

County of McHenry, Illinois

County Auditor's Quarterly Report

**Fiscal Year 2017 – 2nd Quarter
For the 6 months ended May 31, 2017**



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

INTRODUCTORY SECTION

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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

October 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 second 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.

Second 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 3.6% as of May 2017, which is a major 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. The current unemployment rate is also significantly lower than the average rate of 7.3% for the four years from 2007-2010. The current rate also surpasses the lowest unemployment rate in the last ten years, in 2007, when the rate was 4.3%.

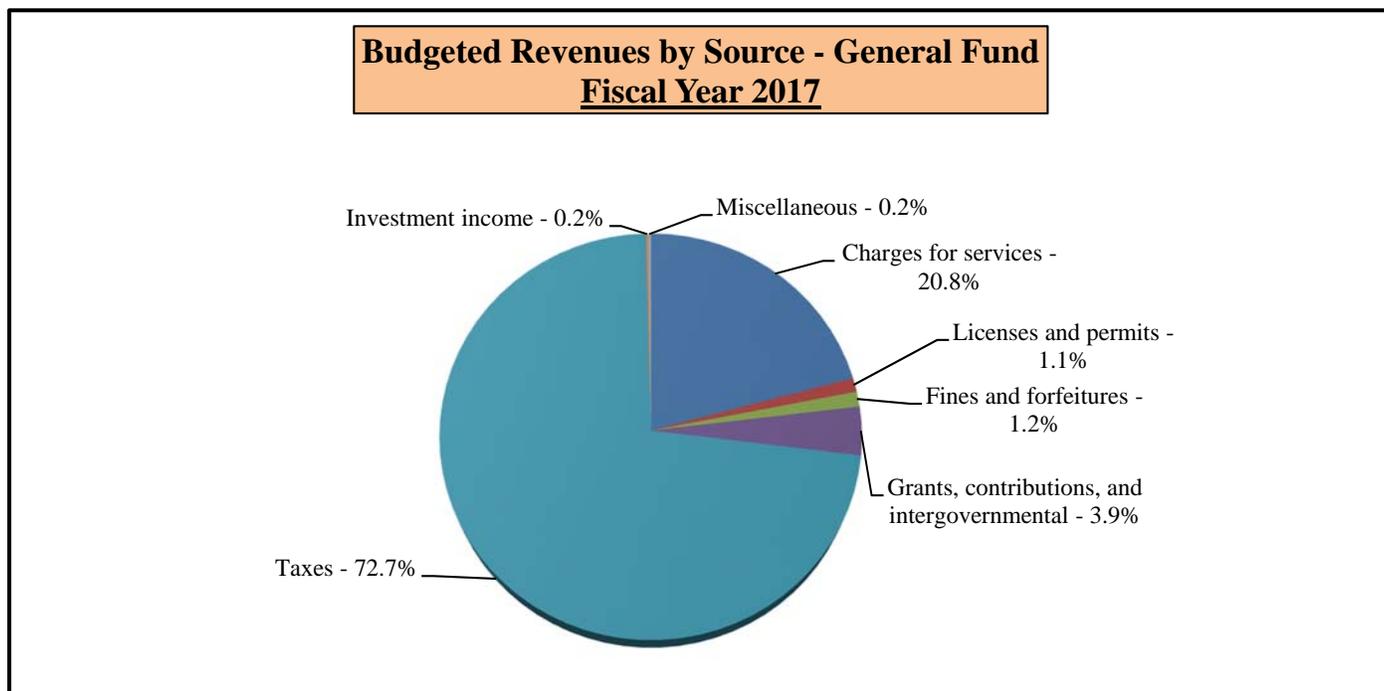
In the local housing market, revenues earned from real estate transfer taxes, which are paid on all real estate sales in the County, peaked before the Great Recession at \$5.0 million in 2005. From 2006-2011, revenues decreased each year, to a low of \$1.1 million in 2011, which represented a dramatic 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 second quarter totaled \$1.1 million, which is equal to the \$1.1 million through the second quarter of 2016. In addition, the second quarter total for 2017 is holding at the highest level since 2008, which further illustrates that the local housing market appears to finally be on the road to recovery.

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

The following section highlights key revenues, expenditures, and related budgets for the general fund and other County funds through the second quarter of fiscal year 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 second quarter of fiscal year 2017 to the same period for fiscal year 2016, along with the annual budgets.

Revenue Category	2nd Qtr FY2017 Revenues	2nd Qtr FY2016 Revenues	Difference 2nd Qtr FY17 - FY16	FY2017 Annual Budget	FY2016 Annual Budget
Charges for services	\$ 8,366,211	\$ 7,873,888	\$ 492,323	\$ 18,770,192	\$ 17,199,771
Licenses and permits	752,245	720,370	31,875	996,000	1,047,000
Fines and forfeitures	441,034	535,901	(94,867)	1,073,700	1,003,200
Grants, contributions, and intergovernmental	1,081,094	1,311,070	(229,976)	3,482,160	3,478,880
Taxes	13,762,637	11,222,431	2,540,206	65,546,243	63,058,059
Investment income	200,090	104,018	96,072	182,500	95,500
Miscellaneous	6,721	28,667	(21,946)	165,500	175,500
Total Revenues	\$ 24,610,032	\$ 21,796,345	\$ 2,813,687	\$ 90,216,295	\$ 86,057,910

The largest two components of general fund revenues are taxes, which represent 72.7% of budgeted revenues, and charges for services, which represents 20.8% of budgeted revenues. Together, the two categories represent 93.5% 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 second quarter of fiscal year 2017 to the same period for fiscal year 2016, along with the annual budgets.

Type of Tax Revenue	2nd Qtr FY2017 Revenues	2nd Qtr FY2016 Revenues	Difference 2nd Qtr FY17 - FY16	FY2017 Annual Budget	FY2016 Annual Budget
Property taxes	\$ 2,965,558	\$ -	\$ 2,965,558	\$ 44,431,303	\$ 41,600,303
Sales taxes	4,679,469	5,013,125	(333,656)	9,956,500	10,536,470
State income taxes	3,541,508	3,714,559	(173,051)	6,614,470	6,800,000
Local use tax	839,028	758,352	80,676	1,603,970	1,370,000
Personal property replacement tax	515,165	425,505	89,660	780,000	773,246
Gambling taxes	123,396	208,605	(85,209)	260,000	253,040
Tax transfer stamps	1,098,513	1,102,285	(3,772)	1,900,000	1,725,000
Total Tax Revenues	\$ 13,762,637	\$ 11,222,431	\$ 2,540,206	\$ 65,546,243	\$ 63,058,059

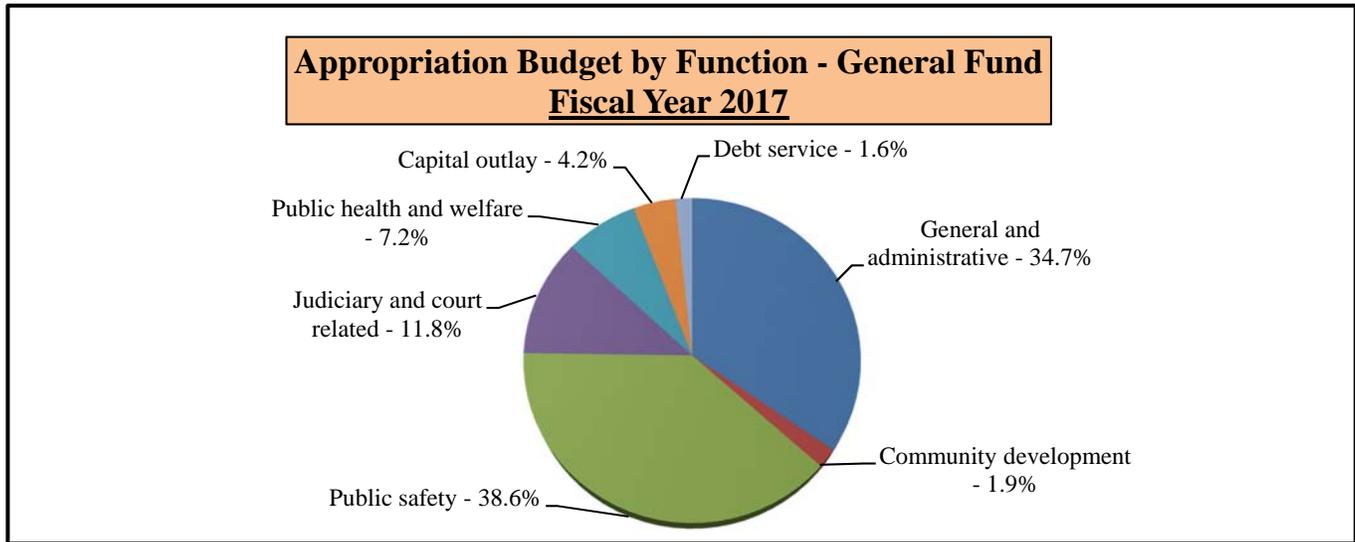
The largest component of taxes is property taxes, which represents 67.8% of budgeted tax revenue for fiscal year 2017. The increase in the budget for property taxes is due to an increase in the annual tax levy from \$41.6 million for fiscal year 2016 to \$44.4 million for fiscal year 2017. Since the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

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 \$8.7 million through the second quarter of fiscal year 2016 to \$8.2 million through the second quarter of fiscal year 2017; a decrease of \$0.5 million or 4.5%. The overall decrease in these categories is mainly due to the reduction in sales tax collected through the second quarter of fiscal year 2017. This decrease in income 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 \$7.9 million through the second quarter of fiscal year 2016 to \$8.4 million through the second quarter of fiscal year 2017; an increase of \$0.5 million or 6.5%. Under the charges for

services category, public safety revenues, including jail space rental, were responsible for most of the increase in the category. Public safety revenues increased from \$3.8 million through the second quarter of fiscal year 2016 to \$4.8 million through the second quarter of fiscal year 2017; an increase of \$1.0 million or 26.4%. This increase though, was offset by a decrease in judiciary and court related revenues. Revenues from these items decreased from \$2.3 million through the second quarter of fiscal year 2016 to \$1.8 million through the second quarter of fiscal year 2017; a decrease of \$0.5 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 second quarter of fiscal year 2017 to the same period for fiscal year 2016, along with the annual budgets.

