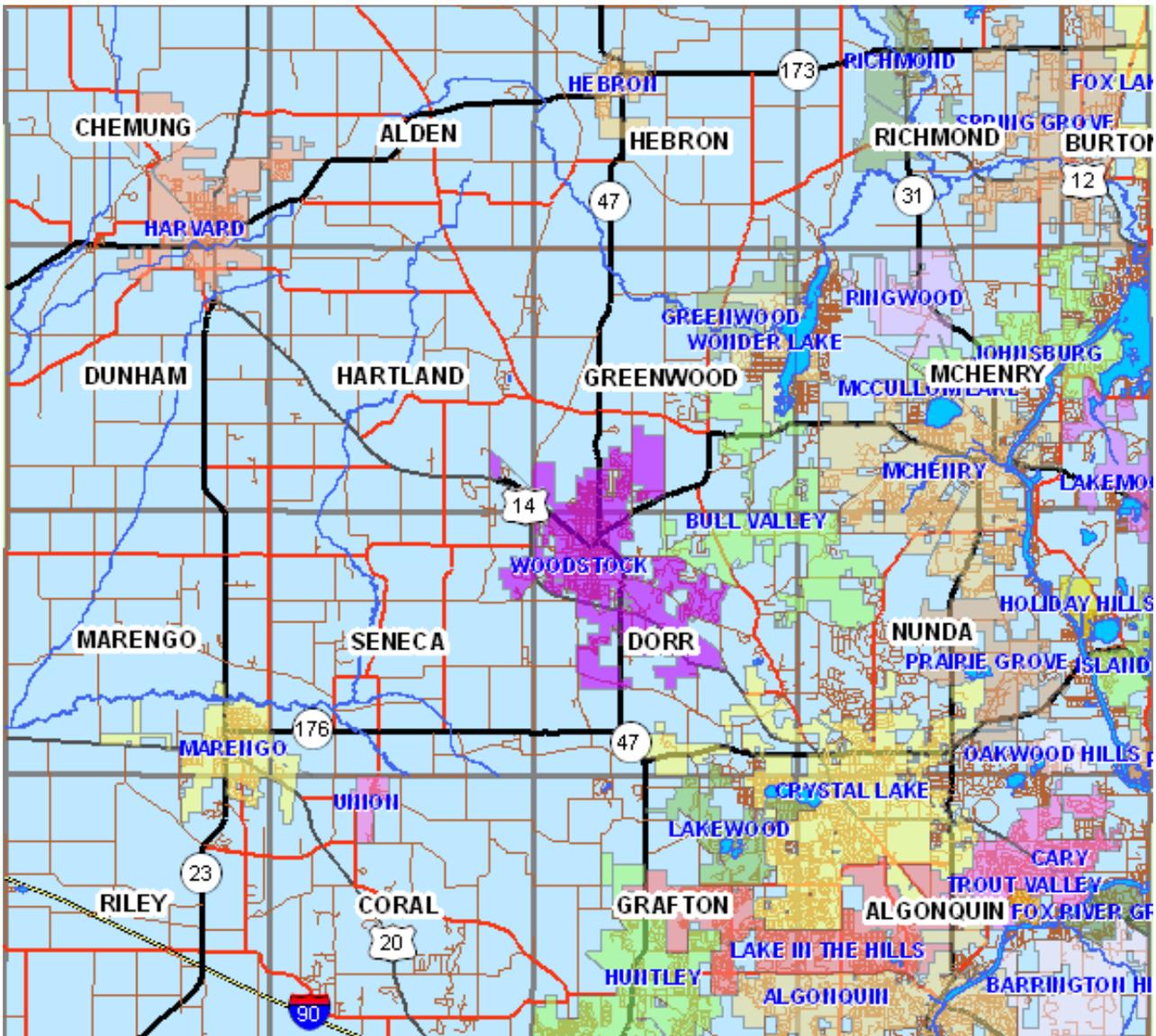


County of McHenry, Illinois

County Auditor's Quarterly Report

Fiscal Year 2009 – 3rd Quarter
For the 9 months ended August 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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COUNTY AUDITOR

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November 12, 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 third 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/departments/auditor/Pages/quarterlyRpts.aspx>.

Sincerely,

Pamela Palmer
County Auditor

County of McHenry, Illinois
County Auditor's Quarterly Report
Management's Discussion and Analysis (MD&A)
Fiscal Year 2009 – 3rd Quarter

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 nine months ended August 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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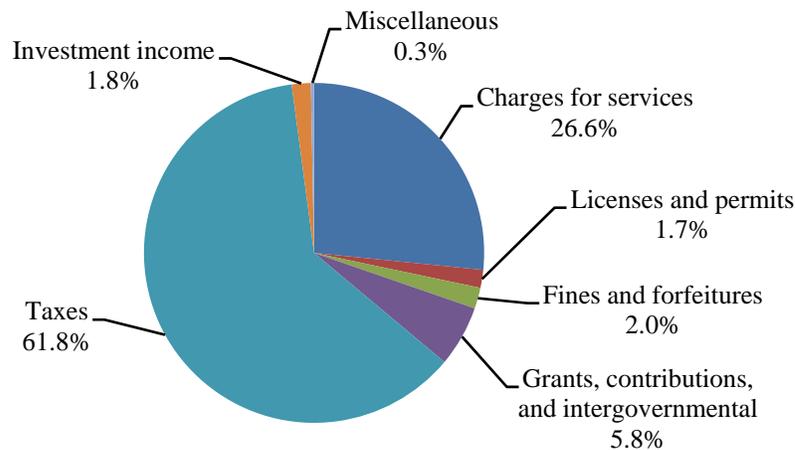
health and overall financial position. The PAFR is available on the County's website at <http://www.co.mchenry.il.us/departments/auditor/Pages/pafrRpts.aspx>. The focus of this quarterly report is narrower in scope, as it primarily presents budget and actual revenues and expenditures through the 3rd quarter of fiscal year 2009, which is the nine month period from December 1, 2008 through August 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

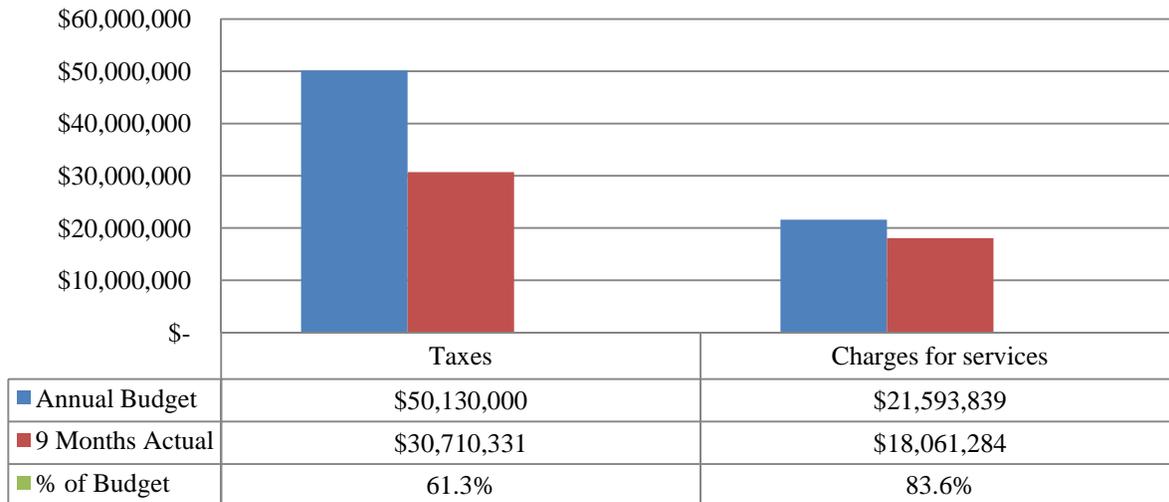


This chart shows that two revenue sources, taxes and charges for services, represent the largest sources of revenue for the general fund. Taxes represent 61.8% of budgeted revenues and charges for services represent 26.6%, for a combined total of 88.4% of budgeted revenues. Because these two revenue sources represent such a significant portion of general fund revenues, the remainder 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 3rd quarter of fiscal year 2009:

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Fiscal Year 2009 – 3rd Quarter

TAXES AND CHARGES FOR SERVICES - BUDGET AND ACTUAL
GENERAL FUND
For the Nine Months Ended August 31, 2009



For **charges for services**, actual revenue of \$18.1 million represents 83.6% of budgeted revenue of \$21.6 million, which indicates that in general, this revenue source, through the third quarter, is on pace to meet or exceed the annual budget. The largest component of charges for services is jail space rental, which has actual revenue through the 3rd quarter of \$8.1 million, which is equal to the annual budget of \$8.1 million. One reason for the high level of jail space rental revenue is higher than anticipated housing of immigration detainees for the federal government. For **taxes**, actual revenue of \$30.7 million represents 61.3% 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 3rd quarter of fiscal year 2009:

TAXES - BUDGET AND ACTUAL
GENERAL FUND
For the Nine Months Ended August 31, 2009

TAXES	Annual Budget	9 Months Actual	% of Budget
Property taxes	\$ 31,080,000	\$ 18,074,093	58.2%
Sales taxes	9,125,000	5,926,910	65.0%
State income taxes	6,000,000	4,402,702	73.4%
Local use tax	850,000	755,413	88.9%
Personal property replacement tax	750,000	540,410	72.1%
Inheritance tax	200,000	68,328	34.2%
Off track betting	100,000	80,928	80.9%
Tax transfer stamps	2,025,000	861,547	42.5%
Total Taxes	\$ 50,130,000	\$ 30,710,331	61.3%

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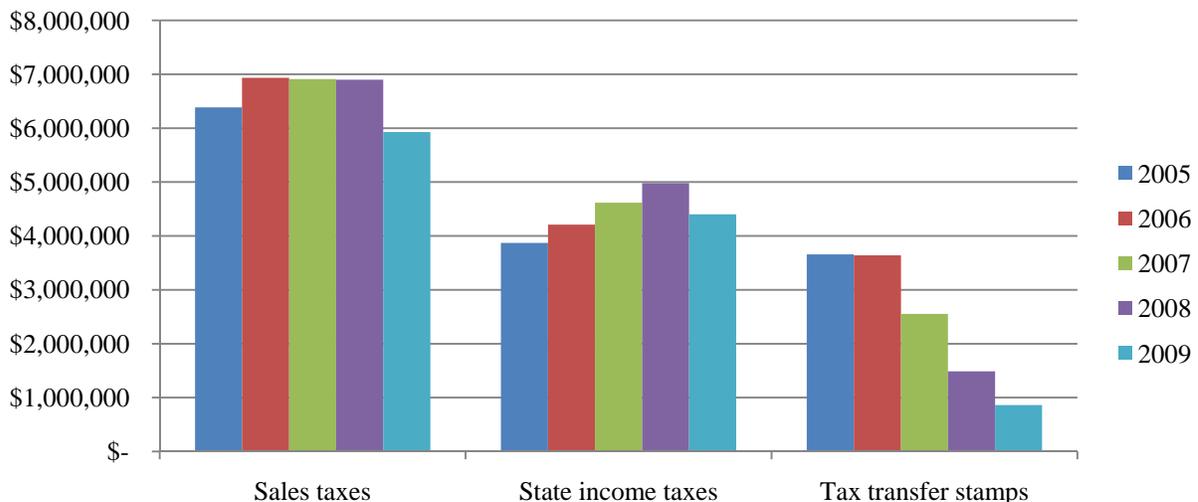
The four largest tax sources are property taxes, which represent 62.0% of total budgeted taxes, sales taxes, which represent 18.2% of total budgeted taxes, state income taxes, which represent 12.0% of total budgeted taxes, and tax transfer stamps, which represent 4.0% of total budgeted taxes, for a combined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

For **property taxes**, actual revenue of \$18.1 million represents 58.2% of budgeted revenue of \$31.1 million. The discrepancy between budget and actual relates to the due dates for property tax payments. Tax bills were payable in two installments, which were due on June 4 and September 4. Because the due date for the second installment doesn't take place until the County's 4th quarter, it is reasonable to expect that the County will receive most of the distributions from the second installment during the 4th quarter. Therefore, actual revenue representing 58.2% of budgeted revenues, as of August 31, 2009, appears to be reasonable, based on distributions from the first installment and early distributions from the second installment. For **sales taxes**, actual revenue of \$5.9 million represents 65.0% of budgeted revenue of \$9.1 million. In general, this indicates that this revenue source, through the 3rd quarter, is somewhat behind pace to meet the budget. Since 75% of the fiscal year is over, a reasonable expectation is that 75% of budgeted sales taxes should have been collected through the 3rd quarter. See the trend analysis section below for further review of sales taxes. For **state income taxes**, actual revenue of \$4.4 million represents 73.4% of budgeted revenue of \$6.0 million. In general, this indicates that this revenue source, through the 3rd 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 \$0.9 million represents 42.5% 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 3rd quarter of 2009, tax transfer stamp revenue is on pace to total \$1.1 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 3rd 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.

