

# County of McHenry, Illinois

## County Auditor's Quarterly Report

**Fiscal Year 2016 – 3rd Quarter  
For the 9 months ended August 31, 2016**



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Prepared by the County Auditor's Office:  
Pamela Palmer, CFE, County Auditor  
Shannon Teresi, CPA, CFE, CIA, CRMA, Financial Reporting Manager/Chief Deputy Auditor  
Dodi Vainisi, Accountant

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PAMELA PALMER, CFE  
COUNTY AUDITOR

SHANNON TERESI, CPA, CFE, CIA,  
CRMA  
FINANCIAL REPORTING  
MANAGER/  
CHIEF DEPUTY AUDITOR



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

November 10, 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 third 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.

### Third 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 4.6% as of August 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 lower 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%.

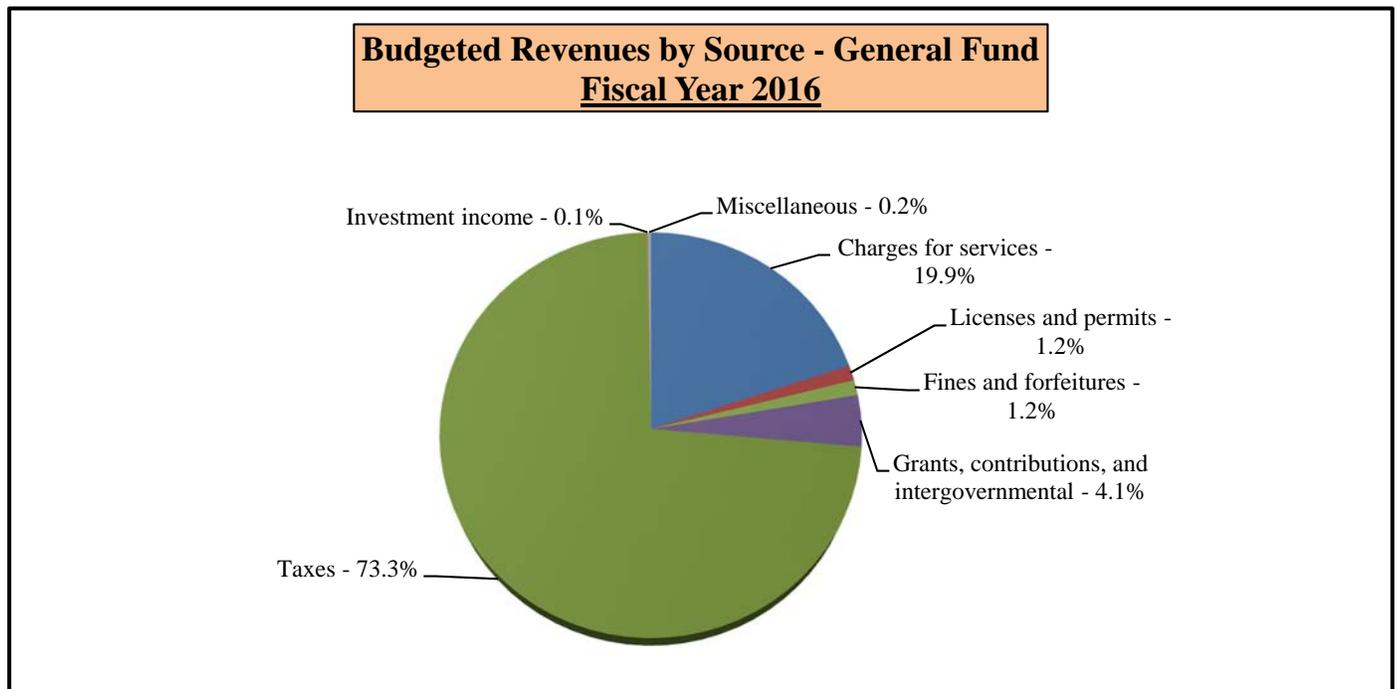
In the local housing market, revenues earned from real estate transfer taxes, which are paid on all real estate sales in the County, peaked before the Great Recession at \$5.0 million in 2005. From 2006-2011, revenues decreased each year, to a low of \$1.1 million in 2011, which represented a dramatic 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 third quarter totaled \$1.9 million, compared to \$1.65 million through the third quarter of 2015, which represents an increase of 17.8%. In addition, the third 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 third 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 third quarter of fiscal year 2016 to the same period for fiscal year 2015, along with the annual budgets.

Revenue Category	3rd Qtr FY2016 Revenues	3rd Qtr FY2015 Revenues	Difference 3rd Qtr FY16 - FY15	FY2016 Annual Budget	FY2015 Annual Budget
Charges for services	\$ 13,172,274	\$ 12,065,588	\$ 1,106,686	\$ 17,199,771	\$ 19,118,435
Licenses and permits	912,413	973,908	(61,495)	1,047,000	981,000
Fines and forfeitures	779,664	712,440	67,224	1,003,200	1,005,500
Grants, contributions, and intergovernmental	2,078,936	2,571,957	(493,021)	3,518,704	4,355,029
Taxes	39,390,085	41,772,179	(2,382,094)	63,358,059	60,102,300
Investment income	158,633	62,146	96,487	95,500	97,000
Miscellaneous	41,719	17,518	24,201	175,500	180,500
<b>Total Revenues</b>	<b>\$ 56,533,724</b>	<b>\$ 58,175,736</b>	<b>\$ (1,642,012)</b>	<b>\$ 86,397,734</b>	<b>\$ 85,839,764</b>

The largest two components of general fund revenues are taxes, which represent 71.8% of budgeted revenues, and charges for services, which represents 20.7% of budgeted revenues. Together, the two categories represent 92.5% 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 third quarter of fiscal year 2016 to the same period for fiscal year 2015, along with the annual budgets.

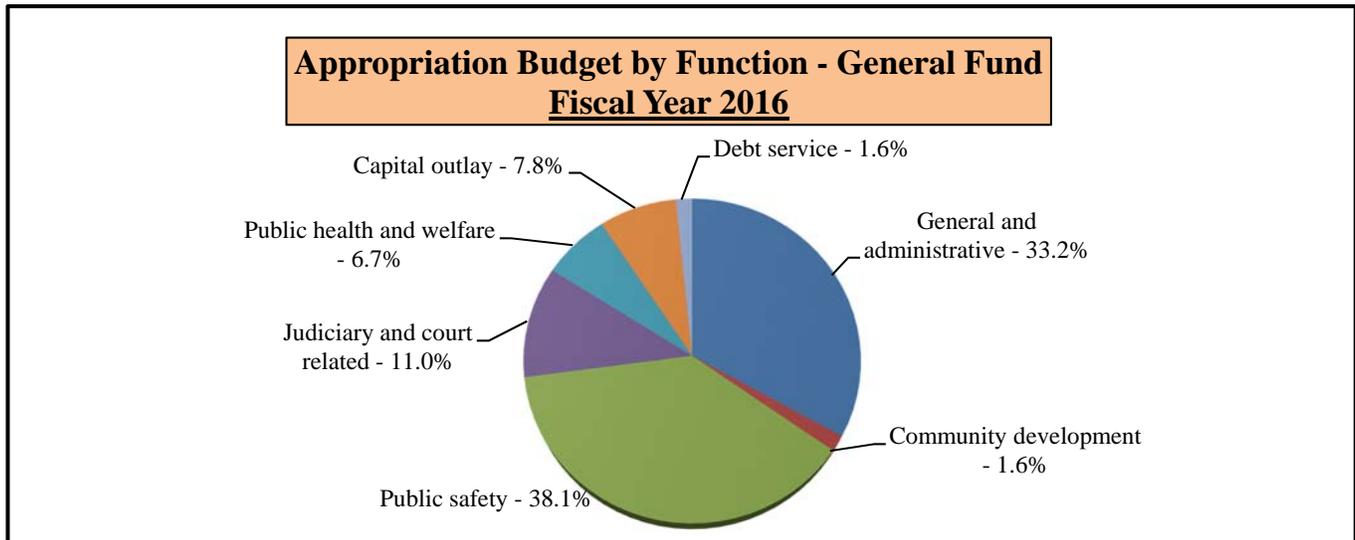
Type of Tax Revenue	3rd Qtr FY2016 Revenues	3rd Qtr FY2015 Revenues	Difference 3rd Qtr FY16 - FY15	FY2016 Annual Budget	FY2015 Annual Budget
Property taxes	\$ 22,976,218	\$ 25,394,578	\$ (2,418,360)	\$ 41,600,303	\$ 40,405,000
Sales taxes	7,416,905	7,405,630	11,275	10,536,470	9,575,000
State income taxes	5,065,323	5,510,428	(445,105)	6,800,000	6,325,000
Local use tax	1,146,550	1,018,903	127,647	1,370,000	1,175,000
Personal property replacement tax	564,458	640,843	(76,385)	773,246	750,000
Gambling taxes	276,798	150,841	125,957	253,040	172,300
Tax transfer stamps	1,943,833	1,650,956	292,877	2,025,000	1,700,000
<b>Total Tax Revenues</b>	<b>\$ 39,390,085</b>	<b>\$ 41,772,179</b>	<b>\$ (2,382,094)</b>	<b>\$ 63,358,059</b>	<b>\$ 60,102,300</b>

The largest component of taxes is property taxes, which represents 65.7% 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. Property taxes received through the third quarter include payments related to the first property tax installment, which was due in June, and early payments related to the second property tax installment, which is due in September. The majority of payments related to the second installment of property taxes will be received in the fourth quarter.

The next two largest components of taxes are sales taxes and state income taxes, which represent a combined 27.4% of budgeted tax revenue for fiscal year 2016. Sales taxes and state income taxes decreased from \$12.9 million through the third quarter of fiscal year 2015 to \$12.5 million through the third quarter of fiscal year 2016; a decrease of \$0.4 million or 3.1%. The modest overall decrease in these categories is due to the reduction in state income taxes collected through the third quarter of fiscal year 2016.

The charges for services category increased from \$12.1 million through the third quarter of fiscal year 2015 to \$13.2 million through the third quarter of fiscal year 2016; an increase of \$1.1 million or 8.5%. Under the charges for services category, one item was responsible for the overall increase in the category. Revenues from jail space rental increased from \$4.6 million through the third quarter of fiscal year 2015 to \$5.8 million through the third quarter of fiscal year 2016; an increase of \$1.2 million or 26%. Revenues for this activity increased because US Immigration and Customs Enforcement, the largest participant in the jail space rental program, continues to house inmates in the County jail.

**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 third quarter of fiscal year 2016 to the same period for fiscal year 2015, along with the annual budgets.

