

County of McHenry, Illinois

County Auditor's Quarterly Report

Fiscal Year 2015 – 3rd Quarter

For the 9 months ended August 31, 2015



Follow McHenry County, IL
Visit the County website: www.co.mchenry.il.us

Prepared by the County Auditor's Office:
Pamela Palmer, CFE, 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 2015 - 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
Expedited Permit Fund	24
Transportation	
County Highway Fund	25
Motor Fuel Tax Fund	26
Matching Fund	27
County Bridge Fund	28
County Option Motor Fuel Tax Fund	29
RTA Sales Tax Fund	30
Public Safety	
DUI Conviction Fund	31
Coroner's Fund	32
Judiciary and Court Related	
Maintenance and Child Support Collection Fund	33
Law Library Fund	34
Circuit Court Document Storage Fund	35
Probation Service Fee Fund	36
EMDT Fund	37
Circuit Court Automation Fund	38
Illinois Criminal Justice Authority Fund	39
Circuit Court Admin Fund	40

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT
TABLE OF CONTENTS
FISCAL YEAR 2015 - 3RD QUARTER

	<u>Page</u>
Special Revenue Funds (Continued)	
Schedules of Revenues, Expenditures, and Changes in Fund Balance (Deficit) - Budget and Actual (Continued)	
Judiciary and Court Related (Continued)	
Circuit Clerk Electronic Citation Fund	41
Special Courts Fund	42
State's Attorney Automation Fund	43
Public Health and Welfare	
County Mental Health 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 B Certificate Fund	59
Series 2015 Certificate Fund	60
Capital Project Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Fiber Optic Conduit Project 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

PAMELA PALMER, CFE
COUNTY AUDITOR

JAMES BERNIER, CPA, CPFO
FINANCIAL REPORTING
MANAGER/
CHIEF DEPUTY AUDITOR



PHONE: 815 334-4204
FAX: 815 334-4621

October 27, 2015

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

Ladies and Gentlemen:

I am pleased to present the County Auditor's Quarterly Financial Report for McHenry County (the County) for the third quarter of fiscal year 2015. 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 2015

The County's overall financial health remains sound, despite persistent challenges on the road to full recovery from the Great Recession, which officially lasted from December 2007 through June 2009. On the bright side, positive trends in the unemployment rate and the local housing market present encouraging signs for the future.

The most recent report from the Illinois Department of Employment Security shows that the unemployment rate in the County was 4.2% as of September 2015, which is an improvement over the average rate of 6.4% for 2014 and a significant improvement over the average rate of 9.1% for the five years from 2009-2013. The current unemployment rate is at the lowest point since 2007, when the average rate was 4.3%. The lowest unemployment rate in the last ten years was in 2006, when the rate was 3.7%.

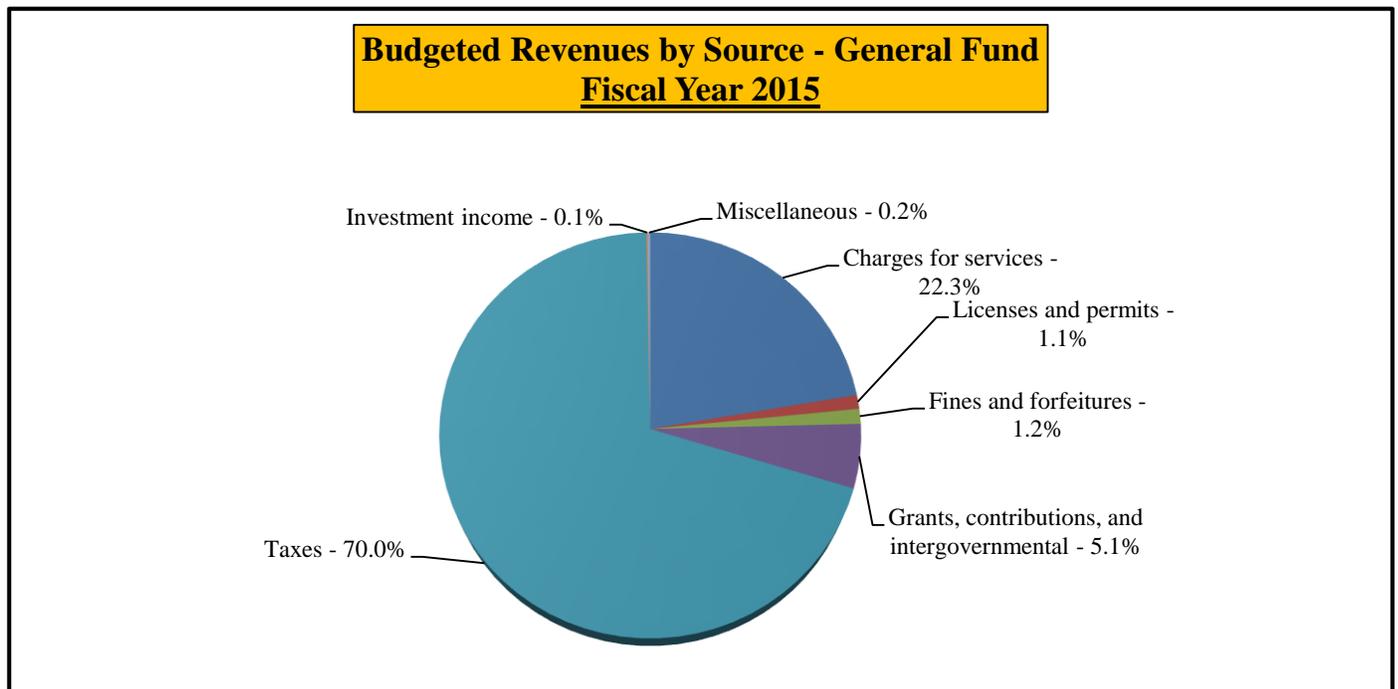
In the local housing market, revenues earned from real estate transfer taxes, which are paid on all real estate sales in the County, peaked before the Great Recession at \$5.0 million in 2005. From 2006-2011, revenues decreased each year, to a low of \$1.1 million in 2011, which represented a dramatic decrease of 78% from the peak in 2005. From 2012-2014, revenues started a positive trend by increasing to \$1.3 million in 2012, \$1.9 million in 2013, and \$1.8 million in 2014, which indicates that the housing market likely bottomed out around 2011. In 2015, revenue through the third quarter totaled \$1,651,000, compared to \$1,342,000 through the third quarter of 2014, which represents an increase of 23%. Also, the third quarter total for 2015 is at the highest level since 2008, which further illustrates that the local housing market appears to finally be on the road to recovery.

The County’s management remains committed to dealing with 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 2015. 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 2015:



The following table presents a comparison of general fund actual revenues through the third quarter of fiscal year 2015 to the same period for fiscal year 2014, along with the annual budgets.

Revenue Category	3rd Qtr FY2015 Revenues	3rd Qtr FY2014 Revenues	Difference 3rd Qtr FY15 - FY14	FY2015 Annual Budget	FY2014 Annual Budget
Charges for services	\$ 12,065,588	\$ 12,023,378	\$ 42,210	\$ 19,118,435	\$ 23,161,303
Licenses and permits	973,908	877,549	96,359	981,000	972,000
Fines and forfeitures	712,440	757,161	(44,721)	1,005,500	1,019,500
Grants, contributions, and intergovernmental	2,571,957	2,847,002	(275,045)	4,355,029	4,664,259
Taxes	41,772,179	38,930,675	2,841,504	60,102,300	57,860,500
Investment income	62,146	64,727	(2,581)	97,000	97,075
Miscellaneous	17,518	89,205	(71,687)	180,500	238,700
Total Revenues	\$58,175,736	\$55,589,697	\$ 2,586,039	\$85,839,764	\$88,013,337

The largest two components of general fund revenues are taxes, which represent 70.0% of budgeted revenues, and charges for services, which represents 22.3% of budgeted revenues. Together, the two categories represent 92.3% of budgeted general fund revenues for fiscal year 2015. Since these two revenue sources are the most significant to the general fund, the following sections 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 2015 to the same period for fiscal year 2014, along with the annual budgets.

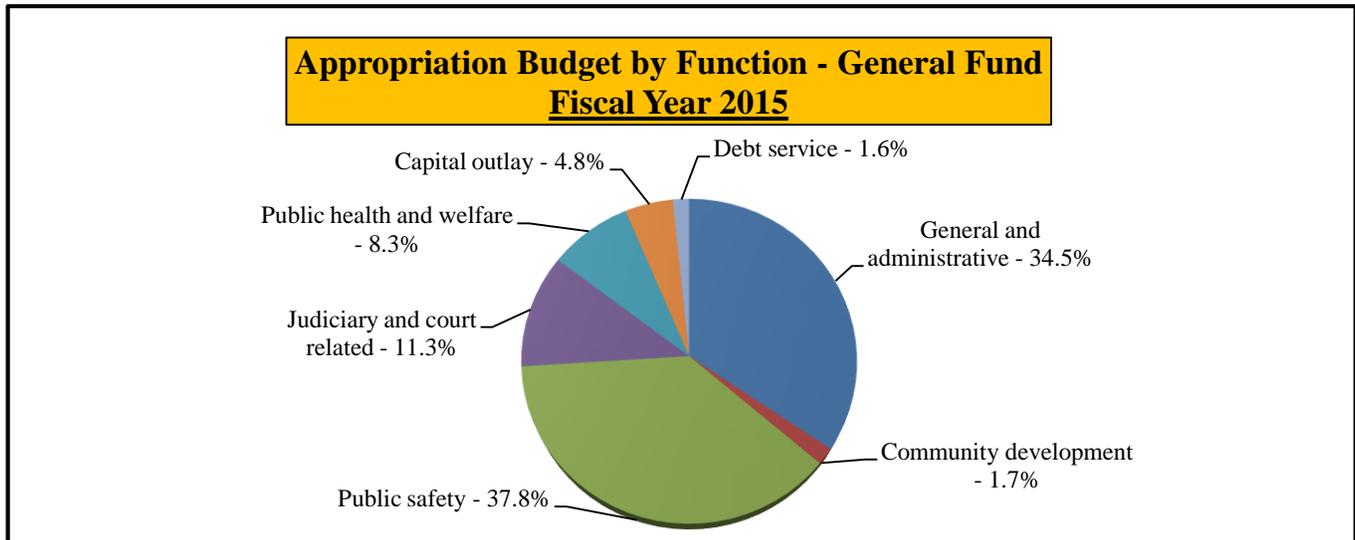
Type of Tax Revenue	3rd Qtr FY2015 Revenues	3rd Qtr FY2014 Revenues	Difference 3rd Qtr FY15 - FY14	FY2015 Annual Budget	FY2014 Annual Budget
Property taxes	\$ 25,394,578	\$ 23,832,538	\$ 1,562,040	\$ 40,405,000	\$ 38,840,500
Sales taxes	7,405,630	7,254,362	151,268	9,575,000	9,220,000
State income taxes	5,510,428	4,911,512	598,916	6,325,000	6,272,000
Local use tax	1,018,903	891,246	127,657	1,175,000	1,066,000
Personal property replacement tax	640,843	603,004	37,839	750,000	722,000
Gambling taxes	150,841	95,946	54,895	172,300	90,000
Tax transfer stamps	1,650,956	1,342,067	308,889	1,700,000	1,650,000
Total Tax Revenues	\$41,772,179	\$38,930,675	\$ 2,841,504	\$60,102,300	\$57,860,500

The largest component of taxes is property taxes, which represents 67.2% of budgeted tax revenue for fiscal year 2015. The increase in the budget for property taxes is due to an increase in the annual tax levy from \$38.9 million for fiscal year 2014 to \$40.4 million for fiscal year 2015. 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 26.5% of budgeted tax revenue for fiscal year 2015. Sales taxes and state income taxes increased from \$12.2 million through the third quarter of fiscal year 2014 to \$12.9 million through the third quarter of fiscal year 2015; an increase of \$0.7 million or 5.7%. The increase in these categories reflects an improvement in household income and spending, which is consistent with the previously noted improvement in the unemployment rate.

