

County of McHenry, Illinois

County Auditor's Quarterly Report

**Fiscal Year 2017 – 3rd Quarter
For the 9 months ended August 31, 2017**



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INTRODUCTORY SECTION

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November 30, 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 third 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.

Third 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 4.6% as of August 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. Even though the current unemployment rate is also significantly lower than the average rate of 7.3% for the four years from 2007-2010, there is still room for improvement in achieving maximum employment for the County's workforce.

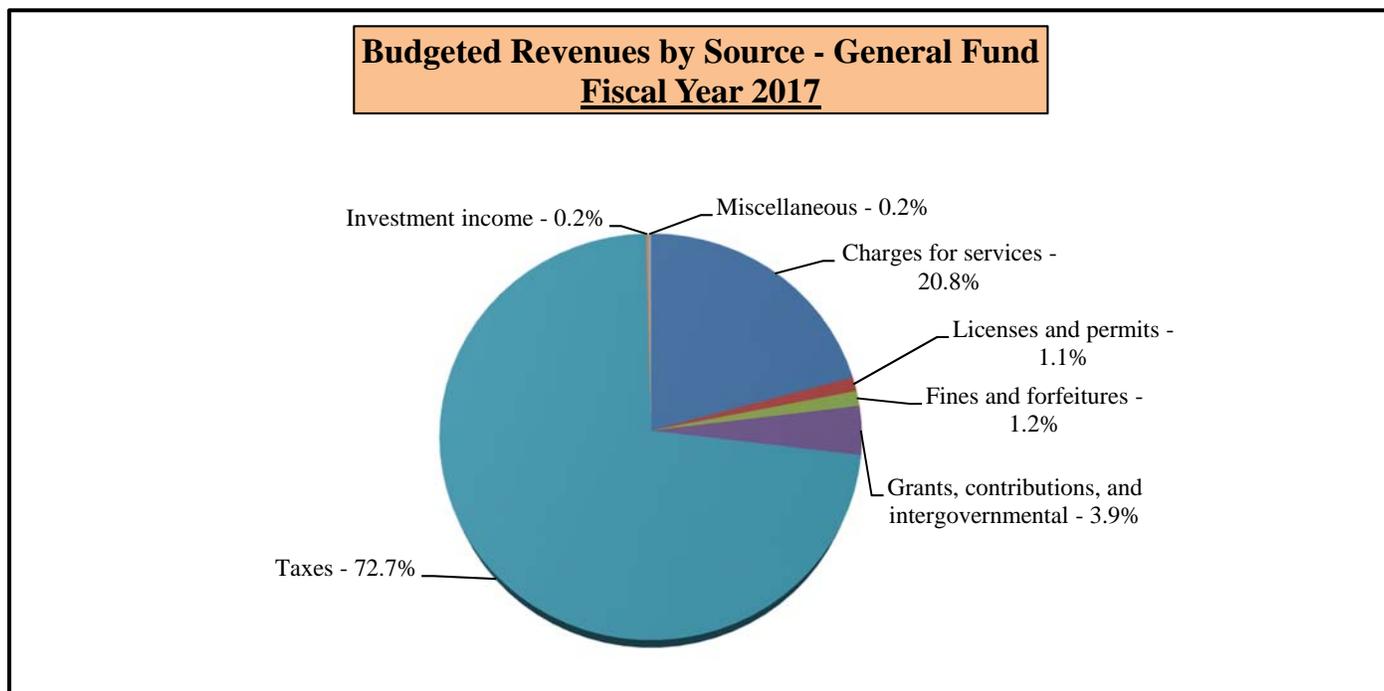
In the local housing market, revenues earned from real estate transfer taxes, which are paid on all real estate sales in the County, peaked before the Great Recession at \$5.0 million in 2005. From 2006-2011, revenues decreased each year, to a low of \$1.1 million in 2011, which represented a dramatic decrease of 78% from the peak in 2005. From 2012-2015, revenues started a positive trend by increasing to \$1.3 million in 2012, \$1.9 million in 2013, \$1.8 million in 2014, \$2.1 million in 2015, and \$2.6 million in 2016, which indicates that the housing market likely bottomed out around 2011. In 2017, revenue through the third quarter totaled \$1.9 million, which is equal to the \$1.9 million through the third quarter of 2016. In addition, the third 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 third 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 third quarter of fiscal year 2017 to the same period for fiscal year 2016, along with the annual budgets.

Revenue Category	3rd Qtr FY2017 Revenues	3rd Qtr FY2016 Revenues	Difference 3rd Qtr FY17 - FY16	FY2017 Annual Budget	FY2016 Annual Budget
Charges for services	\$ 13,279,616	\$ 13,172,274	\$ 107,342	\$ 18,770,192	\$ 17,199,771
Licenses and permits	961,252	912,413	48,839	996,000	1,047,000
Fines and forfeitures	685,558	779,664	(94,106)	1,073,700	1,003,200
Grants, contributions, and intergovernmental	1,877,034	2,078,936	(201,902)	3,521,286	3,518,704
Taxes	40,296,826	39,390,085	906,741	65,746,243	63,358,059
Investment income	364,908	158,633	206,275	182,500	95,500
Miscellaneous	20,482	41,719	(21,237)	165,500	175,500
Total Revenues	\$ 57,485,676	\$ 56,533,724	\$ 951,952	\$ 90,455,421	\$ 86,397,734

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 third quarter of fiscal year 2017 to the same period for fiscal year 2016, along with the annual budgets.

Type of Tax Revenue	3rd Qtr FY2017 Revenues	3rd Qtr FY2016 Revenues	Difference 3rd Qtr FY17 - FY16	FY2017 Annual Budget	FY2016 Annual Budget
Property taxes	\$ 24,263,890	\$ 22,976,218	\$ 1,287,672	\$ 44,431,303	\$ 41,600,303
Sales taxes	7,279,849	7,416,905	(137,056)	9,956,500	10,536,470
State income taxes	4,766,507	5,065,323	(298,816)	6,614,470	6,800,000
Local use tax	1,227,458	1,146,550	80,908	1,603,970	1,370,000
Personal property replacement tax	641,369	564,458	76,911	780,000	773,246
Gambling taxes	173,846	276,798	(102,952)	260,000	253,040
Tax transfer stamps	1,943,907	1,943,833	74	2,100,000	2,025,000
Total Tax Revenues	\$ 40,296,826	\$ 39,390,085	\$ 906,741	\$ 65,746,243	\$ 63,358,059

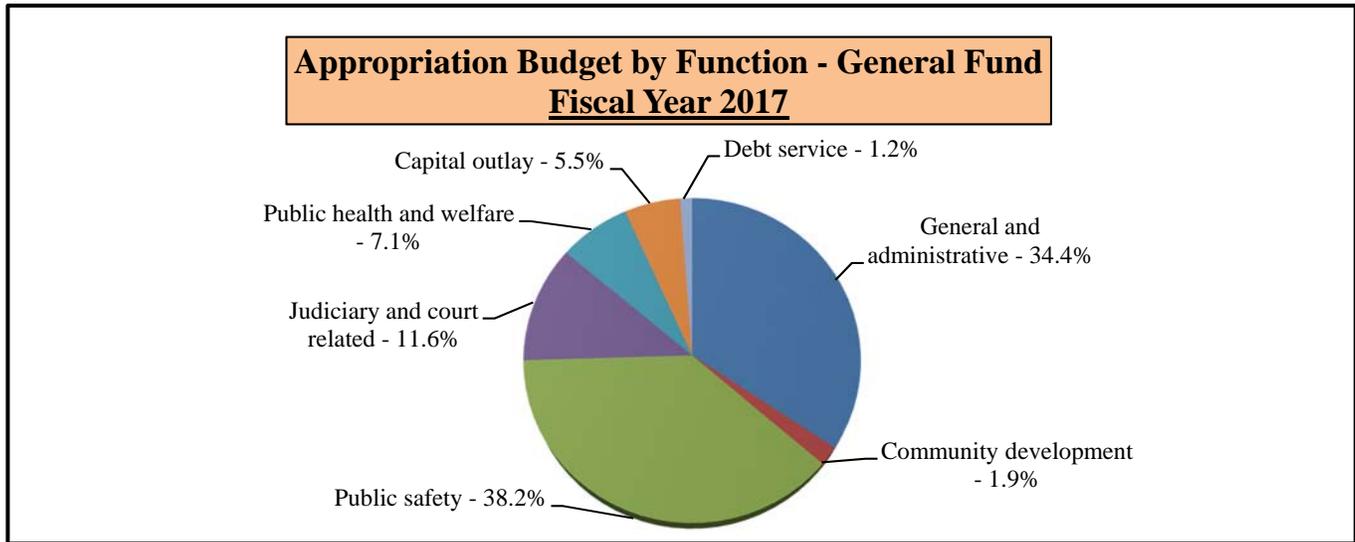
The largest component of taxes is property taxes, which represents 67.6% of budgeted tax revenue for fiscal year 2017. The increase in the budget for property taxes is due to an increase in the annual tax levy from \$41.6 million for fiscal year 2016 to \$44.4 million for fiscal year 2017. Property taxes received through the third quarter include payments related to the first property tax installment, which was due in June, and early payments related to the second property tax installment, which is due in September. The majority of payments related to the second installment of property taxes will be received in the fourth quarter.

The next two largest components of taxes are sales taxes and state income taxes, which represent a combined 25.2% of budgeted tax revenue for fiscal year 2017. Sales taxes and state income taxes received decreased from \$12.5 million through the third quarter of fiscal year 2016 to \$12.0 million through the third quarter of fiscal year 2017; a decrease of \$0.5 million or 4.5%. The modest overall decrease in these categories is mainly due to the reduction in state income taxes collected through the third quarter of fiscal year 2017.

The charges for services category increased slightly from \$13.2 million through the third quarter of fiscal year 2016 to \$13.3 million through the third quarter of fiscal year 2017; a slight increase of \$0.1 million or 0.8%.

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 \$6.9 million through the third quarter of fiscal year 2016 to \$7.5 million through the third quarter of fiscal year 2017; an increase of \$0.6 million or 7.3%. This increase though, was offset by a decrease in judiciary and court related revenues, which decreased from \$3.6 million through the third quarter of fiscal year 2016 to \$3.1 million through the third quarter of fiscal year 2017; a decrease of \$0.5 million or 16.0%.

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 third quarter of fiscal year 2017 to the same period for fiscal year 2016, along with the annual budgets.