Expenditure Category	3rd Qtr FY2016 Expenditures	3rd Qtr FY2015 Expenditures	Difference 3rd Qtr FY16 - FY15	FY2016 Annual Budget	FY2015 Annual Budget
General and administrative	\$ 19,099,683	\$ 19,894,275	\$ (794,592)	\$ 30,484,831	\$ 30,217,646
Community development	1,141,405	1,102,999	38,406	1,477,630	1,510,894
Public safety	25,484,911	24,722,623	762,288	34,896,684	33,068,393
Judiciary and court related	7,777,440	7,578,315	199,125	10,119,113	9,879,879
Public health and welfare	4,057,681	4,679,194	(621,513)	6,109,230	7,254,541
Capital outlay	4,722,509	2,552,598	2,169,911	7,126,015	4,179,143
Debt service	974,344	554,402	419,942	1,481,547	1,429,964
<b>Total Expenditures</b>	<b>\$ 63,257,973</b>	<b>\$ 61,084,406</b>	<b>\$ 2,173,567</b>	<b>\$ 91,695,050</b>	<b>\$ 87,540,460</b>

The annual budget increased from \$87.5 million for fiscal year 2015 to \$91.7 million for fiscal year 2016; an increase of \$4.2 million or 4.5%. One noteworthy reason for the increase in the budget is capital outlay, which increased from \$4.2 million for fiscal year 2015 to \$7.1 million for fiscal year 2016; an increase of \$2.9 million or 67.3%. The County has developed a capital plan to make significant repairs, including a roof replacement, to some of its buildings over the next five years. Actual expenditures increased from \$61.1 million through the third quarter of fiscal year 2015 to \$62.3 million through the third quarter of fiscal year 2016; a decrease of \$1.2 million or 2.0%.

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 third quarter of fiscal year 2016 totaled \$57.6 million, compared to the annual budget of \$83.1 million. Therefore, actual expenditures through the third quarter of fiscal year 2016 represents 69.4% of the annual budget, which is below the 75% threshold that is generally anticipated to be expended through the third quarter. The current level of spending demonstrates the County's commitment to fiscal discipline.

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

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

The County has 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 third quarter of fiscal year 2016 for each special revenue fund:

Special Revenue Fund	3rd Qtr FY2016 Revenues	3rd Qtr FY2016 Expenditures	Net Other Financing Sources (Uses)	Fund Balance (Deficit) at August 31, 2016
County Clerk Automation Fund	10,356	7,858	-	87,904
Recorder Automation Fund	547,574	411,860	-	2,188,331
County Treasurer Automation Fund	44,771	14,883	-	592,564
Treasurer's Passport Services Fund	125,951	55,794	-	342,863
Geographic Information Systems Fund	539,444	540,751	-	1,544,952
Illinois Municipal Retirement Fund	4,418,058	5,211,891	-	(1,242,485)
Social Security Fund	2,197,100	2,802,268	-	2,252,303
Insurance Loss Fund	698,602	2,250,848	-	13,075,042
HUD Grants Fund	1,658,426	1,667,608	-	(9,182)
Revolving Loan Fund	28,456	-	-	1,876,032
Expedited Permit Fund	4,344	1,688	-	2,656
County Highway Fund	4,696,786	6,719,576	487,121	4,300,783
Motor Fuel Tax Fund	4,755,932	4,609,031	-	8,850,679
Matching Fund	1,127,432	877,174	-	12,614,906
County Bridge Fund	525,275	1,357,169	-	2,621,308
County Option Motor Fuel Tax Fund	3,410,688	3,706,909	-	12,129,540
RTA Sales Tax Fund	7,461,521	-	(6,433,055)	11,408,682
DUI Conviction Fund	26,841	13,209	-	127,426
Coroner's Fund	40,032	5,661	(9,000)	101,939
Inmate Welfare Fund	270,775	152,418	-	524,306
Maintenance and Child Support Collection Fund	75,379	112,425	-	(4,493)
Law Library Fund	132,714	189,260	-	13,049
Circuit Court Document Storage Fund	391,357	347,786	-	133,841
Probation Service Fee Fund	292,117	381,376	(20,000)	380,312
EMDT Fund	12,822	50,821	20,000	(17,999)
Circuit Court Automation Fund	414,379	481,585	-	201,968
Illinois Criminal Justice Authority Fund	46,190	-	-	47,406
Circuit Court Admin Fund	78,286	155,244	-	111,529
Circuit Clerk Electronic Citation Fund	26,723	10,000	-	56,453
Special Courts Fund	276,232	345,473	-	401,970
State's Attorney Automation Fund	18,760	-	-	57,343
County Mental Health Fund	5,983,268	7,444,620	(414,173)	8,207,671
Veteran's Assistance Commission Fund	220,915	343,627	-	409,241
Veteran's Assistance Commission Bus Fund	624	-	-	8,583
Workforce Network Fund	1,579,799	1,532,675	-	392,803
Tuberculosis Care and Treatment Fund	142,784	224,715	-	420,158
Animal Shelter Fund	2,062	935	-	29,138
Dental Care Clinic Fund	204,747	285,044	-	61,896
Health Scholarship Fund	7	700	-	5,631
Senior Services Fund	911,007	1,259,181	11,458	1,954,534

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 third quarter of fiscal year 2016, the working cash funds have earned \$906 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 third quarter of fiscal year 2016, actual expenditures totaled \$14.5 million, which represents 74.8% 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 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
For the Nine Months Ended August 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>REVENUES</b>					
Charges for services	\$ 17,199,771	\$ 17,199,771	\$ 13,172,274	\$ (4,027,497)	
Licenses and permits	1,047,000	1,047,000	912,413	(134,587)	
Fines and forfeitures	1,003,200	1,003,200	779,664	(223,536)	
Grants, contributions, and intergovernmental	3,381,762	3,518,704	2,078,936	(1,439,768)	
Taxes	63,058,059	63,358,059	39,390,085	(23,967,974)	
Investment income	95,500	95,500	158,633	63,133	
Miscellaneous	175,500	175,500	41,719	(133,781)	
<b>Total Revenues</b>	<b><u>85,960,792</u></b>	<b><u>86,397,734</u></b>	<b><u>56,533,724</u></b>	<b><u>(29,864,010)</u></b>	
<b>EXPENDITURES</b>					
<b>Current</b>					
General and administrative	30,190,232	30,484,831	19,099,683	11,385,148	\$ 1,127,299
Community development	1,416,895	1,477,630	1,141,405	336,225	102,345
Public safety	34,526,861	34,896,684	25,484,911	9,411,773	1,074,403
Judiciary and court related	10,115,475	10,119,113	7,777,440	2,341,673	87,135
Public health and welfare	6,107,757	6,109,230	4,057,681	2,051,549	125,627
Capital outlay	1,807,604	7,126,015	4,722,509	2,403,506	2,090,108
<b>Debt service</b>					
Principal retirement	920,726	1,392,589	908,388	484,201	76,958
Interest and fiscal charges	88,958	88,958	65,956	23,002	12,085
<b>Total Expenditures</b>	<b><u>85,174,508</u></b>	<b><u>91,695,050</u></b>	<b><u>63,257,973</u></b>	<b><u>28,437,077</u></b>	<b><u>\$ 4,695,960</u></b>
Excess (deficiency) of revenues over expenditures	<u>786,284</u>	<u>(5,297,316)</u>	<u>(6,724,249)</u>	<u>(1,426,933)</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	64,600	64,600	62,116	(2,484)	
Transfers out	(3,444,312)	(3,624,312)	(3,433,182)	191,130	
Capital leases issued	-	2,271,758	2,152,849	(118,909)	
<b>Total Other Financing Sources (Uses)</b>	<b><u>(3,379,712)</u></b>	<b><u>(1,287,954)</u></b>	<b><u>(1,218,217)</u></b>	<b><u>69,737</u></b>	
<b>Net Change in Fund Balance</b>	<b><u>\$ (2,593,428)</u></b>	<b><u>\$ (6,585,270)</u></b>	<b><u>(7,942,466)</u></b>	<b><u>\$ (1,357,196)</u></b>	
Fund Balance - Beginning of Period			<u>47,766,005</u>		
Fund Balance - End of Period			<u>\$ 39,823,539</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
GENERAL FUND  
For the Nine Months Ended August 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	\$ 120,401	\$ (44,599)
Tax redemption fees	160,000	160,000	90,074	(69,926)
Recording fees	920,500	920,500	793,713	(126,787)
Penalties/fees on delinquent taxes	1,600,000	1,600,000	(4,000)	(1,604,000)
Cable television franchise fees	581,500	581,500	464,726	(116,774)
Assessor's salary reimbursement	58,409	58,409	60,083	1,674
Other fees and charges	48,900	48,900	47,722	(1,178)
Community Development				
Subdivision review fees	5,000	5,000	9,757	4,757
Flood plain investigation fees	95,000	95,000	65,497	(29,503)
Maps and publications fees	1,000	1,000	671	(329)
Solid waste tipping fees	21,000	21,000	21,000	-
Other fees and charges	11,750	11,750	141,100	129,350
Public Safety				
Sheriff fees - circuit court	365,000	365,000	291,195	(73,805)
Sheriff fees - photocopies	6,000	6,000	7,260	1,260
Sheriff fees - foreign courts	30,000	30,000	24,748	(5,252)
Foreclosures	30,000	30,000	13,015	(16,985)
Court security fees	600,000	600,000	390,121	(209,879)
Jail space rental	5,690,458	5,690,458	5,853,504	163,046
Payphones	90,000	90,000	58,011	(31,989)
Dispatching fees	269,764	269,764	149,302	(120,462)
Squad car replacement fee	25,000	25,000	18,983	(6,017)
Sheriff salary reimbursement	-	-	10,293	10,293
Off duty detail	5,000	5,000	23,900	18,900
Other fees and charges	61,600	61,600	79,310	17,710
Judiciary and Court Related				
10% bond earnings	275,000	275,000	224,814	(50,186)
Circuit clerk fees	2,980,000	2,980,000	2,070,643	(909,357)
County court fees	170,000	170,000	126,317	(43,683)
Court services salary reimbursements	1,275,802	1,275,802	801,367	(474,435)
State's attorney salary reimbursement	166,508	166,508	156,733	(9,775)
State's attorney fees	76,500	76,500	55,564	(20,936)
Public aid	5,000	5,000	13,535	8,535
Periodic imprisonment fees	4,500	4,500	4,167	(333)
Public defender salary reimbursement	99,955	99,955	108,219	8,264
Public defenders fees	45,000	45,000	28,858	(16,142)
Other fees and charges	17,000	17,000	11,387	(5,613)

(Continued)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
GENERAL FUND  
For the Nine Months Ended August 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	\$ 530,404	\$ (131,096)
Veterinary fees	57,500	57,500	30,525	(26,975)
Nursing fees	76,500	76,500	26,861	(49,639)
Health review fees	5,000	5,000	3,600	(1,400)
Health promotion	13,000	13,000	4,525	(8,475)
Vital record fees	58,000	58,000	38,860	(19,140)
Subdivision review fees	4,000	4,000	6,104	2,104
Medicare	6,000	6,000	553	(5,447)
Public aid	200,000	200,000	76,510	(123,490)
Vision and hearing fees	50,000	50,000	36,847	(13,153)
Other fees and charges	112,125	112,125	85,495	(26,630)
<b>Total Charges for Services</b>	<b>17,199,771</b>	<b>17,199,771</b>	<b>13,172,274</b>	<b>(4,027,497)</b>
<b>LICENSES AND PERMITS</b>				
General and Administrative				
Liquor licenses	114,000	114,000	105,725	(8,275)
Amusement licenses	10,000	10,000	5,585	(4,415)
Community Development				
Building permits	305,000	305,000	216,133	(88,867)
Zoning permits	70,000	70,000	69,796	(204)
Public Health and Welfare				
Septic and well permits	88,000	88,000	75,328	(12,672)
Health licenses	450,000	450,000	433,333	(16,667)
Hauler license fees	10,000	10,000	6,513	(3,487)
<b>Total Licenses and Permits</b>	<b>1,047,000</b>	<b>1,047,000</b>	<b>912,413</b>	<b>(134,587)</b>
<b>FINES AND FORFEITURES</b>				
Community Development				
Planning fines	20,000	20,000	22,980	2,980
Judiciary and Court Related				
Fines and bond forfeitures	871,700	871,700	654,617	(217,083)
County drug fines	84,000	84,000	61,737	(22,263)
Public Health and Welfare				
Veterinary fines	27,500	27,500	40,330	12,830
<b>Total Fines and Forfeitures</b>	<b>1,003,200</b>	<b>1,003,200</b>	<b>779,664</b>	<b>(223,536)</b>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
 GENERAL FUND

