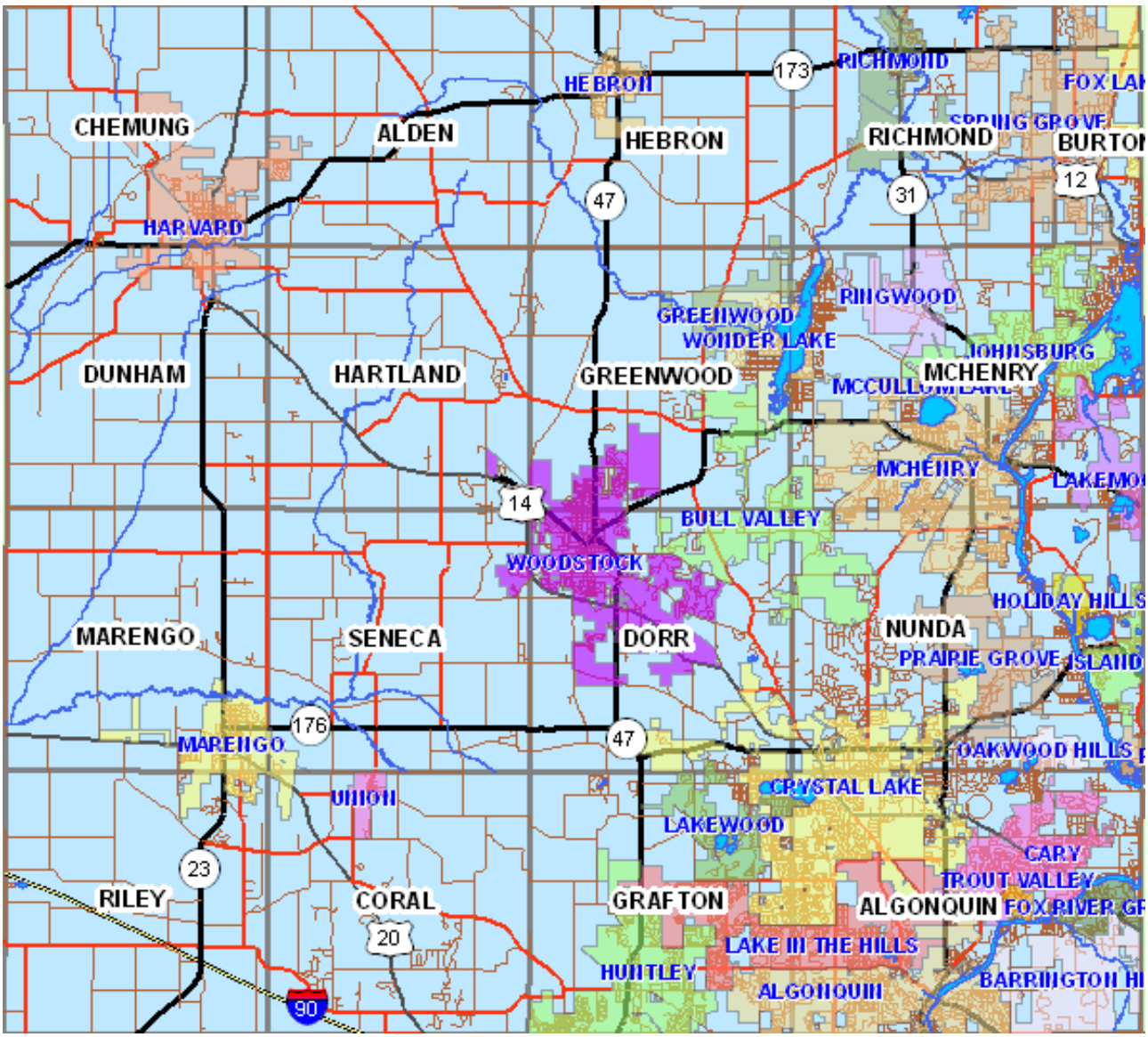
County of McHenry, Illinois

County Auditor's Quarterly Report

Fiscal Year 2010 – 2nd Quarter
For the 6 months ended May 31, 2010



Prepared by the County Auditor's Office:
Pamela Palmer, County Auditor
James Bernier, CPA, CPFO, Financial Reporting Manager/Chief Deputy Auditor

INTRODUCTORY SECTION

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT

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August 25, 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 second 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.

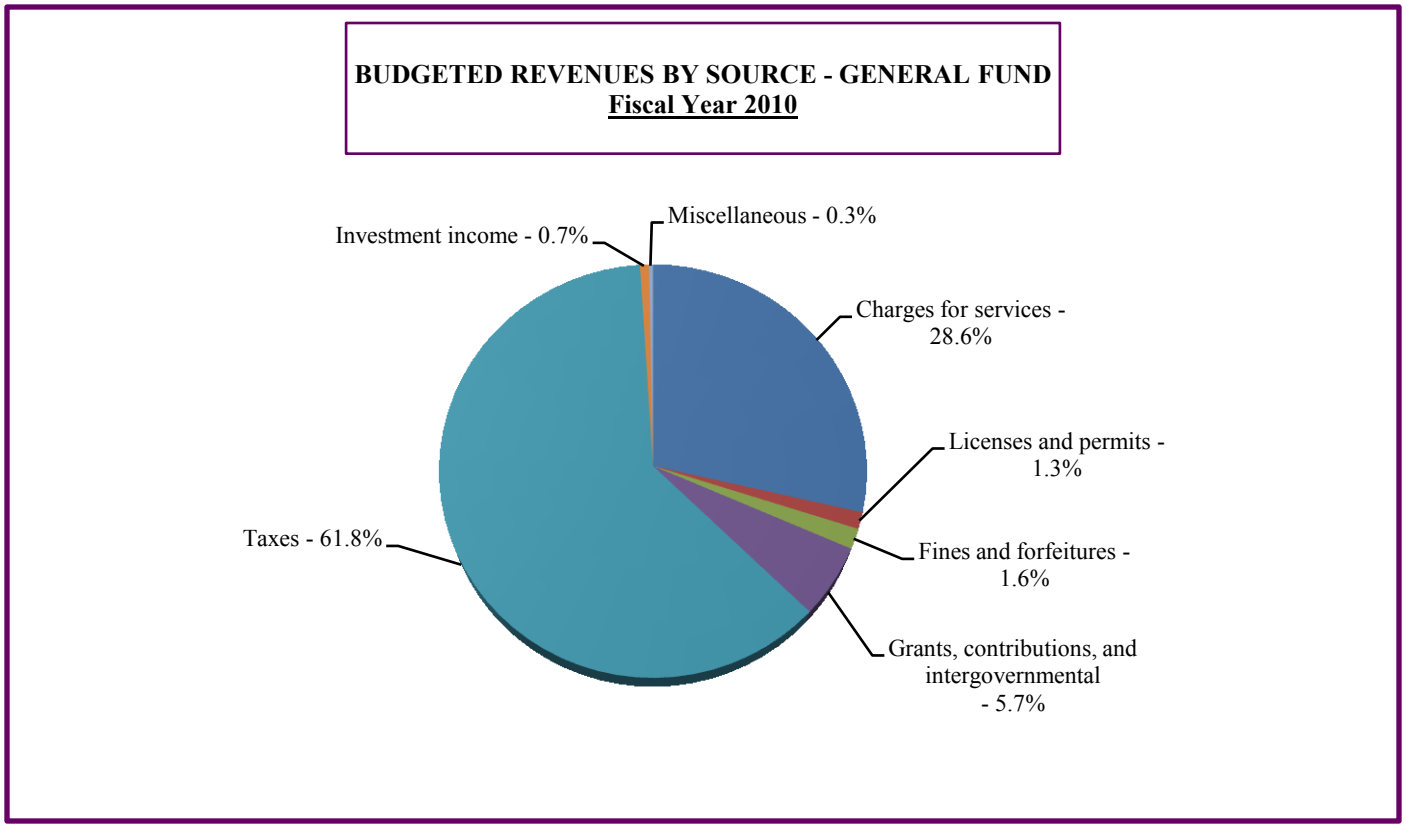
Management of the County has the full responsibility for the completeness and reliability of the information contained in this report. This responsibility is managed through the operation of a comprehensive framework of internal control. Because the cost of internal control should not exceed anticipated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

SECOND QUARTER REVIEW – FY2010

McHenry County government continues to monitor, prepare, and react to the current economic conditions. County Administration prepares regular updates on FY2010 operational results to the County Board and has also been keeping the Board, Elected Officials and Department Directors apprised of the FY2011 planning process and preliminary projections. Careful monitoring by the County Board and Administration continues as does Elected Officials/Department Directors efforts to watch carefully over the FY2010 operations as well as to assist with analyzing their FY2011 budgetary needs.

General Fund – Revenues:

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



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

Revenue Category	2nd Qtr FY2010 Revenues	2nd Qtr FY2009 Revenues	Difference 2nd Qtr FY10 - FY09	FY2010 Annual Budget	FY2009 Annual Budget
Charge for services	$ 10,917,943	$ 11,781,635	$ (863,692)	$ 23,750,127	$ 21,566,116
Licenses and permits	745,156	729,768	15,388	1,055,000	1,360,500
Fines and forfeitures	667,443	650,691	16,752	1,334,700	1,621,000
Grants, contributions, and intergovernmental	2,104,539	1,716,874	387,665	4,697,995	4,696,713
Taxes	7,651,784	9,254,609	(1,602,825)	51,230,000	50,130,000
Investment income	63,414	112,964	(49,550)	605,600	1,440,500
Miscellaneous	261,638	309,369	(47,731)	280,000	243,500
Total Revenues	**$22,411,917**	**$24,555,910**	**$(2,143,993)**	**$82,953,422**	**$81,058,329**

The revenue category "Taxes" along with "Charges for services" make up the majority of the differences between the second quarters of FY2010 and FY2009. The detailed breakout of the tax revenues is presented in the following chart:

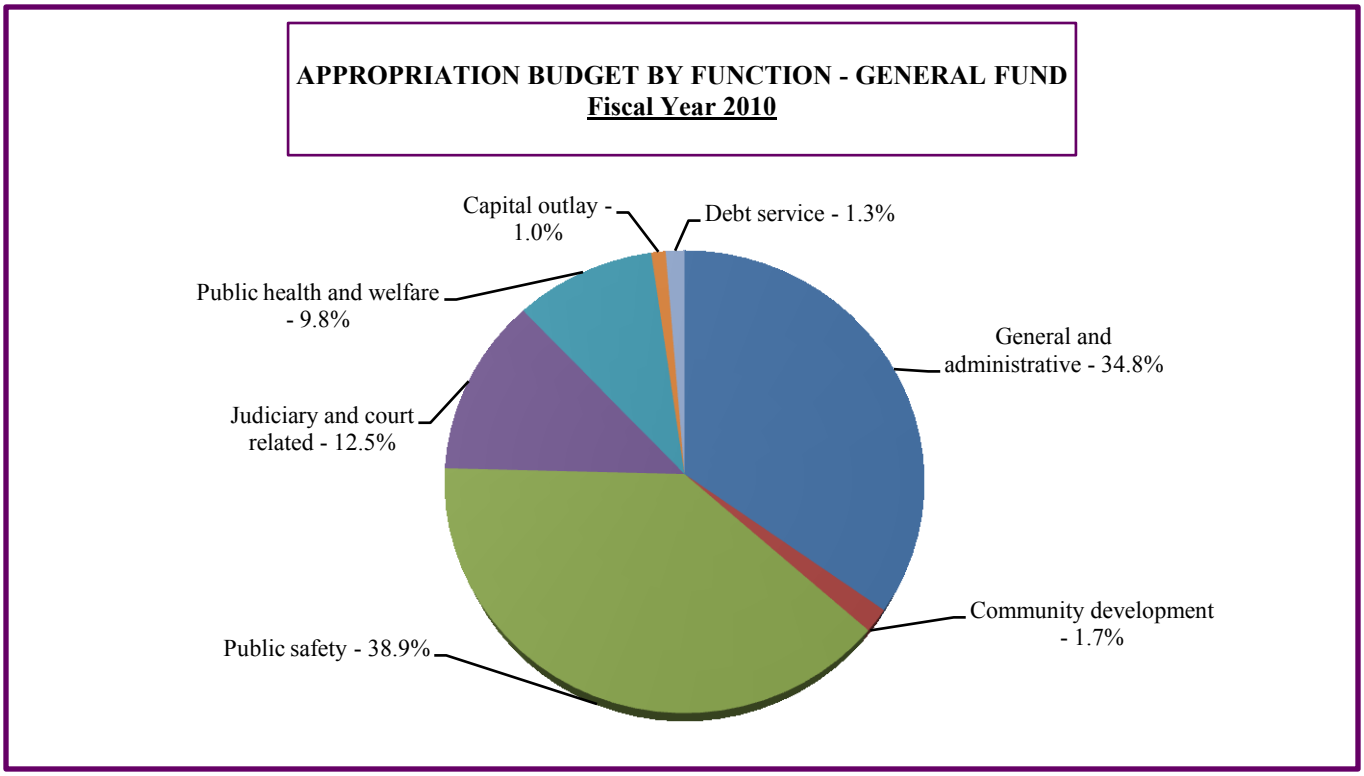
Type of Tax Revenue	2nd Qtr FY2010	2nd Qtr FY2009	Difference
Property taxes	$ 1,054,453	$ 1,030,930	$ 23,523
Sales taxes	3,823,527	3,985,988	(162,461)
State income taxes	1,391,248	2,668,992	(1,277,744)
Local use tax	364,473	553,298	(188,825)
Personal property replacement tax	347,442	419,287	(71,845)
Inheritance tax	75,779	47,961	27,818
Off track betting	37,379	42,141	(4,762)
Tax transfer stamps	557,483	506,012	51,471
Total Tax Revenue	**$ 7,651,784**	**$ 9,254,609**	**$ (1,602,825)**

The majority of property taxes are due in June and September, so there was a relatively small amount of collections during the second quarters of both fiscal periods due to early property tax payments. State income taxes continue to reflect the late payments by the State of Illinois. For FY2009, there was a total of six months (Sep. – Dec. 2008 and Jan. – Feb. 2009) received totaling $2,668,992, as compared to only four months (Aug. – Nov. 2009) received totaling $1,391,248 for FY2010, which accounts for 79.7% of the total tax revenue difference. The collection months noted for each quarter also reflects the increasing lag in payments from the State of Illinois by going from 3 months in late payments in 2009 to 6 months of late payments in 2010.

Under the "Charges for services" revenue category, jail space rental was down for the first six months of FY2010 as compared to the first six months of FY2009 by approximately $780,000. In addition, Court Services salary reimbursements from the State of Illinois were down between the two periods by approximately $235,000 due to funding cuts by the State of Illinois.

General Fund – Expenditures:

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



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

Expenditure Category	2nd Qtr FY2010 Expenditures	2nd Qtr FY2009 Expenditures	Difference 2nd Qtr FY10 - FY09	FY2010 Annual Budget	FY2009 Annual Budget
General and administrative	$ 11,516,758	$ 11,403,126	$ 113,632	$ 28,116,508	$ 27,665,916
Community development	636,459	674,334	(37,875)	1,385,163	1,475,594
Public safety	15,044,981	14,157,279	887,702	31,451,517	29,360,736
Judiciary and court related	5,081,632	5,161,430	(79,798)	10,110,424	10,531,805
Public health and welfare	3,265,408	3,002,439	262,969	7,884,564	6,875,405
Capital outlay	309,741	982,096	(672,355)	851,829	2,521,348
Debt service	503,518	499,332	4,186	1,025,656	956,610
Total Expenditures	**$ 36,358,497**	**$ 35,880,036**	**$ 478,461**	**$ 80,825,661**	**$ 79,387,414**

With only a 1.8% 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 continued their efforts to control their departmental costs in the present economy and have held back on some projects to monitor their budgets for the entire fiscal year.

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 second quarter 2010 information for each of the Special Revenue Funds is as follows:

Special Revenue Fund Title	2nd Qtr 2010 Revenues	2nd Qtr 2010 Expenditures	Transfers In (Out)	Fund Balance at May 31, 2010
County Clerk Automation Fund	6,399	238	(10,000)	90,176
Recorder Automation Fund	386,293	209,444	-	857,163
County Treasurer Automation Fund	60,178	3,853	-	366,052
Treasurer's Passport Services Fund	23,080	3,858	-	74,116
Geographic Information Systems Fund	403,661	368,966	-	1,331,191
Illinois Municipal Retirement Fund	204,961	3,002,553	-	2,451,569
Social Security Fund	101,797	1,765,750	-	1,691,486
Energy Efficiency Block Grant Fund	431,884	431,884	-	-
HUD Grants Fund	1,708,293	1,725,467	-	61,571
Revolving Loan Fund	27,905	-	-	1,661,912
County Highway Fund	361,812	3,720,044	271,384	1,856,747
Motor Fuel Tax Fund	2,798,915	1,596,047	(2,684,925)	21,484,339
Matching Fund	1,446,126	892,929	-	15,701,316
County Bridge Fund	312,996	200,656	-	3,889,481
County Option Motor Fuel Tax Fund	3,415,849	3,445,354	(3,120,979)	10,407,529
RTA Sales Tax Fund	3,948,549	-	(348,335)	15,875,343
EMDT Fund	10,444	-	-	40,796
DUI Conviction Fund	8,085	448	-	50,255
Prairie Shield Grant Fund	3,055,519	999	-	2,598,970
Maintenance and Child Support Collection Fund	67,190	69,725	-	286,369
Law Library Fund	166,745	76,192	-	420,607
Circuit Court Document Storage Fund	371,356	751,006	-	(752,554)
Probation Service Fee Fund	159,383	93,822	-	1,049,995
Circuit Court Automation Fund	399,217	271,044	-	(580,942)
Illinois Criminal Justice Authority Fund	44,134	22,001	-	23,170
Circuit Court Admin Fund	39,309	37,741	-	65,088

Special Revenue Fund Title	2nd Qtr 2010 Revenues	2nd Qtr 2010 Expenditures	Transfers In (Out)	Fund Balance at May 31, 2010
County Mental Health Fund	589,652	4,395,261	(446,589)	2,932,501
Mental Health Grant Fund	758,309	923,144	446,589	(644,690)
Mental Health Capital Development Fund	465	150	-	125,786
Veteran's Assistance Commission Fund	26,180	200,841	-	1,020,512
Veteran's Assistance Commission Bus Fund	230	-	-	6,742
Workforce Network Fund	1,553,744	1,283,025	-	921,210
Tuberculosis Care and Treatment Fund	19,514	139,978	-	167,295
Animal Shelter Fund	1,374	861	-	18,976
Dental Care Clinic Fund	283,262	183,133	-	498,337
Health Scholarship Fund	1	465	-	6,269
Senior Services Fund	54,688	597,244	-	2,223,867

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 seven open capital project funds, which includes two new capital projects funds initiated during the second quarter of FY2010. Series 2010A debt certificates (bank qualified) in the amount of $7,595,000 were issued for a variety of capital projects, including construction of a new archive facility, the purchase of a new local area network, a courtroom build-out, and the purchase of a new storage area network. In addition, Series 2010B debt certificates (Recovery Zone Economic Development Bonds) were issued in the amount of $4,000,000 for an expansion of the County mental health facility. Both of these issues were dated March 9, 2010.

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 second quarter of FY2010, the working cash funds have earned $310 of investment income, as compared to $1,812 of investment income for the second 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 through the second quarter of FY2010 is $184,319. The County typically receives the majority of the first installment of property taxes in June during the first due date.