Expenditure Category	3rd Qtr FY2017 Expenditures	3rd Qtr FY2016 Expenditures	Difference 3rd Qtr FY17 - FY16	FY2017 Annual Budget	FY2016 Annual Budget
General and administrative	\$ 20,105,175	\$ 19,099,683	\$ 1,005,492	\$ 30,783,602	\$ 30,484,831
Community development	1,145,933	1,141,405	4,528	1,710,875	1,477,630
Public safety	24,980,436	25,484,911	(504,475)	34,176,257	34,896,684
Judiciary and court related	7,805,280	7,777,440	27,840	10,410,993	10,119,113
Public health and welfare	4,177,008	4,057,681	119,327	6,368,824	6,109,230
Capital outlay	2,785,439	4,722,509	(1,937,070)	4,947,147	7,126,015
Debt service	515,835	974,344	(458,509)	1,056,537	1,481,547
Total Expenditures	\$ 61,515,106	\$ 63,257,973	\$ (1,742,867)	\$ 89,454,235	\$ 91,695,050

The annual budget decreased from \$91.7 million for fiscal year 2016 to \$89.5 million for fiscal year 2017; a decrease of \$2.2 million or 2.4%. 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 \$8.6 million for fiscal year 2016 to \$6.0 million for fiscal year 2017; a decrease of \$2.6 million or 30.2%. Actual expenditures decreased from \$63.3 million through the third quarter of fiscal year 2016 to \$61.5 million through the third quarter of fiscal year 2017; a decrease of \$1.8 million or 2.8%.

Besides capital outlay and debt service, which can vary significantly from year to year based on the need to purchase or finance new capital equipment, actual expenditures through the third quarter of fiscal year 2017 totaled \$58.2 million, compared to the annual budget of \$89.5 million. Therefore, actual expenditures through the third quarter of fiscal year 2017 represents 65.1% of the annual budget, which is below the 75% threshold that is generally anticipated to be expended through the third quarter. The current level of spending demonstrates the County's commitment to fiscal discipline.

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

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

The County has 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 third 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	10,635	35,261	-	62,751
Recorder Automation Fund	559,736	431,477	-	2,363,327
County Treasurer Automation Fund	42,493	4,316	-	691,725
Treasurer's Passport Services Fund	113,421	52,803	-	414,703
Geographic Information Systems Fund	547,107	785,354	-	1,251,307
Illinois Municipal Retirement Fund	4,400,913	5,132,707	-	(169,729)
Social Security Fund	2,187,481	2,758,240	-	2,618,693
Insurance Loss Fund	1,259,719	2,234,066	-	12,393,291
Regional Office Education Fund	73,109	35,998	-	37,111
HUD Grants Fund	1,295,279	1,029,477	-	265,802
Revolving Loan Fund	32,392	-	-	1,912,648
Expedited Permit Fund	4,128	1,755	-	1,904
County Highway Fund	4,123,958	7,364,652	-	3,464,291
Motor Fuel Tax Fund	3,447,279	3,083,958	-	7,961,098
Matching Fund	1,112,376	807,687	-	13,482,714
County Bridge Fund	949,543	259,806	-	3,095,105
County Option Motor Fuel Tax Fund	3,646,333	4,231,584	-	11,458,251
RTA Sales Tax Fund	7,590,454	2,464,253	(7,244,359)	11,580,360
DUI Conviction Fund	32,272	6,712	-	158,339
Coroner's Fund	59,774	13,360	-	127,832
Inmate Welfare Fund	267,801	222,753	-	569,771
Maintenance and Child Support Collection Fund	63,089	3,157	-	53,709
Law Library Fund	139,826	108,751	-	33,139
Circuit Court Document Storage Fund	369,765	423,178	-	99,778
Probation Service Fee Fund	281,566	229,920	(10,000)	443,611
EMDT Fund	8,872	33,203	10,000	(14,331)
Circuit Court Automation Fund	393,507	338,733	-	331,475
Illinois Criminal Justice Authority Fund	48,969	-	-	50,288
Circuit Court Admin Fund	72,686	91,372	-	95,024
Circuit Clerk Electronic Citation Fund	24,213	34,992	-	53,798
Special Courts Fund	324,311	385,404	-	289,379
State's Attorney Automation Fund	16,496	15,650	-	13,815
County Mental Health Fund	6,131,621	7,396,906	(414,592)	8,667,135
Veteran's Assistance Commission Fund	218,473	345,597	-	354,599
Veteran's Assistance Commission Bus Fund	4,350	10,000	-	3,042
Workforce Network Fund	1,822,583	1,758,972	-	380,030
Tuberculosis Care and Treatment Fund	142,448	207,385	-	384,653
Animal Shelter Fund	2,544	4,487	-	25,471
Dental Care Clinic Fund	213	63,171	-	-
Health Scholarship Fund	12	-	-	5,645
Senior Services Fund	902,743	895,691	-	1,824,392

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 third quarter of fiscal year 2017, the working cash funds have earned \$1,565 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 \$20.5 million, which is almost entirely from charges for services from other County funds. Through the third quarter of fiscal year 2017, actual expenditures totaled \$15.6 million, which represents 76.1% of the budget of \$20.5 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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Nine Months Ended August 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 18,770,192	\$ 18,770,192	\$ 13,279,616	\$ (5,490,576)	
Licenses and permits	996,000	996,000	961,252	(34,748)	
Fines and forfeitures	1,073,700	1,073,700	685,558	(388,142)	
Grants, contributions, and intergovernmental	3,300,366	3,521,286	1,877,034	(1,644,252)	
Taxes	65,466,243	65,746,243	40,296,826	(25,449,417)	
Investment income	182,500	182,500	364,908	182,408	
Miscellaneous	165,500	165,500	20,482	(145,018)	
Total Revenues	<u>89,954,501</u>	<u>90,455,421</u>	<u>57,485,676</u>	<u>(32,969,745)</u>	
EXPENDITURES					
Current					
General and administrative	30,268,765	30,783,602	20,105,175	10,678,427	\$ 1,122,875
Community development	1,622,925	1,710,875	1,145,933	564,942	68,300
Public safety	34,086,862	34,176,257	24,980,436	9,195,821	1,048,832
Judiciary and court related	10,355,787	10,410,993	7,805,280	2,605,713	105,150
Public health and welfare	6,349,394	6,368,824	4,177,008	2,191,816	79,479
Capital outlay	1,809,524	4,947,147	2,785,439	2,161,708	1,820,328
Debt service					
Principal retirement	1,389,519	989,519	490,591	498,928	46,879
Interest and fiscal charges	67,018	67,018	25,244	41,774	2,356
Total Expenditures	<u>85,949,794</u>	<u>89,454,235</u>	<u>61,515,106</u>	<u>27,939,129</u>	<u>\$ 4,294,199</u>
Excess (deficiency) of revenues over expenditures	<u>4,004,707</u>	<u>1,001,186</u>	<u>(4,029,430)</u>	<u>(5,030,616)</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	64,185	64,185	57,623	(6,562)	
Transfers out	(2,969,792)	(3,028,969)	(2,955,745)	73,224	
Capital leases issued	-	-	-	-	
Total Other Financing Sources (Uses)	<u>(2,905,607)</u>	<u>(2,964,784)</u>	<u>(2,898,122)</u>	<u>66,662</u>	
Net Change in Fund Balance	<u>\$ 1,099,100</u>	<u>\$ (1,963,598)</u>	<u>(6,927,552)</u>	<u>\$ (4,963,954)</u>	
Fund Balance - Beginning of Period			<u>48,442,999</u>		
Fund Balance - End of Period			<u>\$ 41,515,447</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative				
County clerk fees	\$ 165,000	\$ 165,000	\$ 123,131	\$ (41,869)
Tax redemption fees	100,000	100,000	51,048	(48,952)
Recording fees	945,500	945,500	776,996	(168,504)
Penalties/fees on delinquent taxes	1,500,000	1,500,000	(4,115)	(1,504,115)
Cable television franchise fees	581,500	581,500	490,300	(91,200)
Assessor's salary reimbursement	59,577	59,577	38,625	(20,952)
Other fees and charges	47,500	47,500	52,695	5,195
Community Development				
Subdivision review fees	5,000	5,000	-	(5,000)
Flood plain investigation fees	60,000	60,000	66,609	6,609
Maps and publications fees	1,000	1,000	104	(896)
Solid waste tipping fees	21,000	21,000	21,000	-
Other fees and charges	13,000	13,000	8,010	(4,990)
Public Safety				
Sheriff fees - circuit court	380,000	380,000	222,259	(157,741)
Sheriff fees - photocopies	8,000	8,000	7,916	(84)
Sheriff fees - foreign courts	30,000	30,000	24,222	(5,778)
Foreclosures	15,000	15,000	7,400	(7,600)
Court security fees	600,000	600,000	372,104	(227,896)
Jail space rental	7,522,650	7,522,650	6,488,764	(1,033,886)
Payphones	90,000	90,000	47,258	(42,742)
Dispatching fees	296,000	296,000	206,010	(89,990)
Squad car replacement fee	25,000	25,000	17,228	(7,772)
Off duty detail	5,000	5,000	25,740	20,740
Other fees and charges	77,625	77,625	122,855	45,230
Judiciary and Court Related				
10% bond earnings	310,000	310,000	210,034	(99,966)
Circuit clerk fees	2,909,200	2,909,200	1,926,911	(982,289)
County court fees	160,000	160,000	124,531	(35,469)
Court services salary reimbursements	1,275,802	1,275,802	596,185	(679,617)
State's attorney salary reimbursement	166,508	166,508	108,508	(58,000)
State's attorney fees	70,000	70,000	53,788	(16,212)
Public aid	8,500	8,500	3,829	(4,671)
Periodic imprisonment fees	6,000	6,000	5,059	(941)
Public defender salary reimbursement	99,955	99,955	74,921	(25,034)
Public defenders fees	45,000	45,000	13,426	(31,574)
Other fees and charges	17,800	17,800	12,649	(5,151)

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 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	\$ 655,095	\$ (7,905)
Veterinary fees	56,400	56,400	39,854	(16,546)
Nursing fees	54,250	54,250	41,623	(12,627)
Health review fees	7,800	7,800	5,745	(2,055)
Health promotion	17,000	17,000	5,920	(11,080)
Vital record fees	58,000	58,000	60,702	2,702
Subdivision review fees	4,000	4,000	550	(3,450)
Medicare	6,000	6,000	-	(6,000)
Public aid	150,000	150,000	47,427	(102,573)
Vision and hearing fees	50,000	50,000	35,827	(14,173)
Other fees and charges	86,625	86,625	90,873	4,248
Total Charges for Services	18,770,192	18,770,192	13,279,616	(5,490,576)
LICENSES AND PERMITS				
General and Administrative				
Liquor licenses	110,000	110,000	102,975	(7,025)
Amusement licenses	6,000	6,000	4,830	(1,170)
Community Development				
Building permits	230,000	230,000	282,350	52,350
Zoning permits	77,000	77,000	31,418	(45,582)
Public Health and Welfare				
Septic and well permits	113,000	113,000	92,734	(20,266)
Health licenses	450,000	450,000	443,120	(6,880)
Hauler license fees	10,000	10,000	3,825	(6,175)
Total Licenses and Permits	996,000	996,000	961,252	(34,748)
FINES AND FORFEITURES				
Community Development				
Planning fines	17,500	17,500	23,565	6,065
Judiciary and Court Related				
Fines and bond forfeitures	939,700	939,700	572,276	(367,424)
County drug fines	84,000	84,000	60,180	(23,820)
Public Health and Welfare				
Veterinary fines	32,500	32,500	29,537	(2,963)
Total Fines and Forfeitures	1,073,700	1,073,700	685,558	(388,142)

