

County of McHenry, Illinois

County Auditor's Quarterly Report

Fiscal Year 2016 – 1st Quarter

For the 3 months ended February 29, 2016



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INTRODUCTORY SECTION

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT
TABLE OF CONTENTS
FISCAL YEAR 2016 - 1ST 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
Inmate Welfare Fund	33
Judiciary and Court Related	
Maintenance and Child Support Collection Fund	34
Law Library Fund	35
Circuit Court Document Storage Fund	36
Probation Service Fee Fund	37
EMDT Fund	38
Circuit Court Automation Fund	39
Illinois Criminal Justice Authority Fund	40
Circuit Court Admin Fund	41

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT
TABLE OF CONTENTS
FISCAL YEAR 2016 - 1ST 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	42
Special Courts Fund	43
State's Attorney Automation Fund	44
Public Health and Welfare	
County Mental Health Fund	45
Veterans' Assistance Commission Fund	46
Veterans' Assistance Commission Bus Fund	47
Workforce Network Fund	48
Tuberculosis Care and Treatment Fund	49
Animal Shelter Fund	50
Dental Care Clinic Fund	51
Health Scholarship Fund	52
Senior Services Fund	53
Debt Service Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Series 2007 A Certificate Fund	54
Series 2008 Certificate Fund	55
Series 2010 A Certificate Fund	56
Series 2010 B Certificate Fund	57
Series 2012 B Certificate Fund	58
Series 2015 Certificate Fund	59
Permanent Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Working Cash No. 1 Fund	60
Working Cash No. 2 Fund	61
Enterprise Funds	
Schedules of Revenues and Expenditures - Budget and Actual (Budgetary Basis)	
Valley Hi Fund	62
911 Fund	63
Internal Service Fund	
Schedule of Revenues and Expenditures - Budget and Actual (Budgetary Basis)	
Health Insurance Fund	64

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June 30, 2016

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 first quarter of fiscal year 2016. 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.

First Quarter Review – Fiscal Year 2016

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 6.5% as of February 2016, which is a slight increase over the average rate of 5.3% for 2015 but a significant improvement over the average rate of 8.4% for the five years from 2010-2014. However, the current unemployment rate is slightly higher than the average rate of 5.9% for the four years from 2006-2009, which shows that there is still room for improvement in achieving maximum employment for the County's workforce.

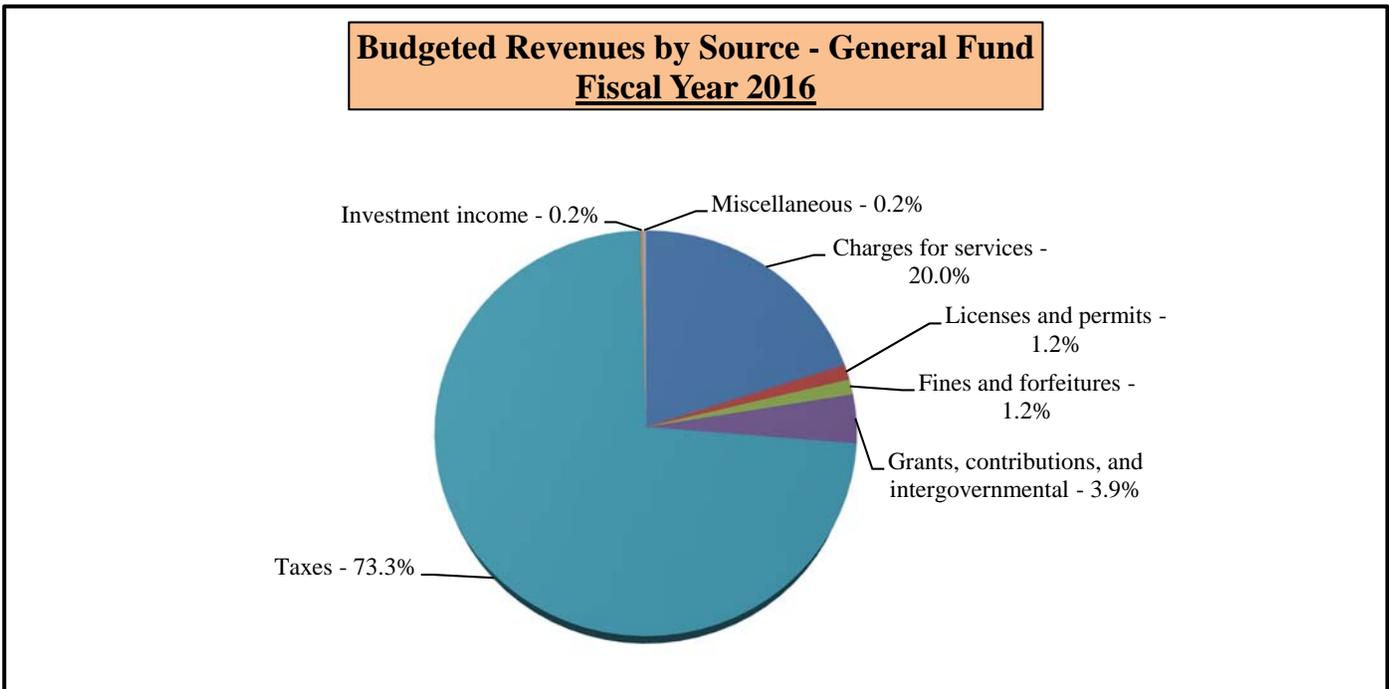
In the local housing market, revenues earned from real estate transfer taxes, which are paid on all real estate sales in the County, peaked before the Great Recession at \$5.0 million in 2005. From 2006-2011, revenues decreased each year, to a low of \$1.1 million in 2011, which represented a dramatic 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, \$1.8 million in 2014, and \$2.1 million in 2015, which indicates that the housing market likely bottomed out around 2011. In 2016, revenue through the first quarter totaled \$441,000, compared to \$429,000 through the first quarter of 2015, which represents an increase of 2.8%. In addition, the first quarter total for 2016 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 first quarter of fiscal year 2016. 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 2016:



The following table presents a comparison of general fund actual revenues through the first quarter of fiscal year 2016 to the same period for fiscal year 2015, along with the annual budgets.

Revenue Category	1st Qtr FY2016 Revenues	1st Qtr FY2015 Revenues	Difference 1st Qtr FY16 - FY15	FY2016 Annual Budget	FY2015 Annual Budget
Charges for services	\$ 4,005,428	\$ 3,297,052	\$ 708,376	\$ 17,199,771	\$ 19,113,435
Licenses and permits	108,671	110,627	(1,956)	1,047,000	981,000
Fines and forfeitures	285,799	242,328	43,471	1,003,200	1,005,500
Grants, contributions, and intergovernmental	508,280	257,159	251,121	3,430,160	4,058,572
Taxes	5,260,849	4,929,308	331,541	63,058,059	60,002,300
Investment income	58,396	21,382	37,014	95,500	97,000
Miscellaneous	15,905	8,071	7,834	175,500	180,500
Total Revenues	\$ 10,243,328	\$ 8,865,927	\$ 1,377,401	\$ 86,009,190	\$ 85,438,307

The largest two components of general fund revenues are taxes, which represent 73.3% of budgeted revenues, and charges for services, which represents 20.0% of budgeted revenues. Together, the two categories represent 93.3% of budgeted general fund revenues for fiscal year 2016. 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 first quarter of fiscal year 2016 to the same period for fiscal year 2015, along with the annual budgets.

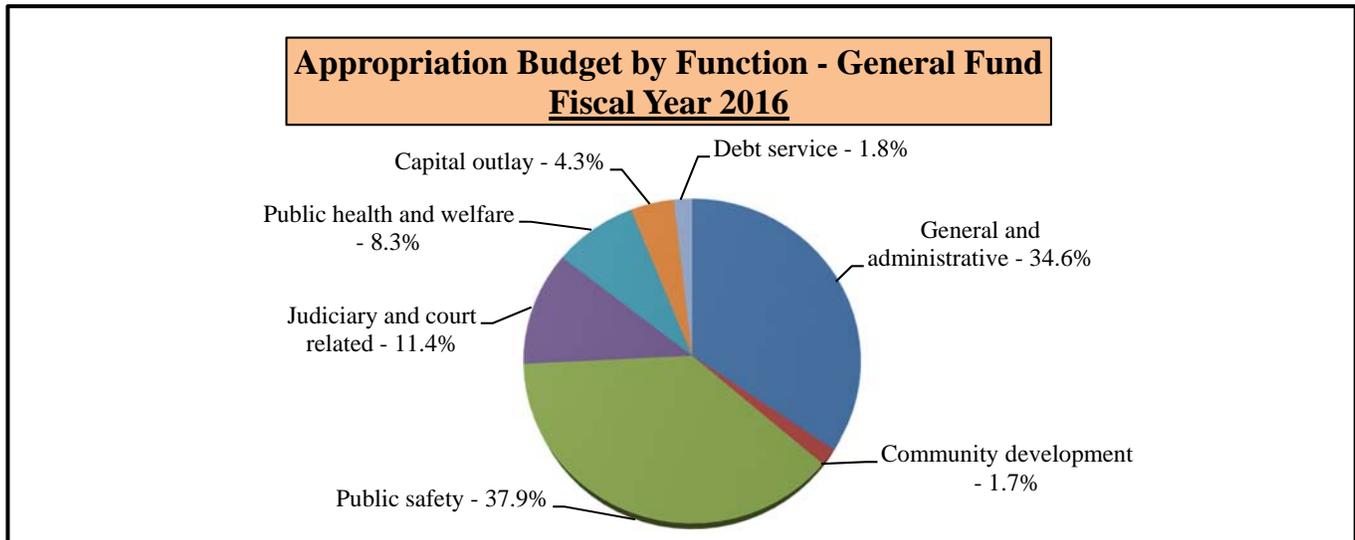
Type of Tax Revenue	1st Qtr FY2016 Revenues	1st Qtr FY2015 Revenues	Difference 1st Qtr FY16 - FY15	FY2016 Annual Budget	FY2015 Annual Budget
Property taxes	\$ -	\$ -	\$ -	\$ 41,600,303	\$ 40,405,000
Sales taxes	2,389,950	2,288,741	101,209	10,536,470	9,575,000
State income taxes	1,762,137	1,675,302	86,835	6,800,000	6,325,000
Local use tax	402,376	345,852	56,524	1,370,000	1,175,000
Personal property replacement tax	129,511	136,258	(6,747)	773,246	750,000
Gambling taxes	135,547	54,298	81,249	253,040	172,300
Tax transfer stamps	441,328	428,857	12,471	1,725,000	1,600,000
Total Tax Revenues	\$ 5,260,849	\$ 4,929,308	\$ 331,541	\$ 63,058,059	\$ 60,002,300

The largest component of taxes is property taxes, which represents 66.0% of budgeted tax revenue for fiscal year 2016. The increase in the budget for property taxes is due to an increase in the annual tax levy from \$40.4 million for fiscal year 2015 to \$41.6 million for fiscal year 2016. Since the two annual property tax installments are due in June and September, the County received no property tax revenue during the first quarter of either fiscal year.