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 second quarter, expenditures were $2.5 million, which represents 67.6% 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/quartlyRpts.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 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 23,750,127	$ 23,750,127	$ 10,917,943	$ (12,832,184)	
Licenses and permits	1,055,000	1,055,000	745,156	(309,844)	
Fines and forfeitures	1,334,700	1,334,700	667,443	(667,257)	
Grants, contributions, and intergovernmental	4,373,491	4,697,995	2,104,539	(2,593,456)	
Taxes	51,230,000	51,230,000	7,651,784	(43,578,216)	
Investment income	605,600	605,600	63,414	(542,186)	
Miscellaneous	280,000	280,000	261,638	(18,362)	
Total Revenues	82,628,918	82,953,422	22,411,917	(60,541,505)	
EXPENDITURES					
Current					
General and administrative	27,538,565	28,116,508	11,516,758	16,599,750	$ 1,367,040
Community development	1,371,041	1,385,163	636,459	748,704	35,002
Public safety	31,250,823	31,451,517	15,044,981	16,406,536	842,875
Judiciary and court related	10,091,674	10,110,424	5,081,632	5,028,792	88,098
Public health and welfare	7,555,571	7,884,564	3,265,408	4,619,156	93,299
Capital outlay	687,932	851,829	309,741	542,088	360,360
Debt service					
Principal retirement	967,830	967,830	467,682	500,148	48,197
Interest and fiscal charges	57,826	57,826	35,836	21,990	155
Total Expenditures	79,521,262	80,825,661	36,358,497	44,467,164	$ 2,835,026
Excess (deficiency) of revenues over expenditures	3,107,656	2,127,761	(13,946,580)	(16,074,341)	
OTHER FINANCING SOURCES (USES)					
Transfers in	150,120	160,120	80,000	(80,120)	
Transfers out	(3,617,230)	(3,617,230)	(3,101,250)	515,980	
Total Other Financing Sources (Uses)	(3,467,110)	(3,457,110)	(3,021,250)	435,860	
Net Change in Fund Balance	$ (359,454)	$ (1,329,349)	(16,967,830)	$ (15,638,481)	
Fund Balance - Beginning of Period			48,771,605		
Fund Balance - End of Period			$ 31,803,775		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative				
County clerk fees	$ 185,000	$ 185,000	$ 94,633	$ (90,367)
Tax redemption fees	160,000	160,000	102,815	(57,185)
Recording fees	1,360,000	1,360,000	544,546	(815,454)
Penalties/fees on delinquent taxes	1,800,000	1,800,000	845,209	(954,791)
Cable television franchise fees	470,000	470,000	241,107	(228,893)
Assessor's salary reimbursement	25,098	25,098	33,333	8,235
Other fees and charges	11,600	11,600	6,154	(5,446)
Community Development				
Subdivision review fees	10,000	10,000	-	(10,000)
Flood plain investigation fees	98,000	98,000	30,704	(67,296)
Maps and publications fees	4,500	4,500	954	(3,546)
Other fees and charges	11,300	11,300	12,628	1,328
Public Safety				
Coroner fees	9,000	9,000	5,221	(3,779)
Sheriff fees - circuit court	440,000	440,000	198,712	(241,288)
Sheriff fees - photocopies	10,000	10,000	2,333	(7,667)
Sheriff fees - foreign courts	65,000	65,000	28,182	(36,818)
Foreclosures	20,000	20,000	25,109	5,109
Court security fees	950,000	950,000	435,993	(514,007)
Jail space rental	10,500,000	10,500,000	4,423,886	(6,076,114)
Payphones	325,000	325,000	142,407	(182,593)
Dispatching fees	220,000	220,000	128,010	(91,990)
Squad car replacement fee	50,000	50,000	20,460	(29,540)
Sheriff salary reimbursement	-	-	20,045	20,045
Other fees and charges	53,642	53,642	26,611	(27,031)
Judiciary and Court Related				
10% bond earnings	356,000	356,000	176,571	(179,429)
Circuit clerk fees	3,642,500	3,642,500	1,924,305	(1,718,195)
County court fees	530,322	530,322	251,596	(278,726)
Court services salary reimbursements	620,768	620,768	225,584	(395,184)
State's attorney salary reimbursement	144,677	144,677	120,564	(24,113)
State's attorney fees	80,000	80,000	43,233	(36,767)
Public aid	85,000	85,000	-	(85,000)
Periodic imprisonment fees	22,000	22,000	8,207	(13,793)
Public defender salary reimbursement	99,895	99,895	66,596	(33,299)
Public defenders fees	80,000	80,000	42,341	(37,659)
Other fees and charges	27,000	27,000	17,031	(9,969)

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES (Continued)				
Public Health and Welfare				
Animal control tags	$ 572,000	$ 572,000	$ 318,399	$ (253,601)
Veterinary fees	61,000	61,000	29,351	(31,649)
Nursing fees	92,500	92,500	47,558	(44,942)
Health review fees	8,000	8,000	2,310	(5,690)
Health promotion	19,700	19,700	4,728	(14,972)
Vital record fees	52,000	52,000	27,488	(24,512)
Subdivision review fees	10,000	10,000	-	(10,000)
Medicare	80,000	80,000	50,389	(29,611)
Public aid	180,000	180,000	103,314	(76,686)
Private pay	10,000	10,000	4,094	(5,906)
Vision and hearing fees	80,000	80,000	35,361	(44,639)
Other fees and charges	118,625	118,625	49,871	(68,754)
Total Charges for Services	23,750,127	23,750,127	10,917,943	(12,832,184)
LICENSES AND PERMITS				
General and Administrative				
Liquor licenses	118,000	118,000	113,225	(4,775)
Amusement licenses	12,000	12,000	11,125	(875)
Community Development				
Building permits	300,000	300,000	141,176	(158,824)
Zoning permits	62,000	62,000	41,115	(20,885)
Public Health and Welfare				
Septic and well permits	107,000	107,000	38,075	(68,925)
Health licenses	450,000	450,000	393,059	(56,941)
Hauler license fees	6,000	6,000	7,381	1,381
Total Licenses and Permits	1,055,000	1,055,000	745,156	(309,844)
FINES AND FORFEITURES				
Community Development				
Planning fines	12,000	12,000	5,141	(6,859)
Judiciary and Court Related				
Fines and bond forfeitures	1,167,700	1,167,700	594,251	(573,449)
County drug fines	120,000	120,000	51,956	(68,044)
Public Health and Welfare				
Veterinary fines	35,000	35,000	16,095	(18,905)
Total Fines and Forfeitures	1,334,700	1,334,700	667,443	(667,257)

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative				
Election improvements	$ 55,000	$ 55,000	$ 44,640	$ (10,360)
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	99,770	33,450
Judiciary and Court Related				
Dependent children care reimbursements	21,000	21,000	-	(21,000)
Dependent children/parent reimbursements	42,000	42,000	27,902	(14,098)
State's Attorney - grants	27,500	27,500	13,750	(13,750)
Other grants	-	18,750	-	(18,750)
Public Health and Welfare				
Health Department grants -				
Nursing	3,461,983	3,719,877	1,770,493	(1,949,384)
Environmental	139,488	178,178	70,117	(108,061)
Administration	51,000	51,000	24,872	(26,128)
IDPH vaccines	500,000	500,000	-	(500,000)
Total Grants, Contributions, and Intergovernmental	4,373,491	4,697,995	2,104,539	(2,593,456)
TAXES				
Property taxes	33,725,000	33,725,000	1,054,453	(32,670,547)
Sales taxes	8,100,000	8,100,000	3,823,527	(4,276,473)
State income taxes	6,000,000	6,000,000	1,391,248	(4,608,752)
Local use tax	1,000,000	1,000,000	364,473	(635,527)
Personal property replacement tax	750,000	750,000	347,442	(402,558)
Inheritance tax	200,000	200,000	75,779	(124,221)
Off track betting	105,000	105,000	37,379	(67,621)
Tax transfer stamps	1,350,000	1,350,000	557,483	(792,517)
Total Taxes	51,230,000	51,230,000	7,651,784	(43,578,216)
INVESTMENT INCOME	605,600	605,600	63,414	(542,186)
MISCELLANEOUS				
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	27,951	2,951
Total Miscellaneous	280,000	280,000	261,638	(18,362)
TOTAL REVENUES	$ 82,628,918	$ 82,953,422	$ 22,411,917	$ (60,541,505)

(Concluded)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE AND FUNCTION
GENERAL FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative	$ 4,011,698	$ 4,011,698	$ 1,867,797	$ (2,143,901)
Community Development	123,800	123,800	44,286	(79,514)
Public Safety	12,642,642	12,642,642	5,456,969	(7,185,673)
Judiciary and Court Related	5,688,162	5,688,162	2,876,028	(2,812,134)
Public Health and Welfare	1,283,825	1,283,825	672,863	(610,962)
Total Charges for Services	23,750,127	23,750,127	10,917,943	(12,832,184)
LICENSES AND PERMITS				
General and Administrative	130,000	130,000	124,350	(5,650)
Community Development	362,000	362,000	182,291	(179,709)
Public Health and Welfare	563,000	563,000	438,515	(124,485)
Total Licenses and Permits	1,055,000	1,055,000	745,156	(309,844)
FINES AND FORFEITURES				
Community Development	12,000	12,000	5,141	(6,859)
Judiciary and Court Related	1,287,700	1,287,700	646,207	(641,493)
Public Health and Welfare	35,000	35,000	16,095	(18,905)
Total Fines and Forfeitures	1,334,700	1,334,700	667,443	(667,257)
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative	55,000	55,000	47,640	(7,360)
Public Safety	75,520	84,690	149,765	65,075
Judiciary and Court Related	90,500	109,250	41,652	(67,598)
Public Health and Welfare	4,152,471	4,449,055	1,865,482	(2,583,573)
Total Grants, Contributions, and Intergovernmental	4,373,491	4,697,995	2,104,539	(2,593,456)
TAXES	51,230,000	51,230,000	7,651,784	(43,578,216)
INVESTMENT INCOME	605,600	605,600	63,414	(542,186)
MISCELLANEOUS	280,000	280,000	261,638	(18,362)
TOTAL REVENUES	$ 82,628,918	$ 82,953,422	$ 22,411,917	$ (60,541,505)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration					
Personnel services	$ 526,880	$ 526,880	$ 276,311	$ 250,569	$ -
Contractual services	85,582	85,582	52,397	33,185	27,814
Commodities	27,870	30,770	12,315	18,455	-
Total	640,332	643,232	341,023	302,209	27,814
Auditor					
Personnel services	287,852	287,852	138,733	149,119	-
Contractual services	6,010	6,010	2,692	3,318	-
Commodities	10,089	10,089	1,896	8,193	245
Total	303,951	303,951	143,321	160,630	245
County Board and Liquor Commission					
Personnel services	589,158	589,158	295,062	294,096	-
Contractual services	70,932	70,932	40,724	30,208	-
Commodities	41,491	41,491	14,343	27,148	29
Total	701,581	701,581	350,129	351,452	29
County Clerk					
Personnel services	391,939	391,939	203,507	188,432	-
Contractual services	7,050	7,050	4,740	2,310	-
Commodities	9,100	9,100	4,953	4,147	-
Total	408,089	408,089	213,200	194,889	-
County Clerk - Elections					
Personnel services	566,415	566,415	318,511	247,904	-
Contractual services	249,150	249,150	146,783	102,367	-
Commodities	323,500	323,500	154,317	169,183	1,171
Total	1,139,065	1,139,065	619,611	519,454	1,171
Educational Service Region					
Personnel services	175,058	175,058	92,306	82,752	-
Contractual services	28,550	28,550	12,844	15,706	-
Commodities	12,500	12,500	1,250	11,250	-
Total	216,108	216,108	106,400	109,708	-

