

County of McHenry, Illinois

County Auditor's Quarterly Report

Fiscal Year 2017 – 1st Quarter

For the 3 months ended February 28, 2017



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

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

INTRODUCTORY SECTION

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT
TABLE OF CONTENTS
FISCAL YEAR 2017 - 1ST QUARTER

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

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT
TABLE OF CONTENTS
FISCAL YEAR 2017 - 1ST QUARTER

	<u>Page</u>
Special Revenue Funds (Continued)	
Schedules of Revenues, Expenditures, and Changes in Fund Balance (Deficit) - Budget and Actual (Continued)	
Judiciary and Court Related (Continued)	
Circuit Court Admin Fund	42
Circuit Clerk Electronic Citation Fund	43
Special Courts Fund	44
State's Attorney Automation Fund	45
Public Health and Welfare	
County Mental Health Fund	46
Veterans' Assistance Commission Fund	47
Veterans' Assistance Commission Bus Fund	48
Workforce Network Fund	49
Tuberculosis Care and Treatment Fund	50
Animal Shelter Fund	51
Dental Care Clinic Fund	52
Health Scholarship Fund	53
Senior Services Fund	54
Debt Service Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Series 2007 A Certificate Fund	55
Series 2008 Certificate Fund	56
Series 2010 A Certificate Fund	57
Series 2010 B Certificate Fund	58
Series 2012 B Certificate Fund	59
Series 2015 Certificate Fund	60
Permanent Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Working Cash No. 1 Fund	61
Working Cash No. 2 Fund	62
Enterprise Funds	
Schedules of Revenues and Expenditures - Budget and Actual (Budgetary Basis)	
Valley Hi Fund	63
911 Fund	64
Internal Service Fund	
Schedule of Revenues and Expenditures - Budget and Actual (Budgetary Basis)	
Health Insurance Fund	65

PAMELA PALMER, CFE
COUNTY AUDITOR

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



OFFICE OF
THE COUNTY AUDITOR
McHENRY COUNTY, ILLINOIS
2200 NORTH SEMINARY AVENUE
WOODSTOCK, ILLINOIS 60098

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

August 31, 2017

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

Ladies and Gentlemen:

I am pleased to present the County Auditor's Quarterly Financial Report for McHenry County (the County) for the first quarter of fiscal year 2017. Illinois State Statutes (Chapter 55, Act 5, Section 3-1005) require the County Auditor to report quarterly to the County Board on the financial operations of the County. This report is provided to fulfill that requirement, as well as to provide timely information in assessing the County's current financial situation to all interested parties. Specifically, actual results of revenues and expenditures are presented to help assess important near-term financial objectives, including if the County is able to meet its short-term financing obligations in a timely manner, if the County's operating inflows are adequate to cover operating outflows, and if the County is financially prepared for contingencies. Additionally, schedules comparing actual expenditures to the appropriation budget are presented to help monitor compliance with the legal requirements of the budget.

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

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

First Quarter Review – Fiscal Year 2017

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 5.1% as of February 2017, which is a slight decrease over the average rate of 5.3% for 2016 and a significant improvement over the average rate of 7.6% for the five years from 2011-2015. Even though the current unemployment rate is also significantly lower than the average rate of 7.3% for the four years from 2007-2010, there is still room for improvement in achieving maximum employment for the County's workforce.

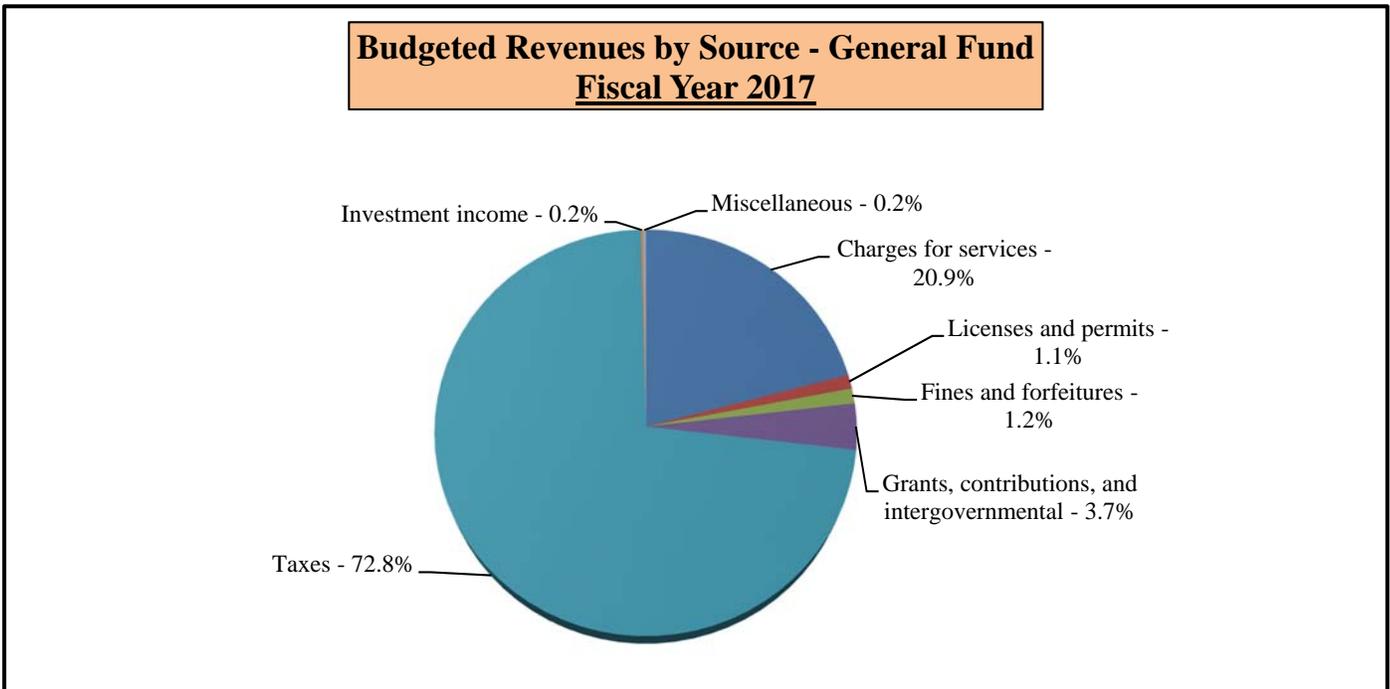
In the local housing market, revenues earned from real estate transfer taxes, which are paid on all real estate sales in the County, peaked before the Great Recession at \$5.0 million in 2005. From 2006-2011, revenues decreased each year, to a low of \$1.1 million in 2011, which represented a dramatic decrease of 78% from the peak in 2005. From 2012-2015, revenues started a positive trend by increasing to \$1.3 million in 2012, \$1.9 million in 2013, \$1.8 million in 2014, \$2.1 million in 2015, and \$2.6 million in 2016, which indicates that the housing market likely bottomed out around 2011. In 2017, revenue through the first quarter totaled \$448,000, compared to \$441,000 through the first quarter of 2016, which represents an increase of 1.5%. In addition, the first quarter total for 2017 is at the highest level since 2008, which further illustrates that the local housing market appears to finally be on the road to recovery.

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

The following section highlights key revenues, expenditures, and related budgets for the general fund and other County funds through the first quarter of fiscal year 2017. 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 2017:



The following table presents a comparison of general fund actual revenues through the first quarter of fiscal year 2017 to the same period for fiscal year 2016, along with the annual budgets.

Revenue Category	1st Qtr FY2017 Revenues	1st Qtr FY2016 Revenues	Difference 1st Qtr FY17 - FY16	FY2017 Annual Budget	FY2016 Annual Budget
Charges for services	\$ 4,087,426	\$ 4,005,428	\$ 81,998	\$ 18,770,192	\$ 17,199,771
Licenses and permits	118,807	108,671	10,136	996,000	1,047,000
Fines and forfeitures	211,021	285,799	(74,778)	1,073,700	1,003,200
Grants, contributions, and intergovernmental	275,529	508,280	(232,751)	3,357,160	3,430,160
Taxes	4,826,232	5,260,849	(434,617)	65,546,243	63,058,059
Investment income	89,745	58,396	31,349	182,500	95,500
Miscellaneous	382	15,905	(15,523)	165,500	175,500
Total Revenues	\$ 9,609,142	\$ 10,243,328	\$ (634,186)	\$ 90,091,295	\$ 86,009,190

The largest two components of general fund revenues are taxes, which represent 72.8% of budgeted revenues, and charges for services, which represents 20.9% of budgeted revenues. Together, the two categories represent 93.7% of budgeted general fund revenues for fiscal year 2017. Since these two revenue sources are the most significant to the general fund, the following sections will focus only on these two categories.

The following table presents a comparison of general fund actual tax revenues through the first quarter of fiscal year 2017 to the same period for fiscal year 2016, along with the annual budgets.

Type of Tax Revenue	1st Qtr FY2017 Revenues	1st Qtr FY2016 Revenues	Difference 1st Qtr FY17 - FY16	FY2017 Annual Budget	FY2016 Annual Budget
Property taxes	\$ -	\$ -	\$ -	\$ 44,431,303	\$ 41,600,303
Sales taxes	2,204,613	2,389,950	(185,337)	9,956,500	10,536,470
State income taxes	1,554,039	1,762,137	(208,098)	6,614,470	6,800,000
Local use tax	439,784	402,376	37,408	1,603,970	1,370,000
Personal property replacement tax	142,077	129,511	12,566	780,000	773,246
Gambling taxes	37,901	135,547	(97,646)	260,000	253,040
Tax transfer stamps	447,818	441,328	6,490	1,900,000	1,725,000
Total Tax Revenues	\$ 4,826,232	\$ 5,260,849	\$ (434,617)	\$ 65,546,243	\$ 63,058,059

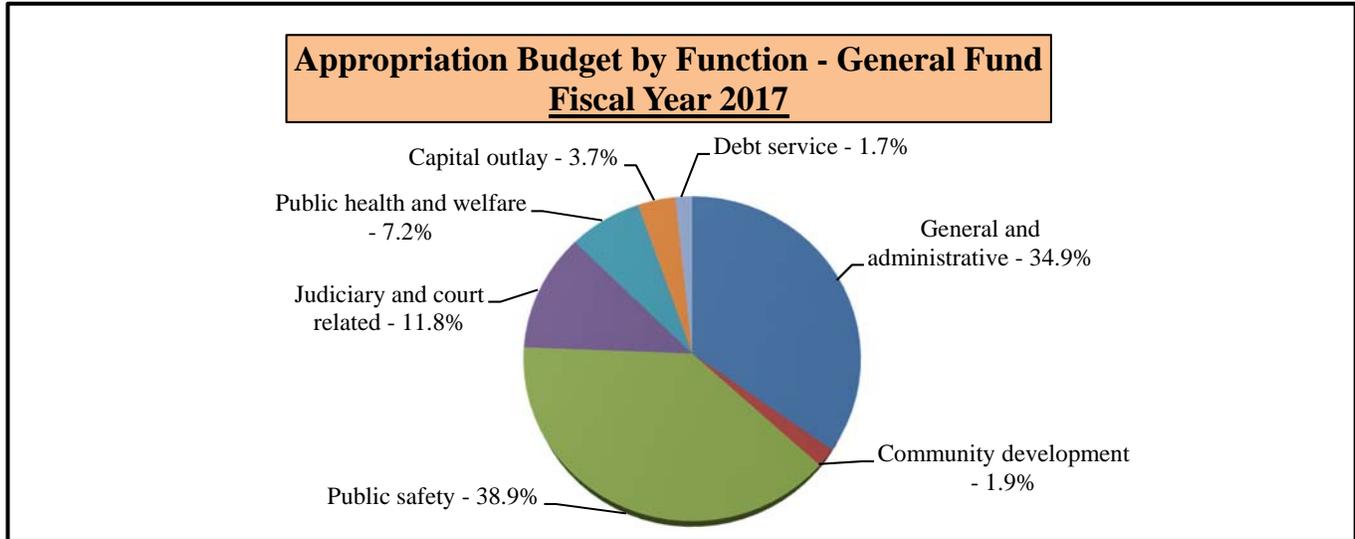
The largest component of taxes is property taxes, which represents 67.8% of budgeted tax revenue for fiscal year 2017. The increase in the budget for property taxes is due to an increase in the annual tax levy from \$41.6 million for fiscal year 2016 to \$44.4 million for fiscal year 2017. Since the two annual property tax installments are due in June and September, the County received no property tax revenue during the first quarter of either fiscal year.

