

# County of McHenry, Illinois

## County Auditor's Quarterly Report

**Fiscal Year 2016 – 2nd Quarter  
For the 6 months ended May 31, 2016**



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## **INTRODUCTORY SECTION**

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COUNTY AUDITOR

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August 31, 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 second 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.

### Second 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 4.8% as of May 2016, which is a slight decrease from the average rate of 5.3% for 2015 and a significant improvement over the average rate of 8.4% for the five years from 2010-2014. The current unemployment rate is only slightly higher than the average rate of 4.7% for the four years from 2005-2008. The lowest unemployment rate in the last ten years was in 2006, when the rate was 3.7%.

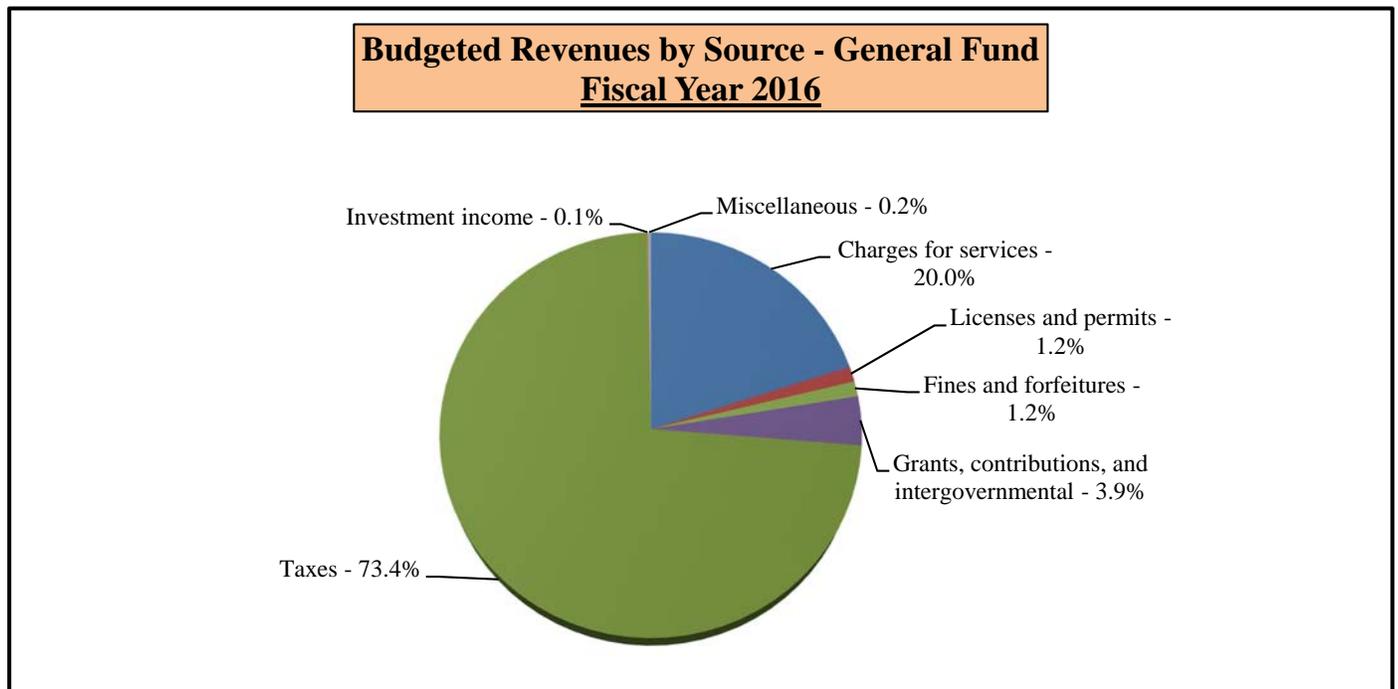
In the local housing market, revenues earned from real estate transfer taxes, which are paid on all real estate sales in the County, peaked before the Great Recession at \$5.0 million in 2005. From 2006-2011, revenues decreased each year, to a low of \$1.1 million in 2011, which represented a dramatic decrease of 78% from the peak in 2005. From 2012-2014, revenues started a positive trend by increasing to \$1.3 million in 2012, \$1.9 million in 2013, \$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 second quarter totaled \$1.1 million, compared to \$879,000 through the second quarter of 2015, which represents an increase of 25.5%. In addition, the second 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 second 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 second quarter of fiscal year 2016 to the same period for fiscal year 2015, along with the annual budgets.

Revenue Category	2nd Qtr FY2016 Revenues	2nd Qtr FY2015 Revenues	Difference 2nd Qtr FY16 - FY15	FY2016 Annual Budget	FY2015 Annual Budget
Charges for services	\$ 7,873,888	\$ 7,468,386	\$ 405,502	\$ 17,199,771	\$ 19,113,435
Licenses and permits	720,370	770,634	(50,264)	1,047,000	981,000
Fines and forfeitures	535,901	487,330	48,571	1,003,200	1,005,500
Grants, contributions, and intergovernmental	1,311,070	1,788,773	(477,703)	3,478,880	4,341,029
Taxes	11,222,431	12,580,408	(1,357,977)	63,058,059	60,002,300
Investment income	104,018	40,623	63,395	95,500	97,000
Miscellaneous	28,667	10,057	18,610	175,500	180,500
<b>Total Revenues</b>	<b>\$ 21,796,345</b>	<b>\$ 23,146,211</b>	<b>\$ (1,349,866)</b>	<b>\$ 86,057,910</b>	<b>\$ 85,720,764</b>

The largest two components of general fund revenues are taxes, which represent 73.4% of budgeted revenues, and charges for services, which represents 20.0% of budgeted revenues. Together, the two categories represent 93.4% 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 second quarter of fiscal year 2016 to the same period for fiscal year 2015, along with the annual budgets.

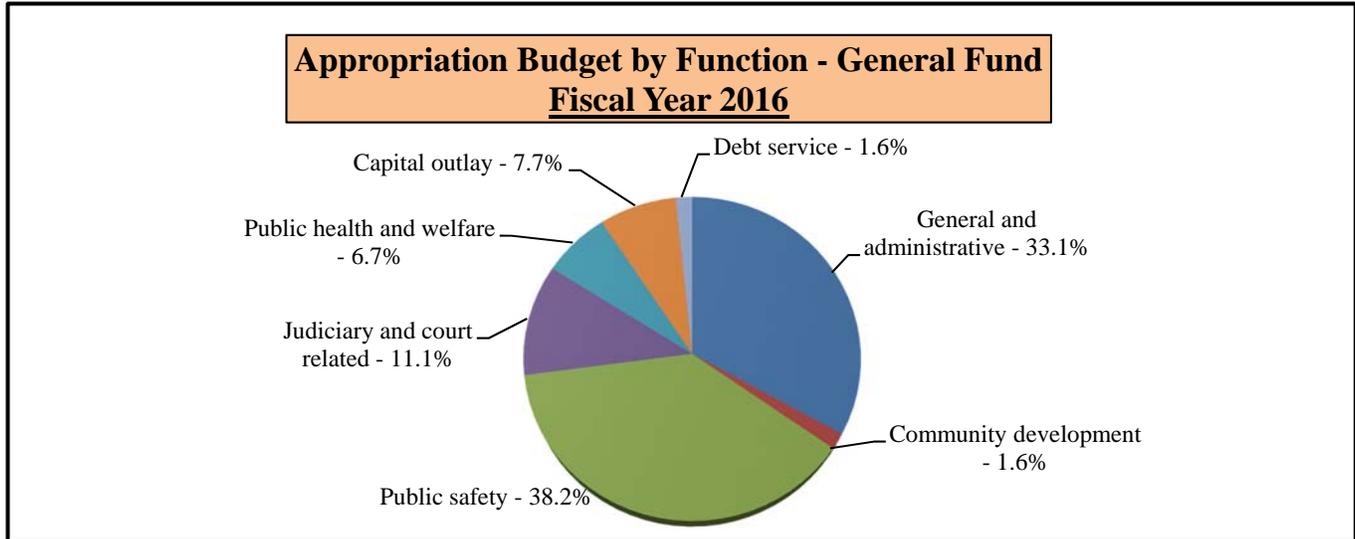
Type of Tax Revenue	2nd Qtr FY2016 Revenues	2nd Qtr FY2015 Revenues	Difference 2nd Qtr FY16 - FY15	FY2016 Annual Budget	FY2015 Annual Budget
Property taxes	\$ -	\$ 1,588,330	\$ (1,588,330)	\$ 41,600,303	\$ 40,405,000
Sales taxes	5,013,125	4,782,936	230,189	10,536,470	9,575,000
State income taxes	3,714,559	4,044,400	(329,841)	6,800,000	6,325,000
Local use tax	758,352	682,689	75,663	1,370,000	1,175,000
Personal property replacement tax	425,505	500,186	(74,681)	773,246	750,000
Gambling taxes	208,605	103,096	105,509	253,040	172,300
Tax transfer stamps	1,102,285	878,771	223,514	1,725,000	1,600,000
<b>Total Tax Revenues</b>	<b>\$ 11,222,431</b>	<b>\$ 12,580,408</b>	<b>\$ (1,357,977)</b>	<b>\$ 63,058,059</b>	<b>\$ 60,002,300</b>

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 second quarter of fiscal year 2016.

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 decreased from \$8.8 million through the second quarter of fiscal year 2015 to \$8.7 million through the second quarter of fiscal year 2016; a decrease of \$0.1 million or 1.2%. The modest overall decrease in these categories is due to the reduction in state income taxes collected through the second quarter of fiscal year 2016.

The charges for services category increased from \$7.5 million through the second quarter of fiscal year 2015 to \$7.9 million through the second quarter of fiscal year 2016; an increase of \$0.4 million or 5.5%. Under the charges for services category, there were a few items responsible for more than half of the increase in the category, but the largest item responsible for part of the increase is revenue for wetland restoration fees. This item had an increase of \$0.1 million through the second quarter of fiscal year 2016 because there were no revenues received in this category through the second 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 second quarter of fiscal year 2016 to the same period for fiscal year 2015, along with the annual budgets.

Expenditure Category	2nd Qtr FY2016 Expenditures	2nd Qtr FY2015 Expenditures	Difference 2nd Qtr FY16 - FY15	FY2016 Annual Budget	FY2015 Annual Budget
General and administrative	\$ 12,128,473	\$ 12,578,491	\$ (450,018)	\$ 30,184,831	\$ 30,108,996
Community development	715,956	808,321	(92,365)	1,457,630	1,510,894
Public safety	16,690,368	15,790,876	899,492	34,880,860	33,068,393
Judiciary and court related	5,022,055	4,993,909	28,146	10,119,113	9,879,879
Public health and welfare	2,623,443	3,134,567	(511,124)	6,109,230	7,254,541
Capital outlay	832,676	2,269,446	(1,436,770)	6,983,107	4,179,143
Debt service	447,573	459,165	(11,592)	1,481,547	1,429,964
<b>Total Expenditures</b>	<b>\$ 38,460,544</b>	<b>\$ 40,034,775</b>	<b>\$ (1,574,231)</b>	<b>\$ 91,216,318</b>	<b>\$ 87,431,810</b>

The annual budget increased from \$87.4 million for fiscal year 2015 to \$91.2 million for fiscal year 2016; an increase of \$3.8 million or 4.4%. One noteworthy reason for the increase in the budget is capital outlay, which increased from \$4.2 million for fiscal year 2015 to \$7.0 million for fiscal year 2016; an increase of \$2.8 million or 67.1%. Actual expenditures decreased from \$40.0 million through the second quarter of fiscal year 2015 to \$38.5 million through the second quarter of fiscal year 2016; a decrease of \$1.6 million or 4.0%.

