

# County of McHenry, Illinois

## County Auditor's Quarterly Report

Fiscal Year 2011 – 1<sup>st</sup> Quarter  
For the 3 months ended February 28, 2011



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

## **INTRODUCTORY SECTION**

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COUNTY AUDITOR

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June 7, 2011

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

Ladies and Gentlemen:

We are pleased to present the County Auditor's Quarterly Financial Report for McHenry County (the County) for the first quarter of fiscal year 2011. 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.

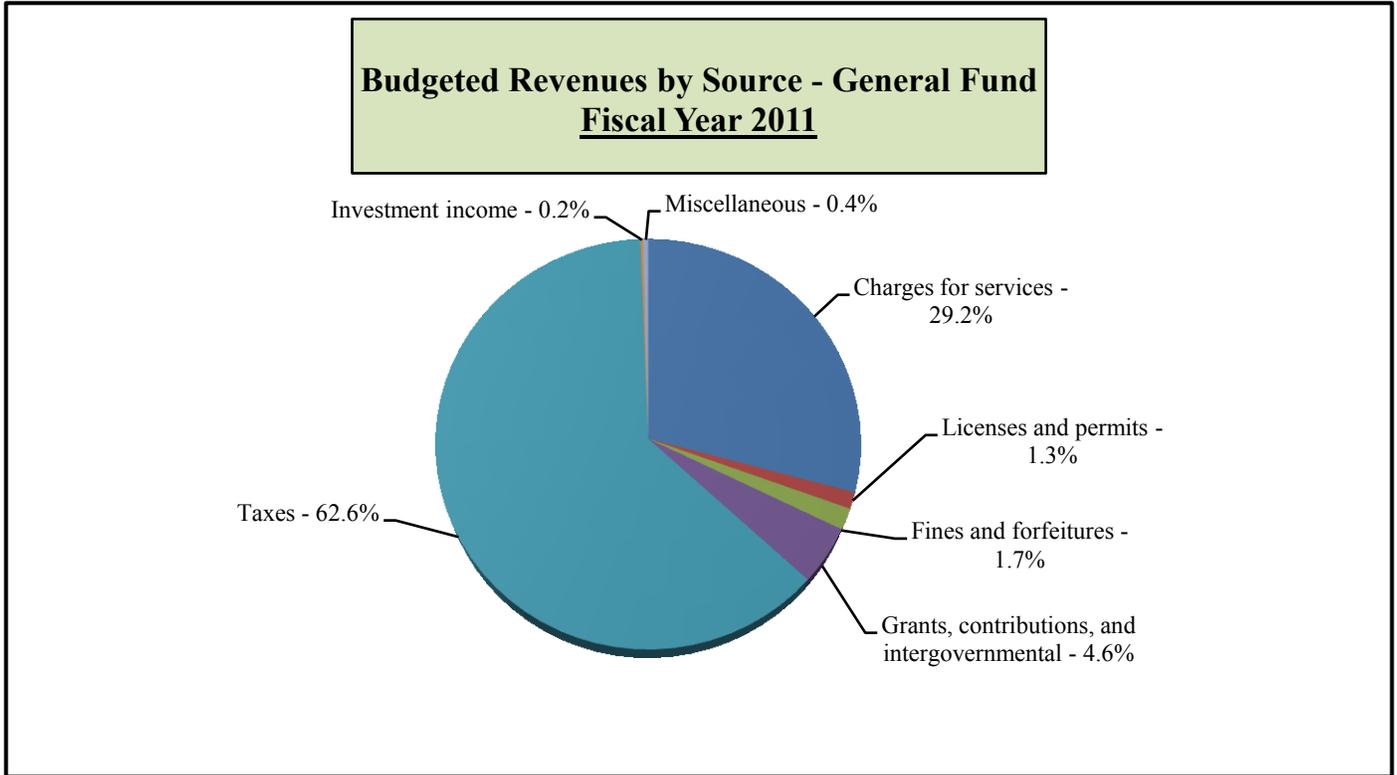
### **First Quarter Review – Fiscal Year 2011**

The County was pleased to report final fiscal year 2010 operating results that exceeded expectations, highlighted by an increase of \$3.3 million in fund balance in the general fund. The increase in fund balance allowed the general fund to increase its unrestricted reserves from 6.5 to 6.9 months of expenditures, which represents a solid cushion to safeguard against revenue shortfalls, unanticipated expenditures, or other unexpected events. As the economic recovery struggles to take hold in 2011, the County continues to monitor, prepare, and react to conditions to ensure that the County's financial security and stability will remain strong in both the near-term and long-term future. The following section highlights key revenues, expenditures, and related budgets for the general fund and other County funds for the first quarter of fiscal year 2011. The purpose of this analysis is to provide current information about the County's current and overall financial health.

**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.

**Revenues:**

The following chart shows budgeted General Fund revenues for fiscal year 2011:



The following table presents a comparison of actual revenues for the first quarter of fiscal year 2011 to the first quarter of fiscal year 2010, along with the annual budgets.

Revenue Category	1st Qtr FY2011 Revenues	1st Qtr FY2010 Revenues	Difference 1st Qtr FY11 - FY10	FY2011 Annual Budget	FY2010 Annual Budget
Charges for services	\$ 5,559,159	\$ 5,559,059	\$ 100	\$ 24,339,396	\$ 23,750,127
Licenses and permits	80,434	121,275	(40,841)	1,053,000	1,055,000
Fines and forfeitures	266,029	301,343	(35,314)	1,410,500	1,334,700
Grants, contributions, and intergovernmental	366,492	1,155,920	(789,428)	3,815,146	4,475,825
Taxes	4,045,432	3,347,182	698,250	52,260,588	51,230,000
Investment income	31,908	34,770	(2,862)	143,100	605,600
Miscellaneous	2,066	249,270	(247,204)	316,500	280,000
<b>Total Revenues</b>	<b>\$10,351,520</b>	<b>\$10,768,819</b>	<b>\$ (417,299)</b>	<b>\$83,338,230</b>	<b>\$82,731,252</b>

The largest two components of general fund revenues are taxes, which represent 62.6% of budgeted revenues, and charges for services, which represents 29.2% of budgeted revenues. Together, the two categories represent 91.8% of budgeted general fund revenues for fiscal year 2011. Since these two revenue sources represent the vast majority of general fund revenues, the following section will focus on these two categories.

The following table presents a comparison of actual tax revenues for the first quarter of fiscal year 2011 to the first quarter of fiscal year 2010, along with the annual budgets.