The next two largest components of taxes are sales taxes and state income taxes, which represent a combined 25.3% of budgeted tax revenue for fiscal year 2017. Sales taxes and state income taxes received decreased from \$4.2 million through the first quarter of fiscal year 2016 to \$3.8 million through the first quarter of fiscal year 2017; a decrease of \$0.4 million or 10.5%. The modest decrease in these categories reflects a decline in household income and spending, which is not consistent with the previously noted improvement in the unemployment rate.

The charges for services category increased from \$4.0 million through the first quarter of fiscal year 2016 to \$4.1 million through the first quarter of fiscal year 2017; an increase of \$0.1 million or 2.5%. Under the charges for services category, one item was responsible for most of the increase in the category. Revenues from jail space rental increased from \$1.8 million through the first quarter of fiscal year 2016 to \$2.3 million through the first quarter of

fiscal year 2017; an increase of \$0.5 million or 27.8%. This increase though, was offset by a decrease in judiciary and court related revenues, such as salary reimbursements and circuit clerk fees. Revenues from these items decreased from \$1.2 million through the first quarter of fiscal year 2016 to \$0.8 million through the first quarter of fiscal year 2017; a decrease of \$0.4 million or 27.8%.

Expenditures - The following chart shows the general fund appropriation budget for fiscal year 2017:



The following table presents a comparison of general fund actual expenditures through the first quarter of fiscal year 2017 to the same period for fiscal year 2016, along with the annual budgets.

Expenditure Category	1st Qtr FY2017 Expenditures	1st Qtr FY2016 Expenditures	Difference 1st Qtr FY17 - FY16	FY2017 Annual Budget	FY2016 Annual Budget
General and administrative	\$ 6,784,171	\$ 4,060,539	\$ 2,723,632	\$ 30,719,409	\$ 30,184,831
Community development	361,401	367,337	(5,936)	1,632,775	1,457,630
Public safety	8,496,717	8,790,428	(293,711)	34,203,601	34,832,140
Judiciary and court related	2,676,383	2,648,265	28,118	10,368,722	10,119,113
Public health and welfare	1,394,174	1,334,890	59,284	6,368,824	6,109,230
Capital outlay	725,279	324,735	400,544	3,279,335	2,930,257
Debt service	74,142	47,849	26,293	1,456,537	1,034,977
Total Expenditures	\$ 20,512,267	\$ 17,574,043	\$ 2,938,224	\$ 88,029,203	\$ 86,668,178

The annual budget increased from \$86.7 million for fiscal year 2016 to \$88.0 million for fiscal year 2017; an increase of \$1.3 million or 1.5%. One noteworthy reason for the increase in the budget is due to an increase in the capital outlay and debt service budgets, which increased from \$4.0 million for fiscal year 2016 to \$4.7 million for fiscal year 2017; an increase of \$0.7 million or 17.5%. Actual expenditures increased from \$17.6 million through the first quarter of fiscal year 2016 to \$20.5 million through the first quarter of fiscal year 2017; an increase of \$2.9 million or 16.5%.

Besides capital outlay and debt service, which can vary significantly from year to year based on the need to purchase or finance new capital equipment, actual expenditures through the first quarter of fiscal year 2017 totaled \$19.7 million, compared to the annual budget of \$83.3 million. Therefore, actual expenditures through the first quarter of fiscal year 2017 represents 23.7% of the annual budget, which is below the 25% threshold that is generally anticipated to be expended through the first quarter. The current level of spending demonstrates the County’s commitment to fiscal discipline.

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

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

The County has 41 special revenue funds that relate to a wide variety of activities (general and administrative, community development, transportation, public safety, judiciary and court related, or public health and welfare). A description of all special revenue funds is presented in the financial section, just before page 14.

Following is a summary of activity through the first quarter of fiscal year 2017 for each special revenue fund:

Special Revenue Fund	1st Qtr FY2017 Revenues	1st Qtr FY2017 Expenditures	Net Other Financing Sources (Uses)	Fund Balance (Deficit) at February 28, 2017
County Clerk Automation Fund	3,326	29,085	-	61,618
Recorder Automation Fund	173,945	62,296	-	2,346,717
County Treasurer Automation Fund	1,141	3,486	-	651,203
Treasurer's Passport Services Fund	46,462	17,806	-	382,741
Geographic Information Systems Fund	171,959	300,056	-	1,361,457
Illinois Municipal Retirement Fund	32,097	1,773,413	-	(1,179,251)
Social Security Fund	4,251	959,160	-	2,234,543
Insurance Loss Fund	16,072	1,340,224	-	12,043,486
Regional Office Education Fund	43,906	2,802	-	41,104
HUD Grants Fund	324,512	334,378	-	(9,866)
Revolving Loan Fund	11,799	-	-	1,892,055
Expedited Permit Fund	406	260	-	(323)
County Highway Fund	134,248	1,654,579	15,917,250	3,878,204
Motor Fuel Tax Fund	1,195,185	284,983	-	8,507,979
Matching Fund	22,239	729,817	-	12,470,447
County Bridge Fund	3,647	26,471	-	2,382,544
County Option Motor Fuel Tax Fund	1,215,082	1,461,151	-	11,797,433
RTA Sales Tax Fund	2,546,816	147,782	(5,937,750)	10,159,802
DUI Conviction Fund	9,871	1,417	-	141,233
Coroner's Fund	24,726	1,592	-	113,552
Inmate Welfare Fund	53,588	57,729	-	520,582
Maintenance and Child Support Collection Fund	18,543	3,157	-	9,163
Law Library Fund	43,392	34,826	-	10,630
Circuit Court Document Storage Fund	111,998	112,455	-	152,734
Probation Service Fee Fund	80,246	33,879	(7,796)	440,536
EMDT Fund	947	11,852	7,796	(3,109)
Circuit Court Automation Fund	115,966	49,034	-	343,633
Illinois Criminal Justice Authority Fund	15,550	-	-	16,869
Circuit Court Admin Fund	22,749	27,534	-	108,925
Circuit Clerk Electronic Citation Fund	7,327	-	-	71,904
Special Courts Fund	87,019	116,236	-	321,255
State's Attorney Automation Fund	5,156	15,650	-	2,475
County Mental Health Fund	59,109	1,372,208	(342,799)	8,691,114
Veteran's Assistance Commission Fund	-	111,003	-	370,720
Veteran's Assistance Commission Bus Fund	613	-	-	9,305
Workforce Network Fund	480,960	375,416	-	421,963
Tuberculosis Care and Treatment Fund	1,535	65,072	-	386,053
Animal Shelter Fund	1,228	-	-	28,642
Dental Care Clinic Fund	219	63,171	-	6
Health Scholarship Fund	2	-	-	5,635
Senior Services Fund	719	54,143	-	1,763,916

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – special revenue funds on pages 14-54.

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 55-60.

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

The County's two permanent funds are the Working Cash I Fund and the Working Cash II Fund. The activity of the funds consists of investment income that is earned throughout the year on restricted investments. At the end of each fiscal year, the earned investment income is transferred to the general fund to support basic County functions. Through the first quarter of fiscal year 2017, the working cash funds have earned \$300 of investment income.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – permanent funds on pages 61-62.

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

The County's two enterprise funds are the Valley Hi Fund and the 911 Fund. These two activities are setup as enterprise funds since the costs of running the programs are supported primarily by charges for services, which are paid by the external users of the programs. In addition to charges for services, the Valley Hi Fund also receives property taxes, based on a referendum that was passed by the voters of the County. The 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. There is a very small budget, however, of \$10,000, for property taxes for fiscal year 2017.

See schedules of revenues and expenditures – budget and actual (budgetary basis) – enterprise funds on pages 63-64.

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 \$20.1 million, which is almost entirely from charges for services from other County funds. Through the first quarter of fiscal year 2017, actual expenditures totaled \$4.5 million, which represents 22.4% of the budget of \$20.1 million. Since the County is self-insured for health insurance claims, the Health Insurance Fund is required to calculate a reserve for claims incurred but not reported. As a result, expenditures do not always meaningfully compare with the budget throughout the year. Therefore, the most appropriate comparison of budget to actual is at year-end.

See schedule of revenues and expenditures – budget and actual (budgetary basis) – internal service fund on page 65.

Questions, Comments, and Conclusion

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

Sincerely,

Pamela Palmer

McHenry County Auditor

FINANCIAL SECTION

GENERAL FUND

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

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Three Months Ended February 28, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 18,770,192	\$ 18,770,192	\$ 4,087,426	\$ (14,682,766)	
Licenses and permits	996,000	996,000	118,807	(877,193)	
Fines and forfeitures	1,073,700	1,073,700	211,021	(862,679)	
Grants, contributions, and intergovernmental	3,300,366	3,357,160	275,529	(3,081,631)	
Taxes	65,466,243	65,546,243	4,826,232	(60,720,011)	
Investment income	182,500	182,500	89,745	(92,755)	
Miscellaneous	165,500	165,500	382	(165,118)	
Total Revenues	<u>89,954,501</u>	<u>90,091,295</u>	<u>9,609,142</u>	<u>(80,482,153)</u>	
EXPENDITURES					
Current					
General and administrative	30,268,765	30,719,409	6,784,171	23,935,238	\$ 1,894,063
Community development	1,622,925	1,632,775	361,401	1,271,374	109,196
Public safety	34,086,862	34,203,601	8,496,717	25,706,884	2,645,493
Judiciary and court related	10,355,787	10,368,722	2,676,383	7,692,339	293,990
Public health and welfare	6,349,394	6,368,824	1,394,174	4,974,650	108,768
Capital outlay	1,809,524	3,279,335	725,279	2,554,056	1,211,025
Debt service					
Principal retirement	1,389,519	1,389,519	71,447	1,318,072	141,635
Interest and fiscal charges	67,018	67,018	2,695	64,323	6,067
Total Expenditures	<u>85,949,794</u>	<u>88,029,203</u>	<u>20,512,267</u>	<u>67,516,936</u>	<u>\$ 6,410,237</u>
Excess (deficiency) of revenues over expenditures	<u>4,004,707</u>	<u>2,062,092</u>	<u>(10,903,125)</u>	<u>(12,965,217)</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	64,185	64,185	40,000	(24,185)	
Transfers out	(2,969,792)	(2,969,792)	(2,837,496)	132,296	
Capital leases issued	-	-	-	-	
Total Other Financing Sources (Uses)	<u>(2,905,607)</u>	<u>(2,905,607)</u>	<u>(2,797,496)</u>	<u>108,111</u>	
Net Change in Fund Balance	<u>\$ 1,099,100</u>	<u>\$ (843,515)</u>	<u>(13,700,621)</u>	<u>\$ (12,857,106)</u>	
Fund Balance - Beginning of Period			<u>48,442,999</u>		
Fund Balance - End of Period			<u>\$ 34,742,378</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative				
County clerk fees	\$ 165,000	\$ 165,000	\$ 40,595	\$ (124,405)
Tax redemption fees	100,000	100,000	28,798	(71,202)
Recording fees	945,500	945,500	247,540	(697,960)
Penalties/fees on delinquent taxes	1,500,000	1,500,000	-	(1,500,000)
Cable television franchise fees	581,500	581,500	165,169	(416,331)
Assessor's salary reimbursement	59,577	59,577	12,875	(46,702)
Other fees and charges	47,500	47,500	6,049	(41,451)
Community Development				
Subdivision review fees	5,000	5,000	-	(5,000)
Flood plain investigation fees	60,000	60,000	13,478	(46,522)
Maps and publications fees	1,000	1,000	68	(932)
Solid waste tipping fees	21,000	21,000	16,225	(4,775)
Other fees and charges	13,000	13,000	778	(12,222)
Public Safety				
Sheriff fees - circuit court	380,000	380,000	68,292	(311,708)
Sheriff fees - photocopies	8,000	8,000	2,742	(5,258)
Sheriff fees - foreign courts	30,000	30,000	7,283	(22,717)
Foreclosures	15,000	15,000	2,843	(12,157)
Court security fees	600,000	600,000	113,124	(486,876)
Jail space rental	7,522,650	7,522,650	2,242,910	(5,279,740)
Payphones	90,000	90,000	11,209	(78,791)
Dispatching fees	296,000	296,000	35,981	(260,019)
Squad car replacement fee	25,000	25,000	5,546	(19,454)
Sheriff salary reimbursement	-	-	-	-
Off duty detail	5,000	5,000	10,800	5,800
Other fees and charges	77,625	77,625	24,729	(52,896)
Judiciary and Court Related				
10% bond earnings	310,000	310,000	67,108	(242,892)
Circuit clerk fees	2,909,200	2,909,200	568,745	(2,340,455)
County court fees	160,000	160,000	38,233	(121,767)
Court services salary reimbursements	1,275,802	1,275,802	-	(1,275,802)
State's attorney salary reimbursement	166,508	166,508	36,169	(130,339)
State's attorney fees	70,000	70,000	17,958	(52,042)
Public aid	8,500	8,500	275	(8,225)
Periodic imprisonment fees	6,000	6,000	885	(5,115)
Public defender salary reimbursement	99,955	99,955	24,974	(74,981)
Public defenders fees	45,000	45,000	4,057	(40,943)
Other fees and charges	17,800	17,800	3,703	(14,097)