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 second quarter of fiscal year 2016 totaled \$37.2 million, compared to the annual budget of \$82.8 million. Therefore, actual expenditures through the second quarter of fiscal year 2016 represents 44.9% of the annual budget, which is below the 50% threshold that is generally anticipated to be expended through the second 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 second quarter of fiscal year 2016 for each special revenue fund:

Special Revenue Fund	2nd Qtr FY2016 Revenues	2nd Qtr FY2016 Expenditures	Net Other Financing Sources (Uses)	Fund Balance (Deficit) at May 31, 2016
County Clerk Automation Fund	6,460	7,858	-	84,008
Recorder Automation Fund	335,417	244,417	-	2,143,617
County Treasurer Automation Fund	5,621	14,641	-	553,656
Treasurer's Passport Services Fund	96,303	35,408	-	333,601
Geographic Information Systems Fund	328,345	348,955	-	1,525,649
Illinois Municipal Retirement Fund	81,363	3,399,109	-	(3,766,368)
Social Security Fund	3,772	1,825,551	-	1,035,692
Insurance Loss Fund	8,167	1,761,415	-	12,874,040
HUD Grants Fund	621,703	620,301	-	1,402
Revolving Loan Fund	16,694	-	-	1,864,270
Expedited Permit Fund	2,063	188	-	1,875
County Highway Fund	590,984	4,123,479	211,015	2,514,972
Motor Fuel Tax Fund	3,721,791	2,109,606	-	10,315,963
Matching Fund	24,044	844,489	-	11,544,203
County Bridge Fund	154,030	516,103	-	3,041,129
County Option Motor Fuel Tax Fund	2,284,218	2,530,435	-	12,179,544
RTA Sales Tax Fund	4,920,381	-	6,069,199	9,231,398
DUI Conviction Fund	18,051	13,209	-	118,636
Coroner's Fund	27,729	2,042	-	102,255
Inmate Welfare Fund	114,163	110,572	-	409,540
Maintenance and Child Support Collection Fund	54,240	76,349	-	10,444
Law Library Fund	90,749	118,753	-	41,591
Circuit Court Document Storage Fund	266,274	202,406	-	154,138
Probation Service Fee Fund	175,201	232,952	-	431,820
EMDT Fund	9,852	23,357	-	(13,505)
Circuit Court Automation Fund	286,877	84,984	-	471,067
Illinois Criminal Justice Authority Fund	30,668	-	-	31,884
Circuit Court Admin Fund	53,317	33,630	-	208,174
Circuit Clerk Electronic Citation Fund	18,054	-	-	57,784
Special Courts Fund	185,420	218,791	-	437,840
State's Attorney Automation Fund	12,679	-	-	51,262
County Mental Health Fund	92,160	4,249,943	(343,259)	5,582,154
Veteran's Assistance Commission Fund	-	222,390	-	309,563
Veteran's Assistance Commission Bus Fund	616	-	-	8,575
Workforce Network Fund	1,101,467	986,983	-	460,163
Tuberculosis Care and Treatment Fund	2,795	144,319	-	360,565
Animal Shelter Fund	1,635	-	-	29,646
Dental Care Clinic Fund	144,451	185,551	-	101,093
Health Scholarship Fund	5	700	-	5,629
Senior Services Fund	1,672	626,836	11,458	1,677,544

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 second quarter of fiscal year 2016, the working cash funds have earned \$602 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 second quarter of fiscal year 2016, actual expenditures totaled \$10.4 million, which represents 53.5% 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](mailto: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 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
For the Three Months Ended May 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>REVENUES</b>					
Charges for services	\$ 17,199,771	\$ 17,199,771	\$ 7,873,888	\$ (9,325,883)	
Licenses and permits	1,047,000	1,047,000	720,370	(326,630)	
Fines and forfeitures	1,003,200	1,003,200	535,901	(467,299)	
Grants, contributions, and intergovernmental	3,381,762	3,478,880	1,311,070	(2,167,810)	
Taxes	63,058,059	63,058,059	11,222,431	(51,835,628)	
Investment income	95,500	95,500	104,018	8,518	
Miscellaneous	175,500	175,500	28,667	(146,833)	
<b>Total Revenues</b>	<b><u>85,960,792</u></b>	<b><u>86,057,910</u></b>	<b><u>21,796,345</u></b>	<b><u>(64,261,565)</u></b>	
<b>EXPENDITURES</b>					
<b>Current</b>					
General and administrative	30,190,232	30,184,831	12,128,473	18,056,358	\$ 1,642,256
Community development	1,416,895	1,457,630	715,956	741,674	118,068
Public safety	34,526,861	34,880,860	16,690,368	18,190,492	1,912,974
Judiciary and court related	10,115,475	10,119,113	5,022,055	5,097,058	157,400
Public health and welfare	6,107,757	6,109,230	2,623,443	3,485,787	146,296
Capital outlay	1,807,604	6,983,107	832,676	6,150,431	3,871,256
<b>Debt service</b>					
Principal retirement	920,726	1,392,589	387,873	1,004,716	606,392
Interest and fiscal charges	88,958	88,958	59,700	29,258	18,341
<b>Total Expenditures</b>	<b><u>85,174,508</u></b>	<b><u>91,216,318</u></b>	<b><u>38,460,544</u></b>	<b><u>52,755,774</u></b>	<b><u>\$ 8,472,983</u></b>
Excess (deficiency) of revenues over expenditures	<u>786,284</u>	<u>(5,158,408)</u>	<u>(16,664,199)</u>	<u>(11,505,791)</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	64,600	64,600	50,000	(14,600)	
Transfers out	(3,444,312)	(3,624,312)	(3,282,345)	341,967	
Capital leases issued	-	2,152,850	-	(2,152,850)	
<b>Total Other Financing Sources (Uses)</b>	<b><u>(3,379,712)</u></b>	<b><u>(1,406,862)</u></b>	<b><u>(3,232,345)</u></b>	<b><u>(1,825,483)</u></b>	
<b>Net Change in Fund Balance</b>	<b><u>\$ (2,593,428)</u></b>	<b><u>\$ (6,565,270)</u></b>	<b>(19,896,544)</b>	<b><u>\$ (13,331,274)</u></b>	
Fund Balance - Beginning of Period			<u>47,766,005</u>		
Fund Balance - End of Period			<u>\$ 27,869,461</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
GENERAL FUND  
For the Three Months Ended May 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>CHARGES FOR SERVICES</b>				
General and Administrative				
County clerk fees	\$ 165,000	\$ 165,000	\$ 76,982	\$ (88,018)
Tax redemption fees	160,000	160,000	80,075	(79,925)
Recording fees	920,500	920,500	482,507	(437,993)
Penalties/fees on delinquent taxes	1,600,000	1,600,000	(5,611)	(1,605,611)
Cable television franchise fees	581,500	581,500	308,781	(272,719)
Assessor's salary reimbursement	58,409	58,409	47,208	(11,201)
Other fees and charges	48,900	48,900	26,398	(22,502)
Community Development				
Subdivision review fees	5,000	5,000	325	(4,675)
Flood plain investigation fees	95,000	95,000	30,175	(64,825)
Maps and publications fees	1,000	1,000	409	(591)
Solid waste tipping fees	21,000	21,000	21,000	-
Other fees and charges	11,750	11,750	138,549	126,799
Public Safety				
Sheriff fees - circuit court	365,000	365,000	200,673	(164,327)
Sheriff fees - photocopies	6,000	6,000	4,876	(1,124)
Sheriff fees - foreign courts	30,000	30,000	16,222	(13,778)
Foreclosures	30,000	30,000	6,983	(23,017)
Court security fees	600,000	600,000	264,543	(335,457)
Jail space rental	5,690,458	5,690,458	3,115,086	(2,575,372)
Payphones	90,000	90,000	39,463	(50,537)
Dispatching fees	269,764	269,764	53,699	(216,065)
Squad car replacement fee	25,000	25,000	12,585	(12,415)
Sheriff salary reimbursement	-	-	10,293	10,293
Off duty detail	5,000	5,000	17,640	12,640
Other fees and charges	61,600	61,600	54,585	(7,015)
Judiciary and Court Related				
10% bond earnings	275,000	275,000	153,307	(121,693)
Circuit clerk fees	2,980,000	2,980,000	1,411,031	(1,568,969)
County court fees	170,000	170,000	83,969	(86,031)
Court services salary reimbursements	1,275,802	1,275,802	392,720	(883,082)
State's attorney salary reimbursement	166,508	166,508	120,564	(45,944)
State's attorney fees	76,500	76,500	35,273	(41,227)
Public aid	5,000	5,000	9,734	4,734
Periodic imprisonment fees	4,500	4,500	2,766	(1,734)
Public defender salary reimbursement	99,955	99,955	83,246	(16,709)
Public defenders fees	45,000	45,000	19,645	(25,355)
Other fees and charges	17,000	17,000	7,748	(9,252)

(Continued)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
GENERAL FUND  
For the Three Months Ended May 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>CHARGES FOR SERVICES (Continued)</b>				
Public Health and Welfare				
Animal control tags	\$ 661,500	\$ 661,500	\$ 332,717	\$ (328,783)
Veterinary fees	57,500	57,500	21,697	(35,803)
Nursing fees	76,500	76,500	17,002	(59,498)
Health review fees	5,000	5,000	2,025	(2,975)
Health promotion	13,000	13,000	2,890	(10,110)
Vital record fees	58,000	58,000	26,708	(31,292)
Subdivision review fees	4,000	4,000	770	(3,230)
Medicare	6,000	6,000	553	(5,447)
Public aid	200,000	200,000	62,048	(137,952)
Vision and hearing fees	50,000	50,000	35,525	(14,475)
Other fees and charges	112,125	112,125	48,504	(63,621)
<b>Total Charges for Services</b>	<b>17,199,771</b>	<b>17,199,771</b>	<b>7,873,888</b>	<b>(9,325,883)</b>
<b>LICENSES AND PERMITS</b>				
General and Administrative				
Liquor licenses	114,000	114,000	102,200	(11,800)
Amusement licenses	10,000	10,000	5,555	(4,445)
Community Development				
Building permits	305,000	305,000	125,682	(179,318)
Zoning permits	70,000	70,000	31,421	(38,579)
Public Health and Welfare				
Septic and well permits	88,000	88,000	49,238	(38,762)
Health licenses	450,000	450,000	399,937	(50,063)
Hauler license fees	10,000	10,000	6,337	(3,663)
<b>Total Licenses and Permits</b>	<b>1,047,000</b>	<b>1,047,000</b>	<b>720,370</b>	<b>(326,630)</b>
<b>FINES AND FORFEITURES</b>				
Community Development				
Planning fines	20,000	20,000	9,632	(10,368)
Judiciary and Court Related				
Fines and bond forfeitures	871,700	871,700	453,766	(417,934)
County drug fines	84,000	84,000	41,408	(42,592)
Public Health and Welfare				
Veterinary fines	27,500	27,500	31,095	3,595
<b>Total Fines and Forfeitures</b>	<b>1,003,200</b>	<b>1,003,200</b>	<b>535,901</b>	<b>(467,299)</b>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
 GENERAL FUND