The next two largest components of taxes are sales taxes and state income taxes, which represent a combined 27.5% of budgeted tax revenue for fiscal year 2016. Sales taxes and state income taxes increased from \$4.0 million through the first quarter of fiscal year 2015 to \$4.2 million through the first quarter of fiscal year 2016; an increase of \$0.2 million or 5.0%. The modest 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 from \$3.3 million through the first quarter of fiscal year 2015 to \$4.0 million through the first quarter of fiscal year 2016; an increase of \$0.7 million or 21.2%. Under the charges for services category, one item was responsible for more than half of the increase in the category. Revenues from jail space rental increased from \$1.4 million through the first quarter of fiscal year 2015 to \$1.8 million through the first quarter of fiscal year 2016; an increase of \$0.4 million or 28.6%. The other item responsible for part of the increase is revenues for court services salary reimbursements. This item had an increase of \$0.25 million through the first quarter of fiscal year 2016 because there were no revenues received through the first quarter of fiscal year 2015.

Expenditures - The following chart shows the general fund appropriation budget for fiscal year 2016:



The following table presents a comparison of general fund actual expenditures through the first quarter of fiscal year 2016 to the same period for fiscal year 2015, along with the annual budgets.

Expenditure Category	1st Qtr FY2016 Expenditures	1st Qtr FY2015 Expenditures	Difference 1st Qtr FY16 - FY15	FY2016 Annual Budget	FY2015 Annual Budget
General and administrative	\$ 4,060,539	\$ 4,881,052	\$ (820,513)	\$ 30,184,831	\$ 30,108,995
Community development	367,337	414,151	(46,814)	1,457,630	1,510,894
Public safety	8,790,428	8,602,540	187,888	34,832,140	32,974,790
Judiciary and court related	2,648,265	2,621,017	27,248	10,119,113	9,879,879
Public health and welfare	1,334,890	1,640,924	(306,034)	6,109,230	7,254,541
Capital outlay	324,735	396,271	(71,536)	2,930,257	3,755,671
Debt service	47,849	60,356	(12,507)	1,034,977	1,429,964
Total Expenditures	\$ 17,574,043	\$ 18,616,311	\$ (1,042,268)	\$ 86,668,178	\$ 86,914,734

The annual budget decreased from \$86.9 million for fiscal year 2015 to \$86.7 million for fiscal year 2016; a decrease of \$0.2 million or 0.2%. One noteworthy reason for the decrease in the budget is personnel services in the Health Department, which decreased from \$5.4 million for fiscal year 2015 to \$4.8 million for fiscal year 2016; a decrease of \$0.5 million or 10.2%. Actual expenditures decreased from \$18.6 million through the first quarter of fiscal year 2015 to \$17.6 million through the first quarter of fiscal year 2016; a decrease of \$1.0 million or 5.4%.

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 first quarter of fiscal year 2016 totaled \$17.2 million, compared to the annual budget of \$82.7 million. Therefore, actual expenditures through the first quarter of fiscal year 2016 represents 20.8% of the annual budget, which is below the 25% threshold that is generally anticipated to be expended through the first 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 40 special revenue funds that 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 first quarter of fiscal year 2016 for each special revenue fund:

Special Revenue Fund	1st Qtr FY2016 Revenues	1st Qtr FY2016 Expenditures	Net Other Financing Sources (Uses)	Fund Balance (Deficit) at February 29, 2016
County Clerk Automation Fund	3,144	1,918	-	86,632
Recorder Automation Fund	156,972	119,680	-	2,089,909
County Treasurer Automation Fund	659	173	-	563,162
Treasurer's Passport Services Fund	43,726	17,842	-	298,591
Geographic Information Systems Fund	152,846	166,785	-	1,532,320
Illinois Municipal Retirement Fund	26,219	1,821,840	-	(2,244,274)
Social Security Fund	2,168	990,553	-	1,869,086
Insurance Loss Fund	6,577	1,342,296	-	13,291,569
HUD Grants Fund	166,130	167,470	-	(1,340)
Revolving Loan Fund	9,476	-	-	1,857,052
Expedited Permit Fund	-	-	-	-
County Highway Fund	200,485	2,224,055	211,015	4,023,897
Motor Fuel Tax Fund	2,635,820	174,812	-	11,164,786
Matching Fund	13,004	574,908	-	11,802,744
County Bridge Fund	2,983	168,572	-	3,237,613
County Option Motor Fuel Tax Fund	1,101,126	1,061,559	-	12,465,328
RTA Sales Tax Fund	2,500,991	-	(6,069,040)	6,812,167
DUI Conviction Fund	8,286	-	-	122,080
Coroner's Fund	14,097	1,586	-	89,079
Inmate Welfare Fund	58,961	32,936	-	431,974
Maintenance and Child Support Collection Fund	27,633	35,870	-	24,316
Law Library Fund	42,707	68,431	-	43,870
Circuit Court Document Storage Fund	126,171	141,978	-	74,463
Probation Service Fee Fund	81,910	68,885	-	502,596
EMDT Fund	3,767	6,406	-	(2,639)
Circuit Court Automation Fund	129,491	42,485	-	356,180
Illinois Criminal Justice Authority Fund	15,279	-	-	16,495
Circuit Court Admin Fund	25,661	15,848	-	198,300
Circuit Clerk Electronic Citation Fund	8,628	-	-	48,358
Special Courts Fund	75,477	99,974	-	446,714
State's Attorney Automation Fund	6,195	-	-	44,778
County Mental Health Fund	48,735	1,631,114	(342,456)	8,158,361
Veteran's Assistance Commission Fund	-	108,461	-	423,492
Veteran's Assistance Commission Bus Fund	607	-	-	8,566
Workforce Network Fund	473,380	384,525	-	434,534
Tuberculosis Care and Treatment Fund	1,450	69,471	-	434,068
Animal Shelter Fund	898	-	-	28,909
Dental Care Clinic Fund	64,539	91,867	-	114,865
Health Scholarship Fund	3	-	-	6,327
Senior Services Fund	937	67,709	11,458	2,235,936

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – special revenue funds on pages 14-53.

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>.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – debt service funds on pages 54-59.

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 first quarter of fiscal year 2016, the working cash funds have earned \$400 of investment income.

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

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. There is no budget for property taxes for fiscal year 2016. The County Board passed an amendment to the budget in November 2015, to do a total reduction in the levy of \$3 million dollars from the Valley Hi budget for fiscal year 2016.

See schedules of revenues and expenditures – budget and actual (budgetary basis) – enterprise funds on pages 62-63.

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 \$19.1 million, which is almost entirely from charges for services from other County funds. Through the first quarter of fiscal year 2016, actual expenditures totaled \$5.1 million, which represents 26.3% of the budget of \$19.4 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 64.

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 - pkpalmer@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 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Three Months Ended February 29, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 17,199,771	\$ 17,199,771	\$ 4,005,428	\$ (13,194,343)	
Licenses and permits	1,047,000	1,047,000	108,671	(938,329)	
Fines and forfeitures	1,003,200	1,003,200	285,799	(717,401)	
Grants, contributions, and intergovernmental	3,381,762	3,430,160	508,280	(2,921,880)	
Taxes	63,058,059	63,058,059	5,260,849	(57,797,210)	
Investment income	95,500	95,500	58,396	(37,104)	
Miscellaneous	175,500	175,500	15,905	(159,595)	
Total Revenues	<u>85,960,792</u>	<u>86,009,190</u>	<u>10,243,328</u>	<u>(75,765,862)</u>	
EXPENDITURES					
Current					
General and administrative	30,190,232	30,184,831	4,060,539	26,124,292	\$ 2,281,452
Community development	1,416,895	1,457,630	367,337	1,090,293	123,933
Public safety	34,526,861	34,832,140	8,790,428	26,041,712	2,923,589
Judiciary and court related	10,115,475	10,119,113	2,648,265	7,470,848	234,467
Public health and welfare	6,107,757	6,109,230	1,334,890	4,774,340	94,172
Capital outlay	1,807,604	2,930,257	324,735	2,605,522	2,030,400
Debt service					
Principal retirement	920,726	946,019	43,211	902,808	577,889
Interest and fiscal charges	88,958	88,958	4,638	84,320	-
Total Expenditures	<u>85,174,508</u>	<u>86,668,178</u>	<u>17,574,043</u>	<u>69,094,135</u>	<u>\$ 8,265,902</u>
Excess (deficiency) of revenues over expenditures	<u>786,284</u>	<u>(658,988)</u>	<u>(7,330,715)</u>	<u>(6,671,727)</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	64,600	64,600	50,000	(14,600)	
Transfers out	(3,444,312)	(3,624,312)	(3,280,581)	343,731	
Capital leases issued	-	-	-	-	
Total Other Financing Sources (Uses)	<u>(3,379,712)</u>	<u>(3,559,712)</u>	<u>(3,230,581)</u>	<u>329,131</u>	
Net Change in Fund Balance	<u>\$ (2,593,428)</u>	<u>\$ (4,218,700)</u>	<u>(10,561,296)</u>	<u>\$ (6,342,596)</u>	
Fund Balance - Beginning of Period			<u>47,766,005</u>		
Fund Balance - End of Period			<u>\$ 37,204,709</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Three Months Ended February 29, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative				
County clerk fees	\$ 165,000	\$ 165,000	\$ 33,909	\$ (131,091)
Tax redemption fees	160,000	160,000	23,102	(136,898)
Recording fees	920,500	920,500	229,664	(690,836)
Penalties/fees on delinquent taxes	1,600,000	1,600,000	-	(1,600,000)
Cable television franchise fees	581,500	581,500	153,125	(428,375)
Assessor's salary reimbursement	58,409	58,409	30,042	(28,367)
Other fees and charges	48,900	48,900	6,661	(42,239)
Community Development				
Subdivision review fees	5,000	5,000	125	(4,875)
Flood plain investigation fees	95,000	95,000	11,648	(83,352)
Maps and publications fees	1,000	1,000	99	(901)
Solid waste tipping fees	21,000	21,000	14,967	(6,033)
Other fees and charges	11,750	11,750	2,681	(9,069)
Public Safety				
Sheriff fees - circuit court	365,000	365,000	86,143	(278,857)
Sheriff fees - photocopies	6,000	6,000	2,427	(3,573)
Sheriff fees - foreign courts	30,000	30,000	7,402	(22,598)
Foreclosures	30,000	30,000	2,438	(27,562)
Court security fees	600,000	600,000	125,587	(474,413)
Jail space rental	5,690,458	5,690,458	1,750,776	(3,939,682)
Payphones	90,000	90,000	18,805	(71,195)
Dispatching fees	269,764	269,764	-	(269,764)
Squad car replacement fee	25,000	25,000	6,349	(18,651)
Sheriff salary reimbursement	-	-	10,293	10,293
Off duty detail	5,000	5,000	10,620	5,620
Other fees and charges	61,600	61,600	25,413	(36,187)
Judiciary and Court Related				
10% bond earnings	275,000	275,000	78,952	(196,048)
Circuit clerk fees	2,980,000	2,980,000	649,195	(2,330,805)
County court fees	170,000	170,000	40,460	(129,540)
Court services salary reimbursements	1,275,802	1,275,802	241,021	(1,034,781)
State's attorney salary reimbursement	166,508	166,508	72,339	(94,169)
State's attorney fees	76,500	76,500	17,436	(59,064)
Public aid	5,000	5,000	5,412	412
Periodic imprisonment fees	4,500	4,500	2,166	(2,334)
Public defender salary reimbursement	99,955	99,955	49,947	(50,008)
Public defenders fees	45,000	45,000	9,915	(35,085)
Other fees and charges	17,000	17,000	3,724	(13,276)