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES (Continued)				
Public Health and Welfare				
Animal control tags	\$ 663,000	\$ 663,000	\$ 165,071	\$ (497,929)
Veterinary fees	56,400	56,400	12,956	(43,444)
Nursing fees	54,250	54,250	5,139	(49,111)
Health review fees	7,800	7,800	1,065	(6,735)
Health promotion	17,000	17,000	1,400	(15,600)
Vital record fees	58,000	58,000	15,750	(42,250)
Subdivision review fees	4,000	4,000	550	(3,450)
Medicare	6,000	6,000	-	(6,000)
Public aid	150,000	150,000	25,947	(124,053)
Vision and hearing fees	50,000	50,000	19,980	(30,020)
Other fees and charges	86,625	86,625	20,427	(66,198)
	<u>18,770,192</u>	<u>18,770,192</u>	<u>4,087,426</u>	<u>(14,682,766)</u>
Total Charges for Services				
LICENSES AND PERMITS				
General and Administrative				
Liquor licenses	110,000	110,000	3,500	(106,500)
Amusement licenses	6,000	6,000	30	(5,970)
Community Development				
Building permits	230,000	230,000	58,989	(171,011)
Zoning permits	77,000	77,000	18,301	(58,699)
Public Health and Welfare				
Septic and well permits	113,000	113,000	29,229	(83,771)
Health licenses	450,000	450,000	5,183	(444,817)
Hauler license fees	10,000	10,000	3,575	(6,425)
	<u>996,000</u>	<u>996,000</u>	<u>118,807</u>	<u>(877,193)</u>
Total Licenses and Permits				
FINES AND FORFEITURES				
Community Development				
Planning fines	17,500	17,500	8,625	(8,875)
Judiciary and Court Related				
Fines and bond forfeitures	939,700	939,700	171,935	(767,765)
County drug fines	84,000	84,000	22,586	(61,414)
Public Health and Welfare				
Veterinary fines	32,500	32,500	7,875	(24,625)
	<u>1,073,700</u>	<u>1,073,700</u>	<u>211,021</u>	<u>(862,679)</u>
Total Fines and Forfeitures				

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND

For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative				
Election-related grants	\$ 45,000	\$ 45,000	\$ -	\$ (45,000)
Drug-free communities grant	126,000	126,000	1,290	(124,710)
Energy efficiency grants	-	-	911	911
Public Safety				
Sheriff's Office - grants	178,305	235,099	71,872	(163,227)
Emergency Management - grants	75,178	75,178	(1)	(75,179)
Judiciary and Court Related				
Dependent children/parent reimbursements	41,000	41,000	6,790	(34,210)
State's Attorney - grants	32,800	32,800	-	(32,800)
Court Administration - grants	-	-	-	-
Public Health and Welfare				
Health Department grants -				
Nursing	2,301,295	2,301,295	174,566	(2,126,729)
Environmental	145,788	145,788	15,101	(130,687)
Administration	55,000	55,000	5,000	(50,000)
IDPH vaccines	300,000	300,000	-	(300,000)
<u>Total Grants, Contributions, and Intergovernmental</u>	<u>3,300,366</u>	<u>3,357,160</u>	<u>275,529</u>	<u>(3,081,631)</u>
TAXES				
Property taxes	44,351,303	44,431,303	-	(44,431,303)
Sales taxes	9,956,500	9,956,500	2,204,613	(7,751,887)
State income taxes	6,614,470	6,614,470	1,554,039	(5,060,431)
Local use tax	1,603,970	1,603,970	439,784	(1,164,186)
Personal property replacement tax	780,000	780,000	142,077	(637,923)
Gambling taxes	260,000	260,000	37,901	(222,099)
Tax transfer stamps	1,900,000	1,900,000	447,818	(1,452,182)
<u>Total Taxes</u>	<u>65,466,243</u>	<u>65,546,243</u>	<u>4,826,232</u>	<u>(60,720,011)</u>
INVESTMENT INCOME	182,500	182,500	89,745	(92,755)
MISCELLANEOUS				
Tax sale indemnity proceeds	140,000	140,000	-	(140,000)
Proceeds from sale of capital assets	20,000	20,000	-	(20,000)
Other income	5,500	5,500	382	(5,118)
<u>Total Miscellaneous</u>	<u>165,500</u>	<u>165,500</u>	<u>382</u>	<u>(165,118)</u>
TOTAL REVENUES	\$ 89,954,501	\$ 90,091,295	\$ 9,609,142	\$ (80,482,153)

(Concluded)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE AND FUNCTION
GENERAL FUND

For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
CHARGES FOR SERVICES				
General and Administrative	\$ 3,399,077	\$ 3,399,077	\$ 501,026	\$ (2,898,051)
Community Development	100,000	100,000	30,549	(69,451)
Public Safety	9,049,275	9,049,275	2,525,459	(6,523,816)
Judiciary and Court Related	5,068,765	5,068,765	762,107	(4,306,658)
Public Health and Welfare	<u>1,153,075</u>	<u>1,153,075</u>	<u>268,285</u>	<u>(884,790)</u>
Total Charges for Services	<u>18,770,192</u>	<u>18,770,192</u>	<u>4,087,426</u>	<u>(14,682,766)</u>
LICENSES AND PERMITS				
General and Administrative	116,000	116,000	3,530	(112,470)
Community Development	307,000	307,000	77,290	(229,710)
Public Health and Welfare	<u>573,000</u>	<u>573,000</u>	<u>37,987</u>	<u>(535,013)</u>
Total Licenses and Permits	<u>996,000</u>	<u>996,000</u>	<u>118,807</u>	<u>(877,193)</u>
FINES AND FORFEITURES				
Community Development	17,500	17,500	8,625	(8,875)
Judiciary and Court Related	1,023,700	1,023,700	194,521	(829,179)
Public Health and Welfare	<u>32,500</u>	<u>32,500</u>	<u>7,875</u>	<u>(24,625)</u>
Total Fines and Forfeitures	<u>1,073,700</u>	<u>1,073,700</u>	<u>211,021</u>	<u>(862,679)</u>
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative	171,000	171,000	2,201	(168,799)
Public Safety	253,483	310,277	71,871	(238,406)
Judiciary and Court Related	73,800	73,800	6,790	(67,010)
Public Health and Welfare	<u>2,802,083</u>	<u>2,802,083</u>	<u>194,667</u>	<u>(2,607,416)</u>
Total Grants, Contributions, and Intergovernmental	<u>3,300,366</u>	<u>3,357,160</u>	<u>275,529</u>	<u>(3,081,631)</u>
TAXES	<u>65,466,243</u>	<u>65,546,243</u>	<u>4,826,232</u>	<u>(60,720,011)</u>
INVESTMENT INCOME	<u>182,500</u>	<u>182,500</u>	<u>89,745</u>	<u>(92,755)</u>
MISCELLANEOUS	<u>165,500</u>	<u>165,500</u>	<u>382</u>	<u>(165,118)</u>
TOTAL REVENUES	<u>\$ 89,954,501</u>	<u>\$ 90,091,295</u>	<u>\$ 9,609,142</u>	<u>\$ (80,482,153)</u>

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND

For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
GENERAL AND ADMINISTRATIVE					
Administration					
Personnel services	\$ 745,414	\$ 745,414	\$ 190,341	\$ 555,073	\$ -
Contractual services	177,915	177,915	20,687	157,228	141,368
Commodities	13,865	13,865	2,203	11,662	269
Total	<u>937,194</u>	<u>937,194</u>	<u>213,231</u>	<u>723,963</u>	<u>141,637</u>
Auditor					
Personnel services	376,667	376,667	102,470	274,197	-
Contractual services	6,950	6,950	1,851	5,099	-
Commodities	10,999	10,999	125	10,874	192
Total	<u>394,616</u>	<u>394,616</u>	<u>104,446</u>	<u>290,170</u>	<u>192</u>
County Board and Liquor Commission					
Personnel services	633,176	633,176	170,359	462,817	-
Contractual services	69,100	69,100	5,773	63,327	-
Commodities	31,000	31,000	4,259	26,741	99
Total	<u>733,276</u>	<u>733,276</u>	<u>180,391</u>	<u>552,885</u>	<u>99</u>
County Clerk					
Personnel services	433,387	433,387	119,981	313,406	-
Contractual services	5,850	5,850	1,107	4,743	3,910
Commodities	9,700	9,700	(2,632)	12,332	-
Total	<u>448,937</u>	<u>448,937</u>	<u>118,456</u>	<u>330,481</u>	<u>3,910</u>
County Clerk - Elections					
Personnel services	316,419	316,419	67,302	249,117	-
Contractual services	734,360	734,360	67,382	666,978	4,857
Commodities	299,000	306,622	11,999	294,623	33,777
Total	<u>1,349,779</u>	<u>1,357,401</u>	<u>146,683</u>	<u>1,210,718</u>	<u>38,634</u>
Educational Service Region					
Personnel services	234,222	234,222	56,288	177,934	-
Contractual services	40,369	40,369	12,493	27,876	-
Commodities	18,173	18,173	6,662	11,511	148
Total	<u>292,764</u>	<u>292,764</u>	<u>75,443</u>	<u>217,321</u>	<u>148</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND

