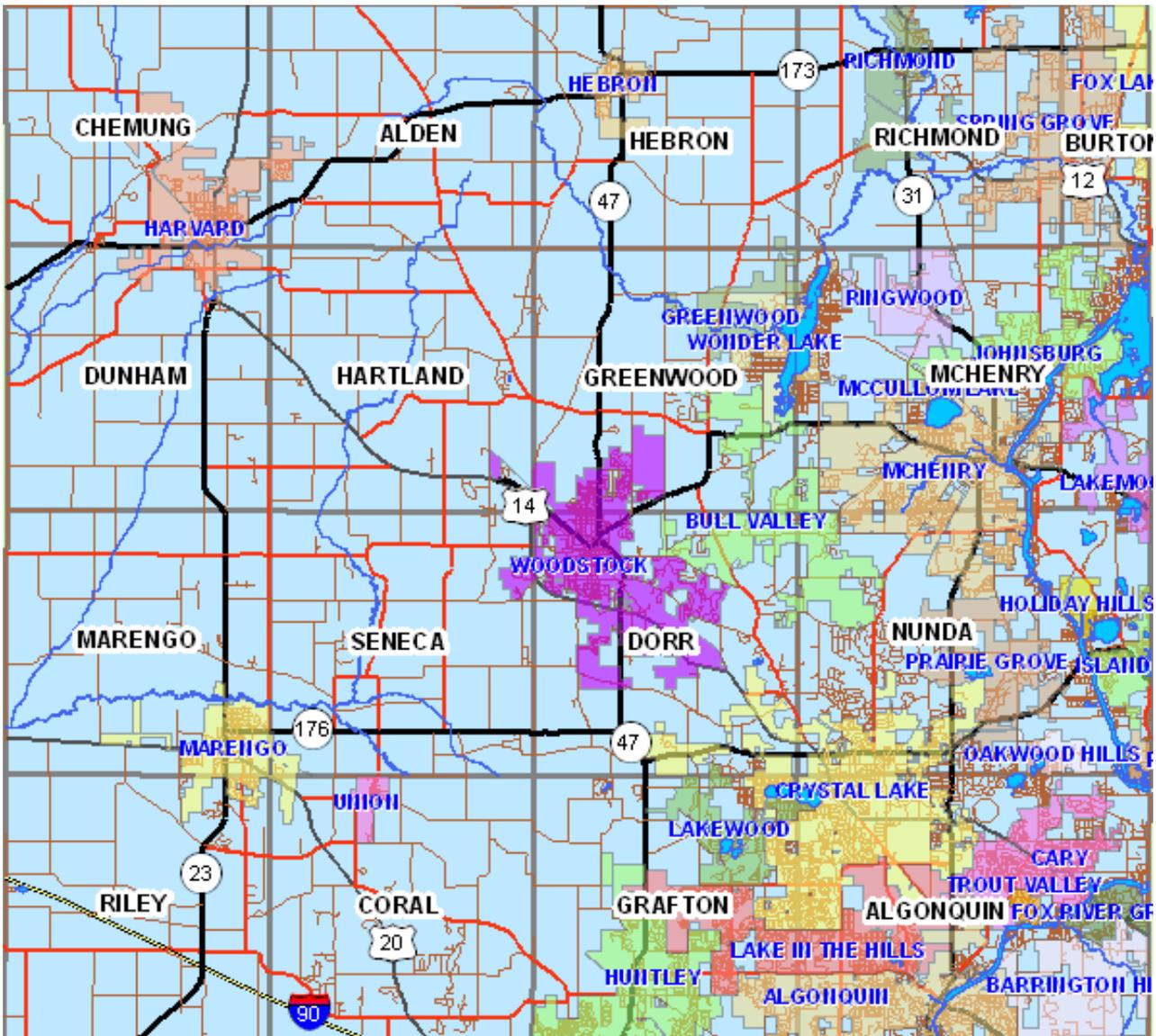


# County of McHenry, Illinois

## County Auditor's Quarterly Report

Fiscal Year 2009 – 2<sup>nd</sup> Quarter  
For the 6 months ended May 31, 2009



Prepared by the County Auditor's Office:  
Pamela Palmer, County Auditor  
Jim Bernier, CPA, CPFO, Senior Accountant/Chief Deputy Auditor

## **INTRODUCTORY SECTION**

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PAM PALMER  
COUNTY AUDITOR

JIM BERNIER  
SENIOR ACCOUNTANT/  
CHIEF DEPUTY



PHONE: 815 334-4204  
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August 14, 2009

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

Ladies and Gentlemen:

We are pleased to present the County Auditor's Quarterly Financial Report for McHenry County (the County) for the second quarter of Fiscal Year 2009. Illinois State Statutes 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 is presented on a GAAP basis. 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.

This report includes Management's Discussion and Analysis (MD&A), which provides an overview and analysis to accompany the financial schedules. This letter of transmittal is designed to complement the MD&A, and should be read in conjunction with it. The County's MD&A can be found beginning on page iv.

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/common/countyDpt/auditor/QuarterRpts.asp>.

Sincerely,

Pamela Palmer  
County Auditor

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Fiscal Year 2009 – 2<sup>nd</sup> Quarter

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This section of the County Auditor's Quarterly Report presents management's discussion and analysis (MD&A) of the financial activities of the County for the six months ended May 31, 2009. Please read it in conjunction with the Transmittal Letter, which can be found on page iii.

## **OVERVIEW**

The financial activities of the County are organized into funds. A fund is a fiscal and accounting entity that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

### **1. Governmental Funds**

Most of the County's basic services are accounted for in governmental funds. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

#### **a. 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.

#### **b. Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specific purposes.

#### **c. 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.

#### **d. Capital Project Funds**

Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and/or other capital assets.

#### **e. Permanent Funds**

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

### **2. Proprietary Funds**

Proprietary funds are those that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

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a. Enterprise Funds

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

b. Internal Service Funds

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.

3. Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the County's own programs.

All of the County's governmental funds and proprietary funds are presented in this quarterly report, as listed in the table of contents on pages i – ii. The County's fiduciary funds are excluded from this report, as the assets held therein are not available to support the County's own programs, and therefore, do not impact the County's financial condition. The County's fiduciary funds are included in the County's Comprehensive Annual Financial Report (CAFR), which can be found on the County's website at <http://www.co.mchenry.il.us>, under the financial reports link.

For all governmental funds, this quarterly report presents schedules of revenues, expenditures, and changes in fund balance – budget and actual. In addition, several supplemental schedules of revenues and expenditures – budget and actual are presented for the general fund. For the proprietary funds, schedules of revenues and expenditures - budget and actual (budgetary basis) are presented. The budgetary basis for proprietary funds does not conform to the basis used for proprietary funds in the CAFR. Therefore, changes in net assets are not presented for these funds.

The budget and actual schedules present separate columns for the original budget and the final budget. The original budget represents the annual budget and appropriation ordinance that is approved by the County Board before the beginning of the fiscal year. The final budget represents the final appropriation authority for the period, which includes all budget amendments passed by the County Board during the period. Examples of budget amendments including emergency appropriations, line-items transfers, and the re-appropriation of prior year encumbrances.

## **FINANCIAL ANALYSIS**

There is little doubt that the County has been impacted by the current economic recession, which will likely continue to impact the County and its citizens for some period of time to come. One significant effect has been a decrease in several of the County's vital revenue sources. To highlight some of these key decreases in revenues, a trend analysis has been included in the following section to compare the current period with prior years.

Despite the severity of current economic conditions, the County is well positioned to endure the recession. However, the scope and nature of this quarterly report is inadequate to fully illustrate the relative strength of the County's overall financial health. If users of this quarterly report are seeking to understand the County's overall financial health, there is a separate report which is designed to provide that information. The County has issued a Popular Annual Financial Report (PAFR), for the fiscal year ended November 30, 2008. The PAFR is a user-friendly guide that presents information about the County's overall financial health, including near-term financial

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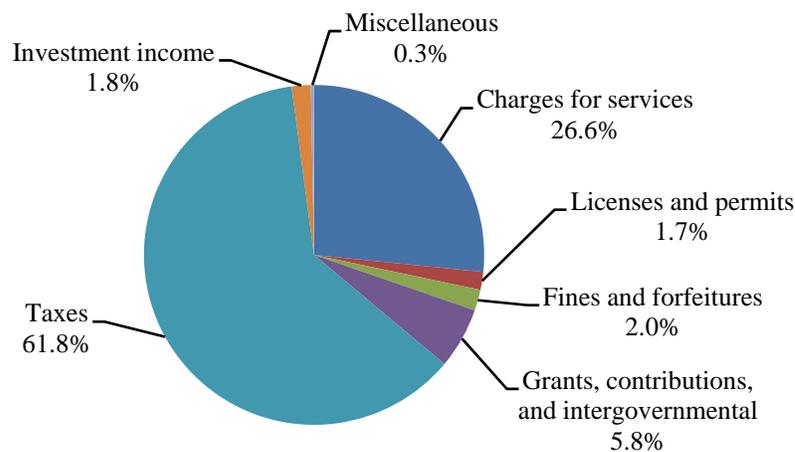
health and overall financial position. The PAFR is available on the County's website at <http://www.co.mchenry.il.us/common/countyDpt/auditor/PAFRRpts.asp>. The focus of this quarterly report is narrower in scope, as it primarily presents budget and actual revenues and expenditures through the 2<sup>nd</sup> quarter of fiscal year 2009, which is the six month period from December 1, 2008 through May 31, 2009.

**General Fund**

**Revenues:**

The following chart shows budgeted revenues by source – General Fund for fiscal year 2009:

BUDGETED REVENUES BY SOURCE - GENERAL FUND  
Fiscal Year 2009



This chart shows that two revenue sources, taxes and charges for services, represent the largest sources of revenue for the general fund. Taxes represent 61.8% of budgeted revenues and charges for services represent 26.6%, for a combined total of 88.4% of budgeted revenues. Because these two revenue sources represent such a significant portion of general fund revenues, the remained of the analysis will focus on these two categories.

The table on the following page compares budget and actual revenues for taxes and charges for services - General Fund through the 2<sup>nd</sup> quarter of fiscal year 2009:

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**TAXES AND CHARGES FOR SERVICES - BUDGET AND ACTUAL  
 GENERAL FUND**

For the Six Months Ended May 31, 2009



For charges for services, actual revenue of \$11.8 million represents 54.6% of budgeted revenue of \$21.6 million, which indicates that in general, this revenue source, through the second quarter, is on pace to meet or exceed the annual budget. For taxes, actual revenue of \$9.3 million represents 18.5% of budgeted revenue of \$50.1 million. A more detailed analysis of tax revenue is necessary to understand this budget to actual comparison.

The following table shows budget and actual revenues - General Fund taxes through the 2<sup>nd</sup> quarter of fiscal year 2009:

**TAXES - BUDGET AND ACTUAL  
 GENERAL FUND**  
For the Six Months Ended May 31, 2009

TAXES	Annual Budget	6 Months Actual	% of Budget
Property taxes	\$ 31,080,000	\$ 1,030,930	3.3%
Sales taxes	9,125,000	3,985,988	43.7%
State income taxes	6,000,000	2,668,992	44.5%
Local use tax	850,000	553,298	65.1%
Personal property replacement tax	750,000	419,287	55.9%
Inheritance tax	200,000	47,961	24.0%
Off track betting	100,000	42,141	42.1%
Tax transfer stamps	2,025,000	506,012	25.0%
<b>Total Taxes</b>	<b>\$ 50,130,000</b>	<b>\$ 9,254,609</b>	<b>18.5%</b>

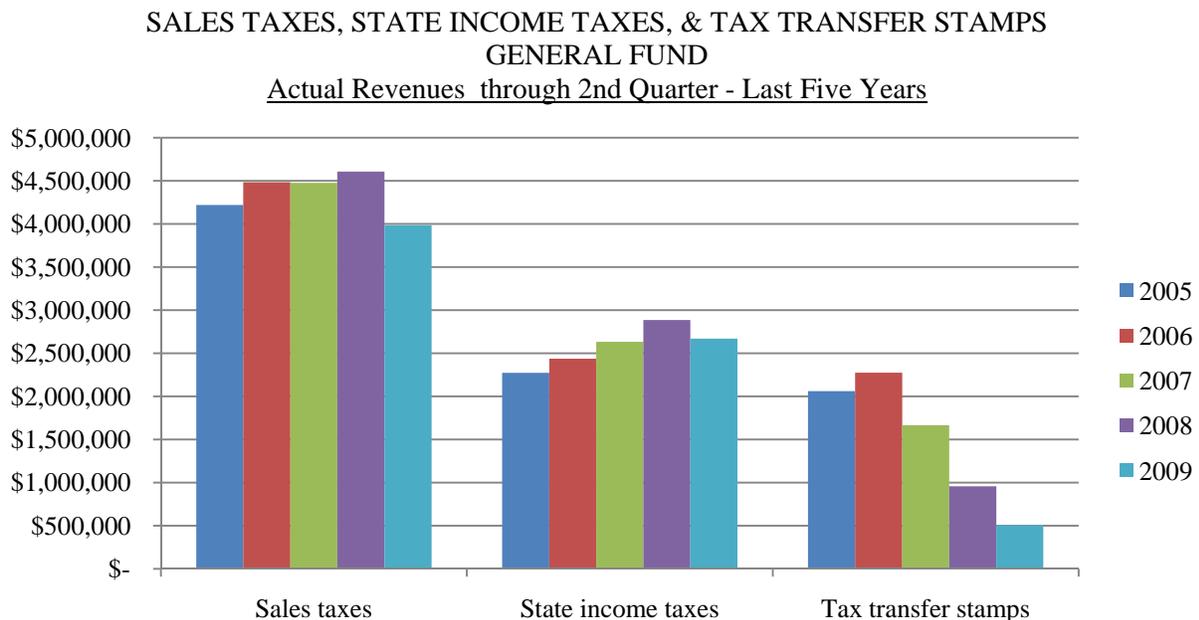
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The four largest tax sources are property taxes, which represent 62.0% of total budgeted taxes, sales taxes, which represent 18.2% of total budgeted taxes, state income taxes, which represent 12.0% of total budgeted taxes, and tax transfer stamps, which represent 4.0% of total budgeted taxes, for a combined total of 96.2% of total budgeted taxes. Following is an analysis of those four significant tax sources:

For **property taxes**, actual revenue was \$1.0 million, compared with budgeted revenue of \$31.1 million. The discrepancy between budget and actual relates to the due dates for property tax payments. Property tax bills are payable in two installments, which are due on June 4 and September 4. The County received one distribution from the McHenry County Collector on May 26, based on property taxes that were paid prior to the first due date. The vast majority of property taxes will be received in the 3<sup>rd</sup> and 4<sup>th</sup> quarter. For **sales taxes**, actual revenue of \$4.0 million represents 43.7% of budgeted revenue of \$9.1 million. In general, this indicates that this revenue source, through the 2<sup>nd</sup> quarter, is somewhat behind pace to meet the budget. Since 50% of the fiscal year is over, a reasonable expectation is that 50% of budgeted sales taxes should have been collected through the 2<sup>nd</sup> quarter. See the trend analysis section below for further review of sales taxes. For **state income taxes**, actual revenue of \$2.7 million represents 44.5% of budgeted revenue of \$6.0 million. In general, this indicates that this revenue source, through the 2<sup>nd</sup> quarter, is also somewhat behind pace to meet the budget. See the trend analysis section below for further review of state income taxes. For **tax transfer stamps**, actual revenue of \$0.5 million represents 25.0% of budgeted revenue of \$2.0 million. Tax transfer stamp revenue has been decreasing steadily since 2005, due to general economic conditions, including the sub-prime mortgage crisis. Through the 2<sup>nd</sup> quarter of 2009, tax transfer stamp revenue is on pace to total \$1.0 million for 2009. See the following trend analysis section for further illustration of the decline in tax transfer stamp revenues.

