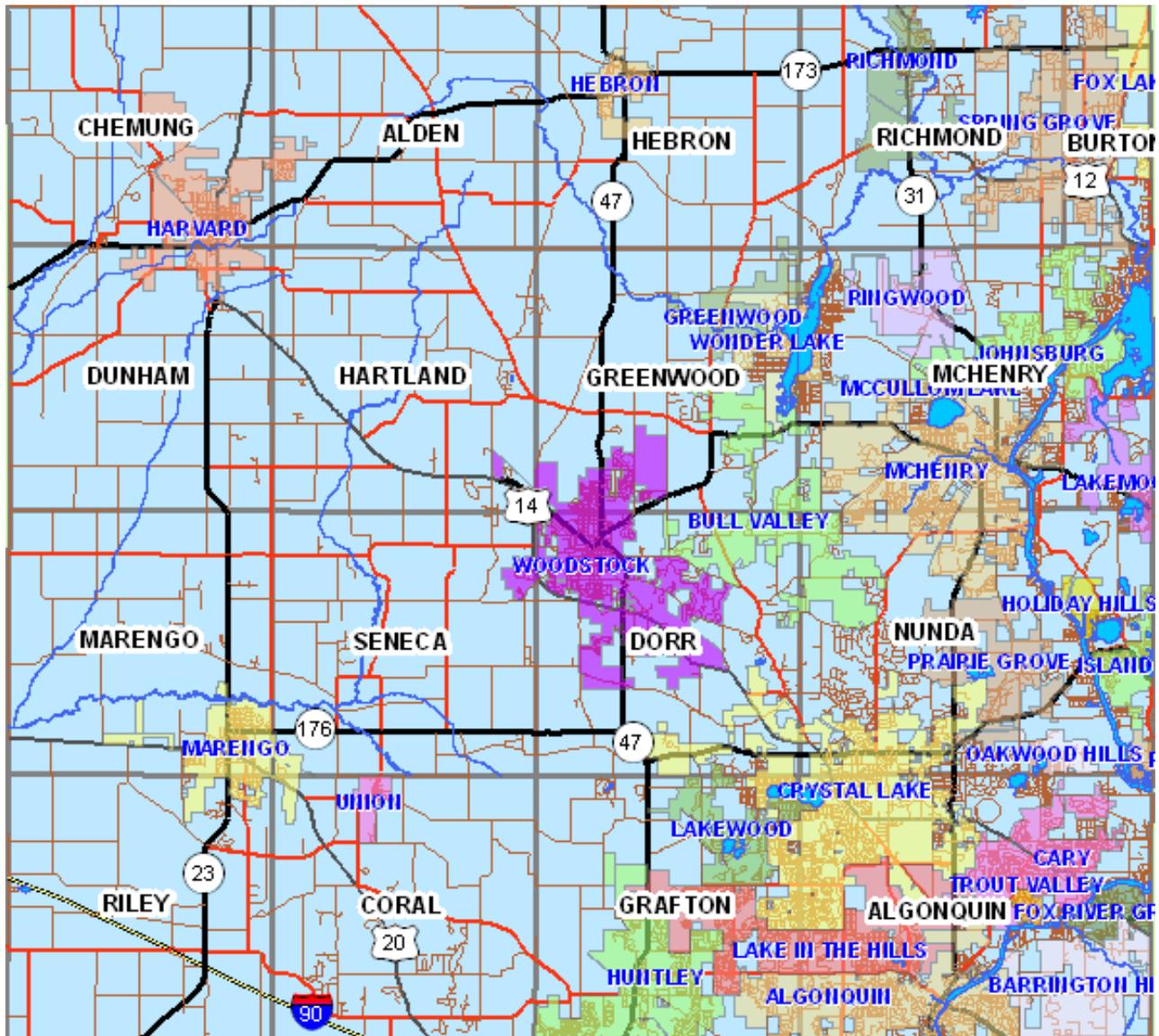


County of McHenry, Illinois

County Auditor's Quarterly Report

Fiscal Year 2010 – 3rd Quarter
For the 9 months ended August 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
TABLE OF CONTENTS
FISCAL YEAR 2010 - 3RD QUARTER

	<u>Page</u>
Introductory Section	
Table of Contents	i - ii
Letter of Transmittal	iii - viii
Financial Section	
General Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	1
Schedules of Revenues - Budget and Actual	
By Type, Function, and Object	2 - 4
By Type and Function	5
Schedules of Expenditures - Budget and Actual	
By Function, Department, and Object	6 - 10
By Function and Department	11
By Function and Object	12
By Object	13
Special Revenue Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance (Deficit) - Budget and Actual	
General and Administrative	
County Clerk Automation Fund	14
Recorder Automation Fund	15
County Treasurer Automation Fund	16
Treasurer's Passport Services Fund	17
Geographic Information Systems Fund	18
Illinois Municipal Retirement Fund	19
Social Security Fund	20
Energy Efficiency Block Grant Fund	21
Community Development	
HUD Grants Fund	22
Revolving Loan Fund	23
Transportation	
County Highway Fund	24
Motor Fuel Tax Fund	25
Matching Fund	26
County Bridge Fund	27
County Option Motor Fuel Tax Fund	28
RTA Sales Tax Fund	29
Public Safety	
EMDT Fund	30
DUI Conviction Fund	31
Prairie Shield Grant Fund	32
Coroner's Fund	33
Judiciary and Court Related	
Maintenance and Child Support Collection Fund	34
Law Library Fund	35
Circuit Court Document Storage Fund	36
Probation Service Fee Fund	37
Circuit Court Automation Fund	38
Illinois Criminal Justice Authority Fund	39
Circuit Court Admin Fund	40

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT
TABLE OF CONTENTS
FISCAL YEAR 2010 - 3RD QUARTER

	<u>Page</u>
Special Revenue Funds (Continued)	
Schedules of Revenues, Expenditures, and Changes in Fund Balance (Deficit) - Budget and Actual (Continued)	
Public Health and Welfare (Continued)	
County Mental Health Fund	41
Mental Health Grant Fund	42
Mental Health Capital Development Fund	43
Veterans' Assistance Commission Fund	44
Veterans' Assistance Commission Bus Fund	45
Workforce Network Fund	46
Tuberculosis Care and Treatment Fund	47
Animal Shelter Fund	48
Dental Care Clinic Fund	49
Health Scholarship Fund	50
Senior Services Fund	51
Debt Service Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Series 2001 Certificate Fund	52
Series 2002 A Certificate Fund	53
Series 2003 A Certificate Fund	54
Series 2003 C Certificate Fund	55
Series 2005 A Certificate Fund	56
Series 2005 B Certificate Fund	57
Series 2006 A Certificate Fund	58
Series 2007 A Certificate Fund	59
Series 2007 B Certificate Fund	60
Series 2008 Certificate Fund	61
Capital Project Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Animal Control / Performance Contract Fund	62
Sheriff Radio System Project	63
Road Improvement Project Fund	64
Property Acquisition Project Fund	65
Treasurer's Office Remodeling Fund	66
Series 2010A Capital Projects Fund	67
Series 2010B Capital Projects Fund	68
Permanent Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Working Cash No. 1 Fund	69
Working Cash No. 2 Fund	70
Enterprise Funds	
Schedules of Revenues and Expenditures - Budget and Actual (Budgetary Basis)	
Valley Hi Fund	71
911 Fund	72
Internal Service Funds	
Schedules of Revenues and Expenditures - Budget and Actual (Budgetary Basis)	
Insurance Loss Fund	73
Health Insurance Fund	74

PAMELA PALMER
COUNTY AUDITOR

JAMES BERNIER, CPA, CPFO
FINANCIAL REPORTING
MANAGER/
CHIEF DEPUTY AUDITOR



PHONE: 815 334-4204
FAX: 815 334-4621

November 1, 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 third 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.

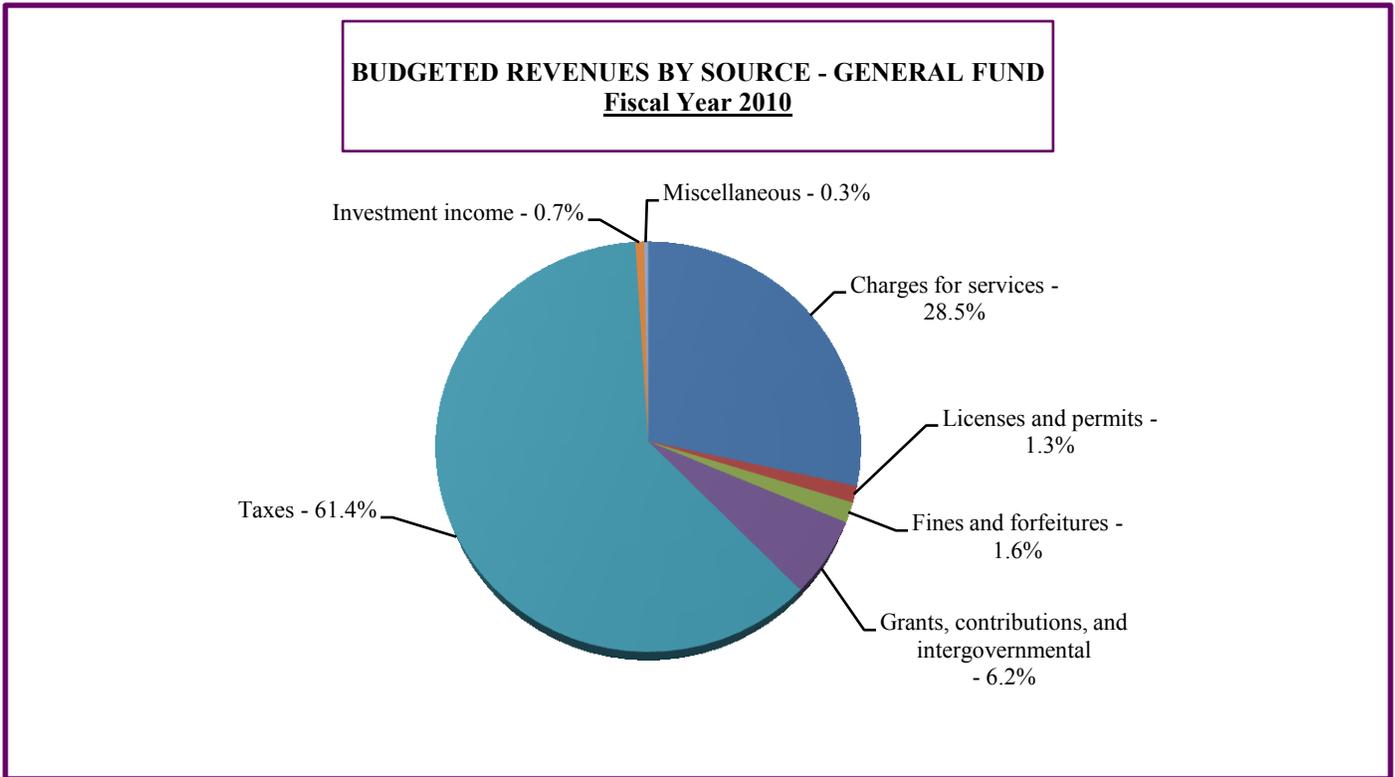
Management of the County has the full responsibility for the completeness and reliability of the information contained in this report. This responsibility is managed through the operation of a comprehensive framework of internal control. Because the cost of internal control should not exceed anticipated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

THIRD 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 third quarter of fiscal year 2010 and the third quarter of fiscal year 2009 are as follows:

Revenue Category	3rd Qtr FY2010 Revenues	3rd Qtr FY2009 Revenues	Difference 3rd Qtr FY10 - FY09	FY2010 Annual Budget	FY2009 Annual Budget
Charge for services	\$ 16,727,303	\$ 18,061,284	\$ (1,333,981)	\$ 23,750,127	\$ 21,593,839
Licenses and permits	942,223	916,026	26,197	1,055,000	1,360,500
Fines and forfeitures	948,222	982,577	(34,355)	1,334,700	1,621,000
Grants, contributions, and intergovernmental	3,083,679	3,361,827	(278,148)	5,197,995	4,756,780
Taxes	30,220,650	30,710,331	(489,681)	51,230,000	50,130,000
Investment income	91,903	154,884	(62,981)	605,600	1,440,500
Miscellaneous	277,051	313,838	(36,787)	280,000	243,500
Total Revenues	\$52,291,031	\$54,500,767	\$(2,209,736)	\$83,453,422	\$81,146,119