For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL</b>				
General and Administrative				
Election-related grants	\$ 55,000	\$ 55,000	\$ -	\$ (55,000)
Drug-free communities grant	126,000	126,000	467	(125,533)
Energy efficiency grants	-	-	-	-
Public Safety				
Sheriff's Office - grants	155,301	195,249	39,948	(155,301)
Emergency Management - grants	92,413	149,583	39,825	(109,758)
Judiciary and Court Related				
Dependent children/parent reimbursements	36,000	36,000	26,373	(9,627)
State's Attorney - grants	32,800	32,800	16,400	(16,400)
Court Administration - grants	4,000	4,000	-	(4,000)
Public Health and Welfare				
Health Department grants -				
Nursing	2,379,460	2,379,460	1,043,449	(1,336,011)
Environmental	145,788	145,788	89,375	(56,413)
Administration	55,000	55,000	55,233	233
IDPH vaccines	300,000	300,000	-	(300,000)
	<u>3,381,762</u>	<u>3,478,880</u>	<u>1,311,070</u>	<u>(2,167,810)</u>
<b>TAXES</b>				
Property taxes	41,600,303	41,600,303	-	(41,600,303)
Sales taxes	10,536,470	10,536,470	5,013,125	(5,523,345)
State income taxes	6,800,000	6,800,000	3,714,559	(3,085,441)
Local use tax	1,370,000	1,370,000	758,352	(611,648)
Personal property replacement tax	773,246	773,246	425,505	(347,741)
Gambling taxes	253,040	253,040	208,605	(44,435)
Tax transfer stamps	1,725,000	1,725,000	1,102,285	(622,715)
	<u>63,058,059</u>	<u>63,058,059</u>	<u>11,222,431</u>	<u>(51,835,628)</u>
<b>INVESTMENT INCOME</b>	<u>95,500</u>	<u>95,500</u>	<u>104,018</u>	<u>8,518</u>
<b>MISCELLANEOUS</b>				
Tax sale indemnity proceeds	140,000	140,000	-	(140,000)
Proceeds from sale of capital assets	25,000	25,000	12,142	(12,858)
Other income	10,500	10,500	16,525	6,025
	<u>175,500</u>	<u>175,500</u>	<u>28,667</u>	<u>(146,833)</u>
<b>TOTAL REVENUES</b>	<u>\$ 85,960,792</u>	<u>\$ 86,057,910</u>	<u>\$ 21,796,345</u>	<u>\$ (64,261,565)</u>

(Concluded)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE AND FUNCTION

GENERAL FUND

For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>CHARGES FOR SERVICES</b>				
General and Administrative	\$ 3,534,309	\$ 3,534,309	\$ 1,016,340	\$ (2,517,969)
Community Development	133,750	133,750	190,458	56,708
Public Safety	7,172,822	7,172,822	3,796,648	(3,376,174)
Judiciary and Court Related	5,115,265	5,115,265	2,320,003	(2,795,262)
Public Health and Welfare	<u>1,243,625</u>	<u>1,243,625</u>	<u>550,439</u>	<u>(693,186)</u>
Total Charges for Services	<u>17,199,771</u>	<u>17,199,771</u>	<u>7,873,888</u>	<u>(9,325,883)</u>
<b>LICENSES AND PERMITS</b>				
General and Administrative	124,000	124,000	107,755	(16,245)
Community Development	375,000	375,000	157,103	(217,897)
Public Health and Welfare	<u>548,000</u>	<u>548,000</u>	<u>455,512</u>	<u>(92,488)</u>
Total Licenses and Permits	<u>1,047,000</u>	<u>1,047,000</u>	<u>720,370</u>	<u>(326,630)</u>
<b>FINES AND FORFEITURES</b>				
Community Development	20,000	20,000	9,632	(10,368)
Judiciary and Court Related	955,700	955,700	495,174	(460,526)
Public Health and Welfare	<u>27,500</u>	<u>27,500</u>	<u>31,095</u>	<u>3,595</u>
Total Fines and Forfeitures	<u>1,003,200</u>	<u>1,003,200</u>	<u>535,901</u>	<u>(467,299)</u>
<b>GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL</b>				
General and Administrative	181,000	181,000	467	(180,533)
Public Safety	247,714	344,832	79,773	(265,059)
Judiciary and Court Related	72,800	72,800	42,773	(30,027)
Public Health and Welfare	<u>2,880,248</u>	<u>2,880,248</u>	<u>1,188,057</u>	<u>(1,692,191)</u>
Total Grants, Contributions, and Intergovernmental	<u>3,381,762</u>	<u>3,478,880</u>	<u>1,311,070</u>	<u>(2,167,810)</u>
TAXES	<u>63,058,059</u>	<u>63,058,059</u>	<u>11,222,431</u>	<u>(51,835,628)</u>
INVESTMENT INCOME	<u>95,500</u>	<u>95,500</u>	<u>104,018</u>	<u>8,518</u>
MISCELLANEOUS	<u>175,500</u>	<u>175,500</u>	<u>28,667</u>	<u>(146,833)</u>
<b>TOTAL REVENUES</b>	<u>\$ 85,960,792</u>	<u>\$ 86,057,910</u>	<u>\$ 21,796,345</u>	<u>\$ (64,261,565)</u>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
GENERAL FUND  
For the Three Months Ended May 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Administration					
Personnel services	\$ 593,362	\$ 593,362	\$ 302,350	\$ 291,012	\$ -
Contractual services	319,718	175,200	62,107	113,093	107,562
Commodities	17,950	17,950	5,187	12,763	421
Total	<u>931,030</u>	<u>786,512</u>	<u>369,644</u>	<u>416,868</u>	<u>107,983</u>
Auditor					
Personnel services	386,810	386,810	194,323	192,487	-
Contractual services	6,250	6,250	5,242	1,008	-
Commodities	11,699	11,699	2,966	8,733	386
Total	<u>404,759</u>	<u>404,759</u>	<u>202,531</u>	<u>202,228</u>	<u>386</u>
County Board and Liquor Commission					
Personnel services	615,164	615,164	307,930	307,234	-
Contractual services	69,200	69,200	8,075	61,125	-
Commodities	32,000	32,000	10,241	21,759	1,249
Total	<u>716,364</u>	<u>716,364</u>	<u>326,246</u>	<u>390,118</u>	<u>1,249</u>
County Clerk					
Personnel services	421,510	421,510	206,995	214,515	-
Contractual services	6,450	6,450	5,633	817	19
Commodities	9,700	9,700	4,496	5,204	-
Total	<u>437,660</u>	<u>437,660</u>	<u>217,124</u>	<u>220,536</u>	<u>19</u>
County Clerk - Elections					
Personnel services	307,053	307,053	143,886	163,167	-
Contractual services	747,060	747,060	672,572	74,488	3,096
Commodities	397,500	402,920	187,136	215,784	18,033
Total	<u>1,451,613</u>	<u>1,457,033</u>	<u>1,003,594</u>	<u>453,439</u>	<u>21,129</u>
Educational Service Region					
Personnel services	225,887	225,887	107,509	118,378	-
Contractual services	37,325	37,325	12,084	25,241	-
Commodities	23,079	23,079	5,513	17,566	65
Total	<u>286,291</u>	<u>286,291</u>	<u>125,106</u>	<u>161,185</u>	<u>65</u>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Three Months Ended May 31, 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	\$ 588,177	\$ 585,426	\$ -
Contractual services	1,668,040	1,674,815	607,985	1,066,830	213,967
Commodities	<u>120,738</u>	<u>120,738</u>	<u>44,964</u>	<u>75,774</u>	<u>57,923</u>
Total	<u>2,962,381</u>	<u>2,969,156</u>	<u>1,241,126</u>	<u>1,728,030</u>	<u>271,890</u>
Human Resources					
Personnel services	270,411	270,411	128,814	141,597	-
Contractual services	194,130	194,130	144,038	50,092	2,704
Commodities	<u>5,250</u>	<u>5,250</u>	<u>1,404</u>	<u>3,846</u>	<u>-</u>
Total	<u>469,791</u>	<u>469,791</u>	<u>274,256</u>	<u>195,535</u>	<u>2,704</u>
Information Technology					
Personnel services	1,845,274	1,845,274	940,404	904,870	-
Contractual services	1,221,779	1,301,636	658,242	643,394	383,519
Commodities	<u>76,477</u>	<u>76,477</u>	<u>8,818</u>	<u>67,659</u>	<u>1,067</u>
Total	<u>3,143,530</u>	<u>3,223,387</u>	<u>1,607,464</u>	<u>1,615,923</u>	<u>384,586</u>
Merit Commission					
Personnel services	5,096	5,096	2,035	3,061	-
Contractual services	54,000	64,408	12,640	51,768	-
Commodities	<u>900</u>	<u>900</u>	<u>137</u>	<u>763</u>	<u>-</u>
Total	<u>59,996</u>	<u>70,404</u>	<u>14,812</u>	<u>55,592</u>	<u>-</u>
Purchasing					
Personnel services	249,282	249,282	127,803	121,479	-
Contractual services	22,278	22,278	7,536	14,742	4,452
Commodities	<u>421,735</u>	<u>422,482</u>	<u>271,333</u>	<u>151,149</u>	<u>7,234</u>
Total	<u>693,295</u>	<u>694,042</u>	<u>406,672</u>	<u>287,370</u>	<u>11,686</u>
Recorder					
Personnel services	733,917	733,917	358,844	375,073	-
Contractual services	40,250	40,250	11,468	28,782	1,440
Commodities	<u>1,138,710</u>	<u>1,138,710</u>	<u>808,646</u>	<u>330,064</u>	<u>247</u>
Total	<u>1,912,877</u>	<u>1,912,877</u>	<u>1,178,958</u>	<u>733,919</u>	<u>1,687</u>
Supervisor of Assessments					
Personnel services	882,103	882,103	452,768	429,335	-
Contractual services	59,350	59,350	10,778	48,572	14,081
Commodities	<u>10,600</u>	<u>10,600</u>	<u>2,379</u>	<u>8,221</u>	<u>-</u>
Total	<u>952,053</u>	<u>952,053</u>	<u>465,925</u>	<u>486,128</u>	<u>14,081</u>

(Continued)

