,830,334</u>	<u>159,749</u>
Total General and Administrative	<u>28,889,289</u>	<u>29,264,195</u>	<u>18,741,841</u>	<u>10,522,354</u>	<u>592,248</u>
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,142,239	1,142,239	914,287	227,952	-
Contractual services	138,715	329,425	62,860	266,565	220,886
Commodities	63,538	57,538	28,870	28,668	-
Total Community Development	<u>1,344,492</u>	<u>1,529,202</u>	<u>1,006,017</u>	<u>523,185</u>	<u>220,886</u>
PUBLIC SAFETY					
County Sheriff					
Personnel services	28,491,010	28,534,458	21,581,794	6,952,664	47,569
Contractual services	3,571,261	3,570,671	2,325,783	1,244,888	820,829
Commodities	986,206	1,091,413	667,828	423,585	172,019
Total	<u>33,048,477</u>	<u>33,196,542</u>	<u>24,575,405</u>	<u>8,621,137</u>	<u>1,040,417</u>
Emergency Management					
Personnel services	214,190	214,190	170,575	43,615	-
Contractual services	33,000	52,745	21,596	31,149	2,422
Commodities	14,850	31,942	15,987	15,955	-
Total	<u>262,040</u>	<u>298,877</u>	<u>208,158</u>	<u>90,719</u>	<u>2,422</u>
County Coroner					
Personnel services	373,904	373,904	320,382	53,522	-
Contractual services	137,675	137,675	106,905	30,770	-
Commodities	16,432	16,432	14,069	2,363	-
Total	<u>528,011</u>	<u>528,011</u>	<u>441,356</u>	<u>86,655</u>	<u>-</u>
Total Public Safety	<u>33,838,528</u>	<u>34,023,430</u>	<u>25,224,919</u>	<u>8,798,511</u>	<u>1,042,839</u>

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court					
Personnel services	\$ 1,905,782	\$ 1,905,782	\$ 1,406,213	\$ 499,569	\$ -
Contractual services	29,450	29,450	22,885	6,565	-
Commodities	26,150	26,150	19,040	7,110	-
Total	<u>1,961,382</u>	<u>1,961,382</u>	<u>1,448,138</u>	<u>513,244</u>	<u>-</u>
Court Administration					
Personnel services	411,221	411,221	327,023	84,198	-
Contractual services	646,000	649,105	371,415	277,690	61,790
Commodities	86,500	86,500	52,259	34,241	1,653
Total	<u>1,143,721</u>	<u>1,146,826</u>	<u>750,697</u>	<u>396,129</u>	<u>63,443</u>
Court Services					
Personnel services	2,404,273	2,404,273	1,870,037	534,236	-
Contractual services	470,900	470,900	142,411	328,489	2,009
Commodities	26,300	26,300	18,366	7,934	301
Total	<u>2,901,473</u>	<u>2,901,473</u>	<u>2,030,814</u>	<u>870,659</u>	<u>2,310</u>
Public Defender					
Personnel services	922,489	922,489	737,365	185,124	-
Contractual services	10,550	10,550	2,340	8,210	-
Commodities	9,929	9,929	7,119	2,810	-
Total	<u>942,968</u>	<u>942,968</u>	<u>746,824</u>	<u>196,144</u>	<u>-</u>
State's Attorney					
Personnel services	2,633,259	2,633,259	2,107,210	526,049	-
Contractual services	185,776	185,776	121,215	64,561	-
Commodities	47,500	47,500	32,960	14,540	-
Total	<u>2,866,535</u>	<u>2,866,535</u>	<u>2,261,385</u>	<u>605,150</u>	<u>-</u>
Total Judiciary and Court Related	<u>9,816,079</u>	<u>9,819,184</u>	<u>7,237,858</u>	<u>2,581,326</u>	<u>65,753</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
PUBLIC HEALTH AND WELFARE					
Health Department					
Personnel services	\$ 5,163,247	\$ 5,190,278	\$ 4,043,045	\$ 1,147,233	\$ -
Contractual services	862,713	904,263	562,902	341,361	20,492
Commodities	<u>1,041,866</u>	<u>1,078,756</u>	<u>237,080</u>	<u>841,676</u>	<u>36,309</u>
Total Public Health and Welfare	<u>7,067,826</u>	<u>7,173,297</u>	<u>4,843,027</u>	<u>2,330,270</u>	<u>56,801</u>
CAPITAL OUTLAY	<u>1,052,339</u>	<u>3,267,262</u>	<u>1,560,490</u>	<u>1,706,772</u>	<u>1,209,548</u>
DEBT SERVICE					
Principal retirement	703,294	703,294	277,687	425,607	405,499
Interest and fiscal charges	<u>45,169</u>	<u>45,169</u>	<u>33,319</u>	<u>11,850</u>	<u>31,882</u>
Total Debt Service	<u>748,463</u>	<u>748,463</u>	<u>311,006</u>	<u>437,457</u>	<u>437,381</u>
TOTAL EXPENDITURES	<u>\$ 82,757,016</u>	<u>\$ 85,825,033</u>	<u>\$ 58,925,158</u>	<u>\$ 26,899,875</u>	<u>\$ 3,625,456</u>

(Concluded)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT
GENERAL FUND
For the Nine Months Ended August 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration	\$ 710,767	\$ 710,767	\$ 565,836	\$ 144,931	\$ 17,740
Auditor	385,197	389,197	301,686	87,511	4,000
County Board and Liquor Commission	725,546	725,546	558,505	167,041	-
County Clerk	440,302	440,302	347,427	92,875	-
County Clerk - Elections	1,071,294	1,071,294	893,619	177,675	150
Educational Service Region	198,411	198,411	149,302	49,109	-
Facilities Management	2,931,053	3,018,284	2,008,064	1,010,220	140,018
Human Resources	536,032	551,657	378,350	173,307	27,749
Information Technology	3,284,036	3,302,521	2,398,190	904,331	229,509
Merit Commission	60,000	74,762	20,286	54,476	-
Purchasing	678,191	678,191	430,250	247,941	2,430
Recorder	1,862,357	2,062,357	1,800,986	261,371	3,791
Supervisor of Assessments	975,644	975,644	698,152	277,492	7,112
Treasurer	564,095	564,095	520,355	43,740	-
Non-Departmental	14,466,364	14,501,167	7,670,833	6,830,334	159,749
Total General and Administrative	28,889,289	29,264,195	18,741,841	10,522,354	592,248
COMMUNITY DEVELOPMENT					
Planning and Development	1,344,492	1,529,202	1,006,017	523,185	220,886
PUBLIC SAFETY					
County Sheriff	33,048,477	33,196,542	24,575,405	8,621,137	1,040,417
Emergency Management	262,040	298,877	208,158	90,719	2,422
County Coroner	528,011	528,011	441,356	86,655	-
Total Public Safety	33,838,528	34,023,430	25,224,919	8,798,511	1,042,839
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court	1,961,382	1,961,382	1,448,138	513,244	-
Court Administration	1,143,721	1,146,826	750,697	396,129	63,443
Court Services	2,901,473	2,901,473	2,030,814	870,659	2,310
Public Defender	942,968	942,968	746,824	196,144	-
State's Attorney	2,866,535	2,866,535	2,261,385	605,150	-
Total Judiciary and Court Related	9,816,079	9,819,184	7,237,858	2,581,326	65,753
PUBLIC HEALTH AND WELFARE					
Health Department	7,067,826	7,173,297	4,843,027	2,330,270	56,801
CAPITAL OUTLAY	1,052,339	3,267,262	1,560,490	1,706,772	1,209,548
DEBT SERVICE					
Principal retirement	703,294	703,294	277,687	425,607	405,499
Interest and fiscal charges	45,169	45,169	33,319	11,850	31,882
Total Debt Service	748,463	748,463	311,006	437,457	437,381
TOTAL EXPENDITURES	\$ 82,757,016	\$ 85,825,033	\$ 58,925,158	\$ 26,899,875	\$ 3,625,456