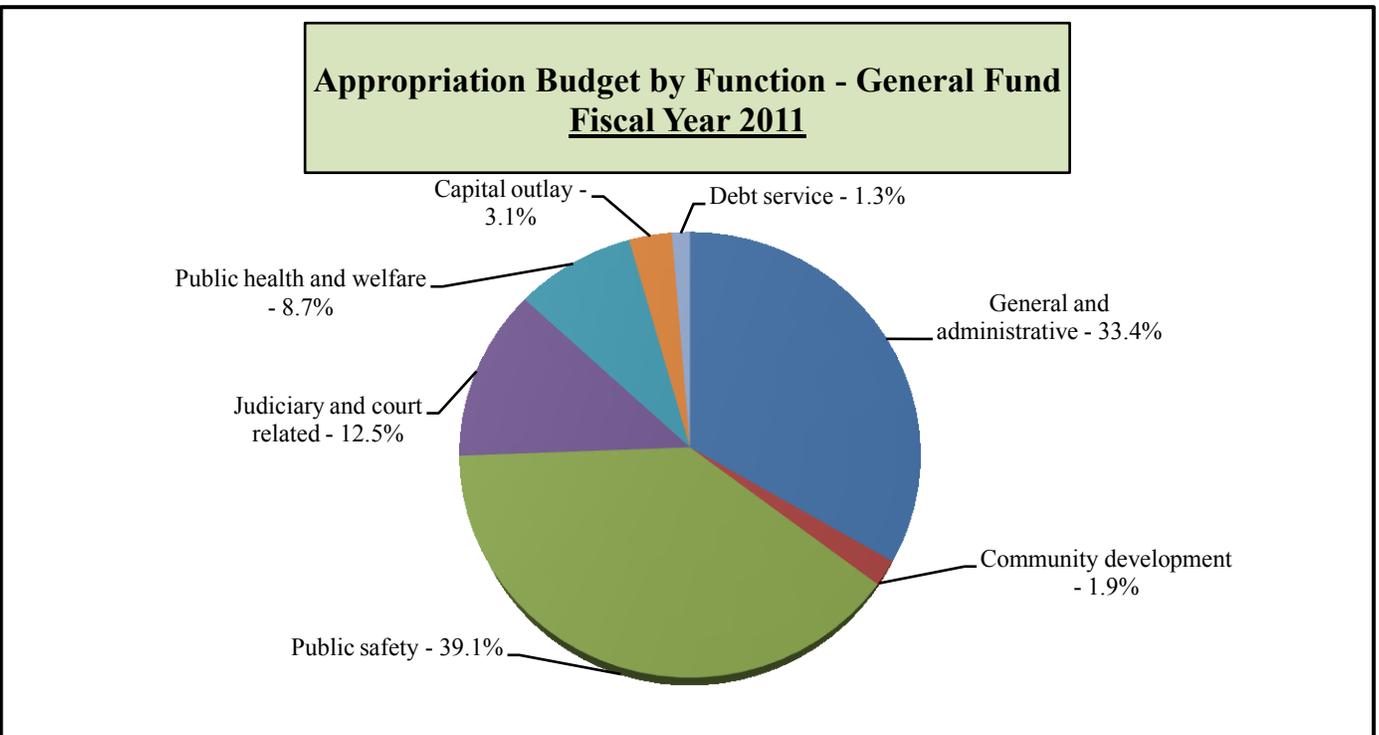
Type of Tax Revenue	1st Qtr FY2011 Revenues	1st Qtr FY2010 Revenues	Difference 1st Qtr FY11 - FY10	FY2011 Annual Budget	FY2010 Annual Budget
Property taxes	\$ -	\$ -	\$ -	\$ 35,675,000	\$ 33,725,000
Sales taxes	2,053,413	2,002,092	51,321	8,520,588	8,100,000
State income taxes	1,283,049	766,067	516,982	5,250,000	6,000,000
Local use tax	239,347	174,742	64,605	800,000	1,000,000
Personal property replacement tax	200,347	111,572	88,775	625,000	750,000
Inheritance tax	-	14,724	(14,724)	100,000	200,000
Off track betting	7,065	14,869	(7,804)	90,000	105,000
Tax transfer stamps	262,211	263,116	(905)	1,200,000	1,350,000
<b>Total Tax Revenues</b>	<b>\$ 4,045,432</b>	<b>\$ 3,347,182</b>	<b>\$ 698,250</b>	<b>\$52,260,588</b>	<b>\$51,230,000</b>

Property taxes are due June and September, so there were no collections during the first quarters of either fiscal year. The category that experienced the most significant change was income taxes. The increase is due to the timing of payments received from the State of Illinois, which averaged 5 months behind during fiscal year 2010, compared to an average of 4 months behind during fiscal year 2011.

For charges for services, actual revenues totaled \$5.6 million for the first quarters of both fiscal year 2010 and 2011. Actual revenues of \$5.6 million represent 23.0% of the annual budget of \$24.3 million for fiscal year 2011, which indicates that charges for services, through the first quarter, is just under pace to meet the annual budget for fiscal year 2011.

**Expenditures:**

The following chart shows the General Fund appropriation budget for fiscal year 2011:



The following table presents a comparison of actual expenditures for the first quarter of fiscal year 2011 to the first quarter of fiscal year 2010, along with the annual budgets.

<b>Expenditure Category</b>	<b>1st Qtr FY2011 Expenditures</b>	<b>1st Qtr FY2010 Expenditures</b>	<b>Difference 1st Qtr FY11 - FY10</b>	<b>FY2011 Annual Budget</b>	<b>FY2010 Annual Budget</b>
General and administrative	\$ 4,868,856	\$ 4,622,914	\$ 245,942	\$ 27,300,501	\$ 27,866,508
Community development	319,131	282,033	37,098	1,586,450	1,385,163
Public safety	7,241,378	6,866,413	374,965	31,853,863	31,451,517
Judiciary and court related	2,307,161	2,372,819	(65,658)	10,210,606	10,091,674
Public health and welfare	1,341,423	1,424,902	(83,479)	7,074,887	7,681,144
Capital outlay	1,237,086	288,328	948,758	2,558,020	851,829
Debt service	20,546	18,635	1,911	1,051,129	1,025,656
<b>Total Expenditures</b>	<b>\$ 17,335,581</b>	<b>\$ 15,876,044</b>	<b>\$ 1,459,537</b>	<b>\$ 81,635,456</b>	<b>\$ 80,353,491</b>

Overall, the annual budget increased from \$80.4 million for fiscal year 2010 to \$81.6 million for fiscal year 2011; an increase of \$1.2 million or 1.5%. Actual expenditures increased from \$15.9 million through the first quarter of fiscal year 2010 to \$17.3 million through the first quarter of fiscal year 2011; an increase of \$1.4 million or 8.8%. The category with the largest increase is capital outlay, which increased from \$0.3 million through the first quarter of fiscal year 2010 to \$1.2 million through the first quarter of fiscal year 2011; an increase of \$0.9 million or 300.0%. The increase is due to two significant outlays in the first quarter of fiscal year 2011 for laptops and phone equipment totaling \$1.0 million. Capital outlay can vary significantly from year to year based on the need to purchase new capital equipment and the availability of funds.

Besides capital outlay and debt service, actual expenditures through the first quarter of fiscal year 2011 totaled \$16.1 million, compared to the annual budget of \$78.0 million. Therefore, actual expenditures through the first quarter of fiscal year 2011 represents 20.6% of the annual budget, which is below the 25% threshold that could reasonably be expected through the first quarter. The County has continued to control costs throughout the economic downturn, as is demonstrated by the budget control through the first quarter of fiscal year 2011.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – general fund on pages 1-13.

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

The County has 39 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.

A summary of activity through the first quarter of fiscal year 2011 for each of the Special Revenue Funds is presented beginning on the following page:

Special Revenue Fund	1st Qtr FY2011 Revenues	1st Qtr FY2011 Expenditures	Net Transfers In (Out)	Fund Balance at February 28, 2011
County Clerk Automation Fund	3,017	-	-	90,326
Recorder Automation Fund	212,665	92,352	-	1,141,114
County Treasurer Automation Fund	1,108	820	-	360,375
Treasurer's Passport Services Fund	8,535	2,780	-	88,340
Geographic Information Systems Fund	226,845	179,862	-	1,542,445
Illinois Municipal Retirement Fund	37,814	1,483,464	-	1,985,061
Social Security Fund	1,023	832,303	-	2,177,750
Energy Efficiency Block Grant Fund	183,583	183,578	-	10
HUD Grants Fund	323,191	270,711	-	54,914
Revolving Loan Fund	14,387	-	-	1,699,610
County Highway Fund	108,893	1,452,757	-	3,834,968
Motor Fuel Tax Fund	1,401,267	861,869	(1,815,850)	18,449,486
Matching Fund	5,912	479,420	-	14,810,164
County Bridge Fund	1,404	201,912	-	3,510,715
County Option Motor Fuel Tax Fund	1,096,473	722,649	-	10,774,163
RTA Sales Tax Fund	2,240,050	-	(3,644,900)	18,487,258
EMDT Fund	4,119	-	-	38,616
DUI Conviction Fund	3,042	-	-	36,673
Prairie Shield Grant Fund	7	-	-	4,995
Coroner's Fund	10,443	-	-	23,681
Maintenance and Child Support Collection Fund	29,053	34,326	-	266,736
Law Library Fund	67,628	71,733	-	486,643
Circuit Court Document Storage Fund	173,423	192,583	-	(533,408)
Probation Service Fee Fund	75,183	97,020	-	928,630
Circuit Court Automation Fund	174,800	193,942	-	(513,138)
Illinois Criminal Justice Authority Fund	20,375	26,543	-	(5,112)
Circuit Court Admin Fund	19,758	-	-	110,720
Circuit Clerk Electronic Citation Fund	5,522	-	-	5,522
County Mental Health Fund	74,563	1,690,306	(194,410)	5,369,425
Mental Health Grant Fund	553,446	191,051	3,046	119,051
Mental Health Capital Development Fund	234	-	-	126,502
Veteran's Assistance Commission Fund	4	102,054	-	1,004,085
Veteran's Assistance Commission Bus Fund	3	-	-	6,750
Workforce Network Fund	574,346	365,962	-	697,408
Tuberculosis Care and Treatment Fund	2,686	58,523	-	406,069
Animal Shelter Fund	379	542	-	18,689
Dental Care Clinic Fund	119,816	115,269	-	398,315
Health Scholarship Fund	3	-	-	6,276
Senior Services Fund	1,050	56,790	-	2,611,217