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Three Months Ended February 29, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES (Continued)				
Public Health and Welfare				
Animal control tags	\$ 661,500	\$ 661,500	\$ 161,090	\$ (500,410)
Veterinary fees	57,500	57,500	11,045	(46,455)
Nursing fees	76,500	76,500	9,353	(67,147)
Health review fees	5,000	5,000	750	(4,250)
Health promotion	13,000	13,000	2,890	(10,110)
Vital record fees	58,000	58,000	13,266	(44,734)
Subdivision review fees	4,000	4,000	75	(3,925)
Medicare	6,000	6,000	553	(5,447)
Public aid	200,000	200,000	43,800	(156,200)
Vision and hearing fees	50,000	50,000	26,015	(23,985)
Other fees and charges	112,125	112,125	13,748	(98,377)
Total Charges for Services	17,199,771	17,199,771	4,005,428	(13,194,343)
LICENSES AND PERMITS				
General and Administrative				
Liquor licenses	114,000	114,000	3,550	(110,450)
Amusement licenses	10,000	10,000	4,310	(5,690)
Community Development				
Building permits	305,000	305,000	42,743	(262,257)
Zoning permits	70,000	70,000	18,638	(51,362)
Public Health and Welfare				
Septic and well permits	88,000	88,000	26,642	(61,358)
Health licenses	450,000	450,000	6,450	(443,550)
Hauler license fees	10,000	10,000	6,338	(3,662)
Total Licenses and Permits	1,047,000	1,047,000	108,671	(938,329)
FINES AND FORFEITURES				
Community Development				
Planning fines	20,000	20,000	3,131	(16,869)
Judiciary and Court Related				
Fines and bond forfeitures	871,700	871,700	249,958	(621,742)
County drug fines	84,000	84,000	18,865	(65,135)
Public Health and Welfare				
Veterinary fines	27,500	27,500	13,845	(13,655)
Total Fines and Forfeitures	1,003,200	1,003,200	285,799	(717,401)

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
 GENERAL FUND

For the Three Months Ended February 29, 2016

	<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	\$ 55,000	\$ 55,000	\$ -	\$ (55,000)
Drug-free communities grant	126,000	126,000	-	(126,000)
Energy efficiency grants	-	-	-	-
Public Safety				
Sheriff's Office - grants	155,301	195,249	39,948	(155,301)
Emergency Management - grants	92,413	100,863	-	(100,863)
Judiciary and Court Related				
Dependent children/parent reimbursements	36,000	36,000	16,469	(19,531)
State's Attorney - grants	32,800	32,800	-	(32,800)
Court Administration - grants	4,000	4,000	-	(4,000)
Public Health and Welfare				
Health Department grants -				
Nursing	2,379,460	2,379,460	446,714	(1,932,746)
Environmental	145,788	145,788	5,149	(140,639)
Administration	55,000	55,000	-	(55,000)
IDPH vaccines	300,000	300,000	-	(300,000)
<u>Total Grants, Contributions, and Intergovernmental</u>	<u>3,381,762</u>	<u>3,430,160</u>	<u>508,280</u>	<u>(2,921,880)</u>
TAXES				
Property taxes	41,600,303	41,600,303	-	(41,600,303)
Sales taxes	10,536,470	10,536,470	2,389,950	(8,146,520)
State income taxes	6,800,000	6,800,000	1,762,137	(5,037,863)
Local use tax	1,370,000	1,370,000	402,376	(967,624)
Personal property replacement tax	773,246	773,246	129,511	(643,735)
Gambling taxes	253,040	253,040	135,547	(117,493)
Tax transfer stamps	1,725,000	1,725,000	441,328	(1,283,672)
<u>Total Taxes</u>	<u>63,058,059</u>	<u>63,058,059</u>	<u>5,260,849</u>	<u>(57,797,210)</u>
INVESTMENT INCOME	<u>95,500</u>	<u>95,500</u>	<u>58,396</u>	<u>(37,104)</u>
MISCELLANEOUS				
Tax sale indemnity proceeds	140,000	140,000	-	(140,000)
Proceeds from sale of capital assets	25,000	25,000	384	(24,616)
Other income	10,500	10,500	15,521	5,021
<u>Total Miscellaneous</u>	<u>175,500</u>	<u>175,500</u>	<u>15,905</u>	<u>(159,595)</u>
TOTAL REVENUES	<u>\$ 85,960,792</u>	<u>\$ 86,009,190</u>	<u>\$ 10,243,328</u>	<u>\$ (75,765,862)</u>

(Concluded)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE AND FUNCTION
GENERAL FUND

For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
CHARGES FOR SERVICES				
General and Administrative	\$ 3,534,309	\$ 3,534,309	\$ 476,503	\$ (3,057,806)
Community Development	133,750	133,750	29,520	(104,230)
Public Safety	7,172,822	7,172,822	2,046,253	(5,126,569)
Judiciary and Court Related	5,115,265	5,115,265	1,170,567	(3,944,698)
Public Health and Welfare	<u>1,243,625</u>	<u>1,243,625</u>	<u>282,585</u>	<u>(961,040)</u>
Total Charges for Services	<u>17,199,771</u>	<u>17,199,771</u>	<u>4,005,428</u>	<u>(13,194,343)</u>
LICENSES AND PERMITS				
General and Administrative	124,000	124,000	7,860	(116,140)
Community Development	375,000	375,000	61,381	(313,619)
Public Health and Welfare	<u>548,000</u>	<u>548,000</u>	<u>39,430</u>	<u>(508,570)</u>
Total Licenses and Permits	<u>1,047,000</u>	<u>1,047,000</u>	<u>108,671</u>	<u>(938,329)</u>
FINES AND FORFEITURES				
Community Development	20,000	20,000	3,131	(16,869)
Judiciary and Court Related	955,700	955,700	268,823	(686,877)
Public Health and Welfare	<u>27,500</u>	<u>27,500</u>	<u>13,845</u>	<u>(13,655)</u>
Total Fines and Forfeitures	<u>1,003,200</u>	<u>1,003,200</u>	<u>285,799</u>	<u>(717,401)</u>
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative	181,000	181,000	-	(181,000)
Public Safety	247,714	296,112	39,948	(256,164)
Judiciary and Court Related	72,800	72,800	16,469	(56,331)
Public Health and Welfare	<u>2,880,248</u>	<u>2,880,248</u>	<u>451,863</u>	<u>(2,428,385)</u>
Total Grants, Contributions, and Intergovernmental	<u>3,381,762</u>	<u>3,430,160</u>	<u>508,280</u>	<u>(2,921,880)</u>
TAXES	<u>63,058,059</u>	<u>63,058,059</u>	<u>5,260,849</u>	<u>(57,797,210)</u>
INVESTMENT INCOME	<u>95,500</u>	<u>95,500</u>	<u>58,396</u>	<u>(37,104)</u>
MISCELLANEOUS	<u>175,500</u>	<u>175,500</u>	<u>15,905</u>	<u>(159,595)</u>
TOTAL REVENUES	<u>\$ 85,960,792</u>	<u>\$ 86,009,190</u>	<u>\$ 10,243,328</u>	<u>\$ (75,765,862)</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Three Months Ended February 29, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration					
Personnel services	\$ 593,362	\$ 593,362	\$ 162,447	\$ 430,915	\$ -
Contractual services	319,718	175,200	21,345	153,855	140,117
Commodities	17,950	17,950	2,860	15,090	469
Total	<u>931,030</u>	<u>786,512</u>	<u>186,652</u>	<u>599,860</u>	<u>140,586</u>
Auditor					
Personnel services	386,810	386,810	101,901	284,909	-
Contractual services	6,250	6,250	2,082	4,168	-
Commodities	11,699	11,699	989	10,710	178
Total	<u>404,759</u>	<u>404,759</u>	<u>104,972</u>	<u>299,787</u>	<u>178</u>
County Board and Liquor Commission					
Personnel services	615,164	615,164	165,787	449,377	-
Contractual services	69,200	69,200	7,536	61,664	-
Commodities	32,000	32,000	5,548	26,452	-
Total	<u>716,364</u>	<u>716,364</u>	<u>178,871</u>	<u>537,493</u>	<u>-</u>
County Clerk					
Personnel services	421,510	421,510	109,885	311,625	-
Contractual services	6,450	6,450	1,620	4,830	-
Commodities	9,700	9,700	1,027	8,673	-
Total	<u>437,660</u>	<u>437,660</u>	<u>112,532</u>	<u>325,128</u>	<u>-</u>
County Clerk - Elections					
Personnel services	307,053	307,053	74,206	232,847	-
Contractual services	747,060	747,060	258,832	488,228	6,730
Commodities	397,500	402,920	17,151	385,769	96,577
Total	<u>1,451,613</u>	<u>1,457,033</u>	<u>350,189</u>	<u>1,106,844</u>	<u>103,307</u>
Educational Service Region					
Personnel services	225,887	225,887	51,754	174,133	-
Contractual services	37,325	37,325	6,305	31,020	-
Commodities	23,079	23,079	2,008	21,071	98
Total	<u>286,291</u>	<u>286,291</u>	<u>60,067</u>	<u>226,224</u>	<u>98</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND

For the Three Months Ended February 29, 2016

	<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	\$ 1,173,603	\$ 1,173,603	\$ 323,684	\$ 849,919	\$ -
Contractual services	1,668,040	1,674,815	258,114	1,416,701	262,567
Commodities	<u>120,738</u>	<u>120,738</u>	<u>28,231</u>	<u>92,507</u>	<u>72,121</u>
Total	<u>2,962,381</u>	<u>2,969,156</u>	<u>610,029</u>	<u>2,359,127</u>	<u>334,688</u>
Human Resources					
Personnel services	270,411	270,411	69,537	200,874	-
Contractual services	194,130	194,130	67,073	127,057	2,446
Commodities	<u>5,250</u>	<u>5,250</u>	<u>549</u>	<u>4,701</u>	<u>-</u>
Total	<u>469,791</u>	<u>469,791</u>	<u>137,159</u>	<u>332,632</u>	<u>2,446</u>
Information Technology					
Personnel services	1,845,274	1,845,274	507,702	1,337,572	-
Contractual services	1,221,779	1,301,636	387,719	913,917	494,143
Commodities	<u>76,477</u>	<u>76,477</u>	<u>7,376</u>	<u>69,101</u>	<u>1,375</u>
Total	<u>3,143,530</u>	<u>3,223,387</u>	<u>902,797</u>	<u>2,320,590</u>	<u>495,518</u>
Merit Commission					
Personnel services	5,096	5,096	1,660	3,436	-
Contractual services	54,000	64,408	10,540	53,868	-
Commodities	<u>900</u>	<u>900</u>	<u>82</u>	<u>818</u>	<u>-</u>
Total	<u>59,996</u>	<u>70,404</u>	<u>12,282</u>	<u>58,122</u>	<u>-</u>
Purchasing					
Personnel services	249,282	249,282	67,857	181,425	-
Contractual services	22,278	22,278	3,170	19,108	6,887
Commodities	<u>421,735</u>	<u>422,482</u>	<u>81,864</u>	<u>340,618</u>	<u>7,978</u>
Total	<u>693,295</u>	<u>694,042</u>	<u>152,891</u>	<u>541,151</u>	<u>14,865</u>
Recorder					
Personnel services	733,917	733,917	196,737	537,180	-
Contractual services	40,250	40,250	5,093	35,157	-
Commodities	<u>1,138,710</u>	<u>1,138,710</u>	<u>405,622</u>	<u>733,088</u>	<u>282</u>
Total	<u>1,912,877</u>	<u>1,912,877</u>	<u>607,452</u>	<u>1,305,425</u>	<u>282</u>
Supervisor of Assessments					
Personnel services	882,103	882,103	248,887	633,216	-
Contractual services	59,350	59,350	4,617	54,733	-
Commodities	<u>10,600</u>	<u>10,600</u>	<u>312</u>	<u>10,288</u>	<u>-</u>
Total	<u>952,053</u>	<u>952,053</u>	<u>253,816</u>	<u>698,237</u>	<u>-</u>