SALES TAXES, STATE INCOME TAXES, & TAX TRANSFER STAMPS
GENERAL FUND
Actual Revenues through 3rd Quarter - Last Five Years



County of McHenry, Illinois
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The most striking decline shown on the above chart is for **tax transfer stamps**, which had peak revenues through the 3rd quarter of 2005 of \$3.7 million, while revenues through the 3rd quarter of 2009 was \$0.9 million, a decrease of \$2.8 million or 75.7%. 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.

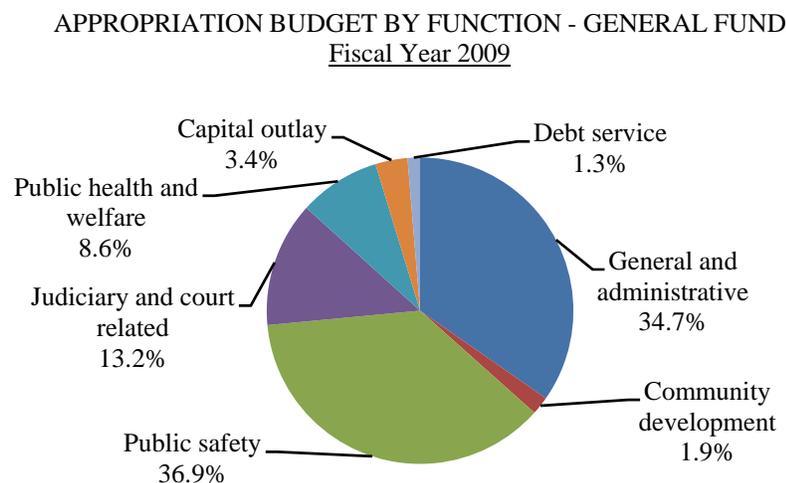
The trend for **sales taxes** looks very different from tax transfer stamps, as sales taxes increased or remained level each year from 2005 through 2008. Revenues through the 3rd quarter of 2008 totaled \$6.9 million, while revenues through the 3rd quarter of 2009 totaled \$5.9 million, a decrease of \$1.0 million or 14.5%. Since sales taxes are derived from consumer purchases, an important related measure is the local unemployment rate. The unemployment rate for the County increased from 3.7% in 2006, to 4.3% in 2007, and to 5.8% in 2008, which is a trend that helps explain the decrease in sales taxes in 2009. As the local and national unemployment rates have continued to rise during 2009 (The County's unemployment rate experienced a high of 10.9% in June and was 9.1% in August), it is also reasonable to conclude that sales taxes will continue to be hurt by the high levels of 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 3rd quarter of 2008 totaled \$5.0 million, while revenues through the 3rd quarter of 2009 totaled \$4.4 million, a decrease of \$0.6 million or 12.0%. Similar to sales taxes, an important figure that affects state income taxes is the local unemployment rate. Based on the increase in the unemployment rate described in the preceding paragraph, it is also reasonable to conclude that state income taxes will continue to be hurt by the high levels of 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 34.7%, for a combined total of 71.6%.

The following table compares budget and actual expenditures by function - General Fund through the 3rd quarter of fiscal year 2009:

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

EXPENDITURES	Annual Budget	9 Months Actual	% of Budget
Current			
General and administrative	\$ 27,635,391	\$ 16,645,307	60.2%
Community development	1,475,594	985,764	66.8%
Public safety	29,414,116	20,956,077	71.2%
Judiciary and court related	10,531,805	7,610,445	72.3%
Public health and welfare	6,878,375	4,487,225	65.2%
Capital outlay	2,708,048	1,585,238	58.5%
Debt service			
Principal retirement	920,919	469,547	51.0%
Interest and fiscal charges	80,656	48,420	60.0%
 Total Expenditures	 \$ <u>79,644,904</u>	 \$ <u>52,788,023</u>	 <u>66.3%</u>

As shown on the above table, total expenditures through the 3rd quarter of fiscal year 2009 of \$52.8 million represents 66.3% of budgeted appropriations of \$79.6 million. All current expenditures fall within a range of 60.2% - 72.3% of budget, which are all below the 75% threshold that could reasonably be expected through the 3rd quarter. Within the general and administrative function, the largest variance between budget and actual is for non-departmental, which has actual expenditures of \$6.3 million compared to the annual budget of \$12.9 million, which is a variance of \$6.6 million. Unexpended appropriations within non-departmental include \$4.4 million for health insurance costs, \$1.5 million for open positions, and \$0.4 million for contingencies.

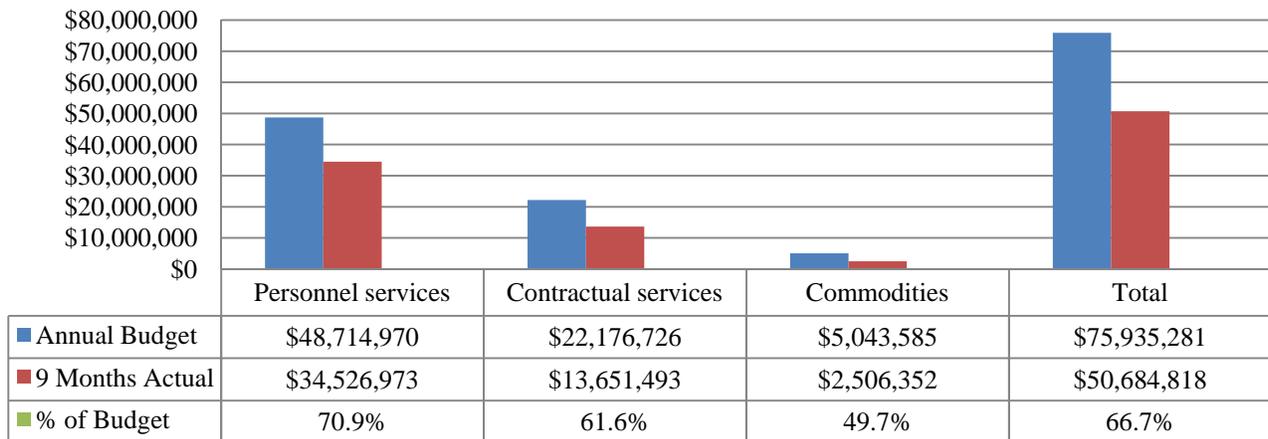
Capital outlay expenditures of \$1.6 million represent 58.5% of budgeted appropriations of \$2.7 million. The capital outlay budget is for specifically identified purposes and is expended according to various project schedules. Therefore, capital outlay expenditures will vary throughout the year and will not necessarily equal 75% of the appropriation budget through the 3rd 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 3rd quarter of fiscal year 2009:

EXPENDITURES BY OBJECT (EXCLUDING CAPITAL OUTLAY AND DEBT SERVICE) -
 BUDGET AND ACTUAL
 GENERAL FUND
For the Nine Months Ended August 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 \$34.5 million represents 70.9% 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 nine months ended August 31, 2009 should be equal to approximately 75% of the annual budget. Furthermore, because of regular position vacancies, actual expenditures should fall somewhere below 75%, through the nine months ended August 31, 2009. Therefore, actual personnel services expenditures equal to 70.9% of the annual budget appears reasonable. Contractual services expenditures are equal to 61.6% of the annual budget and commodities are equal to 49.7% of the annual budget. Both of these categories are substantially below the 75% 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 fund.

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RTA Sales Tax Fund

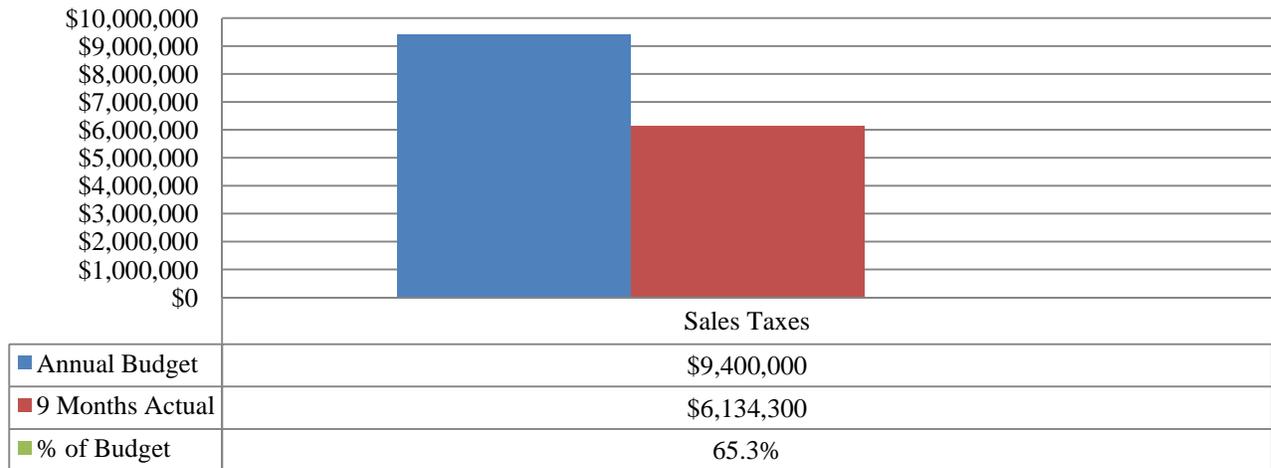
The RTA sales tax fund was created in 2008 to account for a new sales tax that was passed by the Illinois legislature. The new sales tax was created primarily to provide new funding for Chicago-area mass-transit. Under the plan, the sales tax rate in the County went up by 0.5%, of which 0.25% is remitted to the Regional Transportation Authority and 0.25% is remitted to the County. The County is restricted to using these funds on transportation and public safety programs. The County estimates annual revenue of approximately \$9.0 million from this new sales tax.

The McHenry County Division of Transportation has oversight for all transportation projects involving County highways, including projects that may ultimately be financed using RTA sales tax funds. A wealth of information about current and future highway projects, transportation planning, and highway permits can be found on the Division's website at <http://www.co.mchenry.il.us/departments/dot/Pages/index.aspx>.

Following is a review of the revenues and expenditures of the RTA Sales Tax Fund through the 3rd quarter of fiscal year 2009.

The following table compares budget and actual revenues (excluding investment income) for the RTA Sales Tax fund through the 3rd quarter of fiscal year 2009:

REVENUES (EXCLUDING INVESTMENT INCOME) - BUDGET AND ACTUAL
 RTA SALES TAX FUND
For the Nine Months Ended August 31, 2009



As shown on the above table, actual revenue of \$6.1 million through the 3rd quarter represents 65.3% of budgeted revenue of \$9.4 million. In general, this indicates that this revenue source, through the 3rd quarter, is somewhat behind pace to meet the budget. Since 75% of the fiscal year is over, a reasonable expectation is that 75% of budgeted sales taxes should have been collected through the 3rd quarter. See the trend analysis section beginning on page viii for an analysis of how the current economic recession is impacting overall sales tax revenues.

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The following table compares operating transfers out - budget and actual for the RTA Sales Tax Fund through the 3rd quarter of fiscal year 2009:

OPERATING TRANSFERS OUT - BUDGET AND ACTUAL
 RTA SALES TAX FUND
For the Nine Months Ended August 31, 2009



As shown on the above table, actual operating transfers out of \$0.7 million through the 3rd quarter represents 18.0% of budgeted operating transfers out of \$4.0 million. The reason that the RTA Sales Tax Fund has budget for operating transfers out and not for transportation expenditures is because the County already has four special revenue funds that are used to account for County highway expenditures (Motor Fuel Tax Fund, Matching Fund, County Bridge Fund, and County Option Motor Fuel Tax Fund). So instead of recording transportation expenditures directly in the RTA Sales Tax Fund, operating transfers out will be recorded to reimburse the above funds for projects that are approved by the County Board to be funded using RTA sales taxes. For fiscal year 2009, the County Board approved a highway resurfacing project to be funded with RTA sales tax funds. The transfer out of \$0.7 million represents the first payment to the vendor for the approved project. As the project continues and additional payments are made to the vendor, corresponding transfers out will be made from the RTA Sales Tax Fund.