Expenditure Category	2nd Qtr FY2017 Expenditures	2nd Qtr FY2016 Expenditures	Difference 2nd Qtr FY17 - FY16	FY2017 Annual Budget	FY2016 Annual Budget
General and administrative	\$ 14,096,842	\$ 12,128,473	\$ 1,968,369	\$ 30,719,409	\$ 30,184,831
Community development	720,753	715,956	4,797	1,707,775	1,457,630
Public safety	16,212,681	16,690,368	(477,687)	34,203,599	34,880,860
Judiciary and court related	5,121,842	5,022,055	99,787	10,410,993	10,119,113
Public health and welfare	2,723,184	2,623,443	99,741	6,368,824	6,109,230
Capital outlay	1,040,595	832,676	207,919	3,707,147	6,983,107
Debt service	475,250	447,573	27,677	1,456,537	1,481,547
Total Expenditures	\$ 40,391,147	\$ 38,460,544	\$ 1,930,603	\$ 88,574,284	\$ 91,216,318

The annual budget decreased from \$91.2 million for fiscal year 2016 to \$88.6 million for fiscal year 2017; a decrease of \$2.6 million or 3.0%. One noteworthy reason for the decrease in the budget is due to a decrease in the capital outlay and debt service budgets, which decreased from \$8.5 million for fiscal year 2016 to \$5.2 million for fiscal year 2017; a decrease of \$3.3 million or 63.5%. Actual expenditures increased from \$38.5 million through the second quarter of fiscal year 2016 to \$40.4 million through the second quarter of fiscal year 2017; an increase of \$1.9 million or 5.0%.

Besides capital outlay and debt service, which can vary significantly from year to year based on the need to purchase or finance new capital equipment, actual expenditures through the second quarter of fiscal year 2017 totaled \$38.9 million, compared to the annual budget of \$83.4 million. Therefore, actual expenditures through the second quarter of fiscal year 2017 represents 46.7% of the annual budget, which is below the 50% threshold that is generally anticipated to be expended through the second quarter. The current level of spending demonstrates the County's commitment to fiscal discipline.

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

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

The County has 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 second quarter of fiscal year 2017 for each special revenue fund:

Special Revenue Fund	2nd Qtr FY2017 Revenues	2nd Qtr FY2017 Expenditures	Net Other Financing Sources (Uses)	Fund Balance (Deficit) at May 31, 2017
County Clerk Automation Fund	6,765	35,261	-	58,881
Recorder Automation Fund	356,063	203,881	-	2,387,250
County Treasurer Automation Fund	33,666	4,061	-	683,153
Treasurer’s Passport Services Fund	87,600	32,985	-	408,700
Geographic Information Systems Fund	349,765	520,473	-	1,318,846
Illinois Municipal Retirement Fund	625,977	3,315,119	-	(2,127,077)
Social Security Fund	273,831	1,788,063	-	1,675,220
Insurance Loss Fund	577,069	1,776,375	-	12,168,332
Regional Office Education Fund	58,760	6,104	-	52,656
HUD Grants Fund	737,437	763,515	-	(26,078)
Revolving Loan Fund	18,870	-	-	1,899,126
Expedited Permit Fund	1,235	260	-	506
County Highway Fund	822,325	3,637,395	-	2,583,465
Motor Fuel Tax Fund	2,345,204	599,742	-	9,343,239
Matching Fund	169,009	362,678	-	12,984,356
County Bridge Fund	42,446	(340,945)	-	2,788,759
County Option Motor Fuel Tax Fund	2,391,892	2,454,888	-	11,980,506
RTA Sales Tax Fund	5,005,563	1,236,835	(5,937,750)	11,529,496
DUI Conviction Fund	16,179	6,212	-	142,746
Coroner's Fund	40,866	3,188	-	128,096
Inmate Welfare Fund	141,398	114,882	-	551,239
Maintenance and Child Support Collection Fund	40,242	3,157	-	30,862
Law Library Fund	90,857	70,886	-	22,035
Circuit Court Document Storage Fund	241,988	353,778	-	41,401
Probation Service Fee Fund	171,307	166,905	(7,796)	398,571
EMDT Fund	5,590	33,203	7,796	(19,817)
Circuit Court Automation Fund	258,483	290,763	-	244,421
Illinois Criminal Justice Authority Fund	30,948	-	-	32,267
Circuit Court Admin Fund	48,868	43,092	-	119,486
Circuit Clerk Electronic Citation Fund	16,059	-	-	80,636
Special Courts Fund	213,937	233,702	-	330,707
State's Attorney Automation Fund	11,058	15,650	-	8,377
County Mental Health Fund	868,012	4,721,286	(343,601)	6,150,137
Veteran's Assistance Commission Fund	26,702	217,451	-	290,974
Veteran's Assistance Commission Bus Fund	634	-	-	9,326
Workforce Network Fund	1,158,382	1,030,021	-	444,780
Tuberculosis Care and Treatment Fund	20,189	136,838	-	332,941
Animal Shelter Fund	1,857	4,326	-	24,945
Dental Care Clinic Fund	219	63,177	-	-
Health Scholarship Fund	5	-	-	5,638
Senior Services Fund	111,332	493,771	-	1,434,901

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 second quarter of fiscal year 2017, the working cash funds have earned \$715 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 \$20.2 million, which is almost entirely from charges for services from other County funds. Through the second quarter of fiscal year 2017, actual expenditures totaled \$9.1 million, which represents 45.2% of the budget of \$20.2 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 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Six Months Ended May 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 18,770,192	\$ 18,770,192	\$ 8,366,211	\$ (10,403,981)	
Licenses and permits	996,000	996,000	752,245	(243,755)	
Fines and forfeitures	1,073,700	1,073,700	441,034	(632,666)	
Grants, contributions, and intergovernmental	3,300,366	3,482,160	1,081,094	(2,401,066)	
Taxes	65,466,243	65,546,243	13,762,637	(51,783,606)	
Investment income	182,500	182,500	200,090	17,590	
Miscellaneous	165,500	165,500	6,721	(158,779)	
Total Revenues	<u>89,954,501</u>	<u>90,216,295</u>	<u>24,610,032</u>	<u>(65,606,263)</u>	
EXPENDITURES					
Current					
General and administrative	30,268,765	30,719,409	14,096,842	16,622,567	\$ 1,529,689
Community development	1,622,925	1,707,775	720,753	987,022	81,136
Public safety	34,086,862	34,203,599	16,212,681	17,990,918	1,807,837
Judiciary and court related	10,355,787	10,410,993	5,121,842	5,289,151	201,716
Public health and welfare	6,349,394	6,368,824	2,723,184	3,645,640	102,649
Capital outlay	1,809,524	3,707,147	1,040,595	2,666,552	2,130,153
Debt service					
Principal retirement	1,389,519	1,389,519	451,356	938,163	94,764
Interest and fiscal charges	67,018	67,018	23,894	43,124	3,705
Total Expenditures	<u>85,949,794</u>	<u>88,574,284</u>	<u>40,391,147</u>	<u>48,183,137</u>	<u>\$ 5,951,649</u>
Excess (deficiency) of revenues over expenditures	<u>4,004,707</u>	<u>1,642,011</u>	<u>(15,781,115)</u>	<u>(17,423,126)</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	64,185	64,185	40,000	(24,185)	
Transfers out	(2,969,792)	(2,969,792)	(2,838,299)	131,493	
Capital leases issued	-	-	-	-	
Total Other Financing Sources (Uses)	<u>(2,905,607)</u>	<u>(2,905,607)</u>	<u>(2,798,299)</u>	<u>107,308</u>	
Net Change in Fund Balance	<u>\$ 1,099,100</u>	<u>\$ (1,263,596)</u>	<u>(18,579,414)</u>	<u>\$ (17,315,818)</u>	
Fund Balance - Beginning of Period			<u>48,442,999</u>		
Fund Balance - End of Period			<u>\$ 29,863,585</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative				
County clerk fees	\$ 165,000	\$ 165,000	\$ 82,379	\$ (82,621)
Tax redemption fees	100,000	100,000	35,398	(64,602)
Recording fees	945,500	945,500	502,585	(442,915)
Penalties/fees on delinquent taxes	1,500,000	1,500,000	(5,612)	(1,505,612)
Cable television franchise fees	581,500	581,500	324,857	(256,643)
Assessor's salary reimbursement	59,577	59,577	25,750	(33,827)
Other fees and charges	47,500	47,500	23,718	(23,782)
Community Development				
Subdivision review fees	5,000	5,000	-	(5,000)
Flood plain investigation fees	60,000	60,000	37,490	(22,510)
Maps and publications fees	1,000	1,000	86	(914)
Solid waste tipping fees	21,000	21,000	21,000	-
Other fees and charges	13,000	13,000	6,481	(6,519)
Public Safety				
Sheriff fees - circuit court	380,000	380,000	145,589	(234,411)
Sheriff fees - photocopies	8,000	8,000	4,856	(3,144)
Sheriff fees - foreign courts	30,000	30,000	16,031	(13,969)
Foreclosures	15,000	15,000	5,890	(9,110)
Court security fees	600,000	600,000	244,793	(355,207)
Jail space rental	7,522,650	7,522,650	4,264,418	(3,258,232)
Payphones	90,000	90,000	22,704	(67,296)
Dispatching fees	296,000	296,000	63,325	(232,675)
Squad car replacement fee	25,000	25,000	11,441	(13,559)
Off duty detail	5,000	5,000	14,400	9,400
Other fees and charges	77,625	77,625	49,674	(27,951)
Judiciary and Court Related				
10% bond earnings	310,000	310,000	145,744	(164,256)
Circuit clerk fees	2,909,200	2,909,200	1,268,076	(1,641,124)
County court fees	160,000	160,000	82,783	(77,217)
Court services salary reimbursements	1,275,802	1,275,802	116,041	(1,159,761)
State's attorney salary reimbursement	166,508	166,508	72,339	(94,169)
State's attorney fees	70,000	70,000	37,382	(32,618)
Public aid	8,500	8,500	726	(7,774)
Periodic imprisonment fees	6,000	6,000	4,206	(1,794)
Public defender salary reimbursement	99,955	99,955	49,947	(50,008)
Public defenders fees	45,000	45,000	8,846	(36,154)
Other fees and charges	17,800	17,800	8,402	(9,398)