(Continued)

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Three Months Ended February 29, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Treasurer					
Personnel services	\$ 558,091	\$ 558,091	\$ 149,153	\$ 408,938	\$ -
Contractual services	63,245	63,245	1,924	61,321	10,324
Commodities	6,850	6,850	3,796	3,054	-
Total	<u>628,186</u>	<u>628,186</u>	<u>154,873</u>	<u>473,313</u>	<u>10,324</u>
Non-Departmental					
Personnel services	1,018,129	1,018,129	-	1,018,129	-
Contractual services	14,110,927	14,146,837	235,957	13,910,880	1,179,160
Commodities	11,350	11,350	-	11,350	-
Total	<u>15,140,406</u>	<u>15,176,316</u>	<u>235,957</u>	<u>14,940,359</u>	<u>1,179,160</u>
Total General and Administrative	<u>30,190,232</u>	<u>30,184,831</u>	<u>4,060,539</u>	<u>26,124,292</u>	<u>2,281,452</u>
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,191,962	1,191,962	341,075	850,887	-
Contractual services	171,135	211,870	22,740	189,130	122,340
Commodities	53,798	53,798	3,522	50,276	1,593
Total Community Development	<u>1,416,895</u>	<u>1,457,630</u>	<u>367,337</u>	<u>1,090,293</u>	<u>123,933</u>
PUBLIC SAFETY					
County Sheriff					
Personnel services	29,614,960	29,659,177	7,896,595	21,762,582	197,290
Contractual services	3,025,264	3,244,090	540,440	2,703,650	2,047,677
Commodities	1,079,792	1,113,578	160,206	953,372	576,969
Total	<u>33,720,016</u>	<u>34,016,845</u>	<u>8,597,241</u>	<u>25,419,604</u>	<u>2,821,936</u>
Emergency Management					
Personnel services	224,237	231,049	62,101	168,948	-
Contractual services	31,350	31,350	2,812	28,538	2,199
Commodities	16,130	17,768	2,464	15,304	204
Total	<u>271,717</u>	<u>280,167</u>	<u>67,377</u>	<u>212,790</u>	<u>2,403</u>
County Coroner					
Personnel services	396,046	396,046	114,653	281,393	-
Contractual services	129,050	129,050	10,696	118,354	99,250
Commodities	10,032	10,032	461	9,571	-
Total	<u>535,128</u>	<u>535,128</u>	<u>125,810</u>	<u>409,318</u>	<u>99,250</u>
Total Public Safety	<u>34,526,861</u>	<u>34,832,140</u>	<u>8,790,428</u>	<u>26,041,712</u>	<u>2,923,589</u>

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Three Months Ended February 29, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court					
Personnel services	\$ 1,861,565	\$ 1,861,565	\$ 507,116	\$ 1,354,449	\$ -
Contractual services	24,670	24,670	7,686	16,984	3,748
Commodities	25,550	25,550	4,276	21,274	-
Total	<u>1,911,785</u>	<u>1,911,785</u>	<u>519,078</u>	<u>1,392,707</u>	<u>3,748</u>
Court Administration					
Personnel services	543,997	543,997	140,846	403,151	-
Contractual services	643,930	643,930	161,073	482,857	213,222
Commodities	72,500	76,138	8,778	67,360	9,854
Total	<u>1,260,427</u>	<u>1,264,065</u>	<u>310,697</u>	<u>953,368</u>	<u>223,076</u>
Court Services					
Personnel services	2,458,943	2,458,943	658,076	1,800,867	-
Contractual services	476,000	476,000	40,225	435,775	-
Commodities	20,436	20,436	1,109	19,327	900
Total	<u>2,955,379</u>	<u>2,955,379</u>	<u>699,410</u>	<u>2,255,969</u>	<u>900</u>
Public Defender					
Personnel services	969,042	969,042	271,294	697,748	-
Contractual services	10,550	10,550	91	10,459	-
Commodities	9,929	9,929	831	9,098	223
Total	<u>989,521</u>	<u>989,521</u>	<u>272,216</u>	<u>717,305</u>	<u>223</u>
State's Attorney					
Personnel services	2,765,181	2,765,181	782,783	1,982,398	-
Contractual services	178,000	178,000	54,910	123,090	5,212
Commodities	55,182	55,182	9,171	46,011	1,308
Total	<u>2,998,363</u>	<u>2,998,363</u>	<u>846,864</u>	<u>2,151,499</u>	<u>6,520</u>
Total Judiciary and Court Related	<u>10,115,475</u>	<u>10,119,113</u>	<u>2,648,265</u>	<u>7,470,848</u>	<u>234,467</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Three Months Ended February 29, 2016

	<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	\$ 4,828,460	\$ 4,828,460	\$ 1,264,952	\$ 3,563,508	\$ -
Contractual services	540,631	540,631	40,904	499,727	26,617
Commodities	738,666	740,139	29,034	711,105	67,555
Total Public Health and Welfare	<u>6,107,757</u>	<u>6,109,230</u>	<u>1,334,890</u>	<u>4,774,340</u>	<u>94,172</u>
CAPITAL OUTLAY	<u>1,807,604</u>	<u>2,930,257</u>	<u>324,735</u>	<u>2,605,522</u>	<u>2,030,400</u>
DEBT SERVICE					
Principal retirement	920,726	946,019	43,211	902,808	577,889
Interest and fiscal charges	88,958	88,958	4,638	84,320	-
Total Debt Service	<u>1,009,684</u>	<u>1,034,977</u>	<u>47,849</u>	<u>987,128</u>	<u>577,889</u>
TOTAL EXPENDITURES	<u>\$ 85,174,508</u>	<u>\$ 86,668,178</u>	<u>\$ 17,574,043</u>	<u>\$ 69,094,135</u>	<u>\$ 8,265,902</u>

(Concluded)

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT
 GENERAL FUND
 For the Three Months Ended February 29, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration	\$ 931,030	\$ 786,512	\$ 186,652	\$ 599,860	\$ 140,586
Auditor	404,759	404,759	104,972	299,787	178
County Board and Liquor Commission	716,364	716,364	178,871	537,493	-
County Clerk	437,660	437,660	112,532	325,128	-
County Clerk - Elections	1,451,613	1,457,033	350,189	1,106,844	103,307
Educational Service Region	286,291	286,291	60,067	226,224	98
Facilities Management	2,962,381	2,969,156	610,029	2,359,127	334,688
Human Resources	469,791	469,791	137,159	332,632	2,446
Information Technology	3,143,530	3,223,387	902,797	2,320,590	495,518
Merit Commission	59,996	70,404	12,282	58,122	-
Purchasing	693,295	694,042	152,891	541,151	14,865
Recorder	1,912,877	1,912,877	607,452	1,305,425	282
Supervisor of Assessments	952,053	952,053	253,816	698,237	-
Treasurer	628,186	628,186	154,873	473,313	10,324
Non-Departmental	15,140,406	15,176,316	235,957	14,940,359	1,179,160
Total General and Administrative	30,190,232	30,184,831	4,060,539	26,124,292	2,281,452
COMMUNITY DEVELOPMENT					
Planning and Development	1,416,895	1,457,630	367,337	1,090,293	123,933
PUBLIC SAFETY					
County Sheriff	33,720,016	34,016,845	8,597,241	25,419,604	2,821,936
Emergency Management	271,717	280,167	67,377	212,790	2,403
County Coroner	535,128	535,128	125,810	409,318	99,250
Total Public Safety	34,526,861	34,832,140	8,790,428	26,041,712	2,923,589
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court	1,911,785	1,911,785	519,078	1,392,707	3,748
Court Administration	1,260,427	1,264,065	310,697	953,368	223,076
Court Services	2,955,379	2,955,379	699,410	2,255,969	900
Public Defender	989,521	989,521	272,216	717,305	223
State's Attorney	2,998,363	2,998,363	846,864	2,151,499	6,520
Total Judiciary and Court Related	10,115,475	10,119,113	2,648,265	7,470,848	234,467
PUBLIC HEALTH AND WELFARE					
Health Department	6,107,757	6,109,230	1,334,890	4,774,340	94,172
CAPITAL OUTLAY	1,807,604	2,930,257	324,735	2,605,522	2,030,400
DEBT SERVICE					
Principal retirement	920,726	946,019	43,211	902,808	577,889
Interest and fiscal charges	88,958	88,958	4,638	84,320	-
Total Debt Service	1,009,684	1,034,977	47,849	987,128	577,889
TOTAL EXPENDITURES	\$ 85,174,508	\$ 86,668,178	\$ 17,574,043	\$ 69,094,135	\$ 8,265,902