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Personnel services	\$ 9,523,445	\$ 9,523,445	\$ 6,654,215	\$ 2,869,230	\$ -
Contractual services	17,504,382	17,632,336	10,381,986	7,250,350	546,822
Commodities	1,861,462	2,108,414	1,705,640	402,774	45,426
Total General and Administrative	<u>28,889,289</u>	<u>29,264,195</u>	<u>18,741,841</u>	<u>10,522,354</u>	<u>592,248</u>
COMMUNITY DEVELOPMENT					
Personnel services	1,142,239	1,142,239	914,287	227,952	-
Contractual services	138,715	329,425	62,860	266,565	220,886
Commodities	63,538	57,538	28,870	28,668	-
Total Community Development	<u>1,344,492</u>	<u>1,529,202</u>	<u>1,006,017</u>	<u>523,185</u>	<u>220,886</u>
PUBLIC SAFETY					
Personnel services	29,079,104	29,122,552	22,072,751	7,049,801	47,569
Contractual services	3,741,936	3,761,091	2,454,284	1,306,807	823,251
Commodities	1,017,488	1,139,787	697,884	441,903	172,019
Total Public Safety	<u>33,838,528</u>	<u>34,023,430</u>	<u>25,224,919</u>	<u>8,798,511</u>	<u>1,042,839</u>
JUDICIARY AND COURT RELATED					
Personnel services	8,277,024	8,277,024	6,447,848	1,829,176	-
Contractual services	1,342,676	1,345,781	660,266	685,515	63,799
Commodities	196,379	196,379	129,744	66,635	1,954
Total Judiciary and Court Related	<u>9,816,079</u>	<u>9,819,184</u>	<u>7,237,858</u>	<u>2,581,326</u>	<u>65,753</u>
PUBLIC HEALTH AND WELFARE					
Personnel services	5,163,247	5,190,278	4,043,045	1,147,233	-
Contractual services	862,713	904,263	562,902	341,361	20,492
Commodities	1,041,866	1,078,756	237,080	841,676	36,309
Total Public Health and Welfare	<u>7,067,826</u>	<u>7,173,297</u>	<u>4,843,027</u>	<u>2,330,270</u>	<u>56,801</u>
CAPITAL OUTLAY					
	<u>1,052,339</u>	<u>3,267,262</u>	<u>1,560,490</u>	<u>1,706,772</u>	<u>1,209,548</u>
DEBT SERVICE					
Principal retirement	703,294	703,294	277,687	425,607	405,499
Interest and fiscal charges	45,169	45,169	33,319	11,850	31,882
Total Debt Service	<u>748,463</u>	<u>748,463</u>	<u>311,006</u>	<u>437,457</u>	<u>437,381</u>
TOTAL EXPENDITURES	<u>\$ 82,757,016</u>	<u>\$ 85,825,033</u>	<u>\$ 58,925,158</u>	<u>\$ 26,899,875</u>	<u>\$ 3,625,456</u>

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT
 GENERAL FUND
 For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
Personnel services	\$ 53,185,059	\$ 53,255,538	\$ 40,132,146	\$ 13,123,392	\$ 47,569
Contractual services	23,590,422	23,972,896	14,122,298	9,850,598	1,675,250
Commodities	4,180,733	4,580,874	2,799,218	1,781,656	255,708
Capital outlay	1,052,339	3,267,262	1,560,490	1,706,772	1,209,548
Debt service	<u>748,463</u>	<u>748,463</u>	<u>311,006</u>	<u>437,457</u>	<u>437,381</u>
TOTAL EXPENDITURES	<u>\$ 82,757,016</u>	<u>\$ 85,825,033</u>	<u>\$ 58,925,158</u>	<u>\$ 26,899,875</u>	<u>\$ 3,625,456</u>

SPECIAL REVENUE FUNDS

General and Administrative

County Clerk Automation Fund – to account for fees collected to be used for the automation of the County Clerk’s Office.

Recorder Automation Fund – to account for Recorder’s automation fees to be used to improve the capabilities of the Recorder’s office through the application of new technology.

County Treasurer Automation Fund – to account for the collection of a fee for the upgrading of equipment and programs necessary to assist in the collection and distribution of taxes. The funds are also used for advanced recordkeeping and to microfiche all office records.

Treasurer’s Passport Services Fund – to account for the collection of fees and processing of passport applications in the Treasurer’s Office.

Geographic Information Systems Fund – to account for the collection of fees to be used for the implementation and maintenance of the County’s Geographic Information System.

Illinois Municipal Retirement Fund – to account for expenditures for municipal retirement expenses for the County’s employees. Revenue is primarily from property taxes.

Social Security Fund – to account for expenditures related to Social Security payments to the United States government. Revenue is from property taxes.

Insurance Loss Fund – to account for general liability, property, worker’s compensation, and unemployment compensation insurance premiums and claims. Revenue is primarily from property taxes.

Community Development

HUD Grants Fund – to account for grant funds received from the U.S. Department of Housing and Urban Development (HUD). Grant programs include Community Development Block Grants (CDBG), Home Investment Partnership Program (HOME), Neighborhood Stabilization Program (NSP), and Homelessness Prevention and Rapid Re-Housing Program (HPRP). Funds are used to assist communities in meeting their greatest economic and community development needs, with an emphasis upon persons with low to moderate income.

Revolving Loan Fund – to account for monies received from the State of Illinois for community development loans under the Community Development Block Grant Program. The principal and interest repaid on these loans is kept by the County and used to make new community development loans.

Transportation

County Highway Fund – to account for expenditures for highway maintenance and construction. Revenues are from property taxes and charges for services.

Motor Fuel Tax Fund - to account for allotments received from the State of Illinois and expenditures for highway construction and maintenance.

Matching Fund – to account for expenditures for road construction. Revenue is from property taxes.

County Bridge Fund – to account for expenditures to construct and maintain County bridges. Revenue is from property taxes.

County Option Motor Fuel Tax Fund – To account for the collection of an optional gasoline tax to be used for road maintenance and repair.

RTA Sales Tax Fund – to account for the collection of a sales tax, which is restricted for use on transportation programs.

Public Safety

DUI Conviction Fund – to account for DUI conviction fines allocated to the County by the Illinois vehicle code to be used for the procurement of law enforcement equipment.

Coroner's Fund - to account for fees collected by the Coroner that are restricted for expenditures of the Coroner's Office.

Judiciary and Court Related

Maintenance and Child Support Collection Fund – to account for fees charged to obligors to process child support payments.

Law Library Fund – to account for the operations of the law library. Revenues are from a fee charged on civil court cases.

Circuit Court Document Storage Fund – to account for the collection of fees used to maintain a document storage system in the office of the Clerk of the Circuit Court.

Probation Service Fee Fund – to account for probation service fees collected from persons sentenced to probation.

EMDT Fund – to account for funds used for the purpose of providing drug and alcohol testing along with electronic monitoring services.

Circuit Court Automation Fund – to account for the collection of court automation fees to be used to establish and maintain automated recordkeeping systems of the Clerk of the Circuit Court.

Illinois Criminal Justice Authority Fund – to account for funds used in the Multi-Jurisdictional Drug Prosecution Program. This program is designed to prosecute all felony narcotics cases, including any correlative forfeiture actions.

Circuit Court Admin Fund – to account for fees that are restricted to the Circuit Clerk's Office.

Circuit Clerk Electronic Citation Fund - to account for fees that are restricted to the Circuit Clerk's Office.

Special Courts Fund - to account for the activities of the Mental Health Court and the Drug Court. Revenues are primarily from judiciary and court related fees.

State's Attorney Automation Fund – to account for the collection of a fee to be used to establish and maintain automated recordkeeping systems of the Office of the State's Attorney.