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Facilities Management					
Personnel services	$ 1,052,495	$ 1,052,495	$ 539,957	$ 512,538	$ -
Contractual services	1,826,806	1,831,681	877,358	954,323	108,815
Commodities	118,338	118,338	65,008	53,330	45,502
Total	2,997,639	3,002,514	1,482,323	1,520,191	154,317
Human Resources					
Personnel services	253,457	253,457	130,399	123,058	-
Contractual services	261,630	261,630	74,806	186,824	28,750
Commodities	6,250	6,250	491	5,759	-
Total	521,337	521,337	205,696	315,641	28,750
Information Technology					
Personnel services	1,637,436	1,637,436	833,216	804,220	-
Contractual services	1,366,879	1,390,752	646,177	744,575	473,075
Commodities	76,477	80,072	18,284	61,788	7,999
Total	3,080,792	3,108,260	1,497,677	1,610,583	481,074
Merit Commission					
Personnel services	5,100	5,100	375	4,725	-
Contractual services	54,000	54,000	7,859	46,141	-
Commodities	900	900	49	851	-
Total	60,000	60,000	8,283	51,717	-
Purchasing					
Personnel services	242,570	242,570	126,126	116,444	-
Contractual services	13,130	13,130	6,458	6,672	154
Commodities	402,735	404,535	207,892	196,643	2,902
Total	658,435	660,235	340,476	319,759	3,056
Recorder					
Personnel services	1,128,977	1,128,977	547,894	581,083	-
Contractual services	42,090	42,090	10,748	31,342	-
Commodities	957,370	957,370	416,666	540,704	75
Total	2,128,437	2,128,437	975,308	1,153,129	75
Supervisor of Assessments					
Personnel services	778,604	778,604	421,590	357,014	-
Contractual services	120,675	120,675	18,110	102,565	-
Commodities	12,500	12,500	5,606	6,894	-
Total	911,779	911,779	445,306	466,473	-

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Treasurer					
Personnel services	$ 487,639	$ 487,639	$ 288,028	$ 199,611	$ -
Contractual services	49,956	49,956	46,277	3,679	-
Commodities	6,500	6,500	6,201	299	-
Total	544,095	544,095	340,506	203,589	-
Non-Departmental					
Personnel services	1,329,581	1,329,581	-	1,329,581	-
Contractual services	11,796,994	12,337,894	4,447,499	7,890,395	670,509
Commodities	100,350	100,350	-	100,350	-
Total	13,226,925	13,767,825	4,447,499	9,320,326	670,509
Total General and Administrative	27,538,565	28,116,508	11,516,758	16,599,750	1,367,040
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,206,311	1,206,311	585,740	620,571	-
Contractual services	105,350	118,583	33,555	85,028	34,961
Commodities	59,380	60,269	17,164	43,105	41
Total Community Development	1,371,041	1,385,163	636,459	748,704	35,002
PUBLIC SAFETY					
County Sheriff					
Personnel services	26,241,640	26,276,083	12,625,484	13,650,599	-
Contractual services	3,376,061	3,389,054	1,610,545	1,778,509	764,981
Commodities	923,754	944,754	423,028	521,726	9,504
Total	30,541,455	30,609,891	14,659,057	15,950,834	774,485
Emergency Management					
Personnel services	202,390	202,390	104,167	98,223	-
Contractual services	28,040	151,922	63,806	88,116	68,390
Commodities	11,323	19,699	2,990	16,709	-
Total	241,753	374,011	170,963	203,048	68,390
County Coroner					
Personnel services	313,508	313,508	147,734	165,774	-
Contractual services	137,675	137,675	58,809	78,866	-
Commodities	16,432	16,432	8,418	8,014	-
Total	467,615	467,615	214,961	252,654	-
Total Public Safety	31,250,823	31,451,517	15,044,981	16,406,536	842,875

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court					
Personnel services	$ 1,854,425	$ 1,854,425	$ 942,020	$ 912,405	$ -
Contractual services	29,450	29,450	19,403	10,047	-
Commodities	26,150	26,150	9,638	16,512	-
Total	1,910,025	1,910,025	971,061	938,964	-
Court Administration					
Personnel services	690,433	701,268	336,920	364,348	-
Contractual services	799,325	801,520	419,919	381,601	87,873
Commodities	110,773	116,493	27,246	89,247	225
Total	1,600,531	1,619,281	784,085	835,196	88,098
Court Services					
Personnel services	2,380,738	2,380,738	1,216,665	1,164,073	-
Contractual services	483,162	483,162	152,586	330,576	-
Commodities	30,198	30,198	11,619	18,579	-
Total	2,894,098	2,894,098	1,380,870	1,513,228	-
Public Defender					
Personnel services	890,018	890,018	464,743	425,275	-
Contractual services	10,550	10,550	2,444	8,106	-
Commodities	9,929	9,929	4,912	5,017	-
Total	910,497	910,497	472,099	438,398	-
State's Attorney					
Personnel services	2,545,747	2,545,747	1,339,811	1,205,936	-
Contractual services	171,776	171,776	112,024	59,752	-
Commodities	59,000	59,000	21,682	37,318	-
Total	2,776,523	2,776,523	1,473,517	1,303,006	-
Total Judiciary and Court Related	10,091,674	10,110,424	5,081,632	5,028,792	88,098

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
PUBLIC HEALTH AND WELFARE					
Health Department					
Personnel services	$ 5,310,712	$ 5,353,955	$ 2,698,628	$ 2,655,327	$ -
Contractual services	931,497	1,142,087	381,529	760,558	62,396
Commodities	1,313,362	1,388,522	185,251	1,203,271	30,903
Total Public Health and Welfare	7,555,571	7,884,564	3,265,408	4,619,156	93,299
CAPITAL OUTLAY	687,932	851,829	309,741	542,088	360,360
DEBT SERVICE					
Principal retirement	967,830	967,830	467,682	500,148	48,197
Interest and fiscal charges	57,826	57,826	35,836	21,990	155
Total Debt Service	1,025,656	1,025,656	503,518	522,138	48,352
TOTAL EXPENDITURES	$ 79,521,262	$ 80,825,661	$ 36,358,497	$ 44,467,164	$ 2,835,026

(Concluded)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT
GENERAL FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration	$ 640,332	$ 643,232	$ 341,023	$ 302,209	$ 27,814
Auditor	303,951	303,951	143,321	160,630	245
County Board and Liquor Commission	701,581	701,581	350,129	351,452	29
County Clerk	408,089	408,089	213,200	194,889	-
County Clerk - Elections	1,139,065	1,139,065	619,611	519,454	1,171
Educational Service Region	216,108	216,108	106,400	109,708	-
Facilities Management	2,997,639	3,002,514	1,482,323	1,520,191	154,317
Human Resources	521,337	521,337	205,696	315,641	28,750
Information Technology	3,080,792	3,108,260	1,497,677	1,610,583	481,074
Merit Commission	60,000	60,000	8,283	51,717	-
Purchasing	658,435	660,235	340,476	319,759	3,056
Recorder	2,128,437	2,128,437	975,308	1,153,129	75
Supervisor of Assessments	911,779	911,779	445,306	466,473	-
Treasurer	544,095	544,095	340,506	203,589	-
Non-Departmental	13,226,925	13,767,825	4,447,499	9,320,326	670,509
Total General and Administrative	27,538,565	28,116,508	11,516,758	16,599,750	1,367,040
COMMUNITY DEVELOPMENT					
Planning and Development	1,371,041	1,385,163	636,459	748,704	35,002
PUBLIC SAFETY					
County Sheriff	30,541,455	30,609,891	14,659,057	15,950,834	774,485
Emergency Management	241,753	374,011	170,963	203,048	68,390
County Coroner	467,615	467,615	214,961	252,654	-
Total Public Safety	31,250,823	31,451,517	15,044,981	16,406,536	842,875
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court	1,910,025	1,910,025	971,061	938,964	-
Court Administration	1,600,531	1,619,281	784,085	835,196	88,098
Court Services	2,894,098	2,894,098	1,380,870	1,513,228	-
Public Defender	910,497	910,497	472,099	438,398	-
State's Attorney	2,776,523	2,776,523	1,473,517	1,303,006	-
Total Judiciary and Court Related	10,091,674	10,110,424	5,081,632	5,028,792	88,098
PUBLIC HEALTH AND WELFARE					
Health Department	7,555,571	7,884,564	3,265,408	4,619,156	93,299
CAPITAL OUTLAY	687,932	851,829	309,741	542,088	360,360
DEBT SERVICE					
Principal retirement	967,830	967,830	467,682	500,148	48,197
Interest and fiscal charges	57,826	57,826	35,836	21,990	155
Total Debt Service	1,025,656	1,025,656	503,518	522,138	48,352
TOTAL EXPENDITURES	$ 79,521,262	$ 80,825,661	$ 36,358,497	$ 44,467,164	$ 2,835,026

Unaudited

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Personnel services	$ 9,453,161	$ 9,453,161	$ 4,212,015	$ 5,241,146	$ -
Contractual services	15,979,434	16,549,082	6,395,472	10,153,610	1,309,117
Commodities	2,105,970	2,114,265	909,271	1,204,994	57,923
Total General and Administrative	27,538,565	28,116,508	11,516,758	16,599,750	1,367,040
COMMUNITY DEVELOPMENT					
Personnel services	1,206,311	1,206,311	585,740	620,571	-
Contractual services	105,350	118,583	33,555	85,028	34,961
Commodities	59,380	60,269	17,164	43,105	41
Total Community Development	1,371,041	1,385,163	636,459	748,704	35,002
PUBLIC SAFETY					
Personnel services	26,757,538	26,791,981	12,877,385	13,914,596	-
Contractual services	3,541,776	3,678,651	1,733,160	1,945,491	833,371
Commodities	951,509	980,885	434,436	546,449	9,504
Total Public Safety	31,250,823	31,451,517	15,044,981	16,406,536	842,875
JUDICIARY AND COURT RELATED					
Personnel services	8,361,361	8,372,196	4,300,159	4,072,037	-
Contractual services	1,494,263	1,496,458	706,376	790,082	87,873
Commodities	236,050	241,770	75,097	166,673	225
Total Judiciary and Court Related	10,091,674	10,110,424	5,081,632	5,028,792	88,098
PUBLIC HEALTH AND WELFARE					
Personnel services	5,310,712	5,353,955	2,698,628	2,655,327	-
Contractual services	931,497	1,142,087	381,529	760,558	62,396
Commodities	1,313,362	1,388,522	185,251	1,203,271	30,903
Total Public Health and Welfare	7,555,571	7,884,564	3,265,408	4,619,156	93,299
CAPITAL OUTLAY	687,932	851,829	309,741	542,088	360,360
DEBT SERVICE					
Principal retirement	967,830	967,830	467,682	500,148	48,197
Interest and fiscal charges	57,826	57,826	35,836	21,990	155
Total Debt Service	1,025,656	1,025,656	503,518	522,138	48,352
TOTAL EXPENDITURES	$ 79,521,262	$ 80,825,661	$ 36,358,497	$ 44,467,164	$ 2,835,026