For the Nine Months Ended August 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	\$ 45,450	\$ (9,550)
Drug-free communities grant	126,000	126,000	56,462	(69,538)
Energy efficiency grants	-			-
Public Safety				
Sheriff's Office - grants	155,301	195,249	41,864	(153,385)
Emergency Management - grants	92,413	189,407	79,649	(109,758)
Judiciary and Court Related				
Dependent children/parent reimbursements	36,000	36,000	32,911	(3,089)
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	1,602,313	(777,147)
Environmental	145,788	145,788	148,654	2,866
Administration	55,000	55,000	55,233	233
IDPH vaccines	300,000	300,000	-	(300,000)
	<u>3,381,762</u>	<u>3,518,704</u>	<u>2,078,936</u>	<u>(1,439,768)</u>
Total Grants, Contributions, and Intergovernmental				
<b>TAXES</b>				
Property taxes	41,600,303	41,600,303	22,976,218	(18,624,085)
Sales taxes	10,536,470	10,536,470	7,416,905	(3,119,565)
State income taxes	6,800,000	6,800,000	5,065,323	(1,734,677)
Local use tax	1,370,000	1,370,000	1,146,550	(223,450)
Personal property replacement tax	773,246	773,246	564,458	(208,788)
Gambling taxes	253,040	253,040	276,798	23,758
Tax transfer stamps	1,725,000	2,025,000	1,943,833	(81,167)
	<u>63,058,059</u>	<u>63,358,059</u>	<u>39,390,085</u>	<u>(23,967,974)</u>
Total Taxes				
INVESTMENT INCOME	<u>95,500</u>	<u>95,500</u>	<u>158,633</u>	<u>63,133</u>
<b>MISCELLANEOUS</b>				
Tax sale indemnity proceeds	140,000	140,000	-	(140,000)
Proceeds from sale of capital assets	25,000	25,000	21,803	(3,197)
Other income	10,500	10,500	19,916	9,416
	<u>175,500</u>	<u>175,500</u>	<u>41,719</u>	<u>(133,781)</u>
Total Miscellaneous				
<b>TOTAL REVENUES</b>	<u>\$ 85,960,792</u>	<u>\$ 86,397,734</u>	<u>\$ 56,533,724</u>	<u>\$ (29,864,010)</u>

(Concluded)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER

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

GENERAL FUND

For the Nine Months Ended August 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	\$ 1,572,719	\$ (1,961,590)
Community Development	133,750	133,750	238,025	104,275
Public Safety	7,172,822	7,172,822	6,919,642	(253,180)
Judiciary and Court Related	5,115,265	5,115,265	3,601,604	(1,513,661)
Public Health and Welfare	<u>1,243,625</u>	<u>1,243,625</u>	<u>840,284</u>	<u>(403,341)</u>
Total Charges for Services	<u>17,199,771</u>	<u>17,199,771</u>	<u>13,172,274</u>	<u>(4,027,497)</u>
<b>LICENSES AND PERMITS</b>				
General and Administrative	124,000	124,000	111,310	(12,690)
Community Development	375,000	375,000	285,929	(89,071)
Public Health and Welfare	<u>548,000</u>	<u>548,000</u>	<u>515,174</u>	<u>(32,826)</u>
Total Licenses and Permits	<u>1,047,000</u>	<u>1,047,000</u>	<u>912,413</u>	<u>(134,587)</u>
<b>FINES AND FORFEITURES</b>				
Community Development	20,000	20,000	22,980	2,980
Judiciary and Court Related	955,700	955,700	716,354	(239,346)
Public Health and Welfare	<u>27,500</u>	<u>27,500</u>	<u>40,330</u>	<u>12,830</u>
Total Fines and Forfeitures	<u>1,003,200</u>	<u>1,003,200</u>	<u>779,664</u>	<u>(223,536)</u>
<b>GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL</b>				
General and Administrative	181,000	181,000	101,912	(79,088)
Public Safety	247,714	384,656	121,513	(263,143)
Judiciary and Court Related	72,800	72,800	49,311	(23,489)
Public Health and Welfare	<u>2,880,248</u>	<u>2,880,248</u>	<u>1,806,200</u>	<u>(1,074,048)</u>
Total Grants, Contributions, and Intergovernmental	<u>3,381,762</u>	<u>3,518,704</u>	<u>2,078,936</u>	<u>(1,439,768)</u>
<b>TAXES</b>	<u>63,058,059</u>	<u>63,358,059</u>	<u>39,390,085</u>	<u>(23,967,974)</u>
<b>INVESTMENT INCOME</b>	<u>95,500</u>	<u>95,500</u>	<u>158,633</u>	<u>63,133</u>
<b>MISCELLANEOUS</b>	<u>175,500</u>	<u>175,500</u>	<u>41,719</u>	<u>(133,781)</u>
<b>TOTAL REVENUES</b>	<u>\$ 85,960,792</u>	<u>\$ 86,397,734</u>	<u>\$ 56,533,724</u>	<u>\$ (29,864,010)</u>

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Nine Months Ended August 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Administration					
Personnel services	\$ 593,362	\$ 593,362	\$ 461,694	\$ 131,668	\$ -
Contractual services	319,718	175,200	93,254	81,946	77,409
Commodities	17,950	17,950	8,553	9,397	362
<b>Total</b>	<b>931,030</b>	<b>786,512</b>	<b>563,501</b>	<b>223,011</b>	<b>77,771</b>
Auditor					
Personnel services	386,810	386,810	289,006	97,804	-
Contractual services	6,250	9,250	8,696	554	-
Commodities	11,699	8,699	4,513	4,186	90
<b>Total</b>	<b>404,759</b>	<b>404,759</b>	<b>302,215</b>	<b>102,544</b>	<b>90</b>
County Board and Liquor Commission					
Personnel services	615,164	615,164	473,786	141,378	-
Contractual services	69,200	69,200	46,955	22,245	-
Commodities	32,000	32,000	16,915	15,085	1,249
<b>Total</b>	<b>716,364</b>	<b>716,364</b>	<b>537,656</b>	<b>178,708</b>	<b>1,249</b>
County Clerk					
Personnel services	421,510	421,510	317,513	103,997	-
Contractual services	6,450	6,450	5,712	738	19
Commodities	9,700	9,700	9,599	101	25
<b>Total</b>	<b>437,660</b>	<b>437,660</b>	<b>332,824</b>	<b>104,836</b>	<b>44</b>
County Clerk - Elections					
Personnel services	307,053	307,053	217,127	89,926	-
Contractual services	747,060	747,060	684,494	62,566	3,096
Commodities	397,500	402,920	227,222	175,698	18,304
<b>Total</b>	<b>1,451,613</b>	<b>1,457,033</b>	<b>1,128,843</b>	<b>328,190</b>	<b>21,400</b>
Educational Service Region					
Personnel services	225,887	225,887	168,770	57,117	-
Contractual services	37,325	37,325	15,549	21,776	-
Commodities	23,079	23,079	9,392	13,687	27
<b>Total</b>	<b>286,291</b>	<b>286,291</b>	<b>193,711</b>	<b>92,580</b>	<b>27</b>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND

For the Nine Months Ended August 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	\$ 881,268	\$ 292,335	\$ -
Contractual services	1,668,040	1,674,815	981,220	693,595	185,908
Commodities	<u>120,738</u>	<u>120,738</u>	<u>73,270</u>	<u>47,468</u>	<u>29,509</u>
Total	<u>2,962,381</u>	<u>2,969,156</u>	<u>1,935,758</u>	<u>1,033,398</u>	<u>215,417</u>
Human Resources					
Personnel services	270,411	270,411	197,966	72,445	-
Contractual services	194,130	194,130	178,329	15,801	7,068
Commodities	<u>5,250</u>	<u>5,250</u>	<u>1,528</u>	<u>3,722</u>	<u>305</u>
Total	<u>469,791</u>	<u>469,791</u>	<u>377,823</u>	<u>91,968</u>	<u>7,373</u>
Information Technology					
Personnel services	1,845,274	1,845,274	1,443,264	402,010	-
Contractual services	1,221,779	1,301,636	961,020	340,616	291,472
Commodities	<u>76,477</u>	<u>76,477</u>	<u>27,069</u>	<u>49,408</u>	<u>527</u>
Total	<u>3,143,530</u>	<u>3,223,387</u>	<u>2,431,353</u>	<u>792,034</u>	<u>291,999</u>
Merit Commission					
Personnel services	5,096	5,096	2,410	2,686	-
Contractual services	54,000	64,408	30,889	33,519	12,287
Commodities	<u>900</u>	<u>900</u>	<u>193</u>	<u>707</u>	<u>-</u>
Total	<u>59,996</u>	<u>70,404</u>	<u>33,492</u>	<u>36,912</u>	<u>12,287</u>
Purchasing					
Personnel services	249,282	249,282	197,739	51,543	-
Contractual services	22,278	22,278	11,071	11,207	2,351
Commodities	<u>421,735</u>	<u>422,482</u>	<u>350,578</u>	<u>71,904</u>	<u>6,449</u>
Total	<u>693,295</u>	<u>694,042</u>	<u>559,388</u>	<u>134,654</u>	<u>8,800</u>
Recorder					
Personnel services	733,917	733,917	538,921	194,996	-
Contractual services	40,250	40,250	13,650	26,600	720
Commodities	<u>1,138,710</u>	<u>1,438,710</u>	<u>1,411,384</u>	<u>27,326</u>	<u>9,498</u>
Total	<u>1,912,877</u>	<u>2,212,877</u>	<u>1,963,955</u>	<u>248,922</u>	<u>10,218</u>
Supervisor of Assessments					
Personnel services	882,103	882,103	688,879	193,224	-
Contractual services	59,350	59,350	21,454	37,896	9,305
Commodities	<u>10,600</u>	<u>10,600</u>	<u>3,482</u>	<u>7,118</u>	<u>59</u>
Total	<u>952,053</u>	<u>952,053</u>	<u>713,815</u>	<u>238,238</u>	<u>9,364</u>

(Continued)