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
 GENERAL FUND

For the Nine Months Ended August 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	130,193	52,899	(77,294)
Other grants	-	-	31,816	31,816
Community Development				
Community Development - grants	-	78,100	-	(78,100)
Public Safety				
Sheriff's Office - grants	178,305	235,099	72,296	(162,803)
Emergency Management - grants	75,178	107,011	(1)	(107,012)
Judiciary and Court Related				
Dependent children/parent reimbursements	41,000	41,000	19,135	(21,865)
State's Attorney - grants	32,800	32,800	16,400	(16,400)
Court Administration - grants	-	50,000	50,000	-
Public Health and Welfare				
Health Department grants -				
Nursing	2,301,295	2,301,295	1,367,338	(933,957)
Environmental	145,788	145,788	142,618	(3,170)
Administration	55,000	55,000	55,233	233
IDPH vaccines	300,000	300,000	-	(300,000)
<u>Total Grants, Contributions, and Intergovernmental</u>	<u>3,300,366</u>	<u>3,521,286</u>	<u>1,877,034</u>	<u>(1,644,252)</u>
TAXES				
Property taxes	44,351,303	44,431,303	24,263,890	(20,167,413)
Sales taxes	9,956,500	9,956,500	7,279,849	(2,676,651)
State income taxes	6,614,470	6,614,470	4,766,507	(1,847,963)
Local use tax	1,603,970	1,603,970	1,227,458	(376,512)
Personal property replacement tax	780,000	780,000	641,369	(138,631)
Gambling taxes	260,000	260,000	173,846	(86,154)
Tax transfer stamps	1,900,000	2,100,000	1,943,907	(156,093)
<u>Total Taxes</u>	<u>65,466,243</u>	<u>65,746,243</u>	<u>40,296,826</u>	<u>(25,449,417)</u>
INVESTMENT INCOME	182,500	182,500	364,908	182,408
MISCELLANEOUS				
Tax sale indemnity proceeds	140,000	140,000	-	(140,000)
Proceeds from sale of capital assets	20,000	20,000	18,823	(1,177)
Other income	5,500	5,500	1,659	(3,841)
<u>Total Miscellaneous</u>	<u>165,500</u>	<u>165,500</u>	<u>20,482</u>	<u>(145,018)</u>
TOTAL REVENUES	\$ 89,954,501	\$ 90,455,421	\$ 57,485,676	\$ (32,969,745)

(Concluded)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER

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

GENERAL FUND

For the Nine Months Ended August 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	\$ 1,528,680	\$ (1,870,397)
Community Development	100,000	100,000	95,723	(4,277)
Public Safety	9,049,275	9,049,275	7,541,756	(1,507,519)
Judiciary and Court Related	5,068,765	5,068,765	3,129,841	(1,938,924)
Public Health and Welfare	<u>1,153,075</u>	<u>1,153,075</u>	<u>983,616</u>	<u>(169,459)</u>
Total Charges for Services	<u>18,770,192</u>	<u>18,770,192</u>	<u>13,279,616</u>	<u>(5,490,576)</u>
LICENSES AND PERMITS				
General and Administrative	116,000	116,000	107,805	(8,195)
Community Development	307,000	307,000	313,768	6,768
Public Health and Welfare	<u>573,000</u>	<u>573,000</u>	<u>539,679</u>	<u>(33,321)</u>
Total Licenses and Permits	<u>996,000</u>	<u>996,000</u>	<u>961,252</u>	<u>(34,748)</u>
FINES AND FORFEITURES				
Community Development	17,500	17,500	23,565	6,065
Judiciary and Court Related	1,023,700	1,023,700	632,456	(391,244)
Public Health and Welfare	<u>32,500</u>	<u>32,500</u>	<u>29,537</u>	<u>(2,963)</u>
Total Fines and Forfeitures	<u>1,073,700</u>	<u>1,073,700</u>	<u>685,558</u>	<u>(388,142)</u>
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative	171,000	175,193	154,015	(21,178)
Community Development	-	78,100	-	(78,100)
Public Safety	253,483	342,110	72,295	(269,815)
Judiciary and Court Related	73,800	123,800	85,535	(38,265)
Public Health and Welfare	<u>2,802,083</u>	<u>2,802,083</u>	<u>1,565,189</u>	<u>(1,236,894)</u>
Total Grants, Contributions, and Intergovernmental	<u>3,300,366</u>	<u>3,521,286</u>	<u>1,877,034</u>	<u>(1,644,252)</u>
TAXES	<u>65,466,243</u>	<u>65,746,243</u>	<u>40,296,826</u>	<u>(25,449,417)</u>
INVESTMENT INCOME	<u>182,500</u>	<u>182,500</u>	<u>364,908</u>	<u>182,408</u>
MISCELLANEOUS	<u>165,500</u>	<u>165,500</u>	<u>20,482</u>	<u>(145,018)</u>
TOTAL REVENUES	<u>\$ 89,954,501</u>	<u>\$ 90,455,421</u>	<u>\$ 57,485,676</u>	<u>\$ (32,969,745)</u>

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 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					
Administration					
Personnel services	\$ 745,414	\$ 745,414	\$ 509,820	\$ 235,594	\$ -
Contractual services	177,915	177,915	95,052	82,863	74,266
Commodities	13,865	13,865	7,903	5,962	171
Total	<u>937,194</u>	<u>937,194</u>	<u>612,775</u>	<u>324,419</u>	<u>74,437</u>
Auditor					
Personnel services	376,667	376,667	294,537	82,130	-
Contractual services	6,950	6,950	5,476	1,474	-
Commodities	10,999	10,999	4,675	6,324	95
Total	<u>394,616</u>	<u>394,616</u>	<u>304,688</u>	<u>89,928</u>	<u>95</u>
County Board and Liquor Commission					
Personnel services	633,176	633,176	485,073	148,103	-
Contractual services	69,100	69,100	45,388	23,712	-
Commodities	31,000	31,000	15,264	15,736	-
Total	<u>733,276</u>	<u>733,276</u>	<u>545,725</u>	<u>187,551</u>	<u>-</u>
County Clerk					
Personnel services	433,387	433,387	328,897	104,490	-
Contractual services	5,850	6,850	6,357	493	-
Commodities	9,700	8,700	(1,311)	10,011	1,002
Total	<u>448,937</u>	<u>448,937</u>	<u>333,943</u>	<u>114,994</u>	<u>1,002</u>
County Clerk - Elections					
Personnel services	316,419	316,419	187,717	128,702	-
Contractual services	734,360	737,860	589,792	148,068	1,963
Commodities	299,000	303,122	229,451	73,671	20,823
Total	<u>1,349,779</u>	<u>1,357,401</u>	<u>1,006,960</u>	<u>350,441</u>	<u>22,786</u>
Educational Service Region					
Personnel services	234,222	234,222	169,436	64,786	-
Contractual services	40,369	40,719	20,447	20,272	-
Commodities	18,173	22,016	16,684	5,332	66
Total	<u>292,764</u>	<u>296,957</u>	<u>206,567</u>	<u>90,390</u>	<u>66</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 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	\$ 882,062	\$ 280,972	\$ -
Contractual services	1,616,840	1,619,564	958,470	661,094	127,228
Commodities	<u>121,938</u>	<u>121,938</u>	<u>70,880</u>	<u>51,058</u>	<u>32,712</u>
Total	<u>2,901,812</u>	<u>2,904,536</u>	<u>1,911,412</u>	<u>993,124</u>	<u>159,940</u>
Human Resources					
Personnel services	255,552	255,552	202,592	52,960	-
Contractual services	228,944	228,944	101,727	127,217	34,846
Commodities	<u>5,250</u>	<u>5,250</u>	<u>3,757</u>	<u>1,493</u>	<u>-</u>
Total	<u>489,746</u>	<u>489,746</u>	<u>308,076</u>	<u>181,670</u>	<u>34,846</u>
Information Technology					
Personnel services	1,856,579	1,856,579	1,403,698	452,881	-
Contractual services	1,191,779	1,296,670	774,278	522,392	316,922
Commodities	<u>76,477</u>	<u>77,014</u>	<u>52,037</u>	<u>24,977</u>	<u>2,535</u>
Total	<u>3,124,835</u>	<u>3,230,263</u>	<u>2,230,013</u>	<u>1,000,250</u>	<u>319,457</u>
Merit Commission					
Personnel services	4,150	4,150	1,932	2,218	-
Contractual services	46,600	46,600	17,386	29,214	-
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>19,417</u>	<u>32,033</u>	<u>-</u>
Purchasing					
Personnel services	288,023	288,023	224,601	63,422	-
Contractual services	20,778	20,778	9,820	10,958	2,420
Commodities	<u>421,735</u>	<u>421,735</u>	<u>314,110</u>	<u>107,625</u>	<u>4,699</u>
Total	<u>730,536</u>	<u>730,536</u>	<u>548,531</u>	<u>182,005</u>	<u>7,119</u>
Recorder					
Personnel services	669,787	669,787	480,432	189,355	-
Contractual services	20,400	20,400	11,051	9,349	-
Commodities	<u>1,326,920</u>	<u>1,526,920</u>	<u>1,509,498</u>	<u>17,422</u>	<u>206</u>
Total	<u>2,017,107</u>	<u>2,217,107</u>	<u>2,000,981</u>	<u>216,126</u>	<u>206</u>
Supervisor of Assessments					
Personnel services	891,414	891,414	684,863	206,551	-
Contractual services	59,950	59,950	26,441	33,509	7,923
Commodities	<u>10,000</u>	<u>10,000</u>	<u>7,107</u>	<u>2,893</u>	<u>231</u>
Total	<u>961,364</u>	<u>961,364</u>	<u>718,411</u>	<u>242,953</u>	<u>8,154</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 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)					
Treasurer					
Personnel services	\$ 566,449	\$ 566,449	432,080	\$ 134,369	\$ -
Contractual services	43,245	43,245	32,974	10,271	486
Commodities	<u>6,850</u>	<u>6,850</u>	<u>6,840</u>	<u>10</u>	<u>-</u>
Total	<u>616,544</u>	<u>616,544</u>	<u>471,894</u>	<u>144,650</u>	<u>486</u>
Non-Departmental					
Personnel services	1,164,182	1,164,182	-	1,164,182	-
Contractual services	14,043,273	14,238,143	8,885,782	5,352,361	494,281
Commodities	<u>11,350</u>	<u>11,350</u>	<u>-</u>	<u>11,350</u>	<u>-</u>
Total	<u>15,218,805</u>	<u>15,413,675</u>	<u>8,885,782</u>	<u>6,527,893</u>	<u>494,281</u>
Total General and Administrative	<u>30,268,765</u>	<u>30,783,602</u>	<u>20,105,175</u>	<u>10,678,427</u>	<u>1,122,875</u>
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,272,977	1,272,977	1,020,297	252,680	-
Contractual services	296,613	384,563	103,454	281,109	68,118
Commodities	<u>53,335</u>	<u>53,335</u>	<u>22,182</u>	<u>31,153</u>	<u>182</u>
Total Community Development	<u>1,622,925</u>	<u>1,710,875</u>	<u>1,145,933</u>	<u>564,942</u>	<u>68,300</u>
PUBLIC SAFETY					
County Sheriff					
Personnel services	29,133,305	29,135,769	21,699,601	7,436,168	79,639
Contractual services	3,110,529	3,145,439	2,150,009	995,430	720,404
Commodities	<u>1,063,531</u>	<u>1,075,108</u>	<u>548,540</u>	<u>526,568</u>	<u>199,577</u>
Total	<u>33,307,365</u>	<u>33,356,316</u>	<u>24,398,150</u>	<u>8,958,166</u>	<u>999,620</u>
Emergency Management					
Personnel services	237,567	237,567	185,654	51,913	-
Contractual services	31,350	34,459	11,015	23,444	634
Commodities	<u>16,130</u>	<u>53,465</u>	<u>19,998</u>	<u>33,467</u>	<u>4,050</u>
Total	<u>285,047</u>	<u>325,491</u>	<u>216,667</u>	<u>108,824</u>	<u>4,684</u>
County Coroner					
Personnel services	345,768	345,768	275,703	70,065	-
Contractual services	138,650	138,650	87,032	51,618	44,528
Commodities	<u>10,032</u>	<u>10,032</u>	<u>2,884</u>	<u>7,148</u>	<u>-</u>
Total	<u>494,450</u>	<u>494,450</u>	<u>365,619</u>	<u>128,831</u>	<u>44,528</u>
Total Public Safety	<u>34,086,862</u>	<u>34,176,257</u>	<u>24,980,436</u>	<u>9,195,821</u>	<u>1,048,832</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 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	\$ 1,453,493	\$ 492,175	\$ -
Contractual services	24,670	24,670	7,568	17,102	1,439
Commodities	23,550	23,550	17,893	5,657	-
Total	<u>1,993,888</u>	<u>1,993,888</u>	<u>1,478,954</u>	<u>514,934</u>	<u>1,439</u>
Court Administration					
Personnel services	565,103	603,874	455,878	147,996	-
Contractual services	641,430	654,163	518,440	135,723	79,540
Commodities	66,000	69,500	36,579	32,921	17,045
Total	<u>1,272,533</u>	<u>1,327,537</u>	<u>1,010,897</u>	<u>316,640</u>	<u>96,585</u>
Court Services					
Personnel services	2,483,363	2,483,363	1,875,192	608,171	-
Contractual services	475,000	475,000	359,814	115,186	-
Commodities	19,436	19,638	8,998	10,640	456
Total	<u>2,977,799</u>	<u>2,978,001</u>	<u>2,244,004</u>	<u>733,997</u>	<u>456</u>
Public Defender					
Personnel services	982,724	982,724	778,256	204,468	-
Contractual services	10,550	10,550	1,636	8,914	-
Commodities	9,929	9,929	3,993	5,936	73
Total	<u>1,003,203</u>	<u>1,003,203</u>	<u>783,885</u>	<u>219,318</u>	<u>73</u>
State's Attorney					
Personnel services	2,875,182	2,875,182	2,142,974	732,208	-
Contractual services	174,000	174,000	118,608	55,392	6,295
Commodities	59,182	59,182	25,958	33,224	302
Total	<u>3,108,364</u>	<u>3,108,364</u>	<u>2,287,540</u>	<u>820,824</u>	<u>6,597</u>
Total Judiciary and Court Related	<u>10,355,787</u>	<u>10,410,993</u>	<u>7,805,280</u>	<u>2,605,713</u>	<u>105,150</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 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	\$ 3,734,253	\$ 1,313,170	\$ 1,986
Contractual services	620,062	631,448	286,519	344,929	34,249
Commodities	681,909	689,953	156,236	533,717	43,244
Total Public Health and Welfare	<u>6,349,394</u>	<u>6,368,824</u>	<u>4,177,008</u>	<u>2,191,816</u>	<u>79,479</u>
CAPITAL OUTLAY	<u>1,809,524</u>	<u>4,947,147</u>	<u>2,785,439</u>	<u>2,161,708</u>	<u>1,820,328</u>
DEBT SERVICE					
Principal retirement	1,389,519	989,519	490,591	498,928	46,879
Interest and fiscal charges	67,018	67,018	25,244	41,774	2,356
Total Debt Service	<u>1,456,537</u>	<u>1,056,537</u>	<u>515,835</u>	<u>540,702</u>	<u>49,235</u>
TOTAL EXPENDITURES	<u>\$ 85,949,794</u>	<u>\$ 89,454,235</u>	<u>\$ 61,515,106</u>	<u>\$ 27,939,129</u>	<u>\$ 4,294,199</u>