The charges for services category increased slightly from \$12.0 million through the third quarter of fiscal year 2014 to \$12.1 million through the third quarter of fiscal year 2015; an increase of \$0.1 million or 0.8%. This slight increase is despite the fact that the budget for the charges for services category decreased overall from \$23.2 million for fiscal year 2014 to \$19.1 million for fiscal year 2015; a decrease of \$4.1 million or 17.7%. One item that experienced a large increase was court services salary reimbursements, which increased from \$0.4 million through the third quarter of fiscal year 2014 to \$1.2 million through the third quarter of fiscal year 2015; an increase of \$0.8 million or 200%. The increase is due to a larger salary reimbursement allocation from the State of Illinois.

Expenditures - The following chart shows the general fund appropriation budget for fiscal year 2015:



The following table presents a comparison of general fund actual expenditures through the third quarter of fiscal year 2015 to the same period for fiscal year 2014, along with the annual budgets.

Expenditure Category	3rd Qtr FY2015 Expenditures	3rd Qtr FY2014 Expenditures	Difference 3rd Qtr FY15 - FY14	FY2015 Annual Budget	FY2014 Annual Budget
General and administrative	\$ 19,894,275	\$ 19,328,563	\$ 565,712	\$ 30,217,646	\$ 29,868,194
Community development	1,102,999	1,301,964	(198,965)	1,510,894	1,620,423
Public safety	24,722,623	25,651,135	(928,512)	33,068,393	34,320,905
Judiciary and court related	7,578,315	7,298,866	279,449	9,879,879	9,854,117
Public health and welfare	4,679,194	5,025,482	(346,288)	7,254,541	7,450,492
Capital outlay	2,552,598	3,255,023	(702,425)	4,179,143	4,624,797
Debt service	554,402	356,746	197,656	1,429,964	1,125,452
Total Expenditures	\$ 61,084,406	\$ 62,217,779	\$ (1,133,373)	\$ 87,540,460	\$ 88,864,380

The annual budget decreased from \$88.9 million for fiscal year 2014 to \$87.5 million for fiscal year 2015; a decrease of \$1.4 million or 1.6%. One noteworthy reason for the decrease in the budget is personnel services in the Sheriff's Office, which decreased from \$28.8 million for fiscal year 2014 to \$27.7 million for fiscal year 2015; a decrease of \$1.1 million or 3.8%. Total expenditures decreased from \$62.2 million through the third quarter of fiscal year 2014 to \$61.1 million through the third quarter of fiscal year 2015; a decrease of \$1.1 million or 1.8%.

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 2015 totaled \$58.0 million, compared to the annual budget of \$81.9 million. Therefore, actual expenditures through the third quarter of fiscal year 2015 represents 70.8% of the annual budget, which is below the 75% threshold that is generally anticipated to be expended through the third quarter. The current level of spending demonstrates the County's commitment to fiscal discipline.

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 2015 for each special revenue fund:

Special Revenue Fund	3rd Qtr FY2015 Revenues	3rd Qtr FY2015 Expenditures	Net Other Financing Sources (Uses)	Fund Balance (Deficit) at August 31, 2015
County Clerk Automation Fund	9,896	16,571	-	90,416
Recorder Automation Fund	536,548	517,649	-	1,999,569
County Treasurer Automation Fund	44,535	6,578	-	500,015
Treasurer's Passport Services Fund	107,256	54,491	-	262,473
Geographic Information Systems Fund	534,149	531,633	-	1,704,726
Illinois Municipal Retirement Fund	5,020,805	5,274,714	-	(1,795,360)
Social Security Fund	2,519,995	3,029,410	-	2,063,409
Insurance Loss Fund	1,445,018	3,277,645	-	14,130,362
HUD Grants Fund	1,594,307	1,598,254	-	(3,947)
Revolving Loan Fund	27,257	90	-	1,890,710
Expedited Permit Fund	3,730	3,690	-	40
County Highway Fund	4,570,893	9,241,773	3,954,975	5,359,269
Motor Fuel Tax Fund	2,612,092	2,637,700	-	15,592,613
Matching Fund	1,167,759	625,645	-	13,764,808
County Bridge Fund	388,395	2,061,447	-	3,971,208
County Option Motor Fuel Tax Fund	2,982,333	3,008,071	-	12,298,974
RTA Sales Tax Fund	7,303,431	-	(10,039,320)	8,492,816
DUI Conviction Fund	16,852	-	-	110,398
Coroner's Fund	51,237	29,458	(9,000)	98,854
Maintenance and Child Support Collection Fund	93,779	109,314	-	44,576
Law Library Fund	141,960	229,729	-	122,589
Circuit Court Document Storage Fund	408,217	337,313	-	119,222
Probation Service Fee Fund	267,651	283,966	-	657,615
EMDT Fund	15,888	29,017	-	(1,350)
Circuit Court Automation Fund	429,509	478,151	-	284,256
Illinois Criminal Justice Authority Fund	48,486	-	-	49,665
Circuit Court Admin Fund	71,706	64,778	-	183,771
Circuit Clerk Electronic Citation Fund	27,074	-	-	65,708
Special Courts Fund	280,499	336,667	-	492,635
State's Attorney Automation Fund	18,583	50,000	-	32,580
County Mental Health Fund	6,773,350	6,174,339	(413,991)	9,690,569
Veteran's Assistance Commission Fund	251,428	321,557	-	498,596
Veteran's Assistance Commission Bus Fund	609	-	-	7,957
Workforce Network Fund	1,583,864	1,462,139	-	495,220
Tuberculosis Care and Treatment Fund	163,971	229,740	-	481,864
Animal Shelter Fund	2,152	830	-	27,530
Dental Care Clinic Fund	262,255	312,903	-	169,901
Health Scholarship Fund	8	-	-	6,321
Senior Services Fund	1,087,409	1,201,548	12,761	2,743,852

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. 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>.

In January 2015, the County issued debt certificates Series 2015 for \$15,755,000 to currently refund debt certificates Series 2006A and Series 2007B. The refunding was undertaken to reduce total debt service payments over the next seven years by approximately \$1,062,000 and resulted in an economic gain of approximately \$972,000.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – debt service funds on pages 53-60.

Capital Project Fund - 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 one capital project fund to report for fiscal year 2015, the Fiber Optic Conduit Project Fund. This fund is being used to account for the installation of new high-speed fiber optic cable, which will improve broadband internet access for participating governments within the County. The project will expand existing fiber optic cable that currently terminates at McHenry County College by installing new cable along Route 14 and Route 47 through the City of Woodstock to the McHenry County Campus. The project is expected to be completed in 2016.

See schedule of revenues, expenditures, and changes in fund balance – budget and actual – capital project fund on pages 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 2015, the working cash funds have earned \$432 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 2015 is \$3.0 million. Actual property taxes collected through the third quarter of fiscal year 2015 is \$1.9 million, which represents 63.3% 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 \$19.8 million, which is almost entirely from charges for services from other County funds. Through the third quarter of fiscal year 2015, actual expenditures totaled \$14.4 million, which represents 71.6% of the budget of \$20.1 million. Since the County is self-insured for health insurance claims, the Health Insurance Fund is required to calculate a reserve for claims incurred but not reported. As a result, expenditures do not always meaningfully compare 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 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Nine Months Ended August 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 19,113,435	\$ 19,118,435	\$ 12,065,588	\$ (7,052,847)	
Licenses and permits	981,000	981,000	973,908	(7,092)	
Fines and forfeitures	1,005,500	1,005,500	712,440	(293,060)	
Grants, contributions, and intergovernmental	3,900,594	4,355,029	2,571,957	(1,783,072)	
Taxes	60,002,300	60,102,300	41,772,179	(18,330,121)	
Investment income	97,000	97,000	62,146	(34,854)	
Miscellaneous	180,500	180,500	17,518	(162,982)	
Total Revenues	<u>85,280,329</u>	<u>85,839,764</u>	<u>58,175,736</u>	<u>(27,664,028)</u>	
EXPENDITURES					
Current					
General and administrative	29,904,516	30,217,646	19,894,275	10,323,371	\$ 868,163
Community development	1,429,860	1,510,894	1,102,999	407,895	101,033
Public safety	32,893,676	33,068,393	24,722,623	8,345,770	1,330,022
Judiciary and court related	9,874,106	9,879,879	7,578,315	2,301,564	74,076
Public health and welfare	7,160,313	7,254,541	4,679,194	2,575,347	68,616
Capital outlay	2,608,558	4,179,143	2,552,598	1,626,545	941,230
Debt service					
Principal retirement	1,070,655	1,367,435	516,275	851,160	70,552
Interest and fiscal charges	52,529	62,529	38,127	24,402	11,978
Total Expenditures	<u>84,994,213</u>	<u>87,540,460</u>	<u>61,084,406</u>	<u>26,456,054</u>	<u>\$ 3,465,670</u>
Excess (deficiency) of revenues over expenditures	<u>286,116</u>	<u>(1,700,696)</u>	<u>(2,908,670)</u>	<u>(1,207,974)</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	64,650	64,650	63,571	(1,079)	
Transfers out	(5,443,041)	(5,447,791)	(3,852,213)	1,595,578	
Capital leases issued	1,760,000	1,760,000	1,691,154	(68,846)	
Total Other Financing Sources (Uses)	<u>(3,618,391)</u>	<u>(3,623,141)</u>	<u>(2,097,488)</u>	<u>1,525,653</u>	
Net Change in Fund Balance	<u>\$ (3,332,275)</u>	<u>\$ (5,323,837)</u>	<u>(5,006,158)</u>	<u>\$ 317,679</u>	
Fund Balance - Beginning of Period			<u>48,701,248</u>		
Fund Balance - End of Period			<u>\$ 43,695,090</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative				
County clerk fees	\$ 160,000	\$ 160,000	\$ 123,712	\$ (36,288)
Tax redemption fees	160,000	160,000	37,358	(122,642)
Recording fees	1,000,000	1,000,000	753,289	(246,711)
Penalties/fees on delinquent taxes	1,750,000	1,750,000	-	(1,750,000)
Cable television franchise fees	500,000	500,000	432,305	(67,695)
Assessor's salary reimbursement	57,123	57,123	34,333	(22,790)
Other fees and charges	71,594	71,594	75,472	3,878
Community Development				
Subdivision review fees	5,000	5,000	1,834	(3,166)
Flood plain investigation fees	84,000	84,000	79,588	(4,412)
Maps and publications fees	1,000	1,000	533	(467)
Solid waste tipping fees	21,000	21,000	21,000	-
Other fees and charges	11,750	11,750	2,146	(9,604)
Public Safety				
Sheriff fees - circuit court	365,000	365,000	266,048	(98,952)
Sheriff fees - photocopies	6,000	6,000	7,084	1,084
Sheriff fees - foreign courts	30,000	30,000	24,565	(5,435)
Foreclosures	45,000	45,000	18,601	(26,399)
Court security fees	650,000	650,000	409,968	(240,032)
Jail space rental	7,050,000	7,050,000	4,647,493	(2,402,507)
Payphones	150,000	150,000	66,881	(83,119)
Dispatching fees	259,388	259,388	131,549	(127,839)
Squad car replacement fee	25,000	25,000	14,984	(10,016)
Sheriff salary reimbursement	-	-	48,966	48,966
Off duty detail	-	5,000	-	(5,000)
Other fees and charges	65,290	65,290	70,368	5,078
Judiciary and Court Related				
10% bond earnings	312,000	312,000	188,753	(123,247)
Circuit clerk fees	3,192,800	3,192,800	2,117,555	(1,075,245)
County court fees	200,000	200,000	126,701	(73,299)
Court services salary reimbursements	1,275,802	1,275,802	1,231,149	(44,653)
State's attorney salary reimbursement	166,508	166,508	84,395	(82,113)
State's attorney fees	88,500	88,500	60,643	(27,857)
Public aid	5,000	5,000	1,464	(3,536)
Periodic imprisonment fees	10,000	10,000	3,842	(6,158)
Public defender salary reimbursement	99,955	99,955	74,921	(25,034)
Public defenders fees	80,000	80,000	30,083	(49,917)
Other fees and charges	30,600	30,600	26,971	(3,629)