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 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	\$ 435,742	\$ (227,258)
Veterinary fees	56,400	56,400	26,097	(30,303)
Nursing fees	54,250	54,250	33,836	(20,414)
Health review fees	7,800	7,800	3,585	(4,215)
Health promotion	17,000	17,000	4,195	(12,805)
Vital record fees	58,000	58,000	35,376	(22,624)
Subdivision review fees	4,000	4,000	550	(3,450)
Medicare	6,000	6,000	-	(6,000)
Public aid	150,000	150,000	34,777	(115,223)
Vision and hearing fees	50,000	50,000	34,765	(15,235)
Other fees and charges	86,625	86,625	65,543	(21,082)
Total Charges for Services	18,770,192	18,770,192	8,366,211	(10,403,981)
LICENSES AND PERMITS				
General and Administrative				
Liquor licenses	110,000	110,000	101,475	(8,525)
Amusement licenses	6,000	6,000	4,745	(1,255)
Community Development				
Building permits	230,000	230,000	148,646	(81,354)
Zoning permits	77,000	77,000	18,668	(58,332)
Public Health and Welfare				
Septic and well permits	113,000	113,000	62,309	(50,691)
Health licenses	450,000	450,000	412,577	(37,423)
Hauler license fees	10,000	10,000	3,825	(6,175)
Total Licenses and Permits	996,000	996,000	752,245	(243,755)
FINES AND FORFEITURES				
Community Development				
Planning fines	17,500	17,500	11,465	(6,035)
Judiciary and Court Related				
Fines and bond forfeitures	939,700	939,700	368,476	(571,224)
County drug fines	84,000	84,000	40,773	(43,227)
Public Health and Welfare				
Veterinary fines	32,500	32,500	20,320	(12,180)
Total Fines and Forfeitures	1,073,700	1,073,700	441,034	(632,666)

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
 GENERAL FUND
 For the Six Months Ended May 31, 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	\$ 69,300	\$ 24,300
Drug-free communities grant	126,000	126,000	1,290	(124,710)
Other grants	-	-	6,859	6,859
Community Development				
Community Development - grants	-	75,000	-	(75,000)
Public Safety				
Sheriff's Office - grants	178,305	235,099	103,612	(131,487)
Emergency Management - grants	75,178	75,178	-	(75,178)
Judiciary and Court Related				
Dependent children/parent reimbursements	41,000	41,000	13,035	(27,965)
State's Attorney - grants	32,800	32,800	8,200	(24,600)
Court Administration - grants	-	50,000	50,000	-
Public Health and Welfare				
Health Department grants -				
Nursing	2,301,295	2,301,295	775,836	(1,525,459)
Environmental	145,788	145,788	47,962	(97,826)
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>3,482,160</u>	<u>1,081,094</u>	<u>(2,401,066)</u>
TAXES				
Property taxes	44,351,303	44,431,303	2,965,558	(41,465,745)
Sales taxes	9,956,500	9,956,500	4,679,469	(5,277,031)
State income taxes	6,614,470	6,614,470	3,541,508	(3,072,962)
Local use tax	1,603,970	1,603,970	839,028	(764,942)
Personal property replacement tax	780,000	780,000	515,165	(264,835)
Gambling taxes	260,000	260,000	123,396	(136,604)
Tax transfer stamps	1,900,000	1,900,000	1,098,513	(801,487)
<u>Total Taxes</u>	<u>65,466,243</u>	<u>65,546,243</u>	<u>13,762,637</u>	<u>(51,783,606)</u>
INVESTMENT INCOME	<u>182,500</u>	<u>182,500</u>	<u>200,090</u>	<u>17,590</u>
MISCELLANEOUS				
Tax sale indemnity proceeds	140,000	140,000	-	(140,000)
Proceeds from sale of capital assets	20,000	20,000	5,668	(14,332)
Other income	5,500	5,500	1,053	(4,447)
<u>Total Miscellaneous</u>	<u>165,500</u>	<u>165,500</u>	<u>6,721</u>	<u>(158,779)</u>
TOTAL REVENUES	<u>\$ 89,954,501</u>	<u>\$ 90,216,295</u>	<u>\$ 24,610,032</u>	<u>\$ (65,606,263)</u>

(Concluded)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER

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

GENERAL FUND

For the Six Months Ended May 31, 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	\$ 989,075	\$ (2,410,002)
Community Development	100,000	100,000	65,057	(34,943)
Public Safety	9,049,275	9,049,275	4,843,121	(4,206,154)
Judiciary and Court Related	5,068,765	5,068,765	1,794,492	(3,274,273)
Public Health and Welfare	1,153,075	1,153,075	674,466	(478,609)
Total Charges for Services	<u>18,770,192</u>	<u>18,770,192</u>	<u>8,366,211</u>	<u>(10,403,981)</u>
LICENSES AND PERMITS				
General and Administrative	116,000	116,000	106,220	(9,780)
Community Development	307,000	307,000	167,314	(139,686)
Public Health and Welfare	573,000	573,000	478,711	(94,289)
Total Licenses and Permits	<u>996,000</u>	<u>996,000</u>	<u>752,245</u>	<u>(243,755)</u>
FINES AND FORFEITURES				
Community Development	17,500	17,500	11,465	(6,035)
Judiciary and Court Related	1,023,700	1,023,700	409,249	(614,451)
Public Health and Welfare	32,500	32,500	20,320	(12,180)
Total Fines and Forfeitures	<u>1,073,700</u>	<u>1,073,700</u>	<u>441,034</u>	<u>(632,666)</u>
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative	171,000	171,000	77,449	(93,551)
Community Development	-	75,000	-	(75,000)
Public Safety	253,483	310,277	103,612	(206,665)
Judiciary and Court Related	73,800	123,800	71,235	(52,565)
Public Health and Welfare	2,802,083	2,802,083	828,798	(1,973,285)
Total Grants, Contributions, and Intergovernmental	<u>3,300,366</u>	<u>3,482,160</u>	<u>1,081,094</u>	<u>(2,401,066)</u>
TAXES	<u>65,466,243</u>	<u>65,546,243</u>	<u>13,762,637</u>	<u>(51,783,606)</u>
INVESTMENT INCOME	<u>182,500</u>	<u>182,500</u>	<u>200,090</u>	<u>17,590</u>
MISCELLANEOUS	<u>165,500</u>	<u>165,500</u>	<u>6,721</u>	<u>(158,779)</u>
TOTAL REVENUES	<u>\$ 89,954,501</u>	<u>\$ 90,216,295</u>	<u>\$ 24,610,032</u>	<u>\$ (65,606,263)</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration					
Personnel services	\$ 745,414	\$ 745,414	\$ 333,917	\$ 411,497	\$ -
Contractual services	177,915	177,915	60,520	117,395	105,071
Commodities	13,865	13,865	5,156	8,709	227
Total	<u>937,194</u>	<u>937,194</u>	<u>399,593</u>	<u>537,601</u>	<u>105,298</u>
Auditor					
Personnel services	376,667	376,667	190,738	185,929	-
Contractual services	6,950	6,950	4,114	2,836	-
Commodities	10,999	10,999	1,430	9,569	147
Total	<u>394,616</u>	<u>394,616</u>	<u>196,282</u>	<u>198,334</u>	<u>147</u>
County Board and Liquor Commission					
Personnel services	633,176	633,176	317,905	315,271	-
Contractual services	69,100	69,100	6,328	62,772	-
Commodities	31,000	31,000	9,725	21,275	-
Total	<u>733,276</u>	<u>733,276</u>	<u>333,958</u>	<u>399,318</u>	<u>-</u>
County Clerk					
Personnel services	433,387	433,387	220,037	213,350	-
Contractual services	5,850	5,850	5,017	833	-
Commodities	9,700	9,700	(1,455)	11,155	1,002
Total	<u>448,937</u>	<u>448,937</u>	<u>223,599</u>	<u>225,338</u>	<u>1,002</u>
County Clerk - Elections					
Personnel services	316,419	316,419	125,433	190,986	-
Contractual services	734,360	737,860	568,049	169,811	4,200
Commodities	299,000	303,122	212,116	91,006	20,976
Total	<u>1,349,779</u>	<u>1,357,401</u>	<u>905,598</u>	<u>451,803</u>	<u>25,176</u>
Educational Service Region					
Personnel services	234,222	234,222	112,055	122,167	-
Contractual services	40,369	40,369	21,558	18,811	-
Commodities	18,173	18,173	12,904	5,269	103
Total	<u>292,764</u>	<u>292,764</u>	<u>146,517</u>	<u>146,247</u>	<u>103</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Six Months Ended May 31, 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	\$ 579,953	\$ 583,081	\$ -
Contractual services	1,616,840	1,619,564	616,435	1,003,129	186,061
Commodities	<u>121,938</u>	<u>121,938</u>	<u>38,967</u>	<u>82,971</u>	<u>64,339</u>
Total	<u>2,901,812</u>	<u>2,904,536</u>	<u>1,235,355</u>	<u>1,669,181</u>	<u>250,400</u>
Human Resources					
Personnel services	255,552	255,552	132,049	123,503	-
Contractual services	228,944	228,944	60,760	168,184	66,564
Commodities	<u>5,250</u>	<u>5,250</u>	<u>2,894</u>	<u>2,356</u>	<u>-</u>
Total	<u>489,746</u>	<u>489,746</u>	<u>195,703</u>	<u>294,043</u>	<u>66,564</u>
Information Technology					
Personnel services	1,856,579	1,856,579	905,041	951,538	-
Contractual services	1,191,779	1,296,670	641,515	655,155	304,330
Commodities	<u>76,477</u>	<u>77,014</u>	<u>41,121</u>	<u>35,893</u>	<u>1,083</u>
Total	<u>3,124,835</u>	<u>3,230,263</u>	<u>1,587,677</u>	<u>1,642,586</u>	<u>305,413</u>
Merit Commission					
Personnel services	4,150	4,150	1,932	2,218	-
Contractual services	46,600	46,600	13,106	33,494	-
Commodities	<u>700</u>	<u>700</u>	<u>99</u>	<u>601</u>	<u>-</u>
Total	<u>51,450</u>	<u>51,450</u>	<u>15,137</u>	<u>36,313</u>	<u>-</u>
Purchasing					
Personnel services	288,023	288,023	146,349	141,674	-
Contractual services	20,778	20,778	6,409	14,369	5,191
Commodities	<u>421,735</u>	<u>421,735</u>	<u>275,270</u>	<u>146,465</u>	<u>4,726</u>
Total	<u>730,536</u>	<u>730,536</u>	<u>428,028</u>	<u>302,508</u>	<u>9,917</u>
Recorder					
Personnel services	669,787	669,787	318,872	350,915	-
Contractual services	20,400	20,400	7,314	13,086	-
Commodities	<u>1,326,920</u>	<u>1,326,920</u>	<u>808,018</u>	<u>518,902</u>	<u>248</u>
Total	<u>2,017,107</u>	<u>2,017,107</u>	<u>1,134,204</u>	<u>882,903</u>	<u>248</u>
Supervisor of Assessments					
Personnel services	891,414	891,414	448,317	443,097	-
Contractual services	59,950	59,950	6,062	53,888	16,584
Commodities	<u>10,000</u>	<u>10,000</u>	<u>4,938</u>	<u>5,062</u>	<u>345</u>
Total	<u>961,364</u>	<u>961,364</u>	<u>459,317</u>	<u>502,047</u>	<u>16,929</u>

