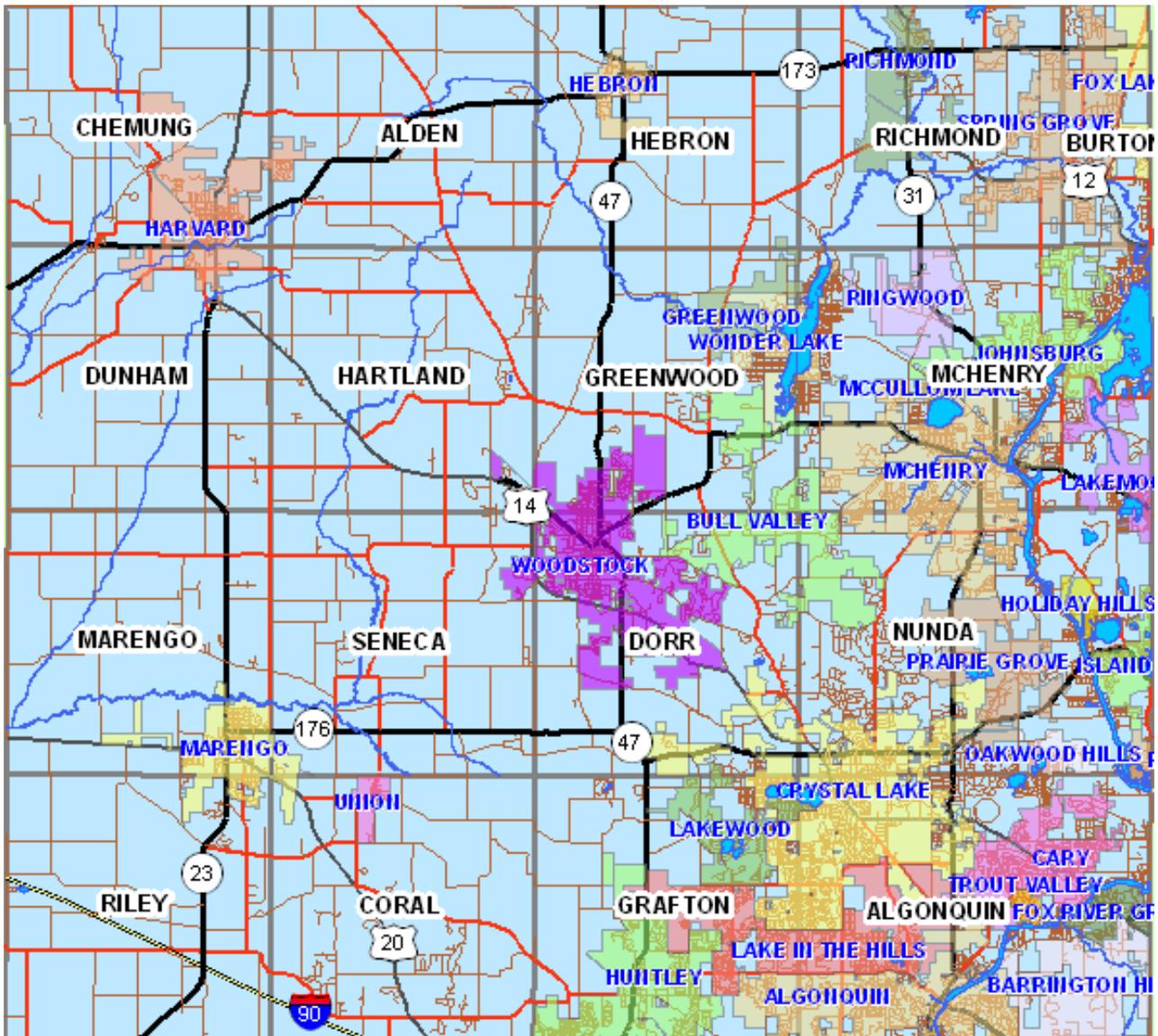


# County of McHenry, Illinois

## County Auditor's Quarterly Report

Fiscal Year 2010 – 1<sup>st</sup> Quarter  
For the 3 months ended February 28, 2010



Prepared by the County Auditor's Office:  
Pamela Palmer, County Auditor

James Bernier, CPA, CPFO, Financial Reporting Manager/Chief Deputy Auditor

## **INTRODUCTORY SECTION**

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August 12, 2010

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 first quarter of Fiscal Year 2010. Illinois State Statutes (Chapter 55, Act 5, Section 3-1005) require the County Auditor to report quarterly to the County Board on the financial operations of the County. This report is provided to fulfill that requirement, as well as to provide timely information in assessing the County's current financial situation to all interested parties. Specifically, actual results of revenues and expenditures are presented to help assess important near-term financial objectives, including if the County is able to meet its short-term financing obligations in a timely manner, if the County's operating inflows are adequate to cover operating outflows, and if the County is financially prepared for contingencies. Additionally, schedules comparing actual expenditures to the appropriation budget are presented to help monitor compliance with the legal requirements of the budget.

The financial schedules included in this report are prepared using the basis of budgeting, which allows for monitoring of compliance with the appropriation budget. Therefore, the basis used for this report differs in various respects from accounting principles generally accepted in the United States of America (GAAP), as established by the Governmental Accounting Standards Board. The County's Comprehensive Annual Financial Report is presented on a GAAP basis. The financial schedules included in this report are unaudited.

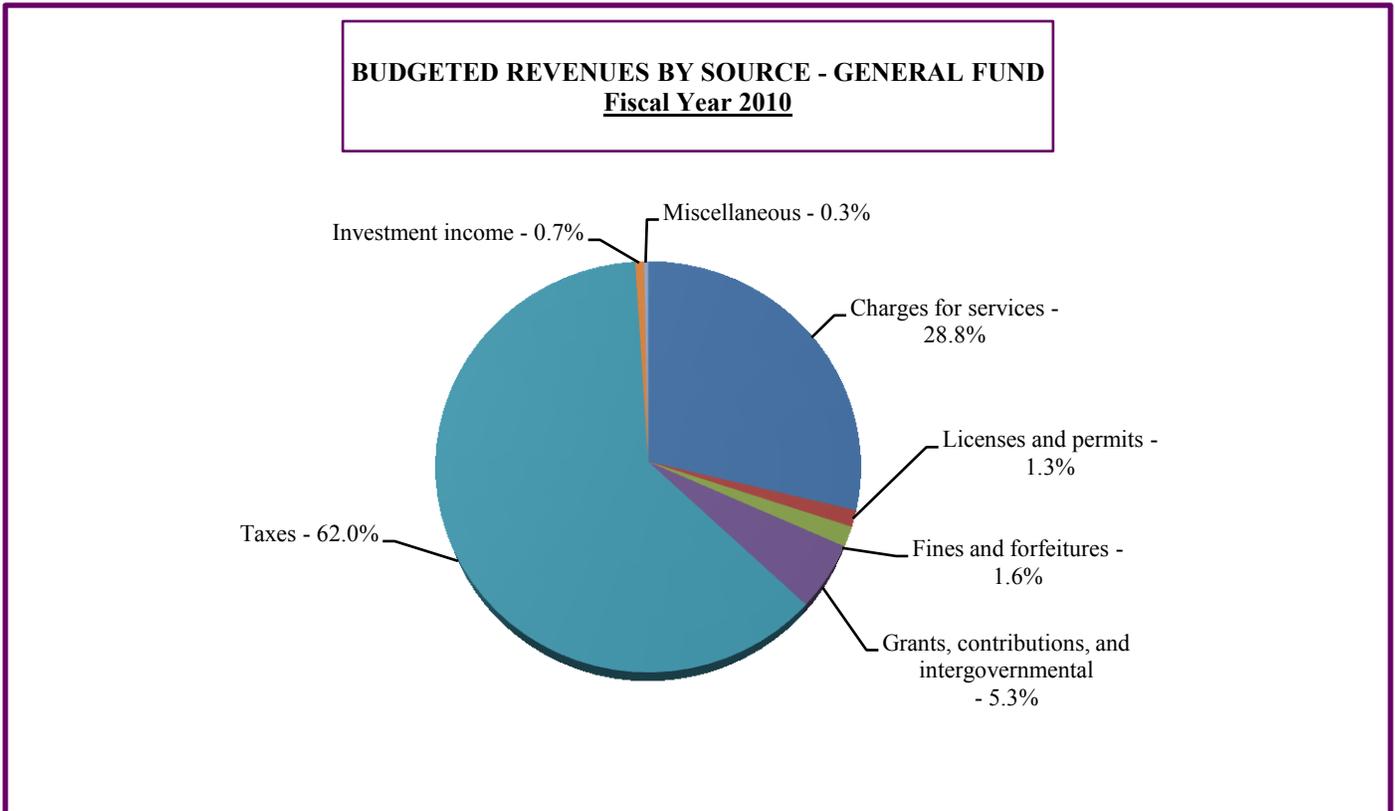
Management of the County has the full responsibility for the completeness and reliability of the information contained in this report. This responsibility is managed through the operation of a comprehensive framework of internal control. Because the cost of internal control should not exceed anticipated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

<b>FIRST QUARTER REVIEW – FY2010</b>
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McHenry County government continues to monitor, prepare, and react to the current economic conditions. The County's strong financial health from past conservative efforts continues to pay-off as the recession continues and other governments have been forced to implement measures such as layoffs, furloughs, across the board budget cuts, and other restrictions. Careful monitoring by the County Board and Administration continues as does Elected Officials/Department Directors efforts to watch expenditures and to postpone some purchases.

**General Fund – Revenues:**

The following chart shows the budgeted General Fund revenues for fiscal year 2010:



Comparisons of actual revenues for the first quarter of fiscal year 2010 and the first quarter of fiscal year 2009 are as follows:

Revenue Category	1 <sup>st</sup> Qtr FY2010 Revenues	1 <sup>st</sup> Qtr FY2009 Revenues	Difference 1st Qtr FY10 - FY09	FY2010 Annual Budget	FY2009 Annual Budget
Charge for services	\$ 5,559,059	\$ 5,667,439	\$ (108,380)	\$ 23,750,127	\$ 21,561,121
Licenses and permits	121,275	100,466	20,809	1,055,000	1,360,500
Fines and forfeitures	301,343	337,777	(36,434)	1,334,700	1,621,000
Grants, contributions, and intergovernmental	1,155,920	1,022,736	133,184	4,475,825	4,552,860
Taxes	3,347,182	4,587,390	(1,240,208)	51,230,000	50,130,000
Investment income	34,770	68,895	(34,125)	605,600	1,440,500
Miscellaneous	249,270	289,970	(40,700)	280,000	243,500
<b>Total Revenues</b>	<b>\$10,768,819</b>	<b>\$12,074,673</b>	<b>\$(1,305,854)</b>	<b>\$82,731,252</b>	<b>\$80,909,481</b>