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Three Months Ended May 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE (Continued)</b>					
Treasurer					
Personnel services	\$ 558,091	\$ 558,091	\$ 276,814	\$ 281,277	\$ -
Contractual services	63,245	63,245	8,534	54,711	4,456
Commodities	6,850	6,850	5,249	1,601	-
Total	<u>628,186</u>	<u>628,186</u>	<u>290,597</u>	<u>337,589</u>	<u>4,456</u>
Non-Departmental					
Personnel services	1,018,129	1,018,129	-	1,018,129	-
Contractual services	14,110,927	14,146,837	4,404,418	9,742,419	820,335
Commodities	11,350	11,350	-	11,350	-
Total	<u>15,140,406</u>	<u>15,176,316</u>	<u>4,404,418</u>	<u>10,771,898</u>	<u>820,335</u>
Total General and Administrative	<u>30,190,232</u>	<u>30,184,831</u>	<u>12,128,473</u>	<u>18,056,358</u>	<u>1,642,256</u>
<b>COMMUNITY DEVELOPMENT</b>					
Planning and Development					
Personnel services	1,191,962	1,191,962	653,051	538,911	-
Contractual services	171,135	211,870	51,597	160,273	116,616
Commodities	53,798	53,798	11,308	42,490	1,452
Total Community Development	<u>1,416,895</u>	<u>1,457,630</u>	<u>715,956</u>	<u>741,674</u>	<u>118,068</u>
<b>PUBLIC SAFETY</b>					
County Sheriff					
Personnel services	29,614,960	29,659,177	14,474,048	15,185,129	168,338
Contractual services	3,025,264	3,244,090	1,451,381	1,792,709	1,227,533
Commodities	1,079,792	1,113,578	355,017	758,561	434,571
Total	<u>33,720,016</u>	<u>34,016,845</u>	<u>16,280,446</u>	<u>17,736,399</u>	<u>1,830,442</u>
Emergency Management					
Personnel services	224,237	231,049	115,974	115,075	-
Contractual services	31,350	80,070	46,838	33,232	9,116
Commodities	16,130	17,768	6,434	11,334	121
Total	<u>271,717</u>	<u>328,887</u>	<u>169,246</u>	<u>159,641</u>	<u>9,237</u>
County Coroner					
Personnel services	396,046	396,046	196,872	199,174	-
Contractual services	129,050	129,050	42,240	86,810	73,295
Commodities	10,032	10,032	1,564	8,468	-
Total	<u>535,128</u>	<u>535,128</u>	<u>240,676</u>	<u>294,452</u>	<u>73,295</u>
Total Public Safety	<u>34,526,861</u>	<u>34,880,860</u>	<u>16,690,368</u>	<u>18,190,492</u>	<u>1,912,974</u>

(Continued)

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Three Months Ended May 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>JUDICIARY AND COURT RELATED</b>					
Clerk of the Circuit Court					
Personnel services	\$ 1,861,565	\$ 1,861,565	\$ 937,329	\$ 924,236	\$ -
Contractual services	24,670	24,670	11,260	13,410	2,092
Commodities	25,550	25,550	10,228	15,322	-
Total	<u>1,911,785</u>	<u>1,911,785</u>	<u>958,817</u>	<u>952,968</u>	<u>2,092</u>
Court Administration					
Personnel services	543,997	543,997	282,870	261,127	-
Contractual services	643,930	643,930	338,461	305,469	146,595
Commodities	72,500	76,138	22,261	53,877	2,445
Total	<u>1,260,427</u>	<u>1,264,065</u>	<u>643,592</u>	<u>620,473</u>	<u>149,040</u>
Court Services					
Personnel services	2,458,943	2,458,943	1,232,230	1,226,713	-
Contractual services	476,000	476,000	106,567	369,433	-
Commodities	20,436	20,436	6,842	13,594	617
Total	<u>2,955,379</u>	<u>2,955,379</u>	<u>1,345,639</u>	<u>1,609,740</u>	<u>617</u>
Public Defender					
Personnel services	969,042	969,042	500,706	468,336	-
Contractual services	10,550	10,550	640	9,910	-
Commodities	9,929	9,929	3,625	6,304	178
Total	<u>989,521</u>	<u>989,521</u>	<u>504,971</u>	<u>484,550</u>	<u>178</u>
State's Attorney					
Personnel services	2,765,181	2,765,181	1,455,972	1,309,209	-
Contractual services	178,000	178,000	89,095	88,905	4,440
Commodities	55,182	55,182	23,969	31,213	1,033
Total	<u>2,998,363</u>	<u>2,998,363</u>	<u>1,569,036</u>	<u>1,429,327</u>	<u>5,473</u>
Total Judiciary and Court Related	<u>10,115,475</u>	<u>10,119,113</u>	<u>5,022,055</u>	<u>5,097,058</u>	<u>157,400</u>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>PUBLIC HEALTH AND WELFARE</b>					
Health Department					
Personnel services	\$ 4,828,460	\$ 4,828,460	\$ 2,418,452	\$ 2,410,008	\$ -
Contractual services	540,631	540,631	125,659	414,972	86,554
Commodities	738,666	740,139	79,332	660,807	59,742
<b>Total Public Health and Welfare</b>	<u>6,107,757</u>	<u>6,109,230</u>	<u>2,623,443</u>	<u>3,485,787</u>	<u>146,296</u>
<b>CAPITAL OUTLAY</b>	<u>1,807,604</u>	<u>6,983,107</u>	<u>832,676</u>	<u>6,150,431</u>	<u>3,871,256</u>
<b>DEBT SERVICE</b>					
Principal retirement	920,726	1,392,589	387,873	1,004,716	606,392
Interest and fiscal charges	88,958	88,958	59,700	29,258	18,341
<b>Total Debt Service</b>	<u>1,009,684</u>	<u>1,481,547</u>	<u>447,573</u>	<u>1,033,974</u>	<u>624,733</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 85,174,508</u>	<u>\$ 91,216,318</u>	<u>\$ 38,460,544</u>	<u>\$ 52,755,774</u>	<u>\$ 8,472,983</u>

(Concluded)

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT  
 GENERAL FUND  
 For the Three Months Ended May 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Administration	\$ 931,030	\$ 786,512	\$ 369,644	\$ 416,868	\$ 107,983
Auditor	404,759	404,759	202,531	202,228	386
County Board and Liquor Commission	716,364	716,364	326,246	390,118	1,249
County Clerk	437,660	437,660	217,124	220,536	19
County Clerk - Elections	1,451,613	1,457,033	1,003,594	453,439	21,129
Educational Service Region	286,291	286,291	125,106	161,185	65
Facilities Management	2,962,381	2,969,156	1,241,126	1,728,030	271,890
Human Resources	469,791	469,791	274,256	195,535	2,704
Information Technology	3,143,530	3,223,387	1,607,464	1,615,923	384,586
Merit Commission	59,996	70,404	14,812	55,592	-
Purchasing	693,295	694,042	406,672	287,370	11,686
Recorder	1,912,877	1,912,877	1,178,958	733,919	1,687
Supervisor of Assessments	952,053	952,053	465,925	486,128	14,081
Treasurer	628,186	628,186	290,597	337,589	4,456
Non-Departmental	15,140,406	15,176,316	4,404,418	10,771,898	820,335
<b>Total General and Administrative</b>	<b>30,190,232</b>	<b>30,184,831</b>	<b>12,128,473</b>	<b>18,056,358</b>	<b>1,642,256</b>
<b>COMMUNITY DEVELOPMENT</b>					
Planning and Development	1,416,895	1,457,630	715,956	741,674	118,068
<b>PUBLIC SAFETY</b>					
County Sheriff	33,720,016	34,016,845	16,280,446	17,736,399	1,830,442
Emergency Management	271,717	328,887	169,246	159,641	9,237
County Coroner	535,128	535,128	240,676	294,452	73,295
<b>Total Public Safety</b>	<b>34,526,861</b>	<b>34,880,860</b>	<b>16,690,368</b>	<b>18,190,492</b>	<b>1,912,974</b>
<b>JUDICIARY AND COURT RELATED</b>					
Clerk of the Circuit Court	1,911,785	1,911,785	958,817	952,968	2,092
Court Administration	1,260,427	1,264,065	643,592	620,473	149,040
Court Services	2,955,379	2,955,379	1,345,639	1,609,740	617
Public Defender	989,521	989,521	504,971	484,550	178
State's Attorney	2,998,363	2,998,363	1,569,036	1,429,327	5,473
<b>Total Judiciary and Court Related</b>	<b>10,115,475</b>	<b>10,119,113</b>	<b>5,022,055</b>	<b>5,097,058</b>	<b>157,400</b>
<b>PUBLIC HEALTH AND WELFARE</b>					
Health Department	6,107,757	6,109,230	2,623,443	3,485,787	146,296
<b>CAPITAL OUTLAY</b>	<b>1,807,604</b>	<b>6,983,107</b>	<b>832,676</b>	<b>6,150,431</b>	<b>3,871,256</b>
<b>DEBT SERVICE</b>					
Principal retirement	920,726	1,392,589	387,873	1,004,716	606,392
Interest and fiscal charges	88,958	88,958	59,700	29,258	18,341
<b>Total Debt Service</b>	<b>1,009,684</b>	<b>1,481,547</b>	<b>447,573</b>	<b>1,033,974</b>	<b>624,733</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 85,174,508</b>	<b>\$ 91,216,318</b>	<b>\$ 38,460,544</b>	<b>\$ 52,755,774</b>	<b>\$ 8,472,983</b>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT  
GENERAL FUND  
For the Three Months Ended May 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Personnel services	\$ 9,285,692	\$ 9,285,692	\$ 4,138,652	\$ 5,147,040	\$ -
Contractual services	18,620,002	18,608,434	6,631,352	11,977,082	1,555,631
Commodities	2,284,538	2,290,705	1,358,469	932,236	86,625
Total General and Administrative	<u>30,190,232</u>	<u>30,184,831</u>	<u>12,128,473</u>	<u>18,056,358</u>	<u>1,642,256</u>
<b>COMMUNITY DEVELOPMENT</b>					
Personnel services	1,191,962	1,191,962	653,051	538,911	-
Contractual services	171,135	211,870	51,597	160,273	116,616
Commodities	53,798	53,798	11,308	42,490	1,452
Total Community Development	<u>1,416,895</u>	<u>1,457,630</u>	<u>715,956</u>	<u>741,674</u>	<u>118,068</u>
<b>PUBLIC SAFETY</b>					
Personnel services	30,235,243	30,286,272	14,786,894	15,499,378	168,338
Contractual services	3,185,664	3,453,210	1,540,459	1,912,751	1,309,944
Commodities	1,105,954	1,141,378	363,015	778,363	434,692
Total Public Safety	<u>34,526,861</u>	<u>34,880,860</u>	<u>16,690,368</u>	<u>18,190,492</u>	<u>1,912,974</u>
<b>JUDICIARY AND COURT RELATED</b>					
Personnel services	8,598,728	8,598,728	4,409,107	4,189,621	-
Contractual services	1,333,150	1,333,150	546,023	787,127	153,127
Commodities	183,597	187,235	66,925	120,310	4,273
Total Judiciary and Court Related	<u>10,115,475</u>	<u>10,119,113</u>	<u>5,022,055</u>	<u>5,097,058</u>	<u>157,400</u>
<b>PUBLIC HEALTH AND WELFARE</b>					
Personnel services	4,828,460	4,828,460	2,418,452	2,410,008	-
Contractual services	540,631	540,631	125,659	414,972	86,554
Commodities	738,666	740,139	79,332	660,807	59,742
Total Public Health and Welfare	<u>6,107,757</u>	<u>6,109,230</u>	<u>2,623,443</u>	<u>3,485,787</u>	<u>146,296</u>
CAPITAL OUTLAY	<u>1,807,604</u>	<u>6,983,107</u>	<u>832,676</u>	<u>6,150,431</u>	<u>3,871,256</u>
<b>DEBT SERVICE</b>					
Principal retirement	920,726	1,392,589	387,873	1,004,716	606,392
Interest and fiscal charges	88,958	88,958	59,700	29,258	18,341
Total Debt Service	<u>1,009,684</u>	<u>1,481,547</u>	<u>447,573</u>	<u>1,033,974</u>	<u>624,733</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 85,174,508</u>	<u>\$ 91,216,318</u>	<u>\$ 38,460,544</u>	<u>\$ 52,755,774</u>	<u>\$ 8,472,983</u>