Two revenue sources, taxes and charges for services, represent approximately 90% of all revenue for the general fund. Because these two revenue sources represent such a significant portion of general fund revenues, the remainder of the analysis will focus on these two categories. A detailed breakout of tax revenue is presented in the following chart:

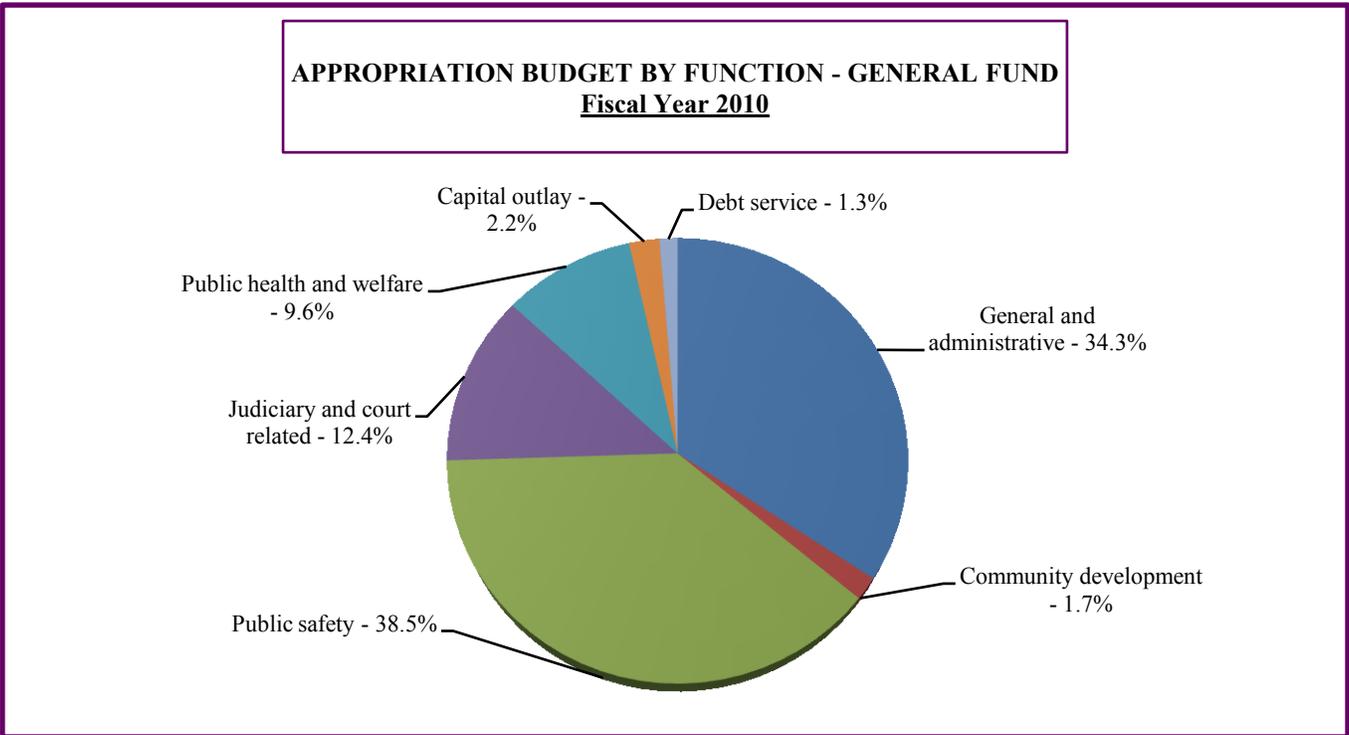
Type of Tax Revenue	3rd Qtr FY2010 Revenues	3rd Qtr FY2009 Revenues	Difference 3rd Qtr FY10 - FY09	FY2010 Annual Budget	FY2009 Annual Budget
Property taxes	\$ 19,154,958	\$ 18,074,093	\$ 1,080,865	\$ 33,725,000	\$ 31,080,000
Sales taxes	5,791,387	5,926,910	(135,523)	8,100,000	9,125,000
State income taxes	3,199,478	4,402,702	(1,203,224)	6,000,000	6,000,000
Local use tax	579,550	755,413	(175,863)	1,000,000	850,000
Personal property replacement tax	443,874	540,410	(96,536)	750,000	750,000
Inheritance tax	86,081	68,328	17,753	200,000	200,000
Off track betting	60,950	80,928	(19,978)	105,000	100,000
Tax transfer stamps	904,372	861,547	42,825	1,350,000	2,025,000
Total Revenues	\$30,220,650	\$30,710,331	\$ (489,681)	\$51,230,000	\$50,130,000

The increase in property taxes is due to an increase in the annual tax levy from \$31.9 million in FY09 to \$34.3 million in FY10. Since the due date for the second installment of property taxes is in early September, the remainder of property taxes will be received in the fourth quarter. The decreases in both sales taxes and income taxes reflect general weakness in the local economy and a lagging high unemployment rate. Also affecting income taxes is increasingly delayed payments from the State of Illinois, which has averaged 5 months behind during FY10, compared to an average of 3 months behind during FY09.

Under the charges for services revenue category, jail space rental decreased from \$8.1 million for the first nine months of FY09 to \$7.0 million for the first nine months of FY10. In addition, Court Services salary reimbursements decreased from \$0.9 million for the first nine months of FY09 to \$0.6 million for the first nine months of FY10, 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 third quarter of fiscal year 2010 and the third quarter of fiscal year 2009 are as follows:

Expenditure Category	3rd Qtr FY2010 Expenditures	3rd Qtr FY2009 Expenditures	Difference 3rd Qtr FY10 - FY09	FY2010 Annual Budget	FY2009 Annual Budget
General and administrative	\$ 17,494,804	\$ 16,645,307	\$ 849,497	\$ 28,064,299	\$ 27,635,391
Community development	939,909	985,764	(45,855)	1,385,163	1,475,594
Public safety	22,180,918	20,956,077	1,224,841	31,551,517	29,414,116
Judiciary and court related	7,464,186	7,610,445	(146,259)	10,110,424	10,531,805
Public health and welfare	4,897,109	4,487,225	409,884	7,875,464	6,878,375
Capital outlay	530,387	1,585,238	(1,054,851)	1,761,553	2,708,048
Debt service	568,392	517,967	50,425	1,042,865	1,001,575
Total Expenditures	\$ 54,075,705	\$ 52,788,023	\$ 1,287,682	\$ 81,791,285	\$ 79,644,904

The annual budget for FY10 increased by 2.7% over the annual budget for FY09. Because of the increase in the budget, actual expenditures for the first nine months of FY10 increased by 2.4% over the first nine months of FY09. 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 38 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 – 51 of this report. A summary of activity through the third quarter of 2010 for each of the Special Revenue Funds is as follows:

Special Revenue Fund Title	3rd Qtr 2010 Revenues	3rd Qtr 2010 Expenditures	Transfers In (Out)	Fund Balance at August 31, 2010
County Clerk Automation Fund	10,527	238	(10,000)	94,304
Recorder Automation Fund	584,560	369,177	-	895,697
County Treasurer Automation Fund	63,345	6,349	-	366,723
Treasurer's Passport Services Fund	30,769	4,714	-	80,949
Geographic Information Systems Fund	614,259	508,862	-	1,401,893
Illinois Municipal Retirement Fund	2,597,108	4,465,142	-	3,381,127
Social Security Fund	1,816,667	2,580,571	-	2,591,535
Energy Efficiency Block Grant Fund	1,563,096	1,563,096	-	-
HUD Grants Fund	3,129,990	3,177,036	-	31,699
Revolving Loan Fund	38,504	1,950	-	1,670,561
County Highway Fund	3,763,339	5,331,654	636,506	4,011,786
Motor Fuel Tax Fund	4,079,003	3,013,900	(3,097,800)	20,933,699
Matching Fund	1,979,242	1,463,243	-	15,664,118
County Bridge Fund	841,853	693,994	-	3,925,000
County Option Motor Fuel Tax Fund	4,443,491	4,017,381	(3,533,854)	10,450,269
RTA Sales Tax Fund	5,990,674	-	(713,457)	17,552,346
EMDT Fund	16,233	-	-	46,585
DUI Conviction Fund	12,808	638	-	54,788
Prairie Shield Grant Fund	1,274,899	811,794	-	7,555
Coroner's Fund	8,893	-	-	8,893
Maintenance and Child Support Collection Fund	94,004	106,412	-	276,496
Law Library Fund	262,113	125,209	-	466,958

Special Revenue Fund Title	3rd Qtr 2010 Revenues	3rd Qtr 2010 Expenditures	Transfers In (Out)	Fund Balance at August 31, 2010
Circuit Court Document Storage Fund	571,704	835,937	-	(637,137)
Probation Service Fee Fund	229,849	158,635	-	1,055,648
Circuit Court Automation Fund	607,960	418,646	-	(519,801)
Illinois Criminal Justice Authority Fund	44,143	22,001	-	23,179
Circuit Court Admin Fund	61,510	44,116	-	80,914
County Mental Health Fund	7,264,721	7,196,683	(1,091,976)	6,160,761
Mental Health Grant Fund	1,567,465	1,705,765	1,091,976	27,232
Mental Health Capital Development Fund	711	150	-	126,032
Veteran's Assistance Commission Fund	216,077	312,876	-	1,098,374
Veteran's Assistance Commission Bus Fund	233	-	-	6,745
Workforce Network Fund	2,387,111	2,080,539	-	957,063
Tuberculosis Care and Treatment Fund	276,762	215,767	-	348,754
Animal Shelter Fund	2,121	2,095	-	18,489
Dental Care Clinic Fund	376,809	281,806	-	493,211
Health Scholarship Fund	2	465	-	6,270
Senior Services Fund	991,052	1,138,034	-	2,619,441

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 third quarter of FY2010, the working cash funds have earned \$542 of investment income, as compared to \$2,213 of investment income through the third 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 third

quarter of FY2010 is \$3,348,290. Since the due date for the second installment of property taxes is in early September, the remainder of property taxes will be received in the fourth quarter.

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 third quarter, expenditures were \$3.7 million, which represents 80.4% of the budget of \$4.6 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.

Users of this quarterly financial report are encouraged to contact the Auditor's Office with any comments or questions concerning this report, which is also available in electronic format on the County's website at <http://www.co.mchenry.il.us/departments/auditor/Pages/quarterlyRpts.aspx>.