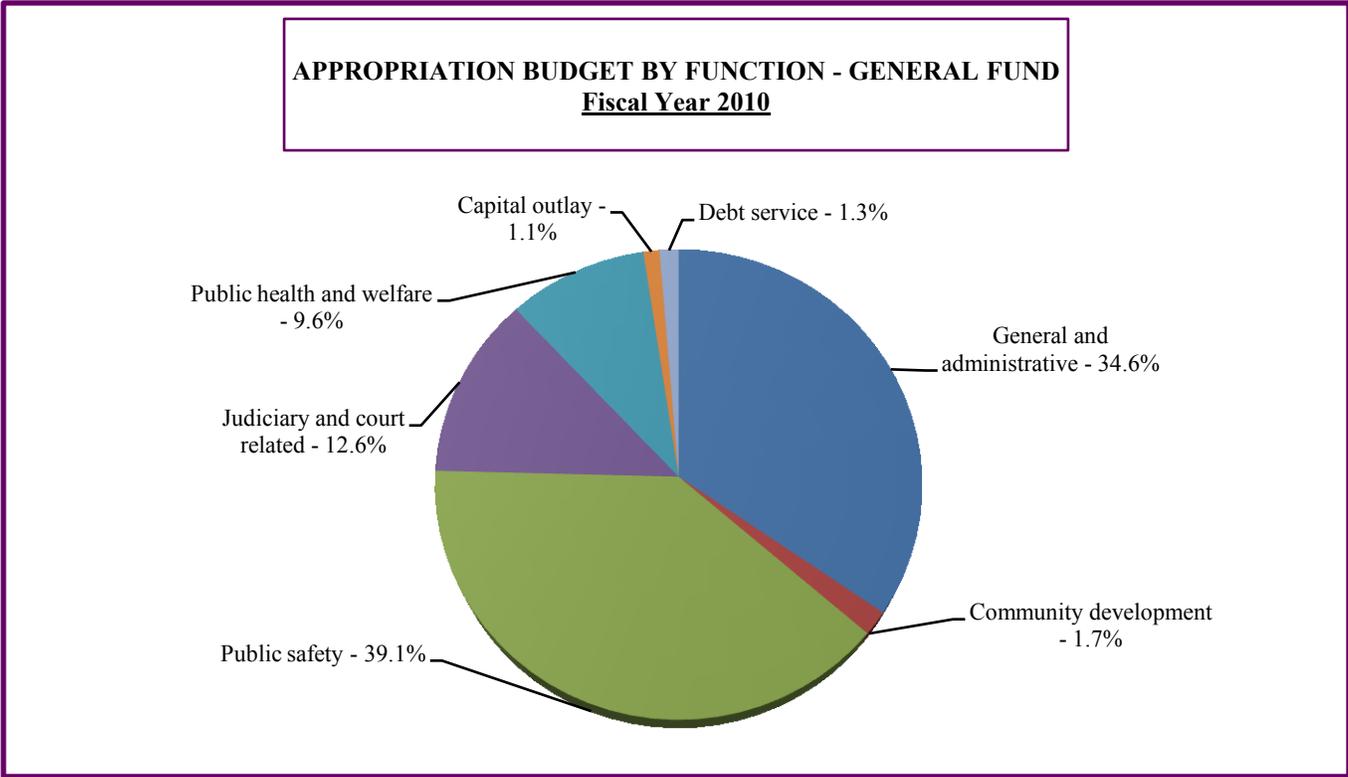
The revenue category “Taxes” makes up the majority of the decrease between the first quarters of FY2010 and FY2009. A breakout of the various tax revenues is as follows:

Type of Tax Revenue	1 <sup>st</sup> Qtr FY2010	1 <sup>st</sup> Qtr FY2009	Difference
Property taxes	\$ -	\$ -	\$ -
Sales taxes	2,002,092	2,131,802	(129,710)
State income taxes	766,067	1,729,613	(963,546)
Local use tax	174,742	326,648	(151,906)
Personal property replacement tax	111,572	113,758	(2,186)
Inheritance tax	14,724	23,619	(8,895)
Off track betting	14,869	14,979	(110)
Tax transfer stamps	263,116	246,971	16,145
<b>Total Tax Revenue</b>	<b>\$ 3,347,182</b>	<b>\$ 4,587,390</b>	<b>\$ (1,240,208)</b>

Property taxes are due in June and September, so there were no collections during the first quarters of either fiscal year. Sales tax revenue is a result of economic conditions beyond the control of the County. State income taxes reflect the late payments by the State of Illinois that is being experienced by all entities. For FY2009, there were a total of four months of collections (\$1,729,613) received as compared to only two months (\$766,067) received in FY2010, which accounts for 77.7% of the total difference for tax revenues.

**General Fund – Expenditures:**

The following chart shows the budgeted General Fund expenditures for fiscal year 2010:



Comparisons of actual expenditures for the first quarter of fiscal year 2010 and the first quarter of fiscal year 2009 are as follows:

Expenditure Category	1 <sup>st</sup> Qtr FY2010 Expenditures	1 <sup>st</sup> Qtr FY2009 Expenditures	Difference 1st Qtr FY10 - FY09	FY2010 Annual Budget	FY2009 Annual Budget
General and administrative	\$ 4,622,914	\$ 4,850,644	\$ (227,730)	\$ 27,866,508	\$ 27,665,916
Community development	282,033	308,503	(26,470)	1,385,163	1,475,594
Public safety	6,866,413	6,651,890	214,523	31,451,517	29,291,736
Judiciary and court related	2,372,819	2,383,884	(11,065)	10,091,674	10,482,035
Public health and welfare	1,424,902	1,258,855	166,047	7,681,144	6,795,557
Capital outlay	288,328	439,794	(151,466)	851,829	2,521,348
Debt service	18,635	18,635	-	1,025,656	956,610
<b>Total Expenditures</b>	<b>\$ 15,876,044</b>	<b>\$ 15,912,205</b>	<b>\$ (36,161)</b>	<b>\$ 80,353,491</b>	<b>\$ 79,188,796</b>

With only a 1.5% increase in the overall FY2010 budget over the FY2009 budget, there is relatively no difference between the expenditures for the first quarters of each fiscal year. Elected officials and department directors have worked very hard to contain their departmental costs and have held back on some projects.

### 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), which account for a wide variety of activities and vary in significance and purpose. The individual schedules of revenues, expenditures, and changes in fund balances are presented on pages 14 – 50 of this report. The first quarter 2010 information for each of the Special Revenue Funds is as follows:

Special Revenue Fund Title	1 <sup>st</sup> Qtr 2010 Revenues	1 <sup>st</sup> Qtr 2010 Expenditures	Transfers In (Out)	Fund Balance at February 28, 2010
County Clerk Automation Fund	2,896	69	-	96,842
Recorder Automation Fund	194,546	103,616	-	771,244
County Treasurer Automation Fund	46,148	1,961	-	353,914
Treasurer's Passport Services Fund	11,563	819	-	65,638
Geographic Information Systems Fund	205,770	130,104	-	1,372,162
Illinois Municipal Retirement Fund	22,374	1,279,672	-	3,991,863
Social Security Fund	1,145	814,778	-	2,541,806
Energy Efficiency Block Grant Fund	-	-	-	-
HUD Grants Fund	826,723	824,840	-	80,628
Revolving Loan Fund	16,579	-	-	1,650,586
County Highway Fund	124,098	191,955	9,247	3,163,985
Motor Fuel Tax Fund	1,189,476	1,031,148	(2,684,925)	20,439,799
Matching Fund	528,869	214,693	-	15,462,295
County Bridge Fund	61,454	47,449	-	3,791,146
County Option Motor Fuel Tax Fund	1,647,802	1,104,727	(2,684,925)	11,416,163
RTA Sales Tax Fund	2,000,817	-	(9,247)	14,266,699
EMDT Fund	4,436	-	-	34,788
DUI Conviction Fund	4,279	448	-	46,449
Prairie Shield Grant Fund	3,049,738	2,900	-	2,591,288
Maintenance and Child Support Collection Fund	37,289	31,634	-	294,559
Law Library Fund	73,234	31,574	-	371,714
Circuit Court Document Storage Fund	170,489	353,021	-	(555,436)
Probation Service Fee Fund	78,167	32,529	-	1,030,072
Circuit Court Automation Fund	187,929	213,329	-	(734,515)
Illinois Criminal Justice Authority Fund	1	-	-	1,038
Circuit Court Admin Fund	17,405	16,194	-	64,731
County Mental Health Fund	4,840	1,454,653	(434)	5,734,452
Mental Health Grant Fund	335,703	(82,548)	434	(507,759)
Mental Health Capital Development Fund	228	150	-	125,549
Veteran's Assistance Commission Fund	15,088	88,325	-	1,121,936
Veteran's Assistance Commission Bus Fund	227	-	-	6,739
Workforce Network Fund	815,813	555,521	-	910,783
Tuberculosis Care and Treatment Fund	2,854	61,528	-	229,085
Animal Shelter Fund	714	-	-	19,177
Dental Care Clinic Fund	162,119	79,118	-	481,209
Health Scholarship Fund	1	-	-	6,734
Senior Services Fund	99	83,541	-	2,682,981

## **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 the outstanding balances, interest rates, and repayment schedules are included in the annual CAFR, and can be viewed on the County's website at <http://www.co.mchenry.il.us>, under the financial reports link.

## **Capital Project Funds**

The County currently has five open capital project funds, most of which the majority of the work has already been completed. New activity within the Capital Project Funds will be a part of the 2<sup>nd</sup> Quarter 2010 financial report.

## **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 1<sup>st</sup> quarter of FY2010, the working cash funds have earned \$134 of investment income, as compared to \$1,477 of investment income for the 1<sup>st</sup> quarter of FY2009. This is reflective of the interest rate environment that has been historically low during this time of economic downturn.

## **Enterprise Funds**

The County's two enterprise funds are the Valley Hi Fund and the 911 Fund. These two activities are setup as enterprise funds since the costs of running the programs are supported primarily by charges for services, which are paid by the external users of the programs. In addition to charges for services, the Valley Hi Fund also receives property taxes, based on a referendum that was passed by the voters of the County. The property taxes are to support the operations of Valley Hi and to fund debt service payments on the \$12.5 million of debt certificates that were issued to fund construction of the new Valley Hi Nursing Home facility, which was completed in January 2007. The budget for property taxes for 2010 is \$6.0 million. Actual property taxes collected for the 1<sup>st</sup> quarter of FY2010 is \$0, due to the County typically receiving property taxes around the first installment due date in June.

## **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 \$4.4 million, of which \$3.9 million is from property taxes. Expenditures of the fund are for insurance premiums and for claims not covered by insurance. Through the first quarter, expenditures were \$1.4 million, which represents 37.8% of the budget of \$3.7 million. The budget for this fund is based on an estimate, as it is difficult to predict future claims at the time that the budget is constructed. 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 booked 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.

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. Similar to the Insurance Loss Fund, the most appropriate comparison of budget to actual is at year-end due to year-end entries.

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

## **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 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
For the Three Months Ended February 28, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>REVENUES</b>					
Charges for services	\$ 23,750,127	\$ 23,750,127	\$ 5,559,059	\$ (18,191,068)	
Licenses and permits	1,055,000	1,055,000	121,275	(933,725)	
Fines and forfeitures	1,334,700	1,334,700	301,343	(1,033,357)	
Grants, contributions, and intergovernmental	4,373,491	4,475,825	1,155,920	(3,319,905)	
Taxes	51,230,000	51,230,000	3,347,182	(47,882,818)	
Investment income	605,600	605,600	34,770	(570,830)	
Miscellaneous	280,000	280,000	249,270	(30,730)	
<b>Total Revenues</b>	<b><u>82,628,918</u></b>	<b><u>82,731,252</u></b>	<b><u>10,768,819</u></b>	<b><u>(71,962,433)</u></b>	
<b>EXPENDITURES</b>					
<b>Current</b>					
General and administrative	27,538,565	27,866,508	4,622,914	23,243,594	\$ 1,851,258
Community development	1,371,041	1,385,163	282,033	1,103,130	38,877
Public safety	31,250,823	31,451,517	6,866,413	24,585,104	1,354,004
Judiciary and court related	10,091,674	10,091,674	2,372,819	7,718,855	136,063
Public health and welfare	7,555,571	7,681,144	1,424,902	6,256,242	17,072
Capital outlay	687,932	851,829	288,328	563,501	262,449
Debt service					
Principal retirement	967,830	967,830	18,221	949,609	72,767
Interest and fiscal charges	57,826	57,826	414	57,412	432
<b>Total Expenditures</b>	<b><u>79,521,262</u></b>	<b><u>80,353,491</u></b>	<b><u>15,876,044</u></b>	<b><u>64,477,447</u></b>	<b><u>\$ 3,732,922</u></b>
Excess (deficiency) of revenues over expenditures	<u>3,107,656</u>	<u>2,377,761</u>	<u>(5,107,225)</u>	<u>(7,484,986)</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	150,120	150,120	70,000	(80,120)	
Transfers out	<u>(3,617,230)</u>	<u>(3,617,230)</u>	<u>(3,100,122)</u>	<u>517,108</u>	
<b>Total Other Financing Sources (Uses)</b>	<b><u>(3,467,110)</u></b>	<b><u>(3,467,110)</u></b>	<b><u>(3,030,122)</u></b>	<b><u>436,988</u></b>	
<b>Net Change in Fund Balance</b>	<b><u>\$ (359,454)</u></b>	<b><u>\$ (1,089,349)</u></b>	<b><u>(8,137,347)</u></b>	<b><u>\$ (7,047,998)</u></b>	
Fund Balance - Beginning of Period			<u>48,771,605</u>		
Fund Balance - End of Period			<u>\$ 40,634,258</u>		