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT  
 GENERAL FUND  
 For the Three Months Ended May 31, 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	\$ 26,406,156	\$ 27,784,958	\$ 168,338
Contractual services	23,850,582	24,147,295	8,895,090	15,252,205	3,221,872
Commodities	4,366,553	4,413,255	1,879,049	2,534,206	586,784
Capital outlay	1,807,604	6,983,107	832,676	6,150,431	3,871,256
Debt service	<u>1,009,684</u>	<u>1,481,547</u>	<u>447,573</u>	<u>1,033,974</u>	<u>624,733</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ <u>85,174,508</u></b>	<b>\$ <u>91,216,318</u></b>	<b>\$ <u>38,460,544</u></b>	<b>\$ <u>52,755,774</u></b>	<b>\$ <u>8,472,983</u></b>

## 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 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY CLERK AUTOMATION FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 13,000	\$ 13,000	\$ 6,300	\$ (6,700)	
Investment income	100	100	160	60	
<b>Total Revenues</b>	<u>13,100</u>	<u>13,100</u>	<u>6,460</u>	<u>(6,640)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Contractual services	35,000	35,000	7,858	27,142	\$ -
Commodities	2,500	2,500	-	2,500	-
Capital outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>37,500</u>	<u>37,500</u>	<u>7,858</u>	<u>29,642</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (24,400)</u>	<u>\$ (24,400)</u>	(1,398)	<u>\$ 23,002</u>	
Fund Balance - Beginning of Period			<u>85,406</u>		
Fund Balance - End of Period			<u>\$ 84,008</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RECORDER AUTOMATION FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 739,000	\$ 739,000	\$ 331,004	\$ (407,996)	
Investment income	3,600	3,600	4,413	813	
<b>Total Revenues</b>	<u>742,600</u>	<u>742,600</u>	<u>335,417</u>	<u>(407,183)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	370,190	370,190	148,667	221,523	\$ -
Contractual services	256,000	263,310	95,232	168,078	104,078
Commodities	78,000	78,518	518	78,000	932
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	-
<b>Total Expenditures</b>	<u>797,321</u>	<u>805,149</u>	<u>244,417</u>	<u>560,732</u>	<u>\$ 105,010</u>
<b>Net Change in Fund Balance</b>	<u>\$ (54,721)</u>	<u>\$ (62,549)</u>	91,000	<u>\$ 153,549</u>	
Fund Balance - Beginning of Period			<u>2,052,617</u>		
Fund Balance - End of Period			<u>\$ 2,143,617</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY TREASURER AUTOMATION FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 130,000	\$ 130,000	\$ 4,554	\$ (125,446)	
Investment income	700	700	1,067	367	
<b>Total Revenues</b>	<u>130,700</u>	<u>130,700</u>	<u>5,621</u>	<u>(125,079)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Contractual services	40,500	40,500	14,133	26,367	\$ -
Commodities	12,500	12,500	508	11,992	-
Capital outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>53,000</u>	<u>53,000</u>	<u>14,641</u>	<u>38,359</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ 77,700</u>	<u>\$ 77,700</u>	(9,020)	<u>\$ (86,720)</u>	
Fund Balance - Beginning of Period			<u>562,676</u>		
Fund Balance - End of Period			<u>\$ 553,656</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TREASURER'S PASSPORT SERVICES FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 100,000	\$ 100,000	\$ 95,715	\$ (4,285)	
Investment income	300	300	588	288	
<b>Total Revenues</b>	<u>100,300</u>	<u>100,300</u>	<u>96,303</u>	<u>(3,997)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	63,256	63,256	31,563	31,693	\$ -
Contractual services	19,100	19,100	-	19,100	-
Commodities	20,000	20,000	3,845	16,155	-
<b>Total Expenditures</b>	<u>102,356</u>	<u>102,356</u>	<u>35,408</u>	<u>66,948</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (2,056)</u>	<u>\$ (2,056)</u>	60,895	<u>\$ 62,951</u>	
Fund Balance - Beginning of Period			<u>272,706</u>		
Fund Balance - End of Period			<u>\$ 333,601</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GEOGRAPHIC INFORMATION SYSTEMS FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 698,905	\$ 698,905	\$ 325,422	\$ (373,483)	
Investment income	2,500	2,500	2,923	423	
<b>Total Revenues</b>	<u>701,405</u>	<u>701,405</u>	<u>328,345</u>	<u>(373,060)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	561,280	561,280	273,687	287,593	\$ -
Contractual services	325,250	691,737	69,264	622,473	465,056
Commodities	38,750	38,750	6,004	32,746	189
<b>Total Expenditures</b>	<u>925,280</u>	<u>1,291,767</u>	<u>348,955</u>	<u>942,812</u>	<u>\$ 465,245</u>
<b>Net Change in Fund Balance</b>	<u>\$ (223,875)</u>	<u>\$ (590,362)</u>	(20,610)	<u>\$ 569,752</u>	
Fund Balance - Beginning of Period			<u>1,546,259</u>		
Fund Balance - End of Period			<u>\$ 1,525,649</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL  
ILLINOIS MUNICIPAL RETIREMENT FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Property taxes	\$ 7,800,000	\$ 7,800,000	\$ -	\$ (7,800,000)	
Personal property replacement tax	116,000	116,000	77,161	(38,839)	
Investment income	<u>3,000</u>	<u>3,000</u>	<u>4,232</u>	<u>1,232</u>	
Total Revenues	7,919,000	7,919,000	81,393	(7,837,607)	
<b>EXPENDITURES</b>					
Current					
Personnel services	<u>7,064,853</u>	<u>7,064,853</u>	<u>3,399,109</u>	<u>3,665,744</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 854,147</u>	<u>\$ 854,147</u>	(3,317,716)	<u>\$ (4,171,863)</u>	
Fund Deficit - Beginning of Period			<u>(448,652)</u>		
Fund Deficit - End of Period			<u>\$ (3,766,368)</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SOCIAL SECURITY FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Property taxes	\$ 3,966,697	\$ 3,966,697	\$ -	\$ (3,966,697)	
Investment income	<u>3,000</u>	<u>3,000</u>	<u>3,772</u>	<u>772</u>	
Total Revenues	3,969,697	3,969,697	3,772	(3,965,925)	
<b>EXPENDITURES</b>					
Current					
Personnel services	<u>4,071,377</u>	<u>4,071,377</u>	<u>1,825,551</u>	<u>2,245,826</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (101,680)</u>	<u>\$ (101,680)</u>	(1,821,779)	<u>\$ (1,720,099)</u>	
Fund Balance - Beginning of Period			<u>2,857,471</u>		
Fund Balance - End of Period			<u>\$ 1,035,692</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
INSURANCE LOSS FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Property taxes	\$ 1,250,000	\$ 1,250,000	\$ -	\$ (1,250,000)	
Investment income	100	100	25	(75)	
Miscellaneous	30,000	30,000	8,142	(21,858)	
	<u>1,280,100</u>	<u>1,280,100</u>	<u>8,167</u>	<u>(1,271,933)</u>	
<b>Total Revenues</b>					
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	1,162,548	1,162,548	559,411	603,137	\$ -
Contractual services	2,525,004	2,896,809	1,201,275	1,695,534	103,113
Commodities	19,500	19,500	729	18,771	240
	<u>3,707,052</u>	<u>4,078,857</u>	<u>1,761,415</u>	<u>2,317,442</u>	<u>\$ 103,353</u>
<b>Total Expenditures</b>					
Net Change in Fund Balance	<u>\$ (2,426,952)</u>	<u>\$ (2,798,757)</u>	(1,753,248)	<u>\$ 1,045,509</u>	
Fund Balance - Beginning of Period			<u>14,627,288</u>		
Fund Balance - End of Period			<u>\$ 12,874,040</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL  
HUD GRANTS FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 1,777,500	\$ 1,779,625	\$ 610,303	\$ (1,169,322)	
Miscellaneous	-	-	11,400	11,400	
<b>Total Revenues</b>	<u>1,777,500</u>	<u>1,779,625</u>	<u>621,703</u>	<u>(1,157,922)</u>	
<b>EXPENDITURES</b>					
Current					
Community development					
Personnel services	311,200	427,509	39,699	387,810	\$ -
Contractual services	1,461,800	3,421,784	579,745	2,842,038	731,704
Commodities	4,500	25,827	856	24,971	-
<b>Total Expenditures</b>	<u>1,777,500</u>	<u>3,875,120</u>	<u>620,301</u>	<u>3,254,820</u>	<u>\$ 731,704</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (2,095,495)</u>	1,402	<u>\$ 2,096,898</u>	
Fund Balance - Beginning of Period			-		
Fund Deficit - End of Period			<u>\$ 1,402</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
REVOLVING LOAN FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	
Investment income	24,650	24,650	16,694	(7,956)	
Miscellaneous	-	-	-	-	
	<u>25,650</u>	<u>25,650</u>	<u>16,694</u>	<u>(8,956)</u>	
<b>EXPENDITURES</b>					
Current					
Community development					
Contractual services	<u>105,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (79,350)</u>	<u>\$ 20,650</u>	16,694	<u>\$ (3,956)</u>	
Fund Balance - Beginning of Period			<u>1,847,576</u>		
Fund Balance - End of Period			<u>\$ 1,864,270</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
EXPEDITED PERMIT FUND  
For the Three Months Ended May 31, 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	\$ 2,063	\$ (17,937)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>20,000</u>	<u>36,310</u>	<u>188</u>	<u>36,122</u>	<u>\$ 19,813</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (16,310)</u>	1,875	<u>\$ 18,185</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			<u>\$ 1,875</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY HIGHWAY FUND  
For the Three Months Ended May 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>REVENUES</b>					
Charges for services	\$ -	\$ -	\$ 130	\$ 130	
Licenses and permits	86,000	86,000	42,204	(43,796)	
Grants, contributions, and intergovernmental	1,295,676	1,295,676	351,609	(944,067)	
Property taxes	6,455,268	6,455,268	-	(6,455,268)	
Investment income	7,050	7,050	8,045	995	
Miscellaneous	70,000	70,000	188,996	118,996	
<b>Total Revenues</b>	<u>7,913,994</u>	<u>7,913,994</u>	<u>590,984</u>	<u>(7,323,010)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Personnel services	5,564,966	5,564,966	2,461,525	3,103,441	\$ -
Contractual services	5,275,670	6,149,659	579,152	5,570,507	2,911,147
Commodities	752,310	755,570	266,758	488,812	233,695
Capital outlay	1,500,000	1,995,785	816,044	1,179,741	318,339
<b>Total Expenditures</b>	<u>13,092,946</u>	<u>14,465,980</u>	<u>4,123,479</u>	<u>10,342,501</u>	<u>\$ 3,463,181</u>
Deficiency of revenues over expenditures	<u>(5,178,952)</u>	<u>(6,551,986)</u>	<u>(3,532,495)</u>	<u>3,019,491</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	10,134,295	10,134,295	6,069,199	(4,065,096)	
Transfers out	(5,945,975)	(5,945,975)	(5,858,184)	87,791	
<b>Total Other Financing Sources (Uses)</b>	<u>4,188,320</u>	<u>4,188,320</u>	<u>211,015</u>	<u>(3,977,305)</u>	
<b>Net Change in Fund Balance</b>	<u>\$ (990,632)</u>	<u>\$ (2,363,666)</u>	<u>(3,321,480)</u>	<u>\$ (957,814)</u>	
Fund Balance - Beginning of Period			<u>5,836,452</u>		
Fund Balance - End of Period			<u>\$ 2,514,972</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MOTOR FUEL TAX FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 4,075,222	\$ 4,075,222	\$ 3,707,456	\$ (367,766)	
Investment income	24,000	24,000	14,335	(9,665)	
<b>Total Revenues</b>	<u>4,099,222</u>	<u>4,099,222</u>	<u>3,721,791</u>	<u>(377,431)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Personnel services	151,182	151,182	75,463	75,719	\$ -
Contractual services	5,100,000	7,553,434	370,232	7,183,201	5,501,514
Commodities	200,000	200,000	(37,952)	237,952	186,760
Capital outlay	<u>4,255,000</u>	<u>9,255,806</u>	<u>1,701,863</u>	<u>7,553,943</u>	<u>2,027,048</u>
<b>Total Expenditures</b>	<u>9,706,182</u>	<u>17,160,422</u>	<u>2,109,606</u>	<u>15,050,816</u>	<u>\$ 7,715,322</u>
<b>Net Change in Fund Balance</b>	<u>\$ (5,606,960)</u>	<u>\$ (13,061,200)</u>	1,612,185	<u>\$ 14,673,385</u>	
Fund Balance - Beginning of Period			<u>8,703,778</u>		
Fund Balance - End of Period			<u>\$ 10,315,963</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MATCHING FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
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>24,044</u>	<u>3,044</u>	
Total Revenues	<u>1,846,878</u>	<u>1,846,878</u>	<u>24,044</u>	<u>(1,822,834)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Contractual services	1,000,000	1,268,410	77,832	1,190,578	\$ 40,577
Capital outlay	<u>8,780,000</u>	<u>15,755,006</u>	<u>766,657</u>	<u>14,988,349</u>	<u>7,774,905</u>
Total Expenditures	<u>9,780,000</u>	<u>17,023,416</u>	<u>844,489</u>	<u>16,178,927</u>	<u>\$ 7,815,482</u>
Net Change in Fund Balance	<u>\$ (7,933,122)</u>	<u>\$ (15,176,538)</u>	(820,445)	<u>\$ 14,356,093</u>	
Fund Balance - Beginning of Period			<u>12,364,648</u>		
Fund Balance - End of Period			<u>\$ 11,544,203</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY BRIDGE FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 680,000	\$ 680,000	\$ 147,869	\$ (532,131)	
Property taxes	481,629	481,629	-	(481,629)	
Investment income	<u>8,000</u>	<u>8,000</u>	<u>6,161</u>	<u>(1,839)</u>	
Total Revenues	<u>1,169,629</u>	<u>1,169,629</u>	<u>154,030</u>	<u>(1,015,599)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Contractual services	1,245,000	1,700,127	268,972	1,431,155	\$ 411,722
Capital outlay	<u>480,000</u>	<u>1,971,745</u>	<u>247,132</u>	<u>1,724,613</u>	<u>1,048,849</u>
Total Expenditures	<u>1,725,000</u>	<u>3,671,872</u>	<u>516,103</u>	<u>3,155,769</u>	<u>\$ 1,460,571</u>
Net Change in Fund Balance	<u>\$ (555,371)</u>	<u>\$ (2,502,243)</u>	(362,073)	<u>\$ 2,140,170</u>	
Fund Balance - Beginning of Period			<u>3,403,202</u>		
Fund Balance - End of Period			<u>\$ 3,041,129</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY OPTION MOTOR FUEL TAX FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 4,500,000	\$ 4,500,000	\$ 2,263,622	\$ (2,236,378)	
Investment income	20,000	20,000	20,596	596	
<b>Total Revenues</b>	<u>4,520,000</u>	<u>4,520,000</u>	<u>2,284,218</u>	<u>(2,235,782)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Contractual services	1,957,000	6,106,107	1,415,375	4,690,731	\$ 2,997,655
Commodities	1,450,000	1,505,983	684,261	821,723	222,328
Capital outlay	<u>4,400,000</u>	<u>9,612,666</u>	<u>430,800</u>	<u>9,181,867</u>	<u>8,781,867</u>
<b>Total Expenditures</b>	<u>7,807,000</u>	<u>17,224,756</u>	<u>2,530,435</u>	<u>14,694,321</u>	<u>\$ 12,001,850</u>
<b>Net Change in Fund Balance</b>	<u>\$ (3,287,000)</u>	<u>\$ (12,704,756)</u>	(246,217)	<u>\$ 12,458,539</u>	
Fund Balance - Beginning of Period			<u>12,425,761</u>		
Fund Balance - End of Period			<u>\$ 12,179,544</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RTA SALES TAX FUND  
For the Three Months Ended May 31, 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	\$ 4,911,043	\$ (5,088,957)	
Investment income	<u>11,000</u>	<u>11,000</u>	<u>9,338</u>	<u>(1,662)</u>	
Total Revenues	10,011,000	10,011,000	4,920,381	(5,090,619)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u>-</u>
Excess of revenues over expenditures	10,011,000	10,011,000	4,920,381	(5,090,619)	
OTHER FINANCING USES					
Transfers out	<u>(10,134,295)</u>	<u>(10,134,295)</u>	<u>(6,069,199)</u>	<u>4,065,096</u>	
Net Change in Fund Balance	\$ <u><u>(123,295)</u></u>	\$ <u><u>(123,295)</u></u>	(1,148,818)	\$ <u><u>(1,025,523)</u></u>	
Fund Balance - Beginning of Period			<u>10,380,216</u>		
Fund Balance - End of Period			<u><u>9,231,398</u></u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DUI CONVICTION FUND  
For the Three Months Ended May 31, 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	\$ 18,051	\$ (6,949)	
EXPENDITURES					
Current					
Public safety					
Commodities	<u>25,000</u>	<u>25,000</u>	<u>13,209</u>	<u>11,791</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	4,842	<u>\$ 4,842</u>	
Fund Balance - Beginning of Period			<u>113,794</u>		