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES (Continued)				
Public Health and Welfare				
Animal control tags	\$ 636,500	\$ 636,500	\$ 519,315	\$ (117,185)
Veterinary fees	58,000	58,000	40,205	(17,795)
Nursing fees	68,500	68,500	28,744	(39,756)
Health review fees	5,000	5,000	3,900	(1,100)
Health promotion	13,000	13,000	9,690	(3,310)
Vital record fees	58,000	58,000	40,536	(17,464)
Subdivision review fees	4,000	4,000	1,101	(2,899)
Medicare	5,000	5,000	41	(4,959)
Public aid	175,000	175,000	85,349	(89,651)
Vision and hearing fees	50,000	50,000	35,004	(14,996)
Other fees and charges	112,125	112,125	87,149	(24,976)
Total Charges for Services	<u>19,113,435</u>	<u>19,118,435</u>	<u>12,065,588</u>	<u>(7,052,847)</u>
LICENSES AND PERMITS				
General and Administrative				
Liquor licenses	114,000	114,000	107,410	(6,590)
Amusement licenses	10,000	10,000	5,825	(4,175)
Community Development				
Building permits	250,000	250,000	296,768	46,768
Zoning permits	60,000	60,000	62,056	2,056
Public Health and Welfare				
Septic and well permits	85,000	85,000	68,325	(16,675)
Health licenses	450,000	450,000	426,474	(23,526)
Hauler license fees	12,000	12,000	7,050	(4,950)
Total Licenses and Permits	<u>981,000</u>	<u>981,000</u>	<u>973,908</u>	<u>(7,092)</u>
FINES AND FORFEITURES				
Community Development				
Planning fines	10,000	10,000	8,606	(1,394)
Judiciary and Court Related				
Fines and bond forfeitures	863,000	863,000	614,906	(248,094)
County drug fines	95,000	95,000	59,602	(35,398)
Public Health and Welfare				
Veterinary fines	37,500	37,500	29,326	(8,174)
Total Fines and Forfeitures	<u>1,005,500</u>	<u>1,005,500</u>	<u>712,440</u>	<u>(293,060)</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
 GENERAL FUND

For the Nine Months Ended August 31, 2015

	<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	\$ 21,750	\$ 210,603	\$ 238,988	\$ 28,385
Drug-free communities grant	125,000	139,000	100,651	(38,349)
Energy efficiency grants	67,574	67,574	8,045	(59,529)
Public Safety				
Sheriff's Office - grants	50,000	219,142	119,037	(100,105)
Emergency Management - grants	68,000	118,440	3,080	(115,360)
Judiciary and Court Related				
Dependent children/parent reimbursements	34,000	34,000	37,985	3,985
State's Attorney - grants	29,810	29,810	14,905	(14,905)
Court Administration - grants	5,000	5,000	-	(5,000)
Public Health and Welfare				
Health Department grants -				
Nursing	2,997,972	3,029,972	1,929,514	(1,100,458)
Environmental	146,488	146,488	114,752	(31,736)
Administration	55,000	55,000	5,000	(50,000)
IDPH vaccines	300,000	300,000	-	(300,000)
<u>Total Grants, Contributions, and Intergovernmental</u>	<u>3,900,594</u>	<u>4,355,029</u>	<u>2,571,957</u>	<u>(1,783,072)</u>
TAXES				
Property taxes	40,405,000	40,405,000	25,394,578	(15,010,422)
Sales taxes	9,575,000	9,575,000	7,405,630	(2,169,370)
State income taxes	6,325,000	6,325,000	5,510,428	(814,572)
Local use tax	1,175,000	1,175,000	1,018,903	(156,097)
Personal property replacement tax	750,000	750,000	640,843	(109,157)
Gambling taxes	172,300	172,300	150,841	(21,459)
Tax transfer stamps	1,600,000	1,700,000	1,650,956	(49,044)
<u>Total Taxes</u>	<u>60,002,300</u>	<u>60,102,300</u>	<u>41,772,179</u>	<u>(18,330,121)</u>
INVESTMENT INCOME	97,000	97,000	62,146	(34,854)
MISCELLANEOUS				
Tax sale indemnity proceeds	145,000	145,000	-	(145,000)
Proceeds from sale of capital assets	25,000	25,000	13,919	(11,081)
Other income	10,500	10,500	3,599	(6,901)
<u>Total Miscellaneous</u>	<u>180,500</u>	<u>180,500</u>	<u>17,518</u>	<u>(162,982)</u>
TOTAL REVENUES	\$ 85,280,329	\$ 85,839,764	\$ 58,175,736	\$ (27,664,028)

(Concluded)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE AND FUNCTION
GENERAL FUND
For the Nine Months Ended August 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative	\$ 3,698,717	\$ 3,698,717	\$ 1,456,469	\$ (2,242,248)
Community Development	122,750	122,750	105,101	(17,649)
Public Safety	8,645,678	8,650,678	5,706,507	(2,944,171)
Judiciary and Court Related	5,461,165	5,461,165	3,946,477	(1,514,688)
Public Health and Welfare	1,185,125	1,185,125	851,034	(334,091)
Total Charges for Services	<u>19,113,435</u>	<u>19,118,435</u>	<u>12,065,588</u>	<u>(7,052,847)</u>
LICENSES AND PERMITS				
General and Administrative	124,000	124,000	113,235	(10,765)
Community Development	310,000	310,000	358,824	48,824
Public Health and Welfare	547,000	547,000	501,849	(45,151)
Total Licenses and Permits	<u>981,000</u>	<u>981,000</u>	<u>973,908</u>	<u>(7,092)</u>
FINES AND FORFEITURES				
Community Development	10,000	10,000	8,606	(1,394)
Judiciary and Court Related	958,000	958,000	674,508	(283,492)
Public Health and Welfare	37,500	37,500	29,326	(8,174)
Total Fines and Forfeitures	<u>1,005,500</u>	<u>1,005,500</u>	<u>712,440</u>	<u>(293,060)</u>
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative	214,324	417,177	347,684	(69,493)
Public Safety	118,000	337,582	122,117	(215,465)
Judiciary and Court Related	68,810	68,810	52,890	(15,920)
Public Health and Welfare	3,499,460	3,531,460	2,049,266	(1,482,194)
Total Grants, Contributions, and Intergovernmental	<u>3,900,594</u>	<u>4,355,029</u>	<u>2,571,957</u>	<u>(1,783,072)</u>
TAXES	<u>60,002,300</u>	<u>60,102,300</u>	<u>41,772,179</u>	<u>(18,330,121)</u>
INVESTMENT INCOME	<u>97,000</u>	<u>97,000</u>	<u>62,146</u>	<u>(34,854)</u>
MISCELLANEOUS	<u>180,500</u>	<u>180,500</u>	<u>17,518</u>	<u>(162,982)</u>
TOTAL REVENUES	<u>\$ 85,280,329</u>	<u>\$ 85,839,764</u>	<u>\$ 58,175,736</u>	<u>\$ (27,664,028)</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration					
Personnel services	\$ 584,180	\$ 578,480	\$ 436,192	\$ 142,288	\$ -
Contractual services	175,300	181,000	110,075	70,925	57,990
Commodities	17,950	17,950	11,201	6,749	1,391
Total	<u>777,430</u>	<u>777,430</u>	<u>557,468</u>	<u>219,962</u>	<u>59,381</u>
Auditor					
Personnel services	380,579	380,579	300,379	80,200	-
Contractual services	6,100	6,100	5,283	817	-
Commodities	11,849	11,849	6,028	5,821	51
Total	<u>398,528</u>	<u>398,528</u>	<u>311,690</u>	<u>86,838</u>	<u>51</u>
County Board and Liquor Commission					
Personnel services	614,833	614,833	473,150	141,683	-
Contractual services	70,632	70,632	64,677	5,955	-
Commodities	32,000	32,000	17,068	14,932	889
Total	<u>717,465</u>	<u>717,465</u>	<u>554,895</u>	<u>162,570</u>	<u>889</u>
County Clerk					
Personnel services	440,851	440,851	348,246	92,605	-
Contractual services	7,050	7,050	6,132	918	-
Commodities	9,100	9,100	9,064	36	-
Total	<u>457,001</u>	<u>457,001</u>	<u>363,442</u>	<u>93,559</u>	<u>-</u>
County Clerk - Elections					
Personnel services	519,788	519,788	362,242	157,546	-
Contractual services	194,050	194,050	111,639	82,411	-
Commodities	185,645	185,645	159,371	26,274	7,895
Total	<u>899,483</u>	<u>899,483</u>	<u>633,252</u>	<u>266,231</u>	<u>7,895</u>
Educational Service Region					
Personnel services	213,012	201,012	155,658	45,354	-
Contractual services	40,250	60,850	36,051	24,799	9,698
Commodities	36,180	46,758	26,163	20,595	1,523
Total	<u>289,442</u>	<u>308,620</u>	<u>217,872</u>	<u>90,748</u>	<u>11,221</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 31, 2015

	<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	\$ 1,148,417	\$ 1,148,417	\$ 911,271	\$ 237,146	\$ -
Contractual services	1,756,375	1,795,317	1,076,654	718,663	145,224
Commodities	<u>129,192</u>	<u>130,177</u>	<u>74,078</u>	<u>56,099</u>	<u>26,713</u>
Total	<u>3,033,984</u>	<u>3,073,911</u>	<u>2,062,003</u>	<u>1,011,908</u>	<u>171,937</u>
Human Resources					
Personnel services	280,552	280,552	177,648	102,904	-
Contractual services	264,130	265,530	213,950	51,580	15,150
Commodities	<u>6,250</u>	<u>6,250</u>	<u>848</u>	<u>5,402</u>	<u>1,502</u>
Total	<u>550,932</u>	<u>552,332</u>	<u>392,446</u>	<u>159,886</u>	<u>16,652</u>
Information Technology					
Personnel services	1,839,467	1,839,467	1,435,029	404,438	-
Contractual services	1,221,779	1,304,479	771,238	533,241	327,553
Commodities	<u>76,477</u>	<u>92,477</u>	<u>47,774</u>	<u>44,703</u>	<u>16,591</u>
Total	<u>3,137,723</u>	<u>3,236,423</u>	<u>2,254,041</u>	<u>982,382</u>	<u>344,144</u>
Merit Commission					
Personnel services	5,096	5,096	1,275	3,821	-
Contractual services	54,000	74,000	25,452	48,548	-
Commodities	<u>900</u>	<u>900</u>	<u>293</u>	<u>607</u>	<u>-</u>
Total	<u>59,996</u>	<u>79,996</u>	<u>27,020</u>	<u>52,976</u>	<u>-</u>
Purchasing					
Personnel services	244,180	244,180	192,851	51,329	-
Contractual services	21,278	21,278	9,143	12,135	4,962
Commodities	<u>422,735</u>	<u>428,635</u>	<u>383,156</u>	<u>45,479</u>	<u>4,956</u>
Total	<u>688,193</u>	<u>694,093</u>	<u>585,150</u>	<u>108,943</u>	<u>9,918</u>
Recorder					
Personnel services	843,788	843,788	603,909	239,879	-
Contractual services	40,250	40,250	17,952	22,298	3,990
Commodities	<u>1,138,710</u>	<u>1,238,710</u>	<u>1,214,134</u>	<u>24,576</u>	<u>374</u>
Total	<u>2,022,748</u>	<u>2,122,748</u>	<u>1,835,995</u>	<u>286,753</u>	<u>4,364</u>
Supervisor of Assessments					
Personnel services	888,006	888,006	673,138	214,868	-
Contractual services	161,250	161,250	39,836	121,414	11,437
Commodities	<u>11,500</u>	<u>11,500</u>	<u>3,739</u>	<u>7,761</u>	<u>-</u>
Total	<u>1,060,756</u>	<u>1,060,756</u>	<u>716,713</u>	<u>344,043</u>	<u>11,437</u>