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
 GENERAL FUND  
 For the Three Months Ended February 28, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>CHARGES FOR SERVICES</b>				
General and Administrative				
County clerk fees	\$ 185,000	\$ 185,000	\$ 41,560	\$ (143,440)
Tax redemption fees	160,000	160,000	49,608	(110,392)
Recording fees	1,360,000	1,360,000	275,310	(1,084,690)
Penalties/fees on delinquent taxes	1,800,000	1,800,000	848,136	(951,864)
Cable television franchise fees	470,000	470,000	122,417	(347,583)
Assessor's salary reimbursement	25,098	25,098	-	(25,098)
Other fees and charges	11,600	11,600	1,790	(9,810)
Community Development				
Subdivision review fees	10,000	10,000	-	(10,000)
Flood plain investigation fees	98,000	98,000	13,891	(84,109)
Maps and publications fees	4,500	4,500	452	(4,048)
Other fees and charges	11,300	11,300	4,751	(6,549)
Public Safety				
Coroner fees	9,000	9,000	3,132	(5,868)
Sheriff fees - circuit court	440,000	440,000	91,348	(348,652)
Sheriff fees - photocopies	10,000	10,000	1,308	(8,692)
Sheriff fees - foreign courts	65,000	65,000	14,063	(50,937)
Foreclosures	20,000	20,000	10,072	(9,928)
Court security fees	950,000	950,000	200,354	(749,646)
Jail space rental	10,500,000	10,500,000	2,251,803	(8,248,197)
Payphones	325,000	325,000	65,870	(259,130)
Dispatching fees	220,000	220,000	128,010	(91,990)
Squad car replacement fee	50,000	50,000	9,969	(40,031)
Other fees and charges	53,642	53,642	13,851	(39,791)
Judiciary and Court Related				
10% bond earnings	356,000	356,000	77,231	(278,769)
Circuit clerk fees	3,642,500	3,642,500	872,491	(2,770,009)
County court fees	530,322	530,322	110,481	(419,841)
Court services salary reimbursements	620,768	620,768	-	(620,768)
State's attorney salary reimbursement	144,677	144,677	-	(144,677)
State's attorney fees	80,000	80,000	19,532	(60,468)
Public aid	85,000	85,000	-	(85,000)
Periodic imprisonment fees	22,000	22,000	4,130	(17,870)
Public defender salary reimbursement	99,895	99,895	-	(99,895)
Public defenders fees	80,000	80,000	20,760	(59,240)
Other fees and charges	27,000	27,000	5,983	(21,017)

(Continued)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
GENERAL FUND  
For the Three Months Ended February 28, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>CHARGES FOR SERVICES (Continued)</b>				
Public Health and Welfare				
Animal control tags	\$ 572,000	\$ 572,000	\$ 132,194	\$ (439,806)
Veterinary fees	61,000	61,000	15,575	(45,425)
Nursing fees	92,500	92,500	16,699	(75,801)
Health review fees	8,000	8,000	675	(7,325)
Health promotion	19,700	19,700	4,310	(15,390)
Vital record fees	52,000	52,000	13,147	(38,853)
Subdivision review fees	10,000	10,000	-	(10,000)
Medicare	80,000	80,000	19,397	(60,603)
Public aid	180,000	180,000	64,944	(115,056)
Private pay	10,000	10,000	2,438	(7,562)
Vision and hearing fees	80,000	80,000	17,073	(62,927)
Other fees and charges	118,625	118,625	14,304	(104,321)
<b>Total Charges for Services</b>	<b>23,750,127</b>	<b>23,750,127</b>	<b>5,559,059</b>	<b>(18,191,068)</b>
<b>LICENSES AND PERMITS</b>				
General and Administrative				
Liquor licenses	118,000	118,000	2,275	(115,725)
Amusement licenses	12,000	12,000	1,555	(10,445)
Community Development				
Building permits	300,000	300,000	57,189	(242,811)
Zoning permits	62,000	62,000	27,058	(34,942)
Public Health and Welfare				
Septic and well permits	107,000	107,000	22,305	(84,695)
Health licenses	450,000	450,000	8,968	(441,032)
Hauler license fees	6,000	6,000	1,925	(4,075)
<b>Total Licenses and Permits</b>	<b>1,055,000</b>	<b>1,055,000</b>	<b>121,275</b>	<b>(933,725)</b>
<b>FINES AND FORFEITURES</b>				
Community Development				
Planning fines	12,000	12,000	2,203	(9,797)
Judiciary and Court Related				
Fines and bond forfeitures	1,167,700	1,167,700	267,881	(899,819)
County drug fines	120,000	120,000	25,054	(94,946)
Public Health and Welfare				
Veterinary fines	35,000	35,000	6,205	(28,795)
<b>Total Fines and Forfeitures</b>	<b>1,334,700</b>	<b>1,334,700</b>	<b>301,343</b>	<b>(1,033,357)</b>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
GENERAL FUND

For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL</b>				
General and Administrative				
Election improvements	\$ 55,000	\$ 55,000	\$ -	\$ (55,000)
Other grants	-	-	3,000	3,000
Public Safety				
Sheriff's Office - grants	18,370	18,370	49,995	31,625
EMA - grants	57,150	66,320	23,652	(42,668)
Judiciary and Court Related				
Dependent children care reimbursements	21,000	21,000	-	(21,000)
Dependent children/parent reimbursements	42,000	42,000	7,147	(34,853)
State's Attorney - grants	27,500	27,500	6,875	(20,625)
Public Health and Welfare				
Health Department grants -				
Nursing	3,461,983	3,555,147	996,938	(2,558,209)
Environmental	139,488	139,488	43,441	(96,047)
Administration	51,000	51,000	24,872	(26,128)
IDPH vaccines	500,000	500,000	-	(500,000)
<u>Total Grants, Contributions, and Intergovernmental</u>	<u>4,373,491</u>	<u>4,475,825</u>	<u>1,155,920</u>	<u>(3,319,905)</u>
<b>TAXES</b>				
Property taxes	33,725,000	33,725,000	-	(33,725,000)
Sales taxes	8,100,000	8,100,000	2,002,092	(6,097,908)
State income taxes	6,000,000	6,000,000	766,067	(5,233,933)
Local use tax	1,000,000	1,000,000	174,742	(825,258)
Personal property replacement tax	750,000	750,000	111,572	(638,428)
Inheritance tax	200,000	200,000	14,724	(185,276)
Off track betting	105,000	105,000	14,869	(90,131)
Tax transfer stamps	1,350,000	1,350,000	263,116	(1,086,884)
<u>Total Taxes</u>	<u>51,230,000</u>	<u>51,230,000</u>	<u>3,347,182</u>	<u>(47,882,818)</u>
INVESTMENT INCOME	<u>605,600</u>	<u>605,600</u>	<u>34,770</u>	<u>(570,830)</u>
<b>MISCELLANEOUS</b>				
Tax sale indemnity proceeds	215,000	215,000	233,687	18,687
Proceeds from sale of capital assets	40,000	40,000	-	(40,000)
Other income	25,000	25,000	15,583	(9,417)
<u>Total Miscellaneous</u>	<u>280,000</u>	<u>280,000</u>	<u>249,270</u>	<u>(30,730)</u>
<b>TOTAL REVENUES</b>	<u>\$ 82,628,918</u>	<u>\$ 82,731,252</u>	<u>\$ 10,768,819</u>	<u>\$ (71,962,433)</u>

(Concluded)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE AND FUNCTION  
GENERAL FUND

For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>CHARGES FOR SERVICES</b>				
General and Administrative	\$ 4,011,698	\$ 4,011,698	\$ 1,338,821	\$ (2,672,877)
Community Development	123,800	123,800	19,094	(104,706)
Public Safety	12,642,642	12,642,642	2,789,780	(9,852,862)
Judiciary and Court Related	5,688,162	5,688,162	1,110,608	(4,577,554)
Public Health and Welfare	<u>1,283,825</u>	<u>1,283,825</u>	<u>300,756</u>	<u>(983,069)</u>
Total Charges for Services	<u>23,750,127</u>	<u>23,750,127</u>	<u>5,559,059</u>	<u>(18,191,068)</u>
<b>LICENSES AND PERMITS</b>				
General and Administrative	130,000	130,000	3,830	(126,170)
Community Development	362,000	362,000	84,247	(277,753)
Public Health and Welfare	<u>563,000</u>	<u>563,000</u>	<u>33,198</u>	<u>(529,802)</u>
Total Licenses and Permits	<u>1,055,000</u>	<u>1,055,000</u>	<u>121,275</u>	<u>(933,725)</u>
<b>FINES AND FORFEITURES</b>				
Community Development	12,000	12,000	2,203	(9,797)
Judiciary and Court Related	1,287,700	1,287,700	292,935	(994,765)
Public Health and Welfare	<u>35,000</u>	<u>35,000</u>	<u>6,205</u>	<u>(28,795)</u>
Total Fines and Forfeitures	<u>1,334,700</u>	<u>1,334,700</u>	<u>301,343</u>	<u>(1,033,357)</u>
<b>GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL</b>				
General and Administrative	55,000	55,000	3,000	(52,000)
Public Safety	75,520	84,690	73,647	(11,043)
Judiciary and Court Related	90,500	90,500	14,022	(76,478)
Public Health and Welfare	<u>4,152,471</u>	<u>4,245,635</u>	<u>1,065,251</u>	<u>(3,180,384)</u>
Total Grants, Contributions, and Intergovernmental	<u>4,373,491</u>	<u>4,475,825</u>	<u>1,155,920</u>	<u>(3,319,905)</u>
TAXES	<u>51,230,000</u>	<u>51,230,000</u>	<u>3,347,182</u>	<u>(47,882,818)</u>
INVESTMENT INCOME	<u>605,600</u>	<u>605,600</u>	<u>34,770</u>	<u>(570,830)</u>
MISCELLANEOUS	<u>280,000</u>	<u>280,000</u>	<u>249,270</u>	<u>(30,730)</u>
<b>TOTAL REVENUES</b>	<u>\$ 82,628,918</u>	<u>\$ 82,731,252</u>	<u>\$ 10,768,819</u>	<u>\$ (71,962,433)</u>

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Three Months Ended February 28, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Administration					
Personnel services	\$ 526,880	\$ 526,880	\$ 127,593	\$ 399,287	\$ -
Contractual services	85,582	85,582	23,001	62,581	48,079
Commodities	27,870	30,770	4,566	26,204	-
Total	<u>640,332</u>	<u>643,232</u>	<u>155,160</u>	<u>488,072</u>	<u>48,079</u>
Auditor					
Personnel services	287,852	287,852	68,251	219,601	-
Contractual services	6,010	6,010	1,277	4,733	-
Commodities	10,089	10,089	725	9,364	-
Total	<u>303,951</u>	<u>303,951</u>	<u>70,253</u>	<u>233,698</u>	<u>-</u>
County Board and Liquor Commission					
Personnel services	589,158	589,158	136,170	452,988	-
Contractual services	70,932	70,932	13,655	57,277	-
Commodities	41,491	41,491	5,595	35,896	208
Total	<u>701,581</u>	<u>701,581</u>	<u>155,420</u>	<u>546,161</u>	<u>208</u>
County Clerk					
Personnel services	391,939	391,939	94,128	297,811	-
Contractual services	7,050	7,050	765	6,285	-
Commodities	9,100	9,100	681	8,419	-
Total	<u>408,089</u>	<u>408,089</u>	<u>95,574</u>	<u>312,515</u>	<u>-</u>
County Clerk - Elections					
Personnel services	566,415	566,415	235,564	330,851	-
Contractual services	249,150	249,150	110,821	138,329	-
Commodities	323,500	323,500	144,294	179,206	1,171
Total	<u>1,139,065</u>	<u>1,139,065</u>	<u>490,679</u>	<u>648,386</u>	<u>1,171</u>
Educational Service Region					
Personnel services	175,058	175,058	43,221	131,837	-
Contractual services	28,550	28,550	5,539	23,011	-
Commodities	12,500	12,500	560	11,940	-
Total	<u>216,108</u>	<u>216,108</u>	<u>49,320</u>	<u>166,788</u>	<u>-</u>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Three Months Ended February 28, 2010