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
Personnel services	$ 51,089,083	$ 51,177,604	$ 24,673,927	$ 26,503,677	$ -
Contractual services	22,052,320	22,984,861	9,250,092	13,734,769	2,327,718
Commodities	4,666,271	4,785,711	1,621,219	3,164,492	98,596
Capital outlay	687,932	851,829	309,741	542,088	360,360
Debt service	1,025,656	1,025,656	503,518	522,138	48,352
TOTAL EXPENDITURES	$ 79,521,262	$ 80,825,661	$ 36,358,497	$ 44,467,164	$ 2,835,026

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 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 13,000	$ 13,000	$ 6,326	$ (6,674)	
Investment income	250	250	73	(177)	
Total Revenues	13,250	13,250	6,399	(6,851)	
EXPENDITURES					
Current					
General and administrative					
Contractual services	10,000	10,000	69	9,931	$ -
Commodities	2,500	2,500	169	2,331	-
Capital outlay	15,000	15,000	-	15,000	-
Total Expenditures	27,500	27,500	238	27,262	$ -
Excess (deficiency) of revenues over expenditures	(14,250)	(14,250)	6,161	20,411	
OTHER FINANCING USES					
Transfers out	-	(10,000)	(10,000)	-	
Net Change in Fund Balance	$ (14,250)	$ (24,250)	(3,839)	$ 20,411	
Fund Balance - Beginning of Period			94,015		
Fund Balance - End of Period			$ 90,176		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDER AUTOMATION FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 900,000	$ 900,000	$ 384,873	$ (515,127)	
Investment income	2,500	2,500	1,420	(1,080)	
Total Revenues	902,500	902,500	386,293	(516,207)	
EXPENDITURES					
Current					
General and administrative					
Personnel services	455,583	455,583	121,480	334,103	$ -
Contractual services	258,450	258,450	80,516	177,934	-
Commodities	77,500	77,500	7,448	70,052	-
Capital outlay	174,000	174,000	-	174,000	14,060
Debt service					
Principal retirement	40,740	40,740	-	40,740	-
Interest and fiscal charges	2,416	2,416	-	2,416	-
Total Expenditures	1,008,689	1,008,689	209,444	799,245	$ 14,060
Excess (deficiency) of revenues over expenditures	(106,189)	(106,189)	176,849	283,038	
OTHER FINANCING USES					
Transfers out	(33,120)	(33,120)	-	33,120	
Net Change in Fund Balance	$ (139,309)	$ (139,309)	176,849	$ 316,158	
Fund Balance - Beginning of Period			680,314		
Fund Balance - End of Period			$ 857,163		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY TREASURER AUTOMATION FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 133,000	$ 133,000	$ 42,437	$ (90,563)	
Grants, contributions, and intergovernmental	15,000	15,000	17,140	2,140	
Investment income	1,500	1,500	601	(899)	
Total Revenues	149,500	149,500	60,178	(89,322)	
EXPENDITURES					
Current					
General and administrative					
Personnel services	198,400	198,400	1,770	196,630	$ -
Contractual services	69,000	69,000	-	69,000	-
Commodities	66,000	68,328	2,083	66,245	2,328
Capital outlay	1	1	-	1	-
Total Expenditures	333,401	335,729	3,853	331,876	$ 2,328
Net Change in Fund Balance	$ (183,901)	$ (186,229)	56,325	$ 242,554	
Fund Balance - Beginning of Period			309,727		
Fund Balance - End of Period			$ 366,052		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TREASURER'S PASSPORT SERVICES FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 49,000	$ 49,000	$ 23,030	$ (25,970)	
Investment income	100	100	50	(50)	
Total Revenues	49,100	49,100	23,080	(26,020)	
EXPENDITURES					
Current					
General and administrative					
Personnel services	85,975	85,975	1,848	84,127	$ -
Contractual services	57,000	57,000	-	57,000	-
Commodities	70,000	70,000	2,010	67,990	-
Capital outlay	1	1	-	1	-
Total Expenditures	212,976	212,976	3,858	209,118	$ -
Net Change in Fund Balance	$ (163,876)	$ (163,876)	19,222	$ 183,098	
Fund Balance - Beginning of Period			54,894		
Fund Balance - End of Period			$ 74,116		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GEOGRAPHIC INFORMATION SYSTEMS FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 884,000	$ 884,000	$ 402,655	$ (481,345)	
Investment income	2,000	2,000	1,006	(994)	
Total Revenues	886,000	886,000	403,661	(482,339)	
EXPENDITURES					
Current					
General and administrative					
Personnel services	467,568	467,568	208,464	259,104	$ -
Contractual services	285,050	295,100	157,493	137,607	63,519
Commodities	37,450	37,450	3,009	34,441	-
Total Expenditures	790,068	800,118	368,966	431,152	$ 63,519
Net Change in Fund Balance	$ 95,932	$ 85,882	34,695	$ (51,187)	
Fund Balance - Beginning of Period			1,296,496		
Fund Balance - End of Period			$ 1,331,191		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Property taxes	$ 4,500,000	$ 4,500,000	$ 138,238	$ (4,361,762)	
Personal property replacement tax	100,000	100,000	63,005	(36,995)	
Investment income	10,500	10,500	3,718	(6,782)	
Total Revenues	4,610,500	4,610,500	204,961	(4,405,539)	
EXPENDITURES					
Current					
Personnel services	6,659,200	6,659,200	3,002,553	3,656,647	$ -
Net Change in Fund Balance	$ (2,048,700)	$ (2,048,700)	(2,797,592)	$ (748,892)	
Fund Balance - Beginning of Period			5,249,161		
Fund Balance - End of Period			$ 2,451,569		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Property taxes	$ 3,250,000	$ 3,250,000	$ 99,842	$ (3,150,158)	
Investment income	6,200	6,200	1,955	(4,245)	
Total Revenues	3,256,200	3,256,200	101,797	(3,154,403)	
EXPENDITURES					
Current					
Personnel services	3,946,248	3,946,248	1,765,750	2,180,498	$ -
Net Change in Fund Balance	$ (690,048)	$ (690,048)	(1,663,953)	$ (973,905)	
Fund Balance - Beginning of Period			3,355,439		
Fund Balance - End of Period			$ 1,691,486		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ENERGY EFFICIENCY BLOCK GRANT FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ -	$ 2,475,900	$ 431,884	$ (2,044,016)	
EXPENDITURES					
Capital outlay	-	2,475,900	431,884	2,044,016	$ 1,946,749
Net Change in Fund Balance	$ -	$ -	-	$ -	
Fund Balance - Beginning of Period			-		
Fund Balance - End of Period			$ -		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HUD GRANTS FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ 3,808,142	$ 3,858,042	$ 1,708,293	$ (2,149,749)	
EXPENDITURES					
Current					
Community development					
Personnel services	268,573	632,093	120,146	511,947	$ -
Contractual services	3,532,969	9,338,888	1,602,842	7,736,046	5,591,291
Commodities	6,600	15,536	2,479	13,057	146
Total Expenditures	3,808,142	9,986,517	1,725,467	8,261,050	$ 5,591,437
Net Change in Fund Balance	$ -	$ (6,128,475)	(17,174)	$ 6,111,301	
Fund Balance - Beginning of Period			78,745		
Fund Balance - End of Period			$ 61,571		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVOLVING LOAN FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	$ 60,000	$ 60,000	$ 27,305	$ (32,695)	
Miscellaneous	500	500	600	100	
Total Revenues	60,500	60,500	27,905	(32,595)	
EXPENDITURES					
Current					
Community development					
Contractual services	105,000	105,000	-	105,000	$ -
Net Change in Fund Balance	$ (44,500)	$ (44,500)	27,905	$ 72,405	
Fund Balance - Beginning of Period			1,634,007		
Fund Balance - End of Period			$ 1,661,912		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 7,000	$ 7,000	$ -	$ (7,000)	
Licenses and permits	53,000	53,000	32,438	(20,562)	
Grants, contributions, and intergovernmental	88,357	88,357	38,129	(50,228)	
Property taxes	6,365,000	6,365,000	195,532	(6,169,468)	
Investment income	11,000	11,000	2,480	(8,520)	
Miscellaneous	76,000	76,000	93,233	17,233	
Total Revenues	6,600,357	6,600,357	361,812	(6,238,545)	
EXPENDITURES					
Current					
Transportation					
Personnel services	4,905,470	4,905,470	2,261,087	2,644,383	$ -
Contractual services	3,747,383	4,226,286	229,832	3,996,454	463,615
Commodities	657,508	693,400	342,256	351,144	100,533
Capital outlay	7,250,000	7,803,069	886,869	6,916,200	1,191,627
Total Expenditures	16,560,361	17,628,225	3,720,044	13,908,181	$ 1,755,775
Deficiency of revenues over expenditures	(9,960,004)	(11,027,868)	(3,358,232)	7,669,636	
OTHER FINANCING SOURCES (USES)					
Transfers in	9,856,000	9,856,000	348,335	(9,507,665)	
Transfers out	(78,729)	(78,729)	(76,951)	1,778	
Total Other Financing Sources (Uses)	9,777,271	9,777,271	271,384	(9,505,887)	
Net Change in Fund Balance	$ (182,733)	$ (1,250,597)	(3,086,848)	$ (1,836,251)	
Fund Balance - Beginning of Period			4,943,595		
Fund Balance - End of Period			$ 1,856,747		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ 4,565,344	$ 4,565,344	$ 2,757,556	$ (1,807,788)	
Investment income	300,000	300,000	41,359	(258,641)	
Total Revenues	4,865,344	4,865,344	2,798,915	(2,066,429)	
EXPENDITURES					
Current					
Transportation					
Personnel services	133,301	133,301	66,590	66,711	$ -
Contractual services	7,847,000	9,926,115	395,257	9,530,858	2,446,444
Commodities	1,395,000	1,450,885	819,236	631,649	511,171
Capital outlay	5,950,000	8,992,990	314,964	8,678,026	1,401,854
Total Expenditures	15,325,301	20,503,291	1,596,047	18,907,244	$ 4,359,469
Excess (deficiency) of revenues over expenditures	(10,459,957)	(15,637,947)	1,202,868	16,840,815	
OTHER FINANCING USES					
Transfers out	(3,097,800)	(3,097,800)	(2,684,925)	412,875	
Net Change in Fund Balance	$ (13,557,757)	$ (18,735,747)	(1,482,057)	$ 17,253,690	
Fund Balance - Beginning of Period			22,966,396		
Fund Balance - End of Period			$ 21,484,339		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MATCHING FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ -	$ -	$ 1,402,161	$ 1,402,161	
Property taxes	1,000,000	1,000,000	30,721	(969,279)	
Investment income	60,000	60,000	13,244	(46,756)	
Total Revenues	1,060,000	1,060,000	1,446,126	386,126	
EXPENDITURES					
Current					
Transportation					
Contractual services	3,200,000	5,657,544	794,329	4,863,215	$ 2,469,566
Capital outlay	7,800,000	7,944,800	98,600	7,846,200	2,096,200
Total Expenditures	11,000,000	13,602,344	892,929	12,709,415	$ 4,565,766
Net Change in Fund Balance	$ (9,940,000)	$ (12,542,344)	553,197	$ 13,095,541	
Fund Balance - Beginning of Period			15,148,119		
Fund Balance - End of Period			$ 15,701,316		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY BRIDGE FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ 840,000	$ 840,000	$ 279,348	$ (560,652)	
Property taxes	1,000,000	1,000,000	30,721	(969,279)	
Investment income	5,000	5,000	2,927	(2,073)	
Total Revenues	1,845,000	1,845,000	312,996	(1,532,004)	
EXPENDITURES					
Current					
Transportation					
Contractual services	1,150,000	2,420,980	140,110	2,280,870	$ 1,286,043
Capital outlay	750,000	1,191,951	60,546	1,131,405	704,956
Total Expenditures	1,900,000	3,612,931	200,656	3,412,275	$ 1,990,999
Net Change in Fund Balance	$ (55,000)	$ (1,767,931)	112,340	$ 1,880,271	
Fund Balance - Beginning of Period			3,777,141		
Fund Balance - End of Period			$ 3,889,481		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY OPTION MOTOR FUEL TAX FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ 4,000,000	$ 4,000,000	$ 3,393,292	$ (606,708)	
Investment income	65,000	65,000	22,557	(42,443)	
Total Revenues	4,065,000	4,065,000	3,415,849	(649,151)	
EXPENDITURES					
Current					
Transportation					
Contractual services	5,585,000	9,123,529	1,395,184	7,728,345	$ 3,210,239
Commodities	150,000	253,867	76,760	177,107	24,349
Capital outlay	9,140,000	11,862,721	1,973,410	9,889,311	4,010,543
Total Expenditures	14,875,000	21,240,117	3,445,354	17,794,763	$ 7,245,131
Deficiency of revenues over expenditures	(10,810,000)	(17,175,117)	(29,505)	17,145,612	
OTHER FINANCING USES					
Transfers out	(3,544,362)	(3,544,362)	(3,120,979)	423,383	
Net Change in Fund Balance	$ (14,354,362)	$ (20,719,479)	(3,150,484)	$ 17,568,995	
Fund Balance - Beginning of Period			13,558,013		
Fund Balance - End of Period			$ 10,407,529		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RTA SALES TAX FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Sales taxes	$ 8,100,000	$ 8,100,000	$ 3,938,785	$ (4,161,215)	
Investment income	12,000	12,000	9,764	(2,236)	
Total Revenues	8,112,000	8,112,000	3,948,549	(4,163,451)	
EXPENDITURES	-	-	-	-	$ -
Excess of revenues over expenditures	8,112,000	8,112,000	3,948,549	(4,163,451)	
OTHER FINANCING USES					
Transfers out	(9,856,000)	(9,856,000)	(348,335)	9,507,665	
Net Change in Fund Balance	$ (1,744,000)	$ (1,744,000)	3,600,214	$ 5,344,214	
Fund Balance - Beginning of Period			12,275,129		
Fund Balance - End of Period			$ 15,875,343		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMDT FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 17,000	$ 17,000	$ 10,444	$ (6,556)	
EXPENDITURES	-	-	-	-	$ -
Excess of revenues over expenditures	17,000	17,000	10,444	(6,556)	
OTHER FINANCING USES					
Transfers out	(17,000)	(17,000)	-	17,000	
Net Change in Fund Balance	$ -	$ -	10,444	$ 10,444	
Fund Balance - Beginning of Period			30,352		