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Treasurer					
Personnel services	\$ 566,449	\$ 566,449	\$ 280,877	\$ 285,572	\$ -
Contractual services	43,245	43,245	24,546	18,699	972
Commodities	6,850	6,850	6,713	137	-
Total	<u>616,544</u>	<u>616,544</u>	<u>312,136</u>	<u>304,408</u>	<u>972</u>
Non-Departmental					
Personnel services	1,164,182	1,164,182	-	1,164,182	-
Contractual services	14,043,273	14,378,143	6,523,738	7,854,405	747,520
Commodities	11,350	11,350	-	11,350	-
Total	<u>15,218,805</u>	<u>15,553,675</u>	<u>6,523,738</u>	<u>9,029,937</u>	<u>747,520</u>
Total General and Administrative	<u>30,268,765</u>	<u>30,719,409</u>	<u>14,096,842</u>	<u>16,622,567</u>	<u>1,529,689</u>
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,272,977	1,272,977	642,322	630,655	-
Contractual services	296,613	381,463	63,563	317,900	80,969
Commodities	53,335	53,335	14,868	38,467	167
Total Community Development	<u>1,622,925</u>	<u>1,707,775</u>	<u>720,753</u>	<u>987,022</u>	<u>81,136</u>
PUBLIC SAFETY					
County Sheriff					
Personnel services	29,133,305	29,135,769	14,078,678	15,057,091	102,531
Contractual services	3,110,529	3,155,467	1,404,087	1,751,380	1,332,469
Commodities	1,063,531	1,124,255	342,317	781,938	322,556
Total	<u>33,307,365</u>	<u>33,415,491</u>	<u>15,825,082</u>	<u>17,590,409</u>	<u>1,757,556</u>
Emergency Management					
Personnel services	237,567	237,567	120,935	116,632	-
Contractual services	31,350	34,459	8,117	26,342	634
Commodities	16,130	21,632	13,782	7,850	274
Total	<u>285,047</u>	<u>293,658</u>	<u>142,834</u>	<u>150,824</u>	<u>908</u>
County Coroner					
Personnel services	345,768	345,768	177,574	168,194	-
Contractual services	138,650	138,650	65,461	73,189	49,373
Commodities	10,032	10,032	1,730	8,302	-
Total	<u>494,450</u>	<u>494,450</u>	<u>244,765</u>	<u>249,685</u>	<u>49,373</u>
Total Public Safety	<u>34,086,862</u>	<u>34,203,599</u>	<u>16,212,681</u>	<u>17,990,918</u>	<u>1,807,837</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Six Months Ended May 31, 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	945,281	\$ 1,000,387	\$ -
Contractual services	24,670	24,670	6,375	18,295	1,439
Commodities	23,550	23,550	11,607	11,943	410
Total	<u>1,993,888</u>	<u>1,993,888</u>	<u>963,263</u>	<u>1,030,625</u>	<u>1,849</u>
Court Administration					
Personnel services	565,103	603,874	296,082	307,792	-
Contractual services	641,430	657,663	340,882	316,781	171,493
Commodities	66,000	66,000	26,558	39,442	20,153
Total	<u>1,272,533</u>	<u>1,327,537</u>	<u>663,522</u>	<u>664,015</u>	<u>191,646</u>
Court Services					
Personnel services	2,483,363	2,483,363	1,244,385	1,238,978	-
Contractual services	475,000	475,000	219,470	255,530	-
Commodities	19,436	19,638	5,607	14,031	727
Total	<u>2,977,799</u>	<u>2,978,001</u>	<u>1,469,462</u>	<u>1,508,539</u>	<u>727</u>
Public Defender					
Personnel services	982,724	982,724	505,674	477,050	-
Contractual services	10,550	10,550	601	9,949	-
Commodities	9,929	9,929	3,085	6,844	130
Total	<u>1,003,203</u>	<u>1,003,203</u>	<u>509,360</u>	<u>493,843</u>	<u>130</u>
State's Attorney					
Personnel services	2,875,182	2,875,182	1,401,041	1,474,141	-
Contractual services	174,000	174,000	95,164	78,836	6,924
Commodities	59,182	59,182	20,030	39,152	440
Total	<u>3,108,364</u>	<u>3,108,364</u>	<u>1,516,235</u>	<u>1,592,129</u>	<u>7,364</u>
Total Judiciary and Court Related	<u>10,355,787</u>	<u>10,410,993</u>	<u>5,121,842</u>	<u>5,289,151</u>	<u>201,716</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
For the Six Months Ended May 31, 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	\$ 2,460,212	\$ 2,587,211	\$ 947
Contractual services	620,062	631,448	166,487	464,961	55,702
Commodities	681,909	689,953	96,485	593,468	46,000
Total Public Health and Welfare	<u>6,349,394</u>	<u>6,368,824</u>	<u>2,723,184</u>	<u>3,645,640</u>	<u>102,649</u>
CAPITAL OUTLAY	<u>1,809,524</u>	<u>3,707,147</u>	<u>1,040,595</u>	<u>2,666,552</u>	<u>2,130,153</u>
DEBT SERVICE					
Principal retirement	1,389,519	1,389,519	451,356	938,163	94,764
Interest and fiscal charges	67,018	67,018	23,894	43,124	3,705
Total Debt Service	<u>1,456,537</u>	<u>1,456,537</u>	<u>475,250</u>	<u>981,287</u>	<u>98,469</u>
TOTAL EXPENDITURES	<u>\$ 85,949,794</u>	<u>\$ 88,574,284</u>	<u>\$ 40,391,147</u>	<u>\$ 48,183,137</u>	<u>\$ 5,951,649</u>

(Concluded)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT
GENERAL FUND
For the Six Months Ended May 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration	\$ 937,194	\$ 937,194	\$ 399,593	\$ 537,601	\$ 105,298
Auditor	394,616	394,616	196,282	198,334	147
County Board and Liquor Commission	733,276	733,276	333,958	399,318	-
County Clerk	448,937	448,937	223,599	225,338	1,002
County Clerk - Elections	1,349,779	1,357,401	905,598	451,803	25,176
Educational Service Region	292,764	292,764	146,517	146,247	103
Facilities Management	2,901,812	2,904,536	1,235,355	1,669,181	250,400
Human Resources	489,746	489,746	195,703	294,043	66,564
Information Technology	3,124,835	3,230,263	1,587,677	1,642,586	305,413
Merit Commission	51,450	51,450	15,137	36,313	-
Purchasing	730,536	730,536	428,028	302,508	9,917
Recorder	2,017,107	2,017,107	1,134,204	882,903	248
Supervisor of Assessments	961,364	961,364	459,317	502,047	16,929
Treasurer	616,544	616,544	312,136	304,408	972
Non-Departmental	15,218,805	15,553,675	6,523,738	9,029,937	747,520
Total General and Administrative	30,268,765	30,719,409	14,096,842	16,622,567	1,529,689
COMMUNITY DEVELOPMENT					
Planning and Development	1,622,925	1,707,775	720,753	987,022	81,136
PUBLIC SAFETY					
County Sheriff	33,307,365	33,415,491	15,825,082	17,590,409	1,757,556
Emergency Management	285,047	293,658	142,834	150,824	908
County Coroner	494,450	494,450	244,765	249,685	49,373
Total Public Safety	34,086,862	34,203,599	16,212,681	17,990,918	1,807,837
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court	1,993,888	1,993,888	963,263	1,030,625	1,849
Court Administration	1,272,533	1,327,537	663,522	664,015	191,646
Court Services	2,977,799	2,978,001	1,469,462	1,508,539	727
Public Defender	1,003,203	1,003,203	509,360	493,843	130
State's Attorney	3,108,364	3,108,364	1,516,235	1,592,129	7,364
Total Judiciary and Court Related	10,355,787	10,410,993	5,121,842	5,289,151	201,716
PUBLIC HEALTH AND WELFARE					
Health Department	6,349,394	6,368,824	2,723,184	3,645,640	102,649
CAPITAL OUTLAY	1,809,524	3,707,147	1,040,595	2,666,552	2,130,153
DEBT SERVICE					
Principal retirement	1,389,519	1,389,519	451,356	938,163	94,764
Interest and fiscal charges	67,018	67,018	23,894	43,124	3,705
Total Debt Service	1,456,537	1,456,537	475,250	981,287	98,469
TOTAL EXPENDITURES	\$ 85,949,794	\$ 88,574,284	\$ 40,391,147	\$ 48,183,137	\$ 5,951,649

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Personnel services	\$ 9,598,455	\$ 9,598,455	\$ 4,113,475	\$ 5,484,980	\$ -
Contractual services	18,306,353	18,752,338	8,565,471	10,186,867	1,436,493
Commodities	2,363,957	2,368,616	1,417,896	950,720	93,196
Total General and Administrative	<u>30,268,765</u>	<u>30,719,409</u>	<u>14,096,842</u>	<u>16,622,567</u>	<u>1,529,689</u>
COMMUNITY DEVELOPMENT					
Personnel services	1,272,977	1,272,977	642,322	630,655	-
Contractual services	296,613	381,463	63,563	317,900	80,969
Commodities	53,335	53,335	14,868	38,467	167
Total Community Development	<u>1,622,925</u>	<u>1,707,775</u>	<u>720,753</u>	<u>987,022</u>	<u>81,136</u>
PUBLIC SAFETY					
Personnel services	29,716,640	29,719,104	14,377,187	15,341,917	102,531
Contractual services	3,280,529	3,328,576	1,477,665	1,850,911	1,382,476
Commodities	1,089,693	1,155,919	357,829	798,090	322,830
Total Public Safety	<u>34,086,862</u>	<u>34,203,599</u>	<u>16,212,681</u>	<u>17,990,918</u>	<u>1,807,837</u>
JUDICIARY AND COURT RELATED					
Personnel services	8,852,040	8,890,811	4,392,463	4,498,348	-
Contractual services	1,325,650	1,341,883	662,492	679,391	179,856
Commodities	178,097	178,299	66,887	111,412	21,860
Total Judiciary and Court Related	<u>10,355,787</u>	<u>10,410,993</u>	<u>5,121,842</u>	<u>5,289,151</u>	<u>201,716</u>
PUBLIC HEALTH AND WELFARE					
Personnel services	5,047,423	5,047,423	2,460,212	2,587,211	947
Contractual services	620,062	631,448	166,487	464,961	55,702
Commodities	681,909	689,953	96,485	593,468	46,000
Total Public Health and Welfare	<u>6,349,394</u>	<u>6,368,824</u>	<u>2,723,184</u>	<u>3,645,640</u>	<u>102,649</u>
CAPITAL OUTLAY					
	<u>1,809,524</u>	<u>3,707,147</u>	<u>1,040,595</u>	<u>2,666,552</u>	<u>2,130,153</u>
DEBT SERVICE					
Principal retirement	1,389,519	1,389,519	451,356	938,163	94,764
Interest and fiscal charges	67,018	67,018	23,894	43,124	3,705
Total Debt Service	<u>1,456,537</u>	<u>1,456,537</u>	<u>475,250</u>	<u>981,287</u>	<u>98,469</u>
TOTAL EXPENDITURES	<u>\$ 85,949,794</u>	<u>\$ 88,574,284</u>	<u>\$ 40,391,147</u>	<u>\$ 48,183,137</u>	<u>\$ 5,951,649</u>