Public Health and Welfare

County Mental Health Fund - to account for expenditures for administering approved mental health programs. Revenue is primarily from property taxes.

Mental Health Grant Fund – to account for funds made available through the Title XX and Community Services Block Grant programs and various other grant programs through the Illinois Departments of Human Services and Children and Family Services.

Veterans' Assistance Commission Fund – to account for expenditures to assist veterans. Revenue is from property taxes.

Veterans' Assistance Commission Bus Fund – to account for expenditures related to the purchase of buses used to transport veterans.

Workforce Network Fund – to account for funds received under the Workforce Investment Act (WIA) used for various employment and training programs and services, which help eligible individuals become economically self-sufficient.

Tuberculosis Care and Treatment Fund – to account for expenditures for the administration of the tuberculosis care program. Revenue is from property taxes.

Animal Shelter Fund – to account for expenditures for the maintenance of the animal shelter. Revenue is from contracts with various municipalities.

Dental Care Clinic Fund – to account for funds used in the operation of the County Dental Care Clinic.

Health Scholarship Fund – to account for monies donated for use by the County Board and the Health Department for support of a Public Health Scholarship and research activities.

Senior Services Fund – to account for the revenues and expenditures of the social services – senior citizens tax levy.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 13,000	\$ 13,000	\$ 9,116	\$ (3,884)	
Investment income	125	125	94	(31)	
Total Revenues	<u>13,125</u>	<u>13,125</u>	<u>9,210</u>	<u>(3,915)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	10,000	10,000	3,199	6,801	\$ -
Commodities	2,500	2,500	1,349	1,151	-
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>599</u>	<u>14,401</u>	<u>-</u>
Total Expenditures	<u>27,500</u>	<u>27,500</u>	<u>5,147</u>	<u>22,353</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (14,375)</u>	<u>\$ (14,375)</u>	4,063	<u>\$ 18,438</u>	
Fund Balance - Beginning of Period			<u>80,785</u>		
Fund Balance - End of Period			<u>\$ 84,848</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDER AUTOMATION FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 785,000	\$ 785,000	\$ 750,483	\$ (34,517)	
Investment income	3,000	3,000	2,561	(439)	
	<u>788,000</u>	<u>788,000</u>	<u>753,044</u>	<u>(34,956)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	324,377	445,014	257,240	187,774	\$ -
Contractual services	243,000	243,000	123,645	119,355	-
Commodities	121,850	121,850	2,075	119,775	-
Capital outlay	410,000	410,000	-	410,000	-
Debt service					
Principal retirement	27,882	27,882	27,882	-	-
Interest and fiscal charges	2,749	2,749	2,749	-	-
	<u>1,129,858</u>	<u>1,250,495</u>	<u>413,591</u>	<u>836,904</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (341,858)</u>	<u>\$ (462,495)</u>	339,453	<u>\$ 801,948</u>	
Fund Balance - Beginning of Period			<u>1,660,379</u>		
Fund Balance - End of Period			<u>\$ 1,999,832</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY TREASURER AUTOMATION FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 100,100	\$ 100,100	\$ 45,224	\$ (54,876)	
Investment income	900	900	397	(503)	
	<u>101,000</u>	<u>101,000</u>	<u>45,621</u>	<u>(55,379)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	190,700	190,700	3,023	187,677	\$ -
Contractual services	81,000	81,000	-	81,000	-
Commodities	16,000	16,000	105	15,895	515
Capital outlay	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
	<u>287,701</u>	<u>287,701</u>	<u>3,128</u>	<u>284,573</u>	<u>\$ 515</u>
Net Change in Fund Balance	<u>\$ (186,701)</u>	<u>\$ (186,701)</u>	42,493	<u>\$ 229,194</u>	
Fund Balance - Beginning of Period			<u>345,329</u>		
Fund Balance - End of Period			<u>\$ 387,822</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TREASURER'S PASSPORT SERVICES FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 54,900	\$ 54,900	\$ 64,639	\$ 9,739	
Investment income	110	110	252	142	
	<u>55,010</u>	<u>55,010</u>	<u>64,891</u>	<u>9,881</u>	
Total Revenues					
EXPENDITURES					
Current					
General and administrative					
Personnel services	64,050	64,050	7,427	56,623	\$ -
Contractual services	71,600	71,600	11,160	60,440	-
Commodities	51,000	51,000	1,144	49,856	-
	<u>186,650</u>	<u>186,650</u>	<u>19,731</u>	<u>166,919</u>	<u>\$ -</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (131,640)</u>	<u>\$ (131,640)</u>	45,160	<u>\$ 176,800</u>	
Fund Balance - Beginning of Period			<u>198,049</u>		
Fund Balance - End of Period			<u>\$ 243,209</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GEOGRAPHIC INFORMATION SYSTEMS FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 838,000	\$ 838,000	\$ 716,741	\$ (121,259)	
Investment income	<u>2,000</u>	<u>2,000</u>	<u>2,141</u>	<u>141</u>	
Total Revenues	<u>840,000</u>	<u>840,000</u>	<u>718,882</u>	<u>(121,118)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	488,626	488,626	364,605	124,021	\$ -
Contractual services	325,250	329,626	218,089	111,537	66,808
Commodities	<u>38,750</u>	<u>38,750</u>	<u>4,852</u>	<u>33,898</u>	<u>1,249</u>
Total Expenditures	<u>852,626</u>	<u>857,002</u>	<u>587,546</u>	<u>269,456</u>	<u>\$ 68,057</u>
Net Change in Fund Balance	<u>\$ (12,626)</u>	<u>\$ (17,002)</u>	131,336	<u>\$ 148,338</u>	
Fund Balance - Beginning of Period			<u>1,759,098</u>		
Fund Balance - End of Period			<u>\$ 1,890,434</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 5,250,000	\$ 5,250,000	\$ 3,303,066	\$ (1,946,934)	
Personal property replacement tax	108,988	108,988	108,593	(395)	
Investment income	<u>3,600</u>	<u>3,600</u>	<u>1,196</u>	<u>(2,404)</u>	
Total Revenues	5,362,588	5,362,588	3,412,855	(1,949,733)	
EXPENDITURES					
Current					
Personnel services	<u>7,205,828</u>	<u>7,205,828</u>	<u>5,223,174</u>	<u>1,982,654</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (1,843,240)</u>	<u>\$ (1,843,240)</u>	(1,810,319)	<u>\$ 32,921</u>	
Fund Balance - Beginning of Period			<u>608,375</u>		
Fund Deficit - End of Period			<u>\$ (1,201,944)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 3,800,000	\$ 3,800,000	\$ 2,390,843	\$ (1,409,157)	
Investment income	<u>2,900</u>	<u>2,900</u>	<u>1,769</u>	<u>(1,131)</u>	
Total Revenues	3,802,900	3,802,900	2,392,612	(1,410,288)	
EXPENDITURES					
Current					
Personnel services	<u>4,025,424</u>	<u>4,025,424</u>	<u>2,893,689</u>	<u>1,131,735</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (222,524)</u>	<u>\$ (222,524)</u>	(501,077)	<u>\$ (278,553)</u>	
Fund Balance - Beginning of Period			<u>2,262,779</u>		
Fund Balance - End of Period			<u>\$ 1,761,702</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE LOSS FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 3,000,000	\$ 3,000,000	\$ 1,887,494	\$ (1,112,506)	
Investment income	100	100	11	(89)	
Miscellaneous	100,000	100,000	11,390	(88,610)	
Total Revenues	<u>3,100,100</u>	<u>3,100,100</u>	<u>1,898,895</u>	<u>(1,201,205)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	1,107,536	1,107,536	776,035	331,501	\$ -
Contractual services	2,694,180	2,717,910	1,722,300	995,610	34,964
Commodities	29,740	29,740	2,540	27,200	-
Total Expenditures	<u>3,831,456</u>	<u>3,855,186</u>	<u>2,500,875</u>	<u>1,354,311</u>	<u>\$ 34,964</u>
Net Change in Fund Balance	<u>\$ (731,356)</u>	<u>\$ (755,086)</u>	(601,980)	<u>\$ 153,106</u>	
Fund Balance - Beginning of Period			<u>14,836,224</u>		
Fund Balance - End of Period			<u>\$ 14,234,244</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HUD GRANTS FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 3,346,869	\$ 5,458,569	\$ 1,651,636	\$ (3,806,933)	