**Trend Analysis**

The following chart compares actual revenue for sales taxes, state income taxes, and tax transfer stamps through the 2<sup>nd</sup> quarter for the past five fiscal years. These three vital tax sources are, in varying degrees, sensitive to changes in economic conditions. The purpose of this chart is to demonstrate the effect that recent economic conditions have had on the County's revenues sources.



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The most striking decline shown on the above chart is for **tax transfer stamps**, which had peak revenues through the 2<sup>nd</sup> quarter of 2006 of \$2.3 million, while revenues through the 2<sup>nd</sup> quarter of 2009 was \$0.5 million, a decrease of \$1.8 million or 78.3%. Tax transfer stamp revenue is collected on real estate sales within the County and is strongly linked to local economic conditions. The decline in tax transfer stamp revenue has corresponded with the timing of the sub-prime mortgage crisis, which was widely publicized beginning in 2007, and the global financial crisis and the current economic recession, which continues in the present time. Because of the strong relationship between tax transfer stamp revenue and local economic conditions, it is reasonable to conclude that this revenue source will likely only recover when local economic conditions improve as well.

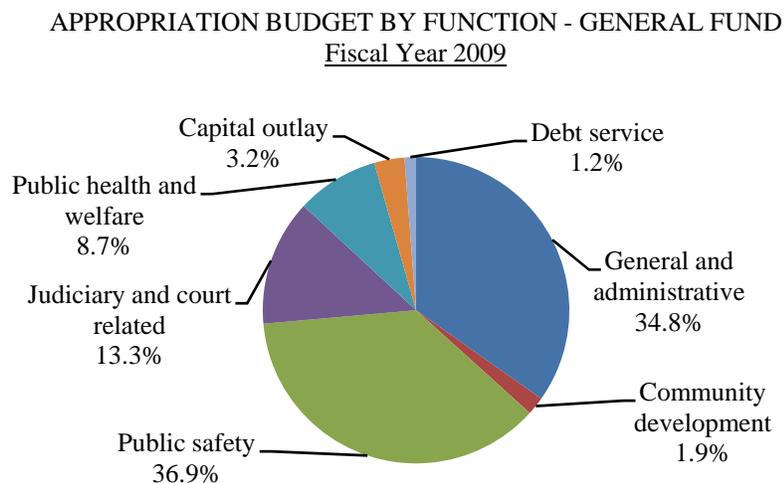
The trend for **sales taxes** looks very different from tax transfer stamps, as sales taxes actually increased each year from 2005 through 2008. Revenues through the 2<sup>nd</sup> quarter of 2008 totaled \$4.6 million, while revenues through the 2<sup>nd</sup> quarter of 2009 totaled \$4.0 million, a decrease of \$0.6 million or 13.0%. Since sales taxes are derived from consumer purchases, an important related measure is the local unemployment rate. The unemployment rate for the County went from 4.3% in 2007 to 5.8% in 2008, which corresponds to the decrease in sales taxes. As the local and national unemployment rates have continued to rise during 2009 (the County's rate was 9.2% in February and 10.5% in May), it is also reasonable to conclude that sales taxes will continue to be hurt by the increase in unemployment in the County.

The trend for **state income taxes** looks very similar to sales taxes, as state income taxes increased each year from 2005 through 2008. Revenues through the 2<sup>nd</sup> quarter of 2008 totaled \$2.9 million, while revenues through the 2<sup>nd</sup> quarter of 2009 totaled \$2.7 million, a decrease of \$0.2 million or 6.9%. Similar to sales taxes, an important figure that affects state income taxes is the local unemployment rate. As mentioned in the preceding paragraph, the unemployment rate for the County went from 4.3% in 2007 to 5.8% in 2008, which corresponds to the decrease in state income taxes. As the local and national unemployment rates have continued to rise during 2009 (the County's rate was 9.2% in February and 10.5% in May), it is also reasonable to conclude that state income taxes will continue to be hurt by the increase in unemployment in the County.

See schedules of revenue – budget and actual – General Fund on pages 2-5.

**Expenditures:**

The following chart shows appropriation budget by function – General Fund for fiscal year 2009:



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As shown on the chart above, public safety and general and administrative functions represent the largest portions of the appropriation budget for the General Fund. Public safety represents 36.9% of the total General Fund budget and general and administrative represents 34.8%, for a combined total of 71.7%.

The following table compares budget and actual expenditures by function - General Fund through the 2<sup>nd</sup> quarter of fiscal year 2009:

EXPENDITURES BY FUNCTION - BUDGET AND ACTUAL  
 GENERAL FUND  
For the Six Months Ended May 31, 2009

EXPENDITURES	Annual Budget	6 Months Actual	% of Budget
Current			
General and administrative	\$ 27,665,916	\$ 11,403,126	41.2%
Community development	1,475,594	674,334	45.7%
Public safety	29,360,736	14,157,279	48.2%
Judiciary and court related	10,531,805	5,161,430	49.0%
Public health and welfare	6,875,405	3,002,439	43.7%
Capital outlay	2,521,348	982,096	39.0%
Debt service			
Principal retirement	875,954	451,552	51.5%
Interest and fiscal charges	80,656	47,780	59.2%
 Total Expenditures	 \$ 79,387,414	 \$ 35,880,036	 45.2%

As shown on the above table, total expenditures through the 2<sup>nd</sup> quarter of fiscal year 2009 of \$35.9 million represents 45.2% of budgeted appropriations of \$79.4 million. All current expenditures fall within a range of 41.2% - 49.0% of budget, which are all below the 50% threshold that could reasonably be expected through the 2<sup>nd</sup> quarter. Within the general and administrative function, the largest variance between budget and actual is for non-departmental, which has actual expenditures of \$4.2 million compared to the annual budget of \$12.9 million, which is a variance of \$8.7 million. Unexpended appropriations within non-departmental include \$5.9 million for health insurance costs, \$1.5 million for open positions, and \$0.5 million for contingencies.

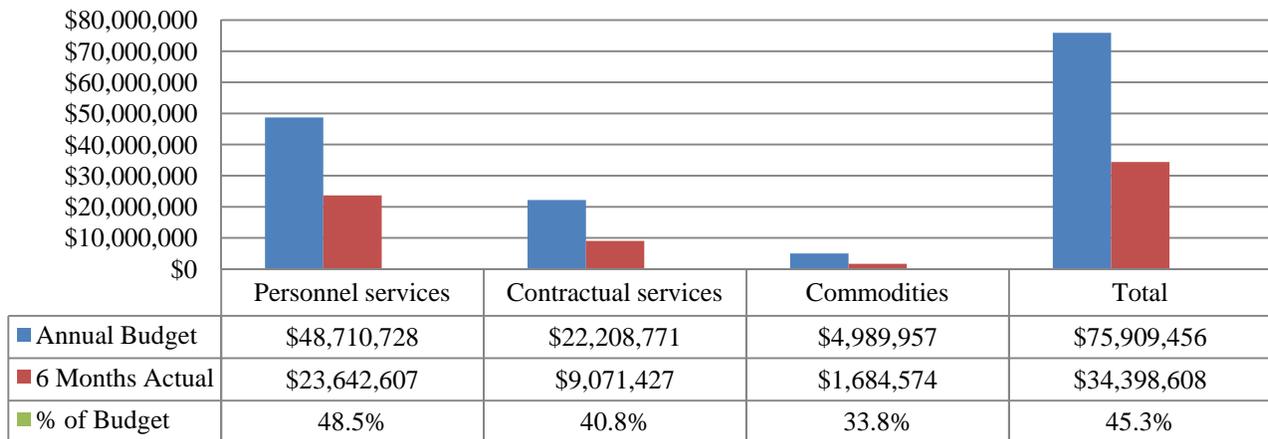
Capital outlay expenditures of \$1.0 million represent 39.0% of budgeted appropriations of \$2.5 million. The capital outlay budget is for specifically identified purposes and is expended according to various project schedules. Therefore, capital outlay expenditures will vary throughout the year and will not necessarily equal 50% of the appropriation budget through the 2<sup>nd</sup> quarter. The most appropriate comparison of budget to actual for capital outlay is at year-end.

Debt service payments in the general fund are for various capital leases. The payments are made according to each capital lease payment schedule. Similar to capital outlay, the most appropriate comparison of budget to actual for debt service is at year-end.

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The following table compares budget and actual expenditures by object (excluding capital outlay and debt service) - General Fund through the 2<sup>nd</sup> quarter of fiscal year 2009:

EXPENDITURES BY OBJECT (EXCLUDING CAPITAL OUTLAY AND DEBT SERVICE) -  
 BUDGET AND ACTUAL  
 GENERAL FUND  
For the Six Months Ended May 31, 2009



The largest component of the General Fund budget by object is personnel services. The budget for personnel services of \$48.7 million represents 64.2% of the total General Fund budget of \$75.9 million (excluding capital outlay and debt service). Actual expenditures for personnel services of \$23.6 million represents 48.5% of budget of \$48.7 million. Personnel services are generally incurred evenly throughout the year, so a reasonable expectation is that actual expenditures for the six months ended May 31, 2009 should be equal to approximately 50% of the annual budget. Furthermore, because of regular position vacancies, actual expenditures should fall somewhere below 50%, through the six months ended May 31, 2009. Therefore, actual personnel services expenditures equal to 48.5% of the annual budget appears reasonable. Contractual services expenditures are equal to 40.8% of the annual budget and commodities are equal to 33.8% of the annual budget. Both of these categories are substantially below the 50% threshold, which indicates that both categories are on pace to finish the year with actual expenditures below the annual budget.

See schedules of expenditure – budget and actual – General Fund on pages 6-13.

**Special Revenue Funds**

The County has 37 special revenue funds which vary in function (general and administrative, community development, transportation, public safety, judiciary and court related, or public health and welfare), as well as vary in significance of activity. For example, the County Option Motor Fuel Tax Fund accounts for transportation expenditures and has an appropriation budget of \$20.8 million, while the Veterans Assistance Commission Bus Fund accounts for public health and welfare expenditures and has an appropriation budget of only \$1,550. A description of all special revenue funds can be found just before page 14. Because of the large number of special revenue funds and the disparity of activity, the MD&A will only focus on the following select funds.

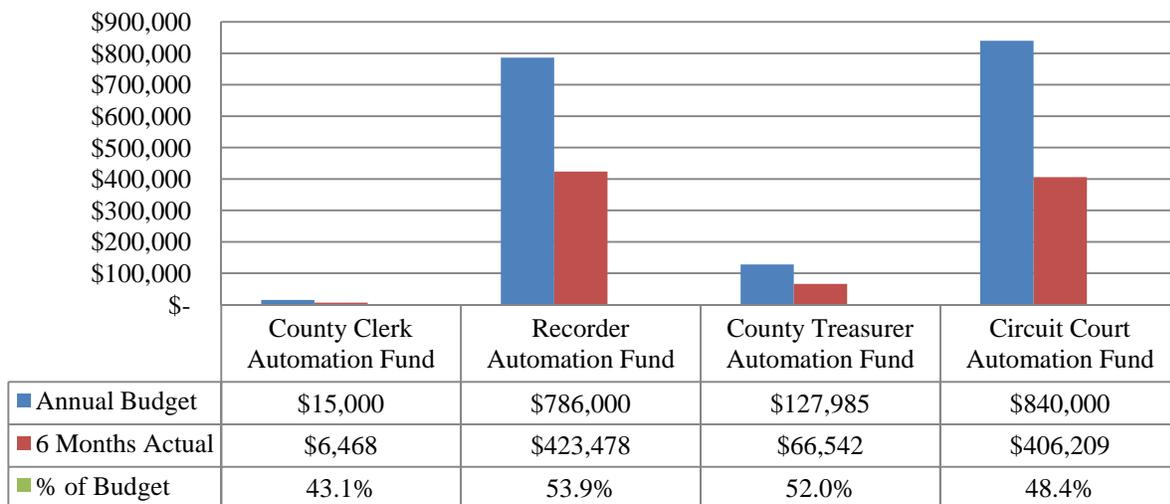
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**County Clerk Automation Fund**  
**Recorder Automation Fund**  
**County Treasurer Automation Fund**  
**Circuit Court Automation Fund**

These four funds are independent of each other, but are similar in nature, as they all are used to account for the collection of a special fee imposed on customers of each stated office. The purpose of an automation fee is to improve the capabilities of each office through the purchase and application of new technologies. For a detailed description of each office and the services that they provide to the citizens of the County, visit the County's website at <http://www.co.mchenry.il.us>, and click on the 'departments' link at the top of the page. Following is a review of the revenues and expenditures of the four automation funds.

The following table compares budget and actual revenues for charges for services for the four automation funds through the 2<sup>nd</sup> quarter of fiscal year 2009:

**CHARGES FOR SERVICES - BUDGET AND ACTUAL**  
**FOUR AUTOMATION FUNDS**  
For the Six Months Ended May 31, 2009

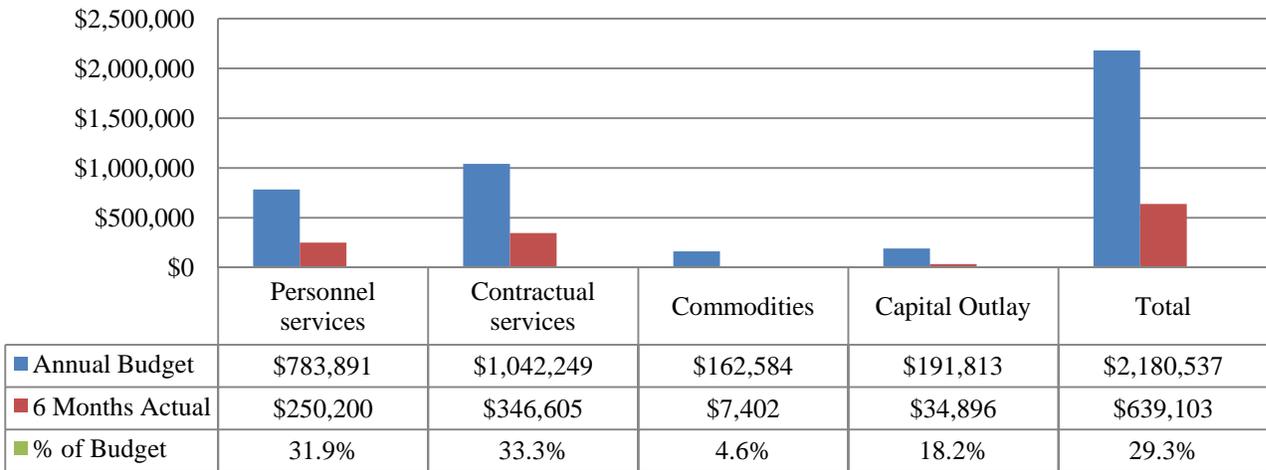


As shown on the above chart, the fund that has the largest budgeted revenues for automation fees is the Circuit Court Automation Fund, with a budget of \$840,000 for fiscal year 2009. The next largest amount is the Recorder Automation Fund, with a budget of \$786,000, then the County Treasurer Automation Fund, with a budget of \$127,985, and finally the County Clerk Automation Fund, which has budgeted automation fee revenue of \$15,000. The four funds have actual revenues through the 2<sup>nd</sup> quarter than range from 43.1% - 53.9% of the annual budget. In general, this indicates that these revenue sources, through the 2<sup>nd</sup> quarter, are about on pace to meet the annual budget. Since 50% of the fiscal year is over, a reasonable expectation is that 50% of budgeted automation fees should have been collected through the 2<sup>nd</sup> quarter.