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT
 GENERAL FUND
 For the Six Months Ended May 31, 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	\$ 54,528,770	\$ 25,985,659	\$ 28,543,111	\$ 103,478
Contractual services	23,829,207	24,435,708	10,935,678	13,500,030	3,135,496
Commodities	4,366,991	4,446,122	1,953,965	2,492,157	484,053
Capital outlay	1,809,524	3,707,147	1,040,595	2,666,552	2,130,153
Debt service	<u>1,456,537</u>	<u>1,456,537</u>	<u>475,250</u>	<u>981,287</u>	<u>98,469</u>
TOTAL EXPENDITURES	\$ <u>85,949,794</u>	\$ <u>88,574,284</u>	\$ <u>40,391,147</u>	\$ <u>48,183,137</u>	\$ <u>5,951,649</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 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
For the Six Months Ended May 31, 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	\$ 6,522	\$ (7,478)	
Investment income	225	225	243	18	
Total Revenues	<u>14,225</u>	<u>14,225</u>	<u>6,765</u>	<u>(7,460)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	37,500	34,594.00	32,355	2,239	\$ 2,070
Commodities	-	2,906.00	2,906	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>37,500</u>	<u>37,500</u>	<u>35,261</u>	<u>2,239</u>	<u>\$ 2,070</u>
Net Change in Fund Balance	<u>\$ (23,275)</u>	<u>\$ (23,275)</u>	(28,496)	<u>\$ (5,221)</u>	
Fund Balance - Beginning of Period			<u>87,377</u>		
Fund Balance - End of Period			<u>\$ 58,881</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDER AUTOMATION FUND
For the Six Months Ended May 31, 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	\$ 346,524	\$ (400,476)	
Investment income	8,000	8,000	9,539	1,539	
Total Revenues	<u>755,000</u>	<u>755,000</u>	<u>356,063</u>	<u>(398,937)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	232,934	232,934	106,906	126,028	\$ -
Contractual services	217,000	218,803	95,160	123,643	101,018
Commodities	5,000	5,000	1,815	3,185	-
Capital outlay	20,000	156,962	-	156,962	136,961
Debt service					
Principal retirement	48,597	48,597	-	48,597	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>523,531</u>	<u>662,296</u>	<u>203,881</u>	<u>458,415</u>	<u>\$ 237,979</u>
Net Change in Fund Balance	<u>\$ 231,469</u>	<u>\$ 92,704</u>	152,182	<u>\$ 59,478</u>	
Fund Balance - Beginning of Period			<u>2,235,068</u>		
Fund Balance - End of Period			<u>\$ 2,387,250</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY TREASURER AUTOMATION FUND
For the Six Months Ended May 31, 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	\$ 31,267	\$ (98,733)	
Investment income	1,800	1,800	2,399	599	
Total Revenues	<u>131,800</u>	<u>131,800</u>	<u>33,666</u>	<u>(98,134)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	35,500	35,500	3,486	32,014	\$ -
Commodities	10,400	10,400	575	9,825	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>45,900</u>	<u>45,900</u>	<u>4,061</u>	<u>41,839</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 85,900</u>	<u>\$ 85,900</u>	29,605	<u>\$ (56,295)</u>	
Fund Balance - Beginning of Period			<u>653,548</u>		
Fund Balance - End of Period			<u>\$ 683,153</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TREASURER'S PASSPORT SERVICES FUND
For the Six Months Ended May 31, 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	\$ 86,176	\$ (93,824)	
Investment income	<u>1,000</u>	<u>1,000</u>	<u>1,424</u>	<u>424</u>	
Total Revenues	<u>181,000</u>	<u>181,000</u>	<u>87,600</u>	<u>(93,400)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	64,539	64,539	32,205	32,334	\$ -
Contractual services	19,100	19,100	495	18,605	-
Commodities	<u>12,500</u>	<u>12,500</u>	<u>285</u>	<u>12,215</u>	-
Total Expenditures	<u>96,139</u>	<u>96,139</u>	<u>32,985</u>	<u>63,154</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 84,861</u>	<u>\$ 84,861</u>	54,615	<u>\$ (30,246)</u>	
Fund Balance - Beginning of Period			<u>354,085</u>		
Fund Balance - End of Period			<u>\$ 408,700</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GEOGRAPHIC INFORMATION SYSTEMS FUND
For the Six Months Ended May 31, 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	\$ 344,618	\$ (357,382)	
Investment income	5,000	5,000	5,147	147	
Total Revenues	<u>707,000</u>	<u>707,000</u>	<u>349,765</u>	<u>(357,235)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	590,073	590,073	277,737	312,336	\$ -
Contractual services	345,250	855,250	229,177	626,073	597,400
Commodities	38,750	38,750	13,559	25,191	14,900
Total Expenditures	<u>974,073</u>	<u>1,484,073</u>	<u>520,473</u>	<u>963,600</u>	<u>\$ 612,300</u>
Net Change in Fund Balance	<u>\$ (267,073)</u>	<u>\$ (777,073)</u>	(170,708)	<u>\$ 606,365</u>	
Fund Balance - Beginning of Period			<u>1,489,554</u>		
Fund Balance - End of Period			<u>\$ 1,318,846</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
 ILLINOIS MUNICIPAL RETIREMENT FUND
For the Six Months Ended May 31, 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	\$ 520,612	\$ (7,279,388)	
Personal property replacement tax	119,730	119,730	93,420	(26,310)	
Investment income	<u>10,000</u>	<u>10,000</u>	<u>11,945</u>	<u>1,945</u>	
Total Revenues	7,929,730	7,929,730	625,977	(7,303,753)	
EXPENDITURES					
Current					
Personnel services	<u>7,090,557</u>	<u>7,090,557</u>	<u>3,315,119</u>	<u>3,775,438</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 839,173</u>	<u>\$ 839,173</u>	(2,689,142)	<u>\$ (3,528,315)</u>	
Fund Deficit - Beginning of Period			<u>562,065</u>		
Fund Deficit - End of Period			<u>\$ (2,127,077)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND
For the Six Months Ended May 31, 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	\$ 265,313	\$ (3,709,687)	
Investment income	<u>8,000</u>	<u>8,000</u>	<u>8,518</u>	<u>518</u>	
Total Revenues	3,983,000	3,983,000	273,831	(3,709,169)	
EXPENDITURES					
Current					
Personnel services	<u>4,071,726</u>	<u>4,071,726</u>	<u>1,788,063</u>	<u>2,283,663</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (88,726)</u>	<u>\$ (88,726)</u>	(1,514,232)	<u>\$ (1,425,506)</u>	
Fund Balance - Beginning of Period			<u>3,189,452</u>		
Fund Balance - End of Period			<u>\$ 1,675,220</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE LOSS FUND
For the Six Months Ended May 31, 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	\$ 83,435	\$ (1,166,565)	
Investment income	100	100	15	(85)	
Miscellaneous	25,000	25,000	493,619	468,619	
	<u>1,275,100</u>	<u>1,275,100</u>	<u>577,069</u>	<u>(698,031)</u>	
Total Revenues					
EXPENDITURES					
Current					
General and administrative					
Personnel services	1,200,745	1,200,745	565,131	635,614	\$ -
Contractual services	2,497,809	2,497,809	1,209,744	1,288,065	107,204
Commodities	15,250	15,250	1,500	13,750	-
	<u>3,713,804</u>	<u>3,713,804</u>	<u>1,776,375</u>	<u>1,937,429</u>	<u>\$ 107,204</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (2,438,704)</u>	<u>\$ (2,438,704)</u>	(1,199,306)	<u>\$ 1,239,398</u>	
Fund Balance - Beginning of Period			<u>13,367,638</u>		
Fund Balance - End of Period			<u>\$ 12,168,332</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REGIONAL OFFICE EDUCATION FUND
For the Six Months Ended May 31, 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	\$ 58,603	\$ 18,603	
Investment income	250	250	157	(93)	
Total Revenues	<u>40,250</u>	<u>40,250</u>	<u>58,760</u>	<u>18,510</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	12,918	12,918	6,051	6,867	\$ -
Contractual services	-	-	-	-	-
Commodities	500	500	53	447	-
Total Expenditures	<u>13,418</u>	<u>13,418</u>	<u>6,104</u>	<u>7,314</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 26,832</u>	<u>\$ 26,832</u>	52,656	<u>\$ 25,824</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			<u>\$ 52,656</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
HUD GRANTS FUND
For the Six Months Ended May 31, 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	\$ 737,437	\$ (954,426)	
Miscellaneous	-	-	-	-	
Total Revenues	<u>1,653,863</u>	<u>1,691,863</u>	<u>737,437</u>	<u>(954,426)</u>	
EXPENDITURES					
Current					
Community development					
Personnel services	265,559	322,860	46,594	276,266	\$ -
Contractual services	1,374,777	2,516,092	714,175	1,801,917	765,654
Commodities	15,853	34,848	2,746	32,102	371
Total Expenditures	<u>1,656,189</u>	<u>2,873,800</u>	<u>763,515</u>	<u>2,110,285</u>	<u>\$ 766,025</u>
Net Change in Fund Balance	<u>\$ (2,326)</u>	<u>\$ (1,181,937)</u>	(26,078)	<u>\$ 1,155,859</u>	
Fund Balance - Beginning of Period			-		
Fund Deficit - End of Period			<u>\$ (26,078)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVOLVING LOAN FUND
For the Six Months Ended May 31, 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	18,870	(12,054)	
Miscellaneous	-	-	-	-	
	<u>31,924</u>	<u>31,924</u>	<u>18,870</u>	<u>(13,054)</u>	
Total Revenues					
EXPENDITURES					
Current					
Community development					
Contractual services	<u>155,000</u>	<u>155,000</u>	<u>-</u>	<u>155,000</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (123,076)</u>	<u>\$ (123,076)</u>	18,870	<u>\$ 141,946</u>	
Fund Balance - Beginning of Period			<u>1,880,256</u>		
Fund Balance - End of Period			<u>\$ 1,899,126</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT)- BUDGET AND ACTUAL
EXPEDITED PERMIT FUND
For the Six Months Ended May 31, 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	\$ 1,235	\$ (18,765)	
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>	975	<u>\$ 975</u>	
Fund Balance - Beginning of Period			<u>(469)</u>		
Fund Balance - End of Period			<u>\$ 506</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