For the Three Months Ended February 28, 2017

	<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	\$ 1,163,034	\$ 1,163,034	\$ 315,908	\$ 847,126	\$ -
Contractual services	1,616,840	1,619,564	206,605	1,412,959	297,605
Commodities	<u>121,938</u>	<u>121,938</u>	<u>28,046</u>	<u>93,892</u>	<u>69,667</u>
Total	<u>2,901,812</u>	<u>2,904,536</u>	<u>550,559</u>	<u>2,353,977</u>	<u>367,272</u>
Human Resources					
Personnel services	255,552	255,552	71,584	183,968	-
Contractual services	228,944	228,944	19,919	209,025	25,480
Commodities	<u>5,250</u>	<u>5,250</u>	<u>616</u>	<u>4,634</u>	<u>-</u>
Total	<u>489,746</u>	<u>489,746</u>	<u>92,119</u>	<u>397,627</u>	<u>25,480</u>
Information Technology					
Personnel services	1,856,579	1,856,579	466,049	1,390,530	-
Contractual services	1,191,779	1,296,670	491,263	805,407	378,871
Commodities	<u>76,477</u>	<u>77,014</u>	<u>14,028</u>	<u>62,986</u>	<u>3,163</u>
Total	<u>3,124,835</u>	<u>3,230,263</u>	<u>971,340</u>	<u>2,258,923</u>	<u>382,034</u>
Merit Commission					
Personnel services	4,150	4,150	375	3,775	-
Contractual services	46,600	46,600	1,487	45,113	13,000
Commodities	<u>700</u>	<u>700</u>	<u>56</u>	<u>644</u>	<u>-</u>
Total	<u>51,450</u>	<u>51,450</u>	<u>1,918</u>	<u>49,532</u>	<u>13,000</u>
Purchasing					
Personnel services	288,023	288,023	77,620	210,403	-
Contractual services	20,778	20,778	3,108	17,670	3,718
Commodities	<u>421,735</u>	<u>421,735</u>	<u>79,945</u>	<u>341,790</u>	<u>5,684</u>
Total	<u>730,536</u>	<u>730,536</u>	<u>160,673</u>	<u>569,863</u>	<u>9,402</u>
Recorder					
Personnel services	669,787	669,787	172,942	496,845	-
Contractual services	20,400	20,400	4,300	16,100	-
Commodities	<u>1,326,920</u>	<u>1,326,920</u>	<u>403,409</u>	<u>923,511</u>	<u>289</u>
Total	<u>2,017,107</u>	<u>2,017,107</u>	<u>580,651</u>	<u>1,436,456</u>	<u>289</u>
Supervisor of Assessments					
Personnel services	891,414	891,414	245,270	646,144	-
Contractual services	59,950	59,950	4,881	55,069	-
Commodities	<u>10,000</u>	<u>10,000</u>	<u>2,106</u>	<u>7,894</u>	<u>452</u>
Total	<u>961,364</u>	<u>961,364</u>	<u>252,257</u>	<u>709,107</u>	<u>452</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND

For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
GENERAL AND ADMINISTRATIVE (Continued)					
Treasurer					
Personnel services	\$ 566,449	\$ 566,449	\$ 151,297	\$ 415,152	\$ -
Contractual services	43,245	43,245	1,333	41,912	1,972
Commodities	<u>6,850</u>	<u>6,850</u>	<u>707</u>	<u>6,143</u>	<u>3,216</u>
Total	<u>616,544</u>	<u>616,544</u>	<u>153,337</u>	<u>463,207</u>	<u>5,188</u>
Non-Departmental					
Personnel services	1,164,182	1,164,182	-	1,164,182	-
Contractual services	14,043,273	14,378,143	3,182,667	11,195,476	906,326
Commodities	<u>11,350</u>	<u>11,350</u>	<u>-</u>	<u>11,350</u>	<u>-</u>
Total	<u>15,218,805</u>	<u>15,553,675</u>	<u>3,182,667</u>	<u>12,371,008</u>	<u>906,326</u>
Total General and Administrative	<u>30,268,765</u>	<u>30,719,409</u>	<u>6,784,171</u>	<u>23,935,238</u>	<u>1,894,063</u>
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,272,977	1,272,977	329,386	943,591	-
Contractual services	296,613	306,463	29,570	276,893	108,370
Commodities	<u>53,335</u>	<u>53,335</u>	<u>2,445</u>	<u>50,890</u>	<u>826</u>
Total Community Development	<u>1,622,925</u>	<u>1,632,775</u>	<u>361,401</u>	<u>1,271,374</u>	<u>109,196</u>
PUBLIC SAFETY					
County Sheriff					
Personnel services	29,133,305	29,135,769	7,508,302	21,627,467	129,711
Contractual services	3,110,529	3,155,468	612,590	2,542,878	2,013,850
Commodities	<u>1,063,531</u>	<u>1,124,256</u>	<u>187,724</u>	<u>936,532</u>	<u>429,634</u>
Total	<u>33,307,365</u>	<u>33,415,493</u>	<u>8,308,616</u>	<u>25,106,877</u>	<u>2,573,195</u>
Emergency Management					
Personnel services	237,567	237,567	65,412	172,155	-
Contractual services	31,350	34,459	6,165	28,294	634
Commodities	<u>16,130</u>	<u>21,632</u>	<u>9,441</u>	<u>12,191</u>	<u>274</u>
Total	<u>285,047</u>	<u>293,658</u>	<u>81,018</u>	<u>212,640</u>	<u>908</u>
County Coroner					
Personnel services	345,768	345,768	97,301	248,467	-
Contractual services	138,650	138,650	9,222	129,428	71,390
Commodities	<u>10,032</u>	<u>10,032</u>	<u>560</u>	<u>9,472</u>	<u>-</u>
Total	<u>494,450</u>	<u>494,450</u>	<u>107,083</u>	<u>387,367</u>	<u>71,390</u>
Total Public Safety	<u>34,086,862</u>	<u>34,203,601</u>	<u>8,496,717</u>	<u>25,706,884</u>	<u>2,645,493</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND

For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court					
Personnel services	\$ 1,945,668	\$ 1,945,668	\$ 503,904	\$ 1,441,764	\$ -
Contractual services	24,670	24,670	3,954	20,716	2,619
Commodities	23,550	23,550	4,713	18,837	-
Total	<u>1,993,888</u>	<u>1,993,888</u>	<u>512,571</u>	<u>1,481,317</u>	<u>2,619</u>
Court Administration					
Personnel services	565,103	565,103	157,684	407,419	-
Contractual services	641,430	654,163	139,630	514,533	250,271
Commodities	66,000	66,000	9,675	56,325	28,622
Total	<u>1,272,533</u>	<u>1,285,266</u>	<u>306,989</u>	<u>978,277</u>	<u>278,893</u>
Court Services					
Personnel services	2,483,363	2,483,363	674,797	1,808,566	-
Contractual services	475,000	475,000	78,971	396,029	-
Commodities	19,436	19,638	2,367	17,271	1,102
Total	<u>2,977,799</u>	<u>2,978,001</u>	<u>756,135</u>	<u>2,221,866</u>	<u>1,102</u>
Public Defender					
Personnel services	982,724	982,724	272,778	709,946	-
Contractual services	10,550	10,550	120	10,430	-
Commodities	9,929	9,929	390	9,539	172
Total	<u>1,003,203</u>	<u>1,003,203</u>	<u>273,288</u>	<u>729,915</u>	<u>172</u>
State's Attorney					
Personnel services	2,875,182	2,875,182	760,683	2,114,499	-
Contractual services	174,000	174,000	59,331	114,669	10,373
Commodities	59,182	59,182	7,386	51,796	831
Total	<u>3,108,364</u>	<u>3,108,364</u>	<u>827,400</u>	<u>2,280,964</u>	<u>11,204</u>
Total Judiciary and Court Related	<u>10,355,787</u>	<u>10,368,722</u>	<u>2,676,383</u>	<u>7,692,339</u>	<u>293,990</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND

For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
PUBLIC HEALTH AND WELFARE					
Health Department					
Personnel services	\$ 5,047,423	\$ 5,047,423	\$ 1,310,049	\$ 3,737,374	\$ -
Contractual services	620,062	631,448	58,079	573,369	58,820
Commodities	681,909	689,953	26,046	663,907	49,948
Total Public Health and Welfare	<u>6,349,394</u>	<u>6,368,824</u>	<u>1,394,174</u>	<u>4,974,650</u>	<u>108,768</u>
CAPITAL OUTLAY	<u>1,809,524</u>	<u>3,279,335</u>	<u>725,279</u>	<u>2,554,056</u>	<u>1,211,025</u>
DEBT SERVICE					
Principal retirement	1,389,519	1,389,519	71,447	1,318,072	141,635
Interest and fiscal charges	67,018	67,018	2,695	64,323	6,067
Total Debt Service	<u>1,456,537</u>	<u>1,456,537</u>	<u>74,142</u>	<u>1,382,395</u>	<u>147,702</u>
TOTAL EXPENDITURES	<u>\$ 85,949,794</u>	<u>\$ 88,029,203</u>	<u>\$ 20,512,267</u>	<u>\$ 67,516,936</u>	<u>\$ 6,410,237</u>

(Concluded)

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT
 GENERAL FUND
 For the Three Months Ended February 28, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration	\$ 937,194	\$ 937,194	\$ 213,231	\$ 723,963	\$ 141,637
Auditor	394,616	394,616	104,446	290,170	192
County Board and Liquor Commission	733,276	733,276	180,391	552,885	99
County Clerk	448,937	448,937	118,456	330,481	3,910
County Clerk - Elections	1,349,779	1,357,401	146,683	1,210,718	38,634
Educational Service Region	292,764	292,764	75,443	217,321	148
Facilities Management	2,901,812	2,904,536	550,559	2,353,977	367,272
Human Resources	489,746	489,746	92,119	397,627	25,480
Information Technology	3,124,835	3,230,263	971,340	2,258,923	382,034
Merit Commission	51,450	51,450	1,918	49,532	13,000
Purchasing	730,536	730,536	160,673	569,863	9,402
Recorder	2,017,107	2,017,107	580,651	1,436,456	289
Supervisor of Assessments	961,364	961,364	252,257	709,107	452
Treasurer	616,544	616,544	153,337	463,207	5,188
Non-Departmental	15,218,805	15,553,675	3,182,667	12,371,008	906,326
Total General and Administrative	<u>30,268,765</u>	<u>30,719,409</u>	<u>6,784,171</u>	<u>23,935,238</u>	<u>1,894,063</u>
COMMUNITY DEVELOPMENT					
Planning and Development	<u>1,622,925</u>	<u>1,632,775</u>	<u>361,401</u>	<u>1,271,374</u>	<u>109,196</u>
PUBLIC SAFETY					
County Sheriff	33,307,365	33,415,493	8,308,616	25,106,877	2,573,195
Emergency Management	285,047	293,658	81,018	212,640	908
County Coroner	494,450	494,450	107,083	387,367	71,390
Total Public Safety	<u>34,086,862</u>	<u>34,203,601</u>	<u>8,496,717</u>	<u>25,706,884</u>	<u>2,645,493</u>
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court	1,993,888	1,993,888	512,571	1,481,317	2,619
Court Administration	1,272,533	1,285,266	306,989	978,277	278,893
Court Services	2,977,799	2,978,001	756,135	2,221,866	1,102
Public Defender	1,003,203	1,003,203	273,288	729,915	172
State's Attorney	3,108,364	3,108,364	827,400	2,280,964	11,204
Total Judiciary and Court Related	<u>10,355,787</u>	<u>10,368,722</u>	<u>2,676,383</u>	<u>7,692,339</u>	<u>293,990</u>
PUBLIC HEALTH AND WELFARE					
Health Department	<u>6,349,394</u>	<u>6,368,824</u>	<u>1,394,174</u>	<u>4,974,650</u>	<u>108,768</u>
CAPITAL OUTLAY					
	<u>1,809,524</u>	<u>3,279,335</u>	<u>725,279</u>	<u>2,554,056</u>	<u>1,211,025</u>
DEBT SERVICE					
Principal retirement	1,389,519	1,389,519	71,447	1,318,072	141,635
Interest and fiscal charges	67,018	67,018	2,695	64,323	6,067
Total Debt Service	<u>1,456,537</u>	<u>1,456,537</u>	<u>74,142</u>	<u>1,382,395</u>	<u>147,702</u>
TOTAL EXPENDITURES	<u>\$ 85,949,794</u>	<u>\$ 88,029,203</u>	<u>\$ 20,512,267</u>	<u>\$ 67,516,936</u>	<u>\$ 6,410,237</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Personnel services	\$ 9,598,455	\$ 9,598,455	\$ 2,207,786	\$ 7,390,669	\$ -
Contractual services	18,306,353	18,748,838	4,024,856	14,723,982	1,777,107
Commodities	2,363,957	2,372,116	551,529	1,820,587	116,956
Total General and Administrative	<u>30,268,765</u>	<u>30,719,409</u>	<u>6,784,171</u>	<u>23,935,238</u>	<u>1,894,063</u>
COMMUNITY DEVELOPMENT					
Personnel services	1,272,977	1,272,977	329,386	943,591	-
Contractual services	296,613	306,463	29,570	276,893	108,370
Commodities	53,335	53,335	2,445	50,890	826
Total Community Development	<u>1,622,925</u>	<u>1,632,775</u>	<u>361,401</u>	<u>1,271,374</u>	<u>109,196</u>
PUBLIC SAFETY					
Personnel services	29,716,640	29,719,104	7,671,015	22,048,089	129,711
Contractual services	3,280,529	3,328,577	627,977	2,700,600	2,085,874
Commodities	1,089,693	1,155,920	197,725	958,195	429,908
Total Public Safety	<u>34,086,862</u>	<u>34,203,601</u>	<u>8,496,717</u>	<u>25,706,884</u>	<u>2,645,493</u>
JUDICIARY AND COURT RELATED					
Personnel services	8,852,040	8,852,040	2,369,846	6,482,194	-
Contractual services	1,325,650	1,338,383	282,006	1,056,377	263,263
Commodities	178,097	178,299	24,531	153,768	30,727
Total Judiciary and Court Related	<u>10,355,787</u>	<u>10,368,722</u>	<u>2,676,383</u>	<u>7,692,339</u>	<u>293,990</u>
PUBLIC HEALTH AND WELFARE					
Personnel services	5,047,423	5,047,423	1,310,049	3,737,374	-
Contractual services	620,062	631,448	58,079	573,369	58,820
Commodities	681,909	689,953	26,046	663,907	49,948
Total Public Health and Welfare	<u>6,349,394</u>	<u>6,368,824</u>	<u>1,394,174</u>	<u>4,974,650</u>	<u>108,768</u>
CAPITAL OUTLAY	<u>1,809,524</u>	<u>3,279,335</u>	<u>725,279</u>	<u>2,554,056</u>	<u>1,211,025</u>
DEBT SERVICE					
Principal retirement	1,389,519	1,389,519	71,447	1,318,072	141,635
Interest and fiscal charges	67,018	67,018	2,695	64,323	6,067
Total Debt Service	<u>1,456,537</u>	<u>1,456,537</u>	<u>74,142</u>	<u>1,382,395</u>	<u>147,702</u>
TOTAL EXPENDITURES	<u>\$ 85,949,794</u>	<u>\$ 88,029,203</u>	<u>\$ 20,512,267</u>	<u>\$ 67,516,936</u>	<u>\$ 6,410,237</u>