(Concluded)

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT
 GENERAL FUND
 For the Nine Months Ended August 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration	\$ 937,194	\$ 937,194	\$ 612,775	\$ 324,419	\$ 74,437
Auditor	394,616	394,616	304,688	89,928	95
County Board and Liquor Commission	733,276	733,276	545,725	187,551	-
County Clerk	448,937	448,937	333,943	114,994	1,002
County Clerk - Elections	1,349,779	1,357,401	1,006,960	350,441	22,786
Educational Service Region	292,764	296,957	206,567	90,390	66
Facilities Management	2,901,812	2,904,536	1,911,412	993,124	159,940
Human Resources	489,746	489,746	308,076	181,670	34,846
Information Technology	3,124,835	3,230,263	2,230,013	1,000,250	319,457
Merit Commission	51,450	51,450	19,417	32,033	-
Purchasing	730,536	730,536	548,531	182,005	7,119
Recorder	2,017,107	2,217,107	2,000,981	216,126	206
Supervisor of Assessments	961,364	961,364	718,411	242,953	8,154
Treasurer	616,544	616,544	471,894	144,650	486
Non-Departmental	15,218,805	15,413,675	8,885,782	6,527,893	494,281
Total General and Administrative	<u>30,268,765</u>	<u>30,783,602</u>	<u>20,105,175</u>	<u>10,678,427</u>	<u>1,122,875</u>
COMMUNITY DEVELOPMENT					
Planning and Development	<u>1,622,925</u>	<u>1,710,875</u>	<u>1,145,933</u>	<u>564,942</u>	<u>68,300</u>
PUBLIC SAFETY					
County Sheriff	33,307,365	33,356,316	24,398,150	8,958,166	999,620
Emergency Management	285,047	325,491	216,667	108,824	4,684
County Coroner	494,450	494,450	365,619	128,831	44,528
Total Public Safety	<u>34,086,862</u>	<u>34,176,257</u>	<u>24,980,436</u>	<u>9,195,821</u>	<u>1,048,832</u>
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court	1,993,888	1,993,888	1,478,954	514,934	1,439
Court Administration	1,272,533	1,327,537	1,010,897	316,640	96,585
Court Services	2,977,799	2,978,001	2,244,004	733,997	456
Public Defender	1,003,203	1,003,203	783,885	219,318	73
State's Attorney	3,108,364	3,108,364	2,287,540	820,824	6,597
Total Judiciary and Court Related	<u>10,355,787</u>	<u>10,410,993</u>	<u>7,805,280</u>	<u>2,605,713</u>	<u>105,150</u>
PUBLIC HEALTH AND WELFARE					
Health Department	<u>6,349,394</u>	<u>6,368,824</u>	<u>4,177,008</u>	<u>2,191,816</u>	<u>79,479</u>
CAPITAL OUTLAY					
	<u>1,809,524</u>	<u>4,947,147</u>	<u>2,785,439</u>	<u>2,161,708</u>	<u>1,820,328</u>
DEBT SERVICE					
Principal retirement	1,389,519	989,519	490,591	498,928	46,879
Interest and fiscal charges	67,018	67,018	25,244	41,774	2,356
Total Debt Service	<u>1,456,537</u>	<u>1,056,537</u>	<u>515,835</u>	<u>540,702</u>	<u>49,235</u>
TOTAL EXPENDITURES	<u>\$ 85,949,794</u>	<u>\$ 89,454,235</u>	<u>\$ 61,515,106</u>	<u>\$ 27,939,129</u>	<u>\$ 4,294,199</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Personnel services	\$ 9,598,455	\$ 9,598,455	\$ 6,287,740	\$ 3,310,715	\$ -
Contractual services	18,306,353	18,613,688	11,580,441	7,033,247	1,060,335
Commodities	2,363,957	2,571,459	2,236,994	334,465	62,540
Total General and Administrative	<u>30,268,765</u>	<u>30,783,602</u>	<u>20,105,175</u>	<u>10,678,427</u>	<u>1,122,875</u>
COMMUNITY DEVELOPMENT					
Personnel services	1,272,977	1,272,977	1,020,297	252,680	-
Contractual services	296,613	384,563	103,454	281,109	68,118
Commodities	53,335	53,335	22,182	31,153	182
Total Community Development	<u>1,622,925</u>	<u>1,710,875</u>	<u>1,145,933</u>	<u>564,942</u>	<u>68,300</u>
PUBLIC SAFETY					
Personnel services	29,716,640	29,719,104	22,160,958	7,558,146	79,639
Contractual services	3,280,529	3,318,548	2,248,056	1,070,492	765,566
Commodities	1,089,693	1,138,605	571,422	567,183	203,627
Total Public Safety	<u>34,086,862</u>	<u>34,176,257</u>	<u>24,980,436</u>	<u>9,195,821</u>	<u>1,048,832</u>
JUDICIARY AND COURT RELATED					
Personnel services	8,852,040	8,890,811	6,705,793	2,185,018	-
Contractual services	1,325,650	1,338,383	1,006,066	332,317	87,274
Commodities	178,097	181,799	93,421	88,378	17,876
Total Judiciary and Court Related	<u>10,355,787</u>	<u>10,410,993</u>	<u>7,805,280</u>	<u>2,605,713</u>	<u>105,150</u>
PUBLIC HEALTH AND WELFARE					
Personnel services	5,047,423	5,047,423	3,734,253	1,313,170	1,986
Contractual services	620,062	631,448	286,519	344,929	34,249
Commodities	681,909	689,953	156,236	533,717	43,244
Total Public Health and Welfare	<u>6,349,394</u>	<u>6,368,824</u>	<u>4,177,008</u>	<u>2,191,816</u>	<u>79,479</u>
CAPITAL OUTLAY					
	<u>1,809,524</u>	<u>4,947,147</u>	<u>2,785,439</u>	<u>2,161,708</u>	<u>1,820,328</u>
DEBT SERVICE					
Principal retirement	1,389,519	989,519	490,591	498,928	46,879
Interest and fiscal charges	67,018	67,018	25,244	41,774	2,356
Total Debt Service	<u>1,456,537</u>	<u>1,056,537</u>	<u>515,835</u>	<u>540,702</u>	<u>49,235</u>
TOTAL EXPENDITURES	<u>\$ 85,949,794</u>	<u>\$ 89,454,235</u>	<u>\$ 61,515,106</u>	<u>\$ 27,939,129</u>	<u>\$ 4,294,199</u>