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Nine Months Ended August 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	\$ 426,286	\$ 131,805	\$ -
Contractual services	63,245	63,245	10,960	52,285	4,456
Commodities	6,850	6,850	6,850	-	-
Total	<u>628,186</u>	<u>628,186</u>	<u>444,096</u>	<u>184,090</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	7,581,253	6,565,584	466,804
Commodities	11,350	11,350	-	11,350	-
Total	<u>15,140,406</u>	<u>15,176,316</u>	<u>7,581,253</u>	<u>7,595,063</u>	<u>466,804</u>
Total General and Administrative	<u>30,190,232</u>	<u>30,484,831</u>	<u>19,099,683</u>	<u>11,385,148</u>	<u>1,127,299</u>
<b>COMMUNITY DEVELOPMENT</b>					
Planning and Development					
Personnel services	1,191,962	1,191,962	1,019,001	172,961	-
Contractual services	171,135	231,870	105,826	126,044	101,628
Commodities	53,798	53,798	16,578	37,220	717
Total Community Development	<u>1,416,895</u>	<u>1,477,630</u>	<u>1,141,405</u>	<u>336,225</u>	<u>102,345</u>
<b>PUBLIC SAFETY</b>					
County Sheriff					
Personnel services	29,614,960	29,659,177	22,144,771	7,514,406	143,638
Contractual services	3,025,264	3,239,890	2,210,289	1,029,601	576,667
Commodities	1,079,792	1,117,778	534,932	582,846	277,919
Total	<u>33,720,016</u>	<u>34,016,845</u>	<u>24,889,992</u>	<u>9,126,853</u>	<u>998,224</u>
Emergency Management					
Personnel services	224,237	231,049	178,827	52,222	-
Contractual services	31,350	80,070	50,707	29,363	9,116
Commodities	16,130	33,592	14,230	19,362	6,417
Total	<u>271,717</u>	<u>344,711</u>	<u>243,764</u>	<u>100,947</u>	<u>15,533</u>
County Coroner					
Personnel services	396,046	396,046	289,092	106,954	-
Contractual services	129,050	129,050	59,602	69,448	60,646
Commodities	10,032	10,032	2,461	7,571	-
Total	<u>535,128</u>	<u>535,128</u>	<u>351,155</u>	<u>183,973</u>	<u>60,646</u>
Total Public Safety	<u>34,526,861</u>	<u>34,896,684</u>	<u>25,484,911</u>	<u>9,411,773</u>	<u>1,074,403</u>

(Continued)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
GENERAL FUND  
For the Nine Months Ended August 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	\$ 1,437,634	\$ 423,931	\$ -
Contractual services	24,670	24,670	13,870	10,800	1,743
Commodities	25,550	25,550	18,998	6,552	-
Total	<u>1,911,785</u>	<u>1,911,785</u>	<u>1,470,502</u>	<u>441,283</u>	<u>1,743</u>
Court Administration					
Personnel services	543,997	543,997	434,834	109,163	-
Contractual services	643,930	643,930	525,079	118,851	78,989
Commodities	72,500	76,138	37,661	38,477	544
Total	<u>1,260,427</u>	<u>1,264,065</u>	<u>997,574</u>	<u>266,491</u>	<u>79,533</u>
Court Services					
Personnel services	2,458,943	2,458,943	1,899,701	559,242	-
Contractual services	476,000	476,000	229,335	246,665	862
Commodities	20,436	20,436	11,457	8,979	448
Total	<u>2,955,379</u>	<u>2,955,379</u>	<u>2,140,493</u>	<u>814,886</u>	<u>1,310</u>
Public Defender					
Personnel services	969,042	969,042	771,536	197,506	-
Contractual services	10,550	10,550	1,811	8,739	-
Commodities	9,929	9,929	4,374	5,555	121
Total	<u>989,521</u>	<u>989,521</u>	<u>777,721</u>	<u>211,800</u>	<u>121</u>
State's Attorney					
Personnel services	2,765,181	2,765,181	2,240,818	524,363	-
Contractual services	178,000	178,000	119,000	59,000	3,673
Commodities	55,182	55,182	31,332	23,850	755
Total	<u>2,998,363</u>	<u>2,998,363</u>	<u>2,391,150</u>	<u>607,213</u>	<u>4,428</u>
Total Judiciary and Court Related	<u>10,115,475</u>	<u>10,119,113</u>	<u>7,777,440</u>	<u>2,341,673</u>	<u>87,135</u>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Nine Months Ended August 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	\$ 3,674,278	\$ 1,154,182	\$ 178
Contractual services	540,631	540,631	229,948	310,683	80,889
Commodities	738,666	740,139	153,455	586,684	44,560
<b>Total Public Health and Welfare</b>	<u>6,107,757</u>	<u>6,109,230</u>	<u>4,057,681</u>	<u>2,051,549</u>	<u>125,627</u>
<b>CAPITAL OUTLAY</b>	<u>1,807,604</u>	<u>7,126,015</u>	<u>4,722,509</u>	<u>2,403,506</u>	<u>2,090,108</u>
<b>DEBT SERVICE</b>					
Principal retirement	920,726	1,392,589	908,388	484,201	76,958
Interest and fiscal charges	88,958	88,958	65,956	23,002	12,085
<b>Total Debt Service</b>	<u>1,009,684</u>	<u>1,481,547</u>	<u>974,344</u>	<u>507,203</u>	<u>89,043</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 85,174,508</u>	<u>\$ 91,695,050</u>	<u>\$ 63,257,973</u>	<u>\$ 28,437,077</u>	<u>\$ 4,695,960</u>

(Concluded)

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT  
 GENERAL FUND  
 For the Nine Months Ended August 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Administration	\$ 931,030	\$ 786,512	\$ 563,501	\$ 223,011	\$ 77,771
Auditor	404,759	404,759	302,215	102,544	90
County Board and Liquor Commission	716,364	716,364	537,656	178,708	1,249
County Clerk	437,660	437,660	332,824	104,836	44
County Clerk - Elections	1,451,613	1,457,033	1,128,843	328,190	21,400
Educational Service Region	286,291	286,291	193,711	92,580	27
Facilities Management	2,962,381	2,969,156	1,935,758	1,033,398	215,417
Human Resources	469,791	469,791	377,823	91,968	7,373
Information Technology	3,143,530	3,223,387	2,431,353	792,034	291,999
Merit Commission	59,996	70,404	33,492	36,912	12,287
Purchasing	693,295	694,042	559,388	134,654	8,800
Recorder	1,912,877	2,212,877	1,963,955	248,922	10,218
Supervisor of Assessments	952,053	952,053	713,815	238,238	9,364
Treasurer	628,186	628,186	444,096	184,090	4,456
Non-Departmental	15,140,406	15,176,316	7,581,253	7,595,063	466,804
<b>Total General and Administrative</b>	<b>30,190,232</b>	<b>30,484,831</b>	<b>19,099,683</b>	<b>11,385,148</b>	<b>1,127,299</b>
<b>COMMUNITY DEVELOPMENT</b>					
Planning and Development	1,416,895	1,477,630	1,141,405	336,225	102,345
<b>PUBLIC SAFETY</b>					
County Sheriff	33,720,016	34,016,845	24,889,992	9,126,853	998,224
Emergency Management	271,717	344,711	243,764	100,947	15,533
County Coroner	535,128	535,128	351,155	183,973	60,646
<b>Total Public Safety</b>	<b>34,526,861</b>	<b>34,896,684</b>	<b>25,484,911</b>	<b>9,411,773</b>	<b>1,074,403</b>
<b>JUDICIARY AND COURT RELATED</b>					
Clerk of the Circuit Court	1,911,785	1,911,785	1,470,502	441,283	1,743
Court Administration	1,260,427	1,264,065	997,574	266,491	79,533
Court Services	2,955,379	2,955,379	2,140,493	814,886	1,310
Public Defender	989,521	989,521	777,721	211,800	121
State's Attorney	2,998,363	2,998,363	2,391,150	607,213	4,428
<b>Total Judiciary and Court Related</b>	<b>10,115,475</b>	<b>10,119,113</b>	<b>7,777,440</b>	<b>2,341,673</b>	<b>87,135</b>
<b>PUBLIC HEALTH AND WELFARE</b>					
Health Department	6,107,757	6,109,230	4,057,681	2,051,549	125,627
<b>CAPITAL OUTLAY</b>	<b>1,807,604</b>	<b>7,126,015</b>	<b>4,722,509</b>	<b>2,403,506</b>	<b>2,090,108</b>
<b>DEBT SERVICE</b>					
Principal retirement	920,726	1,392,589	908,388	484,201	76,958
Interest and fiscal charges	88,958	88,958	65,956	23,002	12,085
<b>Total Debt Service</b>	<b>1,009,684</b>	<b>1,481,547</b>	<b>974,344</b>	<b>507,203</b>	<b>89,043</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 85,174,508</b>	<b>\$ 91,695,050</b>	<b>\$ 63,257,973</b>	<b>\$ 28,437,077</b>	<b>\$ 4,695,960</b>

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT  
 GENERAL FUND

For the Nine Months Ended August 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>GENERAL AND ADMINISTRATIVE</b>					
Personnel services	\$ 9,285,692	\$ 9,285,692	\$ 6,304,629	\$ 2,981,063	\$ -
Contractual services	18,620,002	18,611,434	10,644,506	7,966,928	1,060,895
Commodities	<u>2,284,538</u>	<u>2,587,705</u>	<u>2,150,548</u>	<u>437,157</u>	<u>66,404</u>
Total General and Administrative	<u>30,190,232</u>	<u>30,484,831</u>	<u>19,099,683</u>	<u>11,385,148</u>	<u>1,127,299</u>
<b>COMMUNITY DEVELOPMENT</b>					
Personnel services	1,191,962	1,191,962	1,019,001	172,961	-
Contractual services	171,135	231,870	105,826	126,044	101,628
Commodities	<u>53,798</u>	<u>53,798</u>	<u>16,578</u>	<u>37,220</u>	<u>717</u>
Total Community Development	<u>1,416,895</u>	<u>1,477,630</u>	<u>1,141,405</u>	<u>336,225</u>	<u>102,345</u>
<b>PUBLIC SAFETY</b>					
Personnel services	30,235,243	30,286,272	22,612,690	7,673,582	143,638
Contractual services	3,185,664	3,449,010	2,320,598	1,128,412	646,429
Commodities	<u>1,105,954</u>	<u>1,161,402</u>	<u>551,623</u>	<u>609,779</u>	<u>284,336</u>
Total Public Safety	<u>34,526,861</u>	<u>34,896,684</u>	<u>25,484,911</u>	<u>9,411,773</u>	<u>1,074,403</u>
<b>JUDICIARY AND COURT RELATED</b>					
Personnel services	8,598,728	8,598,728	6,784,523	1,814,205	-
Contractual services	1,333,150	1,333,150	889,095	444,055	85,267
Commodities	<u>183,597</u>	<u>187,235</u>	<u>103,822</u>	<u>83,413</u>	<u>1,868</u>
Total Judiciary and Court Related	<u>10,115,475</u>	<u>10,119,113</u>	<u>7,777,440</u>	<u>2,341,673</u>	<u>87,135</u>
<b>PUBLIC HEALTH AND WELFARE</b>					
Personnel services	4,828,460	4,828,460	3,674,278	1,154,182	178
Contractual services	540,631	540,631	229,948	310,683	80,889
Commodities	<u>738,666</u>	<u>740,139</u>	<u>153,455</u>	<u>586,684</u>	<u>44,560</u>
Total Public Health and Welfare	<u>6,107,757</u>	<u>6,109,230</u>	<u>4,057,681</u>	<u>2,051,549</u>	<u>125,627</u>
CAPITAL OUTLAY	<u>1,807,604</u>	<u>7,126,015</u>	<u>4,722,509</u>	<u>2,403,506</u>	<u>2,090,108</u>
<b>DEBT SERVICE</b>					
Principal retirement	920,726	1,392,589	908,388	484,201	76,958
Interest and fiscal charges	<u>88,958</u>	<u>88,958</u>	<u>65,956</u>	<u>23,002</u>	<u>12,085</u>
Total Debt Service	<u>1,009,684</u>	<u>1,481,547</u>	<u>974,344</u>	<u>507,203</u>	<u>89,043</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 85,174,508</u>	<u>\$ 91,695,050</u>	<u>\$ 63,257,973</u>	<u>\$ 28,437,077</u>	<u>\$ 4,695,960</u>