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT
 GENERAL FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
Personnel services	\$ 54,487,535	\$ 54,489,999	\$ 13,888,082	\$ 40,601,917	\$ 129,711
Contractual services	23,829,207	24,353,709	5,022,488	19,331,221	4,293,434
Commodities	4,366,991	4,449,623	802,276	3,647,347	628,365
Capital outlay	1,809,524	3,279,335	725,279	2,554,056	1,211,025
Debt service	<u>1,456,537</u>	<u>1,456,537</u>	<u>74,142</u>	<u>1,382,395</u>	<u>147,702</u>
TOTAL EXPENDITURES	\$ <u>85,949,794</u>	\$ <u>88,029,203</u>	\$ <u>20,512,267</u>	\$ <u>67,516,936</u>	\$ <u>6,410,237</u>

SPECIAL REVENUE FUNDS

General and Administrative

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

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

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

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

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

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

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

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

Regional Office Education Fund - to account for the acceptance of and all uses of the Regional Office of Education fingerprinting funds.

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 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 14,000	\$ 14,000	\$ 3,212	\$ (10,788)	
Investment income	225	225	114	(111)	
	<u>14,225</u>	<u>14,225</u>	<u>3,326</u>	<u>(10,899)</u>	
Total Revenues	<u>14,225</u>	<u>14,225</u>	<u>3,326</u>	<u>(10,899)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	37,500	37,500	29,085	8,415	\$ 4,436
Commodities	-	-	-	-	-
Capital outlay	-	-	-	-	-
	<u>37,500</u>	<u>37,500</u>	<u>29,085</u>	<u>8,415</u>	<u>\$ 4,436</u>
Total Expenditures	<u>37,500</u>	<u>37,500</u>	<u>29,085</u>	<u>8,415</u>	<u>\$ 4,436</u>
Net Change in Fund Balance	<u>\$ (23,275)</u>	<u>\$ (23,275)</u>	(25,759)	<u>\$ (2,484)</u>	
Fund Balance - Beginning of Period			<u>87,377</u>		
Fund Balance - End of Period			<u>\$ 61,618</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDER AUTOMATION FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 747,000	\$ 747,000	\$ 170,447	\$ (576,553)	
Investment income	8,000	8,000	3,498	(4,502)	
Total Revenues	<u>755,000</u>	<u>755,000</u>	<u>173,945</u>	<u>(581,055)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	232,934	232,934	61,118	171,816	\$ -
Contractual services	217,000	218,803	1,178	217,625	195,000
Commodities	5,000	5,000	-	5,000	1,815
Capital outlay	20,000	20,000	-	20,000	-
Debt service					
Principal retirement	48,597	48,597	-	48,597	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>523,531</u>	<u>525,334</u>	<u>62,296</u>	<u>463,038</u>	<u>\$ 196,815</u>
Net Change in Fund Balance	<u>\$ 231,469</u>	<u>\$ 229,666</u>	111,649	<u>\$ (118,017)</u>	
Fund Balance - Beginning of Period			<u>2,235,068</u>		
Fund Balance - End of Period			<u>\$ 2,346,717</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY TREASURER AUTOMATION FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 130,000	\$ 130,000	\$ 158	\$ (129,842)	
Investment income	1,800	1,800	983	(817)	
Total Revenues	<u>131,800</u>	<u>131,800</u>	<u>1,141</u>	<u>(130,659)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	35,500	35,500	3,486	32,014	\$ -
Commodities	10,400	10,400	-	10,400	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>45,900</u>	<u>45,900</u>	<u>3,486</u>	<u>42,414</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 85,900</u>	<u>\$ 85,900</u>	(2,345)	<u>\$ (88,245)</u>	
Fund Balance - Beginning of Period			<u>653,548</u>		
Fund Balance - End of Period			<u>\$ 651,203</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TREASURER'S PASSPORT SERVICES FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 180,000	\$ 180,000	\$ 45,904	\$ (134,096)	
Investment income	<u>1,000</u>	<u>1,000</u>	<u>558</u>	<u>(442)</u>	
Total Revenues	<u>181,000</u>	<u>181,000</u>	<u>46,462</u>	<u>(134,538)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	64,539	64,539	17,311	47,228	\$ -
Contractual services	19,100	19,100	495	18,605	-
Commodities	<u>12,500</u>	<u>12,500</u>	<u>-</u>	<u>12,500</u>	<u>-</u>
Total Expenditures	<u>96,139</u>	<u>96,139</u>	<u>17,806</u>	<u>78,333</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 84,861</u>	<u>\$ 84,861</u>	28,656	<u>\$ (56,205)</u>	
Fund Balance - Beginning of Period			<u>354,085</u>		
Fund Balance - End of Period			<u>\$ 382,741</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GEOGRAPHIC INFORMATION SYSTEMS FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 702,000	\$ 702,000	\$ 169,786	\$ (532,214)	
Investment income	5,000	5,000	2,173	(2,827)	
Total Revenues	<u>707,000</u>	<u>707,000</u>	<u>171,959</u>	<u>(535,041)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	590,073	590,073	144,315	445,758	\$ -
Contractual services	345,250	855,250	155,104	700,146	506,760
Commodities	38,750	38,750	637	38,113	228
Total Expenditures	<u>974,073</u>	<u>1,484,073</u>	<u>300,056</u>	<u>1,184,017</u>	<u>\$ 506,988</u>
Net Change in Fund Balance	<u>\$ (267,073)</u>	<u>\$ (777,073)</u>	(128,097)	<u>\$ 648,976</u>	
Fund Balance - Beginning of Period			<u>1,489,554</u>		
Fund Balance - End of Period			<u>\$ 1,361,457</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 7,800,000	\$ 7,800,000	\$ -	\$ (7,800,000)	
Personal property replacement tax	119,730	119,730	25,764	(93,966)	
Investment income	<u>10,000</u>	<u>10,000</u>	<u>6,333</u>	<u>(3,667)</u>	
Total Revenues	7,929,730	7,929,730	32,097	(7,897,633)	
EXPENDITURES					
Current					
Personnel services	<u>7,090,557</u>	<u>7,090,557</u>	<u>1,773,413</u>	<u>5,317,144</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 839,173</u>	<u>\$ 839,173</u>	(1,741,316)	<u>\$ (2,580,489)</u>	
Fund Deficit - Beginning of Period			<u>562,065</u>		
Fund Deficit - End of Period			<u>\$ (1,179,251)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 3,975,000	\$ 3,975,000	\$ -	\$ (3,975,000)	
Investment income	<u>8,000</u>	<u>8,000</u>	<u>4,251</u>	<u>(3,749)</u>	
Total Revenues	3,983,000	3,983,000	4,251	(3,978,749)	
EXPENDITURES					
Current					
Personnel services	<u>4,071,726</u>	<u>4,071,726</u>	<u>959,160</u>	<u>3,112,566</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (88,726)</u>	<u>\$ (88,726)</u>	(954,909)	<u>\$ (866,183)</u>	
Fund Balance - Beginning of Period			<u>3,189,452</u>		
Fund Balance - End of Period			<u>\$ 2,234,543</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE LOSS FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 1,250,000	\$ 1,250,000	\$ -	\$ (1,250,000)	
Investment income	100	100	8	(92)	
Miscellaneous	25,000	25,000	16,064	(8,936)	
	<u>1,275,100</u>	<u>1,275,100</u>	<u>16,072</u>	<u>(1,259,028)</u>	
Total Revenues					
EXPENDITURES					
Current					
General and administrative					
Personnel services	1,200,745	1,200,745	290,807	909,938	\$ -
Contractual services	2,497,809	2,497,809	1,048,909	1,448,900	106,985
Commodities	15,250	15,250	508	14,742	-
	<u>3,713,804</u>	<u>3,713,804</u>	<u>1,340,224</u>	<u>2,373,580</u>	<u>\$ 106,985</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (2,438,704)</u>	<u>\$ (2,438,704)</u>	(1,324,152)	<u>\$ 1,114,552</u>	
Fund Balance - Beginning of Period			<u>13,367,638</u>		
Fund Balance - End of Period			<u>\$ 12,043,486</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REGIONAL OFFICE EDUCATION FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 40,000	\$ 40,000	\$ 43,855	\$ 3,855	
Investment income	250	250	51	(199)	
Total Revenues	<u>40,250</u>	<u>40,250</u>	<u>43,906</u>	<u>3,656</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	12,918	12,918	2,802	10,116	\$ -
Contractual services	-	-	-	-	-
Commodities	500	500	-	500	-
Total Expenditures	<u>13,418</u>	<u>13,418</u>	<u>2,802</u>	<u>10,616</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 26,832</u>	<u>\$ 26,832</u>	41,104	<u>\$ 14,272</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			<u>\$ 41,104</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
HUD GRANTS FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 1,653,863	\$ 1,691,863	\$ 324,512	\$ (1,367,351)	
Miscellaneous	-	-	-	-	
Total Revenues	<u>1,653,863</u>	<u>1,691,863</u>	<u>324,512</u>	<u>(1,367,351)</u>	
EXPENDITURES					
Current					
Community development					
Personnel services	265,559	322,860	29,039	293,821	\$ -
Contractual services	1,374,777	2,516,092	303,686	2,212,406	671,895
Commodities	15,853	34,848	1,653	33,195	371
Total Expenditures	<u>1,656,189</u>	<u>2,873,800</u>	<u>334,378</u>	<u>2,539,422</u>	<u>\$ 672,266</u>
Net Change in Fund Balance	<u>\$ (2,326)</u>	<u>\$ (1,181,937)</u>	(9,866)	<u>\$ 1,172,071</u>	
Fund Balance - Beginning of Period			-		
Fund Deficit - End of Period			<u>\$ (9,866)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVOLVING LOAN FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	
Investment income	30,924	30,924	11,799	(19,125)	
Miscellaneous	-	-	-	-	
	<u>31,924</u>	<u>31,924</u>	<u>11,799</u>	<u>(20,125)</u>	
Total Revenues					
EXPENDITURES					
Current					
Community development					
Contractual services	<u>155,000</u>	<u>155,000</u>	<u>-</u>	<u>155,000</u>	<u>\$ 19,740</u>
Net Change in Fund Balance	<u>\$ (123,076)</u>	<u>\$ (123,076)</u>	11,799	<u>\$ 134,875</u>	
Fund Balance - Beginning of Period			<u>1,880,256</u>		
Fund Balance - End of Period			<u>\$ 1,892,055</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EXPEDITED PERMIT FUND
For the Three Months Ended February 28, 2017