Fund Balance - End of Period			<u>\$ 118,636</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CORONER'S FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 55,000	\$ 55,000	\$ 27,555	\$ (27,445)	
Grants, contributions, and intergovernmental	4,334	4,334	-	(4,334)	
Investment income	90	90	174	84	
	<u>59,424</u>	<u>59,424</u>	<u>27,729</u>	<u>(31,695)</u>	
Total Revenues					
<b>EXPENDITURES</b>					
Current					
Public safety					
Contractual services	26,500	26,500	1,085	25,415	\$ 12,500
Commodities	7,400	7,400	957	6,443	3,403
Capital outlay	-	-	-	-	-
	<u>33,900</u>	<u>33,900</u>	<u>2,042</u>	<u>31,858</u>	<u>\$ 15,903</u>
Total Expenditures					
Excess of revenues over expenditures	25,524	25,524	25,687	163	
<b>OTHER FINANCING USES</b>					
Transfers out	(9,000)	9,000	-	(9,000)	
	<u>16,524</u>	<u>34,524</u>	25,687	<u>(8,837)</u>	
Net Change in Fund Balance					
Fund Balance - Beginning of Period			<u>76,568</u>		
Fund Balance - End of Period			<u>\$ 102,255</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
INMATE WELFARE FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 371,000	\$ 371,000	\$ 113,331	\$ (257,669)	
Investment income	-	-	832	832	
<b>Total Revenues</b>	<u>371,000</u>	<u>371,000</u>	<u>114,163</u>	<u>(256,837)</u>	
<b>EXPENDITURES</b>					
Current					
Public safety					
Contractual services	111,000	111,000	47,776	63,224	\$ 16,052
Commodities	260,000	260,000	62,796	197,204	41,635
Capital outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>371,000</u>	<u>371,000</u>	<u>110,572</u>	<u>260,428</u>	<u>\$ 57,687</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	3,591	<u>\$ 3,591</u>	
Fund Balance - Beginning of Period			<u>405,949</u>		
Fund Balance - End of Period			<u>\$ 409,540</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 145,000	\$ 145,000	\$ 54,193	\$ (90,807)	
Investment income	<u>100</u>	<u>100</u>	<u>47</u>	<u>(53)</u>	
Total Revenues	145,100	145,100	54,240	(90,860)	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	<u>165,678</u>	<u>165,678</u>	<u>76,349</u>	<u>89,329</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (20,578)</u>	<u>\$ (20,578)</u>	(22,109)	<u>\$ (1,531)</u>	
Fund Balance - Beginning of Period			<u>32,553</u>		
Fund Balance - End of Period			<u>\$ 10,444</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
LAW LIBRARY FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 185,000	\$ 185,000	\$ 90,638	\$ (94,362)	
Investment income	300	300	111	(189)	
<b>Total Revenues</b>	<u>185,300</u>	<u>185,300</u>	<u>90,749</u>	<u>(94,551)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	101,834	101,834	55,827	46,007	\$ -
Contractual services	400	400	297	103	-
Commodities	<u>155,800</u>	<u>155,800</u>	<u>62,629</u>	<u>93,171</u>	<u>79,205</u>
<b>Total Expenditures</b>	<u>258,034</u>	<u>258,034</u>	<u>118,753</u>	<u>139,281</u>	<u>\$ 79,205</u>
<b>Net Change in Fund Balance</b>	<u>\$ (72,734)</u>	<u>\$ (72,734)</u>	(28,004)	<u>\$ 44,730</u>	
Fund Balance - Beginning of Period			<u>69,595</u>		
Fund Balance - End of Period			<u>\$ 41,591</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT COURT DOCUMENT STORAGE FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 550,000	\$ 550,000	\$ 266,074	\$ (283,926)	
Investment income	200	200	200	-	
	<u>550,200</u>	<u>550,200</u>	<u>266,274</u>	<u>(283,926)</u>	
<b>Total Revenues</b>					
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	177,672	177,672	88,703	88,969	\$ -
Contractual services	353,984	469,827	51,863	417,964	82,207
Commodities	-	-	-	-	-
Capital outlay	<u>20,000</u>	<u>81,840</u>	<u>61,840</u>	<u>20,000</u>	<u>-</u>
<b>Total Expenditures</b>	<u>551,656</u>	<u>729,339</u>	<u>202,406</u>	<u>526,933</u>	<u>\$ 82,207</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,456)</u>	<u>\$ (179,139)</u>	63,868	<u>\$ 243,007</u>	
Fund Balance - Beginning of Period			<u>90,270</u>		
Fund Balance - End of Period			<u>\$ 154,138</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PROBATION SERVICE FEE FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 338,000	\$ 338,000	\$ 174,232	\$ (163,768)	
Investment income	1,000	1,000	969	(31)	
Miscellaneous	-	-	-	-	
	<u>339,000</u>	<u>339,000</u>	<u>175,201</u>	<u>(163,799)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	65,248	65,248	36,572	28,676	\$ -
Contractual services	361,000	361,000	171,140	189,860	39,220
Commodities	61,500	66,074	22,718	43,356	4,379
Capital outlay	-	2,567	2,522	45	-
	<u>487,748</u>	<u>494,889</u>	<u>232,952</u>	<u>261,937</u>	<u>\$ 43,599</u>
Deficiency of revenues over expenditures	(148,748)	(155,889)	(57,751)	98,138	
<b>OTHER FINANCING USES</b>					
Transfers out	<u>(7,241)</u>	<u>(35,752)</u>	-	<u>35,752</u>	
Net Change in Fund Balance	<u>\$ (155,989)</u>	<u>\$ (191,641)</u>	(57,751)	<u>\$ 133,890</u>	
Fund Balance - Beginning of Period			<u>489,571</u>		
Fund Balance - End of Period			<u>\$ 431,820</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL  
EMDT FUND  
For the Three Months Ended May 31, 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	\$ 9,852	\$ (13,148)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	37,000	37,000	15,580	21,420	\$ 6,309
Commodities	<u>8,000</u>	<u>28,900</u>	<u>7,777</u>	<u>21,123</u>	<u>19,806</u>
Total Expenditures	<u>45,000</u>	<u>65,900</u>	<u>23,357</u>	<u>42,543</u>	<u>\$ 26,115</u>
Deficiency of revenues over expenditures	(22,000)	(42,900)	(13,505)	29,395	
OTHER FINANCING SOURCES					
Transfers in	<u>7,241</u>	<u>28,141</u>	<u>-</u>	<u>(28,141)</u>	
Net Change in Fund Balance	<u>\$ (14,759)</u>	<u>\$ (14,759)</u>	(13,505)	<u>\$ 1,254</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Deficit - End of Period			<u>\$ (13,505)</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT COURT AUTOMATION FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 580,000	\$ 580,000	\$ 286,170	\$ (293,830)	
Investment income	400	400	707	307	
<b>Total Revenues</b>	<u>580,400</u>	<u>580,400</u>	<u>286,877</u>	<u>(293,523)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	174,972	174,972	84,916	90,056	\$ -
Contractual services	381,660	382,216	68	382,148	556
Capital outlay	10,000	10,000	-	10,000	-
<b>Total Expenditures</b>	<u>566,632</u>	<u>567,188</u>	<u>84,984</u>	<u>482,204</u>	<u>\$ 556</u>
<b>Net Change in Fund Balance</b>	<u>\$ 13,768</u>	<u>\$ 13,212</u>	201,893	<u>\$ 188,681</u>	
Fund Balance - Beginning of Period			<u>269,174</u>		
Fund Balance - End of Period			<u>\$ 471,067</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 66,715	\$ 66,715	\$ 30,646	\$ (36,069)	
Investment income	-	-	22	22	
<b>Total Revenues</b>	<b>66,715</b>	<b>66,715</b>	<b>30,668</b>	<b>(36,047)</b>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related Personnel services	66,715	66,715	-	66,715	\$ -
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>30,668</b>	<b>\$ 30,668</b>	
Fund Balance - Beginning of Period			1,216		
Fund Balance - End of Period			<u>\$ 31,884</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT COURT ADMIN FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 96,000	\$ 96,000	\$ 52,943	\$ (43,057)	
Investment income	200	200	374	174	
	<u>96,200</u>	<u>96,200</u>	<u>53,317</u>	<u>(42,883)</u>	
<b>Total Revenues</b>					
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	21,246	21,246	8,591	12,655	\$ -
Contractual services	33,505	33,505	5,934	27,571	6,367
Commodities	40,000	40,000	17,932	22,068	7,221
Capital outlay	5,000	39,527	1,173	38,354	25,266
	<u>99,751</u>	<u>134,278</u>	<u>33,630</u>	<u>100,648</u>	<u>\$ 38,854</u>
<b>Total Expenditures</b>					
Net Change in Fund Balance	<u>\$ (3,551)</u>	<u>\$ (38,078)</u>	19,687	<u>\$ 57,765</u>	
Fund Balance - Beginning of Period			<u>188,487</u>		
Fund Balance - End of Period			<u>\$ 208,174</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT CLERK ELECTRONIC CITATION FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 38,000	\$ 38,000	\$ 17,962	\$ (20,038)	
Investment income	<u>100</u>	<u>100</u>	<u>92</u>	<u>(8)</u>	
Total Revenues	38,100	38,100	18,054	(20,046)	
<b>EXPENDITURES</b>					
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>	18,054	<u>\$ 18,054</u>	
Fund Balance - Beginning of Period			<u>39,730</u>		
Fund Balance - End of Period			<u>\$ 57,784</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL COURTS FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 190,000	\$ 190,000	\$ 97,555	\$ (92,445)	
Grants, contributions, and intergovernmental	<u>176,730</u>	<u>176,730</u>	<u>87,865</u>	<u>(88,865)</u>	
Total Revenues	<u>366,730</u>	<u>366,730</u>	<u>185,420</u>	<u>(181,310)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	423,989	423,989	214,271	209,718	\$ -
Contractual services	22,200	22,200	1,694	20,506	-
Commodities	<u>24,250</u>	<u>24,250</u>	<u>2,826</u>	<u>21,424</u>	-
Total Expenditures	<u>470,439</u>	<u>470,439</u>	<u>218,791</u>	<u>251,648</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (103,709)</u>	<u>\$ (103,709)</u>	(33,371)	<u>\$ 70,338</u>	
Fund Balance - Beginning of Period			<u>471,211</u>		
Fund Balance - End of Period			<u>\$ 437,840</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
STATE'S ATTORNEY AUTOMATION FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 30,000	\$ 30,000	\$ 12,594	\$ (17,406)	
Investment income	<u>50</u>	<u>50</u>	<u>85</u>	<u>35</u>	
Total Revenues	30,050	30,050	12,679	(17,371)	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Contractual services	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>\$ 50,000</u>
Net Change in Fund Balance	<u>\$ (19,950)</u>	<u>\$ (19,950)</u>	12,679	<u>\$ 32,629</u>	
Fund Balance - Beginning of Period			<u>38,583</u>		
Fund Balance - End of Period			<u>\$ 51,262</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY MENTAL HEALTH FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 58,066	\$ 58,066	\$ 58,823	\$ 757	
Property taxes	10,900,000	10,900,000	-	(10,900,000)	
Investment income	10,150	10,150	15,596	5,446	
Miscellaneous	<u>40,425</u>	<u>40,425</u>	<u>17,741</u>	<u>(22,684)</u>	
Total Revenues	<u>11,008,641</u>	<u>11,008,641</u>	<u>92,160</u>	<u>(10,916,481)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	897,667	897,667	396,151	501,516	\$ -
Contractual services	12,113,914	12,113,914	3,796,646	8,317,268	-
Commodities	50,800	90,415	57,146	33,269	-
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>4,249,943</u>	<u>8,882,053</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	(2,083,740)	(2,123,355)	(4,157,783)	(2,034,428)	
<b>OTHER FINANCING USES</b>					
Transfers out	<u>(416,260)</u>	<u>(416,260)</u>	<u>(343,259)</u>	<u>73,001</u>	
Net Change in Fund Balance	<u>\$ (2,500,000)</u>	<u>\$ (2,539,615)</u>	<u>(4,501,042)</u>	<u>\$ (1,961,427)</u>	
Fund Balance - Beginning of Period			<u>10,083,196</u>		
Fund Balance - End of Period			<u>\$ 5,582,154</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
VETERANS' ASSISTANCE COMMISSION FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
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>	
<b>Total Revenues</b>					
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	364,538	364,538	172,487	192,051	\$ -
Contractual services	256,600	256,600	40,313	216,287	-
Commodities	25,600	25,600	9,590	16,010	-
	<u>646,738</u>	<u>646,738</u>	<u>222,390</u>	<u>424,348</u>	<u>\$ -</u>
<b>Total Expenditures</b>					
Net Change in Fund Balance	<u>\$ (246,138)</u>	<u>\$ (246,138)</u>	(222,390)	<u>\$ 23,748</u>	
Fund Balance - Beginning of Period			<u>531,953</u>		
Fund Balance - End of Period			<u>\$ 309,563</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
VETERANS' ASSISTANCE COMMISSION BUS FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Investment income	\$ 12	\$ 12	\$ 16	\$ 4	
Miscellaneous	500	500	600	100	
<b>Total Revenues</b>	<u>512</u>	<u>512</u>	<u>616</u>	<u>104</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	550	550	-	550	-
<b>Total Expenditures</b>	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,038)</u>	<u>\$ (1,038)</u>	616	<u>\$ 1,654</u>	
Fund Balance - Beginning of Period			<u>7,959</u>		
Fund Balance - End of Period			<u>\$ 8,575</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKFORCE NETWORK FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 2,285,312	\$ 2,319,525	\$ 1,095,300	\$ (1,224,225)	
Investment income	216	216	290	74	
Miscellaneous	<u>28,561</u>	<u>28,561</u>	<u>5,877</u>	<u>(22,684)</u>	
Total Revenues	<u>2,314,089</u>	<u>2,348,302</u>	<u>1,101,467</u>	<u>(1,246,835)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	1,352,299	1,387,032	544,469	842,563	\$ 21,185
Contractual services	872,236	872,986	405,369	467,617	10,242
Commodities	96,869	97,619	26,530	71,089	-
Capital outlay	-	16,017	10,615	5,402	5,238
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>2,381,784</u>	<u>986,983</u>	<u>1,394,801</u>	<u>\$ 36,665</u>
Net Change in Fund Balance	<u>\$ (15,445)</u>	<u>\$ (33,482)</u>	114,484	<u>\$ 147,966</u>	
Fund Balance - Beginning of Period			<u>345,679</u>		
Fund Balance - End of Period			<u>\$ 460,163</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TUBERCULOSIS CARE AND TREATMENT FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 10,500	\$ 10,500	\$ 1,970	\$ (8,530)	
Property taxes	250,000	250,000	-	(250,000)	
Investment income	600	600	825	225	
	<u>261,100</u>	<u>261,100</u>	<u>2,795</u>	<u>(258,305)</u>	
<b>Total Revenues</b>					
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	262,986	262,986	129,600	133,386	\$ -
Contractual services	67,112	71,594	12,181	59,413	11,294
Commodities	30,000	30,000	2,538	27,462	9,672
	<u>360,098</u>	<u>364,580</u>	<u>144,319</u>	<u>220,261</u>	<u>\$ 20,966</u>
<b>Total Expenditures</b>					
Net Change in Fund Balance	<u>\$ (98,998)</u>	<u>\$ (103,480)</u>	(141,524)	<u>\$ (38,044)</u>	
Fund Balance - Beginning of Period			<u>502,089</u>		
Fund Balance - End of Period			<u>\$ 360,565</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ANIMAL SHELTER FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 2,500	\$ 2,500	\$ 1,580	\$ (920)	
Investment income	100	100	55	(45)	
	<u>2,600</u>	<u>2,600</u>	<u>1,635</u>	<u>(965)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Contractual services	2,000	2,000	-	2,000	\$ -
Commodities	10,000	10,000	-	10,000	-
	<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>	1,635	<u>\$ 11,035</u>	
Fund Balance - Beginning of Period			<u>28,011</u>		
Fund Balance - End of Period			<u>\$ 29,646</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DENTAL CARE CLINIC FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 53,000	\$ 53,000	\$ 12,839	\$ (40,161)	
Grants, contributions, and intergovernmental	442,200	442,200	131,380	(310,820)	
Investment income	<u>500</u>	<u>500</u>	<u>232</u>	<u>(268)</u>	
Total Revenues	<u>495,700</u>	<u>495,700</u>	<u>144,451</u>	<u>(351,249)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	449,647	449,647	159,068	290,579	\$ -
Contractual services	105,100	105,100	23,691	81,409	9,990
Commodities	<u>18,600</u>	<u>18,600</u>	<u>2,792</u>	<u>15,808</u>	<u>10,760</u>
Total Expenditures	<u>573,347</u>	<u>573,347</u>	<u>185,551</u>	<u>387,796</u>	<u>\$ 20,750</u>
Net Change in Fund Balance	<u>\$ (77,647)</u>	<u>\$ (77,647)</u>	(41,100)	<u>\$ 36,547</u>	
Fund Balance - Beginning of Period			<u>142,193</u>		
Fund Balance - End of Period			<u>\$ 101,093</u>		