	<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	\$ 1,052,495	\$ 1,052,495	\$ 253,376	\$ 799,119	\$ -
Contractual services	1,826,806	1,831,681	387,595	1,444,086	136,280
Commodities	<u>118,338</u>	<u>118,338</u>	<u>34,793</u>	<u>83,545</u>	<u>31,413</u>
Total	<u>2,997,639</u>	<u>3,002,514</u>	<u>675,764</u>	<u>2,326,750</u>	<u>167,693</u>
Human Resources					
Personnel services	253,457	253,457	60,121	193,336	-
Contractual services	261,630	261,630	41,405	220,225	43,125
Commodities	<u>6,250</u>	<u>6,250</u>	<u>287</u>	<u>5,963</u>	<u>-</u>
Total	<u>521,337</u>	<u>521,337</u>	<u>101,813</u>	<u>419,524</u>	<u>43,125</u>
Information Technology					
Personnel services	1,637,436	1,637,436	381,928	1,255,508	-
Contractual services	1,366,879	1,390,752	394,487	996,265	649,746
Commodities	<u>76,477</u>	<u>80,072</u>	<u>21,008</u>	<u>59,064</u>	<u>2,235</u>
Total	<u>3,080,792</u>	<u>3,108,260</u>	<u>797,423</u>	<u>2,310,837</u>	<u>651,981</u>
Merit Commission					
Personnel services	5,100	5,100	-	5,100	-
Contractual services	54,000	54,000	5,525	48,475	-
Commodities	<u>900</u>	<u>900</u>	<u>-</u>	<u>900</u>	<u>-</u>
Total	<u>60,000</u>	<u>60,000</u>	<u>5,525</u>	<u>54,475</u>	<u>-</u>
Purchasing					
Personnel services	242,570	242,570	58,838	183,732	-
Contractual services	13,130	13,130	4,623	8,507	487
Commodities	<u>402,735</u>	<u>404,535</u>	<u>80,509</u>	<u>324,026</u>	<u>3,778</u>
Total	<u>658,435</u>	<u>660,235</u>	<u>143,970</u>	<u>516,265</u>	<u>4,265</u>
Recorder					
Personnel services	1,128,977	1,128,977	254,299	874,678	-
Contractual services	42,090	42,090	5,521	36,569	-
Commodities	<u>957,370</u>	<u>957,370</u>	<u>207,619</u>	<u>749,751</u>	<u>-</u>
Total	<u>2,128,437</u>	<u>2,128,437</u>	<u>467,439</u>	<u>1,660,998</u>	<u>-</u>
Supervisor of Assessments					
Personnel services	778,604	778,604	221,097	557,507	-
Contractual services	120,675	120,675	1,506	119,169	-
Commodities	<u>12,500</u>	<u>12,500</u>	<u>3,896</u>	<u>8,604</u>	<u>-</u>
Total	<u>911,779</u>	<u>911,779</u>	<u>226,499</u>	<u>685,280</u>	<u>-</u>

(Continued)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
GENERAL FUND  
For the Three Months Ended February 28, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE (Continued)</b>					
Treasurer					
Personnel services	\$ 487,639	\$ 487,639	\$ 133,570	\$ 354,069	\$ -
Contractual services	49,956	49,956	2,879	47,077	-
Commodities	6,500	6,500	2,961	3,539	-
Total	<u>544,095</u>	<u>544,095</u>	<u>139,410</u>	<u>404,685</u>	<u>-</u>
Non-Departmental					
Personnel services	1,329,581	1,329,581	-	1,329,581	-
Contractual services	11,796,994	12,087,894	1,048,665	11,039,229	934,736
Commodities	100,350	100,350	-	100,350	-
Total	<u>13,226,925</u>	<u>13,517,825</u>	<u>1,048,665</u>	<u>12,469,160</u>	<u>934,736</u>
Total General and Administrative	<u>27,538,565</u>	<u>27,866,508</u>	<u>4,622,914</u>	<u>23,243,594</u>	<u>1,851,258</u>
<b>COMMUNITY DEVELOPMENT</b>					
Planning and Development					
Personnel services	1,206,311	1,206,311	266,563	939,748	-
Contractual services	105,350	118,583	8,800	109,783	38,877
Commodities	59,380	60,269	6,670	53,599	-
Total Community Development	<u>1,371,041</u>	<u>1,385,163</u>	<u>282,033</u>	<u>1,103,130</u>	<u>38,877</u>
<b>PUBLIC SAFETY</b>					
County Sheriff					
Personnel services	26,241,640	26,276,083	5,944,459	20,331,624	-
Contractual services	3,376,061	3,389,054	605,790	2,783,264	1,186,842
Commodities	923,754	944,754	152,865	791,889	61,144
Total	<u>30,541,455</u>	<u>30,609,891</u>	<u>6,703,114</u>	<u>23,906,777</u>	<u>1,247,986</u>
Emergency Management					
Personnel services	202,390	202,390	48,026	154,364	-
Contractual services	28,040	151,922	21,346	130,576	106,018
Commodities	11,323	19,699	1,255	18,444	-
Total	<u>241,753</u>	<u>374,011</u>	<u>70,627</u>	<u>303,384</u>	<u>106,018</u>
County Coroner					
Personnel services	313,508	313,508	66,431	247,077	-
Contractual services	137,675	137,675	22,010	115,665	-
Commodities	16,432	16,432	4,231	12,201	-
Total	<u>467,615</u>	<u>467,615</u>	<u>92,672</u>	<u>374,943</u>	<u>-</u>
Total Public Safety	<u>31,250,823</u>	<u>31,451,517</u>	<u>6,866,413</u>	<u>24,585,104</u>	<u>1,354,004</u>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND

For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>JUDICIARY AND COURT RELATED</b>					
Clerk of the Circuit Court					
Personnel services	\$ 1,854,425	\$ 1,854,425	\$ 433,465	\$ 1,420,960	\$ -
Contractual services	29,450	29,450	20,765	8,685	-
Commodities	26,150	26,150	6,072	20,078	-
<b>Total</b>	<b>1,910,025</b>	<b>1,910,025</b>	<b>460,302</b>	<b>1,449,723</b>	<b>-</b>
Court Administration					
Personnel services	690,433	690,433	152,970	537,463	-
Contractual services	799,325	799,325	199,711	599,614	135,590
Commodities	110,773	110,773	12,309	98,464	180
<b>Total</b>	<b>1,600,531</b>	<b>1,600,531</b>	<b>364,990</b>	<b>1,235,541</b>	<b>135,770</b>
Court Services					
Personnel services	2,380,738	2,380,738	561,569	1,819,169	-
Contractual services	483,162	483,162	55,945	427,217	-
Commodities	30,198	30,198	4,970	25,228	293
<b>Total</b>	<b>2,894,098</b>	<b>2,894,098</b>	<b>622,484</b>	<b>2,271,614</b>	<b>293</b>
Public Defender					
Personnel services	890,018	890,018	216,279	673,739	-
Contractual services	10,550	10,550	868	9,682	-
Commodities	9,929	9,929	819	9,110	-
<b>Total</b>	<b>910,497</b>	<b>910,497</b>	<b>217,966</b>	<b>692,531</b>	<b>-</b>
State's Attorney					
Personnel services	2,545,747	2,545,747	628,103	1,917,644	-
Contractual services	171,776	171,776	67,278	104,498	-
Commodities	59,000	59,000	11,696	47,304	-
<b>Total</b>	<b>2,776,523</b>	<b>2,776,523</b>	<b>707,077</b>	<b>2,069,446</b>	<b>-</b>
<b>Total Judiciary and Court Related</b>	<b>10,091,674</b>	<b>10,091,674</b>	<b>2,372,819</b>	<b>7,718,855</b>	<b>136,063</b>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND

For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>PUBLIC HEALTH AND WELFARE</b>					
Health Department					
Personnel services	\$ 5,310,712	\$ 5,349,699	\$ 1,251,775	\$ 4,097,924	\$ -
Contractual services	931,497	975,010	103,512	871,498	5,481
Commodities	<u>1,313,362</u>	<u>1,356,435</u>	<u>69,615</u>	<u>1,286,820</u>	<u>11,591</u>
Total Public Health and Welfare	<u>7,555,571</u>	<u>7,681,144</u>	<u>1,424,902</u>	<u>6,256,242</u>	<u>17,072</u>
<b>CAPITAL OUTLAY</b>	<u>687,932</u>	<u>851,829</u>	<u>288,328</u>	<u>563,501</u>	<u>262,449</u>
<b>DEBT SERVICE</b>					
Principal retirement	967,830	967,830	18,221	949,609	72,767
Interest and fiscal charges	<u>57,826</u>	<u>57,826</u>	<u>414</u>	<u>57,412</u>	<u>432</u>
Total Debt Service	<u>1,025,656</u>	<u>1,025,656</u>	<u>18,635</u>	<u>1,007,021</u>	<u>73,199</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 79,521,262</u>	<u>\$ 80,353,491</u>	<u>\$ 15,876,044</u>	<u>\$ 64,477,447</u>	<u>\$ 3,732,922</u>

(Concluded)

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT  
 GENERAL FUND  
 For the Three Months Ended February 28, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Administration	\$ 640,332	\$ 643,232	\$ 155,160	\$ 488,072	\$ 48,079
Auditor	303,951	303,951	70,253	233,698	-
County Board and Liquor Commission	701,581	701,581	155,420	546,161	208
County Clerk	408,089	408,089	95,574	312,515	-
County Clerk - Elections	1,139,065	1,139,065	490,679	648,386	1,171
Educational Service Region	216,108	216,108	49,320	166,788	-
Facilities Management	2,997,639	3,002,514	675,764	2,326,750	167,693
Human Resources	521,337	521,337	101,813	419,524	43,125
Information Technology	3,080,792	3,108,260	797,423	2,310,837	651,981
Merit Commission	60,000	60,000	5,525	54,475	-
Purchasing	658,435	660,235	143,970	516,265	4,265
Recorder	2,128,437	2,128,437	467,439	1,660,998	-
Supervisor of Assessments	911,779	911,779	226,499	685,280	-
Treasurer	544,095	544,095	139,410	404,685	-
Non-Departmental	13,226,925	13,517,825	1,048,665	12,469,160	934,736
Total General and Administrative	<u>27,538,565</u>	<u>27,866,508</u>	<u>4,622,914</u>	<u>23,243,594</u>	<u>1,851,258</u>
<b>COMMUNITY DEVELOPMENT</b>					
Planning and Development	<u>1,371,041</u>	<u>1,385,163</u>	<u>282,033</u>	<u>1,103,130</u>	<u>38,877</u>
<b>PUBLIC SAFETY</b>					
County Sheriff	30,541,455	30,609,891	6,703,114	23,906,777	1,247,986
Emergency Management	241,753	374,011	70,627	303,384	106,018
County Coroner	467,615	467,615	92,672	374,943	-
Total Public Safety	<u>31,250,823</u>	<u>31,451,517</u>	<u>6,866,413</u>	<u>24,585,104</u>	<u>1,354,004</u>
<b>JUDICIARY AND COURT RELATED</b>					
Clerk of the Circuit Court	1,910,025	1,910,025	460,302	1,449,723	-
Court Administration	1,600,531	1,600,531	364,990	1,235,541	135,770
Court Services	2,894,098	2,894,098	622,484	2,271,614	293
Public Defender	910,497	910,497	217,966	692,531	-
State's Attorney	2,776,523	2,776,523	707,077	2,069,446	-
Total Judiciary and Court Related	<u>10,091,674</u>	<u>10,091,674</u>	<u>2,372,819</u>	<u>7,718,855</u>	<u>136,063</u>
<b>PUBLIC HEALTH AND WELFARE</b>					
Health Department	<u>7,555,571</u>	<u>7,681,144</u>	<u>1,424,902</u>	<u>6,256,242</u>	<u>17,072</u>
<b>CAPITAL OUTLAY</b>					
	<u>687,932</u>	<u>851,829</u>	<u>288,328</u>	<u>563,501</u>	<u>262,449</u>
<b>DEBT SERVICE</b>					
Principal retirement	967,830	967,830	18,221	949,609	72,767
Interest and fiscal charges	57,826	57,826	414	57,412	432
Total Debt Service	<u>1,025,656</u>	<u>1,025,656</u>	<u>18,635</u>	<u>1,007,021</u>	<u>73,199</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 79,521,262</u>	<u>\$ 80,353,491</u>	<u>\$ 15,876,044</u>	<u>\$ 64,477,447</u>	<u>\$ 3,732,922</u>