	<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	\$ 406	\$ (19,594)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>20,000</u>	<u>20,000</u>	<u>260</u>	<u>19,740</u>	<u>\$ 19,740</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	146	<u>\$ 146</u>	
Fund Balance - Beginning of Period			<u>(469)</u>		
Fund Balance - End of Period			<u>\$ (323)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ -	\$ -	\$ -	\$ -	
Licenses and permits	91,000	91,000	16,332	(74,668)	
Grants, contributions, and intergovernmental	821,426	821,426	39,565	(781,861)	
Property taxes	6,455,268	6,455,268	-	(6,455,268)	
Investment income	10,000	10,000	7,652	(2,348)	
Miscellaneous	<u>171,000</u>	<u>171,000</u>	<u>70,699</u>	<u>(100,301)</u>	
 Total Revenues	 <u>7,548,694</u>	 <u>7,548,694</u>	 <u>134,248</u>	 <u>(7,414,446)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	5,618,848	5,618,848	1,338,231	4,280,617	\$ -
Contractual services	5,586,812	7,317,988	107,980	7,210,008	3,234,505
Commodities	759,850	770,685	198,587	572,098	262,014
Capital outlay	<u>12,902,000</u>	<u>13,140,065</u>	<u>9,781</u>	<u>13,130,284</u>	<u>6,443,754</u>
 Total Expenditures	 <u>24,867,510</u>	 <u>26,847,586</u>	 <u>1,654,579</u>	 <u>25,193,007</u>	 <u>\$ 9,940,273</u>
 Deficiency of revenues over expenditures	 <u>(17,318,816)</u>	 <u>(19,298,892)</u>	 <u>(1,520,331)</u>	 <u>17,778,561</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	21,855,159	21,855,159	5,937,750	(15,917,409)	
Transfers out	<u>(5,937,909)</u>	<u>(5,937,909)</u>	<u>(5,937,750)</u>	<u>159</u>	
 Total Other Financing Sources (Uses)	 <u>15,917,250</u>	 <u>15,917,250</u>	 <u>-</u>	 <u>(15,917,250)</u>	
 Net Change in Fund Balance	 <u>\$ (1,401,566)</u>	 <u>\$ (3,381,642)</u>	 <u>(1,520,331)</u>	 <u>\$ 1,861,311</u>	
 Fund Balance - Beginning of Period			 <u>5,398,535</u>		
 Fund Balance - End of Period			 <u>\$ 3,878,204</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 4,677,292	\$ 4,677,292	\$ 1,186,360	\$ (3,490,932)	
Investment income	24,000	24,000	8,825	(15,175)	
Total Revenues	<u>4,701,292</u>	<u>4,701,292</u>	<u>1,195,185</u>	<u>(3,506,107)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	154,206	154,206	41,366	112,840	\$ -
Contractual services	4,241,620	6,641,122	65,745	6,575,377	2,538,781
Commodities	200,000	200,000	-	200,000	-
Capital outlay	<u>5,250,000</u>	<u>8,091,984</u>	<u>177,872</u>	<u>7,914,112</u>	<u>2,823,086</u>
Total Expenditures	<u>9,845,826</u>	<u>15,087,312</u>	<u>284,983</u>	<u>14,802,329</u>	<u>\$ 5,361,867</u>
Net Change in Fund Balance	<u>\$ (5,144,534)</u>	<u>\$ (10,386,020)</u>	910,202	<u>\$ 11,296,222</u>	
Fund Balance - Beginning of Period			<u>7,597,777</u>		
Fund Balance - End of Period			<u>\$ 8,507,979</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MATCHING FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 240,000	\$ 240,000	\$ -	\$ (240,000)	
Property taxes	1,807,507	1,807,507	-	(1,807,507)	
Investment income	<u>40,000</u>	<u>40,000</u>	<u>22,239</u>	<u>(17,761)</u>	
Total Revenues	<u>2,087,507</u>	<u>2,087,507</u>	<u>22,239</u>	<u>(2,065,268)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	2,050,000	2,063,290	(12,873)	2,076,163	\$ 1,261,646
Capital outlay	<u>7,800,000</u>	<u>16,543,426</u>	<u>742,690</u>	<u>15,800,736</u>	<u>12,250,736</u>
Total Expenditures	<u>9,850,000</u>	<u>18,606,716</u>	<u>729,817</u>	<u>17,876,899</u>	<u>\$ 13,512,382</u>
Net Change in Fund Balance	<u>\$ (7,762,493)</u>	<u>\$ (16,519,209)</u>	(707,578)	<u>\$ 15,811,631</u>	
Fund Balance - Beginning of Period			<u>13,178,025</u>		
Fund Balance - End of Period			<u>\$ 12,470,447</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY BRIDGE FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 460,000	\$ 460,000	\$ -	\$ (460,000)	
Property taxes	500,000	500,000	-	(500,000)	
Investment income	<u>10,000</u>	<u>10,000</u>	<u>3,647</u>	<u>(6,353)</u>	
Total Revenues	<u>970,000</u>	<u>970,000</u>	<u>3,647</u>	<u>(966,353)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	575,000	1,013,679	18,821	994,858	\$ 419,858
Capital outlay	<u>2,000,000</u>	<u>2,443,794</u>	<u>7,650</u>	<u>2,436,144</u>	<u>503,544</u>
Total Expenditures	<u>2,575,000</u>	<u>3,457,473</u>	<u>26,471</u>	<u>3,431,002</u>	<u>\$ 923,402</u>
Net Change in Fund Balance	<u>\$ (1,605,000)</u>	<u>\$ (2,487,473)</u>	(22,824)	<u>\$ 2,464,649</u>	
Fund Balance - Beginning of Period			<u>2,405,368</u>		
Fund Balance - End of Period			<u>\$ 2,382,544</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY OPTION MOTOR FUEL TAX FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 4,650,000	\$ 4,650,000	\$ 1,199,454	\$ (3,450,546)	
Investment income	33,000	33,000	15,628	(17,372)	
Total Revenues	<u>4,683,000</u>	<u>4,683,000</u>	<u>1,215,082</u>	<u>(3,467,918)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	2,852,000	4,765,390	244,623	4,520,767	\$ 3,645,013
Commodities	850,000	1,019,365	407,444	611,921	383,314
Capital outlay	<u>981,000</u>	<u>8,728,431</u>	<u>809,084</u>	<u>7,919,347</u>	<u>7,355,517</u>
Total Expenditures	<u>4,683,000</u>	<u>14,513,186</u>	<u>1,461,151</u>	<u>13,052,035</u>	<u>\$ 11,383,844</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (9,830,186)</u>	<u>(246,069)</u>	<u>\$ 9,584,117</u>	
Fund Balance - Beginning of Period			<u>12,043,502</u>		
Fund Balance - End of Period			<u>\$ 11,797,433</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RTA SALES TAX FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Sales taxes	\$ 10,154,478	\$ 10,154,478	\$ 2,535,582	\$ (7,618,896)	
Investment income	<u>20,000</u>	<u>20,000</u>	<u>11,234</u>	<u>(8,766)</u>	
Total Revenues	10,174,478	10,174,478	2,546,816	(7,627,662)	
EXPENDITURES	<u>2,317,300</u>	<u>2,317,300</u>	<u>147,782</u>	<u>2,169,518</u>	<u>\$ 2,169,518</u>
Excess of revenues over expenditures	7,857,178	7,857,178	2,399,034	(5,458,144)	
OTHER FINANCING USES					
Transfers out	<u>(22,820,359)</u>	<u>(22,820,359)</u>	<u>(5,937,750)</u>	<u>16,882,609</u>	
Net Change in Fund Balance	<u>\$ (14,963,181)</u>	<u>\$ (14,963,181)</u>	<u>(3,538,716)</u>	<u>\$ 11,424,465</u>	
Fund Balance - Beginning of Period			<u>13,698,518</u>		
Fund Balance - End of Period			<u>\$ 10,159,802</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUI CONVICTION FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Fines and forfeitures	\$ 30,859	\$ 30,859	\$ 9,871	\$ (20,988)	
EXPENDITURES					
Current					
Public safety					
Contractual services	-	-	-	-	
Commodities	<u>25,000</u>	<u>25,000</u>	<u>1,417</u>	<u>23,583</u>	<u>\$ 3,747</u>
Total Expenditures	<u>25,000</u>	<u>25,000</u>	<u>1,417</u>	<u>23,583</u>	
Net Change in Fund Balance	<u>\$ 5,859</u>	<u>\$ 5,859</u>	8,454	<u>\$ 2,595</u>	
Fund Balance - Beginning of Period			<u>132,779</u>		
Fund Balance - End of Period			<u>\$ 141,233</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORONER'S FUND
For the Three Months Ended February 28, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 55,000	\$ 55,000	\$ 19,828	\$ (35,172)	
Grants, contributions, and intergovernmental	4,334	4,334	4,737	403	
Investment income	350	350	161	(189)	
Total Revenues	<u>59,684</u>	<u>59,684</u>	<u>24,726</u>	<u>(34,958)</u>	
EXPENDITURES					
Current					
Public safety					
Contractual services	37,000	37,000	353	36,647	\$ -
Commodities	10,500	10,500	1,239	9,261	1,775
Capital outlay	-	-	-	-	-
Total Expenditures	<u>47,500</u>	<u>47,500</u>	<u>1,592</u>	<u>45,908</u>	<u>\$ 1,775</u>
Excess of revenues over expenditures	12,184	12,184	23,134	10,950	
OTHER FINANCING USES					
Transfers out	(9,000)	(9,000)	-	9,000	
Net Change in Fund Balance	<u>\$ 3,184</u>	<u>\$ 3,184</u>	23,134	<u>\$ 19,950</u>	
Fund Balance - Beginning of Period			<u>90,418</u>		
Fund Balance - End of Period			<u>\$ 113,552</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INMATE WELFARE FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 345,000	\$ 345,000	\$ 52,796	\$ (292,204)	
Investment income	-	-	792	792	
Total Revenues	<u>345,000</u>	<u>345,000</u>	<u>53,588</u>	<u>(291,412)</u>	
EXPENDITURES					
Current					
Public safety					
Contractual services	115,000	115,000	29,046	85,954	\$ 20,259
Commodities	200,000	200,000	28,683	171,317	37,466
Capital outlay	<u>30,000</u>	<u>30,000</u>	-	<u>30,000</u>	<u>-</u>
Total Expenditures	<u>345,000</u>	<u>345,000</u>	<u>57,729</u>	<u>287,271</u>	<u>\$ 57,725</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(4,141)	<u>\$ (4,141)</u>	
Fund Balance - Beginning of Period			<u>524,723</u>		
Fund Balance - End of Period			<u>\$ 520,582</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 115,000	\$ 115,000	\$ 18,505	\$ (96,495)	
Investment income	<u>100</u>	<u>100</u>	<u>38</u>	<u>(62)</u>	
Total Revenues	115,100	115,100	18,543	(96,557)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>112,471</u>	<u>112,471</u>	<u>3,157</u>	<u>109,314</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 2,629</u>	<u>\$ 2,629</u>	15,386	<u>\$ 12,757</u>	
Fund Balance - Beginning of Period			<u>(6,223)</u>		
Fund Balance - End of Period			<u>\$ 9,163</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 175,000	\$ 175,000	\$ 43,368	\$ (131,632)	
Investment income	<u>300</u>	<u>300</u>	<u>24</u>	<u>(276)</u>	
Total Revenues	<u>175,300</u>	<u>175,300</u>	<u>43,392</u>	<u>(131,908)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	104,397	104,397	24,583	79,814	\$ -
Contractual services	400	400	111	289	-
Commodities	<u>100,400</u>	<u>100,400</u>	<u>10,132</u>	<u>90,268</u>	<u>74,693</u>
Total Expenditures	<u>205,197</u>	<u>205,197</u>	<u>34,826</u>	<u>170,371</u>	<u>\$ 74,693</u>
Net Change in Fund Balance	<u>\$ (29,897)</u>	<u>\$ (29,897)</u>	8,566	<u>\$ 38,463</u>	
Fund Balance - Beginning of Period			<u>2,064</u>		
Fund Balance - End of Period			<u>\$ 10,630</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT DOCUMENT STORAGE FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 530,000	\$ 530,000	\$ 111,784	\$ (418,216)	
Investment income	350	350	214	(136)	
Total Revenues	<u>530,350</u>	<u>530,350</u>	<u>111,998</u>	<u>(418,352)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	179,570	179,570	47,972	131,598	\$ -
Contractual services	305,780	312,107	64,483	247,624	106,627
Commodities	5,000	5,000	-	5,000	-
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Total Expenditures	<u>510,350</u>	<u>516,677</u>	<u>112,455</u>	<u>404,222</u>	<u>\$ 106,627</u>
Net Change in Fund Balance	<u>\$ 20,000</u>	<u>\$ 13,673</u>	(457)	<u>\$ (14,130)</u>	
Fund Balance - Beginning of Period			<u>153,191</u>		
Fund Balance - End of Period			<u>\$ 152,734</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROBATION SERVICE FEE FUND
For the Three Months Ended February 28, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 360,000	\$ 360,000	\$ 79,572	\$ (280,428)	
Investment income	1,000	1,000	674	(326)	
Miscellaneous	12,000	12,000	-	(12,000)	
Total Revenues	<u>373,000</u>	<u>373,000</u>	<u>80,246</u>	<u>(292,754)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	63,658	63,658	17,503	46,155	\$ -
Contractual services	428,500	428,500	10,189	418,311	68,055
Commodities	58,450	58,450	6,187	52,263	1,200
Capital outlay	-	-	-	-	-
Total Expenditures	<u>550,608</u>	<u>550,608</u>	<u>33,879</u>	<u>516,729</u>	<u>\$ 69,255</u>
Deficiency of revenues over expenditures	(177,608)	(177,608)	46,367	223,975	
OTHER FINANCING USES					
Transfers out	(10,000)	(10,000)	(7,796)	2,204	
Net Change in Fund Balance	<u>\$ (187,608)</u>	<u>\$ (187,608)</u>	<u>38,571</u>	<u>\$ 226,179</u>	
Fund Balance - Beginning of Period			<u>401,965</u>		
Fund Balance - End of Period			<u>\$ 440,536</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