For the Six Months Ended May 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ -	\$ -	\$ -	\$ -	
Licenses and permits	91,000	91,000	36,357	(54,643)	
Grants, contributions, and intergovernmental	821,426	821,426	247,136	(574,290)	
Property taxes	6,455,268	6,455,268	430,852	(6,024,416)	
Investment income	10,000	10,000	14,906	4,906	
Miscellaneous	171,000	171,000	93,074	(77,926)	
Total Revenues	<u>7,548,694</u>	<u>7,548,694</u>	<u>822,325</u>	<u>(6,726,369)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	5,618,848	5,618,848	2,516,439	3,102,409	\$ -
Contractual services	5,586,812	7,317,988	447,472	6,870,516	4,468,757
Commodities	759,850	770,685	336,791	433,894	254,363
Capital outlay	12,902,000	13,140,065	336,693	12,803,372	6,735,359
Total Expenditures	<u>24,867,510</u>	<u>26,847,586</u>	<u>3,637,395</u>	<u>23,210,191</u>	<u>\$ 11,458,479</u>
Deficiency of revenues over expenditures	<u>(17,318,816)</u>	<u>(19,298,892)</u>	<u>(2,815,070)</u>	<u>16,483,822</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	21,855,159	21,855,159	5,937,750	(15,917,409)	
Transfers out	(5,937,909)	(5,937,909)	(5,937,750)	159	
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>(2,815,070)</u>	<u>\$ 566,572</u>	
Fund Balance - Beginning of Period			<u>5,398,535</u>		
Fund Balance - End of Period			<u>\$ 2,583,465</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND
For the Six Months Ended May 31, 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	\$ 2,324,925	\$ (2,352,367)	
Investment income	24,000	24,000	20,279	(3,721)	
Total Revenues	<u>4,701,292</u>	<u>4,701,292</u>	<u>2,345,204</u>	<u>(2,356,088)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	154,206	154,206	76,951	77,255	\$ -
Contractual services	4,241,620	6,641,122	382,368	6,258,754	3,977,568
Commodities	200,000	200,000	(45,315)	245,315	200,000
Capital outlay	<u>5,250,000</u>	<u>8,091,985</u>	<u>185,738</u>	<u>7,906,247</u>	<u>2,816,985</u>
Total Expenditures	<u>9,845,826</u>	<u>15,087,313</u>	<u>599,742</u>	<u>14,487,571</u>	<u>\$ 6,994,553</u>
Net Change in Fund Balance	<u>\$ (5,144,534)</u>	<u>\$ (10,386,021)</u>	1,745,462	<u>\$ 12,131,483</u>	
Fund Balance - Beginning of Period			<u>7,597,777</u>		
Fund Balance - End of Period			<u>\$ 9,343,239</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MATCHING FUND
For the Six Months Ended May 31, 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	120,644	(1,686,863)	
Investment income	<u>40,000</u>	<u>40,000</u>	<u>48,365</u>	<u>8,365</u>	
Total Revenues	<u>2,087,507</u>	<u>2,087,507</u>	<u>169,009</u>	<u>(1,918,498)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	2,050,000	2,063,290	(35,452)	2,098,742	\$ 1,360,511
Capital outlay	<u>7,800,000</u>	<u>16,543,426</u>	<u>398,130</u>	<u>16,145,296</u>	<u>14,766,897</u>
Total Expenditures	<u>9,850,000</u>	<u>18,606,716</u>	<u>362,678</u>	<u>18,244,038</u>	<u>\$ 16,127,408</u>
Net Change in Fund Balance	<u>\$ (7,762,493)</u>	<u>\$ (16,519,209)</u>	(193,669)	<u>\$ 16,325,540</u>	
Fund Balance - Beginning of Period			<u>13,178,025</u>		
Fund Balance - End of Period			<u>\$ 12,984,356</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY BRIDGE FUND
For the Six Months Ended May 31, 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	33,376	(466,624)	
Investment income	<u>10,000</u>	<u>10,000</u>	<u>9,070</u>	<u>(930)</u>	
Total Revenues	<u>970,000</u>	<u>970,000</u>	<u>42,446</u>	<u>(927,554)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	575,000	1,013,679	77,390	936,289	\$ 597,717
Capital outlay	<u>2,000,000</u>	<u>2,443,794</u>	<u>(418,335)</u>	<u>2,862,129</u>	<u>461,531</u>
Total Expenditures	<u>2,575,000</u>	<u>3,457,473</u>	<u>(340,945)</u>	<u>3,798,418</u>	<u>\$ 1,059,248</u>
Net Change in Fund Balance	<u>\$ (1,605,000)</u>	<u>\$ (2,487,473)</u>	383,391	<u>\$ 2,870,864</u>	
Fund Balance - Beginning of Period			<u>2,405,368</u>		
Fund Balance - End of Period			<u>\$ 2,788,759</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY OPTION MOTOR FUEL TAX FUND
For the Six Months Ended May 31, 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	\$ 2,354,053	\$ (2,295,947)	
Investment income	33,000	33,000	37,839	4,839	
Total Revenues	<u>4,683,000</u>	<u>4,683,000</u>	<u>2,391,892</u>	<u>(2,291,108)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	2,852,000	4,765,390	325,609	4,439,781	\$ 3,609,772
Commodities	850,000	1,019,365	684,260	335,105	105,638
Capital outlay	<u>981,000</u>	<u>8,728,431</u>	<u>1,445,019</u>	<u>7,283,412</u>	<u>6,363,114</u>
Total Expenditures	<u>4,683,000</u>	<u>14,513,186</u>	<u>2,454,888</u>	<u>12,058,298</u>	<u>\$ 10,078,524</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (9,830,186)</u>	<u>(62,996)</u>	<u>\$ 9,767,190</u>	
Fund Balance - Beginning of Period			<u>12,043,502</u>		
Fund Balance - End of Period			<u>\$ 11,980,506</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RTA SALES TAX FUND
For the Six Months Ended May 31, 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	\$ 4,976,269	\$ (5,178,209)	
Investment income	<u>20,000</u>	<u>20,000</u>	<u>29,294</u>	<u>9,294</u>	
Total Revenues	10,174,478	10,174,478	5,005,563	(5,168,915)	
EXPENDITURES	<u>2,317,300</u>	<u>2,729,800</u>	<u>1,236,835</u>	<u>1,492,965</u>	<u>\$ 1,492,965</u>
Excess of revenues over expenditures	7,857,178	7,444,678	3,768,728	(3,675,950)	
OTHER FINANCING USES					
Transfers out	<u>(22,820,359)</u>	<u>(22,407,859)</u>	<u>(5,937,750)</u>	<u>16,470,109</u>	
Net Change in Fund Balance	<u>\$ (14,963,181)</u>	<u>\$ (14,963,181)</u>	(2,169,022)	<u>\$ 12,794,159</u>	
Fund Balance - Beginning of Period			<u>13,698,518</u>		
Fund Balance - End of Period			<u>\$ 11,529,496</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUI CONVICTION FUND
For the Six Months Ended May 31, 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	\$ 16,179	\$ (14,680)	
EXPENDITURES					
Current					
Public safety					
Contractual services	-	-	1,050	(1,050)	-
Commodities	<u>25,000</u>	<u>25,000</u>	<u>5,162</u>	<u>19,838</u>	<u>\$ 2</u>
Total Expenditures	<u>25,000</u>	<u>25,000</u>	<u>6,212</u>	<u>18,788</u>	
Net Change in Fund Balance	<u>\$ 5,859</u>	<u>\$ 5,859</u>	9,967	<u>\$ 4,108</u>	
Fund Balance - Beginning of Period			<u>132,779</u>		
Fund Balance - End of Period			<u>\$ 142,746</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORONER'S FUND
For the Six Months Ended May 31, 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	\$ 55,000	\$ 55,000	\$ 35,710	\$ (19,290)	
Grants, contributions, and intergovernmental	4,334	4,334	4,737	403	
Investment income	<u>350</u>	<u>350</u>	<u>419</u>	<u>69</u>	
Total Revenues	<u>59,684</u>	<u>59,684</u>	<u>40,866</u>	<u>(18,818)</u>	
EXPENDITURES					
Current					
Public safety					
Contractual services	37,000	37,000	833	36,167	\$ -
Commodities	10,500	10,500	2,355	8,145	2,430
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>47,500</u>	<u>47,500</u>	<u>3,188</u>	<u>44,312</u>	<u>\$ 2,430</u>
Excess of revenues over expenditures	12,184	12,184	37,678	25,494	
OTHER FINANCING USES					
Transfers out	<u>(9,000)</u>	<u>(9,000)</u>	<u>-</u>	<u>9,000</u>	
Net Change in Fund Balance	<u>\$ 3,184</u>	<u>\$ 3,184</u>	37,678	<u>\$ 34,494</u>	
Fund Balance - Beginning of Period			<u>90,418</u>		
Fund Balance - End of Period			<u>\$ 128,096</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INMATE WELFARE FUND
For the Six Months Ended May 31, 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	\$ 139,409	\$ (205,591)	
Investment income	-	-	1,989	1,989	
Total Revenues	<u>345,000</u>	<u>345,000</u>	<u>141,398</u>	<u>(203,602)</u>	
EXPENDITURES					
Current					
Public safety					
Contractual services	115,000	115,000	56,967	58,033	\$ 16,045
Commodities	200,000	175,100	57,915	117,185	52,056
Capital outlay	<u>30,000</u>	<u>54,900</u>	<u>-</u>	<u>54,900</u>	<u>24,860</u>
Total Expenditures	<u>345,000</u>	<u>345,000</u>	<u>114,882</u>	<u>230,118</u>	<u>\$ 92,961</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	26,516	<u>\$ 26,516</u>	
Fund Balance - Beginning of Period			<u>524,723</u>		
Fund Balance - End of Period			<u>\$ 551,239</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
For the Six Months Ended May 31, 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	\$ 40,107	\$ (74,893)	
Investment income	<u>100</u>	<u>100</u>	<u>135</u>	<u>35</u>	
Total Revenues	115,100	115,100	40,242	(74,858)	
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>	37,085	<u>\$ 34,456</u>	
Fund Balance - Beginning of Period			<u>(6,223)</u>		
Fund Balance - End of Period			<u>\$ 30,862</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Six Months Ended May 31, 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	\$ 90,787	\$ (84,213)	
Investment income	300	300	70	(230)	
	<u>175,300</u>	<u>175,300</u>	<u>90,857</u>	<u>(84,443)</u>	
Total Revenues					
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	104,397	104,397	43,714	60,683	\$ -
Contractual services	400	400	227	173	-
Commodities	100,400	100,400	26,945	73,455	58,656
	<u>205,197</u>	<u>205,197</u>	<u>70,886</u>	<u>134,311</u>	<u>\$ 58,656</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (29,897)</u>	<u>\$ (29,897)</u>	19,971	<u>\$ 49,868</u>	
Fund Balance - Beginning of Period			<u>2,064</u>		
Fund Balance - End of Period			<u>\$ 22,035</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT DOCUMENT STORAGE FUND