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Treasurer					
Personnel services	\$ 563,032	\$ 563,032	\$ 440,189	\$ 122,843	\$ -
Contractual services	63,245	63,245	28,876	34,369	2,083
Commodities	7,850	7,850	7,292	558	-
Total	<u>634,127</u>	<u>634,127</u>	<u>476,357</u>	<u>157,770</u>	<u>2,083</u>
Non-Departmental					
Personnel services	1,381,285	1,381,285	16,309	1,364,976	-
Contractual services	13,784,073	13,812,098	8,889,622	4,922,476	228,191
Commodities	11,350	11,350	-	11,350	-
Total	<u>15,176,708</u>	<u>15,204,733</u>	<u>8,905,931</u>	<u>6,298,802</u>	<u>228,191</u>
Total General and Administrative	<u>29,904,516</u>	<u>30,217,646</u>	<u>19,894,275</u>	<u>10,323,371</u>	<u>868,163</u>
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,186,252	1,186,252	924,330	261,922	-
Contractual services	186,135	267,169	154,976	112,193	100,972
Commodities	57,473	57,473	23,693	33,780	61
Total Community Development	<u>1,429,860</u>	<u>1,510,894</u>	<u>1,102,999</u>	<u>407,895</u>	<u>101,033</u>
PUBLIC SAFETY					
County Sheriff					
Personnel services	27,612,706	27,658,417	21,495,416	6,163,001	102,075
Contractual services	3,413,251	3,417,893	2,131,751	1,286,142	1,005,732
Commodities	1,049,960	1,115,301	452,351	662,950	199,755
Total	<u>32,075,917</u>	<u>32,191,611</u>	<u>24,079,518</u>	<u>8,112,093</u>	<u>1,307,562</u>
Emergency Management					
Personnel services	227,464	227,464	179,997	47,467	-
Contractual services	31,350	88,653	21,275	67,378	931
Commodities	16,130	17,850	13,673	4,177	1,752
Total	<u>274,944</u>	<u>333,967</u>	<u>214,945</u>	<u>119,022</u>	<u>2,683</u>
County Coroner					
Personnel services	396,708	396,708	314,997	81,711	-
Contractual services	134,675	134,675	107,937	26,738	19,777
Commodities	11,432	11,432	5,226	6,206	-
Total	<u>542,815</u>	<u>542,815</u>	<u>428,160</u>	<u>114,655</u>	<u>19,777</u>
Total Public Safety	<u>32,893,676</u>	<u>33,068,393</u>	<u>24,722,623</u>	<u>8,345,770</u>	<u>1,330,022</u>

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court					
Personnel services	\$ 1,855,255	\$ 1,855,255	\$ 1,396,663	\$ 458,592	\$ -
Contractual services	27,450	27,450	15,104	12,346	690
Commodities	25,550	25,550	20,426	5,124	1,108
Total	<u>1,908,255</u>	<u>1,908,255</u>	<u>1,432,193</u>	<u>476,062</u>	<u>1,798</u>
Court Administration					
Personnel services	519,077	519,077	379,206	139,871	-
Contractual services	525,000	525,000	391,205	133,795	68,324
Commodities	67,980	73,117	43,174	29,943	89
Total	<u>1,112,057</u>	<u>1,117,194</u>	<u>813,585</u>	<u>303,609</u>	<u>68,413</u>
Court Services					
Personnel services	2,383,430	2,383,430	1,869,746	513,684	-
Contractual services	476,900	477,536	336,343	141,193	-
Commodities	20,300	20,300	16,970	3,330	1,133
Total	<u>2,880,630</u>	<u>2,881,266</u>	<u>2,223,059</u>	<u>658,207</u>	<u>1,133</u>
Public Defender					
Personnel services	956,209	956,209	759,647	196,562	-
Contractual services	10,550	10,550	2,291	8,259	-
Commodities	9,929	9,929	5,067	4,862	195
Total	<u>976,688</u>	<u>976,688</u>	<u>767,005</u>	<u>209,683</u>	<u>195</u>
State's Attorney					
Personnel services	2,758,419	2,763,294	2,209,725	553,569	-
Contractual services	181,375	176,500	107,341	69,159	2,196
Commodities	56,682	56,682	25,407	31,275	341
Total	<u>2,996,476</u>	<u>2,996,476</u>	<u>2,342,473</u>	<u>654,003</u>	<u>2,537</u>
Total Judiciary and Court Related	<u>9,874,106</u>	<u>9,879,879</u>	<u>7,578,315</u>	<u>2,301,564</u>	<u>74,076</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 31, 2015

	<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	\$ 5,376,980	\$ 5,376,980	\$ 3,952,535	\$ 1,424,445	\$ -
Contractual services	1,015,123	1,097,790	539,976	557,814	18,254
Commodities	<u>768,210</u>	<u>779,771</u>	<u>186,683</u>	<u>593,088</u>	<u>50,362</u>
Total Public Health and Welfare	<u>7,160,313</u>	<u>7,254,541</u>	<u>4,679,194</u>	<u>2,575,347</u>	<u>68,616</u>
CAPITAL OUTLAY	<u>2,608,558</u>	<u>4,179,143</u>	<u>2,552,598</u>	<u>1,626,545</u>	<u>941,230</u>
DEBT SERVICE					
Principal retirement	1,070,655	1,367,435	516,275	851,160	70,552
Interest and fiscal charges	<u>52,529</u>	<u>62,529</u>	<u>38,127</u>	<u>24,402</u>	<u>11,978</u>
Total Debt Service	<u>1,123,184</u>	<u>1,429,964</u>	<u>554,402</u>	<u>875,562</u>	<u>82,530</u>
TOTAL EXPENDITURES	<u>\$ 84,994,213</u>	<u>\$ 87,540,460</u>	<u>\$ 61,084,406</u>	<u>\$ 26,456,054</u>	<u>\$ 3,465,670</u>

(Concluded)

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT
 GENERAL FUND
 For the Nine Months Ended August 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration	\$ 777,430	\$ 777,430	\$ 557,468	\$ 219,962	\$ 59,381
Auditor	398,528	398,528	311,690	86,838	51
County Board and Liquor Commission	717,465	717,465	554,895	162,570	889
County Clerk	457,001	457,001	363,442	93,559	-
County Clerk - Elections	899,483	899,483	633,252	266,231	7,895
Educational Service Region	289,442	308,620	217,872	90,748	11,221
Facilities Management	3,033,984	3,073,911	2,062,003	1,011,908	171,937
Human Resources	550,932	552,332	392,446	159,886	16,652
Information Technology	3,137,723	3,236,423	2,254,041	982,382	344,144
Merit Commission	59,996	79,996	27,020	52,976	-
Purchasing	688,193	694,093	585,150	108,943	9,918
Recorder	2,022,748	2,122,748	1,835,995	286,753	4,364
Supervisor of Assessments	1,060,756	1,060,756	716,713	344,043	11,437
Treasurer	634,127	634,127	476,357	157,770	2,083
Non-Departmental	15,176,708	15,204,733	8,905,931	6,298,802	228,191
Total General and Administrative	<u>29,904,516</u>	<u>30,217,646</u>	<u>19,894,275</u>	<u>10,323,371</u>	<u>868,163</u>
COMMUNITY DEVELOPMENT					
Planning and Development	<u>1,429,860</u>	<u>1,510,894</u>	<u>1,102,999</u>	<u>407,895</u>	<u>101,033</u>
PUBLIC SAFETY					
County Sheriff	32,075,917	32,191,611	24,079,518	8,112,093	1,307,562
Emergency Management	274,944	333,967	214,945	119,022	2,683
County Coroner	542,815	542,815	428,160	114,655	19,777
Total Public Safety	<u>32,893,676</u>	<u>33,068,393</u>	<u>24,722,623</u>	<u>8,345,770</u>	<u>1,330,022</u>
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court	1,908,255	1,908,255	1,432,193	476,062	1,798
Court Administration	1,112,057	1,117,194	813,585	303,609	68,413
Court Services	2,880,630	2,881,266	2,223,059	658,207	1,133
Public Defender	976,688	976,688	767,005	209,683	195
State's Attorney	2,996,476	2,996,476	2,342,473	654,003	2,537
Total Judiciary and Court Related	<u>9,874,106</u>	<u>9,879,879</u>	<u>7,578,315</u>	<u>2,301,564</u>	<u>74,076</u>
PUBLIC HEALTH AND WELFARE					
Health Department	<u>7,160,313</u>	<u>7,254,541</u>	<u>4,679,194</u>	<u>2,575,347</u>	<u>68,616</u>
CAPITAL OUTLAY					
	<u>2,608,558</u>	<u>4,179,143</u>	<u>2,552,598</u>	<u>1,626,545</u>	<u>941,230</u>
DEBT SERVICE					
Principal retirement	1,070,655	1,367,435	516,275	851,160	70,552
Interest and fiscal charges	52,529	62,529	38,127	24,402	11,978
Total Debt Service	<u>1,123,184</u>	<u>1,429,964</u>	<u>554,402</u>	<u>875,562</u>	<u>82,530</u>
TOTAL EXPENDITURES	<u>\$ 84,994,213</u>	<u>\$ 87,540,460</u>	<u>\$ 61,084,406</u>	<u>\$ 26,456,054</u>	<u>\$ 3,465,670</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Personnel services	\$ 9,947,066	\$ 9,929,366	\$ 6,527,486	\$ 3,401,880	\$ -
Contractual services	17,859,762	18,057,129	11,406,580	6,650,549	806,278
Commodities	2,097,688	2,231,151	1,960,209	270,942	61,885
Total General and Administrative	<u>29,904,516</u>	<u>30,217,646</u>	<u>19,894,275</u>	<u>10,323,371</u>	<u>868,163</u>
COMMUNITY DEVELOPMENT					
Personnel services	1,186,252	1,186,252	924,330	261,922	-
Contractual services	186,135	267,169	154,976	112,193	100,972
Commodities	57,473	57,473	23,693	33,780	61
Total Community Development	<u>1,429,860</u>	<u>1,510,894</u>	<u>1,102,999</u>	<u>407,895</u>	<u>101,033</u>
PUBLIC SAFETY					
Personnel services	28,236,878	28,282,589	21,990,410	6,292,179	102,075
Contractual services	3,579,276	3,641,221	2,260,963	1,380,258	1,026,440
Commodities	1,077,522	1,144,583	471,250	673,333	201,507
Total Public Safety	<u>32,893,676</u>	<u>33,068,393</u>	<u>24,722,623</u>	<u>8,345,770</u>	<u>1,330,022</u>
JUDICIARY AND COURT RELATED					
Personnel services	8,472,390	8,477,265	6,614,987	1,862,278	-
Contractual services	1,221,275	1,217,036	852,284	364,752	71,210
Commodities	180,441	185,578	111,044	74,534	2,866
Total Judiciary and Court Related	<u>9,874,106</u>	<u>9,879,879</u>	<u>7,578,315</u>	<u>2,301,564</u>	<u>74,076</u>
PUBLIC HEALTH AND WELFARE					
Personnel services	5,376,980	5,376,980	3,952,535	1,424,445	-
Contractual services	1,015,123	1,097,790	539,976	557,814	18,254
Commodities	768,210	779,771	186,683	593,088	50,362
Total Public Health and Welfare	<u>7,160,313</u>	<u>7,254,541</u>	<u>4,679,194</u>	<u>2,575,347</u>	<u>68,616</u>
CAPITAL OUTLAY					
	<u>2,608,558</u>	<u>4,179,143</u>	<u>2,552,598</u>	<u>1,626,545</u>	<u>941,230</u>
DEBT SERVICE					
Principal retirement	1,070,655	1,367,435	516,275	851,160	70,552
Interest and fiscal charges	52,529	62,529	38,127	24,402	11,978
Total Debt Service	<u>1,123,184</u>	<u>1,429,964</u>	<u>554,402</u>	<u>875,562</u>	<u>82,530</u>
TOTAL EXPENDITURES	<u>\$ 84,994,213</u>	<u>\$ 87,540,460</u>	<u>\$ 61,084,406</u>	<u>\$ 26,456,054</u>	<u>\$ 3,465,670</u>