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT
 GENERAL FUND
 For the Nine Months Ended August 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	\$ 39,909,041	\$ 14,619,729	\$ 81,625
Contractual services	23,829,207	24,286,630	15,224,536	9,062,094	2,015,542
Commodities	4,366,991	4,635,151	3,080,255	1,554,896	327,469
Capital outlay	1,809,524	4,947,147	2,785,439	2,161,708	1,820,328
Debt service	<u>1,456,537</u>	<u>1,056,537</u>	<u>515,835</u>	<u>540,702</u>	<u>49,235</u>
TOTAL EXPENDITURES	\$ <u>85,949,794</u>	\$ <u>89,454,235</u>	\$ <u>61,515,106</u>	\$ <u>27,939,129</u>	\$ <u>4,294,199</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
For the Nine Months Ended August 31, 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	\$ 10,222	\$ (3,778)	
Investment income	225	225	413	188	
	<u>14,225</u>	<u>14,225</u>	<u>10,635</u>	<u>(3,590)</u>	
Total Revenues	<u>14,225</u>	<u>14,225</u>	<u>10,635</u>	<u>(3,590)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	37,500	34,594	32,355	2,239	\$ 2,070
Commodities	-	2,906	2,906	-	-
Capital outlay	-	35,050	-	35,050	29,050
	<u>37,500</u>	<u>72,550</u>	<u>35,261</u>	<u>37,289</u>	<u>\$ 31,120</u>
Total Expenditures	<u>37,500</u>	<u>72,550</u>	<u>35,261</u>	<u>37,289</u>	<u>\$ 31,120</u>
Net Change in Fund Balance	<u>\$ (23,275)</u>	<u>\$ (58,325)</u>	(24,626)	<u>\$ 33,699</u>	
Fund Balance - Beginning of Period			<u>87,377</u>		
Fund Balance - End of Period			<u>\$ 62,751</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDER AUTOMATION FUND
For the Nine Months Ended August 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	\$ 544,553	\$ (202,447)	
Investment income	8,000	8,000	15,183	7,183	
Total Revenues	<u>755,000</u>	<u>755,000</u>	<u>559,736</u>	<u>(195,264)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	232,934	300,010	150,392	149,618	\$ -
Contractual services	217,000	218,803	142,309	76,494	53,869
Commodities	5,000	5,000	1,815	3,185	-
Capital outlay	20,000	156,962	136,961	20,001	-
Debt service					
Principal retirement	48,597	48,597	-	48,597	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>523,531</u>	<u>729,372</u>	<u>431,477</u>	<u>297,895</u>	<u>\$ 53,869</u>
Net Change in Fund Balance	<u>\$ 231,469</u>	<u>\$ 25,628</u>	128,259	<u>\$ 102,631</u>	
Fund Balance - Beginning of Period			<u>2,235,068</u>		
Fund Balance - End of Period			<u>\$ 2,363,327</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY TREASURER AUTOMATION FUND
For the Nine Months Ended August 31, 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	\$ 38,174	\$ (91,826)	
Investment income	1,800	1,800	4,319	2,519	
Total Revenues	<u>131,800</u>	<u>131,800</u>	<u>42,493</u>	<u>(89,307)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	35,500	35,500	3,486	32,014	\$ -
Commodities	10,400	10,400	830	9,570	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>45,900</u>	<u>45,900</u>	<u>4,316</u>	<u>41,584</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 85,900</u>	<u>\$ 85,900</u>	38,177	<u>\$ (47,723)</u>	
Fund Balance - Beginning of Period			<u>653,548</u>		
Fund Balance - End of Period			<u>\$ 691,725</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TREASURER'S PASSPORT SERVICES FUND
For the Nine Months Ended August 31, 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	\$ 110,838	\$ (69,162)	
Investment income	<u>1,000</u>	<u>1,000</u>	<u>2,583</u>	<u>1,583</u>	
Total Revenues	<u>181,000</u>	<u>181,000</u>	<u>113,421</u>	<u>(67,579)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	64,539	64,539	49,581	14,958	\$ -
Contractual services	19,100	19,100	495	18,605	-
Commodities	<u>12,500</u>	<u>12,500</u>	<u>2,727</u>	<u>9,773</u>	-
Total Expenditures	<u>96,139</u>	<u>96,139</u>	<u>52,803</u>	<u>43,336</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 84,861</u>	<u>\$ 84,861</u>	60,618	<u>\$ (24,243)</u>	
Fund Balance - Beginning of Period			<u>354,085</u>		
Fund Balance - End of Period			<u>\$ 414,703</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GEOGRAPHIC INFORMATION SYSTEMS FUND
For the Nine Months Ended August 31, 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	\$ 538,323	\$ (163,677)	
Investment income	<u>5,000</u>	<u>5,000</u>	<u>8,784</u>	<u>3,784</u>	
Total Revenues	<u>707,000</u>	<u>707,000</u>	<u>547,107</u>	<u>(159,893)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	590,073	590,073	423,987	166,086	\$ -
Contractual services	345,250	855,250	335,441	519,809	502,720
Commodities	<u>38,750</u>	<u>38,750</u>	<u>25,926</u>	<u>12,824</u>	<u>4,501</u>
Total Expenditures	<u>974,073</u>	<u>1,484,073</u>	<u>785,354</u>	<u>698,719</u>	<u>\$ 507,221</u>
Net Change in Fund Balance	<u>\$ (267,073)</u>	<u>\$ (777,073)</u>	(238,247)	<u>\$ 538,826</u>	
Fund Balance - Beginning of Period			<u>1,489,554</u>		
Fund Balance - End of Period			<u>\$ 1,251,307</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Nine Months Ended August 31, 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	\$ 4,259,592	\$ (3,540,408)	
Personal property replacement tax	119,730	119,730	116,306	(3,424)	
Investment income	<u>10,000</u>	<u>10,000</u>	<u>25,015</u>	<u>15,015</u>	
Total Revenues	7,929,730	7,929,730	4,400,913	(3,528,817)	
EXPENDITURES					
Current					
Personnel services	<u>7,090,557</u>	<u>7,090,557</u>	<u>5,132,707</u>	<u>1,957,850</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 839,173</u>	<u>\$ 839,173</u>	(731,794)	<u>\$ (1,570,967)</u>	
Fund Deficit - Beginning of Period			<u>562,065</u>		
Fund Deficit - End of Period			<u>\$ (169,729)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND
For the Nine Months Ended August 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	\$ 2,170,762	\$ (1,804,238)	
Investment income	<u>8,000</u>	<u>8,000</u>	<u>16,719</u>	<u>8,719</u>	
Total Revenues	3,983,000	3,983,000	2,187,481	(1,795,519)	
EXPENDITURES					
Current					
Personnel services	<u>4,071,726</u>	<u>4,071,726</u>	<u>2,758,240</u>	<u>1,313,486</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (88,726)</u>	<u>\$ (88,726)</u>	(570,759)	<u>\$ (482,033)</u>	
Fund Balance - Beginning of Period			<u>3,189,452</u>		
Fund Balance - End of Period			<u>\$ 2,618,693</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE LOSS FUND
For the Nine Months Ended August 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	\$ 682,657	\$ (567,343)	
Investment income	100	100	29	(71)	
Miscellaneous	25,000	25,000	577,033	552,033	
	<u>1,275,100</u>	<u>1,275,100</u>	<u>1,259,719</u>	<u>(15,381)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	1,200,745	1,200,745	857,189	343,556	\$ -
Contractual services	2,497,809	2,497,809	1,374,335	1,123,474	88,292
Commodities	15,250	15,250	2,542	12,708	604
	<u>3,713,804</u>	<u>3,713,804</u>	<u>2,234,066</u>	<u>1,479,738</u>	<u>\$ 88,896</u>
Net Change in Fund Balance	<u>\$ (2,438,704)</u>	<u>\$ (2,438,704)</u>	(974,347)	<u>\$ 1,464,357</u>	
Fund Balance - Beginning of Period			<u>13,367,638</u>		
Fund Balance - End of Period			<u>\$ 12,393,291</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REGIONAL OFFICE EDUCATION FUND
For the Nine Months Ended August 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	\$ 82,790	\$ 72,827	\$ (9,963)	
Investment income	250	250	282	32	
Total Revenues	<u>40,250</u>	<u>83,040</u>	<u>73,109</u>	<u>(9,931)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	12,918	12,918	7,077	5,841	\$ -
Contractual services	-	60,000	28,868	31,132	27,550
Commodities	500	250	53	197	-
Total Expenditures	<u>13,418</u>	<u>73,168</u>	<u>35,998</u>	<u>37,170</u>	<u>\$ 27,550</u>
Net Change in Fund Balance	<u>\$ 26,832</u>	<u>\$ 9,872</u>	37,111	<u>\$ 27,239</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			<u>\$ 37,111</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
HUD GRANTS FUND
For the Nine Months Ended August 31, 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	\$ 1,691,672	\$ 1,295,279	\$ (396,393)	
Miscellaneous	-	-	-	-	
Total Revenues	<u>1,653,863</u>	<u>1,691,672</u>	<u>1,295,279</u>	<u>(396,393)</u>	
EXPENDITURES					
Current					
Community development					
Personnel services	265,559	322,669	65,725	256,944	\$ -
Contractual services	1,374,777	2,516,092	959,092	1,557,000	504,021
Commodities	15,853	34,848	4,660	30,188	371
Total Expenditures	<u>1,656,189</u>	<u>2,873,609</u>	<u>1,029,477</u>	<u>1,844,132</u>	<u>\$ 504,392</u>
Net Change in Fund Balance	<u>\$ (2,326)</u>	<u>\$ (1,181,937)</u>	265,802	<u>\$ 1,447,739</u>	
Fund Balance - Beginning of Period			-		
Fund Deficit - End of Period			<u>\$ 265,802</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVOLVING LOAN FUND
For the Nine Months Ended August 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	32,392	1,468	
Miscellaneous	-	-	-	-	
	<u>31,924</u>	<u>31,924</u>	<u>32,392</u>	<u>468</u>	
Total Revenues	31,924	31,924	32,392	468	
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>	32,392	<u>\$ 155,468</u>	
Fund Balance - Beginning of Period			<u>1,880,256</u>		
Fund Balance - End of Period			<u>\$ 1,912,648</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (DEFICIT)- BUDGET AND ACTUAL
 EXPEDITED PERMIT FUND
 For the Nine Months Ended August 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	\$ 4,128	\$ (15,872)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>20,000</u>	<u>20,000</u>	<u>1,755</u>	<u>18,245</u>	<u>\$ 18,245</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	2,373	<u>\$ 2,373</u>	
Fund Balance - Beginning of Period			<u>(469)</u>		
Fund Balance - End of Period			<u>\$ 1,904</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
For the Nine Months Ended August 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ -	\$ -	\$ -	\$ -	
Licenses and permits	91,000	91,000	66,311	(24,689)	