EMDT FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 29,500	\$ 29,500	\$ 947	\$ (28,553)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	37,000	37,000	5,280	31,720	\$ 16,394
Commodities	<u>8,000</u>	<u>8,000</u>	<u>6,572</u>	<u>1,428</u>	<u>828</u>
Total Expenditures	<u>45,000</u>	<u>45,000</u>	<u>11,852</u>	<u>33,148</u>	<u>\$ 17,222</u>
Deficiency of revenues over expenditures	(15,500)	(15,500)	(10,905)	4,595	
OTHER FINANCING SOURCES					
Transfers in	<u>10,000</u>	<u>10,000</u>	<u>7,796</u>	<u>(2,204)</u>	
Net Change in Fund Balance	<u>\$ (5,500)</u>	<u>\$ (5,500)</u>	(3,109)	<u>\$ 2,391</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Deficit - End of Period			<u>\$ (3,109)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT AUTOMATION FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 575,000	\$ 575,000	\$ 115,494	\$ (459,506)	
Investment income	<u>1,200</u>	<u>1,200</u>	<u>472</u>	<u>(728)</u>	
Total Revenues	<u>576,200</u>	<u>576,200</u>	<u>115,966</u>	<u>(460,234)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	179,530	179,530	49,034	130,496	\$ -
Contractual services	366,670	366,670	-	366,670	150,000
Capital outlay	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Total Expenditures	<u>556,200</u>	<u>556,200</u>	<u>49,034</u>	<u>507,166</u>	<u>\$ 150,000</u>
Net Change in Fund Balance	<u>\$ 20,000</u>	<u>\$ 20,000</u>	66,932	<u>\$ 46,932</u>	
Fund Balance - Beginning of Period			<u>276,701</u>		
Fund Balance - End of Period			<u>\$ 343,633</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 66,715	\$ 66,715	\$ 15,547	\$ (51,168)	
Investment income	<u>-</u>	<u>-</u>	<u>3</u>	<u>3</u>	
Total Revenues	66,715	66,715	15,550	(51,165)	
EXPENDITURES					
Current					
Judiciary and court related Personnel services	<u>66,715</u>	<u>66,715</u>	<u>-</u>	<u>66,715</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	15,550	<u>\$ 15,550</u>	
Fund Balance - Beginning of Period			<u>1,319</u>		
Fund Balance - End of Period			<u>\$ 16,869</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT ADMIN FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 105,000	\$ 105,000	\$ 22,614	\$ (82,386)	
Investment income	<u>600</u>	<u>600</u>	<u>135</u>	<u>(465)</u>	
Total Revenues	<u>105,600</u>	<u>105,600</u>	<u>22,749</u>	<u>(82,851)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	21,713	21,713	5,649	16,064	\$ -
Contractual services	32,871	45,871	13,439	32,432	-
Commodities	40,000	40,000	8,446	31,554	19,625
Capital outlay	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total Expenditures	<u>99,584</u>	<u>112,584</u>	<u>27,534</u>	<u>85,050</u>	<u>\$ 19,625</u>
Net Change in Fund Balance	<u>\$ 6,016</u>	<u>\$ (6,984)</u>	<u>(4,785)</u>	<u>\$ 2,199</u>	
Fund Balance - Beginning of Period			<u>113,710</u>		
Fund Balance - End of Period			<u>\$ 108,925</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT CLERK ELECTRONIC CITATION FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 38,000	\$ 38,000	\$ 7,225	\$ (30,775)	
Investment income	<u>100</u>	<u>100</u>	<u>102</u>	<u>2</u>	
Total Revenues	38,100	38,100	7,327	(30,773)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	34,992	34,992	-	34,992	-
Commodities	<u>3,108</u>	<u>3,108</u>	<u>-</u>	<u>3,108</u>	<u>\$ -</u>
Total Expenditures	38,100	38,100	-	38,100	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	7,327	<u>\$ 7,327</u>	
Fund Balance - Beginning of Period			<u>64,577</u>		
Fund Balance - End of Period			<u>\$ 71,904</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL COURTS FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 180,000	\$ 180,000	\$ 39,992	\$ (140,008)	
Grants, contributions, and intergovernmental	<u>175,730</u>	<u>175,730</u>	<u>47,027</u>	<u>(128,703)</u>	
Total Revenues	<u>355,730</u>	<u>355,730</u>	<u>87,019</u>	<u>(268,711)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	394,675	421,475	111,756	309,719	\$ -
Contractual services	21,200	282,370	1,921	280,449	-
Commodities	<u>21,000</u>	<u>28,125</u>	<u>2,559</u>	<u>25,566</u>	-
Total Expenditures	<u>436,875</u>	<u>731,970</u>	<u>116,236</u>	<u>615,734</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (81,145)</u>	<u>\$ (376,240)</u>	(29,217)	<u>\$ 347,023</u>	
Fund Balance - Beginning of Period			<u>350,472</u>		
Fund Balance - End of Period			<u>\$ 321,255</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STATE'S ATTORNEY AUTOMATION FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 25,000	\$ 25,000	\$ 5,117	\$ (19,883)	
Investment income	<u>170</u>	<u>170</u>	<u>39</u>	<u>(131)</u>	
Total Revenues	25,170	25,170	5,156	(20,014)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	<u>50,000</u>	<u>50,000</u>	<u>15,650</u>	<u>34,350</u>	\$ <u><u>-</u></u>
Net Change in Fund Balance	<u>\$ (24,830)</u>	<u>\$ (24,830)</u>	(10,494)	<u>\$ 14,336</u>	
Fund Balance - Beginning of Period			<u>12,969</u>		
Fund Balance - End of Period			<u>\$ 2,475</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MENTAL HEALTH FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 53,889	\$ 53,889	\$ 28,404	\$ (25,485)	
Property taxes	10,900,000	10,900,000	-	(10,900,000)	
Investment income	17,150	17,150	14,773	(2,377)	
Miscellaneous	<u>61,760</u>	<u>61,760</u>	<u>15,932</u>	<u>(45,828)</u>	
Total Revenues	<u>11,032,799</u>	<u>11,032,799</u>	<u>59,109</u>	<u>(10,973,690)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	903,256	903,256	177,207	726,049	\$ -
Contractual services	11,414,886	11,414,886	1,175,529	10,239,357	-
Commodities	69,700	69,700	19,472	50,228	-
Capital outlay	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>-</u>
Total Expenditures	<u>12,412,842</u>	<u>12,412,842</u>	<u>1,372,208</u>	<u>11,040,634</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	(1,380,043)	(1,380,043)	(1,313,099)	66,944	
OTHER FINANCING USES					
Transfers out	<u>(419,957)</u>	<u>(419,957)</u>	<u>(342,799)</u>	<u>77,158</u>	
Net Change in Fund Balance	<u>\$ (1,800,000)</u>	<u>\$ (1,800,000)</u>	<u>(1,655,898)</u>	<u>\$ 144,102</u>	
Fund Balance - Beginning of Period			<u>10,347,012</u>		
Fund Balance - End of Period			<u>\$ 8,691,114</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 400,000	\$ 400,000	\$ -	\$ (400,000)	
Miscellaneous	-	-	-	-	
Total Revenues	<u>400,000</u>	<u>400,000</u>	<u>-</u>	<u>(400,000)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	397,421	397,421	87,456	309,965	\$ -
Contractual services	258,000	258,000	21,156	236,844	-
Commodities	<u>24,150</u>	<u>24,150</u>	<u>2,391</u>	<u>21,759</u>	<u>-</u>
Total Expenditures	<u>679,571</u>	<u>679,571</u>	<u>111,003</u>	<u>568,568</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (279,571)</u>	<u>\$ (279,571)</u>	(111,003)	<u>\$ 168,568</u>	
Fund Balance - Beginning of Period			<u>481,723</u>		
Fund Balance - End of Period			<u>\$ 370,720</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION BUS FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 20	\$ 20	\$ 13	\$ (7)	
Miscellaneous	<u>500</u>	<u>500</u>	<u>600</u>	<u>100</u>	
Total Revenues	<u>520</u>	<u>520</u>	<u>613</u>	<u>93</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	<u>550</u>	<u>550</u>	<u>-</u>	<u>550</u>	<u>-</u>
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (1,030)</u>	<u>\$ (1,030)</u>	613	<u>\$ 1,643</u>	
Fund Balance - Beginning of Period			<u>8,692</u>		
Fund Balance - End of Period			<u>\$ 9,305</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE NETWORK FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 2,066,739	\$ 2,066,739	\$ 477,100	\$ (1,589,639)	
Investment income	491	491	180	(311)	
Miscellaneous	<u>17,307</u>	<u>17,307</u>	<u>3,680</u>	<u>(13,627)</u>	
Total Revenues	<u>2,084,537</u>	<u>2,084,537</u>	<u>480,960</u>	<u>(1,603,577)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,225,506	1,233,073	248,051	985,022	\$ 5,872
Contractual services	814,179	1,037,759	118,738	919,021	7,014
Commodities	94,704	94,704	8,627	86,077	-
Capital outlay	-	-	-	-	-
Debt service					
Principal retirement	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>-</u>
Total Expenditures	<u>2,143,389</u>	<u>2,374,536</u>	<u>375,416</u>	<u>1,999,120</u>	<u>\$ 12,886</u>
Net Change in Fund Balance	<u>\$ (58,852)</u>	<u>\$ (289,999)</u>	105,544	<u>\$ 395,543</u>	
Fund Balance - Beginning of Period			<u>316,419</u>		
Fund Balance - End of Period			<u>\$ 421,963</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TUBERCULOSIS CARE AND TREATMENT FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 19,000	\$ 19,000	\$ 890	\$ (18,110)	
Property taxes	250,000	250,000	-	(250,000)	
Investment income	625	625	645	20	
	<u>269,625</u>	<u>269,625</u>	<u>1,535</u>	<u>(268,090)</u>	
Total Revenues					
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	269,889	269,889	63,438	206,451	\$ -
Contractual services	67,962	67,962	667	67,295	13,113
Commodities	38,225	38,225	967	37,258	8,309
	<u>376,076</u>	<u>376,076</u>	<u>65,072</u>	<u>311,004</u>	<u>\$ 21,422</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (106,451)</u>	<u>\$ (106,451)</u>	(63,537)	<u>\$ 42,914</u>	
Fund Balance - Beginning of Period			<u>449,590</u>		
Fund Balance - End of Period			<u>\$ 386,053</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL SHELTER FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 2,500	\$ 2,500	\$ 1,186	\$ (1,314)	
Investment income	100	100	42	(58)	
Total Revenues	<u>2,600</u>	<u>2,600</u>	<u>1,228</u>	<u>(1,372)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	2,000	2,000	-	2,000	\$ -
Commodities	10,000	10,000	-	10,000	-
Total Expenditures	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (9,400)</u>	<u>\$ (9,400)</u>	1,228	<u>\$ 10,628</u>	
Fund Balance - Beginning of Period			<u>27,414</u>		
Fund Balance - End of Period			<u>\$ 28,642</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DENTAL CARE CLINIC FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ -	\$ -	\$ 166	\$ 166	
Grants, contributions, and intergovernmental	-	-	-	-	
Investment income	-	-	53	53	
Total Revenues	<u>-</u>	<u>-</u>	<u>219</u>	<u>219</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	-	-	-	-	\$ -
Contractual services	-	-	63,171	(63,171)	-
Commodities	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>63,171</u>	<u>(63,171)</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(62,952)</u>	<u>\$ (62,952)</u>	
Fund Balance - Beginning of Period			<u>62,958</u>		
Fund Balance - End of Period			<u>\$ 6</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH SCHOLARSHIP FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 100	\$ 100	\$ 2	\$ (98)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>3,100</u>	<u>3,100</u>	-	<u>3,100</u>	\$ <u>-</u>
Net Change in Fund Balance	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	2	<u>\$ 3,002</u>	
Fund Balance - Beginning of Period			<u>5,633</u>		
Fund Balance - End of Period			<u>\$ 5,635</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SENIOR SERVICES FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 1,645,000	\$ 1,645,000	\$ -	\$ (1,645,000)	
Investment income	4,000	4,000	719	(3,281)	
Total Revenues	<u>1,649,000</u>	<u>1,649,000</u>	<u>719</u>	<u>(1,648,281)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	12,744	12,744	1,281	11,463	\$ -
Contractual services	1,772,000	1,772,000	52,862	1,719,138	-
Commodities	500	500	-	500	-
Total Expenditures	<u>1,785,244</u>	<u>1,785,244</u>	<u>54,143</u>	<u>1,731,101</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(136,244)	(136,244)	(53,424)	82,820	
OTHER FINANCING SOURCES					
Transfers in	13,244	13,244	-	(13,244)	
Net Change in Fund Balance	<u>\$ (123,000)</u>	<u>\$ (123,000)</u>	<u>(53,424)</u>	<u>\$ 69,576</u>	
Fund Balance - Beginning of Period			<u>1,817,340</u>		
Fund Balance - End of Period			<u>\$ 1,763,916</u>		