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT
 GENERAL FUND
 For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
Personnel services	\$ 53,219,566	\$ 53,252,452	\$ 40,009,748	\$ 13,242,704	\$ 102,075
Contractual services	23,861,571	24,280,345	15,214,779	9,065,566	2,023,154
Commodities	4,181,334	4,398,556	2,752,879	1,645,677	316,681
Capital outlay	2,608,558	4,179,143	2,552,598	1,626,545	941,230
Debt service	<u>1,123,184</u>	<u>1,429,964</u>	<u>554,402</u>	<u>875,562</u>	<u>82,530</u>
TOTAL EXPENDITURES	<u>\$ 84,994,213</u>	<u>\$ 87,540,460</u>	<u>\$ 61,084,406</u>	<u>\$ 26,456,054</u>	<u>\$ 3,465,670</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), and Neighborhood Stabilization Program (NSP). 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.

Expedited Permit Fund – to account for fees paid by stormwater permit applicants for expediting the review process through an outside engineering firm.

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.

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 2015 - 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, 2015

	<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	\$ 9,788	\$ (3,212)	
Investment income	125	125	108	(17)	
Total Revenues	<u>13,125</u>	<u>13,125</u>	<u>9,896</u>	<u>(3,229)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	10,000	10,000	5,205	4,795	\$ -
Commodities	2,500	2,500	1,700	800	-
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>9,666</u>	<u>5,334</u>	-
Total Expenditures	<u>27,500</u>	<u>27,500</u>	<u>16,571</u>	<u>10,929</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (14,375)</u>	<u>\$ (14,375)</u>	(6,675)	<u>\$ 7,700</u>	
Fund Balance - Beginning of Period			<u>97,091</u>		
Fund Balance - End of Period			<u>\$ 90,416</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDER AUTOMATION FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 855,000	\$ 855,000	\$ 533,930	\$ (321,070)	
Investment income	3,500	3,500	2,618	(882)	
Total Revenues	<u>858,500</u>	<u>858,500</u>	<u>536,548</u>	<u>(321,952)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	547,965	547,965	308,994	238,971	\$ -
Contractual services	238,000	258,000	168,936	89,064	9,048
Commodities	120,850	120,850	3,952	116,898	-
Capital outlay	104,000	104,000	5,136	98,864	-
Debt service					
Principal retirement	29,224	29,224	29,224	-	-
Interest and fiscal charges	1,407	1,407	1,407	-	-
Total Expenditures	<u>1,041,446</u>	<u>1,061,446</u>	<u>517,649</u>	<u>543,797</u>	<u>\$ 9,048</u>
Net Change in Fund Balance	<u>\$ (182,946)</u>	<u>\$ (202,946)</u>	18,899	<u>\$ 221,845</u>	
Fund Balance - Beginning of Period			<u>1,980,670</u>		
Fund Balance - End of Period			<u>\$ 1,999,569</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 130,000	\$ 130,000	\$ 44,013	\$ (85,987)	
Investment income	700	700	522	(178)	
	<u>130,700</u>	<u>130,700</u>	<u>44,535</u>	<u>(86,165)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	39,500	39,500	-	39,500	\$ -
Commodities	12,500	17,754	6,578	11,176	-
Capital outlay	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
	<u>52,001</u>	<u>57,255</u>	<u>6,578</u>	<u>50,677</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 78,699</u>	<u>\$ 73,445</u>	37,957	<u>\$ (35,488)</u>	
Fund Balance - Beginning of Period			<u>462,058</u>		
Fund Balance - End of Period			<u>\$ 500,015</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 56,000	\$ 56,000	\$ 106,988	\$ 50,988	
Investment income	200	200	268	68	
	<u>56,200</u>	<u>56,200</u>	<u>107,256</u>	<u>51,056</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	70,528	70,528	50,393	20,135	\$ -
Contractual services	19,100	19,100	-	19,100	-
Commodities	20,000	20,000	4,098	15,902	-
	<u>109,628</u>	<u>109,628</u>	<u>54,491</u>	<u>55,137</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (53,428)</u>	<u>\$ (53,428)</u>	52,765	<u>\$ 106,193</u>	
Fund Balance - Beginning of Period			<u>209,708</u>		
Fund Balance - End of Period			<u>\$ 262,473</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 603,000	\$ 603,000	\$ 532,232	\$ (70,768)	
Investment income	<u>2,500</u>	<u>2,500</u>	<u>1,917</u>	<u>(583)</u>	
Total Revenues	<u>605,500</u>	<u>605,500</u>	<u>534,149</u>	<u>(71,351)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	548,670	548,670	409,630	139,040	\$ -
Contractual services	325,250	345,664	109,479	236,185	88,966
Commodities	<u>38,750</u>	<u>38,750</u>	<u>12,524</u>	<u>26,226</u>	<u>783</u>
Total Expenditures	<u>912,670</u>	<u>933,084</u>	<u>531,633</u>	<u>401,451</u>	<u>\$ 89,749</u>
Net Change in Fund Balance	<u>\$ (307,170)</u>	<u>\$ (327,584)</u>	2,516	<u>\$ 330,100</u>	
Fund Balance - Beginning of Period			<u>1,702,210</u>		
Fund Balance - End of Period			<u>\$ 1,704,726</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 7,800,000	\$ 7,800,000	\$ 4,902,340	\$ (2,897,660)	
Personal property replacement tax	112,800	112,800	116,211	3,411	
Investment income	<u>1,835</u>	<u>1,835</u>	<u>2,254</u>	<u>419</u>	
Total Revenues	7,914,635	7,914,635	5,020,805	(2,893,830)	
EXPENDITURES					
Current					
Personnel services	<u>7,427,715</u>	<u>7,427,715</u>	<u>5,274,714</u>	<u>2,153,001</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 486,920</u>	<u>\$ 486,920</u>	(253,909)	<u>\$ (740,829)</u>	
Fund Deficit - Beginning of Period			<u>(1,541,451)</u>		
Fund Deficit - End of Period			<u>\$ (1,795,360)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 4,006,025	\$ 4,006,025	\$ 2,517,849	\$ (1,488,176)	
Investment income	<u>2,475</u>	<u>2,475</u>	<u>2,146</u>	<u>(329)</u>	
Total Revenues	4,008,500	4,008,500	2,519,995	(1,488,505)	
EXPENDITURES					
Current					
Personnel services	<u>3,897,395</u>	<u>3,897,395</u>	<u>3,029,410</u>	<u>867,985</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 111,105</u>	<u>\$ 111,105</u>	(509,415)	<u>\$ (620,520)</u>	
Fund Balance - Beginning of Period			<u>2,572,824</u>		
Fund Balance - End of Period			<u>\$ 2,063,409</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE LOSS FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 2,250,000	\$ 2,250,000	\$ 1,414,119	\$ (835,881)	
Investment income	20	20	93	73	
Miscellaneous	30,000	30,000	30,806	806	
	<u>2,280,020</u>	<u>2,280,020</u>	<u>1,445,018</u>	<u>(835,002)</u>	
Total Revenues					
EXPENDITURES					
Current					
General and administrative					
Personnel services	1,133,372	1,133,372	849,385	283,987	\$ -
Contractual services	2,577,356	3,216,254	2,424,589	791,665	66,413
Commodities	23,840	23,840	3,671	20,169	-
	<u>3,734,568</u>	<u>4,373,466</u>	<u>3,277,645</u>	<u>1,095,821</u>	<u>\$ 66,413</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (1,454,548)</u>	<u>\$ (2,093,446)</u>	(1,832,627)	<u>\$ 260,819</u>	
Fund Balance - Beginning of Period			<u>15,962,989</u>		
Fund Balance - End of Period			<u>\$ 14,130,362</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
HUD GRANTS FUND
For the Nine Months Ended August 31, 2015

	<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	\$ 1,826,195	\$ 4,121,598	\$ 1,594,307	\$ (2,527,291)	
EXPENDITURES					
Current					
Community development					
Personnel services	324,803	410,848	213,980	196,868	\$ -
Contractual services	1,491,559	3,687,917	1,383,677	2,304,240	781,401
Commodities	9,833	22,833	597	22,236	-
Total Expenditures	<u>1,826,195</u>	<u>4,121,598</u>	<u>1,598,254</u>	<u>2,523,344</u>	<u>\$ 781,401</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	(3,947)	\$ <u>(3,947)</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Deficit - End of Period			<u>\$ (3,947)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVOLVING LOAN FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 29,986	\$ 29,986	\$ 26,432	\$ (3,554)	
Miscellaneous	-	-	825	825	
	<u>29,986</u>	<u>29,986</u>	<u>27,257</u>	<u>(2,729)</u>	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>105,000</u>	<u>105,000</u>	<u>90</u>	<u>104,910</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (75,014)</u>	<u>\$ (75,014)</u>	27,167	<u>\$ 102,181</u>	
Fund Balance - Beginning of Period			<u>1,863,543</u>		
Fund Balance - End of Period			<u>\$ 1,890,710</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EXPEDITED PERMIT FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 26,500	\$ 26,500	\$ 3,730	\$ (22,770)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>26,500</u>	<u>26,500</u>	<u>3,690</u>	<u>22,810</u>	<u>\$ 16,910</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	40	<u>\$ 40</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			<u>\$ 40</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 5,000	\$ 5,000	\$ 734	\$ (4,266)	
Licenses and permits	83,700	83,700	61,222	(22,478)	
Grants, contributions, and intergovernmental	1,295,676	1,295,676	382,973	(912,703)	
Property taxes	6,450,000	6,450,000	4,053,860	(2,396,140)	
Investment income	6,100	6,100	5,471	(629)	
Miscellaneous	<u>121,000</u>	<u>121,000</u>	<u>66,633</u>	<u>(54,367)</u>	
 Total Revenues	 <u>7,961,476</u>	 <u>7,961,476</u>	 <u>4,570,893</u>	 <u>(3,390,583)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	5,439,663	5,439,663	3,573,875	1,865,788	\$ -
Contractual services	4,977,610	7,406,307	3,750,897	3,655,410	2,251,023
Commodities	745,511	762,264	439,687	322,577	226,018
Capital outlay	<u>2,945,000</u>	<u>5,934,202</u>	<u>1,477,314</u>	<u>4,456,888</u>	<u>777,409</u>
 Total Expenditures	 <u>14,107,784</u>	 <u>19,542,436</u>	 <u>9,241,773</u>	 <u>10,300,663</u>	 <u>\$ 3,254,450</u>
 Deficiency of revenues over expenditures	 <u>(6,146,308)</u>	 <u>(11,580,960)</u>	 <u>(4,670,880)</u>	 <u>6,910,080</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	11,411,858	11,411,858	10,039,320	(1,372,538)	
Transfers out	<u>(6,193,538)</u>	<u>(6,193,538)</u>	<u>(6,084,345)</u>	<u>109,193</u>	
 Total Other Financing Sources (Uses)	 <u>5,218,320</u>	 <u>5,218,320</u>	 <u>3,954,975</u>	 <u>(1,263,345)</u>	
 Net Change in Fund Balance	 <u>\$ (927,988)</u>	 <u>\$ (6,362,640)</u>	 <u>(715,905)</u>	 <u>\$ 5,646,735</u>	
 Fund Balance - Beginning of Period			 <u>6,075,174</u>		
 Fund Balance - End of Period			 <u>\$ 5,359,269</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 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, 2015