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT
GENERAL FUND
For the Three Months Ended February 29, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Personnel services	\$ 9,285,692	\$ 9,285,692	\$ 2,231,197	\$ 7,054,495	\$ -
Contractual services	18,620,002	18,608,434	1,271,927	17,336,507	2,102,374
Commodities	2,284,538	2,290,705	557,415	1,733,290	179,078
Total General and Administrative	<u>30,190,232</u>	<u>30,184,831</u>	<u>4,060,539</u>	<u>26,124,292</u>	<u>2,281,452</u>
COMMUNITY DEVELOPMENT					
Personnel services	1,191,962	1,191,962	341,075	850,887	-
Contractual services	171,135	211,870	22,740	189,130	122,340
Commodities	53,798	53,798	3,522	50,276	1,593
Total Community Development	<u>1,416,895</u>	<u>1,457,630</u>	<u>367,337</u>	<u>1,090,293</u>	<u>123,933</u>
PUBLIC SAFETY					
Personnel services	30,235,243	30,286,272	8,073,349	22,212,923	197,290
Contractual services	3,185,664	3,404,490	553,948	2,850,542	2,149,126
Commodities	1,105,954	1,141,378	163,131	978,247	577,173
Total Public Safety	<u>34,526,861</u>	<u>34,832,140</u>	<u>8,790,428</u>	<u>26,041,712</u>	<u>2,923,589</u>
JUDICIARY AND COURT RELATED					
Personnel services	8,598,728	8,598,728	2,360,115	6,238,613	-
Contractual services	1,333,150	1,333,150	263,985	1,069,165	222,182
Commodities	183,597	187,235	24,165	163,070	12,285
Total Judiciary and Court Related	<u>10,115,475</u>	<u>10,119,113</u>	<u>2,648,265</u>	<u>7,470,848</u>	<u>234,467</u>
PUBLIC HEALTH AND WELFARE					
Personnel services	4,828,460	4,828,460	1,264,952	3,563,508	-
Contractual services	540,631	540,631	40,904	499,727	26,617
Commodities	738,666	740,139	29,034	711,105	67,555
Total Public Health and Welfare	<u>6,107,757</u>	<u>6,109,230</u>	<u>1,334,890</u>	<u>4,774,340</u>	<u>94,172</u>
CAPITAL OUTLAY					
	<u>1,807,604</u>	<u>2,930,257</u>	<u>324,735</u>	<u>2,605,522</u>	<u>2,030,400</u>
DEBT SERVICE					
Principal retirement	920,726	946,019	43,211	902,808	577,889
Interest and fiscal charges	88,958	88,958	4,638	84,320	-
Total Debt Service	<u>1,009,684</u>	<u>1,034,977</u>	<u>47,849</u>	<u>987,128</u>	<u>577,889</u>
TOTAL EXPENDITURES	<u>\$ 85,174,508</u>	<u>\$ 86,668,178</u>	<u>\$ 17,574,043</u>	<u>\$ 69,094,135</u>	<u>\$ 8,265,902</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT
GENERAL FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
Personnel services	\$ 54,140,085	\$ 54,191,114	\$ 14,270,688	\$ 39,920,426	\$ 197,290
Contractual services	23,850,582	24,098,575	2,153,504	21,945,071	4,622,639
Commodities	4,366,553	4,413,255	777,267	3,635,988	837,684
Capital outlay	1,807,604	2,930,257	324,735	2,605,522	2,030,400
Debt service	<u>1,009,684</u>	<u>1,034,977</u>	<u>47,849</u>	<u>987,128</u>	<u>577,889</u>
TOTAL EXPENDITURES	\$ <u>85,174,508</u>	\$ <u>86,668,178</u>	\$ <u>17,574,043</u>	\$ <u>69,094,135</u>	\$ <u>8,265,902</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.

Inmate Welfare Fund - to account for jail commissary revenue and other corrections revenue that is restricted for expenditures that promote the welfare of inmates in the County jail.

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 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
For the Three Months Ended February 29, 2016

	<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	\$ 3,068	\$ (9,932)	
Investment income	100	100	76	(24)	
Total Revenues	<u>13,100</u>	<u>13,100</u>	<u>3,144</u>	<u>(9,956)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	35,000	35,000	1,918	33,082	\$ -
Commodities	2,500	2,500	-	2,500	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>37,500</u>	<u>37,500</u>	<u>1,918</u>	<u>35,582</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (24,400)</u>	<u>\$ (24,400)</u>	1,226	<u>\$ 25,626</u>	
Fund Balance - Beginning of Period			<u>85,406</u>		
Fund Balance - End of Period			<u>\$ 86,632</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDER AUTOMATION FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 739,000	\$ 739,000	\$ 155,172	\$ (583,828)	
Investment income	3,600	3,600	1,800	(1,800)	
Total Revenues	<u>742,600</u>	<u>742,600</u>	<u>156,972</u>	<u>(585,628)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	370,190	370,190	70,850	299,340	\$ -
Contractual services	256,000	263,310	48,312	214,998	150,997
Commodities	78,000	78,518	518	78,000	-
Capital outlay	62,500	62,500	-	62,500	-
Debt service					
Principal retirement	29,919	29,919	-	29,919	-
Interest and fiscal charges	712	712	-	712	-
Total Expenditures	<u>797,321</u>	<u>805,149</u>	<u>119,680</u>	<u>685,469</u>	<u>\$ 150,997</u>
Net Change in Fund Balance	<u>\$ (54,721)</u>	<u>\$ (62,549)</u>	37,292	<u>\$ 99,841</u>	
Fund Balance - Beginning of Period			<u>2,052,617</u>		
Fund Balance - End of Period			<u>\$ 2,089,909</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY TREASURER AUTOMATION FUND
For the Three Months Ended February 29, 2016

	<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	\$ 158	\$ (129,842)	
Investment income	700	700	501	(199)	
	<u>130,700</u>	<u>130,700</u>	<u>659</u>	<u>(130,041)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	40,500	40,500	173	40,327	\$ 13,960
Commodities	12,500	12,500	-	12,500	-
Capital outlay	-	-	-	-	-
	<u>53,000</u>	<u>53,000</u>	<u>173</u>	<u>52,827</u>	<u>\$ 13,960</u>
Net Change in Fund Balance	<u>\$ 77,700</u>	<u>\$ 77,700</u>	486	<u>\$ (77,214)</u>	
Fund Balance - Beginning of Period			<u>562,676</u>		
Fund Balance - End of Period			<u>\$ 563,162</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TREASURER'S PASSPORT SERVICES FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 100,000	\$ 100,000	\$ 43,468	\$ (56,532)	
Investment income	300	300	259	(41)	
Total Revenues	<u>100,300</u>	<u>100,300</u>	<u>43,726</u>	<u>(56,574)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	63,256	63,256	16,969	46,287	\$ -
Contractual services	19,100	19,100	-	19,100	-
Commodities	20,000	20,000	873	19,127	-
Total Expenditures	<u>102,356</u>	<u>102,356</u>	<u>17,841</u>	<u>84,515</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (2,056)</u>	<u>\$ (2,056)</u>	25,885	<u>\$ 27,941</u>	
Fund Balance - Beginning of Period			<u>272,706</u>		
Fund Balance - End of Period			<u>\$ 298,591</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GEOGRAPHIC INFORMATION SYSTEMS FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 698,905	\$ 698,905	\$ 151,466	\$ (547,439)	
Investment income	<u>2,500</u>	<u>2,500</u>	<u>1,380</u>	<u>(1,120)</u>	
Total Revenues	<u>701,405</u>	<u>701,405</u>	<u>152,846</u>	<u>(548,559)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	561,280	561,280	131,300	429,980	\$ -
Contractual services	325,250	341,737	32,736	309,001	147,535
Commodities	<u>38,750</u>	<u>38,750</u>	<u>2,748</u>	<u>36,002</u>	<u>222</u>
Total Expenditures	<u>925,280</u>	<u>941,767</u>	<u>166,785</u>	<u>774,982</u>	<u>\$ 147,757</u>
Net Change in Fund Balance	<u>\$ (223,875)</u>	<u>\$ (240,362)</u>	(13,939)	<u>\$ 226,423</u>	
Fund Balance - Beginning of Period			<u>1,546,259</u>		
Fund Balance - End of Period			<u>\$ 1,532,320</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Three Months Ended February 29, 2016

	<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	\$ -	\$ (7,800,000)	
Personal property replacement tax	116,000	116,000	23,486	(92,514)	
Investment income	<u>3,000</u>	<u>3,000</u>	<u>2,733</u>	<u>(267)</u>	
Total Revenues	7,919,000	7,919,000	26,219	(7,892,781)	
EXPENDITURES					
Current					
Personnel services	<u>7,064,853</u>	<u>7,064,853</u>	<u>1,821,840</u>	<u>5,243,013</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 854,147</u>	<u>\$ 854,147</u>	(1,795,622)	<u>\$ (2,649,769)</u>	
Fund Deficit - Beginning of Period			<u>(448,652)</u>		
Fund Deficit - End of Period			<u>\$ (2,244,274)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 3,966,697	\$ 3,966,697	\$ -	\$ (3,966,697)	
Investment income	<u>3,000</u>	<u>3,000</u>	<u>2,168</u>	<u>(832)</u>	
Total Revenues	3,969,697	3,969,697	2,168	(3,967,529)	
EXPENDITURES					
Current					
Personnel services	<u>4,071,377</u>	<u>4,071,377</u>	<u>990,553</u>	<u>3,080,824</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (101,680)</u>	<u>\$ (101,680)</u>	(988,385)	<u>\$ (886,705)</u>	
Fund Balance - Beginning of Period			<u>2,857,471</u>		
Fund Balance - End of Period			<u>\$ 1,869,086</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE LOSS FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 1,250,000	\$ 1,250,000	\$ -	\$ (1,250,000)	
Investment income	100	100	15	(85)	
Miscellaneous	30,000	30,000	6,562	(23,438)	
	<u>1,280,100</u>	<u>1,280,100</u>	<u>6,577</u>	<u>(1,273,523)</u>	
Total Revenues					
EXPENDITURES					
Current					
General and administrative					
Personnel services	1,162,548	1,162,548	279,158	883,390	\$ -
Contractual services	2,525,004	2,537,434	1,062,978	1,474,456	105,102
Commodities	19,500	19,500	160	19,340	240
	<u>3,707,052</u>	<u>3,719,482</u>	<u>1,342,296</u>	<u>2,377,186</u>	<u>\$ 105,342</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (2,426,952)</u>	<u>\$ (2,439,382)</u>	(1,335,719)	<u>\$ 1,103,663</u>	
Fund Balance - Beginning of Period			<u>14,627,288</u>		
Fund Balance - End of Period			<u>\$ 13,291,569</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
HUD GRANTS FUND
For the Three Months Ended February 29, 2016

	<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	\$ 1,777,500	\$ 1,777,500	\$ 154,730	\$ (1,622,770)	
Miscellaneous	-	-	11,400	11,400	
Total Revenues	<u>1,777,500</u>	<u>1,777,500</u>	<u>166,130</u>	<u>(1,611,370)</u>	
EXPENDITURES					
Current					
Community development					
Personnel services	311,200	425,384	14,775	410,609	\$ -
Contractual services	1,461,800	3,421,784	151,892	3,269,892	1,112,978
Commodities	4,500	25,827	803	25,024	-
Total Expenditures	<u>1,777,500</u>	<u>3,872,995</u>	<u>167,470</u>	<u>3,705,525</u>	<u>\$ 1,112,978</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (2,095,495)</u>	(1,340)	<u>\$ 2,094,155</u>	
Fund Balance - Beginning of Period			-		
Fund Deficit - End of Period			<u>\$ (1,340)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVOLVING LOAN FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 1,000	\$ 1,000	\$ 0	\$ (1,000)	
Investment income	24,650	24,650	9,476	(15,174)	
Miscellaneous	-	-	-	-	
	<u>25,650</u>	<u>25,650</u>	<u>9,476</u>	<u>(16,174)</u>	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>105,000</u>	<u>105,000</u>	<u>-</u>	<u>105,000</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (79,350)</u>	<u>\$ (79,350)</u>	9,476	<u>\$ 88,826</u>	
Fund Balance - Beginning of Period			<u>1,847,576</u>		
Fund Balance - End of Period			<u>\$ 1,857,052</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EXPEDITED PERMIT FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>20,000</u>	<u>36,310</u>	<u>-</u>	<u>36,310</u>	<u>\$ 20,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (16,310)</u>	<u>-</u>	<u>\$ 16,310</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 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
For the Three Months Ended February 29, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ -	\$ -	\$ 50	\$ 50	
Licenses and permits	86,000	86,000	19,946	(66,054)	
Grants, contributions, and intergovernmental	1,295,676	1,295,676	40,936	(1,254,740)	
Property taxes	6,455,268	6,455,268	-	(6,455,268)	
Investment income	7,050	7,050	4,681	(2,369)	
Miscellaneous	70,000	70,000	134,872	64,872	
Total Revenues	<u>7,913,994</u>	<u>7,913,994</u>	<u>200,485</u>	<u>(7,713,509)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	5,564,966	5,564,966	1,200,137	4,364,829	\$ -
Contractual services	5,275,670	6,149,659	180,344	5,969,315	1,640,424
Commodities	752,310	755,570	144,383	611,187	299,359
Capital outlay	1,500,000	1,995,785	699,191	1,296,594	435,192
Total Expenditures	<u>13,092,946</u>	<u>14,465,980</u>	<u>2,224,055</u>	<u>12,241,925</u>	<u>\$ 2,374,975</u>
Deficiency of revenues over expenditures	<u>(5,178,952)</u>	<u>(6,551,986)</u>	<u>(2,023,570)</u>	<u>4,528,416</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	10,134,295	10,134,295	6,069,040	(4,065,255)	
Transfers out	(5,945,975)	(5,945,975)	(5,858,025)	87,950	
Total Other Financing Sources (Uses)	<u>4,188,320</u>	<u>4,188,320</u>	<u>211,015</u>	<u>(3,977,305)</u>	
Net Change in Fund Balance	<u>\$ (990,632)</u>	<u>\$ (2,363,666)</u>	<u>(1,812,555)</u>	<u>\$ 551,111</u>	
Fund Balance - Beginning of Period			<u>5,836,452</u>		
Fund Balance - End of Period			<u>\$ 4,023,897</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND
For the Three Months Ended February 29, 2016