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT  
 GENERAL FUND  
For the Nine Months Ended August 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	\$ 40,395,121	\$ 13,795,993	\$ 143,816
Contractual services	23,850,582	24,166,095	14,189,973	9,976,122	1,975,108
Commodities	4,366,553	4,730,279	2,976,026	1,754,253	397,885
Capital outlay	1,807,604	7,126,015	4,722,509	2,403,506	2,090,108
Debt service	<u>1,009,684</u>	<u>1,481,547</u>	<u>974,344</u>	<u>507,203</u>	<u>89,043</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ <u>85,174,508</u></b>	<b>\$ <u>91,695,050</u></b>	<b>\$ <u>63,257,973</u></b>	<b>\$ <u>28,437,077</u></b>	<b>\$ <u>4,695,960</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 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY CLERK AUTOMATION FUND  
For the Nine Months Ended August 31, 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	\$ 10,110	\$ (2,890)	
Investment income	100	100	246	146	
<b>Total Revenues</b>	<u>13,100</u>	<u>13,100</u>	<u>10,356</u>	<u>(2,744)</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>	2,498	<u>\$ 26,898</u>	
Fund Balance - Beginning of Period			<u>85,406</u>		
Fund Balance - End of Period			<u>\$ 87,904</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RECORDER AUTOMATION FUND  
For the Nine Months Ended August 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	\$ 541,382	\$ (197,618)	
Investment income	3,600	3,600	6,192	2,592	
<b>Total Revenues</b>	<u>742,600</u>	<u>742,600</u>	<u>547,574</u>	<u>(195,026)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	370,190	370,190	233,048	137,142	\$ -
Contractual services	256,000	263,310	144,176	119,134	52,888
Commodities	78,000	78,518	4,006	74,513	-
Capital outlay	62,500	62,500	-	62,500	-
Debt service					
Principal retirement	29,919	29,919	30,631	(712)	-
Interest and fiscal charges	712	712	-	712	-
<b>Total Expenditures</b>	<u>797,321</u>	<u>805,149</u>	<u>411,860</u>	<u>393,288</u>	<u>\$ 52,888</u>
<b>Net Change in Fund Balance</b>	<u>\$ (54,721)</u>	<u>\$ (62,549)</u>	135,714	<u>\$ 198,262</u>	
Fund Balance - Beginning of Period			<u>2,052,617</u>		
Fund Balance - End of Period			<u>\$ 2,188,331</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY TREASURER AUTOMATION FUND  
For the Nine Months Ended August 31, 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	\$ 43,127	\$ (86,873)	
Investment income	700	700	1,644	944	
	<u>130,700</u>	<u>130,700</u>	<u>44,771</u>	<u>(85,929)</u>	
<b>Total Revenues</b>					
<b>EXPENDITURES</b>					
Current					
General and administrative					
Contractual services	40,500	40,500	14,883	25,617	\$ -
Commodities	12,500	12,500	-	12,500	-
Capital outlay	-	-	-	-	-
	<u>53,000</u>	<u>53,000</u>	<u>14,883</u>	<u>38,117</u>	<u>\$ -</u>
<b>Total Expenditures</b>					
Net Change in Fund Balance	<u>\$ 77,700</u>	<u>\$ 77,700</u>	29,888	<u>\$ (47,812)</u>	
Fund Balance - Beginning of Period			<u>562,676</u>		
Fund Balance - End of Period			<u>\$ 592,564</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TREASURER'S PASSPORT SERVICES FUND  
For the Nine Months Ended August 31, 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	\$ 125,018	\$ 25,018	
Investment income	300	300	933	633	
	<u>100,300</u>	<u>100,300</u>	<u>125,951</u>	<u>25,651</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	63,256	63,256	48,589	14,667	\$ -
Contractual services	19,100	19,100	-	19,100	-
Commodities	20,000	20,000	7,205	12,795	-
	<u>102,356</u>	<u>102,356</u>	<u>55,794</u>	<u>46,562</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (2,056)</u>	<u>\$ (2,056)</u>	70,157	<u>\$ 72,213</u>	
Fund Balance - Beginning of Period			<u>272,706</u>		
Fund Balance - End of Period			<u>\$ 342,863</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GEOGRAPHIC INFORMATION SYSTEMS FUND  
For the Nine Months Ended August 31, 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	\$ 534,974	\$ (163,931)	
Investment income	<u>2,500</u>	<u>2,500</u>	<u>4,470</u>	<u>1,970</u>	
Total Revenues	<u>701,405</u>	<u>701,405</u>	<u>539,444</u>	<u>(161,961)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	561,280	561,280	424,673	136,607	\$ -
Contractual services	325,250	691,737	108,079	583,658	446,205
Commodities	<u>38,750</u>	<u>38,750</u>	<u>7,999</u>	<u>30,751</u>	<u>144</u>
Total Expenditures	<u>925,280</u>	<u>1,291,767</u>	<u>540,751</u>	<u>751,016</u>	<u>\$ 446,349</u>
Net Change in Fund Balance	<u>\$ (223,875)</u>	<u>\$ (590,362)</u>	(1,307)	<u>\$ 589,055</u>	
Fund Balance - Beginning of Period			<u>1,546,259</u>		
Fund Balance - End of Period			<u>\$ 1,544,952</u>		