	<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	\$ 4,073,747	\$ 4,073,747	\$ 2,589,886	\$ (1,483,861)	
Investment income	<u>24,000</u>	<u>24,000</u>	<u>22,206</u>	<u>(1,794)</u>	
Total Revenues	<u>4,097,747</u>	<u>4,097,747</u>	<u>2,612,092</u>	<u>(1,485,655)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	147,855	147,855	113,609	34,246	\$ -
Contractual services	5,150,000	6,460,425	1,950,348	4,510,077	1,976,689
Commodities	170,000	170,000	105,048	64,952	3,750
Capital outlay	<u>6,355,000</u>	<u>11,938,757</u>	<u>468,695</u>	<u>11,470,062</u>	<u>10,900,252</u>
Total Expenditures	<u>11,822,855</u>	<u>18,717,037</u>	<u>2,637,700</u>	<u>16,079,337</u>	<u>\$ 12,880,691</u>
Net Change in Fund Balance	<u>\$ (7,725,108)</u>	<u>\$ (14,619,290)</u>	(25,608)	<u>\$ 14,593,682</u>	
Fund Balance - Beginning of Period			<u>15,618,221</u>		
Fund Balance - End of Period			<u>\$ 15,592,613</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MATCHING FUND
For the Nine Months Ended August 31, 2015

	<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	\$ -	\$ -	\$ 8,324	\$ 8,324	
Property taxes	1,820,000	1,820,000	1,143,881	(676,119)	
Investment income	<u>21,000</u>	<u>21,000</u>	<u>15,554</u>	<u>(5,446)</u>	
Total Revenues	<u>1,841,000</u>	<u>1,841,000</u>	<u>1,167,759</u>	<u>(673,241)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	350,000	632,590	229,299	403,291	\$ 345,989
Capital outlay	<u>6,090,000</u>	<u>14,142,112</u>	<u>396,346</u>	<u>13,745,766</u>	<u>10,228,342</u>
Total Expenditures	<u>6,440,000</u>	<u>14,774,702</u>	<u>625,645</u>	<u>14,149,057</u>	<u>\$ 10,574,331</u>
Net Change in Fund Balance	<u>\$ (4,599,000)</u>	<u>\$ (12,933,702)</u>	542,114	<u>\$ 13,475,816</u>	
Fund Balance - Beginning of Period			<u>13,222,694</u>		
Fund Balance - End of Period			<u>\$ 13,764,808</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY BRIDGE FUND
For the Nine Months Ended August 31, 2015

	<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	\$ 860,000	\$ 860,000	\$ 80,524	\$ (779,476)	
Property taxes	480,800	480,800	302,199	(178,601)	
Investment income	<u>8,000</u>	<u>8,000</u>	<u>5,672</u>	<u>(2,328)</u>	
Total Revenues	<u>1,348,800</u>	<u>1,348,800</u>	<u>388,395</u>	<u>(960,405)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	1,545,000	3,083,883	660,428	2,423,455	\$ 1,017,794
Capital outlay	<u>2,710,000</u>	<u>5,041,806</u>	<u>1,401,019</u>	<u>3,640,787</u>	<u>2,204,772</u>
Total Expenditures	<u>4,255,000</u>	<u>8,125,689</u>	<u>2,061,447</u>	<u>6,064,242</u>	<u>\$ 3,222,566</u>
Net Change in Fund Balance	<u>\$ (2,906,200)</u>	<u>\$ (6,776,889)</u>	(1,673,052)	<u>\$ 5,103,837</u>	
Fund Balance - Beginning of Period			<u>5,644,260</u>		
Fund Balance - End of Period			<u>\$ 3,971,208</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 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, 2015

	<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	\$ 5,500,000	\$ 5,500,000	\$ 2,969,594	\$ (2,530,406)	
Investment income	20,000	20,000	12,739	(7,261)	
Total Revenues	<u>5,520,000</u>	<u>5,520,000</u>	<u>2,982,333</u>	<u>(2,537,667)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	4,635,000	6,321,188	1,033,394	5,287,794	\$ 2,977,172
Commodities	1,345,000	1,419,000	1,321,114	97,886	36,636
Capital outlay	<u>3,800,000</u>	<u>9,312,914</u>	<u>653,563</u>	<u>8,659,351</u>	<u>4,704,094</u>
Total Expenditures	<u>9,780,000</u>	<u>17,053,102</u>	<u>3,008,071</u>	<u>14,045,031</u>	<u>\$ 7,717,902</u>
Net Change in Fund Balance	<u>\$ (4,260,000)</u>	<u>\$ (11,533,102)</u>	(25,738)	<u>\$ 11,507,364</u>	
Fund Balance - Beginning of Period			<u>12,324,712</u>		
Fund Balance - End of Period			<u>\$ 12,298,974</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Sales taxes	\$ 9,250,000	\$ 9,250,000	\$ 7,296,028	\$ (1,953,972)	
Investment income	<u>10,000</u>	<u>10,000</u>	<u>7,403</u>	<u>(2,597)</u>	
Total Revenues	9,260,000	9,260,000	7,303,431	(1,956,569)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u><u>-</u></u>
Excess of revenues over expenditures	9,260,000	9,260,000	7,303,431	(1,956,569)	
OTHER FINANCING USES					
Transfers out	<u>(11,411,858)</u>	<u>(11,411,858)</u>	<u>(10,039,320)</u>	<u>1,372,538</u>	
Net Change in Fund Balance	\$ <u><u>(2,151,858)</u></u>	\$ <u><u>(2,151,858)</u></u>	(2,735,889)	\$ <u><u>(584,031)</u></u>	
Fund Balance - Beginning of Period			<u>11,228,705</u>		
Fund Balance - End of Period			\$ <u><u>8,492,816</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUI CONVICTION FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Fines and forfeitures	\$ 25,000	\$ 25,000	\$ 16,852	\$ (8,148)	
EXPENDITURES					
Current					
Public safety					
Commodities	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	16,852	<u>\$ 16,852</u>	
Fund Balance - Beginning of Period			<u>93,546</u>		
Fund Balance - End of Period			<u>\$ 110,398</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORONER'S FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 50,000	\$ 50,000	\$ 46,798	\$ (3,202)	
Grants, contributions, and intergovernmental	4,625	4,625	4,334	(291)	
Investment income	-	-	105	105	
	<u>54,625</u>	<u>54,625</u>	<u>51,237</u>	<u>(3,388)</u>	
Total Revenues					
EXPENDITURES					
Current					
Public safety					
Contractual services	14,405	14,405	-	14,405	\$ -
Commodities	7,500	7,500	2,851	4,649	2,800
Capital outlay	-	28,000	26,607	1,393	1,393
	<u>21,905</u>	<u>49,905</u>	<u>29,458</u>	<u>20,447</u>	<u>\$ 4,193</u>
Total Expenditures					
Excess of revenues over expenditures	32,720	4,720	21,779	17,059	
OTHER FINANCING USES					
Transfers out	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>	<u>-</u>	
Net Change in Fund Balance	<u>\$ 23,720</u>	<u>\$ (4,280)</u>	12,779	<u>\$ 17,059</u>	
Fund Balance - Beginning of Period			<u>86,075</u>		
Fund Balance - End of Period			<u>\$ 98,854</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 120,000	\$ 120,000	\$ 93,712	\$ (26,288)	
Investment income	<u>200</u>	<u>200</u>	<u>67</u>	<u>(133)</u>	
Total Revenues	120,200	120,200	93,779	(26,421)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>176,191</u>	<u>176,191</u>	<u>109,314</u>	<u>66,877</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (55,991)</u>	<u>\$ (55,991)</u>	(15,535)	<u>\$ 40,456</u>	
Fund Balance - Beginning of Period			<u>60,111</u>		
Fund Balance - End of Period			<u>\$ 44,576</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 226,000	\$ 226,000	\$ 141,751	\$ (84,249)	
Investment income	500	500	209	(291)	
Total Revenues	<u>226,500</u>	<u>226,500</u>	<u>141,960</u>	<u>(84,540)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	157,285	157,285	117,685	39,600	\$ -
Contractual services	400	400	243	157	-
Commodities	<u>155,800</u>	<u>155,800</u>	<u>111,801</u>	<u>43,999</u>	<u>31,753</u>
Total Expenditures	<u>313,485</u>	<u>313,485</u>	<u>229,729</u>	<u>83,756</u>	<u>\$ 31,753</u>
Net Change in Fund Balance	<u>\$ (86,985)</u>	<u>\$ (86,985)</u>	(87,769)	<u>\$ (784)</u>	
Fund Balance - Beginning of Period			<u>210,358</u>		
Fund Balance - End of Period			<u>\$ 122,589</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT DOCUMENT STORAGE FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 620,000	\$ 620,000	\$ 408,026	\$ (211,974)	
Investment income	200	200	191	(9)	
Total Revenues	<u>620,200</u>	<u>620,200</u>	<u>408,217</u>	<u>(211,983)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	174,087	174,087	133,230	40,857	\$ -
Contractual services	340,000	340,000	161,688	178,312	149,878
Commodities	-	11,475	11,475	-	-
Capital outlay	-	164,904	30,920	133,984	133,984
Total Expenditures	<u>514,087</u>	<u>690,466</u>	<u>337,313</u>	<u>353,153</u>	<u>\$ 283,862</u>
Net Change in Fund Balance	<u>\$ 106,113</u>	<u>\$ (70,266)</u>	70,904	<u>\$ 141,170</u>	
Fund Balance - Beginning of Period			<u>48,318</u>		
Fund Balance - End of Period			<u>\$ 119,222</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 338,000	\$ 338,000	\$ 254,420	\$ (83,580)	
Investment income	1,000	1,000	827	(173)	
Miscellaneous	-	-	12,404	12,404	
Total Revenues	<u>339,000</u>	<u>339,000</u>	<u>267,651</u>	<u>(71,349)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	67,386	67,386	56,429	10,957	\$ -
Contractual services	338,000	338,000	204,224	133,776	102,021
Commodities	42,000	42,000	20,431	21,569	2,968
Capital outlay	20,000	20,000	2,882	17,118	13,328
Total Expenditures	<u>467,386</u>	<u>467,386</u>	<u>283,966</u>	<u>183,420</u>	<u>\$ 118,317</u>
Deficiency of revenues over expenditures	(128,386)	(128,386)	(16,315)	112,071	
OTHER FINANCING USES					
Transfers out	(7,241)	(33,022)	-	33,022	
Net Change in Fund Balance	<u>\$ (135,627)</u>	<u>\$ (161,408)</u>	(16,315)	<u>\$ 145,093</u>	
Fund Balance - Beginning of Period			<u>673,930</u>		
Fund Balance - End of Period			<u>\$ 657,615</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
EMDT FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 22,000	\$ 22,000	\$ 15,888	\$ (6,112)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	37,000	37,000	18,902	18,098	\$ 17,687
Commodities	<u>10,000</u>	<u>35,781</u>	<u>10,115</u>	<u>25,666</u>	<u>14,958</u>
Total Expenditures	<u>47,000</u>	<u>72,781</u>	<u>29,017</u>	<u>43,764</u>	<u>\$ 32,645</u>
Deficiency of revenues over expenditures	(25,000)	(50,781)	(13,129)	37,652	
OTHER FINANCING SOURCES					
Transfers in	<u>7,241</u>	<u>33,022</u>	<u>-</u>	<u>(33,022)</u>	
Net Change in Fund Balance	<u>\$ (17,759)</u>	<u>\$ (17,759)</u>	(13,129)	<u>\$ 4,630</u>	
Fund Balance - Beginning of Period			<u>11,779</u>		
Fund Deficit - End of Period			<u>\$ (1,350)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT AUTOMATION FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 670,000	\$ 670,000	\$ 429,107	\$ (240,893)	
Investment income	200	200	402	202	
Total Revenues	<u>670,200</u>	<u>670,200</u>	<u>429,509</u>	<u>(240,691)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	166,896	166,896	107,886	59,010	\$ -
Contractual services	<u>396,000</u>	<u>496,000</u>	<u>370,265</u>	<u>125,735</u>	<u>103,056</u>
Total Expenditures	<u>562,896</u>	<u>662,896</u>	<u>478,151</u>	<u>184,745</u>	<u>\$ 103,056</u>
Net Change in Fund Balance	<u>\$ 107,304</u>	<u>\$ 7,304</u>	(48,642)	<u>\$ (55,946)</u>	
Fund Balance - Beginning of Period			<u>332,898</u>		
Fund Balance - End of Period			<u>\$ 284,256</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 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, 2015