	<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	\$ 4,075,222	\$ 4,075,222	\$ 2,628,050	\$ (1,447,172)	
Investment income	24,000	24,000	7,770	(16,230)	
Total Revenues	<u>4,099,222</u>	<u>4,099,222</u>	<u>2,635,820</u>	<u>(1,463,402)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	151,182	151,182	40,575	110,607	\$ -
Contractual services	5,100,000	7,553,434	163,889	7,389,544	2,327,757
Commodities	200,000	200,000	(29,653)	229,653	-
Capital outlay	<u>4,255,000</u>	<u>9,255,806</u>	<u>-</u>	<u>9,255,806</u>	<u>3,328,911</u>
Total Expenditures	<u>9,706,182</u>	<u>17,160,422</u>	<u>174,812</u>	<u>16,985,610</u>	<u>\$ 5,656,668</u>
Net Change in Fund Balance	<u>\$ (5,606,960)</u>	<u>\$ (13,061,200)</u>	2,461,008	<u>\$ 15,522,208</u>	
Fund Balance - Beginning of Period			<u>8,703,778</u>		
Fund Balance - End of Period			<u>\$ 11,164,786</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MATCHING FUND
For the Three Months Ended February 29, 2016

	<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	\$ -	\$ -	\$ -	\$ -	
Property taxes	1,825,878	1,825,878	-	(1,825,878)	
Investment income	<u>21,000</u>	<u>21,000</u>	<u>13,004</u>	<u>(7,996)</u>	
Total Revenues	<u>1,846,878</u>	<u>1,846,878</u>	<u>13,004</u>	<u>(1,833,874)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	1,000,000	1,268,410	37,508	1,230,902	\$ 80,902
Capital outlay	<u>8,780,000</u>	<u>15,755,006</u>	<u>537,400</u>	<u>15,217,606</u>	<u>5,065,162</u>
Total Expenditures	<u>9,780,000</u>	<u>17,023,416</u>	<u>574,908</u>	<u>16,448,508</u>	<u>\$ 5,146,064</u>
Net Change in Fund Balance	<u>\$ (7,933,122)</u>	<u>\$ (15,176,538)</u>	(561,904)	<u>\$ 14,614,634</u>	
Fund Balance - Beginning of Period			<u>12,364,648</u>		
Fund Balance - End of Period			<u>\$ 11,802,744</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY BRIDGE FUND
For the Three Months Ended February 29, 2016

	<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	\$ 680,000	\$ 680,000	\$ -	\$ (680,000)	
Property taxes	481,629	481,629	-	(481,629)	
Investment income	<u>8,000</u>	<u>8,000</u>	<u>2,983</u>	<u>(5,017)</u>	
Total Revenues	<u>1,169,629</u>	<u>1,169,629</u>	<u>2,983</u>	<u>(1,166,646)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	1,245,000	1,700,127	93,377	1,606,751	\$ 599,522
Capital outlay	<u>480,000</u>	<u>1,971,745</u>	<u>75,195</u>	<u>1,896,550</u>	<u>1,416,550</u>
Total Expenditures	<u>1,725,000</u>	<u>3,671,872</u>	<u>168,572</u>	<u>3,503,301</u>	<u>\$ 2,016,072</u>
Net Change in Fund Balance	<u>\$ (555,371)</u>	<u>\$ (2,502,243)</u>	(165,589)	<u>\$ 2,336,655</u>	
Fund Balance - Beginning of Period			<u>3,403,202</u>		
Fund Balance - End of Period			<u>\$ 3,237,613</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY OPTION MOTOR FUEL TAX FUND
For the Three Months Ended February 29, 2016

	<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	\$ 4,500,000	\$ 4,500,000	\$ 1,091,254	\$ (3,408,746)	
Investment income	<u>20,000</u>	<u>20,000</u>	<u>9,872</u>	<u>(10,128)</u>	
Total Revenues	<u>4,520,000</u>	<u>4,520,000</u>	<u>1,101,126</u>	<u>(3,418,874)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	1,957,000	6,106,107	575,293	5,530,813	\$ 3,844,822
Commodities	1,450,000	1,505,983	415,526	1,090,457	493,359
Capital outlay	<u>4,400,000</u>	<u>9,612,666</u>	<u>70,740</u>	<u>9,541,926</u>	<u>9,391,926</u>
Total Expenditures	<u>7,807,000</u>	<u>17,224,756</u>	<u>1,061,559</u>	<u>16,163,196</u>	<u>\$ 13,730,106</u>
Net Change in Fund Balance	<u>\$ (3,287,000)</u>	<u>\$ (12,704,756)</u>	39,567	<u>\$ 12,744,322</u>	
Fund Balance - Beginning of Period			<u>12,425,761</u>		
Fund Balance - End of Period			<u>\$ 12,465,328</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RTA SALES TAX FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Sales taxes	\$ 10,000,000	\$ 10,000,000	\$ 2,497,222	\$ (7,502,778)	
Investment income	<u>11,000</u>	<u>11,000</u>	<u>3,769</u>	<u>(7,231)</u>	
Total Revenues	10,011,000	10,011,000	2,500,991	(7,510,009)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u><u>-</u></u>
Excess of revenues over expenditures	10,011,000	10,011,000	2,500,991	(7,510,009)	
OTHER FINANCING USES					
Transfers out	<u>(10,134,295)</u>	<u>(10,134,295)</u>	<u>(6,069,040)</u>	<u>4,065,255</u>	
Net Change in Fund Balance	\$ <u><u>(123,295)</u></u>	\$ <u><u>(123,295)</u></u>	(3,568,049)	\$ <u><u>(3,444,754)</u></u>	
Fund Balance - Beginning of Period			<u>10,380,216</u>		
Fund Balance - End of Period			\$ <u><u>6,812,167</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUI CONVICTION FUND
For the Three Months Ended February 29, 2016

	<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	\$ 8,286	\$ (16,714)	
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>	8,286	<u>\$ 8,286</u>	
Fund Balance - Beginning of Period			<u>113,794</u>		
Fund Balance - End of Period			<u>\$ 122,080</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORONER'S FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 55,000	\$ 55,000	\$ 14,018	\$ (40,982)	
Grants, contributions, and intergovernmental	4,334	4,334	-	(4,334)	
Investment income	<u>90</u>	<u>90</u>	<u>79</u>	<u>(11)</u>	
Total Revenues	<u>59,424</u>	<u>59,424</u>	<u>14,097</u>	<u>(45,327)</u>	
EXPENDITURES					
Current					
Public safety					
Contractual services	26,500	26,500	1,085	25,415	\$ 12,500
Commodities	7,400	7,400	501	6,899	2,685
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>33,900</u>	<u>33,900</u>	<u>1,586</u>	<u>32,314</u>	<u>\$ 15,185</u>
Excess of revenues over expenditures	25,524	25,524	12,511	(13,013)	
OTHER FINANCING USES					
Transfers out	<u>(9,000)</u>	<u>(9,000)</u>	<u>-</u>	<u>9,000</u>	
Net Change in Fund Balance	<u>\$ 16,524</u>	<u>\$ 16,524</u>	12,511	<u>\$ (4,013)</u>	
Fund Balance - Beginning of Period			<u>76,568</u>		
Fund Balance - End of Period			<u>\$ 89,079</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INMATE WELFARE FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 371,000	\$ 371,000	\$ 58,573	\$ (312,427)	
Investment income	-	-	388	388	
	<u>371,000</u>	<u>371,000</u>	<u>58,961</u>	<u>(312,039)</u>	
EXPENDITURES					
Current					
Public safety					
Contractual services	111,000	111,000	23,489	87,511	\$ 20,275
Commodities	260,000	260,000	9,447	250,553	46,057
Capital outlay	-	-	-	-	-
	<u>371,000</u>	<u>371,000</u>	<u>32,936</u>	<u>338,064</u>	<u>\$ 66,332</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	26,025	<u>\$ 26,025</u>	
Fund Balance - Beginning of Period			<u>405,949</u>		
Fund Balance - End of Period			<u>\$ 431,974</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 145,000	\$ 145,000	\$ 27,606	\$ (117,394)	
Investment income	<u>100</u>	<u>100</u>	<u>27</u>	<u>(73)</u>	
Total Revenues	145,100	145,100	27,633	(117,467)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>165,678</u>	<u>165,678</u>	<u>35,870</u>	<u>129,808</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (20,578)</u>	<u>\$ (20,578)</u>	(8,237)	<u>\$ 12,341</u>	
Fund Balance - Beginning of Period			<u>32,553</u>		
Fund Balance - End of Period			<u>\$ 24,316</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 185,000	\$ 185,000	\$ 42,637	\$ (142,364)	
Investment income	300	300	70	(230)	
Total Revenues	<u>185,300</u>	<u>185,300</u>	<u>42,707</u>	<u>(142,594)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	101,834	101,834	42,432	59,402	\$ -
Contractual services	400	400	-	400	-
Commodities	155,800	155,800	25,999	129,801	115,068
Total Expenditures	<u>258,034</u>	<u>258,034</u>	<u>68,431</u>	<u>189,603</u>	<u>\$ 115,068</u>
Net Change in Fund Balance	<u>\$ (72,734)</u>	<u>\$ (72,734)</u>	<u>(25,725)</u>	<u>\$ 47,009</u>	
Fund Balance - Beginning of Period			<u>69,595</u>		
Fund Balance - End of Period			<u>\$ 43,870</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT DOCUMENT STORAGE FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 550,000	\$ 550,000	\$ 126,082	\$ (423,918)	
Investment income	200	200	89	(111)	
	<u>550,200</u>	<u>550,200</u>	<u>126,171</u>	<u>(424,029)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	177,672	177,672	48,175	129,497	\$ -
Contractual services	353,984	469,827	31,963	437,865	102,107
Commodities	-	-	-	-	-
Capital outlay	<u>20,000</u>	<u>81,840</u>	<u>61,840</u>	<u>20,000</u>	<u>-</u>
	<u>551,656</u>	<u>729,339</u>	<u>141,978</u>	<u>587,362</u>	<u>\$ 102,107</u>
Net Change in Fund Balance	<u>\$ (1,456)</u>	<u>\$ (179,139)</u>	(15,807)	<u>\$ 163,333</u>	
Fund Balance - Beginning of Period			<u>90,270</u>		
Fund Balance - End of Period			<u>\$ 74,463</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROBATION SERVICE FEE FUND
For the Three Months Ended February 29, 2016