Sincerely,

Pamela Palmer

County Auditor

FINANCIAL SECTION

GENERAL FUND

The general fund is the primary operating fund of the County and is used to account for all financial resources that are not required to be accounted for in another fund.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Nine Months Ended August 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 23,750,127	\$ 23,750,127	\$ 16,727,303	\$ (7,022,824)	
Licenses and permits	1,055,000	1,055,000	942,223	(112,777)	
Fines and forfeitures	1,334,700	1,334,700	948,222	(386,478)	
Grants, contributions, and intergovernmental	4,373,491	5,197,995	3,083,679	(2,114,316)	
Taxes	51,230,000	51,230,000	30,220,650	(21,009,350)	
Investment income	605,600	605,600	91,903	(513,697)	
Miscellaneous	280,000	280,000	277,051	(2,949)	
Total Revenues	<u>82,628,918</u>	<u>83,453,422</u>	<u>52,291,031</u>	<u>(31,162,391)</u>	
EXPENDITURES					
Current					
General and administrative	27,538,565	28,064,299	17,494,804	10,569,495	\$ 855,013
Community development	1,371,041	1,385,163	939,909	445,254	32,025
Public safety	31,250,823	31,551,517	22,180,918	9,370,599	329,769
Judiciary and court related	10,091,674	10,110,424	7,464,186	2,646,238	45,645
Public health and welfare	7,555,571	7,875,464	4,897,109	2,978,355	114,446
Capital outlay	687,932	1,761,553	530,387	1,231,166	581,025
Debt service					
Principal retirement	967,830	985,039	527,438	457,601	31,062
Interest and fiscal charges	57,826	57,826	40,954	16,872	-
Total Expenditures	<u>79,521,262</u>	<u>81,791,285</u>	<u>54,075,705</u>	<u>27,715,580</u>	<u>\$ 1,988,985</u>
Excess (deficiency) of revenues over expenditures	<u>3,107,656</u>	<u>1,662,137</u>	<u>(1,784,674)</u>	<u>(3,446,811)</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	150,120	160,120	80,000	(80,120)	
Transfers out	(3,617,230)	(3,617,230)	(3,571,802)	45,428	
Capital leases issued	-	465,624	-	(465,624)	
Total Other Financing Sources (Uses)	<u>(3,467,110)</u>	<u>(2,991,486)</u>	<u>(3,491,802)</u>	<u>(500,316)</u>	
Net Change in Fund Balance	<u>\$ (359,454)</u>	<u>\$ (1,329,349)</u>	<u>(5,276,476)</u>	<u>\$ (3,947,127)</u>	
Fund Balance - Beginning of Period			<u>48,771,605</u>		
Fund Balance - End of Period			<u>\$ 43,495,129</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative				
County clerk fees	\$ 185,000	\$ 185,000	\$ 139,027	\$ (45,973)
Tax redemption fees	160,000	160,000	142,421	(17,579)
Recording fees	1,360,000	1,360,000	822,785	(537,215)
Penalties/fees on delinquent taxes	1,800,000	1,800,000	845,529	(954,471)
Cable television franchise fees	470,000	470,000	318,912	(151,088)
Assessor's salary reimbursement	25,098	25,098	33,333	8,235
Other fees and charges	11,600	11,600	12,514	914
Community Development				
Subdivision review fees	10,000	10,000	-	(10,000)
Flood plain investigation fees	98,000	98,000	53,225	(44,775)
Maps and publications fees	4,500	4,500	2,160	(2,340)
Other fees and charges	11,300	11,300	15,722	4,422
Public Safety				
Coroner fees	9,000	9,000	9,100	100
Sheriff fees - circuit court	440,000	440,000	333,256	(106,744)
Sheriff fees - photocopies	10,000	10,000	3,401	(6,599)
Sheriff fees - foreign courts	65,000	65,000	44,038	(20,962)
Foreclosures	20,000	20,000	44,909	24,909
Court security fees	950,000	950,000	668,802	(281,198)
Jail space rental	10,500,000	10,500,000	6,998,433	(3,501,567)
Payphones	325,000	325,000	233,674	(91,326)
Dispatching fees	220,000	220,000	223,130	3,130
Squad car replacement fee	50,000	50,000	29,313	(20,687)
Sheriff salary reimbursement	-	-	32,415	32,415
Other fees and charges	53,642	53,642	39,392	(14,250)
Judiciary and Court Related				
10% bond earnings	356,000	356,000	249,519	(106,481)
Circuit clerk fees	3,642,500	3,642,500	2,980,229	(662,271)
County court fees	530,322	530,322	396,203	(134,119)
Court services salary reimbursements	620,768	620,768	620,768	-
State's attorney salary reimbursement	144,677	144,677	120,564	(24,113)
State's attorney fees	80,000	80,000	61,271	(18,729)
Public aid	85,000	85,000	-	(85,000)
Periodic imprisonment fees	22,000	22,000	12,640	(9,360)
Public defender salary reimbursement	99,895	99,895	66,596	(33,299)
Public defenders fees	80,000	80,000	60,188	(19,812)
Other fees and charges	27,000	27,000	24,074	(2,926)

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 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	\$ 529,421	\$ (42,579)
Veterinary fees	61,000	61,000	49,332	(11,668)
Nursing fees	92,500	92,500	124,953	32,453
Health review fees	8,000	8,000	3,835	(4,165)
Health promotion	19,700	19,700	8,278	(11,422)
Vital record fees	52,000	52,000	39,879	(12,121)
Subdivision review fees	10,000	10,000	-	(10,000)
Medicare	80,000	80,000	66,626	(13,374)
Public aid	180,000	180,000	146,030	(33,970)
Private pay	10,000	10,000	7,408	(2,592)
Vision and hearing fees	80,000	80,000	37,324	(42,676)
Other fees and charges	118,625	118,625	76,674	(41,951)
Total Charges for Services	23,750,127	23,750,127	16,727,303	(7,022,824)
LICENSES AND PERMITS				
General and Administrative				
Liquor licenses	118,000	118,000	117,450	(550)
Amusement licenses	12,000	12,000	11,165	(835)
Community Development				
Building permits	300,000	300,000	239,074	(60,926)
Zoning permits	62,000	62,000	77,039	15,039
Public Health and Welfare				
Septic and well permits	107,000	107,000	58,830	(48,170)
Health licenses	450,000	450,000	431,209	(18,791)
Hauler license fees	6,000	6,000	7,456	1,456
Total Licenses and Permits	1,055,000	1,055,000	942,223	(112,777)
FINES AND FORFEITURES				
Community Development				
Planning fines	12,000	12,000	6,577	(5,423)
Judiciary and Court Related				
Fines and bond forfeitures	1,167,700	1,167,700	835,933	(331,767)
County drug fines	120,000	120,000	80,474	(39,526)
Public Health and Welfare				
Veterinary fines	35,000	35,000	25,238	(9,762)
Total Fines and Forfeitures	1,334,700	1,334,700	948,222	(386,478)

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative				
Election improvements	\$ 55,000	\$ 55,000	\$ 72,780	\$ 17,780
Other grants	-	-	4,250	4,250
Public Safety				
Sheriff's Office - grants	18,370	518,370	66,830	(451,540)
EMA - grants	57,150	66,320	230,290	163,970
Judiciary and Court Related				
Dependent children care reimbursements	21,000	21,000	-	(21,000)
Dependent children/parent reimbursements	42,000	42,000	33,633	(8,367)
State's Attorney - grants	27,500	27,500	13,750	(13,750)
Other grants	-	18,750	9,375	(9,375)
Public Health and Welfare				
Health Department grants -				
Nursing	3,461,983	3,719,877	2,424,109	(1,295,768)
Environmental	139,488	178,178	178,918	740
Administration	51,000	51,000	49,744	(1,256)
IDPH vaccines	500,000	500,000	-	(500,000)
Total Grants, Contributions, and Intergovernmental	<u>4,373,491</u>	<u>5,197,995</u>	<u>3,083,679</u>	<u>(2,114,316)</u>
TAXES				
Property taxes	33,725,000	33,725,000	19,154,958	(14,570,042)
Sales taxes	8,100,000	8,100,000	5,791,387	(2,308,613)
State income taxes	6,000,000	6,000,000	3,199,478	(2,800,522)
Local use tax	1,000,000	1,000,000	579,550	(420,450)
Personal property replacement tax	750,000	750,000	443,874	(306,126)
Inheritance tax	200,000	200,000	86,081	(113,919)
Off track betting	105,000	105,000	60,950	(44,050)
Tax transfer stamps	1,350,000	1,350,000	904,372	(445,628)
Total Taxes	<u>51,230,000</u>	<u>51,230,000</u>	<u>30,220,650</u>	<u>(21,009,350)</u>
INVESTMENT INCOME	<u>605,600</u>	<u>605,600</u>	<u>91,903</u>	<u>(513,697)</u>
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	43,364	18,364
Total Miscellaneous	<u>280,000</u>	<u>280,000</u>	<u>277,051</u>	<u>(2,949)</u>
TOTAL REVENUES	<u>\$ 82,628,918</u>	<u>\$ 83,453,422</u>	<u>\$ 52,291,031</u>	<u>\$ (31,162,391)</u>

(Concluded)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER

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

GENERAL FUND

For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
CHARGES FOR SERVICES				
General and Administrative	\$ 4,011,698	\$ 4,011,698	\$ 2,314,521	\$ (1,697,177)
Community Development	123,800	123,800	71,107	(52,693)
Public Safety	12,642,642	12,642,642	8,659,863	(3,982,779)
Judiciary and Court Related	5,688,162	5,688,162	4,592,052	(1,096,110)
Public Health and Welfare	<u>1,283,825</u>	<u>1,283,825</u>	<u>1,089,760</u>	<u>(194,065)</u>
Total Charges for Services	<u>23,750,127</u>	<u>23,750,127</u>	<u>16,727,303</u>	<u>(7,022,824)</u>
LICENSES AND PERMITS				
General and Administrative	130,000	130,000	128,615	(1,385)
Community Development	362,000	362,000	316,113	(45,887)
Public Health and Welfare	<u>563,000</u>	<u>563,000</u>	<u>497,495</u>	<u>(65,505)</u>
Total Licenses and Permits	<u>1,055,000</u>	<u>1,055,000</u>	<u>942,223</u>	<u>(112,777)</u>
FINES AND FORFEITURES				
Community Development	12,000	12,000	6,577	(5,423)
Judiciary and Court Related	1,287,700	1,287,700	916,407	(371,293)
Public Health and Welfare	<u>35,000</u>	<u>35,000</u>	<u>25,238</u>	<u>(9,762)</u>
Total Fines and Forfeitures	<u>1,334,700</u>	<u>1,334,700</u>	<u>948,222</u>	<u>(386,478)</u>
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative	55,000	55,000	77,030	22,030
Public Safety	75,520	584,690	297,120	(287,570)
Judiciary and Court Related	90,500	109,250	56,758	(52,492)
Public Health and Welfare	<u>4,152,471</u>	<u>4,449,055</u>	<u>2,652,771</u>	<u>(1,796,284)</u>
Total Grants, Contributions, and Intergovernmental	<u>4,373,491</u>	<u>5,197,995</u>	<u>3,083,679</u>	<u>(2,114,316)</u>
TAXES	<u>51,230,000</u>	<u>51,230,000</u>	<u>30,220,650</u>	<u>(21,009,350)</u>
INVESTMENT INCOME	<u>605,600</u>	<u>605,600</u>	<u>91,903</u>	<u>(513,697)</u>
MISCELLANEOUS	<u>280,000</u>	<u>280,000</u>	<u>277,051</u>	<u>(2,949)</u>
TOTAL REVENUES	<u>\$ 82,628,918</u>	<u>\$ 83,453,422</u>	<u>\$ 52,291,031</u>	<u>\$ (31,162,391)</u>

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration					
Personnel services	\$ 526,880	\$ 526,880	\$ 403,903	\$ 122,977	\$ -
Contractual services	85,582	85,582	73,873	11,709	8,178
Commodities	27,870	30,770	15,960	14,810	-
Total	<u>640,332</u>	<u>643,232</u>	<u>493,736</u>	<u>149,496</u>	<u>8,178</u>
Auditor					
Personnel services	287,852	287,852	208,625	79,227	-
Contractual services	6,010	6,010	3,235	2,775	-
Commodities	10,089	10,089	4,374	5,715	146
Total	<u>303,951</u>	<u>303,951</u>	<u>216,234</u>	<u>87,717</u>	<u>146</u>
County Board and Liquor Commission					
Personnel services	589,158	589,158	435,967	153,191	-
Contractual services	70,932	70,932	54,457	16,475	-
Commodities	41,491	41,491	19,614	21,877	-
Total	<u>701,581</u>	<u>701,581</u>	<u>510,038</u>	<u>191,543</u>	<u>-</u>
County Clerk					
Personnel services	391,939	391,939	297,167	94,772	-
Contractual services	7,050	7,050	4,939	2,111	-
Commodities	9,100	9,100	5,290	3,810	-
Total	<u>408,089</u>	<u>408,089</u>	<u>307,396</u>	<u>100,693</u>	<u>-</u>
County Clerk - Elections					
Personnel services	566,415	566,415	388,690	177,725	-
Contractual services	249,150	249,150	168,228	80,922	-
Commodities	323,500	323,500	162,326	161,174	-
Total	<u>1,139,065</u>	<u>1,139,065</u>	<u>719,244</u>	<u>419,821</u>	<u>-</u>
Educational Service Region					
Personnel services	175,058	175,058	130,798	44,260	-
Contractual services	28,550	28,550	21,076	7,474	-
Commodities	12,500	12,500	2,361	10,139	-
Total	<u>216,108</u>	<u>216,108</u>	<u>154,235</u>	<u>61,873</u>	<u>-</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
GENERAL AND ADMINISTRATIVE (Continued)					
Facilities Management					
Personnel services	\$ 1,052,495	\$ 1,052,495	\$ 792,355	\$ 260,140	\$ -
Contractual services	1,826,806	1,831,681	1,343,055	488,626	64,399
Commodities	<u>118,338</u>	<u>118,338</u>	<u>90,915</u>	<u>27,423</u>	<u>22,428</u>
Total	<u>2,997,639</u>	<u>3,002,514</u>	<u>2,226,325</u>	<u>776,189</u>	<u>86,827</u>
Human Resources					
Personnel services	253,457	253,457	189,908	63,549	-
Contractual services	261,630	261,630	115,827	145,803	14,375
Commodities	<u>6,250</u>	<u>6,250</u>	<u>929</u>	<u>5,321</u>	<u>-</u>
Total	<u>521,337</u>	<u>521,337</u>	<u>306,664</u>	<u>214,673</u>	<u>14,375</u>
Information Technology					
Personnel services	1,637,436	1,637,436	1,207,883	429,553	-
Contractual services	1,366,879	1,390,752	920,937	469,815	291,842
Commodities	<u>76,477</u>	<u>80,072</u>	<u>32,759</u>	<u>47,313</u>	<u>14,167</u>
Total	<u>3,080,792</u>	<u>3,108,260</u>	<u>2,161,579</u>	<u>946,681</u>	<u>306,009</u>
Merit Commission					
Personnel services	5,100	5,100	375	4,725	-
Contractual services	54,000	54,000	8,992	45,008	-
Commodities	<u>900</u>	<u>900</u>	<u>130</u>	<u>770</u>	<u>-</u>
Total	<u>60,000</u>	<u>60,000</u>	<u>9,497</u>	<u>50,503</u>	<u>-</u>
Purchasing					
Personnel services	242,570	242,570	183,802	58,768	-
Contractual services	13,130	13,130	7,778	5,352	228
Commodities	<u>402,735</u>	<u>404,535</u>	<u>314,653</u>	<u>89,882</u>	<u>2,616</u>
Total	<u>658,435</u>	<u>660,235</u>	<u>506,233</u>	<u>154,002</u>	<u>2,844</u>
Recorder					
Personnel services	1,128,977	1,128,977	802,685	326,292	-
Contractual services	42,090	42,090	14,319	27,771	-
Commodities	<u>957,370</u>	<u>957,370</u>	<u>625,124</u>	<u>332,246</u>	<u>70</u>
Total	<u>2,128,437</u>	<u>2,128,437</u>	<u>1,442,128</u>	<u>686,309</u>	<u>70</u>
Supervisor of Assessments					
Personnel services	778,604	789,404	589,243	200,161	-
Contractual services	120,675	120,675	21,130	99,545	-
Commodities	<u>12,500</u>	<u>12,500</u>	<u>7,629</u>	<u>4,871</u>	<u>35</u>
Total	<u>911,779</u>	<u>922,579</u>	<u>618,002</u>	<u>304,577</u>	<u>35</u>