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The following table compares budget and actual expenditures by object (excluding debt service) for the four Automation Funds through the 2<sup>nd</sup> quarter of fiscal year 2009:

EXPENDITURES BY OBJECT (EXCLUDING DEBT SERVICE) - BUDGET AND ACTUAL  
 FOUR AUTOMATION FUNDS  
For the Six Months Ended May 31, 2009



As shown on the above table, the largest budget category by object for the four automation funds is contractual services, with a budget of \$1.0 million. Individual expenditure line items in this category include professional services and maintenance agreements, which are both related to maintaining the information technology systems in the four offices. The next largest budget category is personnel services, with a budget of \$0.8 million. The four automation funds are permitted to pay for personnel costs, to the extent that staff works on automation related activities. The final two budget categories by object are commodities, with a budget of \$0.2 million, and capital outlay, also with a budget of \$0.2 million. The capital outlay budget can vary significantly from year to year, depending on the timing of when significant automation systems or components are purchased, which is often once a fund has accumulated sufficient resources to pay for such purchases.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – special revenue funds on pages 14-50.

**Debt Service Funds**

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. Accordingly, the most appropriate comparison of budget to actual for debt service is at year-end. Full disclosure of the County's debt certificate issuances, including outstanding balances, interest rates, and repayments schedules are included in the County's CAFR, which can be found on the County's website at <http://www.co.mchenry.il.us>, under the financial reports link.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – debt service funds on pages 51-61.

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**Capital Project Funds**

The County currently has four active capital project funds. A majority of the work has been completed in these four funds, which are expected to be completed and closed out by the end of 2009. A description of the capital project funds can be found just before page 62.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – capital project funds on pages 62-65.

**Permanent Funds**

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 2<sup>nd</sup> quarter of 2009, the working cash funds have earned \$1,812 of investment income.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – permanent funds on pages 66-67.

**Enterprise Funds**

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 property taxes are to support the operations of Valley Hi and to fund debt service payments on the \$12.5 million of debt certificates that were issued to fund construction of the new Valley Hi facility, which was completed in January 2007. The budget for property taxes for 2009 is \$6.0 million. Actual property tax revenue through the 2<sup>nd</sup> quarter of 2009 is \$0.2 million. As discussed previously, the County received one distribution from the McHenry County Collector on May 26, based on property taxes that were paid prior to the first due date of June 4. The vast majority of property taxes will be received in the 3<sup>rd</sup> and 4<sup>th</sup> quarter.

See schedules of revenues and expenditures – budget and actual (budgetary basis) – enterprise funds on pages 68-69.

**Internal Service Funds**

The County's two internal service funds are the Insurance Loss Fund and the Health Insurance Fund. The Insurance Loss Fund is supported primarily by property taxes. The fund has total budgeted revenue of \$4.3 million, of which \$4.0 million is from property taxes. Expenditures of the fund are for insurance premiums and for claims not covered by insurance. Through the 2<sup>nd</sup> quarter of 2009, expenditures were \$2.2 million, which represents 59.5% of the budget of \$3.7 million. The budget for this fund is based on an estimate, as there is no precise forecasting model that can accurately predict all future claims. Also, the Insurance Loss Fund is required to calculate a reserve at the end of the fiscal year for claims incurred but not reported. Because this estimate is recorded only at year-end, interim data for expenditures does not compare easily with the budget throughout the year. Therefore, the most appropriate comparison of budget to actual is at year-end.

**County of McHenry, Illinois**  
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The Health Insurance Fund accounts for expenditures for health insurance claims for employees and retirees. The fund is supported by charges for services from County funds. Since the County is self-insured for health insurance claims, the Health Insurance Fund is required to calculate a reserve at the end of the fiscal year for claims incurred but not reported. Because this estimate is recorded only at year-end, interim data for expenditures does not compare easily with the budget throughout the year. Therefore, the most appropriate comparison of budget to actual is at year-end.

See schedules of revenues and expenditures – budget and actual (budgetary basis) – internal service funds on pages 70-71.

## **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 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
For the Six Months Ended May 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>REVENUES</b>					
Charges for services	\$ 21,561,121	\$ 21,566,116	\$ 11,781,635	\$ (9,784,481)	
Licenses and permits	1,360,500	1,360,500	729,768	(630,732)	
Fines and forfeitures	1,621,000	1,621,000	650,691	(970,309)	
Grants, contributions, and intergovernmental	4,344,807	4,696,713	1,716,874	(2,979,839)	
Taxes	50,130,000	50,130,000	9,254,609	(40,875,391)	
Investment income	1,440,500	1,440,500	112,964	(1,327,536)	
Miscellaneous	243,500	243,500	309,369	65,869	
<b>Total Revenues</b>	<b>80,701,428</b>	<b>81,058,329</b>	<b>24,555,910</b>	<b>(56,502,419)</b>	
<b>EXPENDITURES</b>					
<b>Current</b>					
General and administrative	27,565,985	27,665,916	11,403,126	16,262,790	\$ 986,585
Community development	1,406,208	1,475,594	674,334	801,260	99,645
Public safety	29,203,742	29,360,736	14,157,279	15,203,457	1,384,575
Judiciary and court related	10,482,035	10,531,805	5,161,430	5,370,375	89,026
Public health and welfare	6,592,339	6,875,405	3,002,439	3,872,966	60,576
Capital outlay	1,734,699	2,521,348	982,096	1,539,252	560,609
<b>Debt service</b>					
Principal retirement	875,954	875,954	451,552	424,402	30,067
Interest and fiscal charges	80,656	80,656	47,780	32,876	992
<b>Total Expenditures</b>	<b>77,941,618</b>	<b>79,387,414</b>	<b>35,880,036</b>	<b>43,507,378</b>	<b>\$ 3,212,075</b>
Excess (deficiency) of revenues over expenditures	2,759,810	1,670,915	(11,324,126)	(12,995,041)	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	72,474	72,474	3,779,500	3,707,026	
Transfers out	(3,337,921)	(3,437,921)	(2,761,238)	676,683	
<b>Total Other Financing Sources (Uses)</b>	<b>(3,265,447)</b>	<b>(3,365,447)</b>	<b>1,018,262</b>	<b>4,383,709</b>	
<b>Net Change in Fund Balance</b>	<b>\$ (505,637)</b>	<b>\$ (1,694,532)</b>	<b>(10,305,864)</b>	<b>\$ (8,611,332)</b>	
Fund Balance - Beginning of Period			43,744,826		
Fund Balance - End of Period			<b>\$ 33,438,962</b>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
GENERAL FUND  
For the Six Months Ended May 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>CHARGES FOR SERVICES</b>				
General and Administrative				
County clerk fees	\$ 185,000	\$ 185,000	\$ 94,491	\$ (90,509)
Tax redemption fees	130,000	130,000	95,462	(34,538)
Recording fees	1,510,000	1,510,000	606,487	(903,513)
Penalties/fees on delinquent taxes	1,794,780	1,794,780	567,392	(1,227,388)
Cable television franchise fees	388,000	388,000	349,025	(38,975)
Assessor's salary reimbursement	50,196	50,196	24,750	(25,446)
Other fees and charges	13,700	13,700	6,983	(6,717)
Community Development				
Subdivision review fees	30,000	30,000	-	(30,000)
Flood plain investigation fees	175,000	175,000	49,320	(125,680)
Maps and publications fees	6,000	6,000	2,317	(3,683)
Other fees and charges	11,500	11,500	3,662	(7,838)
Public Safety				
Coroner fees	9,000	9,000	4,990	(4,010)
Sheriff fees - circuit court	440,000	440,000	207,010	(232,990)
Sheriff fees - photocopies	10,000	10,000	3,440	(6,560)
Sheriff fees - foreign courts	65,000	65,000	37,783	(27,217)
Foreclosures	15,000	15,000	14,447	(553)
Court security fees	950,000	950,000	463,506	(486,494)
Jail space rental	8,100,000	8,100,000	5,209,635	(2,890,365)
Payphones	260,000	260,000	183,043	(76,957)
Dispatching fees	218,417	218,417	117,996	(100,421)
Squad car replacement fee	50,000	50,000	25,570	(24,430)
Other fees and charges	44,642	44,642	47,272	2,630
Judiciary and Court Related				
10% bond earnings	356,000	356,000	175,343	(180,657)
Circuit clerk fees	3,471,900	3,471,900	1,814,437	(1,657,463)
County court fees	572,102	572,102	274,612	(297,490)
Court services salary reimbursements	927,000	927,000	460,800	(466,200)
State's attorney salary reimbursement	138,500	138,500	132,621	(5,879)
State's attorney fees	65,000	65,000	44,731	(20,269)
Public aid	100,000	100,000	-	(100,000)
Periodic imprisonment fees	15,000	15,000	10,952	(4,048)
Public defender salary reimbursement	97,000	97,000	36,167	(60,833)
Public defenders fees	60,000	60,000	49,357	(10,643)
Other fees and charges	29,000	29,000	7,338	(21,662)

(Continued)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
GENERAL FUND  
For the Six Months Ended May 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>CHARGES FOR SERVICES (Continued)</b>				
Public Health and Welfare				
Animal control tags	\$ 552,000	\$ 552,000	\$ 306,416	\$ (245,584)
Veterinary fees	61,000	61,000	26,253	(34,747)
Nursing fees	108,500	113,495	37,113	(76,382)
Health review fees	10,000	10,000	2,025	(7,975)
Health promotion	37,959	37,959	4,249	(33,710)
Vital record fees	42,000	42,000	22,882	(19,118)
Subdivision review fees	18,000	18,000	3,875	(14,125)
Medicare	87,000	87,000	50,545	(36,455)
Public aid	135,300	135,300	102,434	(32,866)
Private pay	10,000	10,000	3,856	(6,144)
Vision and hearing fees	85,500	85,500	37,331	(48,169)
Other fees and charges	126,125	126,125	63,717	(62,408)
<b>Total Charges for Services</b>	<b>21,561,121</b>	<b>21,566,116</b>	<b>11,781,635</b>	<b>(9,784,481)</b>
<b>LICENSES AND PERMITS</b>				
General and Administrative				
Liquor licenses	124,000	124,000	110,683	(13,317)
Amusement licenses	12,000	12,000	10,055	(1,945)
Community Development				
Building permits	540,000	540,000	148,715	(391,285)
Zoning permits	100,000	100,000	30,987	(69,013)
Hauler license fees	9,500	9,500	-	(9,500)
Public Health and Welfare				
Septic and well permits	140,000	140,000	42,570	(97,430)
Health licenses	435,000	435,000	386,758	(48,242)
<b>Total Licenses and Permits</b>	<b>1,360,500</b>	<b>1,360,500</b>	<b>729,768</b>	<b>(630,732)</b>
<b>FINES AND FORFEITURES</b>				
Community Development				
Planning fines	13,000	13,000	5,999	(7,001)
Judiciary and Court Related				
Fines and bond forfeitures	1,438,000	1,438,000	576,703	(861,297)
County drug fines	135,000	135,000	54,973	(80,027)
Public Health and Welfare				
Veterinary fines	35,000	35,000	13,016	(21,984)
<b>Total Fines and Forfeitures</b>	<b>1,621,000</b>	<b>1,621,000</b>	<b>650,691</b>	<b>(970,309)</b>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
 GENERAL FUND  
 For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL</b>				
General and Administrative				
Election improvements	\$ 51,000	\$ 51,000	\$ 78,300	\$ 27,300
Other grants	108,354	108,354	9,825	(98,529)
Public Safety				
Sheriff's Office - grants	782,839	782,839	113,553	(669,286)
EMA - grants	129,542	210,842	45,382	(165,460)
Coroner - grants	-	-	4,415	4,415
Judiciary and Court Related				
Dependent children care reimbursements	28,000	28,000	-	(28,000)
Dependent children/parent reimbursements	62,000	62,000	21,404	(40,596)
State's Attorney - grants	27,500	27,500	13,750	(13,750)
Public Health and Welfare				
Health Department grants -				
Nursing	2,548,084	2,753,837	1,246,941	(1,506,896)
Environmental	146,488	207,341	116,863	(90,478)
Administration	61,000	65,000	66,441	1,441
IDPH vaccines	400,000	400,000	-	(400,000)
<u>Total Grants, Contributions, and Intergovernmental</u>	<u>4,344,807</u>	<u>4,696,713</u>	<u>1,716,874</u>	<u>(2,979,839)</u>
<b>TAXES</b>				
Property taxes	31,080,000	31,080,000	1,030,930	(30,049,070)
Sales taxes	9,125,000	9,125,000	3,985,988	(5,139,012)
State income taxes	6,000,000	6,000,000	2,668,992	(3,331,008)
Local use tax	850,000	850,000	553,298	(296,702)
Personal property replacement tax	750,000	750,000	419,287	(330,713)
Inheritance tax	200,000	200,000	47,961	(152,039)
Off track betting	100,000	100,000	42,141	(57,859)
Tax transfer stamps	2,025,000	2,025,000	506,012	(1,518,988)
<u>Total Taxes</u>	<u>50,130,000</u>	<u>50,130,000</u>	<u>9,254,609</u>	<u>(40,875,391)</u>
INVESTMENT INCOME	<u>1,440,500</u>	<u>1,440,500</u>	<u>112,964</u>	<u>(1,327,536)</u>
<b>MISCELLANEOUS</b>				
Tax sale indemnity proceeds	175,000	175,000	222,420	47,420
Proceeds from sale of capital assets	40,000	40,000	-	(40,000)
Other income	28,500	28,500	86,949	58,449
<u>Total Miscellaneous</u>	<u>243,500</u>	<u>243,500</u>	<u>309,369</u>	<u>65,869</u>
<b>TOTAL REVENUES</b>	<u>\$ 80,701,428</u>	<u>\$ 81,058,329</u>	<u>\$ 24,555,910</u>	<u>\$ (56,502,419)</u>