Fund Balance - End of Period			$ 40,796		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUI CONVICTION FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Fines and forfeitures	$ 20,000	$ 20,000	$ 8,085	$ (11,915)	
EXPENDITURES					
Current					
Public safety					
Commodities	20,000	26,205	448	25,757	$ 6,205
Net Change in Fund Balance	$ -	$ (6,205)	7,637	$ 13,842	
Fund Balance - Beginning of Period			42,618		
Fund Balance - End of Period			$ 50,255		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
PRAIRIE SHIELD GRANT FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ -	$ -	$ 3,055,112	$ 3,055,112	
Investment income	-	-	407	407	
Total Revenues	-	-	3,055,519	3,055,519	
EXPENDITURES					
Current					
Public safety					
Contractual services	-	1,038,737	-	1,038,737	$ -
Commodities	-	36,225	999	35,226	10,047
Total Expenditures	-	1,074,962	999	1,073,963	$ 10,047
Net Change in Fund Balance	$ -	$ (1,074,962)	3,054,520	$ 4,129,482	
Fund Deficit - Beginning of Period			(455,550)		
Fund Balance - End of Period			$ 2,598,970		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 155,000	$ 155,000	$ 66,972	$ (88,028)	
Investment income	750	750	218	(532)	
Total Revenues	155,750	155,750	67,190	(88,560)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	143,914	143,914	69,725	74,189	$ -
Contractual services	36,409	36,409	-	36,409	-
Capital outlay	5,000	5,000	-	5,000	2,704
Total Expenditures	185,323	185,323	69,725	115,598	$ 2,704
Net Change in Fund Balance	$ (29,573)	$ (29,573)	(2,535)	$ 27,038	
Fund Balance - Beginning of Period			288,904		
Fund Balance - End of Period			$ 286,369		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 257,000	$ 257,000	$ 166,464	$ (90,536)	
Investment income	500	500	281	(219)	
Total Revenues	257,500	257,500	166,745	(90,755)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	65,595	76,785	30,750	46,035	$ -
Contractual services	3,900	3,900	113	3,787	-
Commodities	114,200	114,200	45,329	68,871	-
Total Expenditures	183,695	194,885	76,192	118,693	$ -
Net Change in Fund Balance	$ 73,805	$ 62,615	90,553	$ 27,938	
Fund Balance - Beginning of Period			330,054		
Fund Balance - End of Period			$ 420,607		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
CIRCUIT COURT DOCUMENT STORAGE FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 758,000	$ 758,000	$ 370,873	$ (387,127)	
Investment income	2,000	2,000	483	(1,517)	
Total Revenues	760,000	760,000	371,356	(388,644)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	196,263	196,263	99,418	96,845	$ -
Contractual services	558,737	721,837	645,928	75,909	58,413
Commodities	5,000	9,200	5,660	3,540	-
Total Expenditures	760,000	927,300	751,006	176,294	$ 58,413
Net Change in Fund Balance	$ -	$ (167,300)	(379,650)	$ (212,350)	
Fund Deficit - Beginning of Period			(372,904)		
Fund Deficit - End of Period			$ (752,554)		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROBATION SERVICE FEE FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 360,000	$ 360,000	$ 158,613	$ (201,387)	
Investment income	2,000	2,000	770	(1,230)	
Total Revenues	362,000	362,000	159,383	(202,617)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	147,170	147,170	36,366	110,804	$ -
Contractual services	550,219	550,219	55,534	494,685	34
Commodities	41,700	41,700	1,922	39,778	-
Capital outlay	50,000	50,000	-	50,000	-
Total Expenditures	789,089	789,089	93,822	695,267	$ 34
Net Change in Fund Balance	$ (427,089)	$ (427,089)	65,561	$ 492,650	
Fund Balance - Beginning of Period			984,434		
Fund Balance - End of Period			$ 1,049,995		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
CIRCUIT COURT AUTOMATION FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 815,000	$ 815,000	$ 399,073	$ (415,927)	
Investment income	1,000	1,000	144	(856)	
Total Revenues	816,000	816,000	399,217	(416,783)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	244,912	244,912	110,248	134,664	$ -
Contractual services	566,088	581,088	159,826	421,262	-
Commodities	5,000	5,000	970	4,030	-
Total Expenditures	816,000	831,000	271,044	559,956	$ -
Net Change in Fund Balance	$ -	$ (15,000)	128,173	$ 143,173	
Fund Deficit - Beginning of Period			(709,115)		
Fund Deficit - End of Period			$ (580,942)		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ 83,394	$ 83,394	$ 44,126	$ (39,268)	
Investment income	-	-	8	8	
Total Revenues	83,394	83,394	44,134	(39,260)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	83,394	83,394	22,001	61,393	$ -
Net Change in Fund Balance	$ -	$ -	22,133	$ 22,133	
Fund Balance - Beginning of Period			1,037		
Fund Balance - End of Period			$ 23,170		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT ADMIN FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 80,000	$ 80,000	$ 39,260	$ (40,740)	
Investment income	200	200	49	(151)	
Total Revenues	80,200	80,200	39,309	(40,891)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	42,200	42,200	5,755	36,445	$ -
Commodities	38,000	38,000	31,986	6,014	6,014
Total Expenditures	80,200	80,200	37,741	42,459	$ 6,014
Net Change in Fund Balance	$ -	$ -	1,568	$ 1,568	
Fund Balance - Beginning of Period			63,520		
Fund Balance - End of Period			$ 65,088		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MENTAL HEALTH FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ 315,000	$ 315,000	$ 199,961	$ (115,039)	
Property taxes	12,389,821	12,389,821	380,615	(12,009,206)	
Investment income	26,000	26,000	8,076	(17,924)	
Miscellaneous	14,780	14,780	1,000	(13,780)	
Total Revenues	12,745,601	12,745,601	589,652	(12,155,949)	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,608,821	1,608,821	728,352	880,469	$ -
Contractual services	9,308,281	9,308,281	3,636,887	5,671,394	-
Commodities	140,976	140,976	30,022	110,954	-
Capital outlay	27,500	27,500	-	27,500	-
Debt service					
Interest and fiscal charges	3,000	3,000	-	3,000	-
Total Expenditures	11,088,578	11,088,578	4,395,261	6,693,317	$ -
Excess (deficiency) of revenues over expenditures	1,657,023	1,657,023	(3,805,609)	(5,462,632)	
OTHER FINANCING USES					
Transfers out	(1,657,023)	(1,657,023)	(446,589)	1,210,434	
Net Change in Fund Balance	$ -	$ -	(4,252,198)	$ (4,252,198)	
Fund Balance - Beginning of Period			7,184,699		
Fund Balance - End of Period			$ 2,932,501		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
MENTAL HEALTH GRANT FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ 2,476,703	$ 2,476,703	$ 757,785	$ (1,718,918)	
Investment income	1,500	1,500	524	(976)	
Miscellaneous	17,000	17,000	-	(17,000)	
Total Revenues	2,495,203	2,495,203	758,309	(1,736,894)	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,247,111	1,247,111	547,647	699,464	$ -
Contractual services	2,815,894	2,815,894	346,210	2,469,684	-
Commodities	114,221	114,221	29,287	84,934	-
Total Expenditures	4,177,226	4,177,226	923,144	3,254,082	$ -
Deficiency of revenues over expenditures	(1,682,023)	(1,682,023)	(164,835)	1,517,188	
OTHER FINANCING SOURCES					
Transfers in	1,657,023	1,657,023	446,589	(1,210,434)	
Net Change in Fund Balance	$ (25,000)	$ (25,000)	281,754	$ 306,754	
Fund Deficit - Beginning of Period			(926,444)		
Fund Deficit - End of Period			$ (644,690)		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MENTAL HEALTH CAPITAL DEVELOPMENT FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	$ 500	$ 500	$ 465	$ (35)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	5,000	5,000	-	5,000	$ -
Capital outlay	110,000	110,000	150	109,850	-
Total Expenditures	115,000	115,000	150	114,850	$ -
Net Change in Fund Balance	$ (114,500)	$ (114,500)	315	$ 114,815	
Fund Balance - Beginning of Period			125,471		
Fund Balance - End of Period			$ 125,786		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ -	$ -	$ 10,000	$ 10,000	
Property taxes	360,000	360,000	11,061	(348,939)	
Investment income	200	200	9	(191)	
Miscellaneous	1,000	1,000	5,110	4,110	
Total Revenues	361,200	361,200	26,180	(335,020)	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	239,357	239,357	108,452	130,905	$ -
Contractual services	324,672	344,666	87,608	257,058	382
Commodities	22,450	23,656	4,781	18,875	53
Total Expenditures	586,479	607,679	200,841	406,838	$ 435
Net Change in Fund Balance	$ (225,279)	$ (246,479)	(174,661)	$ 71,818	
Fund Balance - Beginning of Period			1,195,173		
Fund Balance - End of Period			$ 1,020,512		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION BUS FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	$ 12	$ 12	$ 5	$ (7)	
Miscellaneous	-	-	225	225	
Total Revenues	12	12	230	218	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	$ -
Commodities	550	550	-	550	-
Total Expenditures	1,550	1,550	-	1,550	$ -
Net Change in Fund Balance	$ (1,538)	$ (1,538)	230	$ 1,768	
Fund Balance - Beginning of Period			6,512		
Fund Balance - End of Period			$ 6,742		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE NETWORK FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ 2,938,298	$ 3,361,998	$ 1,506,226	$ (1,855,772)	
Investment income	3,000	3,000	888	(2,112)	
Miscellaneous	128,000	128,000	46,630	(81,370)	
Total Revenues	3,069,298	3,492,998	1,553,744	(1,939,254)	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,476,664	1,476,664	621,184	855,480	$ -
Contractual services	1,332,704	1,756,404	611,333	1,145,071	-
Commodities	225,430	225,430	35,348	190,082	637
Capital outlay	20,000	20,000	660	19,340	-
Debt service					
Principal retirement	14,500	14,500	14,500	-	-
Total Expenditures	3,069,298	3,492,998	1,283,025	2,209,973	$ 637
Net Change in Fund Balance	$ -	$ -	270,719	$ 270,719	
Fund Balance - Beginning of Period			650,491		
Fund Balance - End of Period			$ 921,210		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TUBERCULOSIS CARE AND TREATMENT FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 8,000	$ 8,000	$ 4,570	$ (3,430)	
Property taxes	480,697	480,697	14,768	(465,929)	
Investment income	700	700	176	(524)	
Total Revenues	489,397	489,397	19,514	(469,883)	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	255,012	255,012	122,761	132,251	$ -
Contractual services	76,475	76,475	11,061	65,414	-
Commodities	30,050	30,050	6,156	23,894	-
Total Expenditures	361,537	361,537	139,978	221,559	$ -
Net Change in Fund Balance	$ 127,860	$ 127,860	(120,464)	$ (248,324)	
Fund Balance - Beginning of Period			287,759		
Fund Balance - End of Period			$ 167,295		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL SHELTER FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 9,900	$ 9,900	$ 1,352	$ (8,548)	
Investment income	100	100	22	(78)	
Total Revenues	10,000	10,000	1,374	(8,626)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	15,000	15,000	861	14,139	$ -
Commodities	5,000	5,000	-	5,000	-
Total Expenditures	20,000	20,000	861	19,139	$ -
Net Change in Fund Balance	$ (10,000)	$ (10,000)	513	$ 10,513	
Fund Balance - Beginning of Period			18,463		
Fund Balance - End of Period			$ 18,976		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DENTAL CARE CLINIC FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 53,000	$ 53,000	$ 17,790	$ (35,210)	
Grants, contributions, and intergovernmental	283,000	283,000	265,165	(17,835)	
Investment income	500	500	307	(193)	
Total Revenues	336,500	336,500	283,262	(53,238)	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	308,655	319,655	144,581	175,074	$ -
Contractual services	140,900	129,900	31,507	98,393	-
Commodities	40,900	40,900	7,045	33,855	-
Total Expenditures	490,455	490,455	183,133	307,322	$ -
Net Change in Fund Balance	$ (153,955)	$ (153,955)	100,129	$ 254,084	
Fund Balance - Beginning of Period			398,208		
Fund Balance - End of Period			$ 498,337		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH SCHOLARSHIP FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 13,900	$ 13,900	$ -	$ (13,900)	
Investment income	100	100	1	(99)	
Total Revenues	14,000	14,000	1	(13,999)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	20,000	20,000	465	19,535	$ -
Net Change in Fund Balance	$ (6,000)	$ (6,000)	(464)	$ 5,536	
Fund Balance - Beginning of Period			6,733		
Fund Balance - End of Period			$ 6,269		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SENIOR SERVICES FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Property taxes	$ 1,775,000	$ 1,775,000	$ 54,529	$ (1,720,471)	
Investment income	6,600	6,600	159	(6,441)	
Total Revenues	1,781,600	1,781,600	54,688	(1,726,912)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,780,000	1,780,000	597,244	1,182,756	$ -
Excess (deficiency) of revenues over expenditures	1,600	1,600	(542,556)	(544,156)	
OTHER FINANCING USES					
Transfers out	-	(127,500)	-	127,500	
Net Change in Fund Balance	$ 1,600	$ (125,900)	(542,556)	$ (416,656)	
Fund Balance - Beginning of Period			2,766,423		
Fund Balance - End of Period			$ 2,223,867		