(Continued)

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Treasurer					
Personnel services	\$ 487,639	\$ 487,639	\$ 420,690	\$ 66,949	\$ -
Contractual services	49,956	49,956	49,574	382	-
Commodities	6,500	6,500	6,500	-	-
Total	<u>544,095</u>	<u>544,095</u>	<u>476,764</u>	<u>67,331</u>	<u>-</u>
Non-Departmental					
Personnel services	1,329,581	1,329,581	-	1,329,581	-
Contractual services	11,796,994	12,274,885	7,346,729	4,928,156	436,529
Commodities	100,350	100,350	-	100,350	-
Total	<u>13,226,925</u>	<u>13,704,816</u>	<u>7,346,729</u>	<u>6,358,087</u>	<u>436,529</u>
Total General and Administrative	<u>27,538,565</u>	<u>28,064,299</u>	<u>17,494,804</u>	<u>10,569,495</u>	<u>855,013</u>
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,206,311	1,206,311	862,509	343,802	-
Contractual services	105,350	118,583	50,662	67,921	29,650
Commodities	59,380	60,269	26,738	33,531	2,375
Total Community Development	<u>1,371,041</u>	<u>1,385,163</u>	<u>939,909</u>	<u>445,254</u>	<u>32,025</u>
PUBLIC SAFETY					
County Sheriff					
Personnel services	26,241,640	26,276,083	18,440,255	7,835,828	-
Contractual services	3,376,061	3,389,054	2,453,703	935,351	326,451
Commodities	923,754	1,044,754	636,945	407,809	1,594
Total	<u>30,541,455</u>	<u>30,709,891</u>	<u>21,530,903</u>	<u>9,178,988</u>	<u>328,045</u>
Emergency Management					
Personnel services	202,390	202,390	154,104	48,286	-
Contractual services	28,040	151,922	133,622	18,300	1,724
Commodities	11,323	19,699	4,361	15,338	-
Total	<u>241,753</u>	<u>374,011</u>	<u>292,087</u>	<u>81,924</u>	<u>1,724</u>
County Coroner					
Personnel services	313,508	313,508	235,730	77,778	-
Contractual services	137,675	137,675	110,517	27,158	-
Commodities	16,432	16,432	11,681	4,751	-
Total	<u>467,615</u>	<u>467,615</u>	<u>357,928</u>	<u>109,687</u>	<u>-</u>
Total Public Safety	<u>31,250,823</u>	<u>31,551,517</u>	<u>22,180,918</u>	<u>9,370,599</u>	<u>329,769</u>

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 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	\$ 1,374,800	\$ 479,625	\$ -
Contractual services	29,450	29,450	27,180	2,270	-
Commodities	26,150	26,150	13,708	12,442	-
Total	<u>1,910,025</u>	<u>1,910,025</u>	<u>1,415,688</u>	<u>494,337</u>	<u>-</u>
Court Administration					
Personnel services	690,433	701,268	493,228	208,040	-
Contractual services	799,325	801,520	604,448	197,072	45,111
Commodities	110,773	116,493	37,203	79,290	462
Total	<u>1,600,531</u>	<u>1,619,281</u>	<u>1,134,879</u>	<u>484,402</u>	<u>45,573</u>
Court Services					
Personnel services	2,380,738	2,380,738	1,782,295	598,443	-
Contractual services	483,162	483,162	263,781	219,381	72
Commodities	30,198	30,198	18,905	11,293	-
Total	<u>2,894,098</u>	<u>2,894,098</u>	<u>2,064,981</u>	<u>829,117</u>	<u>72</u>
Public Defender					
Personnel services	890,018	890,018	676,323	213,695	-
Contractual services	10,550	10,550	3,581	6,969	-
Commodities	9,929	9,929	6,686	3,243	-
Total	<u>910,497</u>	<u>910,497</u>	<u>686,590</u>	<u>223,907</u>	<u>-</u>
State's Attorney					
Personnel services	2,545,747	2,545,747	1,970,067	575,680	-
Contractual services	171,776	171,776	160,684	11,092	-
Commodities	59,000	59,000	31,297	27,703	-
Total	<u>2,776,523</u>	<u>2,776,523</u>	<u>2,162,048</u>	<u>614,475</u>	<u>-</u>
Total Judiciary and Court Related	<u>10,091,674</u>	<u>10,110,424</u>	<u>7,464,186</u>	<u>2,646,238</u>	<u>45,645</u>

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
PUBLIC HEALTH AND WELFARE					
Health Department					
Personnel services	\$ 5,310,712	\$ 5,364,315	\$ 3,967,871	\$ 1,396,444	\$ -
Contractual services	931,497	1,126,227	590,082	536,145	59,164
Commodities	<u>1,313,362</u>	<u>1,384,922</u>	<u>339,156</u>	<u>1,045,766</u>	<u>55,282</u>
Total Public Health and Welfare	<u>7,555,571</u>	<u>7,875,464</u>	<u>4,897,109</u>	<u>2,978,355</u>	<u>114,446</u>
CAPITAL OUTLAY	<u>687,932</u>	<u>1,761,553</u>	<u>530,387</u>	<u>1,231,166</u>	<u>581,025</u>
DEBT SERVICE					
Principal retirement	967,830	985,039	527,438	457,601	31,062
Interest and fiscal charges	<u>57,826</u>	<u>57,826</u>	<u>40,954</u>	<u>16,872</u>	<u>-</u>
Total Debt Service	<u>1,025,656</u>	<u>1,042,865</u>	<u>568,392</u>	<u>474,473</u>	<u>31,062</u>
TOTAL EXPENDITURES	<u>\$ 79,521,262</u>	<u>\$ 81,791,285</u>	<u>\$ 54,075,705</u>	<u>\$ 27,715,580</u>	<u>\$ 1,988,985</u>

(Concluded)

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT
 GENERAL FUND
 For the Nine Months Ended August 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration	\$ 640,332	\$ 643,232	\$ 493,736	\$ 149,496	\$ 8,178
Auditor	303,951	303,951	216,234	87,717	146
County Board and Liquor Commission	701,581	701,581	510,038	191,543	-
County Clerk	408,089	408,089	307,396	100,693	-
County Clerk - Elections	1,139,065	1,139,065	719,244	419,821	-
Educational Service Region	216,108	216,108	154,235	61,873	-
Facilities Management	2,997,639	3,002,514	2,226,325	776,189	86,827
Human Resources	521,337	521,337	306,664	214,673	14,375
Information Technology	3,080,792	3,108,260	2,161,579	946,681	306,009
Merit Commission	60,000	60,000	9,497	50,503	-
Purchasing	658,435	660,235	506,233	154,002	2,844
Recorder	2,128,437	2,128,437	1,442,128	686,309	70
Supervisor of Assessments	911,779	922,579	618,002	304,577	35
Treasurer	544,095	544,095	476,764	67,331	-
Non-Departmental	13,226,925	13,704,816	7,346,729	6,358,087	436,529
Total General and Administrative	27,538,565	28,064,299	17,494,804	10,569,495	855,013
COMMUNITY DEVELOPMENT					
Planning and Development	1,371,041	1,385,163	939,909	445,254	32,025
PUBLIC SAFETY					
County Sheriff	30,541,455	30,709,891	21,530,903	9,178,988	328,045
Emergency Management	241,753	374,011	292,087	81,924	1,724
County Coroner	467,615	467,615	357,928	109,687	-
Total Public Safety	31,250,823	31,551,517	22,180,918	9,370,599	329,769
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court	1,910,025	1,910,025	1,415,688	494,337	-
Court Administration	1,600,531	1,619,281	1,134,879	484,402	45,573
Court Services	2,894,098	2,894,098	2,064,981	829,117	72
Public Defender	910,497	910,497	686,590	223,907	-
State's Attorney	2,776,523	2,776,523	2,162,048	614,475	-
Total Judiciary and Court Related	10,091,674	10,110,424	7,464,186	2,646,238	45,645
PUBLIC HEALTH AND WELFARE					
Health Department	7,555,571	7,875,464	4,897,109	2,978,355	114,446
CAPITAL OUTLAY	687,932	1,761,553	530,387	1,231,166	581,025
DEBT SERVICE					
Principal retirement	967,830	985,039	527,438	457,601	31,062
Interest and fiscal charges	57,826	57,826	40,954	16,872	-
Total Debt Service	1,025,656	1,042,865	568,392	474,473	31,062
TOTAL EXPENDITURES	\$ 79,521,262	\$ 81,791,285	\$ 54,075,705	\$ 27,715,580	\$ 1,988,985

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT
 GENERAL FUND

For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
GENERAL AND ADMINISTRATIVE					
Personnel services	\$ 9,453,161	\$ 9,463,961	\$ 6,052,091	\$ 3,411,870	\$ -
Contractual services	15,979,434	16,486,073	10,154,149	6,331,924	815,551
Commodities	<u>2,105,970</u>	<u>2,114,265</u>	<u>1,288,564</u>	<u>825,701</u>	<u>39,462</u>
Total General and Administrative	<u>27,538,565</u>	<u>28,064,299</u>	<u>17,494,804</u>	<u>10,569,495</u>	<u>855,013</u>
COMMUNITY DEVELOPMENT					
Personnel services	1,206,311	1,206,311	862,509	343,802	-
Contractual services	105,350	118,583	50,662	67,921	29,650
Commodities	<u>59,380</u>	<u>60,269</u>	<u>26,738</u>	<u>33,531</u>	<u>2,375</u>
Total Community Development	<u>1,371,041</u>	<u>1,385,163</u>	<u>939,909</u>	<u>445,254</u>	<u>32,025</u>
PUBLIC SAFETY					
Personnel services	26,757,538	26,791,981	18,830,089	7,961,892	-
Contractual services	3,541,776	3,678,651	2,697,842	980,809	328,175
Commodities	<u>951,509</u>	<u>1,080,885</u>	<u>652,987</u>	<u>427,898</u>	<u>1,594</u>
Total Public Safety	<u>31,250,823</u>	<u>31,551,517</u>	<u>22,180,918</u>	<u>9,370,599</u>	<u>329,769</u>
JUDICIARY AND COURT RELATED					
Personnel services	8,361,361	8,372,196	6,296,713	2,075,483	-
Contractual services	1,494,263	1,496,458	1,059,674	436,784	45,183
Commodities	<u>236,050</u>	<u>241,770</u>	<u>107,799</u>	<u>133,971</u>	<u>462</u>
Total Judiciary and Court Related	<u>10,091,674</u>	<u>10,110,424</u>	<u>7,464,186</u>	<u>2,646,238</u>	<u>45,645</u>
PUBLIC HEALTH AND WELFARE					
Personnel services	5,310,712	5,364,315	3,967,871	1,396,444	-
Contractual services	931,497	1,126,227	590,082	536,145	59,164
Commodities	<u>1,313,362</u>	<u>1,384,922</u>	<u>339,156</u>	<u>1,045,766</u>	<u>55,282</u>
Total Public Health and Welfare	<u>7,555,571</u>	<u>7,875,464</u>	<u>4,897,109</u>	<u>2,978,355</u>	<u>114,446</u>
CAPITAL OUTLAY	<u>687,932</u>	<u>1,761,553</u>	<u>530,387</u>	<u>1,231,166</u>	<u>581,025</u>
DEBT SERVICE					
Principal retirement	967,830	985,039	527,438	457,601	31,062
Interest and fiscal charges	<u>57,826</u>	<u>57,826</u>	<u>40,954</u>	<u>16,872</u>	<u>-</u>
Total Debt Service	<u>1,025,656</u>	<u>1,042,865</u>	<u>568,392</u>	<u>474,473</u>	<u>31,062</u>
TOTAL EXPENDITURES	<u>\$ 79,521,262</u>	<u>\$ 81,791,285</u>	<u>\$ 54,075,705</u>	<u>\$ 27,715,580</u>	<u>\$ 1,988,985</u>