(Concluded)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER

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

GENERAL FUND

For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>CHARGES FOR SERVICES</b>				
General and Administrative	\$ 4,071,676	\$ 4,071,676	\$ 1,744,590	\$ (2,327,086)
Community Development	222,500	222,500	55,299	(167,201)
Public Safety	10,162,059	10,162,059	6,314,692	(3,847,367)
Judiciary and Court Related	5,831,502	5,831,502	3,006,358	(2,825,144)
Public Health and Welfare	<u>1,273,384</u>	<u>1,278,379</u>	<u>660,696</u>	<u>(617,683)</u>
Total Charges for Services	<u>21,561,121</u>	<u>21,566,116</u>	<u>11,781,635</u>	<u>(9,784,481)</u>
<b>LICENSES AND PERMITS</b>				
General and Administrative	136,000	136,000	120,738	(15,262)
Community Development	649,500	649,500	179,702	(469,798)
Public Health and Welfare	<u>575,000</u>	<u>575,000</u>	<u>429,328</u>	<u>(145,672)</u>
Total Licenses and Permits	<u>1,360,500</u>	<u>1,360,500</u>	<u>729,768</u>	<u>(630,732)</u>
<b>FINES AND FORFEITURES</b>				
Community Development	13,000	13,000	5,999	(7,001)
Judiciary and Court Related	1,573,000	1,573,000	631,676	(941,324)
Public Health and Welfare	<u>35,000</u>	<u>35,000</u>	<u>13,016</u>	<u>(21,984)</u>
Total Fines and Forfeitures	<u>1,621,000</u>	<u>1,621,000</u>	<u>650,691</u>	<u>(970,309)</u>
<b>GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL</b>				
General and Administrative	159,354	159,354	88,125	(71,229)
Public Safety	912,381	993,681	163,350	(830,331)
Judiciary and Court Related	117,500	117,500	35,154	(82,346)
Public Health and Welfare	<u>3,155,572</u>	<u>3,426,178</u>	<u>1,430,245</u>	<u>(1,995,933)</u>
Total Grants, Contributions, and Intergovernmental	<u>4,344,807</u>	<u>4,696,713</u>	<u>1,716,874</u>	<u>(2,979,839)</u>
<b>TAXES</b>	<u>50,130,000</u>	<u>50,130,000</u>	<u>9,254,609</u>	<u>(40,875,391)</u>
<b>INVESTMENT INCOME</b>	<u>1,440,500</u>	<u>1,440,500</u>	<u>112,964</u>	<u>(1,327,536)</u>
<b>MISCELLANEOUS</b>	<u>243,500</u>	<u>243,500</u>	<u>309,369</u>	<u>65,869</u>
<b>TOTAL REVENUES</b>	<u>\$ 80,701,428</u>	<u>\$ 81,058,329</u>	<u>\$ 24,555,910</u>	<u>\$ (56,502,419)</u>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
GENERAL FUND  
For the Six Months Ended May 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Administration					
Personnel services	\$ 508,975	\$ 508,975	\$ 268,677	\$ 240,298	\$ -
Contractual services	21,232	21,232	8,327	12,905	-
Commodities	30,120	30,387	3,643	26,744	600
Total	<u>560,327</u>	<u>560,594</u>	<u>280,647</u>	<u>279,947</u>	<u>600</u>
Auditor					
Personnel services	278,572	278,572	143,408	135,164	-
Contractual services	8,810	8,810	5,186	3,624	-
Commodities	10,739	10,739	4,544	6,195	-
Total	<u>298,121</u>	<u>298,121</u>	<u>153,138</u>	<u>144,983</u>	<u>-</u>
County Board and Liquor Commission					
Personnel services	575,843	575,843	289,378	286,465	-
Contractual services	75,532	75,532	17,521	58,011	-
Commodities	44,350	44,350	18,639	25,711	-
Total	<u>695,725</u>	<u>695,725</u>	<u>325,538</u>	<u>370,187</u>	<u>-</u>
County Clerk					
Personnel services	380,031	380,031	188,709	191,322	-
Contractual services	9,095	9,095	4,421	4,674	2,950
Commodities	11,260	11,260	5,209	6,051	-
Total	<u>400,386</u>	<u>400,386</u>	<u>198,339</u>	<u>202,047</u>	<u>2,950</u>
County Clerk - Elections					
Personnel services	532,423	532,423	411,523	120,900	-
Contractual services	269,525	269,525	180,638	88,887	-
Commodities	253,500	253,500	198,987	54,513	-
Total	<u>1,055,448</u>	<u>1,055,448</u>	<u>791,148</u>	<u>264,300</u>	<u>-</u>
Educational Service Region					
Personnel services	169,932	169,932	89,726	80,206	-
Contractual services	30,200	30,200	11,822	18,378	-
Commodities	13,606	13,606	2,613	10,993	73
Total	<u>213,738</u>	<u>213,738</u>	<u>104,161</u>	<u>109,577</u>	<u>73</u>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Six Months Ended May 31, 2009

	<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	\$ 1,017,954	\$ 1,017,954	\$ 534,171	\$ 483,783	\$ -
Contractual services	1,692,126	1,693,472	827,081	866,391	131,038
Commodities	<u>118,793</u>	<u>118,793</u>	<u>65,648</u>	<u>53,145</u>	<u>3,333</u>
Total	<u>2,828,873</u>	<u>2,830,219</u>	<u>1,426,900</u>	<u>1,403,319</u>	<u>134,371</u>
Human Resources					
Personnel services	246,477	246,477	127,823	118,654	-
Contractual services	269,130	274,130	104,928	169,202	18,816
Commodities	<u>6,250</u>	<u>6,250</u>	<u>1,122</u>	<u>5,128</u>	<u>-</u>
Total	<u>521,857</u>	<u>526,857</u>	<u>233,873</u>	<u>292,984</u>	<u>18,816</u>
Information Technology					
Personnel services	1,573,255	1,573,255	796,207	777,048	-
Contractual services	1,366,879	1,427,916	732,831	695,085	541,227
Commodities	<u>76,477</u>	<u>78,052</u>	<u>28,348</u>	<u>49,704</u>	<u>1,156</u>
Total	<u>3,016,611</u>	<u>3,079,223</u>	<u>1,557,386</u>	<u>1,521,837</u>	<u>542,383</u>
Merit Commission					
Personnel services	5,100	5,100	375	4,725	-
Contractual services	54,000	54,000	21,385	32,615	-
Commodities	<u>900</u>	<u>900</u>	<u>152</u>	<u>748</u>	<u>-</u>
Total	<u>60,000</u>	<u>60,000</u>	<u>21,912</u>	<u>38,088</u>	<u>-</u>
Purchasing					
Personnel services	235,534	235,534	122,281	113,253	-
Contractual services	13,330	13,330	6,332	6,998	995
Commodities	<u>372,735</u>	<u>372,735</u>	<u>245,951</u>	<u>126,784</u>	<u>669</u>
Total	<u>621,599</u>	<u>621,599</u>	<u>374,564</u>	<u>247,035</u>	<u>1,664</u>
Recorder					
Personnel services	1,184,359	1,184,359	543,434	640,925	-
Contractual services	41,765	41,765	14,300	27,465	-
Commodities	<u>1,557,695</u>	<u>1,557,695</u>	<u>408,214</u>	<u>1,149,481</u>	<u>218</u>
Total	<u>2,783,819</u>	<u>2,783,819</u>	<u>965,948</u>	<u>1,817,871</u>	<u>218</u>
Supervisor of Assessments					
Personnel services	769,386	769,386	401,764	367,622	-
Contractual services	132,375	132,375	19,061	113,314	-
Commodities	<u>22,500</u>	<u>22,500</u>	<u>11,287</u>	<u>11,213</u>	<u>-</u>
Total	<u>924,261</u>	<u>924,261</u>	<u>432,112</u>	<u>492,149</u>	<u>-</u>

(Continued)

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Six Months Ended May 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE (Continued)</b>					
Treasurer					
Personnel services	\$ 574,364	\$ 574,364	\$ 298,877	\$ 275,487	\$ -
Contractual services	112,456	112,456	75,571	36,885	-
Commodities	8,900	8,900	8,899	1	-
Total	<u>695,720</u>	<u>695,720</u>	<u>383,347</u>	<u>312,373</u>	<u>-</u>
Non-Departmental					
Personnel services	1,460,456	1,460,456	-	1,460,456	-
Contractual services	11,328,694	11,359,400	4,154,113	7,205,287	285,510
Commodities	100,350	100,350	-	100,350	-
Total	<u>12,889,500</u>	<u>12,920,206</u>	<u>4,154,113</u>	<u>8,766,093</u>	<u>285,510</u>
Total General and Administrative	<u>27,565,985</u>	<u>27,665,916</u>	<u>11,403,126</u>	<u>16,262,790</u>	<u>986,585</u>
<b>COMMUNITY DEVELOPMENT</b>					
Planning and Development					
Personnel services	1,173,317	1,173,317	583,131	590,186	-
Contractual services	171,721	241,107	70,354	170,753	99,645
Commodities	61,170	61,170	20,849	40,321	-
Total Community Development	<u>1,406,208</u>	<u>1,475,594</u>	<u>674,334</u>	<u>801,260</u>	<u>99,645</u>
<b>PUBLIC SAFETY</b>					
County Sheriff					
Personnel services	24,038,005	24,073,681	11,740,085	12,333,596	35,676
Contractual services	3,447,448	3,457,981	1,635,913	1,822,068	951,831
Commodities	914,777	944,262	416,383	527,879	387,168
Total	<u>28,400,230</u>	<u>28,475,924</u>	<u>13,792,381</u>	<u>14,683,543</u>	<u>1,374,675</u>
Emergency Management					
Personnel services	227,163	227,163	117,895	109,268	-
Contractual services	96,290	166,046	9,320	156,726	-
Commodities	13,723	25,267	1,292	23,975	9,900
Total	<u>337,176</u>	<u>418,476</u>	<u>128,507</u>	<u>289,969</u>	<u>9,900</u>
County Coroner					
Personnel services	307,029	307,029	157,729	149,300	-
Contractual services	140,075	140,075	71,188	68,887	-
Commodities	19,232	19,232	7,474	11,758	-
Total	<u>466,336</u>	<u>466,336</u>	<u>236,391</u>	<u>229,945</u>	<u>-</u>
Total Public Safety	<u>29,203,742</u>	<u>29,360,736</u>	<u>14,157,279</u>	<u>15,203,457</u>	<u>1,384,575</u>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Six Months Ended May 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>JUDICIARY AND COURT RELATED</b>					
Clerk of the Circuit Court					
Personnel services	\$ 1,852,328	\$ 1,852,328	\$ 956,089	\$ 896,239	\$ -
Contractual services	34,407	34,407	19,081	15,326	-
Commodities	71,328	71,328	12,485	58,843	124
Total	<u>1,958,063</u>	<u>1,958,063</u>	<u>987,655</u>	<u>970,408</u>	<u>124</u>
Court Administration					
Personnel services	454,611	454,611	242,320	212,291	-
Contractual services	729,548	729,548	454,562	274,986	87,784
Commodities	53,500	53,500	30,203	23,297	233
Total	<u>1,237,659</u>	<u>1,237,659</u>	<u>727,085</u>	<u>510,574</u>	<u>88,017</u>
Court Services					
Personnel services	2,337,329	2,337,329	1,223,815	1,113,514	-
Contractual services	938,050	938,050	235,911	702,139	-
Commodities	39,055	39,055	9,924	29,131	456
Total	<u>3,314,434</u>	<u>3,314,434</u>	<u>1,469,650</u>	<u>1,844,784</u>	<u>456</u>
Public Defender					
Personnel services	881,145	881,145	462,029	419,116	-
Contractual services	10,750	10,750	1,828	8,922	-
Commodities	10,929	10,929	3,547	7,382	18
Total	<u>902,824</u>	<u>902,824</u>	<u>467,404</u>	<u>435,420</u>	<u>18</u>
State's Attorney					
Personnel services	2,521,861	2,521,861	1,285,640	1,236,221	-
Contractual services	157,776	157,776	106,690	51,086	-
Commodities	83,000	83,000	18,851	64,149	51
Total	<u>2,762,637</u>	<u>2,762,637</u>	<u>1,411,181</u>	<u>1,351,456</u>	<u>51</u>
Mental Health Court					
Personnel services	176,368	226,138	84,791	141,347	-
Contractual services	120,300	120,300	10,494	109,806	-
Commodities	9,750	9,750	3,170	6,580	360
Total	<u>306,418</u>	<u>356,188</u>	<u>98,455</u>	<u>257,733</u>	<u>360</u>
Total Judiciary and Court Related	<u>10,482,035</u>	<u>10,531,805</u>	<u>5,161,430</u>	<u>5,370,375</u>	<u>89,026</u>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>PUBLIC HEALTH AND WELFARE</b>					
Health Department					
Personnel services	\$ 5,100,103	\$ 5,143,465	\$ 2,572,730	\$ 2,570,735	\$ -
Contractual services	519,832	689,493	272,569	416,924	10,451
Commodities	972,404	1,042,447	157,140	885,307	50,125
<b>Total Public Health and Welfare</b>	<u>6,592,339</u>	<u>6,875,405</u>	<u>3,002,439</u>	<u>3,872,966</u>	<u>60,576</u>
<b>CAPITAL OUTLAY</b>	<u>1,734,699</u>	<u>2,521,348</u>	<u>982,096</u>	<u>1,539,252</u>	<u>560,609</u>
<b>DEBT SERVICE</b>					
Principal retirement	875,954	875,954	451,552	424,402	30,067
Interest and fiscal charges	80,656	80,656	47,780	32,876	992
<b>Total Debt Service</b>	<u>956,610</u>	<u>956,610</u>	<u>499,332</u>	<u>457,278</u>	<u>31,059</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 77,941,618</u>	<u>\$ 79,387,414</u>	<u>\$ 35,880,036</u>	<u>\$ 43,507,378</u>	<u>\$ 3,212,075</u>

(Concluded)