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT  
GENERAL FUND

For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>GENERAL AND ADMINISTRATIVE</b>					
Personnel services	\$ 9,453,161	\$ 9,453,161	\$ 2,068,156	\$ 7,385,005	\$ -
Contractual services	15,979,434	16,299,082	2,047,264	14,251,818	1,812,453
Commodities	<u>2,105,970</u>	<u>2,114,265</u>	<u>507,494</u>	<u>1,606,771</u>	<u>38,805</u>
Total General and Administrative	<u>27,538,565</u>	<u>27,866,508</u>	<u>4,622,914</u>	<u>23,243,594</u>	<u>1,851,258</u>
<b>COMMUNITY DEVELOPMENT</b>					
Personnel services	1,206,311	1,206,311	266,563	939,748	-
Contractual services	105,350	118,583	8,800	109,783	38,877
Commodities	<u>59,380</u>	<u>60,269</u>	<u>6,670</u>	<u>53,599</u>	<u>-</u>
Total Community Development	<u>1,371,041</u>	<u>1,385,163</u>	<u>282,033</u>	<u>1,103,130</u>	<u>38,877</u>
<b>PUBLIC SAFETY</b>					
Personnel services	26,757,538	26,791,981	6,058,916	20,733,065	-
Contractual services	3,541,776	3,678,651	649,146	3,029,505	1,292,860
Commodities	<u>951,509</u>	<u>980,885</u>	<u>158,351</u>	<u>822,534</u>	<u>61,144</u>
Total Public Safety	<u>31,250,823</u>	<u>31,451,517</u>	<u>6,866,413</u>	<u>24,585,104</u>	<u>1,354,004</u>
<b>JUDICIARY AND COURT RELATED</b>					
Personnel services	8,361,361	8,361,361	1,992,386	6,368,975	-
Contractual services	1,494,263	1,494,263	344,567	1,149,696	135,590
Commodities	<u>236,050</u>	<u>236,050</u>	<u>35,866</u>	<u>200,184</u>	<u>473</u>
Total Judiciary and Court Related	<u>10,091,674</u>	<u>10,091,674</u>	<u>2,372,819</u>	<u>7,718,855</u>	<u>136,063</u>
<b>PUBLIC HEALTH AND WELFARE</b>					
Personnel services	5,310,712	5,349,699	1,251,775	4,097,924	-
Contractual services	931,497	975,010	103,512	871,498	5,481
Commodities	<u>1,313,362</u>	<u>1,356,435</u>	<u>69,615</u>	<u>1,286,820</u>	<u>11,591</u>
Total Public Health and Welfare	<u>7,555,571</u>	<u>7,681,144</u>	<u>1,424,902</u>	<u>6,256,242</u>	<u>17,072</u>
CAPITAL OUTLAY	<u>687,932</u>	<u>851,829</u>	<u>288,328</u>	<u>563,501</u>	<u>262,449</u>
<b>DEBT SERVICE</b>					
Principal retirement	967,830	967,830	18,221	949,609	72,767
Interest and fiscal charges	<u>57,826</u>	<u>57,826</u>	<u>414</u>	<u>57,412</u>	<u>432</u>
Total Debt Service	<u>1,025,656</u>	<u>1,025,656</u>	<u>18,635</u>	<u>1,007,021</u>	<u>73,199</u>
TOTAL EXPENDITURES	<u>\$ 79,521,262</u>	<u>\$ 80,353,491</u>	<u>\$ 15,876,044</u>	<u>\$ 64,477,447</u>	<u>\$ 3,732,922</u>

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT  
 GENERAL FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
Personnel services	\$ 51,089,083	\$ 51,162,513	\$ 11,637,796	\$ 39,524,717	\$ -
Contractual services	22,052,320	22,565,589	3,153,289	19,412,300	3,285,261
Commodities	4,666,271	4,747,904	777,996	3,969,908	112,013
Capital outlay	687,932	851,829	288,328	563,501	262,449
Debt service	<u>1,025,656</u>	<u>1,025,656</u>	<u>18,635</u>	<u>1,007,021</u>	<u>73,199</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ <u>79,521,262</u></b>	<b>\$ <u>80,353,491</u></b>	<b>\$ <u>15,876,044</u></b>	<b>\$ <u>64,477,447</u></b>	<b>\$ <u>3,732,922</u></b>

## SPECIAL REVENUE FUNDS

### General and Administrative

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

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

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

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

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

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

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

**Energy Efficiency Block Grant Fund** – to account for an ARRA grant received from the Department of Energy. The objective of the grant is to improve energy efficiency, reduce total energy use, and reduce fossil fuel emissions.

### 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.

**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 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY CLERK AUTOMATION FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 13,000	\$ 13,000	\$ 2,860	\$ (10,140)	
Investment income	250	250	36	(214)	
	<u>13,250</u>	<u>13,250</u>	<u>2,896</u>	<u>(10,354)</u>	
<b>Total Revenues</b>					
<b>EXPENDITURES</b>					
Current					
General and administrative					
Contractual services	10,000	10,000	69	9,931	\$ -
Commodities	2,500	2,500	-	2,500	-
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
	<u>27,500</u>	<u>27,500</u>	<u>69</u>	<u>27,431</u>	<u>\$ -</u>
<b>Total Expenditures</b>					
Net Change in Fund Balance	<u>\$ (14,250)</u>	<u>\$ (14,250)</u>	2,827	<u>\$ 17,077</u>	
Fund Balance - Beginning of Period			<u>94,015</u>		
Fund Balance - End of Period			<u>\$ 96,842</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 900,000	\$ 900,000	\$ 194,385	\$ (705,615)	
Investment income	2,500	2,500	161	(2,339)	
<b>Total Revenues</b>	<u>902,500</u>	<u>902,500</u>	<u>194,546</u>	<u>(707,954)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	455,583	455,583	55,565	400,018	\$ -
Contractual services	258,450	258,450	40,661	217,789	-
Commodities	77,500	77,500	7,390	70,110	-
Capital outlay	174,000	174,000	-	174,000	-
Debt service					
Principal retirement	40,740	40,740	-	40,740	-
Interest and fiscal charges	2,416	2,416	-	2,416	-
<b>Total Expenditures</b>	<u>1,008,689</u>	<u>1,008,689</u>	<u>103,616</u>	<u>905,073</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	(106,189)	(106,189)	90,930	197,119	
<b>OTHER FINANCING USES</b>					
Transfers out	(33,120)	(33,120)	-	33,120	
<b>Net Change in Fund Balance</b>	<u>\$ (139,309)</u>	<u>\$ (139,309)</u>	90,930	<u>\$ 230,239</u>	
Fund Balance - Beginning of Period			<u>680,314</u>		
Fund Balance - End of Period			<u>\$ 771,244</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 133,000	\$ 133,000	\$ 40,816	\$ (92,184)	
Grants, contributions, and intergovernmental	15,000	15,000	5,076	(9,924)	
Investment income	<u>1,500</u>	<u>1,500</u>	<u>256</u>	<u>(1,244)</u>	
Total Revenues	<u>149,500</u>	<u>149,500</u>	<u>46,148</u>	<u>(103,352)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	198,400	198,400	814	197,586	\$ -
Contractual services	69,000	69,000	1,147	67,853	-
Commodities	66,000	68,328	-	68,328	2,328
Capital outlay	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total Expenditures	<u>333,401</u>	<u>335,729</u>	<u>1,961</u>	<u>333,768</u>	<u>\$ 2,328</u>
Net Change in Fund Balance	<u>\$ (183,901)</u>	<u>\$ (186,229)</u>	44,187	<u>\$ 230,416</u>	
Fund Balance - Beginning of Period			<u>309,727</u>		
Fund Balance - End of Period			<u>\$ 353,914</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 49,000	\$ 49,000	\$ 11,540	\$ (37,460)	
Investment income	100	100	23	(77)	
<b>Total Revenues</b>	<u>49,100</u>	<u>49,100</u>	<u>11,563</u>	<u>(37,537)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	85,975	85,975	850	85,125	\$ -
Contractual services	57,000	57,000	(1,127)	58,127	-
Commodities	70,000	70,000	1,096	68,904	-
Capital outlay	1	1	-	1	-
<b>Total Expenditures</b>	<u>212,976</u>	<u>212,976</u>	<u>819</u>	<u>212,157</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (163,876)</u>	<u>\$ (163,876)</u>	10,744	<u>\$ 174,620</u>	
Fund Balance - Beginning of Period			<u>54,894</u>		
Fund Balance - End of Period			<u>\$ 65,638</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 884,000	\$ 884,000	\$ 205,275	\$ (678,725)	
Investment income	2,000	2,000	495	(1,505)	
<b>Total Revenues</b>	<u>886,000</u>	<u>886,000</u>	<u>205,770</u>	<u>(680,230)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	467,568	467,568	101,494	366,074	\$ -
Contractual services	285,050	295,100	26,735	268,365	129,535
Commodities	37,450	37,450	1,875	35,575	-
<b>Total Expenditures</b>	<u>790,068</u>	<u>800,118</u>	<u>130,104</u>	<u>670,014</u>	<u>\$ 129,535</u>
<b>Net Change in Fund Balance</b>	<u>\$ 95,932</u>	<u>\$ 85,882</u>	75,666	<u>\$ (10,216)</u>	
Fund Balance - Beginning of Period			<u>1,296,496</u>		
Fund Balance - End of Period			<u>\$ 1,372,162</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Property taxes	\$ 4,500,000	\$ 4,500,000	\$ -	\$ (4,500,000)	
Personal property replacement tax	100,000	100,000	20,232	(79,768)	
Investment income	<u>10,500</u>	<u>10,500</u>	<u>2,142</u>	<u>(8,358)</u>	
Total Revenues	4,610,500	4,610,500	22,374	(4,588,126)	
<b>EXPENDITURES</b>					
Current					
Personnel services	<u>6,659,200</u>	<u>6,659,200</u>	<u>1,279,672</u>	<u>5,379,528</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (2,048,700)</u>	<u>\$ (2,048,700)</u>	(1,257,298)	<u>\$ 791,402</u>	
Fund Balance - Beginning of Period			<u>5,249,161</u>		
Fund Balance - End of Period			<u>\$ 3,991,863</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Property taxes	\$ 3,250,000	\$ 3,250,000	\$ -	\$ (3,250,000)	
Investment income	<u>6,200</u>	<u>6,200</u>	<u>1,145</u>	<u>(5,055)</u>	
Total Revenues	3,256,200	3,256,200	1,145	(3,255,055)	
<b>EXPENDITURES</b>					
Current					
Personnel services	<u>3,946,248</u>	<u>3,946,248</u>	<u>814,778</u>	<u>3,131,470</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (690,048)</u>	<u>\$ (690,048)</u>	(813,633)	<u>\$ (123,585)</u>	
Fund Balance - Beginning of Period			<u>3,355,439</u>		
Fund Balance - End of Period			<u>\$ 2,541,806</u>		

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

	<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	\$ -	\$ 2,475,900	\$ -	\$ (2,475,900)	
EXPENDITURES					
Capital outlay	<u>-</u>	<u>2,475,900</u>	<u>-</u>	<u>2,475,900</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			<u>\$ -</u>		

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

	<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	\$ 3,808,142	\$ 3,858,042	\$ 826,723	\$ (3,031,319)	
EXPENDITURES					
Current					
Community development					
Personnel services	268,573	632,093	51,885	580,208	\$ -
Contractual services	3,532,969	9,338,888	772,128	8,566,760	6,586,792
Commodities	6,600	15,536	827	14,709	-
Total Expenditures	<u>3,808,142</u>	<u>9,986,517</u>	<u>824,840</u>	<u>9,161,677</u>	<u>\$ 6,586,792</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>(6,128,475)</u>	1,883	\$ <u>6,130,358</u>	
Fund Balance - Beginning of Period			<u>78,745</u>		
Fund Balance - End of Period			<u>\$ 80,628</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Investment income	\$ 60,000	\$ 60,000	\$ 16,079	\$ (43,921)	
Miscellaneous	500	500	500	-	
	<u>60,500</u>	<u>60,500</u>	<u>16,579</u>	<u>(43,921)</u>	
Total Revenues					
<b>EXPENDITURES</b>					
Current					
Community development					
Contractual services	<u>105,000</u>	<u>105,000</u>	-	<u>105,000</u>	\$ <u>-</u>
Net Change in Fund Balance	<u>\$ (44,500)</u>	<u>\$ (44,500)</u>	16,579	<u>\$ 61,079</u>	
Fund Balance - Beginning of Period			<u>1,634,007</u>		
Fund Balance - End of Period			<u>\$ 1,650,586</u>		