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL  
 ILLINOIS MUNICIPAL RETIREMENT FUND  
 For the Nine Months Ended August 31, 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	\$ 4,308,025	\$ (3,491,975)	
Personal property replacement tax	116,000	116,000	102,359	(13,641)	
Investment income	<u>3,000</u>	<u>3,000</u>	<u>7,674</u>	<u>4,674</u>	
Total Revenues	7,919,000	7,919,000	4,418,058	(3,500,942)	
<b>EXPENDITURES</b>					
Current					
Personnel services	<u>7,064,853</u>	<u>7,064,853</u>	<u>5,211,891</u>	<u>1,852,962</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 854,147</u>	<u>\$ 854,147</u>	(793,833)	<u>\$ (1,647,980)</u>	
Fund Deficit - Beginning of Period			<u>(448,652)</u>		
Fund Deficit - End of Period			<u>\$ (1,242,485)</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SOCIAL SECURITY FUND  
For the Nine Months Ended August 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	\$ 2,190,902	\$ (1,775,795)	
Investment income	<u>3,000</u>	<u>3,000</u>	<u>6,198</u>	<u>3,198</u>	
Total Revenues	3,969,697	3,969,697	2,197,100	(1,772,597)	
<b>EXPENDITURES</b>					
Current					
Personnel services	<u>4,071,377</u>	<u>4,071,377</u>	<u>2,802,268</u>	<u>1,269,109</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (101,680)</u>	<u>\$ (101,680)</u>	(605,168)	<u>\$ (503,488)</u>	
Fund Balance - Beginning of Period			<u>2,857,471</u>		
Fund Balance - End of Period			<u>\$ 2,252,303</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
INSURANCE LOSS FUND  
For the Nine Months Ended August 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	\$ 690,427	\$ (559,573)	
Investment income	100	100	33	(67)	
Miscellaneous	30,000	30,000	8,142	(21,858)	
	<u>1,280,100</u>	<u>1,280,100</u>	<u>698,602</u>	<u>(581,498)</u>	
<b>Total Revenues</b>					
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	1,162,548	1,162,548	858,373	304,175	\$ -
Contractual services	2,525,004	2,537,434	1,391,606	1,145,828	56,589
Commodities	19,500	19,500	869	18,631	240
	<u>3,707,052</u>	<u>3,719,482</u>	<u>2,250,848</u>	<u>1,468,634</u>	<u>\$ 56,829</u>
<b>Total Expenditures</b>					
Net Change in Fund Balance	<u>\$ (2,426,952)</u>	<u>\$ (2,439,382)</u>	(1,552,246)	<u>\$ 887,136</u>	
Fund Balance - Beginning of Period			<u>14,627,288</u>		
Fund Balance - End of Period			<u>\$ 13,075,042</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL  
HUD GRANTS FUND  
For the Nine Months Ended August 31, 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	\$ 1,806,925	\$ 1,647,026	\$ (159,899)	
Miscellaneous	-	-	11,400	11,400	
<b>Total Revenues</b>	<u>1,777,500</u>	<u>1,806,925</u>	<u>1,658,426</u>	<u>(148,499)</u>	
<b>EXPENDITURES</b>					
Current					
Community development					
Personnel services	311,200	454,809	58,075	396,734	\$ -
Contractual services	1,461,800	3,421,784	1,607,241	1,814,543	39,646
Commodities	4,500	25,827	2,292	23,535	-
<b>Total Expenditures</b>	<u>1,777,500</u>	<u>3,902,420</u>	<u>1,667,608</u>	<u>2,234,812</u>	<u>\$ 39,646</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (2,095,495)</u>	(9,182)	<u>\$ 2,086,313</u>	
Fund Balance - Beginning of Period			-		
Fund Deficit - End of Period			<u>\$ (9,182)</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
REVOLVING LOAN FUND  
For the Nine Months Ended August 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	28,456	3,806	
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Revenues	25,650	25,650	28,456	2,806	
<b>EXPENDITURES</b>					
Current					
Community development					
Contractual services	<u>105,000</u>	<u>105,000</u>	<u>-</u>	<u>105,000</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (79,350)</u>	<u>\$ (79,350)</u>	28,456	<u>\$ 107,806</u>	
Fund Balance - Beginning of Period			<u>1,847,576</u>		
Fund Balance - End of Period			<u>\$ 1,876,032</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
EXPEDITED PERMIT FUND  
For the Nine Months Ended August 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	\$ 4,344	\$ (15,656)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>20,000</u>	<u>36,310</u>	<u>1,688</u>	<u>34,622</u>	<u>\$ 18,312</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (16,310)</u>	2,656	<u>\$ 18,966</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			<u>\$ 2,656</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY HIGHWAY FUND  
For the Nine Months Ended August 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>REVENUES</b>					
Charges for services	\$ -	\$ -	\$ 3,903	\$ 3,903	
Licenses and permits	86,000	86,000	82,779	(3,221)	
Grants, contributions, and intergovernmental	1,295,676	1,295,676	837,134	(458,542)	
Property taxes	6,455,268	6,455,268	3,565,309	(2,889,959)	
Investment income	7,050	7,050	12,827	5,777	
Miscellaneous	70,000	70,000	194,834	124,834	
<b>Total Revenues</b>	<u>7,913,994</u>	<u>7,913,994</u>	<u>4,696,786</u>	<u>(3,217,208)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Personnel services	5,564,966	5,564,966	3,826,722	1,738,244	\$ -
Contractual services	5,275,670	6,149,659	1,420,873	4,728,786	2,322,959
Commodities	752,310	755,570	387,598	367,972	158,455
Capital outlay	1,500,000	2,109,308	1,084,383	1,024,925	274,375
<b>Total Expenditures</b>	<u>13,092,946</u>	<u>14,579,503</u>	<u>6,719,576</u>	<u>7,859,927</u>	<u>\$ 2,755,789</u>
Deficiency of revenues over expenditures	<u>(5,178,952)</u>	<u>(6,665,509)</u>	<u>(2,022,790)</u>	<u>4,642,719</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	10,134,295	10,134,295	6,433,055	(3,701,240)	
Transfers out	(5,945,975)	(5,945,975)	(5,945,934)	41	
<b>Total Other Financing Sources (Uses)</b>	<u>4,188,320</u>	<u>4,188,320</u>	<u>487,121</u>	<u>(3,701,199)</u>	
<b>Net Change in Fund Balance</b>	<u>\$ (990,632)</u>	<u>\$ (2,477,189)</u>	<u>(1,535,669)</u>	<u>\$ 941,520</u>	
Fund Balance - Beginning of Period			5,836,452		
Fund Balance - End of Period			<u>\$ 4,300,783</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MOTOR FUEL TAX FUND  
For the Nine Months Ended August 31, 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	\$ 4,735,584	\$ 660,362	
Investment income	24,000	24,000	20,348	(3,652)	
<b>Total Revenues</b>	<u>4,099,222</u>	<u>4,099,222</u>	<u>4,755,932</u>	<u>656,710</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Personnel services	151,182	151,182	116,166	35,016	\$ -
Contractual services	5,100,000	7,553,434	2,644,394	4,909,040	3,580,391
Commodities	200,000	200,000	146,608	53,392	2,200
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>4,609,031</u>	<u>12,551,391</u>	<u>\$ 5,609,639</u>
<b>Net Change in Fund Balance</b>	<u>\$ (5,606,960)</u>	<u>\$ (13,061,200)</u>	146,901	<u>\$ 13,208,101</u>	
Fund Balance - Beginning of Period			<u>8,703,778</u>		
Fund Balance - End of Period			<u>\$ 8,850,679</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MATCHING FUND  
For the Nine Months Ended August 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	\$ -	\$ -	\$ 83,074	\$ 83,074	
Property taxes	1,825,878	1,825,878	1,008,505	(817,373)	
Investment income	<u>21,000</u>	<u>21,000</u>	<u>35,853</u>	<u>14,853</u>	
Total Revenues	<u>1,846,878</u>	<u>1,846,878</u>	<u>1,127,432</u>	<u>(719,446)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Contractual services	1,000,000	1,268,410	104,720	1,163,690	\$ 13,690
Capital outlay	<u>8,780,000</u>	<u>15,755,006</u>	<u>772,454</u>	<u>14,982,552</u>	<u>8,760,308</u>
Total Expenditures	<u>9,780,000</u>	<u>17,023,416</u>	<u>877,174</u>	<u>16,146,242</u>	<u>\$ 8,773,998</u>
Net Change in Fund Balance	<u>\$ (7,933,122)</u>	<u>\$ (15,176,538)</u>	250,258	<u>\$ 15,426,796</u>	
Fund Balance - Beginning of Period			<u>12,364,648</u>		
Fund Balance - End of Period			<u>\$ 12,614,906</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY BRIDGE FUND  
For the Nine Months Ended August 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	\$ 300,120	\$ (379,880)	
Property taxes	481,629	481,629	266,041	(215,588)	
Investment income	<u>8,000</u>	<u>8,000</u>	<u>9,114</u>	<u>1,114</u>	
Total Revenues	<u>1,169,629</u>	<u>1,169,629</u>	<u>575,275</u>	<u>(594,354)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Contractual services	1,245,000	1,700,127	604,476	1,095,651	\$ 435,160
Capital outlay	<u>480,000</u>	<u>1,971,745</u>	<u>752,693</u>	<u>1,219,052</u>	<u>531,822</u>
Total Expenditures	<u>1,725,000</u>	<u>3,671,872</u>	<u>1,357,169</u>	<u>2,314,703</u>	<u>\$ 966,982</u>
Net Change in Fund Balance	<u>\$ (555,371)</u>	<u>\$ (2,502,243)</u>	(781,894)	<u>\$ 1,720,349</u>	
Fund Balance - Beginning of Period			<u>3,403,202</u>		
Fund Balance - End of Period			<u>\$ 2,621,308</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY OPTION MOTOR FUEL TAX FUND  
For the Nine Months Ended August 31, 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	\$ 3,379,556	\$ (1,120,444)	
Investment income	20,000	20,000	31,132	11,132	
<b>Total Revenues</b>	<u>4,520,000</u>	<u>4,520,000</u>	<u>3,410,688</u>	<u>(1,109,312)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Contractual services	1,957,000	6,106,107	2,126,502	3,979,605	\$ 2,286,008
Commodities	1,450,000	1,543,383	718,594	824,789	220,322
Capital outlay	<u>4,400,000</u>	<u>9,612,666</u>	<u>861,813</u>	<u>8,750,853</u>	<u>8,350,854</u>
<b>Total Expenditures</b>	<u>7,807,000</u>	<u>17,262,156</u>	<u>3,706,909</u>	<u>13,555,247</u>	<u>\$ 10,857,184</u>
<b>Net Change in Fund Balance</b>	<u>\$ (3,287,000)</u>	<u>\$ (12,742,156)</u>	(296,221)	<u>\$ 12,445,935</u>	
Fund Balance - Beginning of Period			<u>12,425,761</u>		
Fund Balance - End of Period			<u>\$ 12,129,540</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RTA SALES TAX FUND  
For the Nine Months Ended August 31, 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	\$ 7,444,280	\$ (2,555,720)	
Investment income	<u>11,000</u>	<u>11,000</u>	<u>17,241</u>	<u>6,241</u>	
Total Revenues	10,011,000	10,011,000	7,461,521	(2,549,479)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u><u>-</u></u>
Excess of revenues over expenditures	10,011,000	10,011,000	7,461,521	(2,549,479)	
OTHER FINANCING USES					
Transfers out	<u>(10,134,295)</u>	<u>(10,134,295)</u>	<u>(6,433,055)</u>	<u>3,701,240</u>	
Net Change in Fund Balance	\$ <u><u>(123,295)</u></u>	\$ <u><u>(123,295)</u></u>	1,028,466	\$ <u><u>1,151,761</u></u>	
Fund Balance - Beginning of Period			<u>10,380,216</u>		
Fund Balance - End of Period			<u><u>\$ 11,408,682</u></u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DUI CONVICTION FUND  
For the Nine Months Ended August 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	\$ 26,841	\$ 1,841	
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>	13,632	<u>\$ 13,632</u>	
Fund Balance - Beginning of Period			<u>113,794</u>		
Fund Balance - End of Period			<u>\$ 127,426</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CORONER'S FUND  
For the Nine Months Ended August 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	\$ 39,755	\$ (15,245)	
Grants, contributions, and intergovernmental	4,334	4,334	-	(4,334)	
Investment income	<u>90</u>	<u>90</u>	<u>277</u>	<u>187</u>	
Total Revenues	<u>59,424</u>	<u>59,424</u>	<u>40,032</u>	<u>(19,392)</u>	
<b>EXPENDITURES</b>					
Current					
Public safety					
Contractual services	26,500	26,500	2,985	23,515	\$ 10,600
Commodities	7,400	7,400	2,676	4,724	2,582
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>33,900</u>	<u>33,900</u>	<u>5,661</u>	<u>28,239</u>	<u>\$ 13,182</u>
Excess of revenues over expenditures	25,524	25,524	34,371	8,847	
<b>OTHER FINANCING USES</b>					
Transfers out	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>	<u>-</u>	
Net Change in Fund Balance	<u>\$ 16,524</u>	<u>\$ 16,524</u>	25,371	<u>\$ 8,847</u>	
Fund Balance - Beginning of Period			<u>76,568</u>		
Fund Balance - End of Period			<u>\$ 101,939</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
INMATE WELFARE FUND  
For the Nine Months Ended August 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	\$ 269,454	\$ (101,546)	
Investment income	-	-	1,321	1,321	
<b>Total Revenues</b>	<u>371,000</u>	<u>371,000</u>	<u>270,775</u>	<u>(100,225)</u>	
<b>EXPENDITURES</b>					
Current					
Public safety					
Contractual services	111,000	111,000	75,952	35,048	\$ 8,177
Commodities	260,000	198,000	76,466	121,534	71,027
Capital outlay	-	62,000	-	62,000	-
<b>Total Expenditures</b>	<u>371,000</u>	<u>371,000</u>	<u>152,418</u>	<u>218,582</u>	<u>\$ 79,204</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	118,357	<u>\$ 118,357</u>	
Fund Balance - Beginning of Period			<u>405,949</u>		
Fund Balance - End of Period			<u>\$ 524,306</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND  
For the Nine Months Ended August 31, 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	\$ 75,326	\$ (69,674)	
Investment income	<u>100</u>	<u>100</u>	<u>53</u>	<u>(47)</u>	
Total Revenues	145,100	145,100	75,379	(69,721)	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	<u>165,678</u>	<u>165,678</u>	<u>112,425</u>	<u>53,253</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (20,578)</u>	<u>\$ (20,578)</u>	(37,046)	<u>\$ (16,468)</u>	