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – special revenue funds on pages 14-52.

**Debt Service Funds** - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

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. Detailed information about 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/departments/auditor/Pages/annualRpts.aspx>.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – debt service funds on pages 53-63.

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

The County currently has six open capital project funds. The following four funds are completed and will be closed out during fiscal year 2011: animal control / performance contract fund, sheriff radio system project, road improvement project fund, and property acquisition project fund. The following two funds represent on-going capital projects: series 2010A capital projects fund and mental health facility expansion fund. Series 2010A capital projects fund is for a variety of 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. The mental health facility expansion fund is account for the expansion of the County mental health facility. The two-story addition to the existing facility will provide needed space for existing staff and programs and to allow agencies and groups to have spaces to meet.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – capital project funds on pages 64-69.

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

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 first quarter of fiscal year 2011, the working cash funds have earned \$337 of investment income.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – permanent funds on pages 70-71.

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

The County's two enterprise funds are the Valley Hi Fund and the 911 Fund. These two activities are setup as enterprise funds since the costs of running the programs are supported primarily by charges for services, which are paid by the external users of the programs. In addition to charges for services, the Valley Hi Fund also receives property taxes, based on a referendum that was passed by the voters of the County. The property taxes are to support the operations of Valley Hi and to fund debt service payments on \$12.5 million of debt certificates that were issued to fund construction of the new Valley Hi Nursing Home facility, which was completed in January 2007. The budget for property taxes for fiscal year 2011 is \$6.0 million. Actual property taxes collected through the first quarter of fiscal year 2011 is \$0. As discussed previously, the County typically begins receiving property tax distributions in June.

See schedules of revenues and expenditures – budget and actual (budgetary basis) – enterprise funds on pages 72-73.

**Internal Service Funds** - Internal service funds are used to report any activity that provides goods or services to other funds of the County, on a cost-reimbursement basis.

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 \$4.5 million, of which \$4.0 million is from property taxes. Expenditures of the fund are for insurance premiums and for claims not covered by insurance. Through the first quarter of fiscal year 2011, actual expenditures were \$1.2 million, which represents 29.3% of the budget of \$4.1 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.

See schedules of revenues and expenditures – budget and actual (budgetary basis) – internal service funds on pages 74-75.

### **Questions, Comments, and Conclusion**

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>. Please feel free to contact me at my office - 815.334.4204, by email - [auditor@co.mchenry.il.us](mailto:auditor@co.mchenry.il.us), or by stopping in at my office in the Administration Building - Room 105.

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 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
For the Three Months Ended February 28, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>REVENUES</b>					
Charges for services	\$ 24,339,396	\$ 24,339,396	\$ 5,559,159	\$ (18,780,237)	
Licenses and permits	1,053,000	1,053,000	80,434	(972,566)	
Fines and forfeitures	1,410,500	1,410,500	266,029	(1,144,471)	
Grants, contributions, and intergovernmental	3,805,946	3,815,146	366,492	(3,448,654)	
Taxes	52,260,588	52,260,588	4,045,432	(48,215,156)	
Investment income	143,100	143,100	31,908	(111,192)	
Miscellaneous	316,500	316,500	2,066	(314,434)	
<b>Total Revenues</b>	<b><u>83,329,030</u></b>	<b><u>83,338,230</u></b>	<b><u>10,351,520</u></b>	<b><u>(72,986,710)</u></b>	
<b>EXPENDITURES</b>					
<b>Current</b>					
General and administrative	27,066,904	27,300,501	4,868,856	22,431,645	\$ 1,868,161
Community development	1,330,130	1,586,450	319,131	1,267,319	270,313
Public safety	31,643,849	31,853,863	7,241,378	24,612,485	1,639,263
Judiciary and court related	10,210,606	10,210,606	2,307,161	7,903,445	194,036
Public health and welfare	7,065,115	7,074,887	1,341,423	5,733,464	23,107
Capital outlay	1,015,254	2,558,020	1,237,086	1,320,934	704,899
<b>Debt service</b>					
Principal retirement	958,614	958,614	18,200	940,414	131,050
Interest and fiscal charges	92,515	92,515	2,346	90,169	90,169
<b>Total Expenditures</b>	<b><u>79,382,987</u></b>	<b><u>81,635,456</u></b>	<b><u>17,335,581</u></b>	<b><u>64,299,875</u></b>	<b><u>\$ 4,920,998</u></b>
Excess (deficiency) of revenues over expenditures	<u>3,946,043</u>	<u>1,702,774</u>	<u>(6,984,061)</u>	<u>(8,686,835)</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	109,700	109,700	70,000	(39,700)	
Transfers out	(4,126,405)	(4,543,580)	(4,014,000)	529,580	
Capital leases issued	-	1,095,630	984,044	(111,586)	
<b>Total Other Financing Sources (Uses)</b>	<b><u>(4,016,705)</u></b>	<b><u>(3,338,250)</u></b>	<b><u>(2,959,956)</u></b>	<b><u>378,294</u></b>	
<b>Net Change in Fund Balance</b>	<b><u>\$ (70,662)</u></b>	<b><u>\$ (1,635,476)</u></b>	<b><u>(9,944,017)</u></b>	<b><u>\$ (8,308,541)</u></b>	
Fund Balance - Beginning of Period			<u>52,069,159</u>		
Fund Balance - End of Period			<u>\$ 42,125,142</u>		

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
 GENERAL FUND

For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>CHARGES FOR SERVICES</b>				
General and Administrative				
County clerk fees	\$ 190,000	\$ 190,000	\$ 59,249	\$ (130,751)
Tax redemption fees	180,000	180,000	67,107	(112,893)
Recording fees	1,200,000	1,200,000	310,009	(889,991)
Penalties/fees on delinquent taxes	2,000,000	2,000,000	-	(2,000,000)
Cable television franchise fees	440,000	440,000	132,422	(307,578)
Assessor's salary reimbursement	21,000	21,000	2,469	(18,531)
Other fees and charges	13,600	13,600	2,552	(11,048)
Community Development				
Subdivision review fees	5,000	5,000	-	(5,000)
Flood plain investigation fees	80,000	80,000	9,645	(70,355)
Maps and publications fees	3,000	3,000	417	(2,583)
Solid waste tipping fees	14,100	14,100	7,888	(6,212)
Other fees and charges	11,300	11,300	5,311	(5,989)
Public Safety				
Sheriff fees - circuit court	475,000	475,000	80,197	(394,803)
Sheriff fees - photocopies	3,000	3,000	2,185	(815)
Sheriff fees - foreign courts	65,000	65,000	12,478	(52,522)
Foreclosures	45,000	45,000	12,900	(32,100)
Court security fees	900,000	900,000	182,846	(717,154)
Jail space rental	10,500,000	10,500,000	3,039,377	(7,460,623)
Payphones	325,000	325,000	54,488	(270,512)
Dispatching fees	210,000	210,000	104,483	(105,517)
Squad car replacement fee	40,000	40,000	8,039	(31,961)
Sheriff salary reimbursement	47,000	47,000	6,231	(40,769)
Other fees and charges	53,092	53,092	11,549	(41,543)
Judiciary and Court Related				
10% bond earnings	360,000	360,000	85,352	(274,648)
Circuit clerk fees	4,205,500	4,205,500	852,584	(3,352,916)
County court fees	595,682	595,682	120,425	(475,257)
Court services salary reimbursements	620,768	620,768	-	(620,768)
State's attorney salary reimbursement	57,871	57,871	-	(57,871)
State's attorney fees	88,000	88,000	33,822	(54,178)
Public aid	80,000	80,000	10,601	(69,399)
Periodic imprisonment fees	16,500	16,500	3,834	(12,666)
Public defender salary reimbursement	39,958	39,958	-	(39,958)
Public defenders fees	80,000	80,000	14,398	(65,602)
Other fees and charges	31,600	31,600	9,509	(22,091)