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT  
 GENERAL FUND  
 For the Six Months Ended May 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Administration	\$ 560,327	\$ 560,594	\$ 280,647	\$ 279,947	\$ 600
Auditor	298,121	298,121	153,138	144,983	-
County Board and Liquor Commission	695,725	695,725	325,538	370,187	-
County Clerk	400,386	400,386	198,339	202,047	2,950
County Clerk - Elections	1,055,448	1,055,448	791,148	264,300	-
Educational Service Region	213,738	213,738	104,161	109,577	73
Facilities Management	2,828,873	2,830,219	1,426,900	1,403,319	134,371
Human Resources	521,857	526,857	233,873	292,984	18,816
Information Technology	3,016,611	3,079,223	1,557,386	1,521,837	542,383
Merit Commission	60,000	60,000	21,912	38,088	-
Purchasing	621,599	621,599	374,564	247,035	1,664
Recorder	2,783,819	2,783,819	965,948	1,817,871	218
Supervisor of Assessments	924,261	924,261	432,112	492,149	-
Treasurer	695,720	695,720	383,347	312,373	-
Non-Departmental	12,889,500	12,920,206	4,154,113	8,766,093	285,510
Total General and Administrative	<u>27,565,985</u>	<u>27,665,916</u>	<u>11,403,126</u>	<u>16,262,790</u>	<u>986,585</u>
<b>COMMUNITY DEVELOPMENT</b>					
Planning and Development	<u>1,406,208</u>	<u>1,475,594</u>	<u>674,334</u>	<u>801,260</u>	<u>99,645</u>
<b>PUBLIC SAFETY</b>					
County Sheriff	28,400,230	28,475,924	13,792,381	14,683,543	1,374,675
Emergency Management	337,176	418,476	128,507	289,969	9,900
County Coroner	466,336	466,336	236,391	229,945	-
Total Public Safety	<u>29,203,742</u>	<u>29,360,736</u>	<u>14,157,279</u>	<u>15,203,457</u>	<u>1,384,575</u>
<b>JUDICIARY AND COURT RELATED</b>					
Clerk of the Circuit Court	1,958,063	1,958,063	987,655	970,408	124
Court Administration	1,237,659	1,237,659	727,085	510,574	88,017
Court Services	3,314,434	3,314,434	1,469,650	1,844,784	456
Public Defender	902,824	902,824	467,404	435,420	18
State's Attorney	2,762,637	2,762,637	1,411,181	1,351,456	51
Mental Health Court	306,418	356,188	98,455	257,733	360
Total Judiciary and Court Related	<u>10,482,035</u>	<u>10,531,805</u>	<u>5,161,430</u>	<u>5,370,375</u>	<u>89,026</u>
<b>PUBLIC HEALTH AND WELFARE</b>					
Health Department	<u>6,592,339</u>	<u>6,875,405</u>	<u>3,002,439</u>	<u>3,872,966</u>	<u>60,576</u>
<b>CAPITAL OUTLAY</b>					
	<u>1,734,699</u>	<u>2,521,348</u>	<u>982,096</u>	<u>1,539,252</u>	<u>560,609</u>
<b>DEBT SERVICE</b>					
Principal retirement	875,954	875,954	451,552	424,402	30,067
Interest and fiscal charges	80,656	80,656	47,780	32,876	992
Total Debt Service	<u>956,610</u>	<u>956,610</u>	<u>499,332</u>	<u>457,278</u>	<u>31,059</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 77,941,618</u>	<u>\$ 79,387,414</u>	<u>\$ 35,880,036</u>	<u>\$ 43,507,378</u>	<u>\$ 3,212,075</u>

Unaudited

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT  
GENERAL FUND  
For the Six Months Ended May 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Personnel services	\$ 9,512,661	\$ 9,512,661	\$ 4,216,353	\$ 5,296,308	\$ -
Contractual services	15,425,149	15,523,238	6,183,517	9,339,721	980,536
Commodities	2,628,175	2,630,017	1,003,256	1,626,761	6,049
Total General and Administrative	<u>27,565,985</u>	<u>27,665,916</u>	<u>11,403,126</u>	<u>16,262,790</u>	<u>986,585</u>
<b>COMMUNITY DEVELOPMENT</b>					
Personnel services	1,173,317	1,173,317	583,131	590,186	-
Contractual services	171,721	241,107	70,354	170,753	99,645
Commodities	61,170	61,170	20,849	40,321	-
Total Community Development	<u>1,406,208</u>	<u>1,475,594</u>	<u>674,334</u>	<u>801,260</u>	<u>99,645</u>
<b>PUBLIC SAFETY</b>					
Personnel services	24,572,197	24,607,873	12,015,709	12,592,164	35,676
Contractual services	3,683,813	3,764,102	1,716,421	2,047,681	951,831
Commodities	947,732	988,761	425,149	563,612	397,068
Total Public Safety	<u>29,203,742</u>	<u>29,360,736</u>	<u>14,157,279</u>	<u>15,203,457</u>	<u>1,384,575</u>
<b>JUDICIARY AND COURT RELATED</b>					
Personnel services	8,223,642	8,273,412	4,254,684	4,018,728	-
Contractual services	1,990,831	1,990,831	828,566	1,162,265	87,784
Commodities	267,562	267,562	78,180	189,382	1,242
Total Judiciary and Court Related	<u>10,482,035</u>	<u>10,531,805</u>	<u>5,161,430</u>	<u>5,370,375</u>	<u>89,026</u>
<b>PUBLIC HEALTH AND WELFARE</b>					
Personnel services	5,100,103	5,143,465	2,572,730	2,570,735	-
Contractual services	519,832	689,493	272,569	416,924	10,451
Commodities	972,404	1,042,447	157,140	885,307	50,125
Total Public Health and Welfare	<u>6,592,339</u>	<u>6,875,405</u>	<u>3,002,439</u>	<u>3,872,966</u>	<u>60,576</u>
<b>CAPITAL OUTLAY</b>					
	<u>1,734,699</u>	<u>2,521,348</u>	<u>982,096</u>	<u>1,539,252</u>	<u>560,609</u>
<b>DEBT SERVICE</b>					
Principal retirement	875,954	875,954	451,552	424,402	30,067
Interest and fiscal charges	80,656	80,656	47,780	32,876	992
Total Debt Service	<u>956,610</u>	<u>956,610</u>	<u>499,332</u>	<u>457,278</u>	<u>31,059</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 77,941,618</u>	<u>\$ 79,387,414</u>	<u>\$ 35,880,036</u>	<u>\$ 43,507,378</u>	<u>\$ 3,212,075</u>

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT  
 GENERAL FUND  
 For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
Personnel services	\$ 48,581,920	\$ 48,710,728	\$ 23,642,607	\$ 25,068,121	\$ 35,676
Contractual services	21,791,346	22,208,771	9,071,427	13,137,344	2,130,247
Commodities	4,877,043	4,989,957	1,684,574	3,305,383	454,484
Capital outlay	1,734,699	2,521,348	982,096	1,539,252	560,609
Debt service	<u>956,610</u>	<u>956,610</u>	<u>499,332</u>	<u>457,278</u>	<u>31,059</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ <u>77,941,618</u></b>	<b>\$ <u>79,387,414</u></b>	<b>\$ <u>35,880,036</u></b>	<b>\$ <u>43,507,378</u></b>	<b>\$ <u>3,212,075</u></b>

## SPECIAL REVENUE FUNDS

### General and Administrative

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

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

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

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

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

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

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

### Community Development

**CDBG/HOME Fund** – to account for funds received from the U.S. Department of Housing and Urban Development for Community Development Block Grants (CDBG) and Home Investment Partnership Program (HOME) funds to be 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.

### 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.

**Highway Department Relocation Fund** – to account for all expenditures and funds received on deposit for the sale of property and relocation of the Highway Department.

**RTA Sales Tax Fund** – to account for the collection of a sales tax, which is restricted for use on transportation programs.

### Public Safety

**EMDT Fund** – to account for funds used for the purpose of providing drug and alcohol testing along with electronic monitoring services.

**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.

**Prairie Shield Grant Fund** - to account for a grant received from the Illinois Emergency Management Agency for the acquisition of interoperable communication equipment.

### **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.

**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.

### **Public Health and Welfare**

**County Mental Health Fund** - to account for expenditures for administering approved mental health programs. Revenue is primarily from property taxes.

**Mental Health Grant Fund** – to account for funds made available through the Title XX and Community Services Block Grant programs and various other grant programs through the Illinois Departments of Human Services and Children and Family Services.

**Mental Health Capital Development Fund** – to account for a loan returned to the Department of Mental Health by Memorial Hospital.