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT
 GENERAL FUND
 For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
Personnel services	\$ 51,089,083	\$ 51,198,764	\$ 36,009,273	\$ 15,189,491	\$ -
Contractual services	22,052,320	22,905,992	14,552,409	8,353,583	1,277,723
Commodities	4,666,271	4,882,111	2,415,244	2,466,867	99,175
Capital outlay	687,932	1,761,553	530,387	1,231,166	581,025
Debt service	<u>1,025,656</u>	<u>1,042,865</u>	<u>568,392</u>	<u>474,473</u>	<u>31,062</u>
TOTAL EXPENDITURES	\$ <u>79,521,262</u>	\$ <u>81,791,285</u>	\$ <u>54,075,705</u>	\$ <u>27,715,580</u>	\$ <u>1,988,985</u>

SPECIAL REVENUE FUNDS

General and Administrative

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

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

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

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

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

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

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

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), Neighborhood Stabilization Program (NSP), 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.

Coroner's Fund - to account for fees collected by the Coroner that are restricted for certain expenditures of the Coroner's Office.

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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 13,000	\$ 13,000	\$ 10,420	\$ (2,580)	
Investment income	250	250	107	(143)	
Total Revenues	<u>13,250</u>	<u>13,250</u>	<u>10,527</u>	<u>(2,723)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	10,000	10,000	69	9,931	\$ -
Commodities	2,500	2,500	169	2,331	-
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Total Expenditures	<u>27,500</u>	<u>27,500</u>	<u>238</u>	<u>27,262</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	(14,250)	(14,250)	10,289	24,539	
OTHER FINANCING USES					
Transfers out	<u>-</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	
Net Change in Fund Balance	<u>\$ (14,250)</u>	<u>\$ (24,250)</u>	289	<u>\$ 24,539</u>	
Fund Balance - Beginning of Period			<u>94,015</u>		
Fund Balance - End of Period			<u>\$ 94,304</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDER AUTOMATION FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 900,000	\$ 900,000	\$ 582,927	\$ (317,073)	
Investment income	<u>2,500</u>	<u>2,500</u>	<u>1,633</u>	<u>(867)</u>	
Total Revenues	<u>902,500</u>	<u>902,500</u>	<u>584,560</u>	<u>(317,940)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	455,583	455,583	181,541	274,042	\$ -
Contractual services	258,450	258,450	122,972	135,478	-
Commodities	77,500	77,500	7,448	70,052	5,861
Capital outlay	174,000	174,000	14,060	159,940	-
Debt service					
Principal retirement	40,740	40,740	40,740	-	-
Interest and fiscal charges	<u>2,416</u>	<u>2,416</u>	<u>2,416</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,008,689</u>	<u>1,008,689</u>	<u>369,177</u>	<u>639,512</u>	<u>\$ 5,861</u>
Excess (deficiency) of revenues over expenditures	(106,189)	(106,189)	215,383	321,572	
OTHER FINANCING USES					
Transfers out	<u>(33,120)</u>	<u>(33,120)</u>	<u>-</u>	<u>33,120</u>	
Net Change in Fund Balance	<u>\$ (139,309)</u>	<u>\$ (139,309)</u>	215,383	<u>\$ 354,692</u>	
Fund Balance - Beginning of Period			<u>680,314</u>		
Fund Balance - End of Period			<u>\$ 895,697</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY TREASURER AUTOMATION FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 133,000	\$ 133,000	\$ 45,313	\$ (87,687)	
Grants, contributions, and intergovernmental	15,000	15,000	17,140	2,140	
Investment income	<u>1,500</u>	<u>1,500</u>	<u>892</u>	<u>(608)</u>	
Total Revenues	<u>149,500</u>	<u>149,500</u>	<u>63,345</u>	<u>(86,155)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	198,400	198,400	2,589	195,811	\$ -
Contractual services	69,000	69,000	-	69,000	-
Commodities	66,000	68,328	3,760	64,568	26,328
Capital outlay	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total Expenditures	<u>333,401</u>	<u>335,729</u>	<u>6,349</u>	<u>329,380</u>	<u>\$ 26,328</u>
Net Change in Fund Balance	<u>\$ (183,901)</u>	<u>\$ (186,229)</u>	56,996	<u>\$ 243,225</u>	
Fund Balance - Beginning of Period			<u>309,727</u>		
Fund Balance - End of Period			<u>\$ 366,723</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TREASURER'S PASSPORT SERVICES FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 49,000	\$ 49,000	\$ 30,689	\$ (18,311)	
Investment income	100	100	80	(20)	
Total Revenues	<u>49,100</u>	<u>49,100</u>	<u>30,769</u>	<u>(18,331)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	85,975	85,975	2,704	83,271	\$ -
Contractual services	57,000	57,000	-	57,000	-
Commodities	70,000	70,000	2,010	67,990	-
Capital outlay	1	1	-	1	-
Total Expenditures	<u>212,976</u>	<u>212,976</u>	<u>4,714</u>	<u>208,262</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (163,876)</u>	<u>\$ (163,876)</u>	26,055	<u>\$ 189,931</u>	
Fund Balance - Beginning of Period			<u>54,894</u>		
Fund Balance - End of Period			<u>\$ 80,949</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GEOGRAPHIC INFORMATION SYSTEMS FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 884,000	\$ 884,000	\$ 612,736	\$ (271,264)	
Investment income	<u>2,000</u>	<u>2,000</u>	<u>1,523</u>	<u>(477)</u>	
Total Revenues	<u>886,000</u>	<u>886,000</u>	<u>614,259</u>	<u>(271,741)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	467,568	467,568	313,577	153,991	\$ -
Contractual services	285,050	295,100	179,148	115,952	43,329
Commodities	<u>37,450</u>	<u>37,450</u>	<u>16,137</u>	<u>21,313</u>	<u>1,126</u>
Total Expenditures	<u>790,068</u>	<u>800,118</u>	<u>508,862</u>	<u>291,256</u>	<u>\$ 44,455</u>
Net Change in Fund Balance	<u>\$ 95,932</u>	<u>\$ 85,882</u>	105,397	<u>\$ 19,515</u>	
Fund Balance - Beginning of Period			<u>1,296,496</u>		
Fund Balance - End of Period			<u>\$ 1,401,893</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 4,500,000	\$ 4,500,000	\$ 2,511,197	\$ (1,988,803)	
Personal property replacement tax	100,000	100,000	80,492	(19,508)	
Investment income	<u>10,500</u>	<u>10,500</u>	<u>5,419</u>	<u>(5,081)</u>	
Total Revenues	4,610,500	4,610,500	2,597,108	(2,013,392)	
EXPENDITURES					
Current					
Personnel services	<u>6,659,200</u>	<u>6,659,200</u>	<u>4,465,142</u>	<u>2,194,058</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (2,048,700)</u>	<u>\$ (2,048,700)</u>	(1,868,034)	<u>\$ 180,666</u>	
Fund Balance - Beginning of Period			<u>5,249,161</u>		
Fund Balance - End of Period			<u>\$ 3,381,127</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 3,250,000	\$ 3,250,000	\$ 1,813,703	\$ (1,436,297)	
Investment income	<u>6,200</u>	<u>6,200</u>	<u>2,964</u>	<u>(3,236)</u>	
Total Revenues	3,256,200	3,256,200	1,816,667	(1,439,533)	
EXPENDITURES					
Current					
Personnel services	<u>3,946,248</u>	<u>3,946,248</u>	<u>2,580,571</u>	<u>1,365,677</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (690,048)</u>	<u>\$ (690,048)</u>	(763,904)	<u>\$ (73,856)</u>	
Fund Balance - Beginning of Period			<u>3,355,439</u>		
Fund Balance - End of Period			<u>\$ 2,591,535</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ENERGY EFFICIENCY BLOCK GRANT FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ -	\$ 2,475,900	\$ 1,563,096	\$ (912,804)	
EXPENDITURES					
Capital outlay	<u>-</u>	<u>2,475,900</u>	<u>1,563,096</u>	<u>912,804</u>	<u>\$ 912,804</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			<u>\$ -</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HUD GRANTS FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 3,808,142	\$ 3,858,042	\$ 3,129,990	\$ (728,052)	
EXPENDITURES					
Current					
Community development					
Personnel services	268,573	632,093	189,590	442,503	\$ -
Contractual services	3,532,969	9,338,888	2,984,233	6,354,655	3,355,834
Commodities	6,600	15,536	3,213	12,323	-
Total Expenditures	<u>3,808,142</u>	<u>9,986,517</u>	<u>3,177,036</u>	<u>6,809,481</u>	<u>\$ 3,355,834</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (6,128,475)</u>	(47,046)	<u>\$ 6,081,429</u>	
Fund Balance - Beginning of Period			<u>78,745</u>		
Fund Balance - End of Period			<u>\$ 31,699</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVOLVING LOAN FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 60,000	\$ 60,000	\$ 37,604	\$ (22,396)	
Miscellaneous	<u>500</u>	<u>500</u>	<u>900</u>	<u>400</u>	
Total Revenues	60,500	60,500	38,504	(21,996)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>105,000</u>	<u>105,000</u>	<u>1,950</u>	<u>103,050</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (44,500)</u>	<u>\$ (44,500)</u>	36,554	<u>\$ 81,054</u>	
Fund Balance - Beginning of Period			<u>1,634,007</u>		
Fund Balance - End of Period			<u>\$ 1,670,561</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 7,000	\$ 7,000	\$ -	\$ (7,000)	
Licenses and permits	53,000	53,000	49,900	(3,100)	
Grants, contributions, and intergovernmental	88,357	88,357	64,035	(24,322)	
Property taxes	6,365,000	6,365,000	3,551,994	(2,813,006)	
Investment income	11,000	11,000	3,929	(7,071)	
Miscellaneous	<u>76,000</u>	<u>76,000</u>	<u>93,481</u>	<u>17,481</u>	
 Total Revenues	 <u>6,600,357</u>	 <u>6,600,357</u>	 <u>3,763,339</u>	 <u>(2,837,018)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	4,905,470	4,905,470	3,289,401	1,616,069	\$ -
Contractual services	3,747,383	4,226,286	519,911	3,706,375	562,370
Commodities	657,508	693,400	459,273	234,127	87,760
Capital outlay	<u>7,250,000</u>	<u>7,803,069</u>	<u>1,063,069</u>	<u>6,740,000</u>	<u>4,783,821</u>
 Total Expenditures	 <u>16,560,361</u>	 <u>17,628,225</u>	 <u>5,331,654</u>	 <u>12,296,571</u>	 <u>\$ 5,433,951</u>
 Deficiency of revenues over expenditures	 <u>(9,960,004)</u>	 <u>(11,027,868)</u>	 <u>(1,568,315)</u>	 <u>9,459,553</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	9,856,000	9,856,000	713,457	(9,142,543)	
Transfers out	<u>(78,729)</u>	<u>(78,729)</u>	<u>(76,951)</u>	<u>1,778</u>	
 Total Other Financing Sources (Uses)	 <u>9,777,271</u>	 <u>9,777,271</u>	 <u>636,506</u>	 <u>(9,140,765)</u>	
 Net Change in Fund Balance	 <u>\$ (182,733)</u>	 <u>\$ (1,250,597)</u>	 <u>(931,809)</u>	 <u>\$ 318,788</u>	
 Fund Balance - Beginning of Period			 <u>4,943,595</u>		