**County of McHenry, Illinois**  
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SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HEALTH SCHOLARSHIP FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 100	\$ 100	\$ 5	\$ (95)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>3,100</u>	<u>3,100</u>	<u>700</u>	<u>2,400</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	(695)	<u>\$ 2,305</u>	
Fund Balance - Beginning of Period			<u>6,324</u>		
Fund Balance - End of Period			<u>\$ 5,629</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SENIOR SERVICES FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Property taxes	\$ 1,645,000	\$ 1,645,000	\$ -	\$ (1,645,000)	
Investment income	4,000	4,000	1,672	(2,328)	
<b>Total Revenues</b>	<u>1,649,000</u>	<u>1,649,000</u>	<u>1,672</u>	<u>(1,647,328)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	10,958	10,958	5,124	5,834	\$ -
Contractual services	1,645,000	1,676,881	621,712	1,055,169	-
Commodities	500	500	-	500	-
<b>Total Expenditures</b>	<u>1,656,458</u>	<u>1,688,339</u>	<u>626,836</u>	<u>1,061,503</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(7,458)	(39,339)	(625,164)	(585,825)	
<b>OTHER FINANCING SOURCES</b>					
Transfers in	11,458	11,458	11,458	-	
<b>Net Change in Fund Balance</b>	<u>\$ 4,000</u>	<u>\$ (27,881)</u>	(613,706)	<u>\$ (585,825)</u>	
Fund Balance - Beginning of Period			<u>2,291,250</u>		
Fund Balance - End of Period			<u>\$ 1,677,544</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.