(Continued)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
GENERAL FUND  
For the Three Months Ended February 28, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>CHARGES FOR SERVICES (Continued)</b>				
Public Health and Welfare				
Animal control tags	\$ 625,000	\$ 625,000	\$ 131,316	\$ (493,684)
Veterinary fees	61,000	61,000	15,094	(45,906)
Nursing fees	96,500	96,500	24,770	(71,730)
Health review fees	5,000	5,000	600	(4,400)
Health promotion	19,700	19,700	7,320	(12,380)
Vital record fees	58,000	58,000	11,999	(46,001)
Subdivision review fees	7,500	7,500	-	(7,500)
Medicare	90,000	90,000	23,967	(66,033)
Public aid	185,000	185,000	75,831	(109,169)
Private pay	10,000	10,000	2,454	(7,546)
Vision and hearing fees	72,600	72,600	12,930	(59,670)
Other fees and charges	112,125	112,125	10,511	(101,614)
	<u>24,339,396</u>	<u>24,339,396</u>	<u>5,559,159</u>	<u>(18,780,237)</u>
<b>LICENSES AND PERMITS</b>				
General and Administrative				
Liquor licenses	118,500	118,500	3,375	(115,125)
Amusement licenses	12,000	12,000	1,484	(10,516)
Community Development				
Building permits	300,000	300,000	22,692	(277,308)
Zoning permits	70,000	70,000	29,305	(40,695)
Public Health and Welfare				
Septic and well permits	94,500	94,500	17,120	(77,380)
Health licenses	450,000	450,000	6,458	(443,542)
Hauler license fees	8,000	8,000	-	(8,000)
	<u>1,053,000</u>	<u>1,053,000</u>	<u>80,434</u>	<u>(972,566)</u>
<b>FINES AND FORFEITURES</b>				
Community Development				
Planning fines	12,000	12,000	4,512	(7,488)
Judiciary and Court Related				
Fines and bond forfeitures	1,260,500	1,260,500	231,717	(1,028,783)
County drug fines	104,000	104,000	22,337	(81,663)
Public Health and Welfare				
Veterinary fines	34,000	34,000	7,463	(26,537)
	<u>1,410,500</u>	<u>1,410,500</u>	<u>266,029</u>	<u>(1,144,471)</u>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
GENERAL FUND

For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL</b>				
General and Administrative				
Election improvements	\$ 35,000	\$ 35,000	\$ -	\$ (35,000)
Public Safety				
Sheriff's Office - grants	-	-	51,313	51,313
Emergency Management - grants	57,150	66,350	29,449	(36,901)
Judiciary and Court Related				
Dependent children care reimbursements	21,000	21,000	30,066	9,066
Dependent children/parent reimbursements	50,000	50,000	7,025	(42,975)
State's Attorney - grants	26,150	26,150	-	(26,150)
Court Administration - grants	37,500	37,500	-	(37,500)
Public Health and Welfare				
Health Department grants -				
Nursing	2,880,658	2,880,658	243,639	(2,637,019)
Environmental	146,488	146,488	-	(146,488)
Administration	52,000	52,000	5,000	(47,000)
IDPH vaccines	500,000	500,000	-	(500,000)
<u>Total Grants, Contributions, and Intergovernmental</u>	<u>3,805,946</u>	<u>3,815,146</u>	<u>366,492</u>	<u>(3,448,654)</u>
<b>TAXES</b>				
Property taxes	35,675,000	35,675,000	-	(35,675,000)
Sales taxes	8,520,588	8,520,588	2,053,413	(6,467,175)
State income taxes	5,250,000	5,250,000	1,283,049	(3,966,951)
Local use tax	800,000	800,000	239,347	(560,653)
Personal property replacement tax	625,000	625,000	200,347	(424,653)
Inheritance tax	100,000	100,000	-	(100,000)
Off track betting	90,000	90,000	7,065	(82,935)
Tax transfer stamps	1,200,000	1,200,000	262,211	(937,789)
<u>Total Taxes</u>	<u>52,260,588</u>	<u>52,260,588</u>	<u>4,045,432</u>	<u>(48,215,156)</u>
INVESTMENT INCOME	<u>143,100</u>	<u>143,100</u>	<u>31,908</u>	<u>(111,192)</u>
<b>MISCELLANEOUS</b>				
Tax sale indemnity proceeds	235,000	235,000	-	(235,000)
Proceeds from sale of capital assets	40,000	40,000	-	(40,000)
Other income	41,500	41,500	2,066	(39,434)
<u>Total Miscellaneous</u>	<u>316,500</u>	<u>316,500</u>	<u>2,066</u>	<u>(314,434)</u>
<b>TOTAL REVENUES</b>	<u>\$ 83,329,030</u>	<u>\$ 83,338,230</u>	<u>\$ 10,351,520</u>	<u>\$ (72,986,710)</u>

(Concluded)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE AND FUNCTION  
GENERAL FUND

For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>CHARGES FOR SERVICES</b>				
General and Administrative	\$ 4,044,600	\$ 4,044,600	\$ 573,808	\$ (3,470,792)
Community Development	113,400	113,400	23,261	(90,139)
Public Safety	12,663,092	12,663,092	3,514,773	(9,148,319)
Judiciary and Court Related	6,175,879	6,175,879	1,130,525	(5,045,354)
Public Health and Welfare	1,342,425	1,342,425	316,792	(1,025,633)
<b>Total Charges for Services</b>	<u>24,339,396</u>	<u>24,339,396</u>	<u>5,559,159</u>	<u>(18,780,237)</u>
<b>LICENSES AND PERMITS</b>				
General and Administrative	130,500	130,500	4,859	(125,641)
Community Development	370,000	370,000	51,997	(318,003)
Public Health and Welfare	552,500	552,500	23,578	(528,922)
<b>Total Licenses and Permits</b>	<u>1,053,000</u>	<u>1,053,000</u>	<u>80,434</u>	<u>(972,566)</u>
<b>FINES AND FORFEITURES</b>				
Community Development	12,000	12,000	4,512	(7,488)
Judiciary and Court Related	1,364,500	1,364,500	254,054	(1,110,446)
Public Health and Welfare	34,000	34,000	7,463	(26,537)
<b>Total Fines and Forfeitures</b>	<u>1,410,500</u>	<u>1,410,500</u>	<u>266,029</u>	<u>(1,144,471)</u>
<b>GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL</b>				
General and Administrative	35,000	35,000	-	(35,000)
Public Safety	57,150	66,350	80,762	14,412
Judiciary and Court Related	134,650	134,650	37,091	(97,559)
Public Health and Welfare	3,579,146	3,579,146	248,639	(3,330,507)
<b>Total Grants, Contributions, and Intergovernmental</b>	<u>3,805,946</u>	<u>3,815,146</u>	<u>366,492</u>	<u>(3,448,654)</u>
<b>TAXES</b>	<u>52,260,588</u>	<u>52,260,588</u>	<u>4,045,432</u>	<u>(48,215,156)</u>
<b>INVESTMENT INCOME</b>	<u>143,100</u>	<u>143,100</u>	<u>31,908</u>	<u>(111,192)</u>
<b>MISCELLANEOUS</b>	<u>316,500</u>	<u>316,500</u>	<u>2,066</u>	<u>(314,434)</u>
<b>TOTAL REVENUES</b>	<u>\$ 83,329,030</u>	<u>\$ 83,338,230</u>	<u>\$ 10,351,520</u>	<u>\$ (72,986,710)</u>