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.

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

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 3rd quarter of 2009, the working cash funds have earned \$2,213 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 \$12.5 million of debt certificates that were issued to fund construction of the new Valley Hi facility, which was completed in January 2007. Actual property tax revenue of \$3.4 million represents 56.7% of budgeted revenue of \$6.0 million. As discussed previously, based on the due dates for property tax bills, the County will receive most of the distributions from the second installment during the 4th 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 3rd quarter of 2009, expenditures were \$3.0 million, which represents 81.1% 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
County Auditor's Quarterly Report
Management's Discussion and Analysis (MD&A)
Fiscal Year 2009 – 3rd Quarter

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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Nine Months Ended August 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 21,561,121	\$ 21,593,839	\$ 18,061,284	\$ (3,532,555)	
Licenses and permits	1,360,500	1,360,500	916,026	(444,474)	
Fines and forfeitures	1,621,000	1,621,000	982,577	(638,423)	
Grants, contributions, and intergovernmental	4,344,807	4,756,780	3,361,827	(1,394,953)	
Taxes	50,130,000	50,130,000	30,710,331	(19,419,669)	
Investment income	1,440,500	1,440,500	154,884	(1,285,616)	
Miscellaneous	243,500	243,500	313,838	70,338	
Total Revenues	80,701,428	81,146,119	54,500,767	(26,645,352)	
EXPENDITURES					
Current					
General and administrative	27,565,985	27,635,391	16,645,307	10,990,084	\$ 674,868
Community development	1,406,208	1,475,594	985,764	489,830	58,614
Public safety	29,203,742	29,414,116	20,956,077	8,458,039	1,088,672
Judiciary and court related	10,482,035	10,531,805	7,610,445	2,921,360	47,872
Public health and welfare	6,592,339	6,878,375	4,487,225	2,391,150	17,544
Capital outlay	1,734,699	2,708,048	1,585,238	1,122,810	225,737
Debt service					
Principal retirement	875,954	920,919	469,547	451,372	12,072
Interest and fiscal charges	80,656	80,656	48,420	32,236	351
Total Expenditures	77,941,618	79,644,904	52,788,023	26,856,881	\$ 2,125,730
Excess of revenues over expenditures	2,759,810	1,501,215	1,712,744	211,529	
OTHER FINANCING SOURCES (USES)					
Transfers in	72,474	72,474	3,779,500	3,707,026	
Transfers out	(3,337,921)	(3,437,921)	(3,369,196)	68,725	
Capital leases issued	-	169,700	169,678	3,707,026	
Total Other Financing Sources (Uses)	(3,265,447)	(3,195,747)	579,982	7,482,777	
Net Change in Fund Balance	\$ (505,637)	\$ (1,694,532)	2,292,726	\$ 7,694,306	
Fund Balance - Beginning of Period			43,744,826		
Fund Balance - End of Period			\$ 46,037,552		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative				
County clerk fees	\$ 185,000	\$ 185,000	\$ 136,969	\$ (48,031)
Tax redemption fees	130,000	130,000	137,467	7,467
Recording fees	1,510,000	1,510,000	958,639	(551,361)
Penalties/fees on delinquent taxes	1,794,780	1,794,780	567,392	(1,227,388)
Cable television franchise fees	388,000	388,000	471,319	83,319
Assessor's salary reimbursement	50,196	50,196	33,083	(17,113)
Other fees and charges	13,700	13,700	10,061	(3,639)
Community Development				
Subdivision review fees	30,000	30,000	-	(30,000)
Flood plain investigation fees	175,000	175,000	72,955	(102,045)
Maps and publications fees	6,000	6,000	4,169	(1,831)
Other fees and charges	11,500	11,500	4,280	(7,220)
Public Safety				
Coroner fees	9,000	9,000	7,138	(1,862)
Sheriff fees - circuit court	440,000	440,000	332,100	(107,900)
Sheriff fees - photocopies	10,000	10,000	4,915	(5,085)
Sheriff fees - foreign courts	65,000	65,000	51,687	(13,313)
Foreclosures	15,000	15,000	18,684	3,684
Court security fees	950,000	950,000	685,842	(264,158)
Jail space rental	8,100,000	8,100,000	8,068,240	(31,760)
Payphones	260,000	260,000	234,507	(25,493)
Dispatching fees	218,417	218,417	253,815	35,398
Squad car replacement fee	50,000	50,000	36,379	(13,621)
Other fees and charges	44,642	72,365	90,510	18,145
Judiciary and Court Related				
10% bond earnings	356,000	356,000	258,677	(97,323)
Circuit clerk fees	3,471,900	3,471,900	2,785,687	(686,213)
County court fees	572,102	572,102	407,946	(164,156)
Court services salary reimbursements	927,000	927,000	904,053	(22,947)
State's attorney salary reimbursement	138,500	138,500	144,677	6,177
State's attorney fees	65,000	65,000	56,762	(8,238)
Public aid	100,000	100,000	116,291	16,291
Periodic imprisonment fees	15,000	15,000	16,096	1,096
Public defender salary reimbursement	97,000	97,000	77,103	(19,897)
Public defenders fees	60,000	60,000	77,061	17,061
Other fees and charges	29,000	29,000	22,119	(6,881)

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES (Continued)				
Public Health and Welfare				
Animal control tags	\$ 552,000	\$ 552,000	\$ 525,000	\$ (27,000)
Veterinary fees	61,000	61,000	41,101	(19,899)
Nursing fees	108,500	113,495	76,214	(37,281)
Health review fees	10,000	10,000	3,600	(6,400)
Health promotion	37,959	37,959	4,966	(32,993)
Vital record fees	42,000	42,000	37,120	(4,880)
Subdivision review fees	18,000	18,000	4,100	(13,900)
Medicare	87,000	87,000	63,195	(23,805)
Public aid	135,300	135,300	123,498	(11,802)
Private pay	10,000	10,000	7,775	(2,225)
Vision and hearing fees	85,500	85,500	41,691	(43,809)
Other fees and charges	126,125	126,125	86,401	(39,724)
Total Charges for Services	21,561,121	21,593,839	18,061,284	(3,532,555)
LICENSES AND PERMITS				
General and Administrative				
Liquor licenses	124,000	124,000	115,425	(8,575)
Amusement licenses	12,000	12,000	10,090	(1,910)
Community Development				
Building permits	540,000	540,000	239,588	(300,412)
Zoning permits	100,000	100,000	54,885	(45,115)
Hauler license fees	9,500	9,500	3,700	(5,800)
Public Health and Welfare				
Septic and well permits	140,000	140,000	71,983	(68,017)
Health licenses	435,000	435,000	420,355	(14,645)
Total Licenses and Permits	1,360,500	1,360,500	916,026	(444,474)
FINES AND FORFEITURES				
Community Development				
Planning fines	13,000	13,000	8,434	(4,566)
Judiciary and Court Related				
Fines and bond forfeitures	1,438,000	1,438,000	875,069	(562,931)
County drug fines	135,000	135,000	78,346	(56,654)
Public Health and Welfare				
Veterinary fines	35,000	35,000	20,728	(14,272)
Total Fines and Forfeitures	1,621,000	1,621,000	982,577	(638,423)

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative				
Election improvements	\$ 51,000	\$ 65,440	\$ 224,433	\$ 158,993
Other grants	108,354	108,354	145,428	37,074
Public Safety				
Sheriff's Office - grants	782,839	821,081	716,493	(104,588)
EMA - grants	129,542	210,842	74,613	(136,229)
Coroner - grants	-	4,415	4,415	-
Judiciary and Court Related				
Dependent children care reimbursements	28,000	28,000	29,238	1,238
Dependent children/parent reimbursements	62,000	62,000	30,298	(31,702)
State's Attorney - grants	27,500	27,500	13,750	(13,750)
Public Health and Welfare				
Health Department grants -				
Nursing	2,548,084	2,756,807	1,857,910	(898,897)
Environmental	146,488	207,341	198,808	(8,533)
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>4,756,780</u>	<u>3,361,827</u>	<u>(1,394,953)</u>
TAXES				
Property taxes	31,080,000	31,080,000	18,074,093	(13,005,907)
Sales taxes	9,125,000	9,125,000	5,926,910	(3,198,090)
State income taxes	6,000,000	6,000,000	4,402,702	(1,597,298)
Local use tax	850,000	850,000	755,413	(94,587)
Personal property replacement tax	750,000	750,000	540,410	(209,590)
Inheritance tax	200,000	200,000	68,328	(131,672)
Off track betting	100,000	100,000	80,928	(19,072)
Tax transfer stamps	2,025,000	2,025,000	861,547	(1,163,453)
<u>Total Taxes</u>	<u>50,130,000</u>	<u>50,130,000</u>	<u>30,710,331</u>	<u>(19,419,669)</u>
INVESTMENT INCOME	<u>1,440,500</u>	<u>1,440,500</u>	<u>154,884</u>	<u>(1,285,616)</u>
MISCELLANEOUS				
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	91,418	62,918
<u>Total Miscellaneous</u>	<u>243,500</u>	<u>243,500</u>	<u>313,838</u>	<u>70,338</u>
TOTAL REVENUES	<u>\$ 80,701,428</u>	<u>\$ 81,146,119</u>	<u>\$ 54,500,767</u>	<u>\$ (26,645,352)</u>

(Concluded)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER

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

GENERAL FUND

For the Nine Months Ended August 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
CHARGES FOR SERVICES				
General and Administrative	\$ 4,071,676	\$ 4,071,676	\$ 2,314,930	\$ (1,756,746)
Community Development	222,500	222,500	81,404	(141,096)
Public Safety	10,162,059	10,189,782	9,783,817	(405,965)
Judiciary and Court Related	5,831,502	5,831,502	4,866,472	(965,030)
Public Health and Welfare	<u>1,273,384</u>	<u>1,278,379</u>	<u>1,014,661</u>	<u>(263,718)</u>
Total Charges for Services	<u>21,561,121</u>	<u>21,593,839</u>	<u>18,061,284</u>	<u>(3,532,555)</u>
LICENSES AND PERMITS				
General and Administrative	136,000	136,000	125,515	(10,485)
Community Development	649,500	649,500	298,173	(351,327)
Public Health and Welfare	<u>575,000</u>	<u>575,000</u>	<u>492,338</u>	<u>(82,662)</u>
Total Licenses and Permits	<u>1,360,500</u>	<u>1,360,500</u>	<u>916,026</u>	<u>(444,474)</u>
FINES AND FORFEITURES				
Community Development	13,000	13,000	8,434	(4,566)
Judiciary and Court Related	1,573,000	1,573,000	953,415	(619,585)
Public Health and Welfare	<u>35,000</u>	<u>35,000</u>	<u>20,728</u>	<u>(14,272)</u>
Total Fines and Forfeitures	<u>1,621,000</u>	<u>1,621,000</u>	<u>982,577</u>	<u>(638,423)</u>
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative	159,354	173,794	369,861	196,067
Public Safety	912,381	1,036,338	795,521	(240,817)
Judiciary and Court Related	117,500	117,500	73,286	(44,214)
Public Health and Welfare	<u>3,155,572</u>	<u>3,429,148</u>	<u>2,123,159</u>	<u>(1,305,989)</u>
Total Grants, Contributions, and Intergovernmental	<u>4,344,807</u>	<u>4,756,780</u>	<u>3,361,827</u>	<u>(1,394,953)</u>
TAXES	<u>50,130,000</u>	<u>50,130,000</u>	<u>30,710,331</u>	<u>(19,419,669)</u>
INVESTMENT INCOME	<u>1,440,500</u>	<u>1,440,500</u>	<u>154,884</u>	<u>(1,285,616)</u>
MISCELLANEOUS	<u>243,500</u>	<u>243,500</u>	<u>313,838</u>	<u>70,338</u>
TOTAL REVENUES	<u>\$ 80,701,428</u>	<u>\$ 81,146,119</u>	<u>\$ 54,500,767</u>	<u>\$ (26,645,352)</u>