EXPENDITURES					
Current					
Community development					
Personnel services	304,132	458,219	223,239	234,980	\$ -
Contractual services	3,026,434	4,984,047	1,220,188	3,763,859	1,114,169
Commodities	16,303	16,303	2,497	13,806	-
Total Expenditures	<u>3,346,869</u>	<u>5,458,569</u>	<u>1,445,924</u>	<u>4,012,645</u>	<u>\$ 1,114,169</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	205,712	<u>\$ 205,712</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			<u>\$ 205,712</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVOLVING LOAN FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 40,761	\$ 40,761	\$ 29,163	\$ (11,598)	
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>300</u>	<u>(700)</u>	
Total Revenues	41,761	41,761	29,463	(12,298)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>105,000</u>	<u>105,000</u>	<u>-</u>	<u>105,000</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (63,239)</u>	<u>\$ (63,239)</u>	29,463	<u>\$ 92,702</u>	
Fund Balance - Beginning of Period			<u>1,685,655</u>		
Fund Balance - End of Period			<u>\$ 1,715,118</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
For the Nine Months Ended August 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 4,000	\$ 4,000	\$ 2,342	\$ (1,658)	
Licenses and permits	61,000	61,000	49,047	(11,953)	
Grants, contributions, and intergovernmental	1,918,450	1,918,450	1,164,436	(754,014)	
Property taxes	6,600,000	6,600,000	4,152,438	(2,447,562)	
Investment income	5,100	5,100	4,784	(316)	
Miscellaneous	110,800	110,800	112,084	1,284	
Total Revenues	<u>8,699,350</u>	<u>8,699,350</u>	<u>5,485,131</u>	<u>(3,214,219)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	5,147,934	5,147,934	3,592,196	1,555,738	\$ -
Contractual services	7,108,266	11,393,286	3,037,490	8,355,796	2,302,876
Commodities	677,793	809,399	572,165	237,234	97,248
Capital outlay	8,143,107	9,885,043	2,100,929	7,784,114	4,230,263
Total Expenditures	<u>21,077,100</u>	<u>27,235,662</u>	<u>9,302,780</u>	<u>17,932,882</u>	<u>\$ 6,630,387</u>
Deficiency of revenues over expenditures	<u>(12,377,750)</u>	<u>(18,536,312)</u>	<u>(3,817,649)</u>	<u>14,718,663</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	18,572,628	18,572,628	9,886,889	(8,685,739)	
Transfers out	(6,194,878)	(6,194,878)	(6,194,878)	-	
Total Other Financing Sources (Uses)	<u>12,377,750</u>	<u>12,377,750</u>	<u>3,692,011</u>	<u>(8,685,739)</u>	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (6,158,562)</u>	<u>(125,638)</u>	<u>\$ 6,032,924</u>	
Fund Balance - Beginning of Period			5,987,414		
Fund Balance - End of Period			<u>\$ 5,861,776</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 4,570,366	\$ 4,570,366	\$ 3,131,893	\$ (1,438,473)	
Investment income	<u>30,000</u>	<u>30,000</u>	<u>17,157</u>	<u>(12,843)</u>	
Total Revenues	<u>4,600,366</u>	<u>4,600,366</u>	<u>3,149,050</u>	<u>(1,451,316)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	140,731	140,731	108,123	32,608	\$ -
Contractual services	4,715,000	5,315,259	1,801,521	3,513,738	1,523,639
Commodities	170,000	170,000	111,587	58,413	4,650
Capital outlay	<u>5,055,000</u>	<u>10,978,870</u>	<u>2,864,699</u>	<u>8,114,171</u>	<u>4,219,221</u>
Total Expenditures	<u>10,080,731</u>	<u>16,604,860</u>	<u>4,885,930</u>	<u>11,718,930</u>	<u>\$ 5,747,510</u>
Net Change in Fund Balance	<u>\$ (5,480,365)</u>	<u>\$ (12,004,494)</u>	(1,736,880)	<u>\$ 10,267,614</u>	
Fund Balance - Beginning of Period			<u>15,723,651</u>		
Fund Balance - End of Period			<u>\$ 13,986,771</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MATCHING FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ -	\$ -	\$ 94,837	\$ 94,837	
Property taxes	1,250,000	1,250,000	786,472	(463,528)	
Investment income	<u>20,000</u>	<u>20,000</u>	<u>17,767</u>	<u>(2,233)</u>	
Total Revenues	<u>1,270,000</u>	<u>1,270,000</u>	<u>899,076</u>	<u>(370,924)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	150,000	1,003,783	332,871	670,912	\$ 502,215
Capital outlay	<u>3,025,000</u>	<u>11,873,965</u>	<u>866,404</u>	<u>11,007,561</u>	<u>7,263,273</u>
Total Expenditures	<u>3,175,000</u>	<u>12,877,748</u>	<u>1,199,275</u>	<u>11,678,473</u>	<u>\$ 7,765,488</u>
Net Change in Fund Balance	<u>\$ (1,905,000)</u>	<u>\$ (11,607,748)</u>	(300,199)	<u>\$ 11,307,549</u>	
Fund Balance - Beginning of Period			<u>14,246,725</u>		
Fund Balance - End of Period			<u>\$ 13,946,526</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY BRIDGE FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 1,180,000	\$ 1,180,000	\$ 89,962	\$ (1,090,038)	
Property taxes	1,250,000	1,250,000	786,472	(463,528)	
Investment income	<u>5,000</u>	<u>5,000</u>	<u>6,068</u>	<u>1,068</u>	
Total Revenues	<u>2,435,000</u>	<u>2,435,000</u>	<u>882,502</u>	<u>(1,552,498)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	2,055,000	2,797,132	173,693	2,623,439	\$ 728,624
Capital outlay	<u>2,245,000</u>	<u>4,631,062</u>	<u>206,325</u>	<u>4,424,737</u>	<u>2,416,472</u>
Total Expenditures	<u>4,300,000</u>	<u>7,428,194</u>	<u>380,018</u>	<u>7,048,176</u>	<u>\$ 3,145,096</u>
Net Change in Fund Balance	<u>\$ (1,865,000)</u>	<u>\$ (4,993,194)</u>	502,484	<u>\$ 5,495,678</u>	
Fund Balance - Beginning of Period			<u>5,312,333</u>		
Fund Balance - End of Period			<u>\$ 5,814,817</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY OPTION MOTOR FUEL TAX FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 4,950,000	\$ 4,950,000	\$ 2,970,589	\$ (1,979,411)	
Investment income	<u>20,000</u>	<u>20,000</u>	<u>14,755</u>	<u>(5,245)</u>	
Total Revenues	<u>4,970,000</u>	<u>4,970,000</u>	<u>2,985,344</u>	<u>(1,984,656)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	3,995,000	5,555,965	998,751	4,557,214	\$ 1,683,277
Commodities	751,000	769,503	448,228	321,275	87,045
Capital outlay	<u>7,740,000</u>	<u>9,922,454</u>	<u>756,465</u>	<u>9,165,989</u>	<u>6,205,935</u>
Total Expenditures	<u>12,486,000</u>	<u>16,247,922</u>	<u>2,203,444</u>	<u>14,044,478</u>	<u>\$ 7,976,257</u>
Net Change in Fund Balance	<u>\$ (7,516,000)</u>	<u>\$ (11,277,922)</u>	781,900	<u>\$ 12,059,822</u>	
Fund Balance - Beginning of Period			<u>13,170,040</u>		
Fund Balance - End of Period			<u>\$ 13,951,940</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RTA SALES TAX FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Sales taxes	\$ 8,625,000	\$ 8,625,000	\$ 6,730,536	\$ (1,894,464)	
Investment income	<u>21,000</u>	<u>21,000</u>	<u>11,402</u>	<u>(9,598)</u>	
Total Revenues	8,646,000	8,646,000	6,741,938	(1,904,062)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u><u>-</u></u>
Excess of revenues over expenditures	8,646,000	8,646,000	6,741,938	(1,904,062)	
OTHER FINANCING USES					
Transfers out	<u>(18,572,628)</u>	<u>(18,572,628)</u>	<u>(9,886,889)</u>	<u>8,685,739</u>	
Net Change in Fund Balance	\$ <u><u>(9,926,628)</u></u>	\$ <u><u>(9,926,628)</u></u>	(3,144,951)	\$ <u><u>6,781,677</u></u>	
Fund Balance - Beginning of Period			<u>15,152,610</u>		
Fund Balance - End of Period			\$ <u><u>12,007,659</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUI CONVICTION FUND
For the Nine Months Ended August 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 19,128	\$ (872)	
EXPENDITURES					
Current					
Public safety					
Commodities	20,000	20,000	796	19,204	\$ 363
Net Change in Fund Balance	\$ -	\$ -	18,332	\$ 18,332	
Fund Balance - Beginning of Period			68,393		
Fund Balance - End of Period			\$ 86,725		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORONER'S FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 35,000	\$ 35,000	\$ 34,677	\$ (323)	
Grants, contributions, and intergovernmental	-	-	4,625	4,625	
Investment income	100	100	41	(59)	
Total Revenues	<u>35,100</u>	<u>35,100</u>	<u>39,343</u>	<u>4,243</u>	
EXPENDITURES					
Current					
Public safety					