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Three Months Ended February 28, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Administration					
Personnel services	\$ 504,288	\$ 504,288	\$ 121,401	\$ 382,887	\$ -
Contractual services	137,594	137,594	22,162	115,432	102,264
Commodities	20,356	20,356	2,123	18,233	955
Total	<u>662,238</u>	<u>662,238</u>	<u>145,686</u>	<u>516,552</u>	<u>103,219</u>
Auditor					
Personnel services	303,668	303,668	70,785	232,883	-
Contractual services	6,860	6,860	2,793	4,067	-
Commodities	11,089	11,089	1,787	9,302	-
Total	<u>321,617</u>	<u>321,617</u>	<u>75,365</u>	<u>246,252</u>	<u>-</u>
County Board and Liquor Commission					
Personnel services	585,099	585,099	134,695	450,404	-
Contractual services	68,932	68,932	15,775	53,157	-
Commodities	39,000	39,000	6,476	32,524	208
Total	<u>693,031</u>	<u>693,031</u>	<u>156,946</u>	<u>536,085</u>	<u>208</u>
County Clerk					
Personnel services	397,743	397,743	93,660	304,083	-
Contractual services	7,050	7,050	4,875	2,175	-
Commodities	9,100	9,100	696	8,404	-
Total	<u>413,893</u>	<u>413,893</u>	<u>99,231</u>	<u>314,662</u>	<u>-</u>
County Clerk - Elections					
Personnel services	537,368	537,368	72,162	465,206	-
Contractual services	229,525	229,525	1,239	228,286	-
Commodities	253,500	253,500	6,283	247,217	-
Total	<u>1,020,393</u>	<u>1,020,393</u>	<u>79,684</u>	<u>940,709</u>	<u>-</u>
Educational Service Region					
Personnel services	178,585	178,585	42,461	136,124	-
Contractual services	12,300	12,300	1,150	11,150	-
Commodities	12,500	12,500	971	11,529	-
Total	<u>203,385</u>	<u>203,385</u>	<u>44,582</u>	<u>158,803</u>	<u>-</u>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Three Months Ended February 28, 2011

	<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	\$ 1,096,531	\$ 1,096,531	\$ 265,280	\$ 831,251	\$ -
Contractual services	1,784,906	1,791,386	288,725	1,502,661	131,080
Commodities	<u>136,556</u>	<u>136,556</u>	<u>35,052</u>	<u>101,504</u>	<u>75,828</u>
Total	<u>3,017,993</u>	<u>3,024,473</u>	<u>589,057</u>	<u>2,435,416</u>	<u>206,908</u>
Human Resources					
Personnel services	260,699	260,699	60,769	199,930	-
Contractual services	261,630	261,630	31,390	230,240	38,170
Commodities	<u>6,250</u>	<u>6,250</u>	<u>167</u>	<u>6,083</u>	<u>302</u>
Total	<u>528,579</u>	<u>528,579</u>	<u>92,326</u>	<u>436,253</u>	<u>38,472</u>
Information Technology					
Personnel services	1,584,448	1,584,448	375,810	1,208,638	-
Contractual services	1,366,879	1,436,233	315,917	1,120,316	672,765
Commodities	<u>76,477</u>	<u>83,717</u>	<u>27,554</u>	<u>56,163</u>	<u>12,163</u>
Total	<u>3,027,804</u>	<u>3,104,398</u>	<u>719,281</u>	<u>2,385,117</u>	<u>684,928</u>
Merit Commission					
Personnel services	5,100	5,100	-	5,100	-
Contractual services	54,000	54,000	895	53,105	-
Commodities	<u>900</u>	<u>900</u>	<u>-</u>	<u>900</u>	<u>-</u>
Total	<u>60,000</u>	<u>60,000</u>	<u>895</u>	<u>59,105</u>	<u>-</u>
Purchasing					
Personnel services	247,428	247,428	46,346	201,082	-
Contractual services	13,130	14,675	5,419	9,256	598
Commodities	<u>422,735</u>	<u>422,735</u>	<u>83,149</u>	<u>339,586</u>	<u>310</u>
Total	<u>683,293</u>	<u>684,838</u>	<u>134,914</u>	<u>549,924</u>	<u>908</u>
Recorder					
Personnel services	1,141,017	1,141,017	252,256	888,761	-
Contractual services	34,690	34,690	2,106	32,584	-
Commodities	<u>845,270</u>	<u>845,270</u>	<u>202,772</u>	<u>642,498</u>	<u>-</u>
Total	<u>2,020,977</u>	<u>2,020,977</u>	<u>457,134</u>	<u>1,563,843</u>	<u>-</u>
Supervisor of Assessments					
Personnel services	836,631	836,631	193,390	643,241	-
Contractual services	274,175	274,175	1,748	272,427	1,281
Commodities	<u>12,500</u>	<u>12,500</u>	<u>3,297</u>	<u>9,203</u>	<u>84</u>
Total	<u>1,123,306</u>	<u>1,123,306</u>	<u>198,435</u>	<u>924,871</u>	<u>1,365</u>

(Continued)