Grants, contributions, and intergovernmental	821,426	821,426	393,177	(428,249)	
Property taxes	6,455,268	6,455,268	3,525,190	(2,930,078)	
Investment income	10,000	10,000	26,639	16,639	
Miscellaneous	171,000	171,000	112,641	(58,359)	
Total Revenues	<u>7,548,694</u>	<u>7,548,694</u>	<u>4,123,958</u>	<u>(3,424,736)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	5,618,848	5,618,848	3,779,910	1,838,938	\$ -
Contractual services	5,586,812	7,317,988	1,875,920	5,442,068	3,118,926
Commodities	759,850	770,685	481,349	289,336	241,596
Capital outlay	12,902,000	13,140,065	1,227,473	11,912,592	5,970,960
Total Expenditures	<u>24,867,510</u>	<u>26,847,586</u>	<u>7,364,652</u>	<u>19,482,934</u>	<u>\$ 9,331,482</u>
Deficiency of revenues over expenditures	<u>(17,318,816)</u>	<u>(19,298,892)</u>	<u>(3,240,694)</u>	<u>16,058,198</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	21,855,159	21,855,159	7,244,359	(14,610,800)	
Transfers out	(5,937,909)	(5,937,909)	(5,937,909)	-	
Total Other Financing Sources (Uses)	<u>15,917,250</u>	<u>15,917,250</u>	<u>1,306,450</u>	<u>(14,610,800)</u>	
Net Change in Fund Balance	<u>\$ (1,401,566)</u>	<u>\$ (3,381,642)</u>	<u>(1,934,244)</u>	<u>\$ 1,447,398</u>	
Fund Balance - Beginning of Period			5,398,535		
Fund Balance - End of Period			<u>\$ 3,464,291</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND
For the Nine Months Ended August 31, 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	\$ 3,408,645	\$ (1,268,647)	
Investment income	24,000	24,000	38,634	14,634	
Total Revenues	<u>4,701,292</u>	<u>4,701,292</u>	<u>3,447,279</u>	<u>(1,254,013)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	154,206	154,206	118,468	35,738	\$ -
Contractual services	4,241,620	6,770,049	2,630,684	4,139,365	2,151,187
Commodities	200,000	200,000	149,068	50,932	463
Capital outlay	<u>5,250,000</u>	<u>9,284,985</u>	<u>185,738</u>	<u>9,099,247</u>	<u>8,373,684</u>
Total Expenditures	<u>9,845,826</u>	<u>16,409,240</u>	<u>3,083,958</u>	<u>13,325,282</u>	<u>\$ 10,525,334</u>
Net Change in Fund Balance	<u>\$ (5,144,534)</u>	<u>\$ (11,707,948)</u>	363,321	<u>\$ 12,071,269</u>	
Fund Balance - Beginning of Period			<u>7,597,777</u>		
Fund Balance - End of Period			<u>\$ 7,961,098</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MATCHING FUND
For the Nine Months Ended August 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	\$ 40,649	\$ (199,351)	
Property taxes	1,807,507	1,807,507	987,097	(820,410)	
Investment income	<u>40,000</u>	<u>40,000</u>	<u>84,630</u>	<u>44,630</u>	
Total Revenues	<u>2,087,507</u>	<u>2,087,507</u>	<u>1,112,376</u>	<u>(975,131)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	2,050,000	2,063,290	(12,291)	2,075,581	\$ 1,360,510
Capital outlay	<u>7,800,000</u>	<u>16,543,426</u>	<u>819,978</u>	<u>15,723,448</u>	<u>13,881,965</u>
Total Expenditures	<u>9,850,000</u>	<u>18,606,716</u>	<u>807,687</u>	<u>17,799,029</u>	<u>\$ 15,242,475</u>
Net Change in Fund Balance	<u>\$ (7,762,493)</u>	<u>\$ (16,519,209)</u>	304,689	<u>\$ 16,823,898</u>	
Fund Balance - Beginning of Period			<u>13,178,025</u>		
Fund Balance - End of Period			<u>\$ 13,482,714</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY BRIDGE FUND
For the Nine Months Ended August 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	\$ 658,780	\$ 198,780	
Property taxes	500,000	500,000	273,080	(226,920)	
Investment income	<u>10,000</u>	<u>10,000</u>	<u>17,683</u>	<u>7,683</u>	
Total Revenues	<u>970,000</u>	<u>970,000</u>	<u>949,543</u>	<u>(20,457)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	575,000	1,013,679	182,868	830,811	\$ 637,397
Capital outlay	<u>2,000,000</u>	<u>2,443,794</u>	<u>76,938</u>	<u>2,366,856</u>	<u>1,306,906</u>
Total Expenditures	<u>2,575,000</u>	<u>3,457,473</u>	<u>259,806</u>	<u>3,197,667</u>	<u>\$ 1,944,303</u>
Net Change in Fund Balance	<u>\$ (1,605,000)</u>	<u>\$ (2,487,473)</u>	689,737	<u>\$ 3,177,210</u>	
Fund Balance - Beginning of Period			<u>2,405,368</u>		
Fund Balance - End of Period			<u>\$ 3,095,105</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY OPTION MOTOR FUEL TAX FUND
For the Nine Months Ended August 31, 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	\$ 3,580,204	\$ (1,069,796)	
Investment income	33,000	33,000	66,129	33,129	
Total Revenues	<u>4,683,000</u>	<u>4,683,000</u>	<u>3,646,333</u>	<u>(1,036,667)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	2,852,000	4,765,390	1,213,434	3,551,956	\$ 2,721,163
Commodities	850,000	1,019,365	683,855	335,510	105,638
Capital outlay	<u>981,000</u>	<u>8,728,431</u>	<u>2,334,295</u>	<u>6,394,136</u>	<u>5,485,684</u>
Total Expenditures	<u>4,683,000</u>	<u>14,513,186</u>	<u>4,231,584</u>	<u>10,281,602</u>	<u>\$ 8,312,485</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (9,830,186)</u>	<u>(585,251)</u>	<u>\$ 9,244,935</u>	
Fund Balance - Beginning of Period			<u>12,043,502</u>		
Fund Balance - End of Period			<u>\$ 11,458,251</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RTA SALES TAX FUND
For the Nine Months Ended August 31, 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	\$ 7,534,949	\$ (2,619,529)	
Investment income	<u>20,000</u>	<u>20,000</u>	<u>55,505</u>	<u>35,505</u>	
Total Revenues	10,174,478	10,174,478	7,590,454	(2,584,024)	
EXPENDITURES	<u>2,317,300</u>	<u>2,788,977</u>	<u>2,464,253</u>	<u>324,724</u>	<u>\$ 324,724</u>
Excess of revenues over expenditures	7,857,178	7,385,501	5,126,201	(2,259,300)	
OTHER FINANCING USES					
Transfers out	<u>(22,820,359)</u>	<u>(22,407,859)</u>	<u>(7,244,359)</u>	<u>15,163,500</u>	
Net Change in Fund Balance	<u>\$ (14,963,181)</u>	<u>\$ (15,022,358)</u>	(2,118,158)	<u>\$ 12,904,200</u>	
Fund Balance - Beginning of Period			<u>13,698,518</u>		
Fund Balance - End of Period			<u>\$ 11,580,360</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUI CONVICTION FUND
For the Nine Months Ended August 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	\$ 32,272	\$ 1,413	
EXPENDITURES					
Current					
Public safety					
Contractual services	-	2,700	150	2,550	-
Commodities	<u>25,000</u>	<u>22,300</u>	<u>6,562</u>	<u>15,738</u>	<u>\$ 3,572</u>
Total Expenditures	<u>25,000</u>	<u>25,000</u>	<u>6,712</u>	<u>18,288</u>	
Net Change in Fund Balance	<u>\$ 5,859</u>	<u>\$ 5,859</u>	25,560	<u>\$ 19,701</u>	
Fund Balance - Beginning of Period			<u>132,779</u>		
Fund Balance - End of Period			<u>\$ 158,339</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORONER'S FUND
For the Nine Months Ended August 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	\$ 49,802	\$ (5,198)	
Grants, contributions, and intergovernmental	4,334	4,334	9,191	4,857	
Investment income	<u>350</u>	<u>350</u>	<u>781</u>	<u>431</u>	
Total Revenues	<u>59,684</u>	<u>59,684</u>	<u>59,774</u>	<u>90</u>	
EXPENDITURES					
Current					
Public safety					
Contractual services	37,000	37,000	8,101	28,899	\$ 5,165
Commodities	10,500	10,500	5,259	5,241	1,593
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>47,500</u>	<u>47,500</u>	<u>13,360</u>	<u>34,140</u>	<u>\$ 6,758</u>
Excess of revenues over expenditures	12,184	12,184	46,414	34,230	
OTHER FINANCING USES					
Transfers out	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>	<u>-</u>	
Net Change in Fund Balance	<u>\$ 3,184</u>	<u>\$ 3,184</u>	37,414	<u>\$ 34,230</u>	
Fund Balance - Beginning of Period			<u>90,418</u>		
Fund Balance - End of Period			<u>\$ 127,832</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INMATE WELFARE FUND
For the Nine Months Ended August 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	\$ 264,239	\$ (80,761)	
Investment income	-	-	3,562	3,562	
Total Revenues	<u>345,000</u>	<u>345,000</u>	<u>267,801</u>	<u>(77,199)</u>	
EXPENDITURES					
Current					
Public safety					
Contractual services	115,000	145,000	102,787	42,213	\$ 14,104
Commodities	200,000	145,100	95,106	49,994	35,651
Capital outlay	<u>30,000</u>	<u>54,900</u>	<u>24,860</u>	<u>30,040</u>	<u>-</u>
Total Expenditures	<u>345,000</u>	<u>345,000</u>	<u>222,753</u>	<u>122,247</u>	<u>\$ 49,755</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	45,048	<u>\$ 45,048</u>	
Fund Balance - Beginning of Period			<u>524,723</u>		
Fund Balance - End of Period			<u>\$ 569,771</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
For the Nine Months Ended August 31, 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	\$ 62,772	\$ (52,228)	
Investment income	<u>100</u>	<u>100</u>	<u>317</u>	<u>217</u>	
Total Revenues	115,100	115,100	63,089	(52,011)	
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>	59,932	<u>\$ 57,303</u>	
Fund Balance - Beginning of Period			<u>(6,223)</u>		
Fund Balance - End of Period			<u>\$ 53,709</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Nine Months Ended August 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	\$ 139,672	\$ (35,328)	
Investment income	300	300	154	(146)	
Total Revenues	<u>175,300</u>	<u>175,300</u>	<u>139,826</u>	<u>(35,474)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	104,397	104,397	66,290	38,107	\$ -
Contractual services	400	400	346	54	-
Commodities	100,400	100,400	42,115	58,285	45,043
Total Expenditures	<u>205,197</u>	<u>205,197</u>	<u>108,751</u>	<u>96,446</u>	<u>\$ 45,043</u>
Net Change in Fund Balance	<u>\$ (29,897)</u>	<u>\$ (29,897)</u>	31,075	<u>\$ 60,972</u>	
Fund Balance - Beginning of Period			<u>2,064</u>		
Fund Balance - End of Period			<u>\$ 33,139</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT DOCUMENT STORAGE FUND
For the Nine Months Ended August 31, 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	\$ 369,098	\$ (160,902)	
Investment income	350	350	667	317	
	<u>530,350</u>	<u>530,350</u>	<u>369,765</u>	<u>(160,585)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	179,570	179,570	131,595	47,975	\$ -