**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 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY CLERK AUTOMATION FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 15,000	\$ 15,000	\$ 6,468	\$ (8,532)	
Investment income	<u>2,500</u>	<u>2,500</u>	<u>105</u>	<u>(2,395)</u>	
Total Revenues	<u>17,500</u>	<u>17,500</u>	<u>6,573</u>	<u>(10,927)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Contractual services	10,000	10,000	3,648	6,352	\$ -
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>12,075</u>	<u>2,925</u>	<u>-</u>
Total Expenditures	<u>25,000</u>	<u>25,000</u>	<u>15,723</u>	<u>9,277</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (7,500)</u>	<u>\$ (7,500)</u>	(9,150)	<u>\$ (1,650)</u>	
Fund Balance - Beginning of Period			<u>96,740</u>		
Fund Balance - End of Period			<u>\$ 87,590</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RECORDER AUTOMATION FUND  
For the Six Months Ended May 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>REVENUES</b>					
Charges for services	\$ 786,000	\$ 786,000	\$ 423,478	\$ (362,522)	
Investment income	15,000	15,000	1,440	(13,560)	
<b>Total Revenues</b>	<b>801,000</b>	<b>801,000</b>	<b>424,918</b>	<b>(376,082)</b>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	413,388	413,388	118,670	294,718	\$ -
Contractual services	284,450	333,545	125,738	207,807	8,200
Commodities	95,600	95,600	3,716	91,884	-
Capital outlay	136,500	136,500	2,560	133,940	12,439
Debt service					
Principal retirement	39,580	39,580	-	39,580	-
Interest and fiscal charges	3,573	3,573	-	3,573	-
<b>Total Expenditures</b>	<b>973,091</b>	<b>1,022,186</b>	<b>250,684</b>	<b>771,502</b>	<b>\$ 20,639</b>
Excess (deficiency) of revenues over expenditures	(172,091)	(221,186)	174,234	395,420	
<b>OTHER FINANCING USES</b>					
Transfers out	(27,974)	(27,974)	-	27,974	
<b>Net Change in Fund Balance</b>	<b>\$ (200,065)</b>	<b>\$ (249,160)</b>	<b>174,234</b>	<b>\$ 423,394</b>	
Fund Balance - Beginning of Period			356,048		
Fund Balance - End of Period			<b>\$ 530,282</b>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY TREASURER AUTOMATION FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 127,985	\$ 127,985	\$ 66,542	\$ (61,443)	
Investment income	9,300	9,300	906	(8,394)	
<b>Total Revenues</b>	<u>137,285</u>	<u>137,285</u>	<u>67,448</u>	<u>(69,837)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	116,000	116,000	3,926	112,074	\$ -
Contractual services	73,300	81,070	35,617	45,453	4,348
Commodities	66,984	66,984	3,183	63,801	-
Capital outlay	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
<b>Total Expenditures</b>	<u>256,285</u>	<u>264,055</u>	<u>42,726</u>	<u>221,329</u>	<u>\$ 4,348</u>
<b>Net Change in Fund Balance</b>	<u>\$ (119,000)</u>	<u>\$ (126,770)</u>	24,722	<u>\$ 151,492</u>	
Fund Balance - Beginning of Period			<u>410,250</u>		
Fund Balance - End of Period			<u>\$ 434,972</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL  
TREASURER'S PASSPORT SERVICES FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 94,860	\$ 94,860	\$ 59,345	\$ (35,515)	
Investment income	3,300	3,300	49	(3,251)	
<b>Total Revenues</b>	<u>98,160</u>	<u>98,160</u>	<u>59,394</u>	<u>(38,766)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	85,865	85,865	4,933	80,932	\$ -
Contractual services	69,000	69,000	(3,033)	72,033	-
Commodities	49,000	49,000	-	49,000	-
Capital outlay	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
<b>Total Expenditures</b>	<u>203,866</u>	<u>203,866</u>	<u>1,900</u>	<u>201,966</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (105,706)</u>	<u>\$ (105,706)</u>	57,494	<u>\$ 163,200</u>	
Fund Deficit - Beginning of Period			<u>(4,370)</u>		
Fund Balance - End of Period			<u>\$ 53,124</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GEOGRAPHIC INFORMATION SYSTEMS FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 1,106,560	\$ 1,106,560	\$ 445,395	\$ (661,165)	
Investment income	28,000	28,000	1,209	(26,791)	
<b>Total Revenues</b>	<u>1,134,560</u>	<u>1,134,560</u>	<u>446,604</u>	<u>(687,956)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	525,170	525,170	203,888	321,282	\$ -
Contractual services	165,050	289,203	168,628	120,575	88,835
Commodities	37,650	37,650	3,535	34,115	1,644
<b>Total Expenditures</b>	<u>727,870</u>	<u>852,023</u>	<u>376,051</u>	<u>475,972</u>	<u>\$ 90,479</u>
<b>Net Change in Fund Balance</b>	<u>\$ 406,690</u>	<u>\$ 282,537</u>	70,553	<u>\$ (211,984)</u>	
Fund Balance - Beginning of Period			<u>1,049,663</u>		
Fund Balance - End of Period			<u>\$ 1,120,216</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ILLINOIS MUNICIPAL RETIREMENT FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Property taxes	\$ 4,000,000	\$ 4,000,000	\$ 130,580	\$ (3,869,420)	
Personal property replacement tax	100,000	100,000	76,034	(23,966)	
Investment income	<u>156,800</u>	<u>156,800</u>	<u>7,470</u>	<u>(149,330)</u>	
Total Revenues	4,256,800	4,256,800	214,084	(4,042,716)	
<b>EXPENDITURES</b>					
Current					
Personnel services	<u>5,178,786</u>	<u>5,178,786</u>	<u>2,292,166</u>	<u>2,886,620</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (921,986)</u>	<u>\$ (921,986)</u>	(2,078,082)	<u>\$ (1,156,096)</u>	
Fund Balance - Beginning of Period			<u>6,213,677</u>		
Fund Balance - End of Period			<u>\$ 4,135,595</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SOCIAL SECURITY FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Property taxes	\$ 2,500,000	\$ 2,500,000	\$ 81,615	\$ (2,418,385)	
Investment income	111,025	111,025	4,394	(106,631)	
Total Revenues	2,611,025	2,611,025	86,009	(2,525,016)	
<b>EXPENDITURES</b>					
Current					
Personnel services	<u>3,763,977</u>	<u>3,763,977</u>	<u>1,687,279</u>	<u>2,076,698</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (1,152,952)</u>	<u>\$ (1,152,952)</u>	(1,601,270)	<u>\$ (448,318)</u>	
Fund Balance - Beginning of Period			<u>4,272,711</u>		
Fund Balance - End of Period			<u>\$ 2,671,441</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CDBG/HOME FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 3,007,098	\$ 4,319,098	\$ 383,262	\$ (3,935,836)	
<b>EXPENDITURES</b>					
Current					
Community development					
Personnel services	223,079	230,079	68,776	161,303	\$ -
Contractual services	2,780,019	4,080,019	310,877	3,769,142	19,500
Commodities	4,000	15,022	6,365	8,657	-
Total Expenditures	<u>3,007,098</u>	<u>4,325,120</u>	<u>386,018</u>	<u>3,939,102</u>	<u>\$ 19,500</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>(6,022)</u>	(2,756)	\$ <u>3,266</u>	
Fund Balance - Beginning of Period			<u>68,737</u>		
Fund Balance - End of Period			<u>\$ 65,981</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
REVOLVING LOAN FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Investment income	\$ 41,779	\$ 41,779	\$ 30,674	\$ (11,105)	
Miscellaneous	-	-	300	300	
	<u>41,779</u>	<u>41,779</u>	<u>30,974</u>	<u>(10,805)</u>	
<b>Total Revenues</b>	<b>41,779</b>	<b>41,779</b>	<b>30,974</b>	<b>(10,805)</b>	
<b>EXPENDITURES</b>					
Current					
Community development					
Contractual services	<u>133,939</u>	<u>133,939</u>	-	<u>133,939</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<b><u><u>\$ (92,160)</u></u></b>	<b><u><u>\$ (92,160)</u></u></b>	<b>30,974</b>	<b><u><u>\$ 123,134</u></u></b>	
Fund Balance - Beginning of Period			<u>1,575,566</u>		
Fund Balance - End of Period			<u><u>\$ 1,606,540</u></u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY HIGHWAY FUND  
For the Six Months Ended May 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>REVENUES</b>					
Charges for services	\$ 7,000	\$ 7,000	\$ -	\$ (7,000)	
Licenses and permits	120,000	120,000	20,402	(99,598)	
Grants, contributions, and intergovernmental	78,876	78,876	28,836	(50,040)	
Property taxes	6,365,000	6,365,000	207,786	(6,157,214)	
Investment income	92,000	92,000	4,700	(87,300)	
Miscellaneous	87,000	87,000	89,430	2,430	
<b>Total Revenues</b>	<u>6,749,876</u>	<u>6,749,876</u>	<u>351,154</u>	<u>(6,398,722)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Personnel services	4,703,424	4,703,424	2,178,055	2,525,369	\$ -
Contractual services	655,923	2,168,961	208,340	1,960,621	69,607
Commodities	685,687	727,175	393,945	333,230	98,565
Capital outlay	655,000	1,360,469	260,771	1,099,698	464,559
<b>Total Expenditures</b>	<u>6,700,034</u>	<u>8,960,029</u>	<u>3,041,111</u>	<u>5,918,918</u>	<u>\$ 632,731</u>
Excess (deficiency) of revenues over expenditures	<u>49,842</u>	<u>(2,210,153)</u>	<u>(2,689,957)</u>	<u>(479,804)</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	1,500,000	-	(1,500,000)	
Transfers out	(78,970)	(78,970)	(75,519)	3,451	
<b>Total Other Financing Sources (Uses)</b>	<u>(78,970)</u>	<u>1,421,030</u>	<u>(75,519)</u>	<u>(1,496,549)</u>	
<b>Net Change in Fund Balance</b>	<u>\$ (29,128)</u>	<u>\$ (789,123)</u>	<u>(2,765,476)</u>	<u>\$ (1,976,353)</u>	
Fund Balance - Beginning of Period			4,587,813		
Fund Balance - End of Period			<u>\$ 1,822,337</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MOTOR FUEL TAX FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 6,815,978	\$ 6,815,978	\$ 2,241,762	\$ (4,574,216)	
Investment income	<u>1,000,000</u>	<u>1,000,000</u>	<u>165,617</u>	<u>(834,383)</u>	
Total Revenues	<u>7,815,978</u>	<u>7,815,978</u>	<u>2,407,379</u>	<u>(5,408,599)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Personnel services	130,687	130,687	65,327	65,360	\$ -
Contractual services	3,504,000	6,044,838	(81,570)	6,126,408	1,698,152
Commodities	1,776,000	1,803,350	1,604,370	198,980	75,001
Capital outlay	<u>8,175,000</u>	<u>12,576,442</u>	<u>497,402</u>	<u>12,079,040</u>	<u>4,092,486</u>
Total Expenditures	<u>13,585,687</u>	<u>20,555,317</u>	<u>2,085,529</u>	<u>18,469,788</u>	<u>\$ 5,865,639</u>
Excess (deficiency) of revenues over expenditures	<u>(5,769,709)</u>	<u>(12,739,339)</u>	<u>321,850</u>	<u>13,061,189</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	7,387,500	7,387,500	4,133,751	(3,253,749)	
Transfers out	<u>(3,097,888)</u>	<u>(3,097,888)</u>	<u>(2,640,463)</u>	<u>457,425</u>	
Total Other Financing Sources (Uses)	<u>4,289,612</u>	<u>4,289,612</u>	<u>1,493,288</u>	<u>(2,796,324)</u>	
Net Change in Fund Balance	<u>\$ (1,480,097)</u>	<u>\$ (8,449,727)</u>	1,815,138	<u>\$ 10,264,865</u>	
Fund Balance - Beginning of Period			<u>21,680,958</u>		
Fund Balance - End of Period			<u>\$ 23,496,096</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MATCHING FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 1,130,000	\$ 1,130,000	\$ -	\$ (1,130,000)	
Property taxes	3,500,000	3,500,000	114,262	(3,385,738)	
Investment income	<u>260,000</u>	<u>260,000</u>	<u>31,992</u>	<u>(228,008)</u>	
Total Revenues	<u>4,890,000</u>	<u>4,890,000</u>	<u>146,254</u>	<u>(4,743,746)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Contractual services	2,671,000	4,271,000	425,850	3,845,150	\$ 1,674,150
Capital outlay	<u>2,000,000</u>	<u>3,646,254</u>	<u>60,043</u>	<u>3,586,211</u>	<u>851,081</u>
Total Expenditures	<u>4,671,000</u>	<u>7,917,254</u>	<u>485,893</u>	<u>7,431,361</u>	<u>\$ 2,525,231</u>
Excess (deficiency) of revenues over expenditures	219,000	(3,027,254)	(339,639)	2,687,615	
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>500,000</u>	<u>500,000</u>	<u>505,356</u>	<u>5,356</u>	
Net Change in Fund Balance	<u>\$ 719,000</u>	<u>\$ (2,527,254)</u>	165,717	<u>\$ 2,692,971</u>	
Fund Balance - Beginning of Period			<u>12,352,027</u>		
Fund Balance - End of Period			<u>\$ 12,517,744</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY BRIDGE FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 1,100,000	\$ 1,100,000	\$ -	\$ (1,100,000)	
Property taxes	1,000,000	1,000,000	32,647	(967,353)	
Investment income	<u>50,000</u>	<u>50,000</u>	<u>3,132</u>	<u>(46,868)</u>	
Total Revenues	<u>2,150,000</u>	<u>2,150,000</u>	<u>35,779</u>	<u>(2,114,221)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Contractual services	1,510,000	2,223,448	(12,212)	2,235,660	\$ 1,227,109
Capital outlay	<u>580,000</u>	<u>580,000</u>	<u>-</u>	<u>580,000</u>	<u>-</u>
Total Expenditures	<u>2,090,000</u>	<u>2,803,448</u>	<u>(12,212)</u>	<u>2,815,660</u>	<u>\$ 1,227,109</u>
Excess (deficiency) of revenues over expenditures	60,000	(653,448)	47,991	701,439	
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>500,000</u>	<u>500,000</u>	<u>747,940</u>	<u>247,940</u>	
Net Change in Fund Balance	<u>\$ 560,000</u>	<u>\$ (153,448)</u>	795,931	<u>\$ 949,379</u>	
Fund Balance - Beginning of Period			<u>2,421,672</u>		
Fund Balance - End of Period			<u>\$ 3,217,603</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY OPTION MOTOR FUEL TAX FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 8,031,413	\$ 8,031,413	\$ 2,041,858	\$ (5,989,555)	
Investment income	<u>500,000</u>	<u>500,000</u>	<u>37,243</u>	<u>(462,757)</u>	
Total Revenues	<u>8,531,413</u>	<u>8,531,413</u>	<u>2,079,101</u>	<u>(6,452,312)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Contractual services	7,424,413	9,215,420	1,131,506	8,083,914	\$ 2,864,912
Commodities	148,000	185,576	22,616	162,960	14,961
Capital outlay	<u>7,115,000</u>	<u>11,434,501</u>	<u>785,380</u>	<u>10,649,121</u>	<u>3,997,219</u>
Total Expenditures	<u>14,687,413</u>	<u>20,835,497</u>	<u>1,939,502</u>	<u>18,895,995</u>	<u>\$ 6,877,092</u>
Excess (deficiency) of revenues over expenditures	<u>(6,156,000)</u>	<u>(12,304,084)</u>	<u>139,599</u>	<u>12,443,683</u>	
<b>OTHER FINANCING SOURCES</b>					
Transfers in	7,387,500	7,387,500	4,249,446	(3,138,054)	
Transfers out	<u>(3,328,338)</u>	<u>(3,328,338)</u>	<u>(2,862,966)</u>	<u>465,372</u>	
Total Other Financing Sources (Uses)	<u>4,059,162</u>	<u>4,059,162</u>	<u>1,386,480</u>	<u>(2,672,682)</u>	
Net Change in Fund Balance	<u>\$ (2,096,838)</u>	<u>\$ (8,244,922)</u>	1,526,079	<u>\$ 9,771,001</u>	
Fund Balance - Beginning of Period			<u>13,657,887</u>		
Fund Balance - End of Period			<u>\$ 15,183,966</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HIGHWAY DEPARTMENT RELOCATION FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 5,000	\$ 5,000	\$ 1,867	\$ (3,133)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Excess of revenues over expenditures	5,000	5,000	1,867	(3,133)	
OTHER FINANCING USES					
Transfers out	<u>(220,713)</u>	<u>(220,713)</u>	<u>(205,439)</u>	<u>15,274</u>	
Net Change in Fund Balance	<u>\$ (215,713)</u>	<u>\$ (215,713)</u>	<u>(203,572)</u>	<u>\$ 12,141</u>	
Fund Balance - Beginning of Period			<u>204,696</u>		
Fund Balance - End of Period			<u>\$ 1,124</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RTA SALES TAX FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Sales taxes	\$ 9,400,000	\$ 9,400,000	\$ 4,095,947	\$ (5,304,053)	
Investment income	-	-	5,894	5,894	
Total Revenues	9,400,000	9,400,000	4,101,841	(5,298,159)	
EXPENDITURES	-	-	-	-	\$ -
Excess of revenues over expenditures	9,400,000	9,400,000	4,101,841	(5,298,159)	
OTHER FINANCING USES					
Transfers out	-	(4,000,000)	-	4,000,000	
Net Change in Fund Balance	<u>\$ 9,400,000</u>	<u>\$ 5,400,000</u>	4,101,841	<u>\$ (1,298,159)</u>	
Fund Balance - Beginning of Period			<u>5,255,682</u>		
Fund Balance - End of Period			<u>\$ 9,357,523</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
EMDT FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 14,500	\$ 14,500	\$ 8,437	\$ (6,063)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Excess of revenues over expenditures	14,500	14,500	8,437	(6,063)	
OTHER FINANCING USES					
Transfers out	<u>(14,500)</u>	<u>(14,500)</u>	<u>-</u>	<u>14,500</u>	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	8,437	<u>\$ 8,437</u>	
Fund Balance - Beginning of Period			<u>29,583</u>		
Fund Balance - End of Period			<u>\$ 38,020</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DUI CONVICTION FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Fines and forfeitures	\$ 25,000	\$ 25,000	\$ 10,738	\$ (14,262)	
EXPENDITURES					
Current					
Public safety					
Commodities	<u>20,234</u>	<u>20,234</u>	<u>-</u>	<u>20,234</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 4,766</u>	<u>\$ 4,766</u>	10,738	<u>\$ 5,972</u>	
Fund Balance - Beginning of Period			<u>26,195</u>		
Fund Balance - End of Period			<u>\$ 36,933</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PRAIRIE SHIELD GRANT FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ -	\$ -	\$ 504,798	\$ 504,798	
Investment income	-	-	618	618	
	<u>-</u>	<u>-</u>	<u>505,416</u>	<u>505,416</u>	
Total Revenues	-	-	505,416	505,416	
<b>EXPENDITURES</b>					
Current					
Public safety					
Contractual services	-	4,929,451	120,707	4,808,744	\$ 9,971
	<u>-</u>	<u>4,929,451</u>	<u>120,707</u>	<u>4,808,744</u>	<u>\$ 9,971</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (4,929,451)</u>	384,709	<u>\$ 5,314,160</u>	
Fund Balance - Beginning of Period			<u>3,547</u>		
Fund Balance - End of Period			<u>\$ 388,256</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 165,000	\$ 165,000	\$ 68,303	\$ (96,697)	
Investment income	8,500	8,500	382	(8,118)	
Total Revenues	<u>173,500</u>	<u>173,500</u>	<u>68,685</u>	<u>(104,815)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	148,413	148,413	67,701	80,712	\$ -
Contractual services	<u>25,087</u>	<u>25,087</u>	<u>-</u>	<u>25,087</u>	<u>-</u>
Total Expenditures	<u>173,500</u>	<u>173,500</u>	<u>67,701</u>	<u>105,799</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	984	<u>\$ 984</u>	
Fund Balance - Beginning of Period			<u>338,689</u>		
Fund Balance - End of Period			<u>\$ 339,673</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
LAW LIBRARY FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 190,000	\$ 190,000	\$ 103,598	\$ (86,402)	
Investment income	-	-	301	301	
	<u>190,000</u>	<u>190,000</u>	<u>103,899</u>	<u>(86,101)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	32,929	32,929	17,027	15,902	\$ -
Contractual services	3,900	3,900	105	3,795	-
Commodities	115,200	115,200	49,268	65,932	-
	<u>152,029</u>	<u>152,029</u>	<u>66,400</u>	<u>85,629</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 37,971</u>	<u>\$ 37,971</u>	37,499	<u>\$ (472)</u>	
Fund Balance - Beginning of Period			<u>250,245</u>		
Fund Balance - End of Period			<u>\$ 287,744</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL  
CIRCUIT COURT DOCUMENT STORAGE FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 768,000	\$ 768,000	\$ 376,833	\$ (391,167)	
Investment income	23,500	23,500	1,115	(22,385)	
<b>Total Revenues</b>	<u>791,500</u>	<u>791,500</u>	<u>377,948</u>	<u>(413,552)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	194,572	194,572	84,416	110,156	\$ -
Contractual services	596,928	748,428	545,056	203,372	7,738
<b>Total Expenditures</b>	<u>791,500</u>	<u>943,000</u>	<u>629,472</u>	<u>313,528</u>	<u>\$ 7,738</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (151,500)</u>	(251,524)	<u>\$ (100,024)</u>	
Fund Deficit - Beginning of Period			<u>(392,870)</u>		
Fund Deficit - End of Period			<u>\$ (644,394)</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PROBATION SERVICE FEE FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 360,000	\$ 360,000	\$ 160,250	\$ (199,750)	
Investment income	25,000	25,000	1,084	(23,916)	
<b>Total Revenues</b>	<u>385,000</u>	<u>385,000</u>	<u>161,334</u>	<u>(223,666)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	130,885	130,885	37,132	93,753	\$ -
Contractual services	271,614	271,614	136,860	134,754	500
Commodities	40,800	40,800	909	39,891	-
Capital outlay	42,300	42,300	14,743	27,557	14,768
<b>Total Expenditures</b>	<u>485,599</u>	<u>485,599</u>	<u>189,644</u>	<u>295,955</u>	<u>\$ 15,268</u>
<b>Net Change in Fund Balance</b>	<u>\$ (100,599)</u>	<u>\$ (100,599)</u>	<u>(28,310)</u>	<u>\$ 72,289</u>	
Fund Balance - Beginning of Period			<u>983,599</u>		
Fund Balance - End of Period			<u>\$ 955,289</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL  
CIRCUIT COURT AUTOMATION FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 840,000	\$ 840,000	\$ 406,209	\$ (433,791)	
Investment income	21,000	21,000	460	(20,540)	
<b>Total Revenues</b>	<u>861,000</u>	<u>861,000</u>	<u>406,669</u>	<u>(454,331)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	254,503	254,503	127,604	126,899	\$ -
Contractual services	617,634	617,634	181,602	436,032	-
Commodities	-	-	503	(503)	-
Capital outlay	-	40,312	20,261	20,051	-
<b>Total Expenditures</b>	<u>872,137</u>	<u>912,449</u>	<u>329,970</u>	<u>582,479</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (11,137)</u>	<u>\$ (51,449)</u>	76,699	<u>\$ 128,148</u>	
Fund Deficit - Beginning of Period			<u>(739,966)</u>		
Fund Deficit - End of Period			<u>\$ (663,267)</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 83,394	\$ 83,394	\$ 33,243	\$ (50,151)	
Investment income	-	-	10	10	
Total Revenues	83,394	83,394	33,253	(50,141)	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related Personnel services	83,394	83,394	35,103	48,291	\$ -
Net Change in Fund Balance	\$ -	\$ -	(1,850)	\$ (1,850)	
Fund Balance - Beginning of Period			21,863		
Fund Balance - End of Period			\$ 20,013		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT COURT ADMIN FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 82,000	\$ 82,000	\$ 38,068	\$ (43,932)	
Investment income	<u>1,600</u>	<u>1,600</u>	<u>151</u>	<u>(1,449)</u>	
Total Revenues	<u>83,600</u>	<u>83,600</u>	<u>38,219</u>	<u>(45,381)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Contractual services	6,500	6,500	-	6,500	\$ -
Commodities	<u>45,000</u>	<u>45,000</u>	<u>28,030</u>	<u>16,970</u>	<u>9,026</u>
Total Expenditures	<u>51,500</u>	<u>51,500</u>	<u>28,030</u>	<u>23,470</u>	<u>\$ 9,026</u>
Net Change in Fund Balance	<u>\$ 32,100</u>	<u>\$ 32,100</u>	10,189	<u>\$ (21,911)</u>	
Fund Balance - Beginning of Period			<u>132,983</u>		
Fund Balance - End of Period			<u>\$ 143,172</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY MENTAL HEALTH FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 300,000	\$ 300,000	\$ 79,498	\$ (220,502)	
Property taxes	12,244,416	12,244,416	399,722	(11,844,694)	
Investment income	77,000	77,000	9,506	(67,494)	
Miscellaneous	<u>25,000</u>	<u>25,000</u>	<u>7,280</u>	<u>(17,720)</u>	
Total Revenues	<u>12,646,416</u>	<u>12,646,416</u>	<u>496,006</u>	<u>(12,150,410)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	1,627,709	1,627,709	653,345	974,364	\$ -
Contractual services	8,772,056	8,772,056	3,169,502	5,602,554	-
Commodities	167,921	167,921	46,993	120,928	-
Capital outlay	15,000	15,000	-	15,000	-
Debt service					
Interest and fiscal charges	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>
Total Expenditures	<u>10,585,686</u>	<u>10,585,686</u>	<u>3,869,840</u>	<u>6,715,846</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	2,060,730	2,060,730	(3,373,834)	(5,434,564)	
<b>OTHER FINANCING USES</b>					
Transfers out	<u>(1,905,852)</u>	<u>(1,905,852)</u>	<u>(404,431)</u>	<u>1,501,421</u>	
Net Change in Fund Balance	<u>\$ 154,878</u>	<u>\$ 154,878</u>	<u>(3,778,265)</u>	<u>\$ (3,933,143)</u>	
Fund Balance - Beginning of Period			<u>6,157,344</u>		
Fund Balance - End of Period			<u>\$ 2,379,079</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL  
MENTAL HEALTH GRANT FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 2,840,852	\$ 2,840,852	\$ 1,380,289	\$ (1,460,563)	
Investment income	2,500	2,500	1,300	(1,200)	
Miscellaneous	<u>17,000</u>	<u>17,000</u>	<u>1,093</u>	<u>(15,907)</u>	
Total Revenues	<u>2,860,352</u>	<u>2,860,352</u>	<u>1,382,682</u>	<u>(1,477,670)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	1,521,685	1,521,685	600,167	921,518	\$ -
Contractual services	2,908,563	2,908,563	571,078	2,337,485	-
Commodities	149,878	149,878	28,172	121,706	-
Capital outlay	<u>19,167</u>	<u>19,167</u>	<u>-</u>	<u>19,167</u>	<u>-</u>
Total Expenditures	<u>4,599,293</u>	<u>4,599,293</u>	<u>1,199,417</u>	<u>3,399,876</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	(1,738,941)	(1,738,941)	183,265	1,922,206	
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>1,715,794</u>	<u>1,715,794</u>	<u>357,967</u>	<u>(1,357,827)</u>	
Net Change in Fund Balance	<u>\$ (23,147)</u>	<u>\$ (23,147)</u>	541,232	<u>\$ 564,379</u>	
Fund Deficit - Beginning of Period			<u>(223,545)</u>		
Fund Balance - End of Period			<u>\$ 317,687</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MENTAL HEALTH CAPITAL DEVELOPMENT FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Investment income	\$ 5,000	\$ 5,000	\$ 1,354	\$ (3,646)	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Contractual services	29,000	29,000	12,800	16,200	\$ -
Capital outlay	<u>295,000</u>	<u>295,000</u>	<u>-</u>	<u>295,000</u>	<u>-</u>
Total Expenditures	<u>324,000</u>	<u>324,000</u>	<u>12,800</u>	<u>311,200</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	<u>(319,000)</u>	<u>(319,000)</u>	<u>(11,446)</u>	<u>307,554</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	90,000	90,000	-	(90,000)	
Transfers out	<u>(90,000)</u>	<u>(90,000)</u>	<u>(90,000)</u>	<u>-</u>	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(90,000)</u>	<u>(90,000)</u>	
Net Change in Fund Balance	<u>\$ (319,000)</u>	<u>\$ (319,000)</u>	(101,446)	<u>\$ 217,554</u>	
Fund Balance - Beginning of Period			<u>444,800</u>		
Fund Balance - End of Period			<u>\$ 343,354</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
VETERANS' ASSISTANCE COMMISSION FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ -	\$ 35,000	\$ 35,000	\$ -	
Property taxes	560,000	560,000	18,283	(541,717)	
Investment income	200	200	54	(146)	
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>60</u>	<u>(940)</u>	
 Total Revenues	 <u>561,200</u>	 <u>596,200</u>	 <u>53,397</u>	 <u>(542,803)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	252,249	252,249	105,293	146,956	\$ -
Contractual services	268,380	321,132	167,684	153,448	18,344
Commodities	<u>50,591</u>	<u>50,591</u>	<u>8,970</u>	<u>41,621</u>	<u>785</u>
 Total Expenditures	 <u>571,220</u>	 <u>623,972</u>	 <u>281,947</u>	 <u>342,025</u>	 <u>\$ 19,129</u>
 Net Change in Fund Balance	 <u>\$ (10,020)</u>	 <u>\$ (27,772)</u>	 (228,550)	 <u>\$ (200,778)</u>	
 Fund Balance - Beginning of Period			 <u>1,160,610</u>		
 Fund Balance - End of Period			 <u>\$ 932,060</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
VETERANS' ASSISTANCE COMMISSION BUS FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 250	\$ 250	\$ 7	\$ (243)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	<u>550</u>	<u>550</u>	<u>-</u>	<u>550</u>	<u>-</u>
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (1,300)</u>	<u>\$ (1,300)</u>	7	<u>\$ 1,307</u>	
Fund Balance - Beginning of Period			<u>6,376</u>		
Fund Balance - End of Period			<u>\$ 6,383</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKFORCE NETWORK FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 1,688,665	\$ 2,815,926	\$ 996,000	\$ (1,819,926)	
Investment income	10,000	10,000	169	(9,831)	
Miscellaneous	<u>134,000</u>	<u>134,000</u>	<u>44,889</u>	<u>(89,111)</u>	
Total Revenues	<u>1,832,665</u>	<u>2,959,926</u>	<u>1,041,058</u>	<u>(1,918,868)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	1,064,699	1,332,062	516,462	815,600	\$ -
Contractual services	662,081	1,387,588	297,786	1,089,802	-
Commodities	88,385	197,776	40,174	157,602	146
Capital outlay	1,600	26,600	1,140	25,460	-
Debt service					
Principal retirement	<u>15,900</u>	<u>15,900</u>	<u>15,860</u>	<u>40</u>	<u>-</u>
Total Expenditures	<u>1,832,665</u>	<u>2,959,926</u>	<u>871,422</u>	<u>2,088,504</u>	<u>\$ 146</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	169,636	<u>\$ 169,636</u>	
Fund Balance - Beginning of Period			<u>280,403</u>		
Fund Balance - End of Period			<u>\$ 450,039</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TUBERCULOSIS CARE AND TREATMENT FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 8,000	\$ 8,000	\$ 4,870	\$ (3,130)	
Property taxes	400,000	400,000	13,061	(386,939)	
Investment income	3,500	3,500	170	(3,330)	
	<u>411,500</u>	<u>411,500</u>	<u>18,101</u>	<u>(393,399)</u>	
<b>Total Revenues</b>					
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	234,775	234,775	100,509	134,266	\$ -
Contractual services	83,725	83,725	10,772	72,953	-
Commodities	42,300	42,300	5,034	37,266	-
	<u>360,800</u>	<u>360,800</u>	<u>116,315</u>	<u>244,485</u>	<u>\$ -</u>
<b>Total Expenditures</b>					
Net Change in Fund Balance	<u>\$ 50,700</u>	<u>\$ 50,700</u>	(98,214)	<u>\$ (148,914)</u>	
Fund Balance - Beginning of Period			<u>154,747</u>		
Fund Balance - End of Period			<u>\$ 56,533</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ANIMAL SHELTER FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 4,000	\$ 4,000	\$ 6,813	\$ 2,813	
Investment income	<u>500</u>	<u>500</u>	<u>20</u>	<u>(480)</u>	
Total Revenues	4,500	4,500	6,833	2,333	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Contractual services	<u>10,000</u>	<u>10,000</u>	<u>5,220</u>	<u>4,780</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (5,500)</u>	<u>\$ (5,500)</u>	1,613	<u>\$ 7,113</u>	
Fund Balance - Beginning of Period			<u>17,646</u>		
Fund Balance - End of Period			<u>\$ 19,259</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DENTAL CARE CLINIC FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 63,000	\$ 63,000	\$ 20,418	\$ (42,582)	
Grants, contributions, and intergovernmental	148,000	198,000	169,760	(28,240)	
Investment income	<u>5,000</u>	<u>5,000</u>	<u>363</u>	<u>(4,637)</u>	
Total Revenues	<u>216,000</u>	<u>266,000</u>	<u>190,541</u>	<u>(75,459)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	268,311	268,311	135,337	132,974	\$ -
Contractual services	110,100	124,200	32,763	91,437	-
Commodities	14,800	24,800	15,137	9,663	3,709
Capital outlay	<u>-</u>	<u>25,900</u>	<u>-</u>	<u>25,900</u>	<u>-</u>
Total Expenditures	<u>393,211</u>	<u>443,211</u>	<u>183,237</u>	<u>259,974</u>	<u>\$ 3,709</u>
Net Change in Fund Balance	<u>\$ (177,211)</u>	<u>\$ (177,211)</u>	7,304	<u>\$ 184,515</u>	
Fund Balance - Beginning of Period			<u>327,337</u>		
Fund Balance - End of Period			<u>\$ 334,641</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HEALTH SCHOLARSHIP FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Investment income	\$ 300	\$ 300	\$ 13	\$ (287)	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Contractual services	<u>5,500</u>	<u>5,500</u>	<u>-</u>	<u>5,500</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (5,200)</u>	<u>\$ (5,200)</u>	13	<u>\$ 5,213</u>	
Fund Balance - Beginning of Period			<u>6,720</u>		
Fund Balance - End of Period			<u>\$ 6,733</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SENIOR SERVICES FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Property taxes	\$ 1,775,000	\$ 1,775,000	\$ 57,945	\$ (1,717,055)	
Investment income	<u>76,000</u>	<u>76,000</u>	<u>5,235</u>	<u>(70,765)</u>	
Total Revenues	1,851,000	1,851,000	63,180	(1,787,820)	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Contractual services	<u>1,775,000</u>	<u>1,775,000</u>	<u>632,764</u>	<u>1,142,236</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 76,000</u>	<u>\$ 76,000</u>	(569,584)	<u>\$ (645,584)</u>	
Fund Balance - Beginning of Period			<u>2,806,548</u>		
Fund Balance - End of Period			<u>\$ 2,236,964</u>		