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration					
Personnel services	\$ 508,975	\$ 508,975	\$ 394,896	\$ 114,079	\$ -
Contractual services	21,232	21,232	10,374	10,858	-
Commodities	30,120	30,387	8,418	21,969	-
Total	<u>560,327</u>	<u>560,594</u>	<u>413,688</u>	<u>146,906</u>	<u>-</u>
Auditor					
Personnel services	278,572	278,572	209,647	68,925	-
Contractual services	8,810	8,810	5,764	3,046	-
Commodities	10,739	10,739	7,096	3,643	1,028
Total	<u>298,121</u>	<u>298,121</u>	<u>222,507</u>	<u>75,614</u>	<u>1,028</u>
County Board and Liquor Commission					
Personnel services	575,843	575,843	422,604	153,239	-
Contractual services	75,532	75,532	40,509	35,023	132
Commodities	44,350	44,350	23,579	20,771	-
Total	<u>695,725</u>	<u>695,725</u>	<u>486,692</u>	<u>209,033</u>	<u>132</u>
County Clerk					
Personnel services	380,031	380,031	280,470	99,561	-
Contractual services	9,095	9,095	8,054	1,041	-
Commodities	11,260	11,260	5,813	5,447	-
Total	<u>400,386</u>	<u>400,386</u>	<u>294,337</u>	<u>106,049</u>	<u>-</u>
County Clerk - Elections					
Personnel services	532,423	532,423	480,084	52,339	-
Contractual services	269,525	273,965	203,379	70,586	-
Commodities	253,500	263,500	252,026	11,474	-
Total	<u>1,055,448</u>	<u>1,069,888</u>	<u>935,489</u>	<u>134,399</u>	<u>-</u>
Educational Service Region					
Personnel services	169,932	169,932	127,543	42,389	-
Contractual services	30,200	30,200	20,757	9,443	-
Commodities	13,606	13,606	3,593	10,013	-
Total	<u>213,738</u>	<u>213,738</u>	<u>151,893</u>	<u>61,845</u>	<u>-</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 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	\$ 781,948	\$ 236,006	\$ -
Contractual services	1,692,126	1,693,472	1,334,960	358,512	92,431
Commodities	<u>118,793</u>	<u>118,793</u>	<u>95,578</u>	<u>23,215</u>	<u>4,929</u>
Total	<u>2,828,873</u>	<u>2,830,219</u>	<u>2,212,486</u>	<u>617,733</u>	<u>97,360</u>
Human Resources					
Personnel services	246,477	246,477	186,880	59,597	-
Contractual services	269,130	274,130	143,102	131,028	27,283
Commodities	<u>6,250</u>	<u>6,250</u>	<u>1,456</u>	<u>4,794</u>	<u>-</u>
Total	<u>521,857</u>	<u>526,857</u>	<u>331,438</u>	<u>195,419</u>	<u>27,283</u>
Information Technology					
Personnel services	1,573,255	1,573,255	1,168,490	404,765	-
Contractual services	1,366,879	1,427,916	1,006,371	421,545	369,215
Commodities	<u>76,477</u>	<u>78,052</u>	<u>33,514</u>	<u>44,538</u>	<u>16</u>
Total	<u>3,016,611</u>	<u>3,079,223</u>	<u>2,208,375</u>	<u>870,848</u>	<u>369,231</u>
Merit Commission					
Personnel services	5,100	5,100	375	4,725	-
Contractual services	54,000	54,000	22,175	31,825	10,000
Commodities	<u>900</u>	<u>900</u>	<u>221</u>	<u>679</u>	<u>-</u>
Total	<u>60,000</u>	<u>60,000</u>	<u>22,771</u>	<u>37,229</u>	<u>10,000</u>
Purchasing					
Personnel services	235,534	235,534	178,824	56,710	-
Contractual services	13,330	13,330	10,126	3,204	348
Commodities	<u>372,735</u>	<u>372,735</u>	<u>308,178</u>	<u>64,557</u>	<u>633</u>
Total	<u>621,599</u>	<u>621,599</u>	<u>497,128</u>	<u>124,471</u>	<u>981</u>
Recorder					
Personnel services	1,184,359	1,184,359	790,036	394,323	-
Contractual services	41,765	41,765	18,129	23,636	-
Commodities	<u>1,557,695</u>	<u>1,557,695</u>	<u>610,278</u>	<u>947,417</u>	<u>-</u>
Total	<u>2,783,819</u>	<u>2,783,819</u>	<u>1,418,443</u>	<u>1,365,376</u>	<u>-</u>
Supervisor of Assessments					
Personnel services	769,386	769,386	578,597	190,789	-
Contractual services	132,375	132,375	19,061	113,314	-
Commodities	<u>22,500</u>	<u>22,500</u>	<u>13,179</u>	<u>9,321</u>	<u>2,762</u>
Total	<u>924,261</u>	<u>924,261</u>	<u>610,837</u>	<u>313,424</u>	<u>2,762</u>

(Continued)

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Treasurer					
Personnel services	\$ 574,364	\$ 574,364	\$ 436,493	\$ 137,871	\$ -
Contractual services	112,456	112,456	112,446	10	-
Commodities	8,900	8,900	8,899	1	-
Total	<u>695,720</u>	<u>695,720</u>	<u>557,838</u>	<u>137,882</u>	<u>-</u>
Non-Departmental					
Personnel services	1,460,456	1,460,456	-	1,460,456	-
Contractual services	11,328,694	11,314,435	6,281,385	5,033,050	166,091
Commodities	100,350	100,350	-	100,350	-
Total	<u>12,889,500</u>	<u>12,875,241</u>	<u>6,281,385</u>	<u>6,593,856</u>	<u>166,091</u>
Total General and Administrative	<u>27,565,985</u>	<u>27,635,391</u>	<u>16,645,307</u>	<u>10,990,084</u>	<u>674,868</u>
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,173,317	1,173,317	846,316	327,001	-
Contractual services	171,721	241,107	108,612	132,495	58,414
Commodities	61,170	61,170	30,836	30,334	200
Total Community Development	<u>1,406,208</u>	<u>1,475,594</u>	<u>985,764</u>	<u>489,830</u>	<u>58,614</u>
PUBLIC SAFETY					
County Sheriff					
Personnel services	24,038,005	24,077,923	17,267,991	6,809,932	414,000
Contractual services	3,447,448	3,457,981	2,508,184	949,797	332,869
Commodities	914,777	988,985	646,968	342,017	341,803
Total	<u>28,400,230</u>	<u>28,524,889</u>	<u>20,423,143</u>	<u>8,101,746</u>	<u>1,088,672</u>
Emergency Management					
Personnel services	227,163	227,163	170,628	56,535	-
Contractual services	96,290	166,046	13,998	152,048	-
Commodities	13,723	25,267	11,799	13,468	-
Total	<u>337,176</u>	<u>418,476</u>	<u>196,425</u>	<u>222,051</u>	<u>-</u>
County Coroner					
Personnel services	307,029	307,029	227,053	79,976	-
Contractual services	140,075	140,075	98,203	41,872	-
Commodities	19,232	23,647	11,253	12,394	-
Total	<u>466,336</u>	<u>470,751</u>	<u>336,509</u>	<u>134,242</u>	<u>-</u>
Total Public Safety	<u>29,203,742</u>	<u>29,414,116</u>	<u>20,956,077</u>	<u>8,458,039</u>	<u>1,088,672</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND

For the Nine Months Ended August 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court					
Personnel services	\$ 1,852,328	\$ 1,852,328	\$ 1,383,750	\$ 468,578	\$ -
Contractual services	34,407	34,407	31,889	2,518	-
Commodities	71,328	71,328	16,828	54,500	1,494
Total	<u>1,958,063</u>	<u>1,958,063</u>	<u>1,432,467</u>	<u>525,596</u>	<u>1,494</u>
Court Administration					
Personnel services	454,611	454,611	344,591	110,020	-
Contractual services	729,548	729,548	654,014	75,534	44,285
Commodities	53,500	53,500	50,705	2,795	453
Total	<u>1,237,659</u>	<u>1,237,659</u>	<u>1,049,310</u>	<u>188,349</u>	<u>44,738</u>
Court Services					
Personnel services	2,337,329	2,337,329	1,789,570	547,759	-
Contractual services	938,050	938,050	412,082	525,968	-
Commodities	39,055	39,055	17,683	21,372	-
Total	<u>3,314,434</u>	<u>3,314,434</u>	<u>2,219,335</u>	<u>1,095,099</u>	<u>-</u>
Public Defender					
Personnel services	881,145	881,145	673,582	207,563	-
Contractual services	10,750	10,750	2,681	8,069	-
Commodities	10,929	10,929	5,100	5,829	-
Total	<u>902,824</u>	<u>902,824</u>	<u>681,363</u>	<u>221,461</u>	<u>-</u>
State's Attorney					
Personnel services	2,521,861	2,521,861	1,901,196	620,665	-
Contractual services	157,776	172,776	155,487	17,289	-
Commodities	83,000	68,000	27,776	40,224	-
Total	<u>2,762,637</u>	<u>2,762,637</u>	<u>2,084,459</u>	<u>678,178</u>	<u>-</u>
Mental Health Court					
Personnel services	176,368	226,138	117,673	108,465	-
Contractual services	120,300	112,300	15,046	97,254	-
Commodities	9,750	17,750	10,792	6,958	1,640
Total	<u>306,418</u>	<u>356,188</u>	<u>143,511</u>	<u>212,677</u>	<u>1,640</u>
Total Judiciary and Court Related	<u>10,482,035</u>	<u>10,531,805</u>	<u>7,610,445</u>	<u>2,921,360</u>	<u>47,872</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
PUBLIC HEALTH AND WELFARE					
Health Department					
Personnel services	\$ 5,100,103	\$ 5,143,465	\$ 3,767,736	\$ 1,375,729	\$ -
Contractual services	519,832	690,973	414,705	276,268	352
Commodities	<u>972,404</u>	<u>1,043,937</u>	<u>304,784</u>	<u>739,153</u>	<u>17,192</u>
Total Public Health and Welfare	<u>6,592,339</u>	<u>6,878,375</u>	<u>4,487,225</u>	<u>2,391,150</u>	<u>17,544</u>
CAPITAL OUTLAY	<u>1,734,699</u>	<u>2,708,048</u>	<u>1,585,238</u>	<u>1,122,810</u>	<u>225,737</u>
DEBT SERVICE					
Principal retirement	875,954	920,919	469,547	451,372	12,072
Interest and fiscal charges	<u>80,656</u>	<u>80,656</u>	<u>48,420</u>	<u>32,236</u>	<u>351</u>
Total Debt Service	<u>956,610</u>	<u>1,001,575</u>	<u>517,967</u>	<u>483,608</u>	<u>12,423</u>
TOTAL EXPENDITURES	<u>\$ 77,941,618</u>	<u>\$ 79,644,904</u>	<u>\$ 52,788,023</u>	<u>\$ 26,856,881</u>	<u>\$ 2,125,730</u>

(Concluded)

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT
 GENERAL FUND
 For the Nine Months Ended August 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration	\$ 560,327	\$ 560,594	\$ 413,688	\$ 146,906	\$ -
Auditor	298,121	298,121	222,507	75,614	1,028
County Board and Liquor Commission	695,725	695,725	486,692	209,033	132
County Clerk	400,386	400,386	294,337	106,049	-
County Clerk - Elections	1,055,448	1,069,888	935,489	134,399	-
Educational Service Region	213,738	213,738	151,893	61,845	-
Facilities Management	2,828,873	2,830,219	2,212,486	617,733	97,360
Human Resources	521,857	526,857	331,438	195,419	27,283
Information Technology	3,016,611	3,079,223	2,208,375	870,848	369,231
Merit Commission	60,000	60,000	22,771	37,229	10,000
Purchasing	621,599	621,599	497,128	124,471	981
Recorder	2,783,819	2,783,819	1,418,443	1,365,376	-
Supervisor of Assessments	924,261	924,261	610,837	313,424	2,762
Treasurer	695,720	695,720	557,838	137,882	-
Non-Departmental	12,889,500	12,875,241	6,281,385	6,593,856	166,091
Total General and Administrative	27,565,985	27,635,391	16,645,307	10,990,084	674,868
COMMUNITY DEVELOPMENT					
Planning and Development	1,406,208	1,475,594	985,764	489,830	58,614
PUBLIC SAFETY					
County Sheriff	28,400,230	28,524,889	20,423,143	8,101,746	1,088,672
Emergency Management	337,176	418,476	196,425	222,051	-
County Coroner	466,336	470,751	336,509	134,242	-
Total Public Safety	29,203,742	29,414,116	20,956,077	8,458,039	1,088,672
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court	1,958,063	1,958,063	1,432,467	525,596	1,494
Court Administration	1,237,659	1,237,659	1,049,310	188,349	44,738
Court Services	3,314,434	3,314,434	2,219,335	1,095,099	-
Public Defender	902,824	902,824	681,363	221,461	-
State's Attorney	2,762,637	2,762,637	2,084,459	678,178	-
Mental Health Court	306,418	356,188	143,511	212,677	1,640
Total Judiciary and Court Related	10,482,035	10,531,805	7,610,445	2,921,360	47,872
PUBLIC HEALTH AND WELFARE					
Health Department	6,592,339	6,878,375	4,487,225	2,391,150	17,544
CAPITAL OUTLAY					
	1,734,699	2,708,048	1,585,238	1,122,810	225,737
DEBT SERVICE					
Principal retirement	875,954	920,919	469,547	451,372	12,072
Interest and fiscal charges	80,656	80,656	48,420	32,236	351
Total Debt Service	956,610	1,001,575	517,967	483,608	12,423
TOTAL EXPENDITURES	\$ 77,941,618	\$ 79,644,904	\$ 52,788,023	\$ 26,856,881	\$ 2,125,730