Contractual services	305,780	341,998	291,583	50,415	20,827
Commodities	5,000	5,000	-	5,000	-
Capital outlay	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>510,350</u>	<u>526,568</u>	<u>423,178</u>	<u>103,390</u>	<u>\$ 20,827</u>
Net Change in Fund Balance	<u>\$ 20,000</u>	<u>\$ 3,782</u>	(53,413)	<u>\$ (57,195)</u>	
Fund Balance - Beginning of Period			<u>153,191</u>		
Fund Balance - End of Period			<u>\$ 99,778</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROBATION SERVICE FEE FUND
For the Nine Months Ended August 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 360,000	\$ 360,000	\$ 272,172	\$ (87,828)	
Investment income	1,000	1,000	2,753	1,753	
Miscellaneous	12,000	12,000	6,641	(5,359)	
Total Revenues	<u>373,000</u>	<u>373,000</u>	<u>281,566</u>	<u>(91,434)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	63,658	63,658	55,174	8,484	\$ -
Contractual services	428,500	428,500	140,410	288,090	76,774
Commodities	58,450	58,450	34,336	24,114	13,611
Capital outlay	-	-	-	-	-
Total Expenditures	<u>550,608</u>	<u>550,608</u>	<u>229,920</u>	<u>320,688</u>	<u>\$ 90,385</u>
Deficiency of revenues over expenditures	(177,608)	(177,608)	51,646	229,254	
OTHER FINANCING USES					
Transfers out	(10,000)	(10,000)	(10,000)	-	
Net Change in Fund Balance	<u>\$ (187,608)</u>	<u>\$ (187,608)</u>	41,646	<u>\$ 229,254</u>	
Fund Balance - Beginning of Period			<u>401,965</u>		
Fund Balance - End of Period			<u>\$ 443,611</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
EMDT FUND
For the Nine Months Ended August 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	\$ 8,872	\$ (20,628)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	37,000	24,000	14,954	9,046	\$ -
Commodities	8,000	21,000	18,249	2,751	-
Total Expenditures	45,000	45,000	33,203	11,797	\$ -
Deficiency of revenues over expenditures	(15,500)	(15,500)	(24,331)	(8,831)	
OTHER FINANCING SOURCES					
Transfers in	10,000	10,000	10,000	-	
Net Change in Fund Balance	\$ (5,500)	\$ (5,500)	(14,331)	\$ (8,831)	
Fund Balance - Beginning of Period			-		
Fund Deficit - End of Period			\$ (14,331)		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT AUTOMATION FUND
For the Nine Months Ended August 31, 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	\$ 391,477	\$ (183,523)	
Investment income	1,200	1,200	2,030	830	
Total Revenues	<u>576,200</u>	<u>576,200</u>	<u>393,507</u>	<u>(182,693)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	179,530	179,530	133,842	45,688	\$ -
Contractual services	366,670	366,670	204,891	161,779	150,000
Capital outlay	10,000	10,000	-	10,000	-
Total Expenditures	<u>556,200</u>	<u>556,200</u>	<u>338,733</u>	<u>217,467</u>	<u>\$ 150,000</u>
Net Change in Fund Balance	<u>\$ 20,000</u>	<u>\$ 20,000</u>	54,774	<u>\$ 34,774</u>	
Fund Balance - Beginning of Period			<u>276,701</u>		
Fund Balance - End of Period			<u>\$ 331,475</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND
For the Nine Months Ended August 31, 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	\$ 48,829	\$ (17,886)	
Investment income	-	-	140	140	
Total Revenues	66,715	66,715	48,969	(17,746)	
EXPENDITURES					
Current					
Judiciary and court related Personnel services	66,715	66,715	-	66,715	\$ -
Net Change in Fund Balance	\$ -	\$ -	48,969	\$ 48,969	
Fund Balance - Beginning of Period			1,319		
Fund Balance - End of Period			\$ 50,288		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT ADMIN FUND
For the Nine Months Ended August 31, 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	\$ 72,063	\$ (32,937)	
Investment income	600	600	623	23	
	<u>105,600</u>	<u>105,600</u>	<u>72,686</u>	<u>(32,914)</u>	
Total Revenues					
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	21,713	21,713	15,466	6,247	\$ -
Contractual services	32,871	45,871	45,862	9	-
Commodities	40,000	40,000	28,315	11,685	3,649
Capital outlay	5,000	5,000	1,729	3,271	-
	<u>99,584</u>	<u>112,584</u>	<u>91,372</u>	<u>21,212</u>	<u>\$ 3,649</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ 6,016</u>	<u>\$ (6,984)</u>	(18,686)	<u>\$ (11,702)</u>	
Fund Balance - Beginning of Period			<u>113,710</u>		
Fund Balance - End of Period			<u>\$ 95,024</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT CLERK ELECTRONIC CITATION FUND
For the Nine Months Ended August 31, 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	\$ 23,709	\$ (14,291)	
Investment income	100	100	504	404	
	<u>38,100</u>	<u>38,100</u>	<u>24,213</u>	<u>(13,887)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	34,992	34,992	34,992	-	-
Commodities	3,108	3,108	-	3,108	\$ -
	<u>38,100</u>	<u>38,100</u>	<u>34,992</u>	<u>3,108</u>	
Total Expenditures	38,100	38,100	34,992	3,108	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(10,779)	<u>\$ (10,779)</u>	
Fund Balance - Beginning of Period			<u>64,577</u>		
Fund Balance - End of Period			<u>\$ 53,798</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL COURTS FUND
For the Nine Months Ended August 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	\$ 133,641	\$ (46,359)	
Grants, contributions, and intergovernmental	<u>175,730</u>	<u>470,825</u>	<u>190,670</u>	<u>(280,155)</u>	
Total Revenues	<u>355,730</u>	<u>650,825</u>	<u>324,311</u>	<u>(326,514)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	394,675	421,475	319,054	102,421	\$ -
Contractual services	21,200	282,370	48,653	233,717	-
Commodities	<u>21,000</u>	<u>28,125</u>	<u>17,697</u>	<u>10,428</u>	-
Total Expenditures	<u>436,875</u>	<u>731,970</u>	<u>385,404</u>	<u>346,566</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (81,145)</u>	<u>\$ (81,145)</u>	(61,093)	<u>\$ 20,052</u>	
Fund Balance - Beginning of Period			<u>350,472</u>		
Fund Balance - End of Period			<u>\$ 289,379</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STATE'S ATTORNEY AUTOMATION FUND
For the Nine Months Ended August 31, 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	\$ 16,415	\$ (8,585)	
Investment income	170	170	81	(89)	
Total Revenues	25,170	25,170	16,496	(8,674)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	50,000	50,000	15,650	34,350	\$ -
Net Change in Fund Balance	\$ <u>(24,830)</u>	\$ <u>(24,830)</u>	846	\$ <u>25,676</u>	
Fund Balance - Beginning of Period			12,969		
Fund Balance - End of Period			\$ <u>13,815</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MENTAL HEALTH FUND
For the Nine Months Ended August 31, 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	\$ 54,533	\$ 644	
Property taxes	10,900,000	10,900,000	5,952,507	(4,947,493)	
Investment income	17,150	17,150	56,946	39,796	
Miscellaneous	<u>61,760</u>	<u>61,760</u>	<u>67,635</u>	<u>5,875</u>	
Total Revenues	<u>11,032,799</u>	<u>11,032,799</u>	<u>6,131,621</u>	<u>(4,901,178)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	903,256	903,256	578,614	324,642	\$ -
Contractual services	11,414,886	11,414,886	6,750,099	4,664,787	-
Commodities	69,700	69,700	68,193	1,507	-
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>7,396,906</u>	<u>5,015,936</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	(1,380,043)	(1,380,043)	(1,265,285)	114,758	
OTHER FINANCING USES					
Transfers out	<u>(419,957)</u>	<u>(419,957)</u>	<u>(414,592)</u>	<u>5,365</u>	
Net Change in Fund Balance	<u>\$ (1,800,000)</u>	<u>\$ (1,800,000)</u>	<u>(1,679,877)</u>	<u>\$ 120,123</u>	
Fund Balance - Beginning of Period			<u>10,347,012</u>		
Fund Balance - End of Period			<u>\$ 8,667,135</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION FUND
For the Nine Months Ended August 31, 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	\$ 218,473	\$ (181,527)	
Miscellaneous	-	-	-	-	
Total Revenues	<u>400,000</u>	<u>400,000</u>	<u>218,473</u>	<u>(181,527)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	397,421	397,421	263,128	134,293	\$ -
Contractual services	258,000	258,000	65,709	192,291	-
Commodities	24,150	24,150	8,760	15,390	-
Capital Outlay	-	8,000	8,000	-	-
Total Expenditures	<u>679,571</u>	<u>687,571</u>	<u>345,597</u>	<u>341,974</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (279,571)</u>	<u>\$ (287,571)</u>	(127,124)	<u>\$ 160,447</u>	
Fund Balance - Beginning of Period			<u>481,723</u>		
Fund Balance - End of Period			<u>\$ 354,599</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION BUS FUND
For the Nine Months Ended August 31, 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	\$ 50	\$ 30	
Miscellaneous	500	12,500	4,300	(8,200)	
Total Revenues	<u>520</u>	<u>12,520</u>	<u>4,350</u>	<u>(8,170)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	550	550	-	550	-
Capital Outlay	-	18,000	10,000	8,000	-
Total Expenditures	<u>1,550</u>	<u>19,550</u>	<u>10,000</u>	<u>9,550</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (1,030)</u>	<u>\$ (7,030)</u>	(5,650)	<u>\$ 1,380</u>	
Fund Balance - Beginning of Period			<u>8,692</u>		
Fund Balance - End of Period			<u>\$ 3,042</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE NETWORK FUND
For the Nine Months Ended August 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	\$ 2,361,241	\$ 1,818,148	\$ (543,093)	
Investment income	491	491	803	312	
Miscellaneous	<u>17,307</u>	<u>17,307</u>	<u>3,632</u>	<u>(13,675)</u>	
Total Revenues	<u>2,084,537</u>	<u>2,379,039</u>	<u>1,822,583</u>	<u>(556,456)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,225,506	1,233,073	789,355	443,718	\$ 5,576
Contractual services	814,179	1,091,074	911,572	179,502	2,333
Commodities	94,704	112,311	49,397	62,914	677
Capital outlay	-	-	-	-	-
Debt service					
Principal retirement	<u>9,000</u>	<u>9,000</u>	<u>8,648</u>	<u>352</u>	<u>-</u>
Total Expenditures	<u>2,143,389</u>	<u>2,445,458</u>	<u>1,758,972</u>	<u>686,486</u>	<u>\$ 8,586</u>