 Fund Balance - End of Period			 <u>\$ 4,011,786</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 4,565,344	\$ 4,565,344	\$ 4,021,213	\$ (544,131)	
Investment income	<u>300,000</u>	<u>300,000</u>	<u>57,790</u>	<u>(242,210)</u>	
Total Revenues	<u>4,865,344</u>	<u>4,865,344</u>	<u>4,079,003</u>	<u>(786,341)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	133,301	133,301	97,351	35,950	\$ -
Contractual services	7,847,000	9,926,115	1,767,947	8,158,168	3,970,754
Commodities	1,395,000	1,450,885	819,236	631,649	512,171
Capital outlay	<u>5,950,000</u>	<u>8,992,990</u>	<u>329,366</u>	<u>8,663,624</u>	<u>5,137,452</u>
Total Expenditures	<u>15,325,301</u>	<u>20,503,291</u>	<u>3,013,900</u>	<u>17,489,391</u>	<u>\$ 9,620,377</u>
Excess (deficiency) of revenues over expenditures	(10,459,957)	(15,637,947)	1,065,103	16,703,050	
OTHER FINANCING USES					
Transfers out	<u>(3,097,800)</u>	<u>(3,097,800)</u>	<u>(3,097,800)</u>	<u>-</u>	
Net Change in Fund Balance	<u>\$ (13,557,757)</u>	<u>\$ (18,735,747)</u>	<u>(2,032,697)</u>	<u>\$ 16,703,050</u>	
Fund Balance - Beginning of Period			<u>22,966,396</u>		
Fund Balance - End of Period			<u>\$ 20,933,699</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MATCHING FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ -	\$ -	\$ 1,402,161	\$ 1,402,161	
Property taxes	1,000,000	1,000,000	558,062	(441,938)	
Investment income	<u>60,000</u>	<u>60,000</u>	<u>19,019</u>	<u>(40,981)</u>	
Total Revenues	<u>1,060,000</u>	<u>1,060,000</u>	<u>1,979,242</u>	<u>919,242</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	3,200,000	5,657,544	1,298,845	4,358,699	\$ 1,965,049
Capital outlay	<u>7,800,000</u>	<u>7,944,800</u>	<u>164,398</u>	<u>7,780,402</u>	<u>5,530,402</u>
Total Expenditures	<u>11,000,000</u>	<u>13,602,344</u>	<u>1,463,243</u>	<u>12,139,101</u>	<u>\$ 7,495,451</u>
Net Change in Fund Balance	<u>\$ (9,940,000)</u>	<u>\$ (12,542,344)</u>	515,999	<u>\$ 13,058,343</u>	
Fund Balance - Beginning of Period			<u>15,148,119</u>		
Fund Balance - End of Period			<u>\$ 15,664,118</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY BRIDGE FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 840,000	\$ 840,000	\$ 279,348	\$ (560,652)	
Property taxes	1,000,000	1,000,000	558,062	(441,938)	
Investment income	<u>5,000</u>	<u>5,000</u>	<u>4,443</u>	<u>(557)</u>	
Total Revenues	<u>1,845,000</u>	<u>1,845,000</u>	<u>841,853</u>	<u>(1,003,147)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	1,150,000	2,420,980	280,002	2,140,978	\$ 1,610,593
Capital outlay	<u>750,000</u>	<u>1,191,951</u>	<u>413,992</u>	<u>777,959</u>	<u>351,510</u>
Total Expenditures	<u>1,900,000</u>	<u>3,612,931</u>	<u>693,994</u>	<u>2,918,937</u>	<u>\$ 1,962,103</u>
Net Change in Fund Balance	<u>\$ (55,000)</u>	<u>\$ (1,767,931)</u>	147,859	<u>\$ 1,915,790</u>	
Fund Balance - Beginning of Period			<u>3,777,141</u>		
Fund Balance - End of Period			<u>\$ 3,925,000</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY OPTION MOTOR FUEL TAX FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 4,000,000	\$ 4,000,000	\$ 4,413,405	\$ 413,405	
Investment income	<u>65,000</u>	<u>65,000</u>	<u>30,086</u>	<u>(34,914)</u>	
Total Revenues	<u>4,065,000</u>	<u>4,065,000</u>	<u>4,443,491</u>	<u>378,491</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	5,585,000	9,123,529	1,766,591	7,356,938	\$ 2,725,723
Commodities	150,000	253,867	77,698	176,169	22,717
Capital outlay	<u>9,140,000</u>	<u>11,862,721</u>	<u>2,173,092</u>	<u>9,689,629</u>	<u>6,230,294</u>
Total Expenditures	<u>14,875,000</u>	<u>21,240,117</u>	<u>4,017,381</u>	<u>17,222,736</u>	<u>\$ 8,978,734</u>
Excess (deficiency) of revenues over expenditures	(10,810,000)	(17,175,117)	426,110	17,601,227	
OTHER FINANCING USES					
Transfers out	<u>(3,544,362)</u>	<u>(3,544,362)</u>	<u>(3,533,854)</u>	<u>10,508</u>	
Net Change in Fund Balance	<u>\$ (14,354,362)</u>	<u>\$ (20,719,479)</u>	<u>(3,107,744)</u>	<u>\$ 17,611,735</u>	
Fund Balance - Beginning of Period			<u>13,558,013</u>		
Fund Balance - End of Period			<u>\$ 10,450,269</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RTA SALES TAX FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Sales taxes	\$ 8,100,000	\$ 8,100,000	\$ 5,975,003	\$ (2,124,997)	
Investment income	<u>12,000</u>	<u>12,000</u>	<u>15,671</u>	<u>3,671</u>	
Total Revenues	8,112,000	8,112,000	5,990,674	(2,121,326)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u>-</u>
Excess of revenues over expenditures	8,112,000	8,112,000	5,990,674	(2,121,326)	
OTHER FINANCING USES					
Transfers out	<u>(9,856,000)</u>	<u>(9,856,000)</u>	<u>(713,457)</u>	<u>9,142,543</u>	
Net Change in Fund Balance	\$ <u><u>(1,744,000)</u></u>	\$ <u><u>(1,744,000)</u></u>	5,277,217	\$ <u><u>7,021,217</u></u>	
Fund Balance - Beginning of Period			<u>12,275,129</u>		
Fund Balance - End of Period			<u><u>17,552,346</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMDT FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 17,000	\$ 17,000	\$ 16,233	\$ (767)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Excess of revenues over expenditures	17,000	17,000	16,233	(767)	
OTHER FINANCING USES					
Transfers out	<u>(17,000)</u>	<u>(17,000)</u>	<u>-</u>	<u>17,000</u>	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	16,233	<u>\$ 16,233</u>	
Fund Balance - Beginning of Period			<u>30,352</u>		
Fund Balance - End of Period			<u>\$ 46,585</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUI CONVICTION FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 12,808	\$ (7,192)	
EXPENDITURES					
Current					
Public safety					
Commodities	<u>20,000</u>	<u>26,205</u>	<u>638</u>	<u>25,567</u>	<u>\$ 6,205</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (6,205)</u>	12,170	<u>\$ 18,375</u>	
Fund Balance - Beginning of Period			<u>42,618</u>		
Fund Balance - End of Period			<u>\$ 54,788</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
PRAIRIE SHIELD GRANT FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ -	\$ -	\$ 1,274,403	\$ 1,274,403	
Investment income	-	-	496	496	
Total Revenues	<u>-</u>	<u>-</u>	<u>1,274,899</u>	<u>1,274,899</u>	
EXPENDITURES					
Current					
Public safety					
Contractual services	-	1,038,737	800,223	238,514	\$ -
Commodities	-	36,225	11,571	24,654	4,436
Total Expenditures	<u>-</u>	<u>1,074,962</u>	<u>811,794</u>	<u>263,168</u>	<u>\$ 4,436</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (1,074,962)</u>	463,105	<u>\$ 1,538,067</u>	
Fund Deficit - Beginning of Period			<u>(455,550)</u>		
Fund Balance - End of Period			<u>\$ 7,555</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 CORONER'S FUND
 For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ -	\$ -	\$ 8,893	\$ 8,893	
EXPENDITURES	-	-	-	-	\$ -
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	8,893	<u>\$ 8,893</u>	
Fund Balance - Beginning of Period			-		
Fund Balance - End of Period			<u>\$ 8,893</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 155,000	\$ 155,000	\$ 93,679	\$ (61,321)	
Investment income	750	750	325	(425)	
Total Revenues	<u>155,750</u>	<u>155,750</u>	<u>94,004</u>	<u>(61,746)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	143,914	143,914	103,131	40,783	\$ -
Contractual services	36,409	36,409	-	36,409	-
Commodities	5,000	5,000	3,281	1,719	-
Total Expenditures	<u>185,323</u>	<u>185,323</u>	<u>106,412</u>	<u>78,911</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (29,573)</u>	<u>\$ (29,573)</u>	(12,408)	<u>\$ 17,165</u>	
Fund Balance - Beginning of Period			<u>288,904</u>		
Fund Balance - End of Period			<u>\$ 276,496</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 257,000	\$ 257,000	\$ 261,664	\$ 4,664	
Investment income	500	500	449	(51)	
Total Revenues	<u>257,500</u>	<u>257,500</u>	<u>262,113</u>	<u>4,613</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	65,595	76,785	47,995	28,790	\$ -
Contractual services	3,900	3,900	421	3,479	1,000
Commodities	114,200	114,200	76,793	37,407	19,975
Total Expenditures	<u>183,695</u>	<u>194,885</u>	<u>125,209</u>	<u>69,676</u>	<u>\$ 20,975</u>
Net Change in Fund Balance	<u>\$ 73,805</u>	<u>\$ 62,615</u>	136,904	<u>\$ 74,289</u>	
Fund Balance - Beginning of Period			<u>330,054</u>		
Fund Balance - End of Period			<u>\$ 466,958</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
CIRCUIT COURT DOCUMENT STORAGE FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 758,000	\$ 758,000	\$ 571,075	\$ (186,925)	
Investment income	2,000	2,000	629	(1,371)	
Total Revenues	<u>760,000</u>	<u>760,000</u>	<u>571,704</u>	<u>(188,296)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	196,263	196,263	144,642	51,621	\$ -
Contractual services	558,737	721,837	683,869	37,968	18,213
Commodities	5,000	9,200	7,426	1,774	-
Total Expenditures	<u>760,000</u>	<u>927,300</u>	<u>835,937</u>	<u>91,363</u>	<u>\$ 18,213</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (167,300)</u>	(264,233)	<u>\$ (96,933)</u>	
Fund Deficit - Beginning of Period			<u>(372,904)</u>		
Fund Deficit - End of Period			<u>\$ (637,137)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROBATION SERVICE FEE FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 360,000	\$ 360,000	\$ 228,681	\$ (131,319)	
Investment income	<u>2,000</u>	<u>2,000</u>	<u>1,168</u>	<u>(832)</u>	
Total Revenues	<u>362,000</u>	<u>362,000</u>	<u>229,849</u>	<u>(132,151)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	147,170	147,170	53,214	93,956	\$ -
Contractual services	550,219	550,219	103,264	446,955	34
Commodities	41,700	41,700	2,157	39,543	-
Capital outlay	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>43,070</u>
Total Expenditures	<u>789,089</u>	<u>789,089</u>	<u>158,635</u>	<u>630,454</u>	<u>\$ 43,104</u>
Net Change in Fund Balance	<u>\$ (427,089)</u>	<u>\$ (427,089)</u>	71,214	<u>\$ 498,303</u>	
Fund Balance - Beginning of Period			<u>984,434</u>		
Fund Balance - End of Period			<u>\$ 1,055,648</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
CIRCUIT COURT AUTOMATION FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 815,000	\$ 815,000	\$ 607,726	\$ (207,274)	
Investment income	1,000	1,000	234	(766)	
Total Revenues	<u>816,000</u>	<u>816,000</u>	<u>607,960</u>	<u>(208,040)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	244,912	244,912	166,310	78,602	\$ -