Unaudited

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Personnel services	\$ 9,512,661	\$ 9,512,661	\$ 6,036,887	\$ 3,475,774	\$ -
Contractual services	15,425,149	15,482,713	9,236,592	6,246,121	665,500
Commodities	2,628,175	2,640,017	1,371,828	1,268,189	9,368
Total General and Administrative	<u>27,565,985</u>	<u>27,635,391</u>	<u>16,645,307</u>	<u>10,990,084</u>	<u>674,868</u>
COMMUNITY DEVELOPMENT					
Personnel services	1,173,317	1,173,317	846,316	327,001	-
Contractual services	171,721	241,107	108,612	132,495	58,414
Commodities	61,170	61,170	30,836	30,334	200
Total Community Development	<u>1,406,208</u>	<u>1,475,594</u>	<u>985,764</u>	<u>489,830</u>	<u>58,614</u>
PUBLIC SAFETY					
Personnel services	24,572,197	24,612,115	17,665,672	6,946,443	414,000
Contractual services	3,683,813	3,764,102	2,620,385	1,143,717	332,869
Commodities	947,732	1,037,899	670,020	367,879	341,803
Total Public Safety	<u>29,203,742</u>	<u>29,414,116</u>	<u>20,956,077</u>	<u>8,458,039</u>	<u>1,088,672</u>
JUDICIARY AND COURT RELATED					
Personnel services	8,223,642	8,273,412	6,210,362	2,063,050	-
Contractual services	1,990,831	1,997,831	1,271,199	726,632	44,285
Commodities	267,562	260,562	128,884	131,678	3,587
Total Judiciary and Court Related	<u>10,482,035</u>	<u>10,531,805</u>	<u>7,610,445</u>	<u>2,921,360</u>	<u>47,872</u>
PUBLIC HEALTH AND WELFARE					
Personnel services	5,100,103	5,143,465	3,767,736	1,375,729	-
Contractual services	519,832	690,973	414,705	276,268	352
Commodities	972,404	1,043,937	304,784	739,153	17,192
Total Public Health and Welfare	<u>6,592,339</u>	<u>6,878,375</u>	<u>4,487,225</u>	<u>2,391,150</u>	<u>17,544</u>
CAPITAL OUTLAY					
	<u>1,734,699</u>	<u>2,708,048</u>	<u>1,585,238</u>	<u>1,122,810</u>	<u>225,737</u>
DEBT SERVICE					
Principal retirement	875,954	920,919	469,547	451,372	12,072
Interest and fiscal charges	80,656	80,656	48,420	32,236	351
Total Debt Service	<u>956,610</u>	<u>1,001,575</u>	<u>517,967</u>	<u>483,608</u>	<u>12,423</u>
TOTAL EXPENDITURES	<u>\$ 77,941,618</u>	<u>\$ 79,644,904</u>	<u>\$ 52,788,023</u>	<u>\$ 26,856,881</u>	<u>\$ 2,125,730</u>

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT
 GENERAL FUND
 For the Nine Months Ended August 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	\$ 48,714,970	\$ 34,526,973	\$ 14,187,997	\$ 414,000
Contractual services	21,791,346	22,176,726	13,651,493	8,525,233	1,101,420
Commodities	4,877,043	5,043,585	2,506,352	2,537,233	372,150
Capital outlay	1,734,699	2,708,048	1,585,238	1,122,810	225,737
Debt service	<u>956,610</u>	<u>1,001,575</u>	<u>517,967</u>	<u>483,608</u>	<u>12,423</u>
TOTAL EXPENDITURES	\$ <u>77,941,618</u>	\$ <u>79,644,904</u>	\$ <u>52,788,023</u>	\$ <u>26,856,881</u>	\$ <u>2,125,730</u>

SPECIAL REVENUE FUNDS

General and Administrative

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

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

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

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

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

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

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

Community Development

HUD Grants Fund – to account for grant funds received from the U.S. Department of Housing and Urban Development (HUD). Grant programs include Community Development Block Grants (CDBG), Home Investment Partnership Program (HOME), and Homelessness Prevention and Rapid Re-Housing Program (HPRP). Funds are used to assist communities in meeting their greatest economic and community development needs, with an emphasis upon persons with low to moderate income.

Revolving Loan Fund – to account for monies received from the State of Illinois for community development loans under the Community Development Block Grant Program. The principal and interest repaid on these loans is kept by the County and used to make new community development loans.