Contractual services	12,000	12,000	-	12,000	\$ -
Commodities	1,000	1,000	557	443	-
Total Expenditures	<u>13,000</u>	<u>13,000</u>	<u>557</u>	<u>12,443</u>	<u>\$ -</u>
Excess of revenues over expenditures	22,100	22,100	38,786	16,686	
OTHER FINANCING USES					
Transfers out	(9,000)	(9,000)	-	9,000	
Net Change in Fund Balance	<u>\$ 13,100</u>	<u>\$ 13,100</u>	38,786	<u>\$ 25,686</u>	
Fund Balance - Beginning of Period			<u>16,772</u>		
Fund Balance - End of Period			<u>\$ 55,558</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
 For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 127,000	\$ 127,000	\$ 94,856	\$ (32,144)	
Investment income	<u>300</u>	<u>300</u>	<u>186</u>	<u>(114)</u>	
Total Revenues	127,300	127,300	95,042	(32,258)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>186,990</u>	<u>186,990</u>	<u>138,112</u>	<u>48,878</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (59,690)</u>	<u>\$ (59,690)</u>	(43,070)	<u>\$ 16,620</u>	
Fund Balance - Beginning of Period			<u>185,199</u>		
Fund Balance - End of Period			<u>\$ 142,129</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 287,500	\$ 287,500	\$ 178,180	\$ (109,320)	
Investment income	550	550	473	(77)	
	<u>288,050</u>	<u>288,050</u>	<u>178,653</u>	<u>(109,397)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	158,182	158,182	114,051	44,131	\$ -
Contractual services	400	400	293	107	-
Commodities	132,000	132,000	128,939	3,061	-
	<u>290,582</u>	<u>290,582</u>	<u>243,283</u>	<u>47,299</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (2,532)</u>	<u>\$ (2,532)</u>	(64,630)	<u>\$ (62,098)</u>	
Fund Balance - Beginning of Period			<u>430,917</u>		
Fund Balance - End of Period			<u>\$ 366,287</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
CIRCUIT COURT DOCUMENT STORAGE FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 735,000	\$ 735,000	\$ 494,516	\$ (240,484)	
Investment income	200	200	171	(29)	
Total Revenues	<u>735,200</u>	<u>735,200</u>	<u>494,687</u>	<u>(240,513)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	169,692	169,692	130,996	38,696	\$ -
Contractual services	<u>565,508</u>	<u>565,508</u>	<u>163,690</u>	<u>401,818</u>	<u>-</u>
Total Expenditures	<u>735,200</u>	<u>735,200</u>	<u>294,686</u>	<u>440,514</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	200,001	<u>\$ 200,001</u>	
Fund Deficit - Beginning of Period			<u>(479,823)</u>		
Fund Deficit - End of Period			<u>\$ (279,822)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROBATION SERVICE FEE FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 340,000	\$ 340,000	\$ 238,003	\$ (101,997)	
Investment income	1,200	1,200	855	(345)	
Total Revenues	<u>341,200</u>	<u>341,200</u>	<u>238,858</u>	<u>(102,342)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	98,873	98,873	68,162	30,711	\$ -
Contractual services	392,200	392,200	233,037	159,163	-
Commodities	53,000	53,000	12,713	40,287	-
Capital outlay	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>-</u>
Total Expenditures	<u>569,073</u>	<u>569,073</u>	<u>313,912</u>	<u>255,161</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(227,873)	(227,873)	(75,054)	152,819	
OTHER FINANCING SOURCES					
Transfers in	<u>20,500</u>	<u>20,500</u>	<u>-</u>	<u>(20,500)</u>	
Net Change in Fund Balance	<u>\$ (207,373)</u>	<u>\$ (207,373)</u>	<u>(75,054)</u>	<u>\$ 132,319</u>	
Fund Balance - Beginning of Period			<u>799,030</u>		
Fund Balance - End of Period			<u>\$ 723,976</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMDT FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 20,500	\$ 20,500	\$ 19,234	\$ (1,266)	
EXPENDITURES	-	-	-	-	\$ -
Excess of revenues over expenditures	20,500	20,500	19,234	(1,266)	
OTHER FINANCING USES					
Transfers out	(20,500)	(20,500)	-	20,500	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	19,234	<u>\$ 19,234</u>	
Fund Balance - Beginning of Period			<u>34,497</u>		
Fund Balance - End of Period			<u>\$ 53,731</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
CIRCUIT COURT AUTOMATION FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 756,000	\$ 756,000	\$ 510,473	\$ (245,527)	
Investment income	200	200	161	(39)	
	<u>756,200</u>	<u>756,200</u>	<u>510,634</u>	<u>(245,566)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	236,694	236,694	112,687	124,007	\$ -
Contractual services	501,723	501,723	218,082	283,641	-
Commodities	25,000	25,000	-	25,000	-
	<u>763,417</u>	<u>763,417</u>	<u>330,769</u>	<u>432,648</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (7,217)</u>	<u>\$ (7,217)</u>	179,865	<u>\$ 187,082</u>	
Fund Deficit - Beginning of Period			<u>(124,614)</u>		
Fund Balance - End of Period			<u>\$ 55,251</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 83,394	\$ 83,394	\$ 83,394	\$ -	
Investment income	-	-	17	17	
Total Revenues	83,394	83,394	83,411	17	
EXPENDITURES					
Current					
Judiciary and court related Personnel services	<u>83,394</u>	<u>83,394</u>	<u>58,433</u>	<u>24,961</u>	\$ <u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>24,978</u>	<u>\$ 24,978</u>	
Fund Balance - Beginning of Period			<u>1,141</u>		
Fund Balance - End of Period			<u>\$ 26,119</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT ADMIN FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 90,000	\$ 90,000	\$ 63,453	\$ (26,547)	
Investment income	200	200	177	(23)	
	<u>90,200</u>	<u>90,200</u>	<u>63,630</u>	<u>(26,570)</u>	
Total Revenues	<u>90,200</u>	<u>90,200</u>	<u>63,630</u>	<u>(26,570)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	23,326	23,326	17,504	5,822	\$ -
Contractual services	32,000	32,000	12,364	19,636	-
Commodities	35,000	35,000	28,998	6,002	-
	<u>90,326</u>	<u>90,326</u>	<u>58,866</u>	<u>31,460</u>	<u>\$ -</u>
Total Expenditures	<u>90,326</u>	<u>90,326</u>	<u>58,866</u>	<u>31,460</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (126)</u>	<u>\$ (126)</u>	4,764	<u>\$ 4,890</u>	
Fund Balance - Beginning of Period			<u>156,626</u>		
Fund Balance - End of Period			<u>\$ 161,390</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT CLERK ELECTRONIC CITATION FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 51,000	\$ 51,000	\$ 32,536	\$ (18,464)	
Investment income	100	100	58	(42)	
	<u>51,100</u>	<u>51,100</u>	<u>32,594</u>	<u>(18,506)</u>	
Total Revenues	<u>51,100</u>	<u>51,100</u>	<u>32,594</u>	<u>(18,506)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	45,000	45,000	42,564	2,436	-
Commodities	6,100	6,100	-	6,100	-
	<u>51,100</u>	<u>51,100</u>	<u>42,564</u>	<u>8,536</u>	<u>\$ -</u>
Total Expenditures	<u>51,100</u>	<u>51,100</u>	<u>42,564</u>	<u>8,536</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(9,970)	<u>\$ (9,970)</u>	
Fund Balance - Beginning of Period			<u>38,405</u>		
Fund Balance - End of Period			<u>\$ 28,435</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL COURTS FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 270,000	\$ 270,000	\$ 173,507	\$ (96,493)	
Grants, contributions, and intergovernmental	<u>278,303</u>	<u>278,303</u>	<u>188,410</u>	<u>(89,893)</u>	
Total Revenues	<u>548,303</u>	<u>548,303</u>	<u>361,917</u>	<u>(186,386)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	436,791	436,791	325,852	110,939	\$ -
Contractual services	28,770	28,770	20,805	7,965	-
Commodities	<u>51,473</u>	<u>51,473</u>	<u>24,882</u>	<u>26,591</u>	-
Total Expenditures	<u>517,034</u>	<u>517,034</u>	<u>371,539</u>	<u>145,495</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 31,269</u>	<u>\$ 31,269</u>	(9,622)	<u>\$ (40,891)</u>	
Fund Balance - Beginning of Period			<u>564,952</u>		
Fund Balance - End of Period			<u>\$ 555,330</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STATE'S ATTORNEY AUTOMATION FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 33,000	\$ 33,000	\$ 20,963	\$ (12,037)	
Investment income	-	-	20	20	