Fund Balance - Beginning of Period			<u>32,553</u>		
Fund Balance - End of Period			<u>\$ (4,493)</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
LAW LIBRARY FUND  
For the Nine Months Ended August 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	\$ 132,567	\$ (52,433)	
Investment income	300	300	147	(153)	
<b>Total Revenues</b>	<u>185,300</u>	<u>185,300</u>	<u>132,714</u>	<u>(52,586)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	101,834	101,834	83,348	18,486	\$ -
Contractual services	400	700	412	288	-
Commodities	<u>155,800</u>	<u>155,500</u>	<u>105,500</u>	<u>50,000</u>	<u>38,426</u>
<b>Total Expenditures</b>	<u>258,034</u>	<u>258,034</u>	<u>189,260</u>	<u>68,774</u>	<u>\$ 38,426</u>
<b>Net Change in Fund Balance</b>	<u>\$ (72,734)</u>	<u>\$ (72,734)</u>	(56,546)	<u>\$ 16,188</u>	
Fund Balance - Beginning of Period			<u>69,595</u>		
Fund Balance - End of Period			<u>\$ 13,049</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT COURT DOCUMENT STORAGE FUND  
For the Nine Months Ended August 31, 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	\$ 391,030	\$ (158,970)	
Investment income	200	200	327	127	
	<u>550,200</u>	<u>550,200</u>	<u>391,357</u>	<u>(158,843)</u>	
<b>Total Revenues</b>					
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	177,672	177,672	122,778	54,894	\$ -
Contractual services	353,984	469,827	163,168	306,659	5,064
Commodities	-	-	-	-	-
Capital outlay	<u>20,000</u>	<u>81,840</u>	<u>61,840</u>	<u>20,000</u>	<u>-</u>
	<u>551,656</u>	<u>729,339</u>	<u>347,786</u>	<u>381,553</u>	<u>\$ 5,064</u>
<b>Total Expenditures</b>					
Net Change in Fund Balance	<u>\$ (1,456)</u>	<u>\$ (179,139)</u>	43,571	<u>\$ 222,710</u>	
Fund Balance - Beginning of Period			<u>90,270</u>		
Fund Balance - End of Period			<u>\$ 133,841</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PROBATION SERVICE FEE FUND  
For the Nine Months Ended August 31, 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	\$ 290,712	\$ (47,288)	
Investment income	1,000	1,000	1,405	405	
Miscellaneous	-	-	-	-	
	<u>339,000</u>	<u>339,000</u>	<u>292,117</u>	<u>(46,883)</u>	
<b>Total Revenues</b>					
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	65,248	65,248	57,468	7,780	\$ -
Contractual services	361,000	361,000	291,347	69,653	22,267
Commodities	61,500	66,074	30,039	36,035	1,071
Capital outlay	-	2,567	2,522	45	-
	<u>487,748</u>	<u>494,889</u>	<u>381,376</u>	<u>113,513</u>	<u>\$ 23,338</u>
<b>Total Expenditures</b>					
Deficiency of revenues over expenditures	(148,748)	(155,889)	(89,259)	66,630	
<b>OTHER FINANCING USES</b>					
Transfers out	<u>(7,241)</u>	<u>(35,752)</u>	<u>(20,000)</u>	<u>15,752</u>	
<b>Net Change in Fund Balance</b>	<u>\$ (155,989)</u>	<u>\$ (191,641)</u>	<u>(109,259)</u>	<u>\$ 82,382</u>	
Fund Balance - Beginning of Period			<u>489,571</u>		
Fund Balance - End of Period			<u>\$ 380,312</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL  
EMDT FUND  
For the Nine Months Ended August 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	\$ 23,000	\$ 23,000	\$ 12,809	\$ (10,191)	
Investment Income	-	-	13	13	
<b>Total Revenues</b>	<u>23,000</u>	<u>23,000</u>	<u>12,822</u>	<u>(10,178)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Contractual services	37,000	37,000	31,815	5,185	\$ 958
Commodities	8,000	28,900	19,006	9,894	8,577
<b>Total Expenditures</b>	<u>45,000</u>	<u>65,900</u>	<u>50,821</u>	<u>15,079</u>	<u>\$ 9,535</u>
Deficiency of revenues over expenditures	(22,000)	(42,900)	(37,999)	4,901	
<b>OTHER FINANCING SOURCES</b>					
Transfers in	7,241	28,141	20,000	(8,141)	
<b>Net Change in Fund Balance</b>	<u>\$ (14,759)</u>	<u>\$ (14,759)</u>	(17,999)	<u>\$ (3,240)</u>	
Fund Balance - Beginning of Period			-		
Fund Deficit - End of Period			<u>\$ (17,999)</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT COURT AUTOMATION FUND  
For the Nine Months Ended August 31, 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	\$ 413,447	\$ (166,553)	
Investment income	400	400	932	532	
<b>Total Revenues</b>	<u>580,400</u>	<u>580,400</u>	<u>414,379</u>	<u>(166,021)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	174,972	174,972	131,502	43,470	\$ -
Contractual services	381,660	382,216	309,959	72,257	556
Capital outlay	10,000	50,124	40,124	10,000	-
<b>Total Expenditures</b>	<u>566,632</u>	<u>607,312</u>	<u>481,585</u>	<u>125,727</u>	<u>\$ 556</u>
<b>Net Change in Fund Balance</b>	<u>\$ 13,768</u>	<u>\$ (26,912)</u>	(67,206)	<u>\$ (40,294)</u>	
Fund Balance - Beginning of Period			<u>269,174</u>		
Fund Balance - End of Period			<u>\$ 201,968</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND  
For the Nine Months Ended August 31, 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	\$ 46,133	\$ (20,582)	
Investment income	<u>-</u>	<u>-</u>	<u>57</u>	<u>57</u>	
Total Revenues	66,715	66,715	46,190	(20,525)	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related Personnel services	<u>66,715</u>	<u>66,715</u>	<u>-</u>	<u>66,715</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	46,190	<u>\$ 46,190</u>	
Fund Balance - Beginning of Period			<u>1,216</u>		
Fund Balance - End of Period			<u>\$ 47,406</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT COURT ADMIN FUND  
For the Nine Months Ended August 31, 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	\$ 77,741	\$ (18,259)	
Investment income	200	200	545	345	
	<u>96,200</u>	<u>96,200</u>	<u>78,286</u>	<u>(17,914)</u>	
<b>Total Revenues</b>					
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	21,246	21,246	18,805	2,441	\$ -
Contractual services	33,505	43,833	20,770	23,063	6,004
Commodities	40,000	40,000	18,590	21,410	7,221
Capital outlay	5,000	121,611	97,079	24,532	10,501
	<u>99,751</u>	<u>226,690</u>	<u>155,244</u>	<u>71,446</u>	<u>\$ 23,726</u>
<b>Total Expenditures</b>					
Net Change in Fund Balance	<u>\$ (3,551)</u>	<u>\$ (130,490)</u>	(76,958)	<u>\$ 53,532</u>	
Fund Balance - Beginning of Period			<u>188,487</u>		
Fund Balance - End of Period			<u>\$ 111,529</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT CLERK ELECTRONIC CITATION FUND  
For the Nine Months Ended August 31, 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	\$ 26,569	\$ (11,431)	
Investment income	<u>100</u>	<u>100</u>	<u>154</u>	<u>54</u>	
Total Revenues	38,100	38,100	26,723	(11,377)	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Contractual services	<u>38,100</u>	<u>48,100</u>	<u>10,000</u>	<u>38,100</u>	\$ <u><u>-</u></u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (10,000)</u>	16,723	<u>\$ 26,723</u>	
Fund Balance - Beginning of Period			<u>39,730</u>		
Fund Balance - End of Period			<u>\$ 56,453</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL COURTS FUND  
For the Nine Months Ended August 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	\$ 144,434	\$ (45,566)	
Grants, contributions, and intergovernmental	<u>176,730</u>	<u>176,730</u>	<u>131,798</u>	<u>(44,932)</u>	
Total Revenues	<u>366,730</u>	<u>366,730</u>	<u>276,232</u>	<u>(90,498)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	423,989	423,989	332,343	91,646	\$ -
Contractual services	22,200	22,200	8,255	13,945	-
Commodities	<u>24,250</u>	<u>24,250</u>	<u>4,875</u>	<u>19,375</u>	-
Total Expenditures	<u>470,439</u>	<u>470,439</u>	<u>345,473</u>	<u>124,966</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (103,709)</u>	<u>\$ (103,709)</u>	(69,241)	<u>\$ 34,468</u>	
Fund Balance - Beginning of Period			<u>471,211</u>		
Fund Balance - End of Period			<u>\$ 401,970</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
STATE'S ATTORNEY AUTOMATION FUND  
For the Nine Months Ended August 31, 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	\$ 18,621	\$ (11,379)	
Investment income	<u>50</u>	<u>50</u>	<u>139</u>	<u>89</u>	
Total Revenues	30,050	30,050	18,760	(11,290)	
<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>	18,760	<u>\$ 38,710</u>	
Fund Balance - Beginning of Period			<u>38,583</u>		
Fund Balance - End of Period			<u>\$ 57,343</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY MENTAL HEALTH FUND  
For the Nine Months Ended August 31, 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	5,862,138	(5,037,862)	
Investment income	10,150	10,150	24,369	14,219	
Miscellaneous	40,425	40,425	37,938	(2,487)	
<b>Total Revenues</b>	<u>11,008,641</u>	<u>11,008,641</u>	<u>5,983,268</u>	<u>(5,025,373)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	897,667	897,667	629,533	268,134	\$ -
Contractual services	12,113,914	12,113,914	6,750,938	5,362,976	-
Commodities	50,800	90,415	64,149	26,266	-
Capital outlay	30,000	30,000	-	30,000	-
<b>Total Expenditures</b>	<u>13,092,381</u>	<u>13,131,996</u>	<u>7,444,620</u>	<u>5,687,376</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	(2,083,740)	(2,123,355)	(1,461,352)	662,003	
<b>OTHER FINANCING USES</b>					
Transfers out	(416,260)	(416,260)	(414,173)	2,087	
<b>Net Change in Fund Balance</b>	<u>\$ (2,500,000)</u>	<u>\$ (2,539,615)</u>	<u>(1,875,525)</u>	<u>\$ 664,090</u>	
Fund Balance - Beginning of Period			<u>10,083,196</u>		
Fund Balance - End of Period			<u>\$ 8,207,671</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
VETERANS' ASSISTANCE COMMISSION FUND  
For the Nine Months Ended August 31, 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	\$ 220,915	\$ (179,085)	
Miscellaneous	600	600	-	(600)	
	<u>400,600</u>	<u>400,600</u>	<u>220,915</u>	<u>(179,685)</u>	
Total Revenues					
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	364,538	364,538	269,526	95,012	\$ -
Contractual services	256,600	256,600	62,645	193,955	-
Commodities	25,600	25,600	11,456	14,144	-
	<u>646,738</u>	<u>646,738</u>	<u>343,627</u>	<u>303,111</u>	<u>\$ -</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (246,138)</u>	<u>\$ (246,138)</u>	(122,712)	<u>\$ 123,426</u>	
Fund Balance - Beginning of Period			<u>531,953</u>		
Fund Balance - End of Period			<u>\$ 409,241</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
VETERANS' ASSISTANCE COMMISSION BUS FUND  
For the Nine Months Ended August 31, 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	\$ 24	\$ 12	
Miscellaneous	500	500	600	100	
<b>Total Revenues</b>	<u>512</u>	<u>512</u>	<u>624</u>	<u>112</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>	624	<u>\$ 1,662</u>	
Fund Balance - Beginning of Period			<u>7,959</u>		
Fund Balance - End of Period			<u>\$ 8,583</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKFORCE NETWORK FUND  
For the Nine Months Ended August 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	\$ 2,326,981	\$ 1,574,006	\$ (752,975)	
Investment income	216	216	439	223	
Miscellaneous	<u>28,561</u>	<u>28,561</u>	<u>5,354</u>	<u>(23,207)</u>	
Total Revenues	<u>2,314,089</u>	<u>2,355,758</u>	<u>1,579,799</u>	<u>(775,959)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	1,352,299	1,394,488	895,738	498,750	\$ 13,447
Contractual services	872,236	872,986	567,011	305,975	5,682
Commodities	96,869	97,619	50,393	47,226	-
Capital outlay	-	16,017	10,615	5,402	5,238
Debt service					
Principal retirement	<u>8,130</u>	<u>8,918</u>	<u>8,918</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,329,534</u>	<u>2,390,028</u>	<u>1,532,675</u>	<u>857,353</u>	<u>\$ 24,367</u>
Net Change in Fund Balance	<u>\$ (15,445)</u>	<u>\$ (34,270)</u>	47,124	<u>\$ 81,394</u>	
Fund Balance - Beginning of Period			<u>345,679</u>		
Fund Balance - End of Period			<u>\$ 392,803</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TUBERCULOSIS CARE AND TREATMENT FUND  
For the Nine Months Ended August 31, 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	\$ 3,400	\$ (7,100)	
Property taxes	250,000	250,000	138,119	(111,881)	
Investment income	<u>600</u>	<u>600</u>	<u>1,265</u>	<u>665</u>	
Total Revenues	<u>261,100</u>	<u>261,100</u>	<u>142,784</u>	<u>(118,316)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	262,986	262,986	200,229	62,757	\$ -
Contractual services	67,112	71,594	20,206	51,388	8,680
Commodities	<u>30,000</u>	<u>30,000</u>	<u>4,280</u>	<u>25,720</u>	<u>8,755</u>
Total Expenditures	<u>360,098</u>	<u>364,580</u>	<u>224,715</u>	<u>139,865</u>	<u>\$ 17,435</u>
Net Change in Fund Balance	<u>\$ (98,998)</u>	<u>\$ (103,480)</u>	(81,931)	<u>\$ 21,549</u>	
Fund Balance - Beginning of Period			<u>502,089</u>		
Fund Balance - End of Period			<u>\$ 420,158</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ANIMAL SHELTER FUND  
For the Nine Months Ended August 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	\$ 1,978	\$ (522)	
Investment income	100	100	84	(16)	
<b>Total Revenues</b>	<u>2,600</u>	<u>2,600</u>	<u>2,062</u>	<u>(538)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Contractual services	2,000	2,000	935	1,065	\$ 794
Commodities	10,000	10,000	-	10,000	-
<b>Total Expenditures</b>	<u>12,000</u>	<u>12,000</u>	<u>935</u>	<u>11,065</u>	<u>\$ 794</u>
<b>Net Change in Fund Balance</b>	<u>\$ (9,400)</u>	<u>\$ (9,400)</u>	1,127	<u>\$ 10,527</u>	
Fund Balance - Beginning of Period			<u>28,011</u>		
Fund Balance - End of Period			<u>\$ 29,138</u>		