Contractual services	566,088	578,179	248,457	329,722	41,375
Commodities	5,000	7,909	3,879	4,030	-
Total Expenditures	<u>816,000</u>	<u>831,000</u>	<u>418,646</u>	<u>412,354</u>	<u>\$ 41,375</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (15,000)</u>	189,314	<u>\$ 204,314</u>	
Fund Deficit - Beginning of Period			<u>(709,115)</u>		
Fund Deficit - End of Period			<u>\$ (519,801)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 83,394	\$ 83,394	\$ 44,126	\$ (39,268)	
Investment income	-	-	17	17	
Total Revenues	83,394	83,394	44,143	(39,251)	
EXPENDITURES					
Current					
Judiciary and court related Personnel services	<u>83,394</u>	<u>83,394</u>	<u>22,001</u>	<u>61,393</u>	\$ <u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	22,142	<u>\$ 22,142</u>	
Fund Balance - Beginning of Period			<u>1,037</u>		
Fund Balance - End of Period			<u>\$ 23,179</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT ADMIN FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 80,000	\$ 80,000	\$ 61,434	\$ (18,566)	
Investment income	200	200	76	(124)	
	<u>80,200</u>	<u>80,200</u>	<u>61,510</u>	<u>(18,690)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	42,200	42,200	6,116	36,084	\$ -
Commodities	<u>38,000</u>	<u>38,000</u>	<u>38,000</u>	<u>-</u>	<u>-</u>
	<u>80,200</u>	<u>80,200</u>	<u>44,116</u>	<u>36,084</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	17,394	<u>\$ 17,394</u>	
Fund Balance - Beginning of Period			<u>63,520</u>		
Fund Balance - End of Period			<u>\$ 80,914</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MENTAL HEALTH FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 315,000	\$ 315,000	\$ 337,088	\$ 22,088	
Property taxes	12,389,821	12,389,821	6,914,156	(5,475,665)	
Investment income	26,000	26,000	12,328	(13,672)	
Miscellaneous	14,780	14,780	1,149	(13,631)	
Total Revenues	<u>12,745,601</u>	<u>12,745,601</u>	<u>7,264,721</u>	<u>(5,480,880)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,608,821	1,608,821	1,091,272	517,549	\$ -
Contractual services	9,308,281	9,308,281	6,065,707	3,242,574	-
Commodities	140,976	140,976	39,704	101,272	-
Capital outlay	27,500	27,500	-	27,500	-
Debt service					
Interest and fiscal charges	3,000	3,000	-	3,000	-
Total Expenditures	<u>11,088,578</u>	<u>11,088,578</u>	<u>7,196,683</u>	<u>3,891,895</u>	<u>\$ -</u>
Excess of revenues over expenditures	1,657,023	1,657,023	68,038	(1,588,985)	
OTHER FINANCING USES					
Transfers out	<u>(1,657,023)</u>	<u>(1,657,023)</u>	<u>(1,091,976)</u>	<u>565,047</u>	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(1,023,938)</u>	<u>\$ (1,023,938)</u>	
Fund Balance - Beginning of Period			<u>7,184,699</u>		
Fund Balance - End of Period			<u>\$ 6,160,761</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
MENTAL HEALTH GRANT FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 2,476,703	\$ 2,476,703	\$ 1,561,872	\$ (914,831)	
Investment income	1,500	1,500	646	(854)	
Miscellaneous	<u>17,000</u>	<u>17,000</u>	<u>4,947</u>	<u>(12,053)</u>	
Total Revenues	<u>2,495,203</u>	<u>2,495,203</u>	<u>1,567,465</u>	<u>(927,738)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,247,111	1,247,111	831,835	415,276	\$ -
Contractual services	2,815,894	2,815,894	792,162	2,023,732	-
Commodities	<u>114,221</u>	<u>114,221</u>	<u>81,768</u>	<u>32,453</u>	-
Total Expenditures	<u>4,177,226</u>	<u>4,177,226</u>	<u>1,705,765</u>	<u>2,471,461</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(1,682,023)	(1,682,023)	(138,300)	1,543,723	
OTHER FINANCING SOURCES					
Transfers in	<u>1,657,023</u>	<u>1,657,023</u>	<u>1,091,976</u>	<u>(565,047)</u>	
Net Change in Fund Balance	<u>\$ (25,000)</u>	<u>\$ (25,000)</u>	953,676	<u>\$ 978,676</u>	
Fund Deficit - Beginning of Period			<u>(926,444)</u>		
Fund Balance - End of Period			<u>\$ 27,232</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MENTAL HEALTH CAPITAL DEVELOPMENT FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 500	\$ 500	\$ 711	\$ 211	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	5,000	5,000	-	5,000	\$ -
Capital outlay	<u>110,000</u>	<u>110,000</u>	<u>150</u>	<u>109,850</u>	<u>-</u>
Total Expenditures	<u>115,000</u>	<u>115,000</u>	<u>150</u>	<u>114,850</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (114,500)</u>	<u>\$ (114,500)</u>	561	<u>\$ 115,061</u>	
Fund Balance - Beginning of Period			<u>125,471</u>		
Fund Balance - End of Period			<u>\$ 126,032</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ -	\$ -	\$ 10,000	\$ 10,000	
Property taxes	360,000	360,000	200,929	(159,071)	
Investment income	200	200	9	(191)	
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>5,139</u>	<u>4,139</u>	
Total Revenues	<u>361,200</u>	<u>361,200</u>	<u>216,077</u>	<u>(145,123)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	239,357	239,357	163,057	76,300	\$ -
Contractual services	324,672	344,666	139,921	204,745	-
Commodities	<u>22,450</u>	<u>23,656</u>	<u>9,898</u>	<u>13,758</u>	-
Total Expenditures	<u>586,479</u>	<u>607,679</u>	<u>312,876</u>	<u>294,803</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (225,279)</u>	<u>\$ (246,479)</u>	(96,799)	<u>\$ 149,680</u>	
Fund Balance - Beginning of Period			<u>1,195,173</u>		
Fund Balance - End of Period			<u>\$ 1,098,374</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION BUS FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 12	\$ 12	\$ 8	\$ (4)	
Miscellaneous	-	-	225	225	
Total Revenues	<u>12</u>	<u>12</u>	<u>233</u>	<u>221</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	550	550	-	550	-
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (1,538)</u>	<u>\$ (1,538)</u>	233	<u>\$ 1,771</u>	
Fund Balance - Beginning of Period			<u>6,512</u>		
Fund Balance - End of Period			<u>\$ 6,745</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE NETWORK FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 2,938,298	\$ 3,637,556	\$ 2,311,226	\$ (1,326,330)	
Investment income	3,000	3,000	966	(2,034)	
Miscellaneous	<u>128,000</u>	<u>128,000</u>	<u>74,919</u>	<u>(53,081)</u>	
Total Revenues	<u>3,069,298</u>	<u>3,768,556</u>	<u>2,387,111</u>	<u>(1,381,445)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,476,664	1,646,185	989,407	656,778	\$ -
Contractual services	1,332,704	1,827,441	1,023,385	804,056	-
Commodities	225,430	260,430	49,811	210,619	32,616
Capital outlay	20,000	19,339	2,776	16,563	-
Debt service					
Principal retirement	<u>14,500</u>	<u>15,161</u>	<u>15,160</u>	<u>1</u>	<u>-</u>
Total Expenditures	<u>3,069,298</u>	<u>3,768,556</u>	<u>2,080,539</u>	<u>1,688,017</u>	<u>\$ 32,616</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	306,572	<u>\$ 306,572</u>	
Fund Balance - Beginning of Period			<u>650,491</u>		
Fund Balance - End of Period			<u>\$ 957,063</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TUBERCULOSIS CARE AND TREATMENT FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 8,000	\$ 8,000	\$ 8,190	\$ 190	
Property taxes	480,697	480,697	268,270	(212,427)	
Investment income	700	700	302	(398)	
	<u>489,397</u>	<u>489,397</u>	<u>276,762</u>	<u>(212,635)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	255,012	255,012	184,900	70,112	\$ -
Contractual services	76,475	76,475	19,883	56,592	-
Commodities	30,050	30,050	10,984	19,066	-
	<u>361,537</u>	<u>361,537</u>	<u>215,767</u>	<u>145,770</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 127,860</u>	<u>\$ 127,860</u>	60,995	<u>\$ (66,865)</u>	
Fund Balance - Beginning of Period			<u>287,759</u>		
Fund Balance - End of Period			<u>\$ 348,754</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL SHELTER FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 9,900	\$ 9,900	\$ 2,092	\$ (7,808)	
Investment income	100	100	29	(71)	
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>2,121</u>	<u>(7,879)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	15,000	15,000	2,095	12,905	\$ -
Commodities	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>2,095</u>	<u>17,905</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	26	<u>\$ 10,026</u>	
Fund Balance - Beginning of Period			<u>18,463</u>		
Fund Balance - End of Period			<u>\$ 18,489</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DENTAL CARE CLINIC FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 53,000	\$ 53,000	\$ 28,851	\$ (24,149)	
Grants, contributions, and intergovernmental	283,000	283,000	347,492	64,492	
Investment income	500	500	466	(34)	
Total Revenues	<u>336,500</u>	<u>336,500</u>	<u>376,809</u>	<u>40,309</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	308,655	319,655	218,312	101,343	\$ -
Contractual services	140,900	129,900	51,467	78,433	-
Commodities	40,900	40,900	12,027	28,873	-
Total Expenditures	<u>490,455</u>	<u>490,455</u>	<u>281,806</u>	<u>208,649</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (153,955)</u>	<u>\$ (153,955)</u>	95,003	<u>\$ 248,958</u>	
Fund Balance - Beginning of Period			<u>398,208</u>		
Fund Balance - End of Period			<u>\$ 493,211</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH SCHOLARSHIP FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 13,900	\$ 13,900	\$ -	\$ (13,900)	
Investment income	<u>100</u>	<u>100</u>	<u>2</u>	<u>(98)</u>	
Total Revenues	14,000	14,000	2	(13,998)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>20,000</u>	<u>20,000</u>	<u>465</u>	<u>19,535</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (6,000)</u>	<u>\$ (6,000)</u>	(463)	<u>\$ 5,537</u>	
Fund Balance - Beginning of Period			<u>6,733</u>		
Fund Balance - End of Period			<u>\$ 6,270</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SENIOR SERVICES FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 1,775,000	\$ 1,775,000	\$ 990,565	\$ (784,435)	
Investment income	<u>6,600</u>	<u>6,600</u>	<u>487</u>	<u>(6,113)</u>	
Total Revenues	1,781,600	1,781,600	991,052	(790,548)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>1,780,000</u>	<u>1,780,000</u>	<u>1,138,034</u>	<u>641,966</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	1,600	1,600	(146,982)	(148,582)	
OTHER FINANCING USES					
Transfers out	<u>-</u>	<u>(127,500)</u>	<u>-</u>	<u>127,500</u>	
Net Change in Fund Balance	<u>\$ 1,600</u>	<u>\$ (125,900)</u>	(146,982)	<u>\$ (21,082)</u>	
Fund Balance - Beginning of Period			<u>2,766,423</u>		
Fund Balance - End of Period			<u>\$ 2,619,441</u>		