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Three Months Ended February 28, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE (Continued)</b>					
Treasurer					
Personnel services	\$ 487,639	\$ 487,639	\$ 133,997	\$ 353,642	\$ -
Contractual services	49,856	49,856	3,172	46,684	-
Commodities	6,600	6,600	4,485	2,115	-
Total	<u>544,095</u>	<u>544,095</u>	<u>141,654</u>	<u>402,441</u>	<u>-</u>
Non-Departmental					
Personnel services	475,734	475,734	-	475,734	-
Contractual services	12,255,256	12,404,234	1,928,127	10,476,107	832,153
Commodities	15,310	15,310	5,539	9,771	-
Total	<u>12,746,300</u>	<u>12,895,278</u>	<u>1,933,666</u>	<u>10,961,612</u>	<u>832,153</u>
Total General and Administrative	<u>27,066,904</u>	<u>27,300,501</u>	<u>4,868,856</u>	<u>22,431,645</u>	<u>1,868,161</u>
<b>COMMUNITY DEVELOPMENT</b>					
Planning and Development					
Personnel services	1,176,286	1,173,055	281,799	891,256	-
Contractual services	92,214	349,315	31,711	317,604	267,448
Commodities	61,630	64,080	5,621	58,459	2,865
Total Community Development	<u>1,330,130</u>	<u>1,586,450</u>	<u>319,131</u>	<u>1,267,319</u>	<u>270,313</u>
<b>PUBLIC SAFETY</b>					
County Sheriff					
Personnel services	26,536,304	26,590,537	6,222,076	20,368,461	20,743
Contractual services	3,462,522	3,470,420	713,040	2,757,380	1,464,152
Commodities	931,035	1,069,718	138,818	930,900	154,368
Total	<u>30,929,861</u>	<u>31,130,675</u>	<u>7,073,934</u>	<u>24,056,741</u>	<u>1,639,263</u>
Emergency Management					
Personnel services	199,418	199,418	46,956	152,462	-
Contractual services	28,040	32,415	4,102	28,313	-
Commodities	11,323	16,148	401	15,747	-
Total	<u>238,781</u>	<u>247,981</u>	<u>51,459</u>	<u>196,522</u>	<u>-</u>
County Coroner					
Personnel services	321,100	321,100	80,254	240,846	-
Contractual services	137,675	137,675	32,368	105,307	-
Commodities	16,432	16,432	3,363	13,069	-
Total	<u>475,207</u>	<u>475,207</u>	<u>115,985</u>	<u>359,222</u>	<u>-</u>
Total Public Safety	<u>31,643,849</u>	<u>31,853,863</u>	<u>7,241,378</u>	<u>24,612,485</u>	<u>1,639,263</u>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>JUDICIARY AND COURT RELATED</b>					
Clerk of the Circuit Court					
Personnel services	\$ 1,888,397	\$ 1,888,397	\$ 441,869	\$ 1,446,528	\$ -
Contractual services	29,450	29,450	10,439	19,011	-
Commodities	26,150	26,150	5,170	20,980	-
<b>Total</b>	<u>1,943,997</u>	<u>1,943,997</u>	<u>457,478</u>	<u>1,486,519</u>	<u>-</u>
Court Administration					
Personnel services	683,391	683,391	154,182	529,209	-
Contractual services	783,348	783,348	178,777	604,571	189,925
Commodities	88,800	88,800	18,159	70,641	3,790
<b>Total</b>	<u>1,555,539</u>	<u>1,555,539</u>	<u>351,118</u>	<u>1,204,421</u>	<u>193,715</u>
Court Services					
Personnel services	2,416,344	2,416,344	577,719	1,838,625	-
Contractual services	483,110	483,110	35,005	448,105	-
Commodities	30,250	30,250	5,024	25,226	289
<b>Total</b>	<u>2,929,704</u>	<u>2,929,704</u>	<u>617,748</u>	<u>2,311,956</u>	<u>289</u>
Public Defender					
Personnel services	913,159	913,159	218,579	694,580	-
Contractual services	10,550	10,550	1,016	9,534	-
Commodities	9,929	9,929	563	9,366	32
<b>Total</b>	<u>933,638</u>	<u>933,638</u>	<u>220,158</u>	<u>713,480</u>	<u>32</u>
State's Attorney					
Personnel services	2,614,452	2,614,452	598,877	2,015,575	-
Contractual services	182,776	182,776	55,232	127,544	-
Commodities	50,500	50,500	6,550	43,950	-
<b>Total</b>	<u>2,847,728</u>	<u>2,847,728</u>	<u>660,659</u>	<u>2,187,069</u>	<u>-</u>
<b>Total Judiciary and Court Related</b>	<u>10,210,606</u>	<u>10,210,606</u>	<u>2,307,161</u>	<u>7,903,445</u>	<u>194,036</u>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND

For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>PUBLIC HEALTH AND WELFARE</b>					
Health Department					
Personnel services	\$ 5,422,801	\$ 5,422,801	\$ 1,253,003	\$ 4,169,798	\$ -
Contractual services	597,422	597,422	37,211	560,211	11,980
Commodities	<u>1,044,892</u>	<u>1,054,664</u>	<u>51,209</u>	<u>1,003,455</u>	<u>11,127</u>
Total Public Health and Welfare	<u>7,065,115</u>	<u>7,074,887</u>	<u>1,341,423</u>	<u>5,733,464</u>	<u>23,107</u>
<b>CAPITAL OUTLAY</b>	<u>1,015,254</u>	<u>2,558,020</u>	<u>1,237,086</u>	<u>1,320,934</u>	<u>704,899</u>
<b>DEBT SERVICE</b>					
Principal retirement	958,614	958,614	18,200	940,414	131,050
Interest and fiscal charges	<u>92,515</u>	<u>92,515</u>	<u>2,346</u>	<u>90,169</u>	<u>90,169</u>
Total Debt Service	<u>1,051,129</u>	<u>1,051,129</u>	<u>20,546</u>	<u>1,030,583</u>	<u>221,219</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 79,382,987</u>	<u>\$ 81,635,456</u>	<u>\$ 17,335,581</u>	<u>\$ 64,299,875</u>	<u>\$ 4,920,998</u>

(Concluded)

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT  
 GENERAL FUND  
 For the Three Months Ended February 28, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Administration	\$ 662,238	\$ 662,238	\$ 145,686	\$ 516,552	\$ 103,219
Auditor	321,617	321,617	75,365	246,252	-
County Board and Liquor Commission	693,031	693,031	156,946	536,085	208
County Clerk	413,893	413,893	99,231	314,662	-
County Clerk - Elections	1,020,393	1,020,393	79,684	940,709	-
Educational Service Region	203,385	203,385	44,582	158,803	-
Facilities Management	3,017,993	3,024,473	589,057	2,435,416	206,908
Human Resources	528,579	528,579	92,326	436,253	38,472
Information Technology	3,027,804	3,104,398	719,281	2,385,117	684,928
Merit Commission	60,000	60,000	895	59,105	-
Purchasing	683,293	684,838	134,914	549,924	908
Recorder	2,020,977	2,020,977	457,134	1,563,843	-
Supervisor of Assessments	1,123,306	1,123,306	198,435	924,871	1,365
Treasurer	544,095	544,095	141,654	402,441	-
Non-Departmental	12,746,300	12,895,278	1,933,666	10,961,612	832,153
Total General and Administrative	<u>27,066,904</u>	<u>27,300,501</u>	<u>4,868,856</u>	<u>22,431,645</u>	<u>1,868,161</u>
<b>COMMUNITY DEVELOPMENT</b>					
Planning and Development	<u>1,330,130</u>	<u>1,586,450</u>	<u>319,131</u>	<u>1,267,319</u>	<u>270,313</u>
<b>PUBLIC SAFETY</b>					
County Sheriff	30,929,861	31,130,675	7,073,934	24,056,741	1,639,263
Emergency Management	238,781	247,981	51,459	196,522	-
County Coroner	475,207	475,207	115,985	359,222	-
Total Public Safety	<u>31,643,849</u>	<u>31,853,863</u>	<u>7,241,378</u>	<u>24,612,485</u>	<u>1,639,263</u>
<b>JUDICIARY AND COURT RELATED</b>					
Clerk of the Circuit Court	1,943,997	1,943,997	457,478	1,486,519	-
Court Administration	1,555,539	1,555,539	351,118	1,204,421	193,715
Court Services	2,929,704	2,929,704	617,748	2,311,956	289
Public Defender	933,638	933,638	220,158	713,480	32
State's Attorney	2,847,728	2,847,728	660,659	2,187,069	-
Total Judiciary and Court Related	<u>10,210,606</u>	<u>10,210,606</u>	<u>2,307,161</u>	<u>7,903,445</u>	<u>194,036</u>
<b>PUBLIC HEALTH AND WELFARE</b>					
Health Department	<u>7,065,115</u>	<u>7,074,887</u>	<u>1,341,423</u>	<u>5,733,464</u>	<u>23,107</u>
<b>CAPITAL OUTLAY</b>					
	<u>1,015,254</u>	<u>2,558,020</u>	<u>1,237,086</u>	<u>1,320,934</u>	<u>704,899</u>
<b>DEBT SERVICE</b>					
Principal retirement	958,614	958,614	18,200	940,414	131,050
Interest and fiscal charges	92,515	92,515	2,346	90,169	90,169
Total Debt Service	<u>1,051,129</u>	<u>1,051,129</u>	<u>20,546</u>	<u>1,030,583</u>	<u>221,219</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 79,382,987</u>	<u>\$ 81,635,456</u>	<u>\$ 17,335,581</u>	<u>\$ 64,299,875</u>	<u>\$ 4,920,998</u>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT  
GENERAL FUND  
For the Three Months Ended February 28, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Personnel services	\$ 8,641,978	\$ 8,641,978	\$ 1,863,012	\$ 6,778,966	\$ -
Contractual services	16,556,783	16,783,140	2,625,493	14,157,647	1,778,311
Commodities	1,868,143	1,875,383	380,351	1,495,032	89,850
Total General and Administrative	<u>27,066,904</u>	<u>27,300,501</u>	<u>4,868,856</u>	<u>22,431,645</u>	<u>1,868,161</u>
<b>COMMUNITY DEVELOPMENT</b>					
Personnel services	1,176,286	1,173,055	281,799	891,256	-
Contractual services	92,214	349,315	31,711	317,604	267,448
Commodities	61,630	64,080	5,621	58,459	2,865
Total Community Development	<u>1,330,130</u>	<u>1,586,450</u>	<u>319,131</u>	<u>1,267,319</u>	<u>270,313</u>
<b>PUBLIC SAFETY</b>					
Personnel services	27,056,822	27,111,055	6,349,286	20,761,769	20,743
Contractual services	3,628,237	3,640,510	749,510	2,891,000	1,464,152
Commodities	958,790	1,102,298	142,582	959,716	154,368
Total Public Safety	<u>31,643,849</u>	<u>31,853,863</u>	<u>7,241,378</u>	<u>24,612,485</u>	<u>1,639,263</u>
<b>JUDICIARY AND COURT RELATED</b>					
Personnel services	8,515,743	8,515,743	1,991,226	6,524,517	-
Contractual services	1,489,234	1,489,234	280,469	1,208,765	189,925
Commodities	205,629	205,629	35,466	170,163	4,111
Total Judiciary and Court Related	<u>10,210,606</u>	<u>10,210,606</u>	<u>2,307,161</u>	<u>7,903,445</u>	<u>194,036</u>
<b>PUBLIC HEALTH AND WELFARE</b>					
Personnel services	5,422,801	5,422,801	1,253,003	4,169,798	-
Contractual services	597,422	597,422	37,211	560,211	11,980
Commodities	1,044,892	1,054,664	51,209	1,003,455	11,127
Total Public Health and Welfare	<u>7,065,115</u>	<u>7,074,887</u>	<u>1,341,423</u>	<u>5,733,464</u>	<u>23,107</u>
<b>CAPITAL OUTLAY</b>					
	<u>1,015,254</u>	<u>2,558,020</u>	<u>1,237,086</u>	<u>1,320,934</u>	<u>704,899</u>
<b>DEBT SERVICE</b>					
Principal retirement	958,614	958,614	18,200	940,414	131,050
Interest and fiscal charges	92,515	92,515	2,346	90,169	90,169
Total Debt Service	<u>1,051,129</u>	<u>1,051,129</u>	<u>20,546</u>	<u>1,030,583</u>	<u>221,219</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 79,382,987</u>	<u>\$ 81,635,456</u>	<u>\$ 17,335,581</u>	<u>\$ 64,299,875</u>	<u>\$ 4,920,998</u>