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

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>REVENUES</b>					
Charges for services	\$ 7,000	\$ 7,000	\$ -	\$ (7,000)	
Licenses and permits	53,000	53,000	12,231	(40,769)	
Grants, contributions, and intergovernmental	88,357	88,357	17,346	(71,011)	
Property taxes	6,365,000	6,365,000	-	(6,365,000)	
Investment income	11,000	11,000	1,586	(9,414)	
Miscellaneous	76,000	76,000	92,935	16,935	
<b>Total Revenues</b>	<u>6,600,357</u>	<u>6,600,357</u>	<u>124,098</u>	<u>(6,476,259)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Personnel services	4,905,470	4,905,470	1,076,746	3,828,724	\$ -
Contractual services	3,747,383	4,226,286	97,838	4,128,448	537,739
Commodities	657,508	693,400	185,302	508,098	180,415
Capital outlay	7,250,000	7,803,069	553,069	7,250,000	-
<b>Total Expenditures</b>	<u>16,560,361</u>	<u>17,628,225</u>	<u>1,912,955</u>	<u>15,715,270</u>	<u>\$ 718,154</u>
Deficiency of revenues over expenditures	<u>(9,960,004)</u>	<u>(11,027,868)</u>	<u>(1,788,857)</u>	<u>9,239,011</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	9,856,000	9,856,000	9,247	(9,846,753)	
Transfers out	(78,729)	(78,729)	-	78,729	
<b>Total Other Financing Sources (Uses)</b>	<u>9,777,271</u>	<u>9,777,271</u>	<u>9,247</u>	<u>(9,768,024)</u>	
<b>Net Change in Fund Balance</b>	<u>\$ (182,733)</u>	<u>\$ (1,250,597)</u>	<u>(1,779,610)</u>	<u>\$ (529,013)</u>	
Fund Balance - Beginning of Period			<u>4,943,595</u>		
Fund Balance - End of Period			<u>\$ 3,163,985</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 4,565,344	\$ 4,565,344	\$ 1,159,741	\$ (3,405,603)	
Investment income	<u>300,000</u>	<u>300,000</u>	<u>29,735</u>	<u>(270,265)</u>	
Total Revenues	<u>4,865,344</u>	<u>4,865,344</u>	<u>1,189,476</u>	<u>(3,675,868)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Personnel services	133,301	133,301	30,701	102,600	\$ -
Contractual services	7,847,000	9,926,115	208,402	9,717,713	2,664,339
Commodities	1,395,000	1,450,885	555,543	895,342	656,530
Capital outlay	<u>5,950,000</u>	<u>8,992,990</u>	<u>236,502</u>	<u>8,756,488</u>	<u>2,814,779</u>
Total Expenditures	<u>15,325,301</u>	<u>20,503,291</u>	<u>1,031,148</u>	<u>19,472,143</u>	<u>\$ 6,135,648</u>
Excess (deficiency) of revenues over expenditures	(10,459,957)	(15,637,947)	158,328	15,796,275	
<b>OTHER FINANCING USES</b>					
Transfers out	<u>(3,097,800)</u>	<u>(3,097,800)</u>	<u>(2,684,925)</u>	<u>412,875</u>	
Net Change in Fund Balance	<u>\$ (13,557,757)</u>	<u>\$ (18,735,747)</u>	<u>(2,526,597)</u>	<u>\$ 16,209,150</u>	
Fund Balance - Beginning of Period			<u>22,966,396</u>		
Fund Balance - End of Period			<u>\$ 20,439,799</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ -	\$ -	\$ 523,418	\$ 523,418	
Property taxes	1,000,000	1,000,000	-	(1,000,000)	
Investment income	<u>60,000</u>	<u>60,000</u>	<u>5,451</u>	<u>(54,549)</u>	
Total Revenues	<u>1,060,000</u>	<u>1,060,000</u>	<u>528,869</u>	<u>(531,131)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Contractual services	3,200,000	5,657,544	137,093	5,520,451	\$ 2,487,802
Capital outlay	<u>7,800,000</u>	<u>7,944,800</u>	<u>77,600</u>	<u>7,867,200</u>	<u>2,957,400</u>
Total Expenditures	<u>11,000,000</u>	<u>13,602,344</u>	<u>214,693</u>	<u>13,387,651</u>	<u>\$ 5,445,202</u>
Net Change in Fund Balance	<u>\$ (9,940,000)</u>	<u>\$ (12,542,344)</u>	314,176	<u>\$ 12,856,520</u>	
Fund Balance - Beginning of Period			<u>15,148,119</u>		
Fund Balance - End of Period			<u>\$ 15,462,295</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 840,000	\$ 840,000	\$ 60,015	\$ (779,985)	
Property taxes	1,000,000	1,000,000	-	(1,000,000)	
Investment income	<u>5,000</u>	<u>5,000</u>	<u>1,439</u>	<u>(3,561)</u>	
Total Revenues	<u>1,845,000</u>	<u>1,845,000</u>	<u>61,454</u>	<u>(1,783,546)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Contractual services	1,150,000	2,420,980	47,449	2,373,531	\$ 1,256,004
Capital outlay	<u>750,000</u>	<u>1,191,951</u>	<u>-</u>	<u>1,191,951</u>	<u>765,502</u>
Total Expenditures	<u>1,900,000</u>	<u>3,612,931</u>	<u>47,449</u>	<u>3,565,482</u>	<u>\$ 2,021,506</u>
Net Change in Fund Balance	<u>\$ (55,000)</u>	<u>\$ (1,767,931)</u>	14,005	<u>\$ 1,781,936</u>	
Fund Balance - Beginning of Period			<u>3,777,141</u>		
Fund Balance - End of Period			<u>\$ 3,791,146</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 4,000,000	\$ 4,000,000	\$ 1,636,077	\$ (2,363,923)	
Investment income	<u>65,000</u>	<u>65,000</u>	<u>11,725</u>	<u>(53,275)</u>	
Total Revenues	<u>4,065,000</u>	<u>4,065,000</u>	<u>1,647,802</u>	<u>(2,417,198)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Contractual services	5,585,000	9,123,529	637,697	8,485,832	\$ 2,944,751
Commodities	150,000	253,867	52,255	201,612	50,549
Capital outlay	<u>9,140,000</u>	<u>11,862,721</u>	<u>414,775</u>	<u>11,447,946</u>	<u>2,413,475</u>
Total Expenditures	<u>14,875,000</u>	<u>21,240,117</u>	<u>1,104,727</u>	<u>20,135,390</u>	<u>\$ 5,408,775</u>
Excess (deficiency) of revenues over expenditures	(10,810,000)	(17,175,117)	543,075	17,718,192	
<b>OTHER FINANCING USES</b>					
Transfers out	<u>(3,544,362)</u>	<u>(3,544,362)</u>	<u>(2,684,925)</u>	<u>859,437</u>	
Net Change in Fund Balance	<u>\$ (14,354,362)</u>	<u>\$ (20,719,479)</u>	<u>(2,141,850)</u>	<u>\$ 18,577,629</u>	
Fund Balance - Beginning of Period			<u>13,558,013</u>		
Fund Balance - End of Period			<u>\$ 11,416,163</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Sales taxes	\$ 8,100,000	\$ 8,100,000	\$ 1,996,358	\$ (6,103,642)	
Investment income	<u>12,000</u>	<u>12,000</u>	<u>4,459</u>	<u>(7,541)</u>	
Total Revenues	8,112,000	8,112,000	2,000,817	(6,111,183)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u><u>-</u></u>
Excess of revenues over expenditures	8,112,000	8,112,000	2,000,817	(6,111,183)	
OTHER FINANCING USES					
Transfers out	<u>(9,856,000)</u>	<u>(9,856,000)</u>	<u>(9,247)</u>	<u>9,846,753</u>	
Net Change in Fund Balance	\$ <u><u>(1,744,000)</u></u>	\$ <u><u>(1,744,000)</u></u>	1,991,570	\$ <u><u>3,735,570</u></u>	
Fund Balance - Beginning of Period			<u>12,275,129</u>		
Fund Balance - End of Period			<u><u>14,266,699</u></u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 17,000	\$ 17,000	\$ 4,436	\$ (12,564)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Excess of revenues over expenditures	17,000	17,000	4,436	(12,564)	
OTHER FINANCING USES					
Transfers out	<u>(17,000)</u>	<u>(17,000)</u>	<u>-</u>	<u>17,000</u>	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	4,436	<u>\$ 4,436</u>	
Fund Balance - Beginning of Period			<u>30,352</u>		
Fund Balance - End of Period			<u>\$ 34,788</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 4,279	\$ (15,721)	
EXPENDITURES					
Current					
Public safety					
Commodities	<u>20,000</u>	<u>26,205</u>	<u>448</u>	<u>25,757</u>	<u>\$ 6,205</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (6,205)</u>	3,831	<u>\$ 10,036</u>	
Fund Balance - Beginning of Period			<u>42,618</u>		
Fund Balance - End of Period			<u>\$ 46,449</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL  
PRAIRIE SHIELD GRANT FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ -	\$ -	\$ 3,049,432	\$ 3,049,432	
Investment income	-	-	306	306	
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>3,049,738</u>	<u>3,049,738</u>	
<b>EXPENDITURES</b>					
Current					
Public safety					
Contractual services	-	1,038,737	-	1,038,737	\$ -
Commodities	-	36,225	2,900	33,325	5,612
<b>Total Expenditures</b>	<u>-</u>	<u>1,074,962</u>	<u>2,900</u>	<u>1,072,062</u>	<u>\$ 5,612</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (1,074,962)</u>	3,046,838	<u>\$ 4,121,800</u>	
Fund Deficit - Beginning of Period			<u>(455,550)</u>		
Fund Balance - End of Period			<u>\$ 2,591,288</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 155,000	\$ 155,000	\$ 37,181	\$ (117,819)	
Investment income	750	750	108	(642)	
<b>Total Revenues</b>	<u>155,750</u>	<u>155,750</u>	<u>37,289</u>	<u>(118,461)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	143,914	143,914	31,634	112,280	\$ -
Contractual services	36,409	36,409	-	36,409	-
Capital outlay	5,000	5,000	-	5,000	2,704
<b>Total Expenditures</b>	<u>185,323</u>	<u>185,323</u>	<u>31,634</u>	<u>153,689</u>	<u>\$ 2,704</u>
<b>Net Change in Fund Balance</b>	<u>\$ (29,573)</u>	<u>\$ (29,573)</u>	5,655	<u>\$ 35,228</u>	
Fund Balance - Beginning of Period			<u>288,904</u>		
Fund Balance - End of Period			<u>\$ 294,559</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 257,000	\$ 257,000	\$ 73,103	\$ (183,897)	
Investment income	500	500	131	(369)	
<b>Total Revenues</b>	<u>257,500</u>	<u>257,500</u>	<u>73,234</u>	<u>(184,266)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	65,595	76,785	13,433	63,352	\$ -
Contractual services	3,900	3,900	68	3,832	-
Commodities	114,200	114,200	18,073	96,127	-
<b>Total Expenditures</b>	<u>183,695</u>	<u>194,885</u>	<u>31,574</u>	<u>163,311</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ 73,805</u>	<u>\$ 62,615</u>	41,660	<u>\$ (20,955)</u>	
Fund Balance - Beginning of Period			<u>330,054</u>		
Fund Balance - End of Period			<u>\$ 371,714</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL  
CIRCUIT COURT DOCUMENT STORAGE FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 758,000	\$ 758,000	\$ 170,215	\$ (587,785)	
Investment income	2,000	2,000	274	(1,726)	
<b>Total Revenues</b>	<u>760,000</u>	<u>760,000</u>	<u>170,489</u>	<u>(589,511)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	196,263	196,263	45,907	150,356	\$ -
Contractual services	558,737	726,037	306,797	419,240	243,925
Commodities	5,000	5,000	317	4,683	-
<b>Total Expenditures</b>	<u>760,000</u>	<u>927,300</u>	<u>353,021</u>	<u>574,279</u>	<u>\$ 243,925</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (167,300)</u>	(182,532)	<u>\$ (15,232)</u>	
Fund Deficit - Beginning of Period			<u>(372,904)</u>		
Fund Deficit - End of Period			<u>\$ (555,436)</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 360,000	\$ 360,000	\$ 77,792	\$ (282,208)	
Investment income	2,000	2,000	375	(1,625)	
<b>Total Revenues</b>	<u>362,000</u>	<u>362,000</u>	<u>78,167</u>	<u>(283,833)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	147,170	147,170	13,796	133,374	\$ -
Contractual services	550,219	550,219	18,694	531,525	34
Commodities	41,700	41,700	39	41,661	-
Capital outlay	50,000	50,000	-	50,000	-
<b>Total Expenditures</b>	<u>789,089</u>	<u>789,089</u>	<u>32,529</u>	<u>756,560</u>	<u>\$ 34</u>
<b>Net Change in Fund Balance</b>	<u>\$ (427,089)</u>	<u>\$ (427,089)</u>	45,638	<u>\$ 472,727</u>	
Fund Balance - Beginning of Period			<u>984,434</u>		
Fund Balance - End of Period			<u>\$ 1,030,072</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL  
CIRCUIT COURT AUTOMATION FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 815,000	\$ 815,000	\$ 187,855	\$ (627,145)	
Investment income	1,000	1,000	74	(926)	
<b>Total Revenues</b>	<u>816,000</u>	<u>816,000</u>	<u>187,929</u>	<u>(628,071)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	244,912	244,912	54,304	190,608	\$ -
Contractual services	566,088	581,088	159,025	422,063	-
Commodities	5,000	5,000	-	5,000	-
<b>Total Expenditures</b>	<u>816,000</u>	<u>831,000</u>	<u>213,329</u>	<u>617,671</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (15,000)</u>	(25,400)	<u>\$ (10,400)</u>	
Fund Deficit - Beginning of Period			<u>(709,115)</u>		
Fund Deficit - End of Period			<u>\$ (734,515)</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 83,394	\$ 83,394	\$ -	\$ (83,394)	
Investment income	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>	