DEBT SERVICE FUNDS

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

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

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

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

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

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

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

Series 2007 A Certificate Fund - \$4,885,000 Debt Certificates, due in annual installments of \$440,000 to \$575,000; Interest at 3.85% to 4.15% through January 2017. The proceeds are for the purchase and implementation of a new radio system for the Sheriff's Office.

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

Series 2008 Certificate Fund - \$4,480,000 Debt Certificates, due in annual installments of \$380,000 to \$520,000; Interest at 3.0% to 4.25% through January 2019. The proceeds are for the acquisition of land and property adjacent to the County courthouse campus.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2001 CERTIFICATE FUND
For the Nine Months Ended August 31, 2010

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

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2002 A CERTIFICATE FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	390,000	390,000	390,000	-
Interest and fiscal charges	<u>159,275</u>	<u>159,275</u>	<u>90,443</u>	<u>68,832</u>
Total Expenditures	<u>549,275</u>	<u>549,275</u>	<u>480,443</u>	<u>68,832</u>
Deficiency of revenues over expenditures	(549,275)	(549,275)	(480,443)	68,832
OTHER FINANCING SOURCES				
Transfers in	<u>549,275</u>	<u>549,275</u>	<u>480,443</u>	<u>(68,832)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2003 A CERTIFICATE FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	235,000	235,000	235,000	-
Interest and fiscal charges	<u>166,058</u>	<u>166,058</u>	<u>165,833</u>	<u>225</u>
Total Expenditures	<u>401,058</u>	<u>401,058</u>	<u>400,833</u>	<u>225</u>
Deficiency of revenues over expenditures	(401,058)	(401,058)	(400,833)	225
OTHER FINANCING SOURCES				
Transfers in	<u>401,058</u>	<u>401,058</u>	<u>400,833</u>	<u>(225)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2003 C CERTIFICATE FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	500,000	500,000	500,000	-
Interest and fiscal charges	<u>135,583</u>	<u>135,583</u>	<u>135,358</u>	<u>225</u>
Total Expenditures	<u>635,583</u>	<u>635,583</u>	<u>635,358</u>	<u>225</u>
Deficiency of revenues over expenditures	(635,583)	(635,583)	(635,358)	225
OTHER FINANCING SOURCES				
Transfers in	<u>635,583</u>	<u>635,583</u>	<u>635,358</u>	<u>(225)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2005 A CERTIFICATE FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	230,000	230,000	230,000	-
Interest and fiscal charges	<u>63,573</u>	<u>63,573</u>	<u>63,348</u>	<u>225</u>
Total Expenditures	<u>293,573</u>	<u>293,573</u>	<u>293,348</u>	<u>225</u>
Deficiency of revenues over expenditures	(293,573)	(293,573)	(293,348)	225
OTHER FINANCING SOURCES				
Transfers in	<u>293,573</u>	<u>293,573</u>	<u>293,348</u>	<u>(225)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2005 B CERTIFICATE FUND
For the Nine Months Ended August 31, 2010

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

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2006 A CERTIFICATE FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	435,000	435,000	435,000	-
Interest and fiscal charges	<u>287,163</u>	<u>287,163</u>	<u>286,763</u>	<u>400</u>
Total Expenditures	<u>722,163</u>	<u>722,163</u>	<u>721,763</u>	<u>400</u>
Deficiency of revenues over expenditures	(722,163)	(722,163)	(721,763)	400
OTHER FINANCING SOURCES				
Transfers in	<u>722,163</u>	<u>722,163</u>	<u>721,763</u>	<u>(400)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 A CERTIFICATE FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	435,000	435,000	435,000	-
Interest and fiscal charges	<u>156,331</u>	<u>156,331</u>	<u>156,159</u>	<u>172</u>
Total Expenditures	<u>591,331</u>	<u>591,331</u>	<u>591,159</u>	<u>172</u>
Deficiency of revenues over expenditures	(591,331)	(591,331)	(591,159)	172
OTHER FINANCING SOURCES				
Transfers in	<u>591,331</u>	<u>591,331</u>	<u>591,159</u>	<u>(172)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 B CERTIFICATE FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	4,455,000	4,455,000	4,455,000	-
Interest and fiscal charges	<u>1,741,028</u>	<u>1,741,028</u>	<u>1,740,600</u>	<u>428</u>
Total Expenditures	<u>6,196,028</u>	<u>6,196,028</u>	<u>6,195,600</u>	<u>428</u>
Deficiency of revenues over expenditures	(6,196,028)	(6,196,028)	(6,195,600)	428
OTHER FINANCING SOURCES				
Transfers in	<u>6,196,028</u>	<u>6,196,028</u>	<u>6,195,600</u>	<u>(428)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2008 CERTIFICATE FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	380,000	380,000	380,000	-
Interest and fiscal charges	<u>165,500</u>	<u>165,500</u>	<u>165,328</u>	<u>172</u>
Total Expenditures	<u>545,500</u>	<u>545,500</u>	<u>545,328</u>	<u>172</u>
Deficiency of revenues over expenditures	(545,500)	(545,500)	(545,328)	172
OTHER FINANCING SOURCES				
Transfers in	<u>545,500</u>	<u>545,500</u>	<u>545,328</u>	<u>(172)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

CAPITAL PROJECT FUNDS

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

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

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

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

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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL CONTROL / PERFORMANCE CONTRACT FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 77	\$ 77	
EXPENDITURES					
Current					
General and administrative					
Contractual services	<u>-</u>	<u>26,620</u>	<u>-</u>	<u>26,620</u>	<u>\$ 1,620</u>
Excess (deficiency) of revenues over expenditures	-	(26,620)	77	26,697	
OTHER FINANCING USES					
Transfers out	<u>(178,300)</u>	<u>(153,300)</u>	<u>(153,300)</u>	<u>-</u>	
Net Change in Fund Balance	<u>\$ (178,300)</u>	<u>\$ (179,920)</u>	(153,223)	<u>\$ 26,697</u>	
Fund Balance - Beginning of Period			<u>181,375</u>		
Fund Balance - End of Period			<u>\$ 28,152</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SHERIFF RADIO SYSTEM PROJECT
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 79	\$ 79	
EXPENDITURES					
Capital outlay	-	244,119	244,119	-	\$ -
Deficiency of revenues over expenditures	-	(244,119)	(244,040)	79	
OTHER FINANCING USES					
Transfers out	(89,872)	(89,872)	(89,872)	-	
Net Change in Fund Balance	<u>\$ (89,872)</u>	<u>\$ (333,991)</u>	(333,912)	<u>\$ 79</u>	
Fund Balance - Beginning of Period			<u>336,896</u>		
Fund Balance - End of Period			<u>\$ 2,984</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 ROAD IMPROVEMENT PROJECT FUND
 For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 9	\$ 9	
EXPENDITURES					
Current					
General and administrative					
Contractual services	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	9	<u>\$ 4,009</u>	
Fund Balance - Beginning of Period			<u>7,937</u>		
Fund Balance - End of Period			<u>\$ 7,946</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 PROPERTY ACQUISITION PROJECT FUND
 For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 6	\$ 6	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	6	<u>\$ 6</u>	
Fund Balance - Beginning of Period			<u>1,253</u>		
Fund Balance - End of Period			<u>\$ 1,259</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TREASURER'S OFFICE REMODELING FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES					
Current					
General and administrative					
Contractual services	-	9,784	8,485	1,299	\$ 298
Capital Outlay	-	201,754	180,426	21,328	-
Total Expenditures	-	211,538	188,911	22,627	\$ 298
Net Change in Fund Balance	\$ -	\$ (211,538)	(188,911)	\$ 22,627	
Fund Balance - Beginning of Period			190,634		
Fund Balance - End of Period			\$ 1,723		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010A CAPITAL PROJECTS FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 3,095	\$ 3,095	
EXPENDITURES					
Current					
General and administrative					
Contractual services	-	112,568	112,568	-	\$ -
Capital Outlay	-	3,350,000	3,167	3,346,833	3,036,390
Total Expenditures	-	3,462,568	115,735	3,346,833	\$ 3,036,390
Deficiency of revenues over expenditures	-	(3,462,568)	(112,640)	3,349,928	
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	\$ -	\$ 952,924	4,302,852	\$ 3,349,928	
Fund Balance - Beginning of Period			-		
Fund Balance - End of Period			\$ 4,302,852		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010B CAPITAL PROJECTS FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 2,862	\$ 2,862	
EXPENDITURES					
Current					
General and administrative					
Contractual services	-	72,478	72,100	378	\$ -
Capital Outlay	-	2,012,515	107,764	1,904,751	-
Total Expenditures	-	2,084,993	179,864	1,905,129	\$ -
Deficiency of revenues over expenditures	-	(2,084,993)	(177,002)	1,907,991	
OTHER FINANCING SOURCES (USES)					
Debt certificates issued	-	4,000,000	4,000,000	-	
Premium on debt issuance	-	55,180	55,180	-	
Total Other Financing Sources (Uses)	-	4,055,180	4,055,180	-	
Net Change in Fund Balance	\$ -	\$ 1,970,187	3,878,178	\$ 1,907,991	
Fund Balance - Beginning of Period			-		
Fund Balance - End of Period			\$ 3,878,178		

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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 1 FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 10,000	\$ 10,000	\$ 460	\$ (9,540)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	10,000	10,000	460	(9,540)
OTHER FINANCING USES				
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	460	<u>\$ 460</u>
Fund Balance - Beginning of Year			<u>331,295</u>	
Fund Balance - End of Year			<u>\$ 331,755</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 2 FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 20,000	\$ 20,000	\$ 82	\$ (19,918)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	20,000	20,000	82	(19,918)
OTHER FINANCING USES				
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>	<u>20,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	82	<u>\$ 82</u>
Fund Balance - Beginning of Year			<u>469,273</u>	
Fund Balance - End of Year			<u>\$ 469,355</u>	

ENTERPRISE FUNDS

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

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

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
VALLEY HI FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 8,412,328	\$ 8,412,328	\$ 5,618,370	\$ (2,793,958)	
Property taxes	6,000,000	6,000,000	3,348,290	(2,651,710)	
Investment income	201,000	201,000	26,479	(174,521)	
Miscellaneous	12,500	12,500	2,973	(9,527)	
	<u>14,625,828</u>	<u>14,625,828</u>	<u>8,996,112</u>	<u>(5,629,716)</u>	
Total Revenues	<u>\$ 14,625,828</u>	<u>\$ 14,625,828</u>	<u>\$ 8,996,112</u>	<u>\$ (5,629,716)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	\$ 6,876,387	\$ 6,876,387	\$ 4,737,493	\$ 2,138,894	\$ -
Contractual services	2,058,615	1,991,046	873,773	1,117,273	195,783
Commodities	855,105	935,519	621,032	314,487	279,782
Capital outlay	65,000	65,000	-	65,000	-
Debt service					
Principal retirement	984,426	984,426	981,993	2,433	-
Interest and fiscal charges	403,603	403,603	403,252	351	-
Depreciation expense	-	-	330,000	(330,000)	-
	<u>11,243,136</u>	<u>11,255,981</u>	<u>7,947,543</u>	<u>3,308,438</u>	<u>475,565</u>
Total Expenditures	<u>\$ 11,243,136</u>	<u>\$ 11,255,981</u>	<u>\$ 7,947,543</u>	<u>\$ 3,308,438</u>	<u>\$ 475,565</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
911 FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 2,420,000	\$ 2,420,000	\$ 1,942,952	\$ (477,048)	
Investment income	18,000	18,000	5,577	(12,423)	
Total Revenues	<u>\$ 2,438,000</u>	<u>\$ 2,438,000</u>	<u>\$ 1,948,529</u>	<u>\$ (489,471)</u>	
EXPENDITURES					
Current					
Public Safety					
Personnel services	\$ 312,015	\$ 328,515	\$ 199,907	\$ 128,608	\$ -
Contractual services	2,448,550	3,279,209	1,051,833	2,227,376	607,954
Commodities	112,000	112,465	23,567	88,898	-
Capital outlay	<u>505,500</u>	<u>968,047</u>	<u>182,105</u>	<u>785,942</u>	<u>282,304</u>
Total Expenditures	<u>\$ 3,378,065</u>	<u>\$ 4,688,236</u>	<u>\$ 1,457,412</u>	<u>\$ 3,230,824</u>	<u>\$ 890,258</u>

INTERNAL SERVICE FUNDS

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

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

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
INSURANCE LOSS FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 307,446	\$ 307,446	\$ -	\$ (307,446)	
Property taxes	3,880,000	3,880,000	2,165,245	(1,714,755)	
Insurance recoveries	185,000	185,000	234,950	49,950	
Investment income	<u>125</u>	<u>125</u>	<u>66</u>	<u>(59)</u>	
Total Revenues	<u>\$ 4,372,571</u>	<u>\$ 4,372,571</u>	<u>\$ 2,400,261</u>	<u>\$ (1,972,310)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	\$ 1,032,367	\$ 1,032,367	669,429	\$ 362,938	\$ -
Contractual services	2,608,021	3,561,035	3,072,520	488,515	52,631
Commodities	<u>14,000</u>	<u>10,370</u>	<u>3,436</u>	<u>6,934</u>	<u>87</u>
Total Expenditures	<u>\$ 3,654,388</u>	<u>\$ 4,603,772</u>	<u>\$ 3,745,385</u>	<u>\$ 858,387</u>	<u>\$ 52,718</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2010 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
HEALTH INSURANCE FUND
For the Nine Months Ended August 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 16,420,135	\$ 16,420,135	\$ 10,565,561	\$ (5,854,574)	
Investment income	<u>4,000</u>	<u>4,000</u>	<u>3,087</u>	<u>(913)</u>	
Total Revenues	<u>\$ 16,424,135</u>	<u>\$ 16,424,135</u>	<u>\$ 10,568,648</u>	<u>\$ (5,855,487)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	\$ 16,485,136	\$ 16,485,136	\$ 11,272,081	\$ 5,213,055	\$ -
Commodities	<u>5,100</u>	<u>5,100</u>	<u>563</u>	<u>4,537</u>	<u>-</u>
Total Expenditures	<u>\$ 16,490,236</u>	<u>\$ 16,490,236</u>	<u>\$ 11,272,644</u>	<u>\$ 5,217,592</u>	<u>\$ -</u>