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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
For the Nine Months Ended August 31, 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	\$ 15,000	\$ 15,000	\$ 10,410	\$ (4,590)	
Investment income	<u>2,500</u>	<u>2,500</u>	<u>138</u>	<u>(2,362)</u>	
Total Revenues	<u>17,500</u>	<u>17,500</u>	<u>10,548</u>	<u>(6,952)</u>	
EXPENDITURES					
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>	(5,175)	<u>\$ 2,325</u>	
Fund Balance - Beginning of Period			<u>96,740</u>		
Fund Balance - End of Period			<u>\$ 91,565</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDER AUTOMATION FUND
For the Nine Months Ended August 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	\$ 786,000	\$ 786,000	\$ 667,399	\$ (118,601)	
Investment income	15,000	15,000	1,617	(13,383)	
Total Revenues	<u>801,000</u>	<u>801,000</u>	<u>669,016</u>	<u>(131,984)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	413,388	413,388	169,258	244,130	\$ -
Contractual services	284,450	333,545	169,350	164,195	8,200
Commodities	95,600	95,600	7,800	87,800	-
Capital outlay	136,500	136,500	14,999	121,501	1,120
Debt service					
Principal retirement	39,580	39,580	39,580	-	-
Interest and fiscal charges	3,573	3,573	3,573	-	-
Total Expenditures	<u>973,091</u>	<u>1,022,186</u>	<u>404,560</u>	<u>617,626</u>	<u>\$ 9,320</u>
Excess (deficiency) of revenues over expenditures	(172,091)	(221,186)	264,456	485,642	
OTHER FINANCING USES					
Transfers out	<u>(27,974)</u>	<u>(27,974)</u>	<u>-</u>	<u>27,974</u>	
Net Change in Fund Balance	<u>\$ (200,065)</u>	<u>\$ (249,160)</u>	<u>264,456</u>	<u>\$ 513,616</u>	
Fund Balance - Beginning of Period			<u>356,048</u>		
Fund Balance - End of Period			<u>\$ 620,504</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY TREASURER AUTOMATION FUND
For the Nine Months Ended August 31, 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	\$ 127,985	\$ 127,985	\$ 70,115	\$ (57,870)	
Investment income	9,300	9,300	1,393	(7,907)	
Total Revenues	<u>137,285</u>	<u>137,285</u>	<u>71,508</u>	<u>(65,777)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	116,000	116,000	9,551	106,449	\$ -
Contractual services	73,300	81,070	59,082	21,988	4,348
Commodities	66,984	66,984	4,371	62,613	-
Capital outlay	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total Expenditures	<u>256,285</u>	<u>264,055</u>	<u>73,004</u>	<u>191,051</u>	<u>\$ 4,348</u>
Net Change in Fund Balance	<u>\$ (119,000)</u>	<u>\$ (126,770)</u>	<u>(1,496)</u>	<u>\$ 125,274</u>	
Fund Balance - Beginning of Period			<u>410,250</u>		
Fund Balance - End of Period			<u>\$ 408,754</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
TREASURER'S PASSPORT SERVICES FUND
For the Nine Months Ended August 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	\$ 94,860	\$ 94,860	\$ 71,142	\$ (23,718)	
Investment income	3,300	3,300	68	(3,232)	
Total Revenues	<u>98,160</u>	<u>98,160</u>	<u>71,210</u>	<u>(26,950)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	85,865	85,865	7,502	78,363	\$ -
Contractual services	69,000	69,000	56	68,944	-
Commodities	49,000	49,000	2,378	46,622	-
Capital outlay	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total Expenditures	<u>203,866</u>	<u>203,866</u>	<u>9,936</u>	<u>193,930</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (105,706)</u>	<u>\$ (105,706)</u>	61,274	<u>\$ 166,980</u>	
Fund Deficit - Beginning of Period			<u>(4,370)</u>		
Fund Balance - End of Period			<u>\$ 56,904</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GEOGRAPHIC INFORMATION SYSTEMS FUND
For the Nine Months Ended August 31, 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	\$ 1,106,560	\$ 1,106,560	\$ 706,370	\$ (400,190)	
Investment income	28,000	28,000	1,664	(26,336)	
Total Revenues	<u>1,134,560</u>	<u>1,134,560</u>	<u>708,034</u>	<u>(426,526)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	525,170	525,170	299,604	225,566	\$ -
Contractual services	165,050	289,203	181,125	108,078	89,204
Commodities	37,650	37,650	5,739	31,911	-
Total Expenditures	<u>727,870</u>	<u>852,023</u>	<u>486,468</u>	<u>365,555</u>	<u>\$ 89,204</u>
Net Change in Fund Balance	<u>\$ 406,690</u>	<u>\$ 282,537</u>	221,566	<u>\$ (60,971)</u>	
Fund Balance - Beginning of Period			<u>1,049,663</u>		
Fund Balance - End of Period			<u>\$ 1,271,229</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Nine Months Ended August 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 4,000,000	\$ 4,000,000	\$ 2,289,312	\$ (1,710,688)	
Personal property replacement tax	100,000	100,000	97,998	(2,002)	
Investment income	<u>156,800</u>	<u>156,800</u>	<u>9,717</u>	<u>(147,083)</u>	
Total Revenues	4,256,800	4,256,800	2,397,027	(1,859,773)	
EXPENDITURES					
Current					
Personnel services	<u>5,178,786</u>	<u>5,178,786</u>	<u>3,689,217</u>	<u>1,489,569</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (921,986)</u>	<u>\$ (921,986)</u>	(1,292,190)	<u>\$ (370,204)</u>	
Fund Balance - Beginning of Period			<u>6,213,677</u>		
Fund Balance - End of Period			<u>\$ 4,921,487</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND
For the Nine Months Ended August 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 2,500,000	\$ 2,500,000	\$ 1,430,857	\$ (1,069,143)	
Investment income	<u>111,025</u>	<u>111,025</u>	<u>5,663</u>	<u>(105,362)</u>	
Total Revenues	2,611,025	2,611,025	1,436,520	(1,174,505)	
EXPENDITURES					
Current					
Personnel services	<u>3,763,977</u>	<u>3,763,977</u>	<u>2,478,466</u>	<u>1,285,511</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (1,152,952)</u>	<u>\$ (1,152,952)</u>	(1,041,946)	<u>\$ 111,006</u>	
Fund Balance - Beginning of Period			<u>4,272,711</u>		
Fund Balance - End of Period			<u>\$ 3,230,765</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HUD GRANTS FUND
For the Nine Months Ended August 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 3,007,098	\$ 4,319,098	\$ 655,418	\$ (3,663,680)	
EXPENDITURES					
Current					
Community development					
Personnel services	223,079	230,079	110,825	119,254	\$ -
Contractual services	2,780,019	4,080,019	541,343	3,538,676	2,496
Commodities	4,000	15,022	8,339	6,683	1,203
Total Expenditures	<u>3,007,098</u>	<u>4,325,120</u>	<u>660,507</u>	<u>3,664,613</u>	<u>\$ 3,699</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (6,022)</u>	(5,089)	<u>\$ 933</u>	
Fund Balance - Beginning of Period			<u>68,737</u>		
Fund Balance - End of Period			<u>\$ 63,648</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVOLVING LOAN FUND
For the Nine Months Ended August 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	\$ 41,779	\$ 41,779	\$ 46,508	\$ 4,729	
Miscellaneous	-	-	850	850	
	<u>41,779</u>	<u>41,779</u>	<u>47,358</u>	<u>5,579</u>	
Total Revenues	41,779	41,779	47,358	5,579	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>133,939</u>	<u>133,939</u>	-	<u>133,939</u>	<u>\$ -</u>
Net Change in Fund Balance	<u><u>\$(92,160)</u></u>	<u><u>\$(92,160)</u></u>	47,358	<u><u>\$ 139,518</u></u>	
Fund Balance - Beginning of Period			<u>1,575,566</u>		
Fund Balance - End of Period			<u><u>\$ 1,622,924</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
For the Nine Months Ended August 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 7,000	\$ 7,000	\$ -	\$ (7,000)	
Licenses and permits	120,000	120,000	47,968	(72,032)	
Grants, contributions, and intergovernmental	78,876	78,876	56,597	(22,279)	
Property taxes	6,365,000	6,365,000	3,642,870	(2,722,130)	
Investment income	92,000	92,000	5,970	(86,030)	
Miscellaneous	87,000	87,000	90,106	3,106	
Total Revenues	<u>6,749,876</u>	<u>6,749,876</u>	<u>3,843,511</u>	<u>(2,906,365)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	4,703,424	4,703,424	3,192,631	1,510,793	\$ -
Contractual services	655,923	2,168,961	1,029,572	1,139,389	824,925
Commodities	685,687	727,175	493,658	233,517	88,075
Capital outlay	655,000	1,360,469	725,329	635,140	542,000
Total Expenditures	<u>6,700,034</u>	<u>8,960,029</u>	<u>5,441,190</u>	<u>3,518,839</u>	<u>\$ 1,455,000</u>
Excess (deficiency) of revenues over expenditures	<u>49,842</u>	<u>(2,210,153)</u>	<u>(1,597,679)</u>	<u>612,474</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	-	1,500,000	718,686	(781,314)	
Transfers out	(78,970)	(78,970)	(75,519)	3,451	
Total Other Financing Sources (Uses)	<u>(78,970)</u>	<u>1,421,030</u>	<u>643,167</u>	<u>(777,863)</u>	
Net Change in Fund Balance	<u>\$ (29,128)</u>	<u>\$ (789,123)</u>	<u>(954,512)</u>	<u>\$ (165,389)</u>	
Fund Balance - Beginning of Period			4,587,813		
Fund Balance - End of Period			<u>\$ 3,633,301</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND
For the Nine Months Ended August 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 6,815,978	\$ 6,815,978	\$ 3,302,012	\$ (3,513,966)	
Investment income	<u>1,000,000</u>	<u>1,000,000</u>	<u>200,504</u>	<u>(799,496)</u>	
Total Revenues	<u>7,815,978</u>	<u>7,815,978</u>	<u>3,502,516</u>	<u>(4,313,462)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	130,687	130,687	95,515	35,172	\$ -
Contractual services	3,504,000	6,044,838	1,171,229	4,873,609	2,527,928
Commodities	1,776,000	1,803,350	1,608,709	194,641	71,263
Capital outlay	<u>8,175,000</u>	<u>12,576,442</u>	<u>1,456,641</u>	<u>11,119,801</u>	<u>3,133,247</u>
Total Expenditures	<u>13,585,687</u>	<u>20,555,317</u>	<u>4,332,094</u>	<u>16,223,223</u>	<u>\$ 5,732,438</u>
Deficiency of revenues over expenditures	<u>(5,769,709)</u>	<u>(12,739,339)</u>	<u>(829,578)</u>	<u>11,909,761</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	7,387,500	7,387,500	4,795,386	(2,592,114)	
Transfers out	<u>(3,097,888)</u>	<u>(3,097,888)</u>	<u>(3,097,888)</u>	<u>-</u>	
Total Other Financing Sources (Uses)	<u>4,289,612</u>	<u>4,289,612</u>	<u>1,697,498</u>	<u>(2,592,114)</u>	
Net Change in Fund Balance	<u>\$ (1,480,097)</u>	<u>\$ (8,449,727)</u>	867,920	<u>\$ 9,317,647</u>	
Fund Balance - Beginning of Period			<u>21,680,958</u>		
Fund Balance - End of Period			<u>\$ 22,548,878</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MATCHING FUND
For the Nine Months Ended August 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 1,130,000	\$ 1,130,000	\$ -	\$ (1,130,000)	
Property taxes	3,500,000	3,500,000	2,003,217	(1,496,783)	
Investment income	<u>260,000</u>	<u>260,000</u>	<u>39,671</u>	<u>(220,329)</u>	
Total Revenues	<u>4,890,000</u>	<u>4,890,000</u>	<u>2,042,888</u>	<u>(2,847,112)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	2,671,000	4,271,000	1,078,892	3,192,108	\$ 1,848,247
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>1,138,935</u>	<u>6,778,319</u>	<u>\$ 2,699,328</u>
Excess (deficiency) of revenues over expenditures	219,000	(3,027,254)	903,953	3,931,207	
OTHER FINANCING SOURCES					
Transfers in	<u>500,000</u>	<u>500,000</u>	<u>750,333</u>	<u>250,333</u>	
Net Change in Fund Balance	<u>\$ 719,000</u>	<u>\$ (2,527,254)</u>	1,654,286	<u>\$ 4,181,540</u>	
Fund Balance - Beginning of Period			<u>12,352,027</u>		
Fund Balance - End of Period			<u>\$ 14,006,313</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY BRIDGE FUND
For the Nine Months Ended August 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 1,100,000	\$ 1,100,000	\$ -	\$ (1,100,000)	
Property taxes	1,000,000	1,000,000	572,360	(427,640)	
Investment income	<u>50,000</u>	<u>50,000</u>	<u>4,518</u>	<u>(45,482)</u>	
Total Revenues	<u>2,150,000</u>	<u>2,150,000</u>	<u>576,878</u>	<u>(1,573,122)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	1,510,000	2,223,448	312,823	1,910,625	\$ 902,074
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>312,823</u>	<u>2,490,625</u>	<u>\$ 902,074</u>
Excess (deficiency) of revenues over expenditures	60,000	(653,448)	264,055	917,503	
OTHER FINANCING SOURCES					
Transfers in	<u>500,000</u>	<u>500,000</u>	<u>857,829</u>	<u>357,829</u>	
Net Change in Fund Balance	<u>\$ 560,000</u>	<u>\$ (153,448)</u>	1,121,884	<u>\$ 1,275,332</u>	
Fund Balance - Beginning of Period			<u>2,421,672</u>		
Fund Balance - End of Period			<u>\$ 3,543,556</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY OPTION MOTOR FUEL TAX FUND
For the Nine Months Ended August 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 8,031,413	\$ 8,031,413	\$ 3,094,316	\$ (4,937,097)	
Investment income	<u>500,000</u>	<u>500,000</u>	<u>56,652</u>	<u>(443,348)</u>	
Total Revenues	<u>8,531,413</u>	<u>8,531,413</u>	<u>3,150,968</u>	<u>(5,380,445)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	7,424,413	9,215,420	1,475,024	7,740,396	\$ 3,384,768
Commodities	148,000	185,576	22,616	162,960	14,670
Capital outlay	<u>7,115,000</u>	<u>11,434,501</u>	<u>1,807,414</u>	<u>9,627,087</u>	<u>2,920,021</u>
Total Expenditures	<u>14,687,413</u>	<u>20,835,497</u>	<u>3,305,054</u>	<u>17,530,443</u>	<u>\$ 6,319,459</u>
Deficiency of revenues over expenditures	<u>(6,156,000)</u>	<u>(12,304,084)</u>	<u>(154,086)</u>	<u>12,149,998</u>	
OTHER FINANCING SOURCES					
Transfers in	7,387,500	7,387,500	5,120,212	(2,267,288)	
Transfers out	<u>(3,328,338)</u>	<u>(3,328,338)</u>	<u>(3,320,391)</u>	<u>7,947</u>	
Total Other Financing Sources (Uses)	<u>4,059,162</u>	<u>4,059,162</u>	<u>1,799,821</u>	<u>(2,259,341)</u>	
Net Change in Fund Balance	<u>\$ (2,096,838)</u>	<u>\$ (8,244,922)</u>	1,645,735	<u>\$ 9,890,657</u>	
Fund Balance - Beginning of Period			<u>13,657,887</u>		
Fund Balance - End of Period			<u>\$ 15,303,622</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HIGHWAY DEPARTMENT RELOCATION FUND
For the Nine Months Ended August 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 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 RTA SALES TAX FUND
 For the Nine Months Ended August 31, 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	\$ 6,134,300	\$ (3,265,700)	
Investment income	-	-	9,229	9,229	
Total Revenues	9,400,000	9,400,000	6,143,529	(3,256,471)	
EXPENDITURES	-	-	-	-	\$ -
Excess of revenues over expenditures	9,400,000	9,400,000	6,143,529	(3,256,471)	
OTHER FINANCING USES					
Transfers out	-	(4,000,000)	(718,686)	3,281,314	
Net Change in Fund Balance	<u>\$ 9,400,000</u>	<u>\$ 5,400,000</u>	5,424,843	<u>\$ 24,843</u>	
Fund Balance - Beginning of Period			<u>5,255,682</u>		
Fund Balance - End of Period			<u>\$ 10,680,525</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMDT FUND
For the Nine Months Ended August 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	\$ 12,664	\$ (1,836)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Excess of revenues over expenditures	14,500	14,500	12,664	(1,836)	
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>	12,664	<u>\$ 12,664</u>	
Fund Balance - Beginning of Period			<u>29,583</u>		
Fund Balance - End of Period			<u>\$ 42,247</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUI CONVICTION FUND
For the Nine Months Ended August 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	\$ 15,587	\$ (9,413)	
EXPENDITURES					
Current					
Public safety					
Commodities	<u>20,234</u>	<u>20,234</u>	<u>1,218</u>	<u>19,016</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 4,766</u>	<u>\$ 4,766</u>	14,369	<u>\$ 9,603</u>	
Fund Balance - Beginning of Period			<u>26,195</u>		
Fund Balance - End of Period			<u>\$ 40,564</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PRAIRIE SHIELD GRANT FUND
For the Nine Months Ended August 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ -	\$ -	\$ 827,571	\$ 827,571	
Investment income	-	-	970	970	
	<u>-</u>	<u>-</u>	<u>828,541</u>	<u>828,541</u>	
Total Revenues	-	-	828,541	828,541	
EXPENDITURES					
Current					
Public safety					
Contractual services	-	4,929,451	527,566	4,401,885	\$ -
	<u>-</u>	<u>4,929,451</u>	<u>527,566</u>	<u>4,401,885</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (4,929,451)</u>	300,975	<u>\$ 5,230,426</u>	
Fund Balance - Beginning of Period			<u>3,547</u>		
Fund Balance - End of Period			<u>\$ 304,522</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
For the Nine Months Ended August 31, 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	\$ 165,000	\$ 165,000	\$ 105,917	\$ (59,083)	
Investment income	8,500	8,500	512	(7,988)	
Total Revenues	<u>173,500</u>	<u>173,500</u>	<u>106,429</u>	<u>(67,071)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	148,413	148,413	99,991	48,422	\$ -
Contractual services	25,087	25,087	-	25,087	-
Capital outlay	-	22,311	-	22,311	22,311
Total Expenditures	<u>173,500</u>	<u>195,811</u>	<u>99,991</u>	<u>95,820</u>	<u>\$ 22,311</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (22,311)</u>	6,438	<u>\$ 28,749</u>	
Fund Balance - Beginning of Period			<u>338,689</u>		
Fund Balance - End of Period			<u>\$ 345,127</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Nine Months Ended August 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	\$ 190,000	\$ 190,000	\$ 161,530	\$ (28,470)	
Investment income	-	-	414	414	
	<u>190,000</u>	<u>190,000</u>	<u>161,944</u>	<u>(28,056)</u>	
Total Revenues					
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	32,929	32,929	24,234	8,695	\$ -
Contractual services	3,900	3,900	171	3,729	-
Commodities	115,200	115,200	75,927	39,273	-
	<u>152,029</u>	<u>152,029</u>	<u>100,332</u>	<u>51,697</u>	<u>\$ -</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ 37,971</u>	<u>\$ 37,971</u>	61,612	<u>\$ 23,641</u>	