Total Revenues	83,394	83,394	1	(83,393)	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related Personnel services	<u>83,394</u>	<u>83,394</u>	<u>-</u>	<u>83,394</u>	\$ <u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	1	<u>\$ 1</u>	
Fund Balance - Beginning of Period			<u>1,037</u>		
Fund Balance - End of Period			<u>\$ 1,038</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 80,000	\$ 80,000	\$ 17,381	\$ (62,619)	
Investment income	200	200	24	(176)	
<b>Total Revenues</b>	<u>80,200</u>	<u>80,200</u>	<u>17,405</u>	<u>(62,795)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Contractual services	42,200	42,200	2,783	39,417	\$ -
Commodities	<u>38,000</u>	<u>38,000</u>	<u>13,411</u>	<u>24,589</u>	<u>24,589</u>
<b>Total Expenditures</b>	<u>80,200</u>	<u>80,200</u>	<u>16,194</u>	<u>64,006</u>	<u>\$ 24,589</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	1,211	<u>\$ 1,211</u>	
Fund Balance - Beginning of Period			<u>63,520</u>		
Fund Balance - End of Period			<u>\$ 64,731</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 315,000	\$ 315,000	\$ -	\$ (315,000)	
Property taxes	12,389,821	12,389,821	-	(12,389,821)	
Investment income	26,000	26,000	4,840	(21,160)	
Miscellaneous	14,780	14,780	-	(14,780)	
<b>Total Revenues</b>	<u>12,745,601</u>	<u>12,745,601</u>	<u>4,840</u>	<u>(12,740,761)</u>	
<b>EXPENDITURES</b>					
<b>Current</b>					
Public health and welfare					
Personnel services	1,608,821	1,608,821	312,746	1,296,075	\$ -
Contractual services	9,308,281	9,308,281	1,133,604	8,174,677	-
Commodities	140,976	140,976	8,303	132,673	-
Capital outlay	27,500	27,500	-	27,500	-
Debt service					
Interest and fiscal charges	3,000	3,000	-	3,000	-
<b>Total Expenditures</b>	<u>11,088,578</u>	<u>11,088,578</u>	<u>1,454,653</u>	<u>9,633,925</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	1,657,023	1,657,023	(1,449,813)	(3,106,836)	
<b>OTHER FINANCING USES</b>					
Transfers out	<u>(1,657,023)</u>	<u>(1,657,023)</u>	<u>(434)</u>	<u>1,656,589</u>	
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(1,450,247)</u>	<u>\$ (1,450,247)</u>	
Fund Balance - Beginning of Period			<u>7,184,699</u>		
Fund Balance - End of Period			<u>\$ 5,734,452</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL  
MENTAL HEALTH GRANT FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 2,476,703	\$ 2,476,703	\$ 335,488	\$ (2,141,215)	
Investment income	1,500	1,500	215	(1,285)	
Miscellaneous	<u>17,000</u>	<u>17,000</u>	<u>-</u>	<u>(17,000)</u>	
Total Revenues	<u>2,495,203</u>	<u>2,495,203</u>	<u>335,703</u>	<u>(2,159,500)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	1,247,111	1,247,111	235,546	1,011,565	\$ -
Contractual services	2,815,894	2,815,894	(327,454)	3,143,348	-
Commodities	<u>114,221</u>	<u>114,221</u>	<u>9,360</u>	<u>104,861</u>	-
Total Expenditures	<u>4,177,226</u>	<u>4,177,226</u>	<u>(82,548)</u>	<u>4,259,774</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	(1,682,023)	(1,682,023)	418,251	2,100,274	
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>1,657,023</u>	<u>1,657,023</u>	<u>434</u>	<u>(1,656,589)</u>	
Net Change in Fund Balance	<u>\$ (25,000)</u>	<u>\$ (25,000)</u>	418,685	<u>\$ 443,685</u>	
Fund Deficit - Beginning of Period			<u>(926,444)</u>		
Fund Deficit - End of Period			<u>\$ (507,759)</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 500	\$ 500	\$ 228	\$ (272)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	5,000	5,000	-	5,000	\$ -
Capital outlay	<u>110,000</u>	<u>110,000</u>	<u>150</u>	<u>109,850</u>	<u>-</u>
Total Expenditures	<u>115,000</u>	<u>115,000</u>	<u>150</u>	<u>114,850</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (114,500)</u>	<u>\$ (114,500)</u>	78	<u>\$ 114,578</u>	
Fund Balance - Beginning of Period			<u>125,471</u>		
Fund Balance - End of Period			<u>\$ 125,549</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ -	\$ -	\$ 10,000	\$ 10,000	
Property taxes	360,000	360,000	-	(360,000)	
Investment income	200	200	9	(191)	
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>5,079</u>	<u>4,079</u>	
Total Revenues	<u>361,200</u>	<u>361,200</u>	<u>15,088</u>	<u>(346,112)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	239,357	239,357	49,550	189,807	\$ -
Contractual services	324,672	344,666	38,456	306,210	19,994
Commodities	<u>22,450</u>	<u>23,656</u>	<u>319</u>	<u>23,337</u>	<u>1,206</u>
Total Expenditures	<u>586,479</u>	<u>607,679</u>	<u>88,325</u>	<u>519,354</u>	<u>\$ 21,200</u>
Net Change in Fund Balance	<u>\$ (225,279)</u>	<u>\$ (246,479)</u>	(73,237)	<u>\$ 173,242</u>	
Fund Balance - Beginning of Period			<u>1,195,173</u>		
Fund Balance - End of Period			<u>\$ 1,121,936</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Investment income	\$ 12	\$ 12	\$ 2	\$ (10)	
Miscellaneous	-	-	225	225	
<b>Total Revenues</b>	<u>12</u>	<u>12</u>	<u>227</u>	<u>215</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	550	550	-	550	-
<b>Total Expenditures</b>	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,538)</u>	<u>\$ (1,538)</u>	227	<u>\$ 1,765</u>	
Fund Balance - Beginning of Period			<u>6,512</u>		
Fund Balance - End of Period			<u>\$ 6,739</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 2,938,298	\$ 3,166,098	\$ 795,304	\$ (2,370,794)	
Investment income	3,000	3,000	726	(2,274)	
Miscellaneous	128,000	128,000	19,783	(108,217)	
<b>Total Revenues</b>	<u>3,069,298</u>	<u>3,297,098</u>	<u>815,813</u>	<u>(2,481,285)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	1,476,664	1,476,664	261,863	1,214,801	\$ -
Contractual services	1,332,704	1,560,504	279,283	1,281,221	-
Commodities	225,430	225,430	14,375	211,055	1,021
Capital outlay	20,000	20,000	-	20,000	-
Debt service					
Principal retirement	14,500	14,500	-	14,500	-
<b>Total Expenditures</b>	<u>3,069,298</u>	<u>3,297,098</u>	<u>555,521</u>	<u>2,741,577</u>	<u>\$ 1,021</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	260,292	<u>\$ 260,292</u>	
Fund Balance - Beginning of Period			<u>650,491</u>		
Fund Balance - End of Period			<u>\$ 910,783</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 8,000	\$ 8,000	\$ 2,750	\$ (5,250)	
Property taxes	480,697	480,697	-	(480,697)	
Investment income	700	700	104	(596)	
<b>Total Revenues</b>	<u>489,397</u>	<u>489,397</u>	<u>2,854</u>	<u>(486,543)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	255,012	255,012	55,231	199,781	\$ -
Contractual services	76,475	76,475	2,138	74,337	-
Commodities	30,050	30,050	4,159	25,891	-
<b>Total Expenditures</b>	<u>361,537</u>	<u>361,537</u>	<u>61,528</u>	<u>300,009</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ 127,860</u>	<u>\$ 127,860</u>	(58,674)	<u>\$ (186,534)</u>	
Fund Balance - Beginning of Period			<u>287,759</u>		
Fund Balance - End of Period			<u>\$ 229,085</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 9,900	\$ 9,900	\$ 699	\$ (9,201)	
Investment income	100	100	15	(85)	
<b>Total Revenues</b>	<b>10,000</b>	<b>10,000</b>	<b>714</b>	<b>(9,286)</b>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Contractual services	15,000	15,000	-	15,000	\$ -
Commodities	5,000	5,000	-	5,000	-
<b>Total Expenditures</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (10,000)</b>	<b>\$ (10,000)</b>	<b>714</b>	<b>\$ 10,714</b>	
Fund Balance - Beginning of Period			<u>18,463</u>		
Fund Balance - End of Period			<u>\$ 19,177</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 53,000	\$ 53,000	\$ 9,217	\$ (43,783)	
Grants, contributions, and intergovernmental	283,000	283,000	152,751	(130,249)	
Investment income	<u>500</u>	<u>500</u>	<u>151</u>	<u>(349)</u>	
Total Revenues	<u>336,500</u>	<u>336,500</u>	<u>162,119</u>	<u>(174,381)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	308,655	319,655	62,863	256,792	\$ -
Contractual services	140,900	129,900	14,012	115,888	-
Commodities	<u>40,900</u>	<u>40,900</u>	<u>2,243</u>	<u>38,657</u>	-
Total Expenditures	<u>490,455</u>	<u>490,455</u>	<u>79,118</u>	<u>411,337</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (153,955)</u>	<u>\$ (153,955)</u>	83,001	<u>\$ 236,956</u>	
Fund Balance - Beginning of Period			<u>398,208</u>		
Fund Balance - End of Period			<u>\$ 481,209</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 13,900	\$ 13,900	\$ -	\$ (13,900)	
Investment income	<u>100</u>	<u>100</u>	<u>1</u>	<u>(99)</u>	
Total Revenues	14,000	14,000	1	(13,999)	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Contractual services	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (6,000)</u>	<u>\$ (6,000)</u>	1	<u>\$ 6,001</u>	
Fund Balance - Beginning of Period			<u>6,733</u>		
Fund Balance - End of Period			<u>\$ 6,734</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Property taxes	\$ 1,775,000	\$ 1,775,000	\$ -	\$ (1,775,000)	
Investment income	<u>6,600</u>	<u>6,600</u>	<u>99</u>	<u>(6,501)</u>	
Total Revenues	1,781,600	1,781,600	99	(1,781,501)	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Contractual services	<u>1,780,000</u>	<u>1,780,000</u>	<u>83,541</u>	<u>1,696,459</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	1,600	1,600	(83,442)	(85,042)	
<b>OTHER FINANCING USES</b>					
Transfers out	<u>-</u>	<u>(127,500)</u>	<u>-</u>	<u>127,500</u>	
Net Change in Fund Balance	<u>\$ 1,600</u>	<u>\$ (125,900)</u>	<u>(83,442)</u>	<u>\$ 42,458</u>	
Fund Balance - Beginning of Period			<u>2,766,423</u>		
Fund Balance - End of Period			<u>\$ 2,682,981</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 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 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2001 CERTIFICATE FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	490,000	490,000	-	490,000
Interest and fiscal charges	<u>34,863</u>	<u>34,863</u>	<u>-</u>	<u>34,863</u>
Total Expenditures	<u>524,863</u>	<u>524,863</u>	<u>-</u>	<u>524,863</u>
Deficiency of revenues over expenditures	(524,863)	(524,863)	-	524,863
OTHER FINANCING SOURCES				
Transfers in	<u>524,863</u>	<u>524,863</u>	<u>-</u>	<u>(524,863)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2002 A CERTIFICATE FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	390,000	390,000	390,000	-
Interest and fiscal charges	<u>159,275</u>	<u>159,275</u>	<u>83,094</u>	<u>76,181</u>
Total Expenditures	<u>549,275</u>	<u>549,275</u>	<u>473,094</u>	<u>76,181</u>
Deficiency of revenues over expenditures	(549,275)	(549,275)	(473,094)	76,181
OTHER FINANCING SOURCES				
Transfers in	<u>549,275</u>	<u>549,275</u>	<u>473,094</u>	<u>(76,181)</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 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2003 A CERTIFICATE FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	235,000	235,000	235,000	-
Interest and fiscal charges	<u>166,058</u>	<u>166,058</u>	<u>85,179</u>	<u>80,879</u>
Total Expenditures	<u>401,058</u>	<u>401,058</u>	<u>320,179</u>	<u>80,879</u>
Deficiency of revenues over expenditures	(401,058)	(401,058)	(320,179)	80,879
OTHER FINANCING SOURCES				
Transfers in	<u>401,058</u>	<u>401,058</u>	<u>320,179</u>	<u>(80,879)</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 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2003 C CERTIFICATE FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	500,000	500,000	500,000	-
Interest and fiscal charges	<u>135,583</u>	<u>135,583</u>	<u>73,841</u>	<u>61,742</u>
Total Expenditures	<u>635,583</u>	<u>635,583</u>	<u>573,841</u>	<u>61,742</u>
Deficiency of revenues over expenditures	(635,583)	(635,583)	(573,841)	61,742
OTHER FINANCING SOURCES				
Transfers in	<u>635,583</u>	<u>635,583</u>	<u>573,841</u>	<u>(61,742)</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 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2005 A CERTIFICATE FUND  
For the Three Months Ended February 28, 2010