For the Six Months Ended May 31, 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	\$ 241,508	\$ (288,492)	
Investment income	350	350	480	130	
	<u>530,350</u>	<u>530,350</u>	<u>241,988</u>	<u>(288,362)</u>	
Total Revenues					
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	179,570	179,570	86,495	93,075	\$ -
Contractual services	305,780	312,107	267,283	44,824	42,927
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>
	<u>510,350</u>	<u>516,677</u>	<u>353,778</u>	<u>162,899</u>	<u>\$ 42,927</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ 20,000</u>	<u>\$ 13,673</u>	(111,790)	<u>\$ (125,463)</u>	
Fund Balance - Beginning of Period			<u>153,191</u>		
Fund Balance - End of Period			<u>\$ 41,401</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROBATION SERVICE FEE FUND
For the Six Months Ended May 31, 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	\$ 360,000	\$ 360,000	\$ 165,770	\$ (194,230)	
Investment income	1,000	1,000	1,587	587	
Miscellaneous	12,000	12,000	3,950	(8,050)	
Total Revenues	<u>373,000</u>	<u>373,000</u>	<u>171,307</u>	<u>(201,693)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	63,658	63,658	37,712	25,946	\$ -
Contractual services	428,500	428,500	110,988	317,512	71,224
Commodities	58,450	58,450	18,205	40,245	5,030
Capital outlay	-	-	-	-	-
Total Expenditures	<u>550,608</u>	<u>550,608</u>	<u>166,905</u>	<u>383,703</u>	<u>\$ 76,254</u>
Deficiency of revenues over expenditures	(177,608)	(177,608)	4,402	182,010	
OTHER FINANCING USES					
Transfers out	(10,000)	(1,000)	(7,796)	(6,796)	
Net Change in Fund Balance	<u>\$ (187,608)</u>	<u>\$ (178,608)</u>	<u>(3,394)</u>	<u>\$ 175,214</u>	
Fund Balance - Beginning of Period			<u>401,965</u>		
Fund Balance - End of Period			<u>\$ 398,571</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
EMDT FUND
For the Six Months Ended May 31, 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	\$ 5,590	\$ (23,910)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	37,000	24,000	14,954	9,046	\$ 6,711
Commodities	<u>8,000</u>	<u>21,000</u>	<u>18,249</u>	<u>2,751</u>	<u>2,151</u>
Total Expenditures	<u>45,000</u>	<u>45,000</u>	<u>33,203</u>	<u>11,797</u>	<u>\$ 8,862</u>
Deficiency of revenues over expenditures	(15,500)	(15,500)	(27,613)	(12,113)	
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>	(19,817)	<u>\$ (14,317)</u>	
Fund Balance - Beginning of Period			-		
Fund Deficit - End of Period			<u>\$ (19,817)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT AUTOMATION FUND
For the Six Months Ended May 31, 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	\$ 257,273	\$ (317,727)	
Investment income	1,200	1,200	1,210	10	
Total Revenues	<u>576,200</u>	<u>576,200</u>	<u>258,483</u>	<u>(317,717)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	179,530	179,530	90,763	88,767	\$ -
Contractual services	366,670	366,670	200,000	166,670	150,000
Capital outlay	10,000	10,000	-	10,000	-
Total Expenditures	<u>556,200</u>	<u>556,200</u>	<u>290,763</u>	<u>265,437</u>	<u>\$ 150,000</u>
Net Change in Fund Balance	<u>\$ 20,000</u>	<u>\$ 20,000</u>	(32,280)	<u>\$ (52,280)</u>	
Fund Balance - Beginning of Period			<u>276,701</u>		
Fund Balance - End of Period			<u>\$ 244,421</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND
For the Six Months Ended May 31, 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	\$ 30,908	\$ (35,807)	
Investment income	-	-	40	40	
Total Revenues	66,715	66,715	30,948	(35,767)	
EXPENDITURES					
Current					
Judiciary and court related Personnel services	66,715	66,715	-	66,715	\$ -
Net Change in Fund Balance	\$ -	\$ -	30,948	\$ 30,948	
Fund Balance - Beginning of Period			1,319		
Fund Balance - End of Period			\$ 32,267		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT ADMIN FUND
For the Six Months Ended May 31, 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	\$ 48,518	\$ (56,482)	
Investment income	600	600	350	(250)	
	<u>105,600</u>	<u>105,600</u>	<u>48,868</u>	<u>(56,732)</u>	
Total Revenues					
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	21,713	21,713	10,506	11,207	\$ -
Contractual services	32,871	45,871	14,508	31,363	-
Commodities	40,000	40,000	17,209	22,791	13,597
Capital outlay	5,000	5,000	869	4,131	-
	<u>99,584</u>	<u>112,584</u>	<u>43,092</u>	<u>69,492</u>	<u>\$ 13,597</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ 6,016</u>	<u>\$ (6,984)</u>	5,776	<u>\$ 12,760</u>	
Fund Balance - Beginning of Period			<u>113,710</u>		
Fund Balance - End of Period			<u>\$ 119,486</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT CLERK ELECTRONIC CITATION FUND
For the Six Months Ended May 31, 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	\$ 15,792	\$ (22,208)	
Investment income	100	100	267	167	
Total Revenues	38,100	38,100	16,059	(22,041)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	34,992	34,992	-	34,992	-
Commodities	3,108	3,108	-	3,108	-
Total Expenditures	38,100	38,100	-	38,100	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	16,059	<u>\$ 16,059</u>	
Fund Balance - Beginning of Period			<u>64,577</u>		
Fund Balance - End of Period			<u>\$ 80,636</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL COURTS FUND
For the Six Months Ended May 31, 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	\$ 88,960	\$ (91,040)	
Grants, contributions, and intergovernmental	<u>175,730</u>	<u>470,825</u>	<u>124,977</u>	<u>(345,848)</u>	
Total Revenues	<u>355,730</u>	<u>650,825</u>	<u>213,937</u>	<u>(436,888)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	394,675	421,475	214,235	207,240	\$ -
Contractual services	21,200	282,370	13,808	268,562	-
Commodities	<u>21,000</u>	<u>28,125</u>	<u>5,659</u>	<u>22,466</u>	-
Total Expenditures	<u>436,875</u>	<u>731,970</u>	<u>233,702</u>	<u>498,268</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (81,145)</u>	<u>\$ (81,145)</u>	(19,765)	<u>\$ 61,380</u>	
Fund Balance - Beginning of Period			<u>350,472</u>		
Fund Balance - End of Period			<u>\$ 330,707</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STATE'S ATTORNEY AUTOMATION FUND
For the Six Months Ended May 31, 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	\$ 11,007	\$ (13,993)	
Investment income	170	170	51	(119)	
	<u>25,170</u>	<u>25,170</u>	<u>11,058</u>	<u>(14,112)</u>	
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>
Net Change in Fund Balance	<u>\$ (24,830)</u>	<u>\$ (24,830)</u>	(4,592)	<u>\$ 20,238</u>	
Fund Balance - Beginning of Period			<u>12,969</u>		
Fund Balance - End of Period			<u>\$ 8,377</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MENTAL HEALTH FUND
For the Six Months Ended May 31, 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	\$ 727,522	\$ 673,633	
Property taxes	10,900,000	10,900,000	54,533	(10,845,467)	
Investment income	17,150	17,150	30,600	13,450	
Miscellaneous	<u>61,760</u>	<u>61,760</u>	<u>55,357</u>	<u>(6,403)</u>	
Total Revenues	<u>11,032,799</u>	<u>11,032,799</u>	<u>868,012</u>	<u>(10,164,787)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	903,256	903,256	373,425	529,831	\$ -
Contractual services	11,414,886	11,414,886	4,311,219	7,103,667	-
Commodities	69,700	69,700	36,642	33,058	-
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>4,721,286</u>	<u>7,691,556</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	(1,380,043)	(1,380,043)	(3,853,274)	(2,473,231)	
OTHER FINANCING USES					
Transfers out	<u>(419,957)</u>	<u>(419,957)</u>	<u>(343,601)</u>	<u>76,356</u>	
Net Change in Fund Balance	<u>\$ (1,800,000)</u>	<u>\$ (1,800,000)</u>	<u>(4,196,875)</u>	<u>\$ (2,396,875)</u>	
Fund Balance - Beginning of Period			<u>10,347,012</u>		
Fund Balance - End of Period			<u>\$ 6,150,137</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION FUND
For the Six Months Ended May 31, 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	\$ 26,702	\$ (373,298)	
Miscellaneous	-	-	-	-	
	<u>400,000</u>	<u>400,000</u>	<u>26,702</u>	<u>(373,298)</u>	
Total Revenues					
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	397,421	397,421	170,944	226,477	\$ -
Contractual services	258,000	258,000	40,444	217,556	-
Commodities	24,150	24,150	6,063	18,087	-
	<u>679,571</u>	<u>679,571</u>	<u>217,451</u>	<u>462,120</u>	<u>\$ -</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (279,571)</u>	<u>\$ (279,571)</u>	(190,749)	<u>\$ 88,822</u>	
Fund Balance - Beginning of Period			<u>481,723</u>		
Fund Balance - End of Period			<u>\$ 290,974</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION BUS FUND
For the Six Months Ended May 31, 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	\$ 34	\$ 14	
Miscellaneous	500	500	600	100	
Total Revenues	<u>520</u>	<u>520</u>	<u>634</u>	<u>114</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	550	550	-	550	-
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (1,030)</u>	<u>\$ (1,030)</u>	634	<u>\$ 1,664</u>	
Fund Balance - Beginning of Period			<u>8,692</u>		
Fund Balance - End of Period			<u>\$ 9,326</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE NETWORK FUND
For the Six Months Ended May 31, 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	\$ 2,290,319	\$ 1,153,083	\$ (1,137,236)	
Investment income	491	491	457	(34)	
Miscellaneous	<u>17,307</u>	<u>17,307</u>	<u>4,842</u>	<u>(12,465)</u>	
Total Revenues	<u>2,084,537</u>	<u>2,308,117</u>	<u>1,158,382</u>	<u>(1,149,735)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,225,506	1,233,073	510,559	722,514	\$ 7,609
Contractual services	814,179	1,037,759	488,784	548,975	3,881