Fund Balance - Beginning of Period			<u>250,245</u>		
Fund Balance - End of Period			<u>\$ 311,857</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
CIRCUIT COURT DOCUMENT STORAGE FUND
For the Nine Months Ended August 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	\$ 768,000	\$ 768,000	\$ 573,983	\$ (194,017)	
Investment income	23,500	23,500	1,389	(22,111)	
Total Revenues	<u>791,500</u>	<u>791,500</u>	<u>575,372</u>	<u>(216,128)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	194,572	194,572	129,901	64,671	\$ -
Contractual services	<u>596,928</u>	<u>748,428</u>	<u>550,674</u>	<u>197,754</u>	<u>7,694</u>
Total Expenditures	<u>791,500</u>	<u>943,000</u>	<u>680,575</u>	<u>262,425</u>	<u>\$ 7,694</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (151,500)</u>	(105,203)	<u>\$ 46,297</u>	
Fund Deficit - Beginning of Period			<u>(392,870)</u>		
Fund Deficit - End of Period			<u>\$ (498,073)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROBATION SERVICE FEE FUND
For the Nine Months Ended August 31, 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	\$ 360,000	\$ 360,000	\$ 241,814	\$ (118,186)	
Investment income	25,000	25,000	1,447	(23,553)	
Total Revenues	<u>385,000</u>	<u>385,000</u>	<u>243,261</u>	<u>(141,739)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	130,885	130,885	57,222	73,663	\$ -
Contractual services	271,614	271,614	156,964	114,650	-
Commodities	40,800	40,800	2,998	37,802	-
Capital outlay	42,300	42,300	42,286	14	-
Total Expenditures	<u>485,599</u>	<u>485,599</u>	<u>259,470</u>	<u>226,129</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (100,599)</u>	<u>\$ (100,599)</u>	(16,209)	<u>\$ 84,390</u>	
Fund Balance - Beginning of Period			<u>983,599</u>		
Fund Balance - End of Period			<u>\$ 967,390</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
CIRCUIT COURT AUTOMATION FUND
For the Nine Months Ended August 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	\$ 840,000	\$ 840,000	\$ 611,447	\$ (228,553)	
Investment income	21,000	21,000	615	(20,385)	
Total Revenues	<u>861,000</u>	<u>861,000</u>	<u>612,062</u>	<u>(248,938)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	254,503	254,503	177,931	76,572	\$ -
Contractual services	617,634	617,634	269,892	347,742	-
Commodities	-	-	503	(503)	-
Capital outlay	-	40,312	-	40,312	-
Total Expenditures	<u>872,137</u>	<u>912,449</u>	<u>448,326</u>	<u>464,123</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (11,137)</u>	<u>\$ (51,449)</u>	163,736	<u>\$ 215,185</u>	
Fund Deficit - Beginning of Period			<u>(739,966)</u>		
Fund Deficit - End of Period			<u>\$ (576,230)</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND
 For the Nine Months Ended August 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 83,394	\$ 83,394	\$ 59,684	\$ (23,710)	
Investment income	-	-	15	15	
Total Revenues	83,394	83,394	59,699	(23,695)	
EXPENDITURES					
Current					
Judiciary and court related Personnel services	<u>83,394</u>	<u>83,394</u>	<u>35,103</u>	<u>48,291</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	24,596	<u>\$ 24,596</u>	
Fund Balance - Beginning of Period			<u>21,863</u>		
Fund Balance - End of Period			<u>\$ 46,459</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT ADMIN FUND
For the Nine Months Ended August 31, 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	\$ 82,000	\$ 82,000	\$ 55,369	\$ (26,631)	
Investment income	1,600	1,600	207	(1,393)	
Total Revenues	<u>83,600</u>	<u>83,600</u>	<u>55,576</u>	<u>(28,024)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	6,500	10,701	883	9,818	\$ -
Commodities	45,000	40,799	37,056	3,743	-
Capital outlay	-	95,000	-	95,000	95,000
Total Expenditures	<u>51,500</u>	<u>146,500</u>	<u>37,939</u>	<u>108,561</u>	<u>\$ 95,000</u>
Net Change in Fund Balance	<u>\$ 32,100</u>	<u>\$ (62,900)</u>	17,637	<u>\$ 80,537</u>	
Fund Balance - Beginning of Period			<u>132,983</u>		
Fund Balance - End of Period			<u>\$ 150,620</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MENTAL HEALTH FUND
For the Nine Months Ended August 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 300,000	\$ 300,000	\$ 80,500	\$ (219,500)	
Property taxes	12,244,416	12,244,416	7,007,852	(5,236,564)	
Investment income	77,000	77,000	15,542	(61,458)	
Miscellaneous	<u>25,000</u>	<u>25,000</u>	<u>7,432</u>	<u>(17,568)</u>	
Total Revenues	<u>12,646,416</u>	<u>12,646,416</u>	<u>7,111,326</u>	<u>(5,535,090)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,627,709	1,627,709	990,806	636,903	\$ -
Contractual services	8,772,056	8,772,056	5,573,904	3,198,152	-
Commodities	167,921	167,921	65,380	102,541	-
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>6,630,090</u>	<u>3,955,596</u>	<u>\$ -</u>
Excess of revenues over expenditures	2,060,730	2,060,730	481,236	(1,579,494)	
OTHER FINANCING USES					
Transfers out	<u>(1,905,852)</u>	<u>(1,905,852)</u>	<u>(667,681)</u>	<u>1,238,171</u>	
Net Change in Fund Balance	<u>\$ 154,878</u>	<u>\$ 154,878</u>	<u>(186,445)</u>	<u>\$ (341,323)</u>	
Fund Balance - Beginning of Period			<u>6,157,344</u>		
Fund Balance - End of Period			<u>\$ 5,970,899</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
MENTAL HEALTH GRANT FUND
For the Nine Months Ended August 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 2,840,852	\$ 2,890,092	\$ 2,491,431	\$ (398,661)	
Investment income	2,500	2,500	1,658	(842)	
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>2,909,592</u>	<u>2,494,182</u>	<u>(415,410)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,521,685	1,569,350	889,435	679,915	\$ -
Contractual services	2,908,563	2,915,323	1,159,147	1,756,176	-
Commodities	149,878	150,451	70,054	80,397	-
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>4,654,291</u>	<u>2,118,636</u>	<u>2,535,655</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	(1,738,941)	(1,744,699)	375,546	2,120,245	
OTHER FINANCING SOURCES					
Transfers in	<u>1,715,794</u>	<u>1,721,552</u>	<u>576,572</u>	<u>(1,144,980)</u>	
Net Change in Fund Balance	<u>\$ (23,147)</u>	<u>\$ (23,147)</u>	952,118	<u>\$ 975,265</u>	
Fund Deficit - Beginning of Period			<u>(223,545)</u>		
Fund Balance - End of Period			<u>\$ 728,573</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MENTAL HEALTH CAPITAL DEVELOPMENT FUND
For the Nine Months Ended August 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	\$ 1,984	\$ (3,016)	
EXPENDITURES					
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>4,957</u>	<u>290,043</u>	<u>-</u>
Total Expenditures	<u>324,000</u>	<u>324,000</u>	<u>17,757</u>	<u>306,243</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	<u>(319,000)</u>	<u>(319,000)</u>	<u>(15,773)</u>	<u>303,227</u>	
OTHER FINANCING SOURCES (USES)					
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>	(105,773)	<u>\$ 213,227</u>	
Fund Balance - Beginning of Period			<u>444,800</u>		
Fund Balance - End of Period			<u>\$ 339,027</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION FUND
For the Nine Months Ended August 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ -	\$ 35,000	\$ 35,000	\$ -	
Property taxes	560,000	560,000	320,535	(239,465)	
Investment income	200	200	54	(146)	
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>80</u>	<u>(920)</u>	
Total Revenues	<u>561,200</u>	<u>596,200</u>	<u>355,669</u>	<u>(240,531)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	252,249	252,249	161,564	90,685	\$ -
Contractual services	268,380	329,132	244,790	84,342	17,849
Commodities	<u>50,591</u>	<u>42,591</u>	<u>14,350</u>	<u>28,241</u>	<u>4,273</u>
Total Expenditures	<u>571,220</u>	<u>623,972</u>	<u>420,704</u>	<u>203,268</u>	<u>\$ 22,122</u>
Net Change in Fund Balance	<u>\$ (10,020)</u>	<u>\$ (27,772)</u>	(65,035)	<u>\$ (37,263)</u>	
Fund Balance - Beginning of Period			<u>1,160,610</u>		
Fund Balance - End of Period			<u>\$ 1,095,575</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION BUS FUND
For the Nine Months Ended August 31, 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	\$ 9	\$ (241)	
Miscellaneous	-	-	125	125	
	<u>250</u>	<u>250</u>	<u>134</u>	<u>(116)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	550	550	-	550	-
	<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>	134	<u>\$ 1,434</u>	
Fund Balance - Beginning of Period			<u>6,376</u>		
Fund Balance - End of Period			<u>\$ 6,510</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE NETWORK FUND
For the Nine Months Ended August 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 1,688,665	\$ 3,168,411	\$ 2,405,571	\$ (762,840)	
Investment income	10,000	10,000	271	(9,729)	
Miscellaneous	<u>134,000</u>	<u>134,000</u>	<u>63,826</u>	<u>(70,174)</u>	
Total Revenues	<u>1,832,665</u>	<u>3,312,411</u>	<u>2,469,668</u>	<u>(842,743)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,064,699	1,572,062	1,130,861	441,201	\$ -
Contractual services	662,081	1,490,938	831,518	659,420	-
Commodities	88,385	206,911	69,881	137,030	1
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>3,312,411</u>	<u>2,049,260</u>	<u>1,263,151</u>	<u>\$ 1</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	420,408	<u>\$ 420,408</u>	
Fund Balance - Beginning of Period			<u>280,403</u>		
Fund Balance - End of Period			<u>\$ 700,811</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TUBERCULOSIS CARE AND TREATMENT FUND
For the Nine Months Ended August 31, 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	\$ 8,000	\$ 8,000	\$ 8,940	\$ 940	
Property taxes	400,000	400,000	228,978	(171,022)	
Investment income	3,500	3,500	243	(3,257)	
	<u>411,500</u>	<u>411,500</u>	<u>238,161</u>	<u>(173,339)</u>	
Total Revenues					
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	234,775	234,775	154,675	80,100	\$ -
Contractual services	83,725	83,725	21,199	62,526	-
Commodities	42,300	42,300	8,316	33,984	-
	<u>360,800</u>	<u>360,800</u>	<u>184,190</u>	<u>176,610</u>	<u>\$ -</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ 50,700</u>	<u>\$ 50,700</u>	53,971	<u>\$ 3,271</u>	
Fund Balance - Beginning of Period			<u>154,747</u>		
Fund Balance - End of Period			<u>\$ 208,718</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL SHELTER FUND
For the Nine Months Ended August 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	\$ 4,000	\$ 4,000	\$ 9,626	\$ 5,626	
Investment income	<u>500</u>	<u>500</u>	<u>26</u>	<u>(474)</u>	
Total Revenues	4,500	4,500	9,652	5,152	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>10,000</u>	<u>10,000</u>	<u>9,446</u>	<u>554</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (5,500)</u>	<u>\$ (5,500)</u>	206	<u>\$ 5,706</u>	
Fund Balance - Beginning of Period			<u>17,646</u>		
Fund Balance - End of Period			<u>\$ 17,852</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DENTAL CARE CLINIC FUND
For the Nine Months Ended August 31, 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	\$ 63,000	\$ 63,000	\$ 34,298	\$ (28,702)	
Grants, contributions, and intergovernmental	148,000	198,000	261,927	63,927	
Investment income	<u>5,000</u>	<u>5,000</u>	<u>490</u>	<u>(4,510)</u>	
Total Revenues	<u>216,000</u>	<u>266,000</u>	<u>296,715</u>	<u>30,715</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	268,311	268,311	197,811	70,500	\$ -
Contractual services	110,100	124,200	53,423	70,777	-
Commodities	14,800	24,800	16,690	8,110	3,709
Capital outlay	<u>-</u>	<u>25,900</u>	<u>4,620</u>	<u>21,280</u>	<u>-</u>
Total Expenditures	<u>393,211</u>	<u>443,211</u>	<u>272,544</u>	<u>170,667</u>	<u>\$ 3,709</u>
Net Change in Fund Balance	<u>\$ (177,211)</u>	<u>\$ (177,211)</u>	24,171	<u>\$ 201,382</u>	
Fund Balance - Beginning of Period			<u>327,337</u>		
Fund Balance - End of Period			<u>\$ 351,508</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 HEALTH SCHOLARSHIP FUND
 For the Nine Months Ended August 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	\$ 300	\$ 300	\$ 13	\$ (287)	
EXPENDITURES					
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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SENIOR SERVICES FUND
For the Nine Months Ended August 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 1,775,000	\$ 1,775,000	\$ 1,015,888	\$ (759,112)	
Investment income	<u>76,000</u>	<u>76,000</u>	<u>5,305</u>	<u>(70,695)</u>	
Total Revenues	1,851,000	1,851,000	1,021,193	(829,807)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>1,775,000</u>	<u>1,827,500</u>	<u>1,045,770</u>	<u>781,730</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 76,000</u>	<u>\$ 23,500</u>	(24,577)	<u>\$ (48,077)</u>	
Fund Balance - Beginning of Period			<u>2,806,548</u>		
Fund Balance - End of Period			<u>\$ 2,781,971</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2001 CERTIFICATE FUND
For the Nine Months Ended August 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			-	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2001 A CERTIFICATE FUND
For the Nine Months Ended August 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	154,832	2,723
Interest and fiscal charges	<u>32,445</u>	<u>32,445</u>	<u>26,277</u>	<u>6,168</u>
Total Expenditures	<u>190,000</u>	<u>190,000</u>	<u>181,109</u>	<u>8,891</u>
Deficiency of revenues over expenditures	(190,000)	(190,000)	(181,109)	8,891
OTHER FINANCING SOURCES				
Transfers in	<u>190,000</u>	<u>190,000</u>	<u>181,109</u>	<u>(8,891)</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2002 A CERTIFICATE FUND
For the Nine Months Ended August 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>173,938</u>	<u>50</u>
Total Expenditures	<u>543,988</u>	<u>543,988</u>	<u>543,938</u>	<u>50</u>
Deficiency of revenues over expenditures	(543,988)	(543,988)	(543,938)	50
OTHER FINANCING SOURCES				
Transfers in	<u>543,988</u>	<u>543,988</u>	<u>543,938</u>	<u>(50)</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2003 A CERTIFICATE FUND
For the Nine Months Ended August 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>174,503</u>	<u>50</u>
Total Expenditures	<u>404,553</u>	<u>404,553</u>	<u>404,503</u>	<u>50</u>
Deficiency of revenues over expenditures	(404,553)	(404,553)	(404,503)	50
OTHER FINANCING SOURCES				
Transfers in	<u>404,553</u>	<u>404,553</u>	<u>404,503</u>	<u>(50)</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2003 C CERTIFICATE FUND
For the Nine Months Ended August 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>158,233</u>	<u>50</u>
Total Expenditures	<u>638,283</u>	<u>638,283</u>	<u>638,233</u>	<u>50</u>
Deficiency of revenues over expenditures	(638,283)	(638,283)	(638,233)	50
OTHER FINANCING SOURCES				
Transfers in	<u>638,283</u>	<u>638,283</u>	<u>638,233</u>	<u>(50)</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2005 A CERTIFICATE FUND
For the Nine Months Ended August 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ -	\$ -	\$ 4	\$ 4
EXPENDITURES				
Debt service				
Interest and fiscal charges	<u>67,598</u>	<u>67,598</u>	<u>67,548</u>	<u>50</u>
Deficiency of revenues over expenditures	(67,598)	(67,598)	(67,544)	54
OTHER FINANCING SOURCES				
Transfers in	<u>67,598</u>	<u>67,598</u>	<u>64,959</u>	<u>(2,639)</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2005 B CERTIFICATE FUND
For the Nine Months Ended August 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>10,513</u>	<u>50</u>
Total Expenditures	<u>310,563</u>	<u>310,563</u>	<u>310,513</u>	<u>50</u>
Deficiency of revenues over expenditures	(310,563)	(310,563)	(310,513)	50
OTHER FINANCING SOURCES				
Transfers in	<u>310,563</u>	<u>310,563</u>	<u>310,513</u>	<u>(50)</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2006 A CERTIFICATE FUND
For the Nine Months Ended August 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>303,663</u>	<u>400</u>
Total Expenditures	<u>714,063</u>	<u>714,063</u>	<u>713,663</u>	<u>400</u>
Deficiency of revenues over expenditures	(714,063)	(714,063)	(713,663)	400
OTHER FINANCING SOURCES				
Transfers in	<u>714,063</u>	<u>714,063</u>	<u>713,663</u>	<u>(400)</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 A CERTIFICATE FUND
For the Nine Months Ended August 31, 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>173,873</u>	<u>-</u>
Total Expenditures	<u>593,873</u>	<u>593,873</u>	<u>593,873</u>	<u>-</u>
Deficiency of revenues over expenditures	(593,873)	(593,873)	(593,873)	-
OTHER FINANCING SOURCES				
Transfers in	<u>593,873</u>	<u>593,873</u>	<u>593,873</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 B CERTIFICATE FUND
For the Nine Months Ended August 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>1,925,775</u>	<u>451</u>
Total Expenditures	<u>6,196,226</u>	<u>6,196,226</u>	<u>6,195,775</u>	<u>451</u>
Deficiency of revenues over expenditures	(6,196,226)	(6,196,226)	(6,195,775)	451
OTHER FINANCING SOURCES				
Transfers in	<u>6,196,226</u>	<u>6,196,226</u>	<u>6,195,775</u>	<u>(451)</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2008 CERTIFICATE FUND
For the Nine Months Ended August 31, 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>99,517</u>	<u>483</u>
Deficiency of revenues over expenditures	-	(100,000)	(99,517)	483
OTHER FINANCING SOURCES				
Transfers in	<u>-</u>	<u>100,000</u>	<u>99,517</u>	<u>(483)</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>	