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT  
 GENERAL FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
Personnel services	\$ 50,813,630	\$ 50,864,632	\$ 11,738,326	\$ 39,126,306	\$ 20,743
Contractual services	22,363,890	22,859,621	3,724,394	19,135,227	3,711,816
Commodities	4,139,084	4,302,054	615,229	3,686,825	262,321
Capital outlay	1,015,254	2,558,020	1,237,086	1,320,934	704,899
Debt service	<u>1,051,129</u>	<u>1,051,129</u>	<u>20,546</u>	<u>1,030,583</u>	<u>221,219</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ <u>79,382,987</u></b>	<b>\$ <u>81,635,456</u></b>	<b>\$ <u>17,335,581</u></b>	<b>\$ <u>64,299,875</u></b>	<b>\$ <u>4,920,998</u></b>

## SPECIAL REVENUE FUNDS

### General and Administrative

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

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

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

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

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

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

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

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

### Community Development

**HUD Grants Fund** – to account for grant funds received from the U.S. Department of Housing and Urban Development (HUD). Grant programs include Community Development Block Grants (CDBG), Home Investment Partnership Program (HOME), 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 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.

**Circuit Clerk Electronic Citation 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 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY CLERK AUTOMATION FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 13,000	\$ 13,000	\$ 2,984	\$ (10,016)	
Investment income	125	125	33	(92)	
<b>Total Revenues</b>	<u>13,125</u>	<u>13,125</u>	<u>3,017</u>	<u>(10,108)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Contractual services	10,000	10,000	-	10,000	\$ -
Commodities	2,500	2,500	-	2,500	-
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
<b>Total Expenditures</b>	<u>27,500</u>	<u>27,500</u>	<u>-</u>	<u>27,500</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	(14,375)	(14,375)	3,017	17,392	
<b>OTHER FINANCING USES</b>					
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>	
<b>Net Change in Fund Balance</b>	<u>\$ (24,375)</u>	<u>\$ (24,375)</u>	<u>3,017</u>	<u>\$ 27,392</u>	
Fund Balance - Beginning of Period			<u>87,309</u>		
Fund Balance - End of Period			<u>\$ 90,326</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RECORDER AUTOMATION FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 850,000	\$ 850,000	\$ 212,292	\$ (637,708)	
Investment income	2,500	2,500	373	(2,127)	
<b>Total Revenues</b>	<u>852,500</u>	<u>852,500</u>	<u>212,665</u>	<u>(639,835)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	432,641	432,641	53,378	379,263	\$ -
Contractual services	275,250	275,250	38,974	236,276	-
Commodities	88,400	88,400	-	88,400	-
Capital outlay	164,000	164,000	-	164,000	-
Debt service					
Principal retirement	41,931	41,931	-	41,931	-
Interest and fiscal charges	1,225	1,225	-	1,225	-
<b>Total Expenditures</b>	<u>1,003,447</u>	<u>1,003,447</u>	<u>92,352</u>	<u>911,095</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (150,947)</u>	<u>\$ (150,947)</u>	120,313	<u>\$ 271,260</u>	
Fund Balance - Beginning of Period			<u>1,020,801</u>		
Fund Balance - End of Period			<u>\$ 1,141,114</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY TREASURER AUTOMATION FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 110,400	\$ 110,400	\$ 959	\$ (109,441)	
Investment income	<u>1,000</u>	<u>1,000</u>	<u>149</u>	<u>(851)</u>	
Total Revenues	<u>111,400</u>	<u>111,400</u>	<u>1,108</u>	<u>(110,292)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	185,700	185,700	820	184,880	\$ -
Contractual services	86,100	86,100	-	86,100	-
Commodities	37,000	37,000	-	37,000	-
Capital outlay	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total Expenditures	<u>308,801</u>	<u>308,801</u>	<u>820</u>	<u>307,981</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (197,401)</u>	<u>\$ (197,401)</u>	288	<u>\$ 197,689</u>	
Fund Balance - Beginning of Period			<u>360,087</u>		
Fund Balance - End of Period			<u>\$ 360,375</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TREASURER'S PASSPORT SERVICES FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 50,900	\$ 50,900	\$ 8,502	\$ (42,398)	
Investment income	100	100	33	(67)	
<b>Total Revenues</b>	<u>51,000</u>	<u>51,000</u>	<u>8,535</u>	<u>(42,465)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	59,050	59,050	857	58,193	\$ -
Contractual services	24,500	24,500	1,923	22,577	-
Commodities	45,000	45,000	-	45,000	-
<b>Total Expenditures</b>	<u>128,550</u>	<u>128,550</u>	<u>2,780</u>	<u>125,770</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (77,550)</u>	<u>\$ (77,550)</u>	5,755	<u>\$ 83,305</u>	
Fund Balance - Beginning of Period			<u>82,585</u>		
Fund Balance - End of Period			<u>\$ 88,340</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GEOGRAPHIC INFORMATION SYSTEMS FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 833,000	\$ 833,000	\$ 226,272	\$ (606,728)	
Investment income	<u>2,000</u>	<u>2,000</u>	<u>573</u>	<u>(1,427)</u>	
Total Revenues	<u>835,000</u>	<u>835,000</u>	<u>226,845</u>	<u>(608,155)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	476,296	476,296	102,836	373,460	\$ -
Contractual services	225,050	247,100	74,518	172,582	112,817
Commodities	<u>43,450</u>	<u>43,450</u>	<u>2,508</u>	<u>40,942</u>	<u>-</u>
Total Expenditures	<u>744,796</u>	<u>766,846</u>	<u>179,862</u>	<u>586,984</u>	<u>\$ 112,817</u>
Net Change in Fund Balance	<u>\$ 90,204</u>	<u>\$ 68,154</u>	46,983	<u>\$ (21,171)</u>	
Fund Balance - Beginning of Period			<u>1,495,462</u>		
Fund Balance - End of Period			<u>\$ 1,542,445</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ILLINOIS MUNICIPAL RETIREMENT FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Property taxes	\$ 4,500,000	\$ 4,500,000	\$ -	\$ (4,500,000)	
Personal property replacement tax	100,000	100,000	36,331	(63,669)	
Investment income	<u>7,000</u>	<u>7,000</u>	<u>1,483</u>	<u>(5,517)</u>	
Total Revenues	4,607,000	4,607,000	37,814	(4,569,186)	
<b>EXPENDITURES</b>					
Current					
Personnel services	<u>6,708,271</u>	<u>6,708,271</u>	<u>1,483,464</u>	<u>5,224,807</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (2,101,271)</u>	<u>\$ (2,101,271)</u>	(1,445,650)	<u>\$ 655,621</u>	
Fund Balance - Beginning of Period			<u>3,430,711</u>		
Fund Balance - End of Period			<u>\$ 1,985,061</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SOCIAL SECURITY FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Property taxes	\$ 3,250,000	\$ 3,250,000	\$ -	\$ (3,250,000)	
Investment income	4,100	4,100	1,023	(3,077)	
Total Revenues	3,254,100	3,254,100	1,023	(3,253,077)	
<b>EXPENDITURES</b>					
Current					
Personnel services	3,947,219	3,947,219	832,303	3,114,916	\$ -
Net Change in Fund Balance	<u>\$ (693,119)</u>	<u>\$ (693,119)</u>	(831,280)	<u>\$ (138,161)</u>	
Fund Balance - Beginning of Period			<u>3,009,030</u>		
Fund Balance - End of Period			<u>\$ 2,177,750</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ENERGY EFFICIENCY BLOCK GRANT FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ -	\$ -	\$ 183,578	\$ 183,578	
Investment income	-	-	5	5	
Total Revenues	-	-	183,583	183,583	
<b>EXPENDITURES</b>					
Capital outlay	-	662,494	183,578	478,916	\$ 425,951
Net Change in Fund Balance	\$ -	\$ (662,494)	5	\$ 662,499	
Fund Balance - Beginning of Period			5		
Fund Balance - End of Period			\$ 10		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HUD GRANTS FUND  
For the Three Months Ended February 28, 2011