	<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	\$ 81,418	\$ (256,582)	
Investment income	1,000	1,000	492	(508)	
Miscellaneous	-	-	-	-	
	<u>339,000</u>	<u>339,000</u>	<u>81,910</u>	<u>(257,090)</u>	
Total Revenues					
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	65,248	65,248	13,152	52,096	\$ -
Contractual services	361,000	361,000	46,844	314,156	52,234
Commodities	61,500	66,074	6,366	59,707	4,831
Capital outlay	-	2,567	2,522	45	-
	<u>487,748</u>	<u>494,889</u>	<u>68,885</u>	<u>426,004</u>	<u>\$ 57,065</u>
Total Expenditures					
Deficiency of revenues over expenditures	(148,748)	(155,889)	13,025	168,914	
OTHER FINANCING USES					
Transfers out	<u>(7,241)</u>	<u>(7,241)</u>	-	7,241	
Net Change in Fund Balance	<u>\$ (155,989)</u>	<u>\$ (163,130)</u>	13,025	<u>\$ 176,155</u>	
Fund Balance - Beginning of Period			<u>489,571</u>		
Fund Balance - End of Period			<u>\$ 502,596</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
EMDT FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 23,000	\$ 23,000	\$ 3,767	\$ (19,233)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	37,000	37,000	210	36,790	\$ 36,790
Commodities	<u>8,000</u>	<u>8,000</u>	<u>6,196</u>	<u>1,804</u>	<u>1,711</u>
Total Expenditures	<u>45,000</u>	<u>45,000</u>	<u>6,406</u>	<u>38,594</u>	<u>\$ 38,501</u>
Deficiency of revenues over expenditures	(22,000)	(22,000)	(2,639)	19,361	
OTHER FINANCING SOURCES					
Transfers in	<u>7,241</u>	<u>7,241</u>	<u>-</u>	<u>(7,241)</u>	
Net Change in Fund Balance	<u>\$ (14,759)</u>	<u>\$ (14,759)</u>	(2,639)	<u>\$ 12,120</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Deficit - End of Period			<u>\$ (2,639)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT AUTOMATION FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 580,000	\$ 580,000	\$ 129,206	\$ (450,794)	
Investment income	400	400	285	(115)	
Total Revenues	<u>580,400</u>	<u>580,400</u>	<u>129,491</u>	<u>(450,909)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	174,972	174,972	42,485	132,487	\$ -
Contractual services	381,660	382,216	-	382,216	556
Capital outlay	10,000	10,000	-	10,000	-
Total Expenditures	<u>566,632</u>	<u>567,188</u>	<u>42,485</u>	<u>524,703</u>	<u>\$ 556</u>
Net Change in Fund Balance	<u>\$ 13,768</u>	<u>\$ 13,212</u>	87,006	<u>\$ 73,794</u>	
Fund Balance - Beginning of Period			<u>269,174</u>		
Fund Balance - End of Period			<u>\$ 356,180</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND
For the Three Months Ended February 29, 2016

	<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	\$ 15,274	\$ (51,441)	
Investment income	-	-	5	5	
Total Revenues	66,715	66,715	15,279	(51,436)	
EXPENDITURES					
Current					
Judiciary and court related Personnel services	66,715	66,715	-	66,715	\$ -
Net Change in Fund Balance	\$ -	\$ -	15,279	\$ 15,279	
Fund Balance - Beginning of Period			1,216		
Fund Balance - End of Period			\$ 16,495		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT ADMIN FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 96,000	\$ 96,000	\$ 25,492	\$ (70,508)	
Investment income	200	200	169	(31)	
Total Revenues	<u>96,200</u>	<u>96,200</u>	<u>25,661</u>	<u>(70,539)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	21,246	21,246	4,628	16,618	\$ -
Contractual services	33,505	33,505	3,960	29,545	5,252
Commodities	40,000	40,000	7,260	32,740	17,893
Capital outlay	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total Expenditures	<u>99,751</u>	<u>99,751</u>	<u>15,848</u>	<u>83,903</u>	<u>\$ 23,145</u>
Net Change in Fund Balance	<u>\$ (3,551)</u>	<u>\$ (3,551)</u>	9,813	<u>\$ 13,364</u>	
Fund Balance - Beginning of Period			<u>188,487</u>		
Fund Balance - End of Period			<u>\$ 198,300</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT CLERK ELECTRONIC CITATION FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 38,000	\$ 38,000	\$ 8,589	\$ (29,411)	
Investment income	<u>100</u>	<u>100</u>	<u>39</u>	<u>(61)</u>	
Total Revenues	38,100	38,100	8,628	(29,472)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	<u>38,100</u>	<u>38,100</u>	<u>-</u>	<u>38,100</u>	<u>\$</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	8,628	<u>\$ 8,628</u>	
Fund Balance - Beginning of Period			<u>39,730</u>		
Fund Balance - End of Period			<u>\$ 48,358</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL COURTS FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 190,000	\$ 190,000	\$ 46,189	\$ (143,811)	
Grants, contributions, and intergovernmental	<u>176,730</u>	<u>176,730</u>	<u>29,288</u>	<u>(147,442)</u>	
Total Revenues	<u>366,730</u>	<u>366,730</u>	<u>75,477</u>	<u>(291,253)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	423,989	423,989	101,411	322,578	\$ -
Contractual services	22,200	22,200	(2,485)	24,685	-
Commodities	<u>24,250</u>	<u>24,250</u>	<u>1,048</u>	<u>23,202</u>	-
Total Expenditures	<u>470,439</u>	<u>470,439</u>	<u>99,974</u>	<u>370,465</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (103,709)</u>	<u>\$ (103,709)</u>	(24,497)	<u>\$ 79,212</u>	
Fund Balance - Beginning of Period			<u>471,211</u>		
Fund Balance - End of Period			<u>\$ 446,714</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STATE'S ATTORNEY AUTOMATION FUND
For the Three Months Ended February 29, 2016

	<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	\$ 6,158	\$ (23,842)	
Investment income	<u>50</u>	<u>50</u>	<u>37</u>	<u>(13)</u>	
Total Revenues	30,050	30,050	6,195	(23,855)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (19,950)</u>	<u>\$ (19,950)</u>	6,195	<u>\$ 26,145</u>	
Fund Balance - Beginning of Period			<u>38,583</u>		
Fund Balance - End of Period			<u>\$ 44,778</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MENTAL HEALTH FUND
For the Three Months Ended February 29, 2016

	<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	\$ 58,066	\$ 58,066	\$ 30,388	\$ (27,678)	
Property taxes	10,900,000	10,900,000	-	(10,900,000)	
Investment income	10,150	10,150	8,351	(1,799)	
Miscellaneous	<u>40,425</u>	<u>40,425</u>	<u>9,996</u>	<u>(30,430)</u>	
Total Revenues	<u>11,008,641</u>	<u>11,008,641</u>	<u>48,735</u>	<u>(10,959,906)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	897,667	897,667	180,927	716,740	\$ -
Contractual services	12,113,914	12,113,914	1,442,627	10,671,287	-
Commodities	50,800	90,415	7,559	82,856	-
Capital outlay	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>-</u>
Total Expenditures	<u>13,092,381</u>	<u>13,131,996</u>	<u>1,631,114</u>	<u>11,500,882</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	(2,083,740)	(2,123,355)	(1,582,379)	540,976	
OTHER FINANCING USES					
Transfers out	<u>(416,260)</u>	<u>(416,260)</u>	<u>(342,456)</u>	<u>73,804</u>	
Net Change in Fund Balance	<u>\$ (2,500,000)</u>	<u>\$ (2,539,615)</u>	<u>(1,924,835)</u>	<u>\$ 614,780</u>	
Fund Balance - Beginning of Period			<u>10,083,196</u>		
Fund Balance - End of Period			<u>\$ 8,158,361</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION FUND
For the Three Months Ended February 29, 2016

	<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	\$ -	\$ (400,000)	
Miscellaneous	600	600	-	(600)	
	<u>400,600</u>	<u>400,600</u>	<u>-</u>	<u>(400,600)</u>	
Total Revenues					
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	364,538	364,538	82,036	282,502	\$ -
Contractual services	256,600	256,600	22,917	233,683	-
Commodities	25,600	25,600	3,508	22,092	-
	<u>646,738</u>	<u>646,738</u>	<u>108,461</u>	<u>538,277</u>	<u>\$ -</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (246,138)</u>	<u>\$ (246,138)</u>	(108,461)	<u>\$ 137,677</u>	
Fund Balance - Beginning of Period			<u>531,953</u>		
Fund Balance - End of Period			<u>\$ 423,492</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION BUS FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 12	\$ 12	\$ 7	\$ (5)	
Miscellaneous	500	500	600	100	
Total Revenues	<u>512</u>	<u>512</u>	<u>607</u>	<u>95</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	550	550	-	550	-
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (1,038)</u>	<u>\$ (1,038)</u>	607	<u>\$ 1,645</u>	
Fund Balance - Beginning of Period			<u>7,959</u>		
Fund Balance - End of Period			<u>\$ 8,566</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE NETWORK FUND
For the Three Months Ended February 29, 2016

	<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	\$ 2,285,312	\$ 2,299,485	\$ 469,100	\$ (1,830,385)	
Investment income	216	216	134	(82)	
Miscellaneous	<u>28,561</u>	<u>28,561</u>	<u>4,146</u>	<u>(24,415)</u>	
Total Revenues	<u>2,314,089</u>	<u>2,328,262</u>	<u>473,380</u>	<u>(1,854,882)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,352,299	1,366,992	255,947	1,111,045	\$ 1,998
Contractual services	872,236	872,986	118,649	754,337	18,063
Commodities	96,869	97,619	9,008	88,611	-
Capital outlay	-	16,017	921	15,096	14,931
Debt service					
Principal retirement	<u>8,130</u>	<u>8,130</u>	<u>-</u>	<u>8,130</u>	<u>-</u>
Total Expenditures	<u>2,329,534</u>	<u>2,361,744</u>	<u>384,525</u>	<u>1,977,219</u>	<u>\$ 34,992</u>
Net Change in Fund Balance	<u>\$ (15,445)</u>	<u>\$ (33,482)</u>	88,855	<u>\$ 122,337</u>	
Fund Balance - Beginning of Period			<u>345,679</u>		
Fund Balance - End of Period			<u>\$ 434,534</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TUBERCULOSIS CARE AND TREATMENT FUND
For the Three Months Ended February 29, 2016