**County of McHenry, Illinois**  
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SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DENTAL CARE CLINIC FUND  
For the Nine Months Ended August 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	\$ 19,514	\$ (33,486)	
Grants, contributions, and intergovernmental	442,200	442,200	184,907	(257,293)	
Investment income	<u>500</u>	<u>500</u>	<u>326</u>	<u>(174)</u>	
Total Revenues	<u>495,700</u>	<u>495,700</u>	<u>204,747</u>	<u>(290,953)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	449,647	449,647	246,092	203,555	\$ -
Contractual services	105,100	105,100	34,484	70,616	782
Commodities	<u>18,600</u>	<u>18,600</u>	<u>4,468</u>	<u>14,132</u>	<u>9,904</u>
Total Expenditures	<u>573,347</u>	<u>573,347</u>	<u>285,044</u>	<u>288,303</u>	<u>\$ 10,686</u>
Net Change in Fund Balance	<u>\$ (77,647)</u>	<u>\$ (77,647)</u>	(80,297)	<u>\$ (2,650)</u>	
Fund Balance - Beginning of Period			<u>142,193</u>		
Fund Balance - End of Period			<u>\$ 61,896</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 Nine Months Ended August 31, 2016

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with</u>	<u>Encumbrances</u>
	<u>Budget</u>	<u>Budget</u>		<u>Final Budget</u>	
REVENUES					
Investment income	\$ 100	\$ 100	\$ 7	\$ (93)	
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>	(693)	<u>\$ 2,307</u>	
Fund Balance - Beginning of Period			<u>6,324</u>		
Fund Balance - End of Period			<u>\$ 5,631</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SENIOR SERVICES FUND  
For the Nine Months Ended August 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	\$ 908,560	\$ (736,440)	
Investment income	4,000	4,000	2,447	(1,553)	
Total Revenues	<u>1,649,000</u>	<u>1,649,000</u>	<u>911,007</u>	<u>(737,993)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	10,958	10,958	9,539	1,419	\$ -
Contractual services	1,645,000	1,676,881	1,249,642	427,239	-
Commodities	500	500	-	500	-
Total Expenditures	<u>1,656,458</u>	<u>1,688,339</u>	<u>1,259,181</u>	<u>429,158</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(7,458)	(39,339)	(348,174)	(308,835)	
<b>OTHER FINANCING SOURCES</b>					
Transfers in	11,458	11,458	11,458	-	
Net Change in Fund Balance	<u>\$ 4,000</u>	<u>\$ (27,881)</u>	(336,716)	<u>\$ (308,835)</u>	
Fund Balance - Beginning of Period			<u>2,291,250</u>		
Fund Balance - End of Period			<u>\$ 1,954,534</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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CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2007 A CERTIFICATE FUND  
For the Nine Months Ended August 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>34,179</u>	<u>2</u>
Total Expenditures	<u>589,181</u>	<u>589,181</u>	<u>589,179</u>	<u>2</u>
Deficiency of revenues over expenditures	(589,181)	(589,181)	(589,179)	2
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>	(11,069)	<u>\$ (11,069)</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ (11,069)</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2008 CERTIFICATE FUND  
For the Nine Months Ended August 31, 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>71,102</u>	<u>3</u>
Total Expenditures	<u>546,105</u>	<u>546,105</u>	<u>546,102</u>	<u>3</u>
Deficiency of revenues over expenditures	(546,105)	(546,105)	(546,102)	3
OTHER FINANCING SOURCES				
Transfers in	<u>546,105</u>	<u>546,105</u>	<u>546,102</u>	<u>(3)</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 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2010 A CERTIFICATE FUND  
For the Nine Months Ended August 31, 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>90,715</u>	<u>3</u>
Total Expenditures	<u>1,215,718</u>	<u>1,215,718</u>	<u>1,215,715</u>	<u>3</u>
Deficiency of revenues over expenditures	(1,215,718)	(1,215,718)	(1,215,715)	3
OTHER FINANCING SOURCES				
Transfers in	<u>1,215,718</u>	<u>1,215,718</u>	<u>1,215,715</u>	<u>(3)</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 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2010 B CERTIFICATE FUND  
For the Nine Months Ended August 31, 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>141,057</u>	<u>3</u>
Total Expenditures	<u>411,060</u>	<u>411,060</u>	<u>411,057</u>	<u>3</u>
Deficiency of revenues over expenditures	(411,060)	(411,060)	(411,057)	3
OTHER FINANCING SOURCES				
Transfers in	<u>411,060</u>	<u>411,060</u>	<u>411,057</u>	<u>(3)</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 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2012 B CERTIFICATE FUND  
For the Nine Months Ended August 31, 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>55,837</u>	<u>13</u>
Total Expenditures	<u>365,850</u>	<u>365,850</u>	<u>365,837</u>	<u>13</u>
Deficiency of revenues over expenditures	(365,850)	(365,850)	(365,837)	13
OTHER FINANCING SOURCES				
Transfers in	<u>365,850</u>	<u>365,850</u>	<u>365,837</u>	<u>(13)</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 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2015 CERTIFICATE FUND  
For the Nine Months Ended August 31, 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>386,893</u>	<u>82</u>
Total Expenditures	<u>6,611,975</u>	<u>6,611,975</u>	<u>6,611,893</u>	<u>82</u>
Deficiency of revenues over expenditures	(6,611,975)	(6,611,975)	(6,611,893)	82
OTHER FINANCING SOURCES				
Transfers in	<u>6,611,975</u>	<u>6,611,975</u>	<u>6,611,893</u>	<u>(82)</u>
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.

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SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKING CASH NO. 1 FUND  
For the Nine Months Ended August 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 100	\$ 100	\$ 375	\$ 275
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	100	100	375	275
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>	375	<u>\$ 375</u>
Fund Balance - Beginning of Year			<u>331,502</u>	
Fund Balance - End of Year			<u>\$ 331,877</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKING CASH NO. 2 FUND  
For the Nine Months Ended August 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 300	\$ 300	\$ 531	\$ 231
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	300	300	531	231
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>	531	<u>\$ 531</u>
Fund Balance - Beginning of Year			<u>469,441</u>	
Fund Balance - End of Year			<u>\$ 469,972</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 - 3RD QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
VALLEY HI FUND  
For the Nine Months Ended August 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	\$ 2,560,000	\$ 2,476,126	\$ (83,874)	
Property taxes	-	-	-	-	
Investment income	80,000	80,000	195,653	115,653	
Miscellaneous	<u>13,000</u>	<u>13,000</u>	<u>17,727</u>	<u>4,727</u>	
 Total Revenues	 <u>\$ 10,463,000</u>	 <u>\$ 2,653,000</u>	 <u>\$ 2,689,506</u>	 <u>\$ 36,506</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	\$ 8,095,058	\$ 8,095,058	\$ 5,812,804	\$ 2,282,254	\$ -
Contractual services	2,005,338	2,015,883	1,131,505	884,378	427,031
Commodities	1,056,310	1,075,949	704,800	371,149	324,380
Capital outlay	-	397,532	397,173	359	360
Debt service					
Principal retirement	14,066	14,066	10,550	3,516	3,516
Interest and fiscal charges	1,108	1,108	831	277	277
Depreciation	<u>-</u>	<u>-</u>	<u>360,000</u>	<u>(360,000)</u>	<u>-</u>
 Total Expenditures	 <u>\$ 11,171,880</u>	 <u>\$ 11,599,596</u>	 <u>\$ 8,417,663</u>	 <u>\$ 3,181,933</u>	 <u>\$ 755,564</u>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2016 - 3RD QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
911 FUND  
For the Nine Months Ended August 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	\$ 2,360,462	\$ (24,609)	
Investment income	4,200	4,200	10,343	6,143	
Miscellaneous	-	-	-	-	
<b>Total Revenues</b>	<u>\$ 2,389,271</u>	<u>\$ 2,389,271</u>	<u>\$ 2,370,805</u>	<u>\$ (18,466)</u>	
<b>EXPENDITURES</b>					
Current					
Public Safety					
Personnel services	\$ 461,879	\$ 461,879	\$ 277,999	\$ 183,880	\$ -
Contractual services	1,836,725	1,929,312	1,003,882	925,430	367,516
Commodities	90,000	214,640	95,616	119,024	2,064
Capital outlay	<u>507,500</u>	<u>2,120,287</u>	<u>108,400</u>	<u>2,011,887</u>	<u>691,600</u>
<b>Total Expenditures</b>	<u>\$ 2,896,104</u>	<u>\$ 4,726,118</u>	<u>\$ 1,485,897</u>	<u>\$ 3,240,221</u>	<u>\$ 1,061,180</u>

## **INTERNAL SERVICE FUND**

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

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SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
HEALTH INSURANCE FUND  
For the Nine Months Ended August 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	\$ 12,047,465	\$ (7,071,317)	
Investment income	<u>7,800</u>	<u>7,800</u>	<u>14,207</u>	<u>6,407</u>	
Total Revenues	<u>\$ 19,126,582</u>	<u>\$ 19,126,582</u>	<u>\$ 12,061,672</u>	<u>\$ (7,064,910)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	\$ 70,812	\$ 70,812	\$ 35,960	\$ 34,852	\$ -
Contractual services	19,369,505	19,369,505	14,497,363	4,872,142	35,882
Commodities	<u>6,225</u>	<u>6,225</u>	<u>859</u>	<u>5,366</u>	<u>796</u>
Total Expenditures	<u>\$ 19,446,542</u>	<u>\$ 19,446,542</u>	<u>\$ 14,534,182</u>	<u>\$ 4,912,360</u>	<u>\$ 36,678</u>