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SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2007 A CERTIFICATE FUND  
For the Three Months Ended May 31, 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>23,110</u>	<u>11,071</u>
Total Expenditures	<u>589,181</u>	<u>589,181</u>	<u>578,110</u>	<u>11,071</u>
Deficiency of revenues over expenditures	(589,181)	(589,181)	(578,110)	11,071
OTHER FINANCING SOURCES				
Transfers in	<u>589,181</u>	<u>589,181</u>	<u>578,110</u>	<u>(11,071)</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 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2008 CERTIFICATE FUND  
For the Three Months Ended May 31, 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 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2010 A CERTIFICATE FUND  
For the Three Months Ended May 31, 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>55,603</u>	<u>35,115</u>
Total Expenditures	<u>1,215,718</u>	<u>1,215,718</u>	<u>1,180,603</u>	<u>35,115</u>
Deficiency of revenues over expenditures	(1,215,718)	(1,215,718)	(1,180,603)	35,115
OTHER FINANCING SOURCES				
Transfers in	<u>1,215,718</u>	<u>1,215,718</u>	<u>1,180,603</u>	<u>(35,115)</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 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2010 B CERTIFICATE FUND  
For the Three Months Ended May 31, 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>73,259</u>	<u>67,801</u>
Total Expenditures	<u>411,060</u>	<u>411,060</u>	<u>343,259</u>	<u>67,801</u>
Deficiency of revenues over expenditures	(411,060)	(411,060)	(343,259)	67,801
OTHER FINANCING SOURCES				
Transfers in	<u>411,060</u>	<u>411,060</u>	<u>343,259</u>	<u>(67,801)</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 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2012 B CERTIFICATE FUND  
For the Three Months Ended May 31, 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 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2015 CERTIFICATE FUND  
For the Three Months Ended May 31, 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>240,293</u>	<u>146,682</u>
Total Expenditures	<u>6,611,975</u>	<u>6,611,975</u>	<u>6,465,293</u>	<u>146,682</u>
Deficiency of revenues over expenditures	<u>(6,611,975)</u>	<u>(6,611,975)</u>	<u>(6,465,293)</u>	<u>146,682</u>
OTHER FINANCING SOURCES				
Transfers in	6,611,975	6,611,975	6,465,293	(146,682)
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**  
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SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKING CASH NO. 1 FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 100	\$ 100	\$ 249	\$ 149
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	100	100	249	149
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>	249	<u>\$ 249</u>
Fund Balance - Beginning of Year			<u>331,502</u>	
Fund Balance - End of Year			<u>\$ 331,751</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKING CASH NO. 2 FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 300	\$ 300	\$ 353	\$ 53
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	300	300	353	53
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>	353	<u>\$ 353</u>
Fund Balance - Beginning of Year			<u>469,441</u>	
Fund Balance - End of Year			<u>\$ 469,794</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.

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COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
VALLEY HI FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 10,370,000	\$ 10,370,000	\$ 5,148,880	\$ (5,221,120)	
Property taxes	-	-	-	-	
Investment income	80,000	80,000	100,681	20,681	
Miscellaneous	<u>13,000</u>	<u>13,000</u>	<u>14,203</u>	<u>1,203</u>	
 Total Revenues	 <u>\$ 10,463,000</u>	 <u>\$ 10,463,000</u>	 <u>\$ 5,263,764</u>	 <u>\$ (5,199,236)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	\$ 8,095,058	\$ 8,095,058	\$ 3,767,593	\$ 4,327,465	\$ -
Contractual services	2,005,338	2,029,283	733,685	1,295,598	605,013
Commodities	1,056,310	1,075,949	477,488	598,461	495,447
Capital outlay	-	384,132	964	383,168	383,168
Debt service					
Principal retirement	14,066	14,066	7,033	7,033	7,033
Interest and fiscal charges	1,108	1,108	554	554	554
Depreciation	<u>-</u>	<u>-</u>	<u>240,000</u>	<u>(240,000)</u>	<u>-</u>
 Total Expenditures	 <u>\$ 11,171,880</u>	 <u>\$ 11,599,596</u>	 <u>\$ 5,227,317</u>	 <u>\$ 6,372,279</u>	 <u>\$ 1,491,215</u>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 2ND QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
911 FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 2,385,071	\$ 2,385,071	\$ 1,552,521	\$ (832,550)	
Investment income	4,200	4,200	6,535	2,335	
Miscellaneous	-	-	-	-	
	<u>                  </u>	<u>                  </u>	<u>                  </u>	<u>                  </u>	
Total Revenues	<u>\$ 2,389,271</u>	<u>\$ 2,389,271</u>	<u>\$ 1,559,056</u>	<u>\$ (830,215)</u>	
<b>EXPENDITURES</b>					
Current					
Public Safety					
Personnel services	\$ 461,879	\$ 461,879	\$ 172,674	\$ 289,205	\$ -
Contractual services	1,836,725	1,846,487	862,096	984,391	560,632
Commodities	90,000	92,065	88,999	3,066	3,770
Capital outlay	<u>507,500</u>	<u>507,500</u>	<u>-</u>	<u>507,500</u>	<u>-</u>
	<u>                  </u>	<u>                  </u>	<u>                  </u>	<u>                  </u>	<u>                  </u>
Total Expenditures	<u>\$ 2,896,104</u>	<u>\$ 2,907,931</u>	<u>\$ 1,123,769</u>	<u>\$ 1,784,162</u>	<u>\$ 564,402</u>

## **INTERNAL SERVICE FUND**

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

**County of McHenry, Illinois**  
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SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
HEALTH INSURANCE FUND  
For the Three Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 19,118,782	\$ 19,118,782	\$ 7,326,389	\$ (11,792,393)	
Investment income	<u>7,800</u>	<u>7,800</u>	<u>9,558</u>	<u>1,758</u>	
Total Revenues	<u>\$ 19,126,582</u>	<u>\$ 19,126,582</u>	<u>\$ 7,335,947</u>	<u>\$ (11,790,635)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	\$ 70,812	\$ 70,812	\$ 16,824	\$ 53,988	\$ -
Contractual services	19,369,505	19,369,505	10,372,496	8,997,009	46,540
Commodities	<u>6,225</u>	<u>6,225</u>	<u>804</u>	<u>5,421</u>	<u>597</u>
Total Expenditures	<u>\$ 19,446,542</u>	<u>\$ 19,446,542</u>	<u>\$ 10,390,124</u>	<u>\$ 9,056,418</u>	<u>\$ 47,137</u>