Commodities	94,704	94,704	30,678	64,026	2,472
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>1,030,021</u>	<u>1,344,515</u>	<u>\$ 13,962</u>
Net Change in Fund Balance	<u>\$ (58,852)</u>	<u>\$ (66,419)</u>	128,361	<u>\$ 194,780</u>	
Fund Balance - Beginning of Period			<u>316,419</u>		
Fund Balance - End of Period			<u>\$ 444,780</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TUBERCULOSIS CARE AND TREATMENT FUND
For the Six Months Ended May 31, 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	\$ 2,076	\$ (16,924)	
Property taxes	250,000	250,000	16,688	(233,312)	
Investment income	625	625	1,425	800	
	<u>269,625</u>	<u>269,625</u>	<u>20,189</u>	<u>(249,436)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	269,889	269,889	123,743	146,146	\$ -
Contractual services	67,962	67,962	10,545	57,417	9,726
Commodities	38,225	38,225	2,550	35,675	7,036
	<u>376,076</u>	<u>376,076</u>	<u>136,838</u>	<u>239,238</u>	<u>\$ 16,762</u>
Net Change in Fund Balance	<u>\$ (106,451)</u>	<u>\$ (106,451)</u>	(116,649)	<u>\$ (10,198)</u>	
Fund Balance - Beginning of Period			<u>449,590</u>		
Fund Balance - End of Period			<u>\$ 332,941</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL SHELTER FUND
For the Six Months Ended May 31, 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	\$ 1,756	\$ (744)	
Investment income	100	100	101	1	
Total Revenues	<u>2,600</u>	<u>2,600</u>	<u>1,857</u>	<u>(743)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	2,000	2,000	1,586	414	\$ 414
Commodities	10,000	10,000	2,740	7,260	161
Total Expenditures	<u>12,000</u>	<u>12,000</u>	<u>4,326</u>	<u>7,674</u>	<u>\$ 575</u>
Net Change in Fund Balance	<u>\$ (9,400)</u>	<u>\$ (9,400)</u>	(2,469)	<u>\$ 6,931</u>	
Fund Balance - Beginning of Period			<u>27,414</u>		
Fund Balance - End of Period			<u>\$ 24,945</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DENTAL CARE CLINIC FUND
For the Six Months Ended May 31, 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	-	-	63,177	(63,177)	-
Commodities	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>63,177</u>	<u>(63,177)</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(62,958)</u>	<u>\$ (62,958)</u>	
Fund Balance - Beginning of Period			<u>62,958</u>		
Fund Balance - End of Period			<u>\$ -</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH SCHOLARSHIP FUND
For the Six Months Ended May 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	\$ 100	\$ 100	\$ 5	\$ (95)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	3,100	3,100	-	3,100	\$ -
Net Change in Fund Balance	\$ (3,000)	\$ (3,000)	5	\$ 3,005	
Fund Balance - Beginning of Period			5,633		
Fund Balance - End of Period			\$ 5,638		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SENIOR SERVICES FUND
For the Six Months Ended May 31, 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	\$ 109,798	\$ (1,535,202)	
Investment income	4,000	4,000	1,534	(2,466)	
Total Revenues	<u>1,649,000</u>	<u>1,649,000</u>	<u>111,332</u>	<u>(1,537,668)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	12,744	12,744	3,552	9,192	\$ -
Contractual services	1,772,000	1,772,000	490,219	1,281,781	-
Commodities	500	500	-	500	-
Total Expenditures	<u>1,785,244</u>	<u>1,785,244</u>	<u>493,771</u>	<u>1,291,473</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(136,244)	(136,244)	(382,439)	(246,195)	
OTHER FINANCING SOURCES					
Transfers in	13,244	13,244	-	(13,244)	
Net Change in Fund Balance	<u>\$ (123,000)</u>	<u>\$ (123,000)</u>	(382,439)	<u>\$ (259,439)</u>	
Fund Balance - Beginning of Period			<u>1,817,340</u>		
Fund Balance - End of Period			<u>\$ 1,434,901</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 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 A CERTIFICATE FUND
For the Six Months Ended May 31, 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 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2008 CERTIFICATE FUND
For the Six Months Ended May 31, 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	490,000	-
Interest and fiscal charges	<u>51,803</u>	<u>51,803</u>	<u>31,203</u>	<u>20,600</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			-	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 A CERTIFICATE FUND
For the Six Months Ended May 31, 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>35,915</u>	<u>22,863</u>
Total Expenditures	<u>758,778</u>	<u>758,778</u>	<u>735,915</u>	<u>22,863</u>
Deficiency of revenues over expenditures	(758,778)	(758,778)	(735,915)	22,863
OTHER FINANCING SOURCES				
Transfers in	<u>758,778</u>	<u>758,778</u>	<u>735,915</u>	<u>(22,863)</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 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 B CERTIFICATE FUND
For the Six Months Ended May 31, 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>68,601</u>	<u>62,371</u>
Total Expenditures	<u>405,972</u>	<u>405,972</u>	<u>343,601</u>	<u>62,371</u>
Deficiency of revenues over expenditures	(405,972)	(405,972)	(343,601)	62,371
OTHER FINANCING SOURCES				
Transfers in	<u>405,972</u>	<u>405,972</u>	<u>343,601</u>	<u>(62,371)</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 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2012 B CERTIFICATE FUND
For the Six Months Ended May 31, 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>26,263</u>	<u>23,374</u>
Total Expenditures	<u>359,637</u>	<u>359,637</u>	<u>336,263</u>	<u>23,374</u>
Deficiency of revenues over expenditures	(359,637)	(359,637)	(336,263)	23,374
OTHER FINANCING SOURCES				
Transfers in	<u>359,637</u>	<u>359,637</u>	<u>336,263</u>	<u>(23,374)</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 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2015 CERTIFICATE FUND
For the Six Months Ended May 31, 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 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 1 FUND
For the Six Months Ended May 31, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 500	\$ 500	\$ 296	\$ (204)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	500	500	296	(204)
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>	296	<u>\$ (704)</u>
Fund Balance - Beginning of Year			<u>331,901</u>	
Fund Balance - End of Year			<u>\$ 332,197</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 2 FUND
For the Six Months Ended May 31, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 700	\$ 700	\$ 419	\$ (281)
EXPENDITURES	-	-	-	-
Excess of revenues over expenditures	700	700	419	(281)
OTHER FINANCING USES				
Transfers out	<u>700</u>	<u>700</u>	-	<u>(700)</u>
Net Change in Fund Balance	<u>\$ 1,400</u>	<u>\$ 1,400</u>	419	<u>\$ (981)</u>
Fund Balance - Beginning of Year			<u>469,848</u>	
Fund Balance - End of Year			<u>\$ 470,267</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 - 2ND QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
VALLEY HI FUND
For the Six Months Ended May 31, 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	\$ 5,040,050	\$ (5,159,950)	
Property taxes	10,000	10,000	668	(9,332)	
Investment income	175,000	175,000	328,036	153,036	
Miscellaneous	<u>17,000</u>	<u>17,000</u>	<u>10,490</u>	<u>(6,510)</u>	
Total Revenues	<u>\$ 10,402,000</u>	<u>\$ 10,402,000</u>	<u>\$ 5,379,244</u>	<u>\$ (5,022,756)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	\$ 8,356,229	\$ 8,356,229	\$ 3,810,845	\$ 4,545,384	\$ -
Contractual services	2,048,359	2,055,054	854,366	1,200,688	610,950
Commodities	1,072,175	1,088,228	542,077	546,151	502,778
Capital outlay	20,000	20,000	8,493	11,507	
Debt service					
Principal retirement	16,000	16,000	6,000	10,000	6,000
Interest and fiscal charges	-	-	-	-	-
Depreciation	<u>-</u>	<u>-</u>	<u>240,000</u>	<u>(240,000)</u>	<u>-</u>
Total Expenditures	<u>\$ 11,512,763</u>	<u>\$ 11,535,511</u>	<u>\$ 5,461,781</u>	<u>\$ 6,073,730</u>	<u>\$ 1,119,728</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 2ND QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
911 FUND
For the Six Months Ended May 31, 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	\$ 1,383,880	\$ (988,745)	
Investment income	7,500	7,500	14,046	6,546	
Miscellaneous	-	-	-	-	
Total Revenues	<u>\$ 2,380,125</u>	<u>\$ 2,380,125</u>	<u>\$ 1,397,926</u>	<u>\$ (982,199)</u>	
EXPENDITURES					
Current					
Public Safety					
Personnel services	\$ 486,320	\$ 486,320	\$ 203,141	\$ 283,179	\$ -
Contractual services	1,749,805	1,925,634	933,305	992,329	528,970
Commodities	95,000	148,140	33,373	114,767	61,879
Capital outlay	<u>2,500</u>	<u>1,944,930</u>	<u>464,077</u>	<u>1,480,853</u>	<u>1,479,114</u>
Total Expenditures	<u>\$ 2,333,625</u>	<u>\$ 4,505,024</u>	<u>\$ 1,633,896</u>	<u>\$ 2,871,128</u>	<u>\$ 2,069,963</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 - 2ND QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
HEALTH INSURANCE FUND
For the Six Months Ended May 31, 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	\$ 9,351,477	\$ (10,780,788)	
Investment income	<u>20,000</u>	<u>20,000</u>	<u>19,336</u>	<u>(664)</u>	
Total Revenues	<u>\$ 20,152,265</u>	<u>\$ 20,152,265</u>	<u>\$ 9,370,813</u>	<u>\$ (10,781,452)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	\$ 73,768	\$ 73,768	\$ 32,658	\$ 41,110	\$ -
Contractual services	20,382,190	20,382,190	9,088,371	11,293,819	13,088
Commodities	<u>3,950</u>	<u>3,950</u>	<u>848</u>	<u>3,102</u>	<u>-</u>
Total Expenditures	<u>\$ 20,459,908</u>	<u>\$ 20,459,908</u>	<u>\$ 9,121,877</u>	<u>\$ 11,338,031</u>	<u>\$ 13,088</u>