Total Revenues	33,000	33,000	20,983	(12,017)	
EXPENDITURES	-	-	-	-	\$ -
Net Change in Fund Balance	<u>\$ 33,000</u>	<u>\$ 33,000</u>	20,983	<u>\$ (12,017)</u>	
Fund Balance - Beginning of Period			<u>7,318</u>		
Fund Balance - End of Period			<u>\$ 28,301</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MENTAL HEALTH FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 907,364	\$ 907,364	\$ 393,344	\$ (514,020)	
Property taxes	11,875,000	11,875,000	7,442,806	(4,432,194)	
Investment income	8,100	8,100	6,619	(1,481)	
Miscellaneous	<u>19,000</u>	<u>19,000</u>	<u>6,843</u>	<u>(12,157)</u>	
Total Revenues	<u>12,809,464</u>	<u>12,809,464</u>	<u>7,849,612</u>	<u>(4,959,852)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	2,474,957	2,474,957	1,468,884	1,006,073	\$ -
Contractual services	9,983,789	9,983,789	6,060,279	3,923,510	-
Commodities	208,048	208,048	58,289	149,759	-
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Total Expenditures	<u>12,686,794</u>	<u>12,686,794</u>	<u>7,587,452</u>	<u>5,099,342</u>	<u>\$ -</u>
Excess of revenues over expenditures	<u>122,670</u>	<u>122,670</u>	<u>262,160</u>	<u>139,490</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	-	35,000	31,792	(3,208)	
Transfers out	<u>(416,153)</u>	<u>(416,153)</u>	<u>(416,153)</u>	<u>-</u>	
Total Other Financing Sources (Uses)	<u>(416,153)</u>	<u>(381,153)</u>	<u>(384,361)</u>	<u>(3,208)</u>	
Net Change in Fund Balance	<u>\$ (293,483)</u>	<u>\$ (258,483)</u>	<u>(122,201)</u>	<u>\$ 136,282</u>	
Fund Balance - Beginning of Period			<u>7,091,265</u>		
Fund Balance - End of Period			<u>\$ 6,969,064</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 MENTAL HEALTH GRANT FUND
 For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Excess of revenues over expenditures	-	-	-	-	
OTHER FINANCING USES					
Transfers out	<u>-</u>	<u>(35,000)</u>	<u>(31,792)</u>	<u>3,208</u>	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (35,000)</u>	<u>(31,792)</u>	<u>\$ 3,208</u>	
Fund Balance - Beginning of Period			<u>31,792</u>		
Fund Balance - End of Period			<u>\$ -</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ -	\$ 5,736	\$ 5,736	\$ -	
Property taxes	400,000	400,000	251,649	(148,351)	
Investment income	200	200	-	(200)	
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>300</u>	<u>(700)</u>	
Total Revenues	<u>401,200</u>	<u>406,936</u>	<u>257,685</u>	<u>(149,251)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	315,314	315,314	189,487	125,827	\$ -
Contractual services	315,612	316,410	104,030	212,380	99
Commodities	<u>23,400</u>	<u>28,338</u>	<u>9,526</u>	<u>18,812</u>	<u>2,204</u>
Total Expenditures	<u>654,326</u>	<u>660,062</u>	<u>303,043</u>	<u>357,019</u>	<u>\$ 2,303</u>
Deficiency of revenues over expenditures	(253,126)	(253,126)	(45,358)	207,768	
OTHER FINANCING USES					
Transfers out	<u>-</u>	<u>(219,486)</u>	<u>-</u>	<u>219,486</u>	
Net Change in Fund Balance	<u>\$ (253,126)</u>	<u>\$ (472,612)</u>	<u>(45,358)</u>	<u>\$ 427,254</u>	
Fund Balance - Beginning of Period			<u>817,704</u>		
Fund Balance - End of Period			<u>\$ 772,346</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION BUS FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 12	\$ 12	\$ 7	\$ (5)	
Miscellaneous	-	-	500	500	
Total Revenues	<u>12</u>	<u>12</u>	<u>507</u>	<u>495</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	550	550	-	550	-
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (1,538)</u>	<u>\$ (1,538)</u>	507	<u>\$ 2,045</u>	
Fund Balance - Beginning of Period			<u>6,327</u>		
Fund Balance - End of Period			<u>\$ 6,834</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE NETWORK FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 2,212,659	\$ 2,266,259	\$ 1,797,583	\$ (468,676)	
Investment income	650	650	199	(451)	
Miscellaneous	129,750	129,750	95,676	(34,074)	
Total Revenues	<u>2,343,059</u>	<u>2,396,659</u>	<u>1,893,458</u>	<u>(503,201)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,317,495	1,339,245	1,036,072	303,173	\$ -
Contractual services	929,114	935,189	797,831	137,358	1,550
Commodities	77,972	103,747	83,888	19,859	-
Capital outlay	500	500	-	500	-
Debt service					
Principal retirement	17,978	17,978	3,125	14,853	-
Total Expenditures	<u>2,343,059</u>	<u>2,396,659</u>	<u>1,920,916</u>	<u>475,743</u>	<u>\$ 1,550</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(27,458)</u>	<u>\$ (27,458)</u>	
Fund Balance - Beginning of Period			<u>383,417</u>		
Fund Balance - End of Period			<u>\$ 355,959</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TUBERCULOSIS CARE AND TREATMENT FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 10,500	\$ 10,500	\$ 7,478	\$ (3,022)	
Property taxes	250,000	250,000	157,275	(92,725)	
Investment income	625	625	682	57	
	<u>261,125</u>	<u>261,125</u>	<u>165,435</u>	<u>(95,690)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	282,129	282,129	210,903	71,226	\$ -
Contractual services	78,075	78,075	21,912	56,163	7,636
Commodities	31,050	31,050	10,370	20,680	8,764
	<u>391,254</u>	<u>391,254</u>	<u>243,185</u>	<u>148,069</u>	<u>\$ 16,400</u>
Net Change in Fund Balance	<u>\$ (130,129)</u>	<u>\$ (130,129)</u>	(77,750)	<u>\$ 52,379</u>	
Fund Balance - Beginning of Period			<u>671,244</u>		
Fund Balance - End of Period			<u>\$ 593,494</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL SHELTER FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 2,500	\$ 2,500	\$ 842	\$ (1,658)	
Investment income	100	100	27	(73)	
Total Revenues	<u>2,600</u>	<u>2,600</u>	<u>869</u>	<u>(1,731)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	5,000	5,000	-	5,000	\$ -
Commodities	2,600	2,600	-	2,600	-
Total Expenditures	<u>7,600</u>	<u>7,600</u>	<u>-</u>	<u>7,600</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	869	<u>\$ 5,869</u>	
Fund Balance - Beginning of Period			<u>23,696</u>		
Fund Balance - End of Period			<u>\$ 24,565</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DENTAL CARE CLINIC FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 48,000	\$ 48,000	\$ 60,926	\$ 12,926	
Grants, contributions, and intergovernmental	505,700	514,700	379,651	(135,049)	
Investment income	<u>600</u>	<u>600</u>	<u>485</u>	<u>(115)</u>	
Total Revenues	<u>554,300</u>	<u>563,300</u>	<u>441,062</u>	<u>(122,238)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	486,277	486,277	357,633	128,644	\$ -
Contractual services	127,435	136,435	69,558	66,877	42,987
Commodities	<u>43,065</u>	<u>43,065</u>	<u>7,547</u>	<u>35,518</u>	<u>3,427</u>
Total Expenditures	<u>656,777</u>	<u>665,777</u>	<u>434,738</u>	<u>231,039</u>	<u>\$ 46,414</u>
Net Change in Fund Balance	<u>\$ (102,477)</u>	<u>\$ (102,477)</u>	6,324	<u>\$ 108,801</u>	
Fund Balance - Beginning of Period			<u>440,490</u>		
Fund Balance - End of Period			<u>\$ 446,814</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH SCHOLARSHIP FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 100	\$ 100	\$ 8	\$ (92)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>3,100</u>	<u>3,100</u>	<u>-</u>	<u>3,100</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	8	<u>\$ 3,008</u>	
Fund Balance - Beginning of Period			<u>6,293</u>		
Fund Balance - End of Period			<u>\$ 6,301</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SENIOR SERVICES FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 1,775,000	\$ 1,775,000	\$ 1,116,784	\$ (658,216)	
Investment income	<u>3,520</u>	<u>3,520</u>	<u>3,090</u>	<u>(430)</u>	
Total Revenues	1,778,520	1,778,520	1,119,874	(658,646)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>1,775,000</u>	<u>1,775,000</u>	<u>967,060</u>	<u>807,940</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 3,520</u>	<u>\$ 3,520</u>	152,814	<u>\$ 149,294</u>	
Fund Balance - Beginning of Period			<u>2,787,133</u>		
Fund Balance - End of Period			<u>\$ 2,939,947</u>		