## DEBT SERVICE FUNDS

**Series 2001 Certificate Fund** - \$4,250,000 Limited Tax Debt Certificates, due in annual installments of \$350,000 to \$510,000; interest at 4.235% to 4.65% through May 1, 2011. The proceeds were used for the construction of a new County highway facility.

**Series 2001 A Certificate Fund** - \$1,575,000 Limited Tax Debt Certificate, due in semi-annual installments of \$28,700 to \$36,100; interest at 2.25% to 4.89%, balloon payment due December 30, 2011. The proceeds were used for the construction of a new mental health facility.

**Series 2002 A Certificate Fund** - \$6,085,000 Debt Certificates, due in annual installments of \$145,000 to \$560,000; interest at 2.5% to 4.3% through January 2018. The proceeds were used for the construction of a new administration building.

**Series 2003 A Certificate Fund** - \$5,000,000 Debt Certificates, due in annual installments of \$185,000 to \$765,000; interest at 2.5% to 4.75% through January 2022. The proceeds were used for the judicial center conversion project and existing former government center including the remodeling of Annex "A."

**Series 2003 C Certificate Fund** - \$4,600,000 Debt Certificates, due in annual installments of \$440,000 to \$610,000, Interest at 4% to 5.5% through January 2014. The proceeds were used for renovating the County jail.

**Series 2005 A Certificate Fund** - \$1,895,000 Debt Certificates, due in annual installments of \$230,000 to \$355,000, Interest at 3.5% to 3.65% through January 2015. The proceeds were used for renovating the County jail.

**Series 2005 B Certificate Fund** - \$1,205,000 Debt Certificates, due in annual installments of \$75,000 to \$300,000; Interest at 3.4% to 4.65% through January 2010. The proceeds were used for renovating the County jail.