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.

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 ANIMAL CONTROL / PERFORMANCE CONTRACT FUND
 For the Nine Months Ended August 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	\$ -	\$ -	\$ 269	\$ 269	
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>	269	<u>\$ 1,889</u>	
Fund Balance - Beginning of Period			<u>181,038</u>		
Fund Balance - End of Period			<u>\$ 181,307</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 SHERIFF RADIO SYSTEM PROJECT
 For the Nine Months Ended August 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	\$ -	\$ -	\$ 775	\$ 775	
EXPENDITURES					
Capital outlay	<u>-</u>	<u>488,239</u>	<u>244,119</u>	<u>244,120</u>	<u>\$ 244,119</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (488,239)</u>	(243,344)	<u>\$ 244,895</u>	
Fund Balance - Beginning of Period			<u>580,114</u>		
Fund Balance - End of Period			<u>\$ 336,770</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD IMPROVEMENT PROJECT FUND
For the Nine Months Ended August 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	\$ 96,659	\$ (403,341)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Excess of revenues over expenditures	500,000	500,000	96,659	(403,341)	
OTHER FINANCING USES					
Transfers out	<u>(15,775,000)</u>	<u>(15,775,000)</u>	<u>(11,523,760)</u>	<u>4,251,240</u>	
Net Change in Fund Balance	<u>\$ (15,275,000)</u>	<u>\$ (15,275,000)</u>	(11,427,101)	<u>\$ 3,847,899</u>	
Fund Balance - Beginning of Period			<u>13,069,979</u>		
Fund Balance - End of Period			<u>\$ 1,642,878</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROPERTY ACQUISITION PROJECT FUND
For the Nine Months Ended August 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	\$ -	\$ -	\$ 731	\$ 731	
EXPENDITURES					
Current					
General and administrative					
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)	(727,673)	1,243	
OTHER FINANCING SOURCES (USES)					
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	\$ -	\$ -	1,243	\$ 1,243	
Fund Balance - Beginning of Period			-		
Fund Balance - End of Period			\$ 1,243		

PERMANENT FUNDS

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

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 1 FUND
For the Nine Months Ended August 31, 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	\$ 1,360	\$ (8,640)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	10,000	10,000	1,360	(8,640)
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>	1,360	<u>\$ 1,360</u>
Fund Balance - Beginning of Year			<u>331,295</u>	
Fund Balance - End of Year			<u>\$ 332,655</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 2 FUND
For the Nine Months Ended August 31, 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	\$ 853	\$ (19,147)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	20,000	20,000	853	(19,147)
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>	853	<u>\$ 853</u>
Fund Balance - Beginning of Year			<u>469,273</u>	
Fund Balance - End of Year			<u>\$ 470,126</u>	

ENTERPRISE FUNDS

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

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

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
VALLEY HI FUND
For the Nine Months Ended August 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	\$ 7,150,878	\$ 7,150,878	\$ 5,789,068	\$ (1,361,810)	
Property taxes	6,000,000	6,000,000	3,433,989	(2,566,011)	
Investment income	452,000	452,000	160,095	(291,905)	
Miscellaneous	<u>6,000</u>	<u>6,000</u>	<u>8,572</u>	<u>2,572</u>	
 Total Revenues	 <u>\$ 13,608,878</u>	 <u>\$ 13,608,878</u>	 <u>\$ 9,391,724</u>	 <u>\$ (4,217,154)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	\$ 6,671,506	\$ 6,671,506	\$ 4,409,113	\$ 2,262,393	\$ -
Contractual services	2,201,070	2,202,323	1,151,960	1,050,363	481,604
Commodities	761,255	761,255	599,914	161,341	147,879
Capital outlay	22,100	22,100	-	22,100	8,000
Debt service					
Principal retirement	524,003	524,003	521,640	2,363	-
Interest and fiscal charges	426,299	426,299	426,194	105	-
Depreciation expense	<u>-</u>	<u>-</u>	<u>371,250</u>	<u>(371,250)</u>	<u>-</u>
 Total Expenditures	 <u>\$ 10,606,233</u>	 <u>\$ 10,607,486</u>	 <u>\$ 7,480,071</u>	 <u>\$ 3,127,415</u>	 <u>\$ 637,483</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
911 FUND
For the Nine Months Ended August 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	\$ 2,245,000	\$ 2,245,000	\$ 2,284,947	\$ 39,947	
Investment income	90,000	90,000	18,463	(71,537)	
Total Revenues	<u>\$ 2,335,000</u>	<u>\$ 2,335,000</u>	<u>\$ 2,303,410</u>	<u>\$ (31,590)</u>	
EXPENDITURES					
Current					
Public Safety					
Personnel services	\$ 324,513	\$ 324,513	\$ 193,802	\$ 130,711	\$ -
Contractual services	2,450,725	3,608,984	1,101,449	2,507,535	1,121,851
Commodities	232,500	232,500	118,925	113,575	1,636
Capital outlay	<u>153,000</u>	<u>3,132,431</u>	<u>2,102,243</u>	<u>1,030,188</u>	<u>964,220</u>
Total Expenditures	<u>\$ 3,160,738</u>	<u>\$ 7,298,428</u>	<u>\$ 3,516,419</u>	<u>\$ 3,782,009</u>	<u>\$ 2,087,707</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.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
INSURANCE LOSS FUND
For the Nine Months Ended August 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	\$ 204,595	\$ 204,595	\$ -	\$ (204,595)	
Property taxes	4,000,000	4,000,000	2,289,312	(1,710,688)	
Insurance recoveries	95,000	95,000	193,945	98,945	
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>\$ 2,483,710</u>	<u>\$ (1,818,085)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	\$ 963,547	\$ 963,547	\$ 632,002	\$ 331,545	\$ -
Contractual services	2,729,310	2,729,310	2,334,761	394,549	42,916
Commodities	<u>15,250</u>	<u>15,250</u>	<u>9,199</u>	<u>6,051</u>	<u>-</u>
Total Expenditures	<u>\$ 3,708,107</u>	<u>\$ 3,708,107</u>	<u>\$ 2,975,962</u>	<u>\$ 732,145</u>	<u>\$ 42,916</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2009 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
HEALTH INSURANCE FUND
For the Nine Months Ended August 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	\$ 15,704,059	\$ 15,704,059	\$ 9,272,875	\$ (6,431,184)	
Investment income	-	-	3,335	3,335	
Total Revenues	<u>\$ 15,704,059</u>	<u>\$ 15,704,059</u>	<u>\$ 9,276,210</u>	<u>\$ (6,427,849)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	\$ 15,704,059	\$ 15,704,059	\$ 9,995,138	\$ 5,708,921	\$ -
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>\$ 9,995,803</u>	<u>\$ 5,713,256</u>	<u>\$ -</u>