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 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2001 CERTIFICATE FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service				
Principal retirement	490,000	490,000	490,000	-
Interest and fiscal charges	34,863	34,863	23,005	11,858
Total Expenditures	524,863	524,863	513,005	11,858
Deficiency of revenues over expenditures	(524,863)	(524,863)	(513,005)	11,858
OTHER FINANCING SOURCES				
Transfers in	524,863	524,863	513,005	(11,858)
Net Change in Fund Balance	$ -	$ -	-	$ -
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			$ -	

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2002 A CERTIFICATE FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service				
Principal retirement	390,000	390,000	390,000	-
Interest and fiscal charges	159,275	159,275	83,269	76,006
Total Expenditures	549,275	549,275	473,269	76,006
Deficiency of revenues over expenditures	(549,275)	(549,275)	(473,269)	76,006
OTHER FINANCING SOURCES				
Transfers in	549,275	549,275	473,269	(76,006)
Net Change in Fund Balance	$ -	$ -	-	$ -
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			$ -	

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2003 A CERTIFICATE FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service				
Principal retirement	235,000	235,000	235,000	-
Interest and fiscal charges	166,058	166,058	85,354	80,704
Total Expenditures	401,058	401,058	320,354	80,704
Deficiency of revenues over expenditures	(401,058)	(401,058)	(320,354)	80,704
OTHER FINANCING SOURCES				
Transfers in	401,058	401,058	320,354	(80,704)
Net Change in Fund Balance	$ -	$ -	-	$ -
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			$ -	

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2003 C CERTIFICATE FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service				
Principal retirement	500,000	500,000	500,000	-
Interest and fiscal charges	135,583	135,583	74,016	61,567
Total Expenditures	635,583	635,583	574,016	61,567
Deficiency of revenues over expenditures	(635,583)	(635,583)	(574,016)	61,567
OTHER FINANCING SOURCES				
Transfers in	635,583	635,583	574,016	(61,567)
Net Change in Fund Balance	$ -	$ -	-	$ -
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			$ -	

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2005 A CERTIFICATE FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service				
Principal retirement	230,000	230,000	230,000	-
Interest and fiscal charges	63,573	63,573	33,774	29,799
Total Expenditures	293,573	293,573	263,774	29,799
Deficiency of revenues over expenditures	(293,573)	(293,573)	(263,774)	29,799
OTHER FINANCING SOURCES				
Transfers in	293,573	293,573	263,774	(29,799)
Net Change in Fund Balance	$ -	$ -	-	$ -
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			$ -	