Net Change in Fund Balance	<u>\$ (58,852)</u>	<u>\$ (66,419)</u>	63,611	<u>\$ 130,030</u>	
Fund Balance - Beginning of Period			<u>316,419</u>		
Fund Balance - End of Period			<u>\$ 380,030</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TUBERCULOSIS CARE AND TREATMENT FUND
For the Nine Months Ended August 31, 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	\$ 3,351	\$ (15,649)	
Property taxes	250,000	250,000	136,540	(113,460)	
Investment income	<u>625</u>	<u>625</u>	<u>2,557</u>	<u>1,932</u>	
Total Revenues	<u>269,625</u>	<u>269,625</u>	<u>142,448</u>	<u>(127,177)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	269,889	269,889	184,632	85,257	\$ -
Contractual services	67,962	67,962	17,656	50,306	7,857
Commodities	<u>38,225</u>	<u>38,225</u>	<u>5,097</u>	<u>33,128</u>	<u>5,437</u>
Total Expenditures	<u>376,076</u>	<u>376,076</u>	<u>207,385</u>	<u>168,691</u>	<u>\$ 13,294</u>
Net Change in Fund Balance	<u>\$ (106,451)</u>	<u>\$ (106,451)</u>	(64,937)	<u>\$ 41,514</u>	
Fund Balance - Beginning of Period			<u>449,590</u>		
Fund Balance - End of Period			<u>\$ 384,653</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL SHELTER FUND
For the Nine Months Ended August 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	\$ 2,372	\$ (128)	
Investment income	<u>100</u>	<u>100</u>	<u>172</u>	<u>72</u>	
Total Revenues	<u>2,600</u>	<u>2,600</u>	<u>2,544</u>	<u>(56)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	2,000	2,000	1,586	414	\$ 414
Commodities	<u>10,000</u>	<u>10,000</u>	<u>2,901</u>	<u>7,099</u>	<u>-</u>
Total Expenditures	<u>12,000</u>	<u>12,000</u>	<u>4,487</u>	<u>7,513</u>	<u>\$ 414</u>
Net Change in Fund Balance	<u>\$ (9,400)</u>	<u>\$ (9,400)</u>	(1,943)	<u>\$ 7,457</u>	
Fund Balance - Beginning of Period			<u>27,414</u>		
Fund Balance - End of Period			<u>\$ 25,471</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DENTAL CARE CLINIC FUND
For the Nine Months Ended August 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	-	-	47	47	
Total Revenues	<u>-</u>	<u>-</u>	<u>213</u>	<u>213</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	-	-	-	-	\$ -
Contractual services	-	-	63,171	(63,171)	-
Commodities	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>63,171</u>	<u>(63,171)</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(62,958)</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH SCHOLARSHIP FUND
For the Nine Months Ended August 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	\$ 100	\$ 100	\$ 12	\$ (88)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>3,100</u>	<u>3,100</u>	<u>-</u>	<u>3,100</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	12	<u>\$ 3,012</u>	
Fund Balance - Beginning of Period			<u>5,633</u>		
Fund Balance - End of Period			<u>\$ 5,645</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SENIOR SERVICES FUND
For the Nine Months Ended August 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	\$ 898,354	\$ (746,646)	
Investment income	4,000	4,000	4,389	389	
Total Revenues	<u>1,649,000</u>	<u>1,649,000</u>	<u>902,743</u>	<u>(746,257)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	12,744	12,744	7,389	5,355	\$ -
Contractual services	1,772,000	1,772,000	888,302	883,698	-
Commodities	500	500	-	500	-
Total Expenditures	<u>1,785,244</u>	<u>1,785,244</u>	<u>895,691</u>	<u>889,553</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(136,244)	(136,244)	7,052	143,296	
OTHER FINANCING SOURCES					
Transfers in	13,244	13,244	-	(13,244)	
Net Change in Fund Balance	<u>\$ (123,000)</u>	<u>\$ (123,000)</u>	7,052	<u>\$ 130,052</u>	
Fund Balance - Beginning of Period			<u>1,817,340</u>		
Fund Balance - End of Period			<u>\$ 1,824,392</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 A CERTIFICATE FUND
For the Nine Months Ended August 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			-	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2008 CERTIFICATE FUND
For the Nine Months Ended August 31, 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>51,803</u>	<u>-</u>
Total Expenditures	<u>541,803</u>	<u>541,803</u>	<u>541,803</u>	<u>-</u>
Deficiency of revenues over expenditures	(541,803)	(541,803)	(541,803)	-
OTHER FINANCING SOURCES				
Transfers in	<u>541,803</u>	<u>541,803</u>	<u>541,803</u>	<u>-</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 A CERTIFICATE FUND
For the Nine Months Ended August 31, 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>58,778</u>	<u>-</u>
Total Expenditures	<u>758,778</u>	<u>758,778</u>	<u>758,778</u>	<u>-</u>
Deficiency of revenues over expenditures	(758,778)	(758,778)	(758,778)	-
OTHER FINANCING SOURCES				
Transfers in	<u>758,778</u>	<u>758,778</u>	<u>758,778</u>	<u>-</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 B CERTIFICATE FUND
For the Nine Months Ended August 31, 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>130,969</u>	<u>3</u>
Total Expenditures	<u>405,972</u>	<u>405,972</u>	<u>405,969</u>	<u>3</u>
Deficiency of revenues over expenditures	(405,972)	(405,972)	(405,969)	3
OTHER FINANCING SOURCES				
Transfers in	<u>405,972</u>	<u>405,972</u>	<u>405,969</u>	<u>(3)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2012 B CERTIFICATE FUND
For the Nine Months Ended August 31, 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>49,637</u>	<u>-</u>
Total Expenditures	<u>359,637</u>	<u>359,637</u>	<u>359,637</u>	<u>-</u>
Deficiency of revenues over expenditures	(359,637)	(359,637)	(359,637)	-
OTHER FINANCING SOURCES				
Transfers in	<u>359,637</u>	<u>359,637</u>	<u>359,637</u>	<u>-</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2015 CERTIFICATE FUND
For the Nine Months Ended August 31, 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>197,368</u>	<u>-</u>
Total Expenditures	<u>6,607,368</u>	<u>6,607,368</u>	<u>6,607,368</u>	<u>-</u>
Deficiency of revenues over expenditures	<u>(6,607,368)</u>	<u>(6,607,368)</u>	<u>(6,607,368)</u>	<u>-</u>
OTHER FINANCING SOURCES				
Transfers in	6,607,368	6,607,368	6,607,368	-
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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 1 FUND
For the Nine Months Ended August 31, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 500	\$ 500	\$ 648	\$ 148
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	500	500	648	148
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>	648	<u>\$ (352)</u>
Fund Balance - Beginning of Year			<u>331,901</u>	
Fund Balance - End of Year			<u>\$ 332,549</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 2 FUND
For the Nine Months Ended August 31, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 700	\$ 700	\$ 917	\$ 217
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	700	700	917	217
OTHER FINANCING USES				
Transfers out	<u>700</u>	<u>700</u>	<u>-</u>	<u>(700)</u>
Net Change in Fund Balance	<u>\$ 1,400</u>	<u>\$ 1,400</u>	917	<u>\$ (483)</u>
Fund Balance - Beginning of Year			<u>469,848</u>	
Fund Balance - End of Year			<u>\$ 470,765</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 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
VALLEY HI FUND
For the Nine Months Ended August 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	\$ 7,602,680	\$ (2,597,320)	
Property taxes	10,000	10,000	5,465	(4,535)	
Investment income	175,000	175,000	538,591	363,591	
Miscellaneous	<u>17,000</u>	<u>17,000</u>	<u>13,482</u>	<u>(3,518)</u>	
Total Revenues	<u>\$ 10,402,000</u>	<u>\$ 10,402,000</u>	<u>\$ 8,160,218</u>	<u>\$ (2,241,782)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	\$ 8,356,229	\$ 8,356,229	\$ 5,745,905	\$ 2,610,324	\$ -
Contractual services	2,048,359	2,055,054	1,297,526	757,528	363,403
Commodities	1,072,175	1,138,038	739,711	398,327	328,650
Capital outlay	20,000	20,000	8,493	11,507	8,967
Debt service					
Principal retirement	16,000	16,000	9,000	7,000	3,000
Interest and fiscal charges	-	-	-	-	-
Depreciation	<u>-</u>	<u>-</u>	<u>360,000</u>	<u>(360,000)</u>	<u>-</u>
Total Expenditures	<u>\$ 11,512,763</u>	<u>\$ 11,585,321</u>	<u>\$ 8,160,635</u>	<u>\$ 3,424,686</u>	<u>\$ 704,020</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2017 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
911 FUND
For the Nine Months Ended August 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	\$ 2,072,540	\$ (300,085)	
Grants, contributions, and intergovernmental	-	2,357,619	-	(2,357,619)	
Investment income	7,500	7,500	24,684	17,184	
	<u>2,380,125</u>	<u>4,737,744</u>	<u>2,097,224</u>	<u>(2,640,520)</u>	
Total Revenues	<u>\$ 2,380,125</u>	<u>\$ 4,737,744</u>	<u>\$ 2,097,224</u>	<u>\$ (2,640,520)</u>	
EXPENDITURES					
Current					
Public Safety					
Personnel services	\$ 486,320	\$ 486,320	\$ 309,222	\$ 177,098	\$ -
Contractual services	1,749,805	4,310,973	1,074,799	3,236,174	462,760
Commodities	95,000	148,140	46,595	101,545	53,363
Capital outlay	<u>2,500</u>	<u>1,988,250</u>	<u>833,785</u>	<u>1,154,465</u>	<u>1,151,524</u>
Total Expenditures	<u>\$ 2,333,625</u>	<u>\$ 6,933,683</u>	<u>\$ 2,264,401</u>	<u>\$ 4,669,282</u>	<u>\$ 1,667,647</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 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
HEALTH INSURANCE FUND
For the Nine Months Ended August 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	\$ 12,912,375	\$ (7,219,890)	
Investment income	20,000	20,000	33,549	13,549	
Total Revenues	<u>\$ 20,152,265</u>	<u>\$ 20,152,265</u>	<u>\$ 12,945,924</u>	<u>\$ (7,206,341)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	\$ 73,768	\$ 73,768	\$ 52,047	\$ 21,721	\$ -
Contractual services	20,382,190	20,382,190	15,576,111	4,806,079	19,012
Commodities	3,950	3,950	1,030	2,920	-
Total Expenditures	<u>\$ 20,459,908</u>	<u>\$ 20,459,908</u>	<u>\$ 15,629,188</u>	<u>\$ 4,830,720</u>	<u>\$ 19,012</u>