DEBT SERVICE FUNDS

Series 2006 A Certificate Fund - \$8,280,000 Debt Certificates, due in annual installments of \$40,000 to \$1,400,000; Interest at 3.85% to 4.0% through January 2022. The proceeds were used to advance refund Series 2002B debt certificates, for the purchase and construction of a new animal control facility, and for energy saving renovations at the government center.

Series 2007 A Certificate Fund - \$4,885,000 Debt Certificates, due in annual installments of \$440,000 to \$575,000; Interest at 3.85% to 4.15% through January 2017. The proceeds were used for the purchase and implementation of a new radio system for the Sheriff's Office.

Series 2007 B Certificate Fund - \$50,000,000 Debt Certificates, due in annual installments of \$4,060,000 to \$6,060,000; Interest at 4.0% to 4.5% through January 2017. The proceeds were used for highway engineering, construction, and maintenance costs.

Series 2008 Certificate Fund - \$4,480,000 Debt Certificates, due in annual installments of \$380,000 to \$520,000; Interest at 3.0% to 4.25% through January 2019. The proceeds were used for the acquisition of land and property adjacent to the County courthouse campus.

Series 2010 A Certificate Fund - \$7,595,000 Debt Certificates, due in annual installments of \$185,000 to \$1,125,000; Interest at 1.5% to 4.5% through December 2019. The proceeds were used for various capital projects, including the construction of a new County archive facility, the purchase of a new local area network, the buildout of a courtroom, and the purchase of a new storage area network.

Series 2010 B Certificate Fund - \$4,000,000 Debt Certificates (Recovery Zone Economic Development Bonds), due in annual installments of \$65,000 to \$350,000; Interest at 0.75% to 5.55% through December 2024. The County will receive a reimbursement from the Federal Government equal to 45% of each scheduled interest payment. The proceeds were used for the expansion of the County mental health facility.

Series 2012A&B Certificate Fund - \$5,465,000 Debt Certificates, due in annual installments of \$310,000 to \$1,245,000; Interest at 2.0% to 3.5% through January 2022. The proceeds were used to currently refund Series 2003A and Series 2003C debt certificates and to advance refund Series 2005A debt certificates.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2006 A CERTIFICATE FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	505,000	505,000	505,000	-
Interest and fiscal charges	<u>231,137</u>	<u>231,137</u>	<u>230,763</u>	<u>374</u>
Total Expenditures	<u>736,137</u>	<u>736,137</u>	<u>735,763</u>	<u>374</u>
Deficiency of revenues over expenditures	(736,137)	(736,137)	(735,763)	374
OTHER FINANCING SOURCES				
Transfers in	<u>736,137</u>	<u>736,137</u>	<u>735,763</u>	<u>(374)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 A CERTIFICATE FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	490,000	490,000	490,000	-
Interest and fiscal charges	<u>98,578</u>	<u>98,578</u>	<u>98,578</u>	<u>-</u>
Total Expenditures	<u>588,578</u>	<u>588,578</u>	<u>588,578</u>	<u>-</u>
Deficiency of revenues over expenditures	(588,578)	(588,578)	(588,578)	-
OTHER FINANCING SOURCES				
Transfers in	<u>588,578</u>	<u>588,578</u>	<u>588,578</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 B CERTIFICATE FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	5,060,000	5,060,000	5,060,000	-
Interest and fiscal charges	<u>1,134,878</u>	<u>1,134,878</u>	<u>1,134,878</u>	<u>-</u>
Total Expenditures	<u>6,194,878</u>	<u>6,194,878</u>	<u>6,194,878</u>	<u>-</u>
Deficiency of revenues over expenditures	(6,194,878)	(6,194,878)	(6,194,878)	-
OTHER FINANCING SOURCES				
Transfers in	<u>6,194,878</u>	<u>6,194,878</u>	<u>6,194,878</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2008 CERTIFICATE FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	420,000	420,000	420,000	-
Interest and fiscal charges	<u>125,528</u>	<u>125,528</u>	<u>125,528</u>	<u>-</u>
Total Expenditures	<u>545,528</u>	<u>545,528</u>	<u>545,528</u>	<u>-</u>
Deficiency of revenues over expenditures	(545,528)	(545,528)	(545,528)	-
OTHER FINANCING SOURCES				
Transfers in	<u>545,528</u>	<u>545,528</u>	<u>545,528</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 A CERTIFICATE FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	1,025,000	1,025,000	1,025,000	-
Interest and fiscal charges	<u>189,603</u>	<u>189,603</u>	<u>189,603</u>	<u>-</u>
Total Expenditures	<u>1,214,603</u>	<u>1,214,603</u>	<u>1,214,603</u>	<u>-</u>
Deficiency of revenues over expenditures	(1,214,603)	(1,214,603)	(1,214,603)	-
OTHER FINANCING SOURCES				
Transfers in	<u>1,214,603</u>	<u>1,214,603</u>	<u>1,214,603</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 B CERTIFICATE FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	255,000	255,000	255,000	-
Interest and fiscal charges	<u>161,153</u>	<u>161,153</u>	<u>161,153</u>	<u>-</u>
Total Expenditures	<u>416,153</u>	<u>416,153</u>	<u>416,153</u>	<u>-</u>
Deficiency of revenues over expenditures	(416,153)	(416,153)	(416,153)	-
OTHER FINANCING SOURCES				
Transfers in	<u>416,153</u>	<u>416,153</u>	<u>416,153</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2012 A&B CERTIFICATE FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	1,220,000	1,220,000	1,220,000	-
Interest and fiscal charges	<u>133,845</u>	<u>133,845</u>	<u>133,197</u>	<u>648</u>
Total Expenditures	<u>1,353,845</u>	<u>1,353,845</u>	<u>1,353,197</u>	<u>648</u>
Deficiency of revenues over expenditures	(1,353,845)	(1,353,845)	(1,353,197)	648
OTHER FINANCING SOURCES				
Transfers in	<u>1,353,845</u>	<u>1,353,845</u>	<u>1,347,950</u>	<u>(5,895)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(5,247)	<u>\$ (5,247)</u>
Fund Balance - Beginning of Period			<u>5,247</u>	
Fund Balance - End of Period			<u>\$ -</u>	