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2005 B CERTIFICATE FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service				
Principal retirement	75,000	75,000	75,000	-
Interest and fiscal charges	1,919	1,919	1,744	175
Total Expenditures	76,919	76,919	76,744	175
Deficiency of revenues over expenditures	(76,919)	(76,919)	(76,744)	175
OTHER FINANCING SOURCES				
Transfers in	76,919	76,919	76,744	(175)
Net Change in Fund Balance	$ -	$ -	-	$ -
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			$ -	

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2006 A CERTIFICATE FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service				
Principal retirement	435,000	435,000	435,000	-
Interest and fiscal charges	287,163	287,163	147,731	139,432
Total Expenditures	722,163	722,163	582,731	139,432
Deficiency of revenues over expenditures	(722,163)	(722,163)	(582,731)	139,432
OTHER FINANCING SOURCES				
Transfers in	722,163	722,163	582,731	(139,432)
Net Change in Fund Balance	$ -	$ -	-	$ -
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			$ -	

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 A CERTIFICATE FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service				
Principal retirement	435,000	435,000	435,000	-
Interest and fiscal charges	156,331	156,331	82,807	73,524
Total Expenditures	591,331	591,331	517,807	73,524
Deficiency of revenues over expenditures	(591,331)	(591,331)	(517,807)	73,524
OTHER FINANCING SOURCES				
Transfers in	591,331	591,331	517,807	(73,524)
Net Change in Fund Balance	$ -	$ -	-	$ -
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			$ -	

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 B CERTIFICATE FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service				
Principal retirement	4,455,000	4,455,000	4,455,000	-
Interest and fiscal charges	1,741,028	1,741,028	914,850	826,178
Total Expenditures	6,196,028	6,196,028	5,369,850	826,178
Deficiency of revenues over expenditures	(6,196,028)	(6,196,028)	(5,369,850)	826,178
OTHER FINANCING SOURCES				
Transfers in	6,196,028	6,196,028	5,369,850	(826,178)
Net Change in Fund Balance	$ -	$ -	-	$ -
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			$ -	

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2008 CERTIFICATE FUND
For the Six Months Ended May 31, 2010

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

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.

Series 2010A Capital Projects Fund - to account for various capital projects, including the construction of a new County archive facility, the purchase of a new local area network, the buildout of a courtroom, and the purchase of a new storage area network. Resources for the fund were provided by proceeds from Series 2010A debt certificates.

Series 2010B Capital Projects Fund - to account for the expansion of the County mental health facility. Resources for the fund were provided by proceeds from Series 2010B debt certificates.

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL CONTROL / PERFORMANCE CONTRACT FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	$ -	$ -	$ 66	$ 66	
EXPENDITURES					
Current					
General and administrative					
Contractual services	-	26,620	-	26,620	$ 1,620
Excess (deficiency) of revenues over expenditures	-	(26,620)	66	26,686	
OTHER FINANCING USES					
Transfers out	(178,300)	(153,300)	(153,300)	-	
Net Change in Fund Balance	$ (178,300)	$ (179,920)	(153,234)	$ 26,686	
Fund Balance - Beginning of Period			181,375		
Fund Balance - End of Period			$ 28,141		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SHERIFF RADIO SYSTEM PROJECT
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	$ -	$ -	$ 78	$ 78	
EXPENDITURES					
Capital outlay	-	244,119	244,119	-	$ -
Deficiency of revenues over expenditures	-	(244,119)	(244,041)	78	
OTHER FINANCING USES					
Transfers out	(89,872)	(89,872)	(89,872)	-	
Net Change in Fund Balance	$ (89,872)	$ (333,991)	(333,913)	$ 78	
Fund Balance - Beginning of Period			336,896		
Fund Balance - End of Period			$ 2,983		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD IMPROVEMENT PROJECT FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	$ -	$ -	$ 6	$ 6	
EXPENDITURES					
Current					
General and administrative					
Contractual services	4,000	4,000	-	4,000	$ -
Net Change in Fund Balance	$ (4,000)	$ (4,000)	6	$ 4,006	
Fund Balance - Beginning of Period			7,937		
Fund Balance - End of Period			$ 7,943		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROPERTY ACQUISITION PROJECT FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	$ -	$ -	$ 5	$ 5	
EXPENDITURES	-	-	-	-	$ -
Net Change in Fund Balance	$ -	$ -	5	$ 5	
Fund Balance - Beginning of Period			1,253		
Fund Balance - End of Period			$ 1,258		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TREASURER'S OFFICE REMODELING FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES	$ -	$ -	$ -	$ -	
EXPENDITURES					
Current					
General and administrative					
Contractual services	-	9,784	8,975	809	$ 298
Capital Outlay	-	201,754	180,426	21,328	-
Total Expenditures	-	211,538	189,401	22,137	$ 298
Net Change in Fund Balance	$ -	$ (211,538)	(189,401)	$ 22,137	
Fund Balance - Beginning of Period			190,634		
Fund Balance - End of Period			$ 1,233		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010A CAPITAL PROJECTS FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	$ -	$ -	$ 1,468	$ 1,468	
EXPENDITURES					
Current					
General and administrative					
Contractual services	-	112,568	112,568	-	$ -
Deficiency of revenues over expenditures	-	(112,568)	(111,100)	1,468	
OTHER FINANCING SOURCES (USES)					
Debt certificates issued	-	7,595,000	7,595,000	-	
Premium on debt issuance	-	404,267	404,267	-	
Payment to bond escrow agent	-	(3,583,775)	(3,583,775)	-	
Total Other Financing Sources (Uses)	-	4,415,492	4,415,492	-	
Net Change in Fund Balance	$ -	$ 4,302,924	4,304,392	$ 1,468	
Fund Balance - Beginning of Period			-		
Fund Balance - End of Period			$ 4,304,392		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010B CAPITAL PROJECTS FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	$ -	$ -	$ 1,361	$ 1,361	
EXPENDITURES					
Current					
General and administrative					
Contractual services	-	-	66,478	(66,478)	$ -
Deficiency of revenues over expenditures	-	-	(65,117)	(65,117)	
OTHER FINANCING SOURCES					
Debt certificates issued	-	-	4,000,000	4,000,000	
Premium on debt issuance	-	-	55,180	55,180	
Total Other Financing Sources	-	-	4,055,180	4,055,180	
Net Change in Fund Balance	$ -	$ -	3,990,063	$ 3,990,063	
Fund Balance - Beginning of Period			-		
Fund Balance - End of Period			$ 3,990,063		

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 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 1 FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Investment income	$ 10,000	$ 10,000	$ 287	$ (9,713)
EXPENDITURES	-	-	-	-
Excess of revenues over expenditures	10,000	10,000	287	(9,713)
OTHER FINANCING USES				
Transfers out	(10,000)	(10,000)	-	10,000
Net Change in Fund Balance	$ -	$ -	287	$ 287
Fund Balance - Beginning of Year			331,295	
Fund Balance - End of Year			$ 331,582	

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 2 FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Investment income	$ 20,000	$ 20,000	$ 23	$ (19,977)
EXPENDITURES	-	-	-	-
Excess of revenues over expenditures	20,000	20,000	23	(19,977)
OTHER FINANCING USES				
Transfers out	(20,000)	(20,000)	-	20,000
Net Change in Fund Balance	$ -	$ -	23	$ 23
Fund Balance - Beginning of Year			469,273	
Fund Balance - End of Year			$ 469,296	

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 - 2ND QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
VALLEY HI FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 8,412,328	$ 8,412,328	$ 4,211,726	$ (4,200,602)	
Property taxes	6,000,000	6,000,000	184,319	(5,815,681)	
Investment income	201,000	201,000	21,639	(179,361)	
Miscellaneous	12,500	12,500	1,776	(10,724)	
Total Revenues	$ 14,625,828	$ 14,625,828	$ 4,419,460	$ (10,206,368)	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	$ 6,876,387	$ 6,876,387	$ 3,198,401	$ -	$ -
Contractual services	2,058,615	2,066,615	650,124	408,889	408,889
Commodities	855,105	859,949	430,483	425,671	425,671
Capital outlay	65,000	65,000	-	-	-
Debt service					
Principal retirement	984,426	984,426	978,364	6,062	-
Interest and fiscal charges	403,603	403,603	209,240	194,363	-
Depreciation expense	-	-	247,500	(247,500)	-
Total Expenditures	$ 11,243,136	$ 11,255,980	$ 5,714,112	$ 787,485	$ 834,560

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
911 FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 2,420,000	$ 2,420,000	$ 1,313,359	$ (1,106,641)	
Investment income	18,000	18,000	4,884	(13,116)	
Total Revenues	$ 2,438,000	$ 2,438,000	$ 1,318,243	$ (1,119,757)	
EXPENDITURES					
Current					
Public Safety					
Personnel services	$ 312,015	$ 312,015	$ 136,123	$ 175,892	$ -
Contractual services	2,448,550	3,295,709	697,539	2,598,170	681,721
Commodities	112,000	112,465	21,284	91,181	-
Capital outlay	505,500	968,047	115,671	852,376	347,584
Total Expenditures	$ 3,378,065	$ 4,688,236	$ 970,617	$ 3,717,619	$ 1,029,305

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 - 2ND QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
INSURANCE LOSS FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 307,446	$ 307,446	$ -	$ (307,446)	
Property taxes	3,880,000	3,880,000	119,194	(3,760,806)	
Insurance recoveries	185,000	185,000	221,432	36,432	
Investment income	125	125	64	(61)	
Total Revenues	$ 4,372,571	$ 4,372,571	$ 340,690	$ (4,031,881)	
EXPENDITURES					
Current					
General and administrative					
Personnel services	$ 1,032,367	$ 1,032,367	454,525	$ 577,842	$ -
Contractual services	2,608,021	2,639,222	2,035,755	603,467	37,000
Commodities	14,000	14,000	2,329	11,671	-
Total Expenditures	$ 3,654,388	$ 3,685,589	$ 2,492,609	$ 1,192,980	$ 37,000

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 2ND QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
HEALTH INSURANCE FUND
For the Six Months Ended May 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 16,420,135	$ 16,420,135	$ 6,636,018	$ (9,784,117)	
Investment income	4,000	4,000	2,063	(1,937)	
Total Revenues	$ 16,424,135	$ 16,424,135	$ 6,638,081	$ (9,786,054)	
EXPENDITURES					
Current					
General and administrative					
Contractual services	$ 16,485,136	$ 16,485,136	7,614,053	$ 8,871,083	$ -
Commodities	5,100	5,100	533	4,567	-
Total Expenditures	$ 16,490,236	$ 16,490,236	$ 7,614,586	$ 8,875,650	$ -