	<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>63,573</u>	<u>63,573</u>	<u>33,599</u>	<u>29,974</u>
Total Expenditures	<u>293,573</u>	<u>293,573</u>	<u>263,599</u>	<u>29,974</u>
Deficiency of revenues over expenditures	(293,573)	(293,573)	(263,599)	29,974
OTHER FINANCING SOURCES				
Transfers in	<u>293,573</u>	<u>293,573</u>	<u>263,599</u>	<u>(29,974)</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 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2005 B CERTIFICATE FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	75,000	75,000	75,000	-
Interest and fiscal charges	<u>1,919</u>	<u>1,919</u>	<u>1,744</u>	<u>175</u>
Total Expenditures	<u>76,919</u>	<u>76,919</u>	<u>76,744</u>	<u>175</u>
Deficiency of revenues over expenditures	(76,919)	(76,919)	(76,744)	175
OTHER FINANCING SOURCES				
Transfers in	<u>76,919</u>	<u>76,919</u>	<u>76,744</u>	<u>(175)</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 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2006 A CERTIFICATE FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	435,000	435,000	435,000	-
Interest and fiscal charges	<u>287,163</u>	<u>287,163</u>	<u>147,731</u>	<u>139,432</u>
Total Expenditures	<u>722,163</u>	<u>722,163</u>	<u>582,731</u>	<u>139,432</u>
Deficiency of revenues over expenditures	(722,163)	(722,163)	(582,731)	139,432
OTHER FINANCING SOURCES				
Transfers in	<u>722,163</u>	<u>722,163</u>	<u>582,731</u>	<u>(139,432)</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 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2007 A CERTIFICATE FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	435,000	435,000	435,000	-
Interest and fiscal charges	<u>156,331</u>	<u>156,331</u>	<u>82,379</u>	<u>73,952</u>
Total Expenditures	<u>591,331</u>	<u>591,331</u>	<u>517,379</u>	<u>73,952</u>
Deficiency of revenues over expenditures	(591,331)	(591,331)	(517,379)	73,952
OTHER FINANCING SOURCES				
Transfers in	<u>591,331</u>	<u>591,331</u>	<u>517,379</u>	<u>(73,952)</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 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2007 B CERTIFICATE FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	4,455,000	4,455,000	4,455,000	-
Interest and fiscal charges	<u>1,741,028</u>	<u>1,741,028</u>	<u>914,850</u>	<u>826,178</u>
Total Expenditures	<u>6,196,028</u>	<u>6,196,028</u>	<u>5,369,850</u>	<u>826,178</u>
Deficiency of revenues over expenditures	(6,196,028)	(6,196,028)	(5,369,850)	826,178
OTHER FINANCING SOURCES				
Transfers in	<u>6,196,028</u>	<u>6,196,028</u>	<u>5,369,850</u>	<u>(826,178)</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 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2008 CERTIFICATE FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	380,000	380,000	380,000	-
Interest and fiscal charges	<u>165,500</u>	<u>165,500</u>	<u>85,728</u>	<u>79,772</u>
Total Expenditures	<u>545,500</u>	<u>545,500</u>	<u>465,728</u>	<u>79,772</u>
Deficiency of revenues over expenditures	(545,500)	(545,500)	(465,728)	79,772
OTHER FINANCING SOURCES				
Transfers in	<u>545,500</u>	<u>545,500</u>	<u>465,728</u>	<u>(79,772)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			-	
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.

**Treasurer's Office Remodeling Fund** - to account for the remodeling of the new Treasurer's Office facility. Resources for the fund were provided by transfers in from the general fund.

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ANIMAL CONTROL / PERFORMANCE CONTRACT FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 56	\$ 56	
EXPENDITURES					
Current					
General and administrative					
Contractual services	<u>-</u>	<u>26,620</u>	<u>-</u>	<u>26,620</u>	<u>\$ 1,620</u>
Excess (deficiency) of revenues over expenditures	-	(26,620)	56	26,676	
OTHER FINANCING USES					
Transfers out	<u>(178,300)</u>	<u>(153,300)</u>	<u>(153,300)</u>	<u>-</u>	
Net Change in Fund Balance	<u>\$ (178,300)</u>	<u>\$ (179,920)</u>	(153,244)	<u>\$ 26,676</u>	
Fund Balance - Beginning of Period			<u>181,375</u>		
Fund Balance - End of Period			<u>\$ 28,131</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 76	\$ 76	
EXPENDITURES					
Capital outlay	<u>-</u>	<u>244,119</u>	<u>244,119</u>	<u>-</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	-	(244,119)	(244,043)	76	
OTHER FINANCING USES					
Transfers out	<u>(89,872)</u>	<u>(89,872)</u>	<u>(89,872)</u>	<u>-</u>	
Net Change in Fund Balance	<u>\$ (89,872)</u>	<u>\$ (333,991)</u>	<u>(333,915)</u>	<u>\$ 76</u>	
Fund Balance - Beginning of Period			<u>336,896</u>		
Fund Balance - End of Period			<u>\$ 2,981</u>		

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

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	\$ -	\$ -	\$ 3	\$ 3	
EXPENDITURES					
Current					
General and administrative					
Contractual services	4,000	4,000	-	4,000	\$ -
Net Change in Fund Balance	\$ (4,000)	\$ (4,000)	3	\$ 4,003	
Fund Balance - Beginning of Period			7,937		
Fund Balance - End of Period			\$ 7,940		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 3	\$ 3	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	3	<u>\$ 3</u>	
Fund Balance - Beginning of Period			<u>1,253</u>		
Fund Balance - End of Period			<u>\$ 1,256</u>		

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES					
Current					
General and administrative					
Contractual services	-	9,784	5,781	4,003	\$ 4,003
Capital Outlay	-	201,754	106,860	94,894	41,739
Total Expenditures	-	211,538	112,641	98,897	\$ 45,742
Net Change in Fund Balance	\$ -	\$ (211,538)	(112,641)	\$ 98,897	
Fund Balance - Beginning of Period			190,634		
Fund Balance - End of Period			\$ 77,993		

## **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 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKING CASH NO. 1 FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 10,000	\$ 10,000	\$ 122	\$ (9,878)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	10,000	10,000	122	(9,878)
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>	122	<u>\$ 122</u>
Fund Balance - Beginning of Year			<u>331,295</u>	
Fund Balance - End of Year			<u>\$ 331,417</u>	

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 WORKING CASH NO. 2 FUND  
 For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 20,000	\$ 20,000	\$ 12	\$ (19,988)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	20,000	20,000	12	(19,988)
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>	12	<u>\$ 12</u>
Fund Balance - Beginning of Year			<u>469,273</u>	
Fund Balance - End of Year			<u>\$ 469,285</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 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
VALLEY HI FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 8,412,328	\$ 8,412,328	\$ 2,036,754	\$ (6,375,574)	
Property taxes	6,000,000	6,000,000	-	(6,000,000)	
Investment income	201,000	201,000	10,534	(190,466)	
Miscellaneous	12,500	12,500	873	(11,627)	
	<u>14,625,828</u>	<u>14,625,828</u>	<u>2,048,161</u>	<u>(12,577,667)</u>	
Total Revenues	<u>\$ 14,625,828</u>	<u>\$ 14,625,828</u>	<u>\$ 2,048,161</u>	<u>\$ (12,577,667)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	\$ 6,876,387	\$ 6,876,387	\$ 1,487,653	\$ 5,388,734	\$ -
Contractual services	2,058,615	2,066,615	296,272	1,770,343	619,696
Commodities	855,105	859,949	207,023	652,926	605,853
Capital outlay	65,000	65,000	-	65,000	-
Debt service					
Principal retirement	984,426	984,426	973,567	10,859	-
Interest and fiscal charges	403,603	403,603	208,998	194,605	-
Depreciation expense	-	-	123,750	(123,750)	-
	<u>11,243,136</u>	<u>11,255,980</u>	<u>3,297,263</u>	<u>7,958,717</u>	<u>1,225,549</u>
Total Expenditures	<u>\$ 11,243,136</u>	<u>\$ 11,255,980</u>	<u>\$ 3,297,263</u>	<u>\$ 7,958,717</u>	<u>\$ 1,225,549</u>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
911 FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 2,420,000	\$ 2,420,000	\$ 701,621	\$ (1,718,379)	
Investment income	18,000	18,000	399	(17,601)	
Total Revenues	<u>\$ 2,438,000</u>	<u>\$ 2,438,000</u>	<u>\$ 702,020</u>	<u>\$ (1,735,980)</u>	
<b>EXPENDITURES</b>					
Current					
Public Safety					
Personnel services	\$ 312,015	\$ 312,015	\$ 60,418	\$ 251,597	\$ -
Contractual services	2,448,550	3,295,709	316,017	2,979,692	780,111
Commodities	112,000	112,465	11,129	101,336	-
Capital outlay	<u>505,500</u>	<u>968,047</u>	<u>65,425</u>	<u>902,622</u>	<u>397,267</u>
Total Expenditures	<u>\$ 3,378,065</u>	<u>\$ 4,688,236</u>	<u>\$ 452,989</u>	<u>\$ 4,235,247</u>	<u>\$ 1,177,378</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 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
INSURANCE LOSS FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 307,446	\$ 307,446	\$ -	\$ (307,446)	
Property taxes	3,880,000	3,880,000	-	(3,880,000)	
Insurance recoveries	185,000	185,000	8,283	(176,717)	
Investment income	125	125	65	(60)	
	<u>4,372,571</u>	<u>4,372,571</u>	<u>8,348</u>	<u>(4,364,223)</u>	
Total Revenues	\$ <u>4,372,571</u>	\$ <u>4,372,571</u>	\$ <u>8,348</u>	\$ <u>(4,364,223)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	\$ 1,032,367	\$ 1,032,367	\$ 206,722	\$ 825,645	\$ -
Contractual services	2,608,021	2,639,222	1,167,284	1,471,938	67,335
Commodities	14,000	14,000	424	13,576	-
	<u>3,654,388</u>	<u>3,685,589</u>	<u>1,374,430</u>	<u>2,311,159</u>	<u>67,335</u>
Total Expenditures	\$ <u>3,654,388</u>	\$ <u>3,685,589</u>	\$ <u>1,374,430</u>	\$ <u>2,311,159</u>	\$ <u>67,335</u>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 1ST QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
HEALTH INSURANCE FUND  
For the Three Months Ended February 28, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 16,420,135	\$ 16,420,135	\$ 2,048,162	\$ (14,371,973)	
Investment income	<u>4,000</u>	<u>4,000</u>	<u>997</u>	<u>(3,003)</u>	
Total Revenues	<u>\$ 16,424,135</u>	<u>\$ 16,424,135</u>	<u>\$ 2,049,159</u>	<u>\$ (14,374,976)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Contractual services	\$ 16,485,136	\$ 16,485,136	\$ 3,748,149	\$ 12,736,987	\$ -
Commodities	<u>5,100</u>	<u>5,100</u>	<u>-</u>	<u>5,100</u>	<u>-</u>
Total Expenditures	<u>\$ 16,490,236</u>	<u>\$ 16,490,236</u>	<u>\$ 3,748,149</u>	<u>\$ 12,742,087</u>	<u>\$ -</u>