DEBT SERVICE FUNDS

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

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

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

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

Series 2012 B Certificate Fund - \$4,245,000 Debt Certificates, due in annual installments of \$310,000 to \$1,245,000; Interest at 2.0% to 3.5% through January 2022. The proceeds were used to currently refund Series 2003A debt certificates and to advance refund Series 2005A debt certificates.

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

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 A CERTIFICATE FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	575,000	575,000	575,000	-
Interest and fiscal charges	<u>11,872</u>	<u>11,872</u>	<u>11,069</u>	<u>803</u>
Total Expenditures	<u>586,872</u>	<u>586,872</u>	<u>586,069</u>	<u>803</u>
Deficiency of revenues over expenditures	(586,872)	(586,872)	(586,069)	803
OTHER FINANCING SOURCES				
Transfers in	<u>586,872</u>	<u>586,872</u>	<u>586,069</u>	<u>(803)</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 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2008 CERTIFICATE FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	490,000	490,000	469,400	20,600
Interest and fiscal charges	<u>51,803</u>	<u>51,803</u>	<u>51,803</u>	<u>-</u>
Total Expenditures	<u>541,803</u>	<u>541,803</u>	<u>521,203</u>	<u>20,600</u>
Deficiency of revenues over expenditures	(541,803)	(541,803)	(521,203)	20,600
OTHER FINANCING SOURCES				
Transfers in	<u>541,803</u>	<u>541,803</u>	<u>521,203</u>	<u>(20,600)</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 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 A CERTIFICATE FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	700,000	700,000	700,000	-
Interest and fiscal charges	<u>58,778</u>	<u>58,778</u>	<u>35,113</u>	<u>23,665</u>
Total Expenditures	<u>758,778</u>	<u>758,778</u>	<u>735,113</u>	<u>23,665</u>
Deficiency of revenues over expenditures	(758,778)	(758,778)	(735,113)	23,665
OTHER FINANCING SOURCES				
Transfers in	<u>758,778</u>	<u>758,778</u>	<u>735,113</u>	<u>(23,665)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 B CERTIFICATE FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	275,000	275,000	275,000	-
Interest and fiscal charges	<u>130,972</u>	<u>130,972</u>	<u>67,799</u>	<u>63,173</u>
Total Expenditures	<u>405,972</u>	<u>405,972</u>	<u>342,799</u>	<u>63,173</u>
Deficiency of revenues over expenditures	(405,972)	(405,972)	(342,799)	63,173
OTHER FINANCING SOURCES				
Transfers in	<u>405,972</u>	<u>405,972</u>	<u>342,799</u>	<u>(63,173)</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 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2012 B CERTIFICATE FUND
For the Three Months Ended February 28, 2017

	<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>49,637</u>	<u>49,637</u>	<u>26,262</u>	<u>23,375</u>
Total Expenditures	<u>359,637</u>	<u>359,637</u>	<u>336,262</u>	<u>23,375</u>
Deficiency of revenues over expenditures	(359,637)	(359,637)	(336,262)	23,375
OTHER FINANCING SOURCES				
Transfers in	<u>359,637</u>	<u>359,637</u>	<u>336,262</u>	<u>(23,375)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2015 CERTIFICATE FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	6,410,000	6,410,000	6,410,000	-
Interest and fiscal charges	<u>197,368</u>	<u>197,368</u>	<u>146,600</u>	<u>50,768</u>
Total Expenditures	<u>6,607,368</u>	<u>6,607,368</u>	<u>6,556,600</u>	<u>50,768</u>
Deficiency of revenues over expenditures	<u>(6,607,368)</u>	<u>(6,607,368)</u>	<u>(6,556,600)</u>	<u>50,768</u>
OTHER FINANCING SOURCES				
Transfers in	6,607,368	6,607,368	6,556,600	(50,768)
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

PERMANENT FUNDS

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

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 1 FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 500	\$ 500	\$ 123	\$ (377)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	500	500	123	(377)
OTHER FINANCING USES				
Transfers out	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
Net Change in Fund Balance	<u>\$ 1,000</u>	<u>\$ 1,000</u>	123	<u>\$ (877)</u>
Fund Balance - Beginning of Year			<u>331,901</u>	
Fund Balance - End of Year			<u>\$ 332,024</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 2 FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 700	\$ 700	\$ 174	\$ (526)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	700	700	174	(526)
OTHER FINANCING USES				
Transfers out	<u>700</u>	<u>700</u>	<u>-</u>	<u>(700)</u>
Net Change in Fund Balance	<u>\$ 1,400</u>	<u>\$ 1,400</u>	174	<u>\$ (1,226)</u>
Fund Balance - Beginning of Year			<u>469,848</u>	
Fund Balance - End of Year			<u>\$ 470,022</u>	

ENTERPRISE FUNDS

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

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

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
VALLEY HI FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 10,200,000	\$ 10,200,000	\$ 2,542,333	\$ (7,657,667)	
Property taxes	10,000	10,000	-	(10,000)	
Investment income	175,000	175,000	166,008	(8,992)	
Miscellaneous	17,000	17,000	3,337	(13,663)	
	<u>10,402,000</u>	<u>10,402,000</u>	<u>2,711,678</u>	<u>(7,690,322)</u>	
Total Revenues	<u>\$ 10,402,000</u>	<u>\$ 10,402,000</u>	<u>\$ 2,711,678</u>	<u>\$ (7,690,322)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	\$ 8,356,229	\$ 8,356,229	\$ 1,937,147	\$ 6,419,082	\$ -
Contractual services	2,048,359	2,055,054	378,578	1,676,476	855,774
Commodities	1,072,175	1,088,227	262,431	825,796	731,694
Capital outlay	20,000	20,000	-	20,000	10,000
Debt service					
Principal retirement	16,000	16,000	3,000	13,000	9,000
Interest and fiscal charges	-	-	-	-	-
Depreciation	-	-	120,000	(120,000)	-
	<u>11,512,763</u>	<u>11,535,510</u>	<u>2,701,156</u>	<u>8,834,354</u>	<u>1,606,468</u>
Total Expenditures	<u>\$ 11,512,763</u>	<u>\$ 11,535,510</u>	<u>\$ 2,701,156</u>	<u>\$ 8,834,354</u>	<u>\$ 1,606,468</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
911 FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 2,372,625	\$ 2,372,625	\$ 746,461	\$ (1,626,164)	
Investment income	7,500	7,500	6,102	(1,398)	
Miscellaneous	-	-	-	-	
Total Revenues	<u>\$ 2,380,125</u>	<u>\$ 2,380,125</u>	<u>\$ 752,563</u>	<u>\$ (1,627,562)</u>	
EXPENDITURES					
Current					
Public Safety					
Personnel services	\$ 486,320	\$ 486,320	\$ 105,077	\$ 381,243	\$ -
Contractual services	1,749,805	1,925,634	769,272	1,156,362	652,325
Commodities	95,000	148,140	5,550	142,590	59,345
Capital outlay	<u>2,500</u>	<u>1,532,342</u>	<u>205,283</u>	<u>1,327,059</u>	<u>1,325,320</u>
Total Expenditures	<u>\$ 2,333,625</u>	<u>\$ 4,092,436</u>	<u>\$ 1,085,182</u>	<u>\$ 3,007,254</u>	<u>\$ 2,036,990</u>

INTERNAL SERVICE FUND

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

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 1ST QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
HEALTH INSURANCE FUND
For the Three Months Ended February 28, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 20,132,265	\$ 20,132,265	\$ 4,486,128	\$ (15,646,137)	
Investment income	20,000	20,000	7,647	(12,353)	
Total Revenues	<u>\$ 20,152,265</u>	<u>\$ 20,152,265</u>	<u>\$ 4,493,775</u>	<u>\$ (15,658,490)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	\$ 73,768	\$ 73,768	\$ 15,424	\$ 58,344	\$ -
Contractual services	20,382,190	20,382,190	4,732,196	15,649,994	20,250
Commodities	<u>3,950</u>	<u>3,950</u>	<u>485</u>	<u>3,465</u>	<u>-</u>
Total Expenditures	<u>\$ 20,459,908</u>	<u>\$ 20,459,908</u>	<u>\$ 4,748,105</u>	<u>\$ 15,711,803</u>	<u>\$ 20,250</u>