	<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	\$ 1,030	\$ (9,470)	
Property taxes	250,000	250,000	-	(250,000)	
Investment income	600	600	420	(180)	
	<u>261,100</u>	<u>261,100</u>	<u>1,450</u>	<u>(259,650)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	262,986	262,986	65,329	197,657	\$ -
Contractual services	67,112	71,594	2,115	69,479	14,138
Commodities	30,000	30,000	2,028	27,972	9,954
	<u>360,098</u>	<u>364,580</u>	<u>69,471</u>	<u>295,109</u>	<u>\$ 24,091</u>
Net Change in Fund Balance	<u>\$ (98,998)</u>	<u>\$ (103,480)</u>	(68,021)	<u>\$ 35,459</u>	
Fund Balance - Beginning of Period			<u>502,089</u>		
Fund Balance - End of Period			<u>\$ 434,068</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL SHELTER FUND
For the Three Months Ended February 29, 2016

	<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	\$ 873	\$ (1,627)	
Investment income	100	100	25	(75)	
Total Revenues	<u>2,600</u>	<u>2,600</u>	<u>898</u>	<u>(1,702)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	2,000	2,000	-	2,000	\$ -
Commodities	10,000	10,000	-	10,000	-
Total Expenditures	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (9,400)</u>	<u>\$ (9,400)</u>	898	<u>\$ 10,298</u>	
Fund Balance - Beginning of Period			<u>28,011</u>		
Fund Balance - End of Period			<u>\$ 28,909</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DENTAL CARE CLINIC FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 53,000	\$ 53,000	\$ 8,413	\$ (44,587)	
Grants, contributions, and intergovernmental	442,200	442,200	56,004	(386,196)	
Investment income	<u>500</u>	<u>500</u>	<u>122</u>	<u>(378)</u>	
Total Revenues	<u>495,700</u>	<u>495,700</u>	<u>64,539</u>	<u>(431,161)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	449,647	449,647	78,221	371,426	\$ -
Contractual services	105,100	105,100	12,498	92,602	7,200
Commodities	<u>18,600</u>	<u>18,600</u>	<u>1,148</u>	<u>17,452</u>	<u>12,207</u>
Total Expenditures	<u>573,347</u>	<u>573,347</u>	<u>91,867</u>	<u>481,480</u>	<u>\$ 19,407</u>
Net Change in Fund Balance	<u>\$ (77,647)</u>	<u>\$ (77,647)</u>	(27,328)	<u>\$ 50,319</u>	
Fund Balance - Beginning of Period			<u>142,193</u>		
Fund Balance - End of Period			<u>\$ 114,865</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH SCHOLARSHIP FUND
For the Three Months Ended February 29, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	\$ 100	\$ 100	\$ 3	\$ (97)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	3,100	3,100	-	3,100	\$ -
Net Change in Fund Balance	\$ (3,000)	\$ (3,000)	3	\$ 3,003	
Fund Balance - Beginning of Period			6,324		
Fund Balance - End of Period			\$ 6,327		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SENIOR SERVICES FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 1,645,000	\$ 1,645,000	\$ -	\$ (1,645,000)	
Investment income	4,000	4,000	937	(3,063)	
Total Revenues	<u>1,649,000</u>	<u>1,649,000</u>	<u>937</u>	<u>(1,648,063)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	10,958	10,958	2,286	8,672	\$ -
Contractual services	1,645,000	1,676,881	65,423	1,611,458	-
Commodities	500	500	-	500	-
Total Expenditures	<u>1,656,458</u>	<u>1,688,339</u>	<u>67,709</u>	<u>1,620,630</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(7,458)	(39,339)	(66,772)	(27,433)	
OTHER FINANCING SOURCES					
Transfers in	11,458	11,458	11,458	-	
Net Change in Fund Balance	<u>\$ 4,000</u>	<u>\$ (27,881)</u>	<u>(55,314)</u>	<u>\$ (27,433)</u>	
Fund Balance - Beginning of Period			<u>2,291,250</u>		
Fund Balance - End of Period			<u>\$ 2,235,936</u>		

DEBT SERVICE FUNDS

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 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 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 A CERTIFICATE FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	555,000	555,000	555,000	-
Interest and fiscal charges	<u>34,181</u>	<u>34,181</u>	<u>22,308</u>	<u>11,873</u>
Total Expenditures	<u>589,181</u>	<u>589,181</u>	<u>577,308</u>	<u>11,873</u>
Deficiency of revenues over expenditures	(589,181)	(589,181)	(577,308)	11,873
OTHER FINANCING SOURCES				
Transfers in	<u>589,181</u>	<u>589,181</u>	<u>577,308</u>	<u>(11,873)</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 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2008 CERTIFICATE FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	475,000	475,000	475,000	-
Interest and fiscal charges	<u>71,105</u>	<u>71,105</u>	<u>40,703</u>	<u>30,402</u>
Total Expenditures	<u>546,105</u>	<u>546,105</u>	<u>515,703</u>	<u>30,402</u>
Deficiency of revenues over expenditures	(546,105)	(546,105)	(515,703)	30,402
OTHER FINANCING SOURCES				
Transfers in	<u>546,105</u>	<u>546,105</u>	<u>515,703</u>	<u>(30,402)</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 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 A CERTIFICATE FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	1,125,000	1,125,000	1,125,000	-
Interest and fiscal charges	<u>90,718</u>	<u>90,718</u>	<u>54,800</u>	<u>35,918</u>
Total Expenditures	<u>1,215,718</u>	<u>1,215,718</u>	<u>1,179,800</u>	<u>35,918</u>
Deficiency of revenues over expenditures	(1,215,718)	(1,215,718)	(1,179,800)	35,918
OTHER FINANCING SOURCES				
Transfers in	<u>1,215,718</u>	<u>1,215,718</u>	<u>1,179,800</u>	<u>(35,918)</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 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 B CERTIFICATE FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	270,000	270,000	270,000	-
Interest and fiscal charges	<u>141,060</u>	<u>141,060</u>	<u>72,456</u>	<u>68,604</u>
Total Expenditures	<u>411,060</u>	<u>411,060</u>	<u>342,456</u>	<u>68,604</u>
Deficiency of revenues over expenditures	(411,060)	(411,060)	(342,456)	68,604
OTHER FINANCING SOURCES				
Transfers in	<u>411,060</u>	<u>411,060</u>	<u>342,456</u>	<u>(68,604)</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 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2012 B CERTIFICATE FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	310,000	310,000	310,000	-
Interest and fiscal charges	<u>55,850</u>	<u>55,850</u>	<u>29,363</u>	<u>26,487</u>
Total Expenditures	<u>365,850</u>	<u>365,850</u>	<u>339,363</u>	<u>26,487</u>
Deficiency of revenues over expenditures	(365,850)	(365,850)	(339,363)	26,487
OTHER FINANCING SOURCES				
Transfers in	<u>365,850</u>	<u>365,850</u>	<u>339,363</u>	<u>(26,487)</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 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2015 CERTIFICATE FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	6,225,000	6,225,000	6,225,000	-
Interest and fiscal charges	<u>386,975</u>	<u>386,975</u>	<u>239,975</u>	<u>147,000</u>
Total Expenditures	<u>6,611,975</u>	<u>6,611,975</u>	<u>6,464,975</u>	<u>147,000</u>
Deficiency of revenues over expenditures	<u>(6,611,975)</u>	<u>(6,611,975)</u>	<u>(6,464,975)</u>	<u>147,000</u>
OTHER FINANCING SOURCES				
Transfers in	6,611,975	6,611,975	6,464,975	(147,000)
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</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 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 1 FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 100	\$ 100	\$ 124	\$ 24
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	100	100	124	24
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>	124	<u>\$ 124</u>
Fund Balance - Beginning of Year			<u>331,502</u>	
Fund Balance - End of Year			<u>\$ 331,626</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 2 FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 300	\$ 300	\$ 176	\$ (124)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	300	300	176	(124)
OTHER FINANCING USES				
Transfers out	<u>(300)</u>	<u>(300)</u>	<u>-</u>	<u>300</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	176	<u>\$ 176</u>
Fund Balance - Beginning of Year			<u>469,441</u>	
Fund Balance - End of Year			<u>\$ 469,617</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 2016 - 1ST QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
VALLEY HI FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 10,370,000	\$ 10,370,000	\$ 2,619,710	\$ (7,750,290)	
Property taxes	-	-	-	-	
Investment income	80,000	80,000	34,181	(45,819)	
Miscellaneous	<u>13,000</u>	<u>13,000</u>	<u>5,872</u>	<u>(7,128)</u>	
 Total Revenues	 <u>\$ 10,463,000</u>	 <u>\$ 10,463,000</u>	 <u>\$ 2,659,763</u>	 <u>\$ (7,803,237)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	\$ 8,095,058	\$ 8,095,058	\$ 1,847,472	\$ 6,247,586	\$ -
Contractual services	2,005,338	2,029,283	402,459	1,626,824	780,832
Commodities	1,056,310	1,075,949	231,340	844,609	706,262
Capital outlay	-	29,132	964	28,168	28,168
Debt service					
Principal retirement	14,066	14,066	3,576	10,490	10,554
Interest and fiscal charges	1,108	1,108	218	890	827
Depreciation	<u>-</u>	<u>-</u>	<u>120,000</u>	<u>(120,000)</u>	<u>-</u>
 Total Expenditures	 <u>\$ 11,171,880</u>	 <u>\$ 11,244,596</u>	 <u>\$ 2,606,029</u>	 <u>\$ 8,638,567</u>	 <u>\$ 1,526,643</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 1ST QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
911 FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 2,385,071	\$ 2,385,071	\$ 787,432	\$ (1,597,639)	
Investment income	4,200	4,200	3,128	(1,072)	
Miscellaneous	-	-	-	-	
Total Revenues	<u>\$ 2,389,271</u>	<u>\$ 2,389,271</u>	<u>\$ 790,560</u>	<u>\$ (1,598,711)</u>	
EXPENDITURES					
Current					
Public Safety					
Personnel services	\$ 461,879	\$ 461,879	\$ 79,825	\$ 382,054	\$ -
Contractual services	1,836,725	1,846,487	235,288	1,611,199	1,149,480
Commodities	90,000	92,065	75,107	16,958	2,065
Capital outlay	<u>507,500</u>	<u>507,500</u>	<u>-</u>	<u>507,500</u>	<u>-</u>
Total Expenditures	<u>\$ 2,896,104</u>	<u>\$ 2,907,931</u>	<u>\$ 390,220</u>	<u>\$ 2,517,711</u>	<u>\$ 1,151,545</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 2016 - 1ST QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
HEALTH INSURANCE FUND
For the Three Months Ended February 29, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 19,118,782	\$ 19,118,782	\$ 1,295,181	\$ (17,823,601)	
Investment income	7,800	7,800	4,778	(3,022)	
Total Revenues	<u>\$ 19,126,582</u>	<u>\$ 19,126,582</u>	<u>\$ 1,299,959</u>	<u>\$ (17,826,623)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	\$ 70,812	\$ 70,812	\$ -	\$ 70,812	\$ -
Contractual services	19,369,505	19,369,505	5,070,020	14,299,485	43,353
Commodities	6,225	6,225	-	6,225	-
Total Expenditures	<u>\$ 19,446,542</u>	<u>\$ 19,446,542</u>	<u>\$ 5,070,020</u>	<u>\$ 14,376,522</u>	<u>\$ 43,353</u>