**Series 2006 A Certificate Fund** - \$8,280,000 Debt Certificates, due in annual installments of \$40,000 to \$1,400,000; Interest at 3.85% to 4.0% through January 2022. The proceeds were used to advance refund Series 2002B debt certificates, for the purchase and construction of a new animal control facility, and for energy saving renovations at the government center.

**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 are for the purchase and implementation of a new radio system for the Sheriff's Office.

**Series 2007 B Certificate Fund** - \$50,000,000 Debt Certificates, due in annual installments of \$4,060,000 to \$6,060,000; Interest at 4.0% to 4.5% through January 2017. The proceeds are for highway engineering, construction, and maintenance costs.

**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 are for the acquisition of land and property adjacent to the County courthouse campus.

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2001 CERTIFICATE FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	470,000	470,000	470,000	-
Interest and fiscal charges	<u>59,683</u>	<u>59,683</u>	<u>33,463</u>	<u>26,220</u>
Total Expenditures	<u>529,683</u>	<u>529,683</u>	<u>503,463</u>	<u>26,220</u>
Deficiency of revenues over expenditures	(529,683)	(529,683)	(503,463)	26,220
OTHER FINANCING SOURCES				
Transfers in	<u>529,683</u>	<u>529,683</u>	<u>503,463</u>	<u>(26,220)</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 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2001 A CERTIFICATE FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	157,555	157,555	122,110	35,445
Interest and fiscal charges	<u>32,445</u>	<u>32,445</u>	<u>14,354</u>	<u>18,091</u>
Total Expenditures	<u>190,000</u>	<u>190,000</u>	<u>136,464</u>	<u>53,536</u>
Deficiency of revenues over expenditures	(190,000)	(190,000)	(136,464)	53,536
OTHER FINANCING SOURCES				
Transfers in	<u>190,000</u>	<u>190,000</u>	<u>136,464</u>	<u>(53,536)</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 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2002 A CERTIFICATE FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	370,000	370,000	370,000	-
Interest and fiscal charges	<u>173,988</u>	<u>173,988</u>	<u>90,669</u>	<u>83,319</u>
Total Expenditures	<u>543,988</u>	<u>543,988</u>	<u>460,669</u>	<u>83,319</u>
Deficiency of revenues over expenditures	(543,988)	(543,988)	(460,669)	83,319
OTHER FINANCING SOURCES				
Transfers in	<u>543,988</u>	<u>543,988</u>	<u>460,669</u>	<u>(83,319)</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 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2003 A CERTIFICATE FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	230,000	230,000	230,000	-
Interest and fiscal charges	<u>174,553</u>	<u>174,553</u>	<u>89,149</u>	<u>85,404</u>
Total Expenditures	<u>404,553</u>	<u>404,553</u>	<u>319,149</u>	<u>85,404</u>
Deficiency of revenues over expenditures	(404,553)	(404,553)	(319,149)	85,404
OTHER FINANCING SOURCES				
Transfers in	<u>404,553</u>	<u>404,553</u>	319,149	<u>(85,404)</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 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2003 C CERTIFICATE FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	480,000	480,000	480,000	-
Interest and fiscal charges	<u>158,283</u>	<u>158,283</u>	<u>84,216</u>	<u>74,067</u>
Total Expenditures	<u>638,283</u>	<u>638,283</u>	<u>564,216</u>	<u>74,067</u>
Deficiency of revenues over expenditures	(638,283)	(638,283)	(564,216)	74,067
OTHER FINANCING SOURCES				
Transfers in	<u>638,283</u>	<u>638,283</u>	<u>564,216</u>	<u>(74,067)</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 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2005 A CERTIFICATE FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ 4	\$ 4
<b>EXPENDITURES</b>				
Debt service				
Interest and fiscal charges	<u>67,598</u>	<u>67,598</u>	<u>33,774</u>	<u>33,824</u>
Deficiency of revenues over expenditures	(67,598)	(67,598)	(33,770)	33,828
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>67,598</u>	<u>67,598</u>	<u>31,185</u>	<u>(36,413)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(2,585)	<u>\$ (2,585)</u>
Fund Balance - Beginning of Period			<u>2,585</u>	
Fund Balance - End of Period			<u>\$ -</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2005 B CERTIFICATE FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	300,000	300,000	300,000	-
Interest and fiscal charges	<u>10,563</u>	<u>10,563</u>	<u>8,594</u>	<u>1,969</u>
Total Expenditures	<u>310,563</u>	<u>310,563</u>	<u>308,594</u>	<u>1,969</u>
Deficiency of revenues over expenditures	(310,563)	(310,563)	(308,594)	1,969
OTHER FINANCING SOURCES				
Transfers in	<u>310,563</u>	<u>310,563</u>	<u>308,594</u>	<u>(1,969)</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 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2006 A CERTIFICATE FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	410,000	410,000	410,000	-
Interest and fiscal charges	<u>304,063</u>	<u>304,063</u>	<u>155,931</u>	<u>148,132</u>
Total Expenditures	<u>714,063</u>	<u>714,063</u>	<u>565,931</u>	<u>148,132</u>
Deficiency of revenues over expenditures	(714,063)	(714,063)	(565,931)	148,132
OTHER FINANCING SOURCES				
Transfers in	<u>714,063</u>	<u>714,063</u>	<u>565,931</u>	<u>(148,132)</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 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2007 A CERTIFICATE FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	420,000	420,000	420,000	-
Interest and fiscal charges	<u>173,873</u>	<u>173,873</u>	<u>91,494</u>	<u>82,379</u>
Total Expenditures	<u>593,873</u>	<u>593,873</u>	<u>511,494</u>	<u>82,379</u>
Deficiency of revenues over expenditures	(593,873)	(593,873)	(511,494)	82,379
OTHER FINANCING SOURCES				
Transfers in	<u>593,873</u>	<u>593,873</u>	<u>511,494</u>	<u>(82,379)</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 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2007 B CERTIFICATE FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	4,270,000	4,270,000	4,270,000	-
Interest and fiscal charges	<u>1,926,226</u>	<u>1,926,226</u>	<u>1,010,925</u>	<u>915,301</u>
Total Expenditures	<u>6,196,226</u>	<u>6,196,226</u>	<u>5,280,925</u>	<u>915,301</u>
Deficiency of revenues over expenditures	(6,196,226)	(6,196,226)	(5,280,925)	915,301
OTHER FINANCING SOURCES				
Transfers in	<u>6,196,226</u>	<u>6,196,226</u>	<u>5,280,925</u>	<u>(915,301)</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 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2008 CERTIFICATE FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Interest and fiscal charges	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Deficiency of revenues over expenditures	-	(100,000)	-	100,000
OTHER FINANCING SOURCES				
Transfers in	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

## **CAPITAL PROJECT FUNDS**

**Animal Control / Performance Contract Fund** - to account for the purchase and construction of a new animal control facility and for energy saving renovations at the government center. Resources for the fund were provided by proceeds from Series 2006 A debt certificates.

**Sheriff Radio System Project Fund** - to account for purchase and implementation of the Motorola StarCom 21 Network System. Resources for the fund were provided by proceeds from Series 2007 A debt certificates.

**Road Improvement Project Fund** - to account for various road improvement projects. Resources for the fund were provided by proceeds from Series 2007 B debt certificates.

**Property Acquisition Project Fund** - to account for the acquisition of land and property adjacent to the County courthouse campus. Resources for the fund were provided by proceeds from Series 2008 debt certificates.

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COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ANIMAL CONTROL / PERFORMANCE CONTRACT FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 200	\$ 200	
EXPENDITURES					
Current					
General and administrative					
Contractual services	<u>-</u>	<u>1,620</u>	<u>-</u>	<u>1,620</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (1,620)</u>	200	<u>\$ 1,820</u>	
Fund Balance - Beginning of Period			<u>181,038</u>		
Fund Balance - End of Period			<u>\$ 181,238</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SHERIFF RADIO SYSTEM PROJECT  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 612	\$ 612	
EXPENDITURES					
Capital outlay	<u>-</u>	<u>488,239</u>	<u>-</u>	<u>488,239</u>	\$ <u><u>488,239</u></u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (488,239)</u>	612	<u>\$ 488,851</u>	
Fund Balance - Beginning of Period			<u>580,114</u>		
Fund Balance - End of Period			<u>\$ 580,726</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ROAD IMPROVEMENT PROJECT FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 500,000	\$ 500,000	\$ 95,820	\$ (404,180)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Excess of revenues over expenditures	500,000	500,000	95,820	(404,180)	
OTHER FINANCING USES					
Transfers out	<u>(15,775,000)</u>	<u>(15,775,000)</u>	<u>(9,636,492)</u>	<u>6,138,508</u>	
Net Change in Fund Balance	<u>\$ (15,275,000)</u>	<u>\$ (15,275,000)</u>	(9,540,672)	<u>\$ 5,734,328</u>	
Fund Balance - Beginning of Period			<u>13,069,979</u>		
Fund Balance - End of Period			<u>\$ 3,529,307</u>		

**County of McHenry, Illinois**  
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SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PROPERTY ACQUISITION PROJECT FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Investment income	\$ -	\$ -	\$ 717	\$ 717	
<b>EXPENDITURES</b>					
Current					
Transportation					
Contractual services	-	27,828	27,828	-	\$ -
Capital outlay	-	701,088	700,576	512	-
Total Expenditures	-	728,916	728,404	512	\$ -
Deficiency of revenues over expenditures	-	(728,916)	(727,687)	1,229	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	-	(3,779,500)	(3,779,500)	-	
Debt certificates issued	-	4,480,000	4,480,000	-	
Premium on debt issuance	-	28,416	28,416	-	
Total Other Financing Sources (Uses)	-	728,916	728,916	-	
Net Change in Fund Balance	\$ -	\$ -	1,229	\$ 1,229	
Fund Balance - Beginning of Period			-		
Fund Balance - End of Period			\$ 1,229		

## **PERMANENT FUNDS**

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

**County of McHenry, Illinois**  
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SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKING CASH NO. 1 FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 10,000	\$ 10,000	\$ 971	\$ (9,029)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	10,000	10,000	971	(9,029)
OTHER FINANCING USES				
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	971	<u>\$ 971</u>
Fund Balance - Beginning of Year			<u>331,295</u>	
Fund Balance - End of Year			<u>\$ 332,266</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKING CASH NO. 2 FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 20,000	\$ 20,000	\$ 841	\$ (19,159)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	20,000	20,000	841	(19,159)
OTHER FINANCING USES				
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>	<u>20,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	841	<u>\$ 841</u>
Fund Balance - Beginning of Year			<u>469,273</u>	
Fund Balance - End of Year			<u>\$ 470,114</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**  
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SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
VALLEY HI FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 7,150,878	\$ 7,150,878	\$ 3,805,897	\$ (3,344,981)	
Property taxes	6,000,000	6,000,000	195,872	(5,804,128)	
Investment income	452,000	452,000	122,449	(329,551)	
Miscellaneous	<u>6,000</u>	<u>6,000</u>	<u>7,154</u>	<u>1,154</u>	
 Total Revenues	 <u>\$ 13,608,878</u>	 <u>\$ 13,608,878</u>	 <u>\$ 4,131,372</u>	 <u>\$ (9,477,506)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	\$ 6,671,506	\$ 6,671,506	\$ 2,955,820	\$ 3,715,686	\$ -
Contractual services	2,201,070	2,202,323	744,338	1,457,985	607,724
Commodities	761,255	761,255	383,677	377,578	278,381
Capital outlay	22,100	22,100	-	22,100	-
Debt service					
Principal retirement	524,003	524,003	518,117	5,886	-
Interest and fiscal charges	426,299	426,299	216,802	209,497	-
Depreciation expense	<u>-</u>	<u>-</u>	<u>247,500</u>	<u>(247,500)</u>	<u>-</u>
 Total Expenditures	 <u>\$ 10,606,233</u>	 <u>\$ 10,607,486</u>	 <u>\$ 5,066,254</u>	 <u>\$ 5,541,232</u>	 <u>\$ 886,105</u>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
911 FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 2,245,000	\$ 2,245,000	\$ 1,489,173	\$ (755,827)	
Investment income	90,000	90,000	16,612	(73,388)	
Total Revenues	<u>\$ 2,335,000</u>	<u>\$ 2,335,000</u>	<u>\$ 1,505,785</u>	<u>\$ (829,215)</u>	
<b>EXPENDITURES</b>					
Current					
Public Safety					
Personnel services	\$ 324,513	\$ 324,513	\$ 130,651	\$ 193,862	\$ -
Contractual services	2,450,725	3,608,984	744,306	2,864,678	1,158,259
Commodities	232,500	232,500	51,088	181,412	65,642
Capital outlay	<u>153,000</u>	<u>3,132,431</u>	<u>1,744,211</u>	<u>1,388,220</u>	<u>1,269,741</u>
Total Expenditures	<u>\$ 3,160,738</u>	<u>\$ 7,298,428</u>	<u>\$ 2,670,256</u>	<u>\$ 4,628,172</u>	<u>\$ 2,493,642</u>

## **INTERNAL SERVICE FUNDS**

**Insurance Loss Fund** – to account for general liability, property, worker’s compensation, and unemployment compensation insurance premiums and claims.

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

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SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
INSURANCE LOSS FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 204,595	\$ 204,595	\$ -	\$ (204,595)	
Property taxes	4,000,000	4,000,000	130,580	(3,869,420)	
Insurance recoveries	95,000	95,000	190,348	95,348	
Investment income	<u>2,200</u>	<u>2,200</u>	<u>453</u>	<u>(1,747)</u>	
Total Revenues	<u>\$ 4,301,795</u>	<u>\$ 4,301,795</u>	<u>\$ 321,381</u>	<u>\$ (3,980,414)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	\$ 963,547	\$ 963,547	\$ 413,516	\$ 550,031	\$ -
Contractual services	2,729,310	2,729,310	1,733,212	996,098	81,980
Commodities	<u>15,250</u>	<u>15,250</u>	<u>5,049</u>	<u>10,201</u>	<u>728</u>
Total Expenditures	<u>\$ 3,708,107</u>	<u>\$ 3,708,107</u>	<u>\$ 2,151,777</u>	<u>\$ 1,556,330</u>	<u>\$ 82,708</u>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 2ND QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
HEALTH INSURANCE FUND  
For the Six Months Ended May 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 15,704,059	\$ 15,704,059	\$ 6,318,173	\$ (9,385,886)	
Investment income	-	-	2,427	2,427	
Total Revenues	<u>\$ 15,704,059</u>	<u>\$ 15,704,059</u>	<u>\$ 6,320,600</u>	<u>\$ (9,383,459)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Contractual services	\$ 15,704,059	\$ 15,704,059	\$ 6,178,704	\$ 9,525,355	\$ -
Commodities	<u>5,000</u>	<u>5,000</u>	<u>665</u>	<u>4,335</u>	<u>-</u>
Total Expenditures	<u>\$ 15,709,059</u>	<u>\$ 15,709,059</u>	<u>\$ 6,179,369</u>	<u>\$ 9,529,690</u>	<u>\$ -</u>