	<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	\$ 66,715	\$ 66,715	\$ 48,468	\$ (18,247)	
Investment income	<u>-</u>	<u>-</u>	<u>18</u>	<u>18</u>	
Total Revenues	66,715	66,715	48,486	(18,229)	
EXPENDITURES					
Current					
Judiciary and court related Personnel services	<u>66,715</u>	<u>66,715</u>	<u>-</u>	<u>66,715</u>	\$ <u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	48,486	<u>\$ 48,486</u>	
Fund Balance - Beginning of Period			<u>1,179</u>		
Fund Balance - End of Period			<u>\$ 49,665</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 86,000	\$ 86,000	\$ 71,499	\$ (14,501)	
Investment income	200	200	207	7	
Total Revenues	<u>86,200</u>	<u>86,200</u>	<u>71,706</u>	<u>(14,494)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	22,245	22,245	13,730	8,515	\$ -
Contractual services	21,000	21,910	8,106	13,804	2,721
Commodities	32,000	32,000	18,308	13,692	5,947
Capital outlay	-	24,634	24,634	-	-
Total Expenditures	<u>75,245</u>	<u>100,789</u>	<u>64,778</u>	<u>36,011</u>	<u>\$ 8,668</u>
Net Change in Fund Balance	<u>\$ 10,955</u>	<u>\$ (14,589)</u>	6,928	<u>\$ 21,517</u>	
Fund Balance - Beginning of Period			<u>176,843</u>		
Fund Balance - End of Period			<u>\$ 183,771</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 45,000	\$ 45,000	\$ 27,015	\$ (17,985)	
Investment income	100	100	59	(41)	
Total Revenues	45,100	45,100	27,074	(18,026)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	45,100	45,100	-	45,100	\$ 34,992
Net Change in Fund Balance	\$ -	\$ -	27,074	\$ 27,074	
Fund Balance - Beginning of Period			38,634		
Fund Balance - End of Period			\$ 65,708		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL COURTS FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 228,000	\$ 228,000	\$ 148,961	\$ (79,039)	
Grants, contributions, and intergovernmental	<u>176,730</u>	<u>176,730</u>	<u>131,538</u>	<u>(45,192)</u>	
Total Revenues	<u>404,730</u>	<u>404,730</u>	<u>280,499</u>	<u>(124,231)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	437,363	437,363	311,695	125,668	\$ -
Contractual services	22,700	22,700	3,920	18,780	-
Commodities	<u>25,000</u>	<u>25,000</u>	<u>21,052</u>	<u>3,948</u>	-
Total Expenditures	<u>485,063</u>	<u>485,063</u>	<u>336,667</u>	<u>148,396</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (80,333)</u>	<u>\$ (80,333)</u>	(56,168)	<u>\$ 24,165</u>	
Fund Balance - Beginning of Period			<u>548,803</u>		
Fund Balance - End of Period			<u>\$ 492,635</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 30,000	\$ 30,000	\$ 18,543	\$ (11,457)	
Investment income	<u>50</u>	<u>50</u>	<u>40</u>	<u>(10)</u>	
Total Revenues	30,050	30,050	18,583	(11,467)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (19,950)</u>	<u>\$ (19,950)</u>	(31,417)	<u>\$ (11,467)</u>	
Fund Balance - Beginning of Period			<u>63,997</u>		
Fund Balance - End of Period			<u>\$ 32,580</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 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, 2015

	<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	\$ 61,528	\$ 61,528	\$ 61,996	\$ 468	
Property taxes	10,900,000	10,900,000	6,523,319	(4,376,681)	
Investment income	10,150	10,150	9,552	(598)	
Miscellaneous	<u>24,150</u>	<u>24,150</u>	<u>178,483</u>	<u>154,333</u>	
Total Revenues	<u>10,995,828</u>	<u>10,995,828</u>	<u>6,773,350</u>	<u>(4,222,478)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,162,848	1,162,848	627,456	535,392	\$ -
Contractual services	9,885,417	10,811,718	5,501,493	5,310,225	-
Commodities	56,100	125,641	45,390	80,251	-
Capital outlay	<u>90,000</u>	<u>90,000</u>	<u>-</u>	<u>90,000</u>	<u>-</u>
Total Expenditures	<u>11,194,365</u>	<u>12,190,207</u>	<u>6,174,339</u>	<u>6,015,868</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	(198,537)	(1,194,379)	599,011	1,793,390	
OTHER FINANCING USES					
Transfers out	<u>(414,569)</u>	<u>(439,569)</u>	<u>(413,991)</u>	<u>25,578</u>	
Net Change in Fund Balance	<u>\$ (613,106)</u>	<u>\$ (1,633,948)</u>	185,020	<u>\$ 1,818,968</u>	
Fund Balance - Beginning of Period			<u>9,505,549</u>		
Fund Balance - End of Period			<u>\$ 9,690,569</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 400,000	\$ 400,000	\$ 251,428	\$ (148,572)	
Miscellaneous	600	600	-	(600)	
Total Revenues	<u>400,600</u>	<u>400,600</u>	<u>251,428</u>	<u>(149,172)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	356,451	360,470	250,281	110,189	\$ -
Contractual services	273,400	273,400	59,643	213,757	21,585
Commodities	24,150	24,150	11,633	12,517	242
Total Expenditures	<u>654,001</u>	<u>658,020</u>	<u>321,557</u>	<u>336,463</u>	<u>\$ 21,827</u>
Net Change in Fund Balance	<u>\$ (253,401)</u>	<u>\$ (257,420)</u>	(70,129)	<u>\$ 187,291</u>	
Fund Balance - Beginning of Period			<u>568,725</u>		
Fund Balance - End of Period			<u>\$ 498,596</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 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, 2015

	<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	\$ 9	\$ (3)	
Miscellaneous	<u>500</u>	<u>500</u>	<u>600</u>	<u>100</u>	
Total Revenues	<u>512</u>	<u>512</u>	<u>609</u>	<u>97</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	<u>550</u>	<u>550</u>	<u>-</u>	<u>550</u>	<u>-</u>
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (1,038)</u>	<u>\$ (1,038)</u>	609	<u>\$ 1,647</u>	
Fund Balance - Beginning of Period			<u>7,348</u>		
Fund Balance - End of Period			<u>\$ 7,957</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE NETWORK FUND
For the Nine Months Ended August 31, 2015

	<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	\$ 2,158,080	\$ 2,158,080	\$ 1,551,784	\$ (606,296)	
Investment income	362	362	210	(152)	
Miscellaneous	104,031	104,031	31,870	(72,161)	
	<u>2,262,473</u>	<u>2,262,473</u>	<u>1,583,864</u>	<u>(678,609)</u>	
Total Revenues					
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,346,293	1,314,293	863,984	450,309	\$ 6,442
Contractual services	777,104	809,104	538,855	270,249	8,549
Commodities	104,076	104,076	55,317	48,759	-
Capital outlay	20,000	20,000	3,983	16,017	-
Debt service					
Principal retirement	15,000	15,000	-	15,000	-
	<u>2,262,473</u>	<u>2,262,473</u>	<u>1,462,139</u>	<u>800,334</u>	<u>\$ 14,991</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	121,725	<u>\$ 121,725</u>	
Fund Balance - Beginning of Period			<u>373,495</u>		
Fund Balance - End of Period			<u>\$ 495,220</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 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, 2015

	<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	\$ 6,290	\$ (4,210)	
Property taxes	250,000	250,000	157,130	(92,870)	
Investment income	625	625	551	(74)	
	<u>261,125</u>	<u>261,125</u>	<u>163,971</u>	<u>(97,154)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	274,899	274,899	187,533	87,366	\$ -
Contractual services	63,275	63,275	37,585	25,690	10,556
Commodities	33,050	33,050	4,622	28,428	4,999
	<u>371,224</u>	<u>371,224</u>	<u>229,740</u>	<u>141,484</u>	<u>\$ 15,555</u>
Net Change in Fund Balance	<u>\$ (110,099)</u>	<u>\$ (110,099)</u>	(65,769)	<u>\$ 44,330</u>	
Fund Balance - Beginning of Period			<u>547,633</u>		
Fund Balance - End of Period			<u>\$ 481,864</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL SHELTER FUND
For the Nine Months Ended August 31, 2015