CAPITAL PROJECT FUNDS

Series 2010A Capital Projects Fund - to account for various capital projects, including the construction of a new County archive facility, the purchase of a new local area network, the buildout of a courtroom, and the purchase of a new storage area network. Resources for the fund were provided by proceeds from Series 2010A debt certificates.

Mental Health Facility Expansion Fund - to account for the expansion of the County mental health facility. Resources for the fund were provided by proceeds from Series 2010B debt certificates.

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 SERIES 2010A CAPITAL PROJECTS FUND
 For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 304	\$ 304	\$ 63	\$ (241)	
EXPENDITURES					
Capital outlay	-	53,838	-	53,838	\$ <u>53,838</u>
Net Change in Fund Balance	\$ <u>304</u>	\$ <u>(53,534)</u>	63	\$ <u>53,597</u>	
Fund Balance - Beginning of Period			<u>55,560</u>		
Fund Balance - End of Period			\$ <u>55,623</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MENTAL HEALTH FACILITY EXPANSION FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 10	\$ 10	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	10	<u>\$ 10</u>	
Fund Balance - Beginning of Period			<u>8,844</u>		
Fund Balance - End of Period			<u>\$ 8,854</u>		

PERMANENT FUNDS

Working Cash I and II Funds – to account for funds raised through property tax levies and interest income. Funds are available for loans to other funds. The principal portion of the fund may not be expended.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 1 FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 648	\$ 648	\$ 252	\$ (396)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	648	648	252	(396)
OTHER FINANCING USES				
Transfers out	<u>(648)</u>	<u>(648)</u>	<u>-</u>	<u>648</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	252	<u>\$ 252</u>
Fund Balance - Beginning of Year			<u>331,301</u>	
Fund Balance - End of Year			<u>\$ 331,553</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 2 FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 706	\$ 706	\$ 314	\$ (392)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	706	706	314	(392)
OTHER FINANCING USES				
Transfers out	<u>(706)</u>	<u>(706)</u>	<u>-</u>	<u>706</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	314	<u>\$ 314</u>
Fund Balance - Beginning of Year			<u>469,360</u>	
Fund Balance - End of Year			<u>\$ 469,674</u>	

ENTERPRISE FUNDS

Valley Hi Fund – to account for the activities of the Valley Hi nursing home.

911 Fund (Emergency Telephone Services Board Fund) – to account for funds raised through a telephone surcharge tax on each telephone line in the County. The funds are used to operate and equip a 911 telephone dispatch center within the County.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
VALLEY HI FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 9,575,000	\$ 9,575,000	\$ 7,630,045	\$ (1,944,955)	
Property taxes	5,250,000	5,250,000	3,303,066	(1,946,934)	
Investment income	100,100	100,100	64,459	(35,641)	
Miscellaneous	<u>7,100</u>	<u>7,100</u>	<u>8,941</u>	<u>1,841</u>	
Total Revenues	<u>\$ 14,932,200</u>	<u>\$ 14,932,200</u>	<u>\$ 11,006,511</u>	<u>\$ (3,925,689)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	\$ 7,204,827	\$ 7,204,827	\$ 5,269,472	\$ 1,935,355	\$ -
Contractual services	1,934,111	2,036,420	1,121,744	914,676	287,207
Commodities	1,083,035	1,116,119	712,584	403,535	210,098
Capital outlay	10,000	10,000	8,626	1,374	-
Debt service					
Principal retirement	14,047	14,047	10,495	3,552	3,551
Interest and fiscal charges	1,127	1,127	886	241	243
Depreciation	<u>-</u>	<u>-</u>	<u>360,000</u>	<u>(360,000)</u>	<u>-</u>
Total Expenditures	<u>\$ 10,247,147</u>	<u>\$ 10,382,540</u>	<u>\$ 7,483,807</u>	<u>\$ 2,898,733</u>	<u>\$ 501,099</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
911 FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 1,744,000	\$ 1,744,000	\$ 1,800,533	\$ 56,533	
Investment income	6,000	6,000	4,470	(1,530)	
Miscellaneous	-	-	58	58	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
Total Revenues	<u>\$ 1,750,000</u>	<u>\$ 1,750,000</u>	<u>\$ 1,805,061</u>	<u>\$ 55,061</u>	
EXPENDITURES					
Current					
Public Safety					
Personnel services	\$ 368,265	\$ 368,265	\$ 266,229	\$ 102,036	\$ -
Contractual services	1,733,415	1,819,032	1,073,779	745,253	339,759
Commodities	409,700	471,314	7,179	464,135	74,483
Capital outlay	80,000	182,340	-	182,340	102,340
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 2,591,380</u>	<u>\$ 2,840,951</u>	<u>\$ 1,347,187</u>	<u>\$ 1,493,764</u>	<u>\$ 516,582</u>

INTERNAL SERVICE FUND

Health Insurance Fund – to account for employee medical, dental, and prescription insurance premiums and claims.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
HEALTH INSURANCE FUND
For the Nine Months Ended August 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 19,193,133	\$ 19,193,133	\$ 11,368,969	\$ (7,824,164)	
Investment income	4,200	4,200	5,600	1,400	
Total Revenues	<u>\$ 19,197,333</u>	<u>\$ 19,197,333</u>	<u>\$ 11,374,569</u>	<u>\$ (7,822,764)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	\$ 66,591	\$ 66,591	\$ 46,454	\$ 20,137	\$ -
Contractual services	19,258,975	19,258,975	13,052,143	6,206,832	-
Commodities	6,625	6,625	2,925	3,700	-
Total Expenditures	<u>\$ 19,332,191</u>	<u>\$ 19,332,191</u>	<u>\$ 13,101,522</u>	<u>\$ 6,230,669</u>	<u>\$ -</u>