	<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	\$ 2,122	\$ (378)	
Investment income	100	100	30	(70)	
Total Revenues	<u>2,600</u>	<u>2,600</u>	<u>2,152</u>	<u>(448)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	5,000	5,000	192	4,808	\$ -
Commodities	<u>2,600</u>	<u>2,600</u>	<u>638</u>	<u>1,962</u>	<u>-</u>
Total Expenditures	<u>7,600</u>	<u>7,600</u>	<u>830</u>	<u>6,770</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	1,322	<u>\$ 6,322</u>	
Fund Balance - Beginning of Period			<u>26,208</u>		
Fund Balance - End of Period			<u>\$ 27,530</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 71,000	\$ 71,000	\$ 25,107	\$ (45,893)	
Grants, contributions, and intergovernmental	442,200	442,200	236,935	(205,265)	
Investment income	<u>700</u>	<u>700</u>	<u>213</u>	<u>(487)</u>	
Total Revenues	<u>513,900</u>	<u>513,900</u>	<u>262,255</u>	<u>(251,645)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	472,475	472,475	278,396	194,079	\$ -
Contractual services	93,100	93,100	24,423	68,677	8,641
Commodities	<u>18,600</u>	<u>18,600</u>	<u>10,084</u>	<u>8,516</u>	<u>2,284</u>
Total Expenditures	<u>584,175</u>	<u>584,175</u>	<u>312,903</u>	<u>271,272</u>	<u>\$ 10,925</u>
Net Change in Fund Balance	<u>\$ (70,275)</u>	<u>\$ (70,275)</u>	(50,648)	<u>\$ 19,627</u>	
Fund Balance - Beginning of Period			<u>220,549</u>		
Fund Balance - End of Period			<u>\$ 169,901</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 HEALTH SCHOLARSHIP FUND
 For the Nine Months Ended August 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	\$ 100	\$ 100	\$ 8	\$ (92)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	3,100	3,100	-	3,100	\$ -
Net Change in Fund Balance	\$ (3,000)	\$ (3,000)	8	\$ 3,008	
Fund Balance - Beginning of Period			6,313		
Fund Balance - End of Period			\$ 6,321		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SENIOR SERVICES FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 1,725,000	\$ 1,725,000	\$ 1,084,176	\$ (640,824)	
Investment income	3,520	3,520	3,233	(287)	
Total Revenues	<u>1,728,520</u>	<u>1,728,520</u>	<u>1,087,409</u>	<u>(641,111)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	7,511	12,261	11,274	987	\$ -
Contractual services	1,725,000	2,327,989	1,190,056	1,137,933	-
Commodities	500	500	218	282	-
Total Expenditures	<u>1,733,011</u>	<u>2,340,750</u>	<u>1,201,548</u>	<u>1,139,202</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(4,491)	(612,230)	(114,139)	498,091	
OTHER FINANCING SOURCES					
Transfers in	8,011	12,761	12,761	-	
Net Change in Fund Balance	<u>\$ 3,520</u>	<u>\$ (599,469)</u>	<u>(101,378)</u>	<u>\$ 498,091</u>	
Fund Balance - Beginning of Period			<u>2,845,230</u>		
Fund Balance - End of Period			<u>\$ 2,743,852</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 2012 B Certificate Fund - \$4,245,000 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 debt certificates and to advance refund Series 2005A debt certificates.

Series 2015 Certificate Fund - \$15,755,000 Debt Certificates, due in periodic installments of \$590,000 to \$6,410,000; Interest at 2.0% to 4.0% through December 2021. The proceeds were used to currently refund Series 2006A and Series 2007B debt certificates.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	550,000	550,000	550,000	-
Interest and fiscal charges	<u>189,214</u>	<u>99,731</u>	<u>99,731</u>	<u>-</u>
Total Expenditures	<u>739,214</u>	<u>649,731</u>	<u>649,731</u>	<u>-</u>
Deficiency of revenues over expenditures	(739,214)	(649,731)	(649,731)	-
OTHER FINANCING SOURCES				
Transfers in	<u>739,214</u>	<u>649,731</u>	<u>649,731</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 2015 - 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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	535,000	535,000	535,000	-
Interest and fiscal charges	<u>56,467</u>	<u>56,520</u>	<u>56,519</u>	<u>1</u>
Total Expenditures	<u>591,467</u>	<u>591,520</u>	<u>591,519</u>	<u>1</u>
Deficiency of revenues over expenditures	(591,467)	(591,520)	(591,519)	1
OTHER FINANCING SOURCES				
Transfers in	<u>591,467</u>	<u>591,520</u>	<u>591,519</u>	<u>(1)</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 2015 - 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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	5,535,000	5,535,000	5,535,000	-
Interest and fiscal charges	<u>658,538</u>	<u>391,163</u>	<u>391,163</u>	<u>-</u>
Total Expenditures	<u>6,193,538</u>	<u>5,926,163</u>	<u>5,926,163</u>	<u>-</u>
Deficiency of revenues over expenditures	(6,193,538)	(5,926,163)	(5,926,163)	-
OTHER FINANCING SOURCES				
Transfers in	<u>6,193,538</u>	<u>5,926,163</u>	<u>5,926,163</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 2015 - 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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	455,000	455,000	455,000	-
Interest and fiscal charges	<u>89,650</u>	<u>89,703</u>	<u>89,703</u>	<u>-</u>
Total Expenditures	<u>544,650</u>	<u>544,703</u>	<u>544,703</u>	<u>-</u>
Deficiency of revenues over expenditures	(544,650)	(544,703)	(544,703)	-
OTHER FINANCING SOURCES				
Transfers in	<u>544,650</u>	<u>544,703</u>	<u>544,703</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 2015 - 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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	1,090,000	1,090,000	1,090,000	-
Interest and fiscal charges	<u>126,700</u>	<u>126,753</u>	<u>126,753</u>	<u>-</u>
Total Expenditures	<u>1,216,700</u>	<u>1,216,753</u>	<u>1,216,753</u>	<u>-</u>
Deficiency of revenues over expenditures	(1,216,700)	(1,216,753)	(1,216,753)	-
OTHER FINANCING SOURCES				
Transfers in	<u>1,216,700</u>	<u>1,216,753</u>	<u>1,216,753</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 2015 - 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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	260,000	260,000	260,000	-
Interest and fiscal charges	<u>149,369</u>	<u>149,422</u>	<u>149,420</u>	<u>2</u>
Total Expenditures	<u>409,369</u>	<u>409,422</u>	<u>409,420</u>	<u>2</u>
Deficiency of revenues over expenditures	(409,369)	(409,422)	(409,420)	2
OTHER FINANCING SOURCES				
Transfers in	<u>409,369</u>	<u>409,422</u>	<u>409,420</u>	<u>(2)</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 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2012 B CERTIFICATE FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	660,000	660,000	660,000	-
Interest and fiscal charges	<u>66,075</u>	<u>66,075</u>	<u>65,537</u>	<u>538</u>
Total Expenditures	<u>726,075</u>	<u>726,075</u>	<u>725,537</u>	<u>538</u>
Deficiency of revenues over expenditures	(726,075)	(726,075)	(725,537)	538
OTHER FINANCING SOURCES				
Transfers in	<u>726,075</u>	<u>726,075</u>	<u>725,537</u>	<u>(538)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2015 CERTIFICATE FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Current				
General and administrative				
Contractual services	-	148,095	148,095	-
Debt service				
Principal retirement	-	16,340,000	16,340,000	-
Interest and fiscal charges	-	229,562	227,874	1,688
Total Expenditures	-	16,717,657	16,715,969	1,688
Deficiency of revenues over expenditures	-	(16,717,657)	(16,715,969)	1,688
OTHER FINANCING SOURCES				
Transfers in	-	221,081	219,393	(1,688)
Refunding debt certificates issued	-	15,755,000	15,755,000	-
Premium on debt issuance	-	741,576	741,576	-
Total Other Financing Sources	-	16,717,657	16,715,969	(1,688)
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			\$ -	

CAPITAL PROJECT FUND

Fiber Optic Conduit Project Fund - to account for the installation of new high-speed fiber optic cable, which will improve broadband internet access for participating governments within the County.

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
 FIBER OPTIC CONDUIT PROJECT FUND
 For the Nine Months Ended August 31, 2015

	<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	\$ 546,847	\$ 546,847	\$ 137,277	\$ (409,570)	
EXPENDITURES					
Capital outlay	<u>2,113,772</u>	<u>2,113,772</u>	<u>327,701</u>	<u>1,786,071</u>	<u>\$ 1,786,070</u>
Deficiency of revenues over expenditures	(1,566,925)	(1,566,925)	(190,424)	1,376,501	
OTHER FINANCING SOURCES					
Transfers in	<u>1,566,925</u>	<u>1,566,925</u>	<u>-</u>	<u>(1,566,925)</u>	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(190,424)	<u>\$ (190,424)</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Deficit - End of Period			<u>\$ (190,424)</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 2015 - 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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 100	\$ 100	\$ 177	\$ 77
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	100	100	177	77
OTHER FINANCING USES				
Transfers out	<u>(100)</u>	<u>(100)</u>	<u>-</u>	<u>100</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	177	<u>\$ 177</u>
Fund Balance - Beginning of Year			<u>331,301</u>	
Fund Balance - End of Year			<u>\$ 331,478</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 350	\$ 350	\$ 255	\$ (95)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	350	350	255	(95)
OTHER FINANCING USES				
Transfers out	<u>(350)</u>	<u>(350)</u>	<u>-</u>	<u>350</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	255	<u>\$ 255</u>
Fund Balance - Beginning of Year			<u>469,360</u>	
Fund Balance - End of Year			<u>\$ 469,615</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 2015 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
VALLEY HI FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 10,610,000	\$ 10,610,000	\$ 6,956,852	\$ (3,653,148)	
Property taxes	3,000,000	3,000,000	1,885,508	(1,114,492)	
Investment income	80,100	80,100	49,364	(30,736)	
Miscellaneous	13,500	13,500	12,458	(1,042)	
	<u>13,703,600</u>	<u>13,703,600</u>	<u>8,904,182</u>	<u>(4,799,418)</u>	
Total Revenues	<u>\$ 13,703,600</u>	<u>\$ 13,703,600</u>	<u>\$ 8,904,182</u>	<u>\$ (4,799,418)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	\$ 7,809,251	\$ 7,809,251	\$ 5,752,012	\$ 2,057,239	\$ -
Contractual services	1,948,123	2,010,187	1,195,903	814,284	293,379
Commodities	1,087,250	1,106,675	731,477	375,198	298,642
Capital outlay	30,000	422,863	244,713	178,150	147,190
Debt service					
Principal retirement	14,914	14,914	11,144	3,770	3,770
Interest and fiscal charges	260	260	237	23	23
Depreciation	-	-	312,000	(312,000)	-
	<u>10,889,798</u>	<u>11,364,150</u>	<u>8,247,486</u>	<u>3,116,664</u>	<u>743,004</u>
Total Expenditures	<u>\$ 10,889,798</u>	<u>\$ 11,364,150</u>	<u>\$ 8,247,486</u>	<u>\$ 3,116,664</u>	<u>\$ 743,004</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
911 FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 2,408,076	\$ 2,408,076	\$ 2,007,496	\$ (400,580)	
Investment income	4,800	4,800	3,562	(1,238)	
Miscellaneous	-	-	20	20	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
Total Revenues	<u>\$ 2,412,876</u>	<u>\$ 2,412,876</u>	<u>\$ 2,011,078</u>	<u>\$ (401,798)</u>	
EXPENDITURES					
Current					
Public Safety					
Personnel services	\$ 488,190	\$ 488,190	\$ 262,010	\$ 226,180	\$ -
Contractual services	1,750,790	1,879,311	1,206,919	672,392	350,957
Commodities	42,000	322,458	39,461	282,997	263,518
Capital outlay	370,000	664,710	135,209	529,501	50,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 2,650,980</u>	<u>\$ 3,354,669</u>	<u>\$ 1,643,599</u>	<u>\$ 1,711,070</u>	<u>\$ 664,475</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 2015 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
HEALTH INSURANCE FUND
For the Nine Months Ended August 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 19,746,577	\$ 19,746,577	\$ 13,073,416	\$ (6,673,161)	
Investment income	4,500	4,500	5,752	1,252	
Total Revenues	<u>\$ 19,751,077</u>	<u>\$ 19,751,077</u>	<u>\$ 13,079,168</u>	<u>\$ (6,671,909)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	\$ 70,536	\$ 70,536	\$ 52,415	\$ 18,121	\$ -
Contractual services	19,998,759	19,998,759	14,316,420	5,682,339	4,070
Commodities	6,625	6,625	76	6,549	-
Total Expenditures	<u>\$ 20,075,920</u>	<u>\$ 20,075,920</u>	<u>\$ 14,368,911</u>	<u>\$ 5,707,009</u>	<u>\$ 4,070</u>