	<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	\$ 3,225,536	\$ 3,225,536	\$ 323,191	\$ (2,902,345)	
EXPENDITURES					
Current					
Community development					
Personnel services	446,668	566,804	60,498	506,306	\$ -
Contractual services	2,763,368	5,215,497	209,126	5,006,371	1,846,452
Commodities	15,500	21,678	1,087	20,591	394
Total Expenditures	<u>3,225,536</u>	<u>5,803,979</u>	<u>270,711</u>	<u>5,533,268</u>	<u>\$ 1,846,846</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>(2,578,443)</u>	52,480	\$ <u>2,630,923</u>	
Fund Balance - Beginning of Period			<u>2,434</u>		
Fund Balance - End of Period			<u>\$ 54,914</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
REVOLVING LOAN FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Investment income	\$ 55,000	\$ 55,000	\$ 14,387	\$ (40,613)	
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>	
Total Revenues	56,000	56,000	14,387	(41,613)	
<b>EXPENDITURES</b>					
Current					
Community development					
Contractual services	<u>105,000</u>	<u>105,000</u>	<u>-</u>	<u>105,000</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (49,000)</u>	<u>\$ (49,000)</u>	14,387	<u>\$ 63,387</u>	
Fund Balance - Beginning of Period			<u>1,685,223</u>		
Fund Balance - End of Period			<u>\$ 1,699,610</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY HIGHWAY FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 4,000	\$ 4,000	\$ -	\$ (4,000)	
Licenses and permits	71,000	71,000	12,469	(58,531)	
Grants, contributions, and intergovernmental	87,268	87,268	19,823	(67,445)	
Property taxes	6,400,000	6,400,000	-	(6,400,000)	
Investment income	5,250	5,250	1,758	(3,492)	
Miscellaneous	<u>106,000</u>	<u>106,000</u>	<u>74,843</u>	<u>(31,157)</u>	
 Total Revenues	 <u>6,673,518</u>	 <u>6,673,518</u>	 <u>108,893</u>	 <u>(6,564,625)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Personnel services	4,939,839	4,939,839	1,147,086	3,792,753	\$ -
Contractual services	6,594,206	6,875,224	70,381	6,804,843	3,793,592
Commodities	665,778	672,001	235,290	436,711	120,455
Capital outlay	<u>9,482,000</u>	<u>13,720,100</u>	<u>-</u>	<u>13,720,100</u>	<u>4,238,100</u>
 Total Expenditures	 <u>21,681,823</u>	 <u>26,207,164</u>	 <u>1,452,757</u>	 <u>24,754,407</u>	 <u>\$ 8,152,147</u>
 Deficiency of revenues over expenditures	 <u>(15,008,305)</u>	 <u>(19,533,646)</u>	 <u>(1,343,864)</u>	 <u>18,189,782</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	18,781,900	18,781,900	3,644,900	(15,137,000)	
Transfers out	<u>(3,644,900)</u>	<u>(3,644,900)</u>	<u>(3,644,900)</u>	<u>-</u>	
 Total Other Financing Sources (Uses)	 <u>15,137,000</u>	 <u>15,137,000</u>	 <u>-</u>	 <u>(15,137,000)</u>	
 Net Change in Fund Balance	 <u>\$ 128,695</u>	 <u>\$ (4,396,646)</u>	 <u>(1,343,864)</u>	 <u>\$ 3,052,782</u>	
 Fund Balance - Beginning of Period			 <u>5,178,832</u>		
 Fund Balance - End of Period			 <u>\$ 3,834,968</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MOTOR FUEL TAX FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 4,566,650	\$ 4,566,650	\$ 1,365,686	\$ (3,200,964)	
Investment income	<u>100,000</u>	<u>100,000</u>	<u>35,581</u>	<u>(64,419)</u>	
Total Revenues	<u>4,666,650</u>	<u>4,666,650</u>	<u>1,401,267</u>	<u>(3,265,383)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Personnel services	133,301	133,301	30,762	102,539	\$ -
Contractual services	4,508,000	7,334,192	254,669	7,079,523	2,353,122
Commodities	1,370,000	1,370,000	575,525	794,475	372,704
Capital outlay	<u>2,500,000</u>	<u>7,218,491</u>	<u>913</u>	<u>7,217,578</u>	<u>4,634,069</u>
Total Expenditures	<u>8,511,301</u>	<u>16,055,984</u>	<u>861,869</u>	<u>15,194,115</u>	<u>\$ 7,359,895</u>
Excess (deficiency) of revenues over expenditures	(3,844,651)	(11,389,334)	539,398	11,928,732	
<b>OTHER FINANCING USES</b>					
Transfers out	<u>(2,548,900)</u>	<u>(2,548,900)</u>	<u>(1,815,850)</u>	<u>733,050</u>	
Net Change in Fund Balance	<u>\$ (6,393,551)</u>	<u>\$ (13,938,234)</u>	<u>(1,276,452)</u>	<u>\$ 12,661,782</u>	
Fund Balance - Beginning of Period			<u>19,725,938</u>		
Fund Balance - End of Period			<u>\$ 18,449,486</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MATCHING FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Property taxes	\$ 1,110,000	\$ 1,110,000	\$ -	\$ (1,110,000)	
Investment income	30,000	30,000	5,912	(24,088)	
Total Revenues	<u>1,140,000</u>	<u>1,140,000</u>	<u>5,912</u>	<u>(1,134,088)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Contractual services	1,650,000	3,396,835	201,490	3,195,345	\$ 2,275,188
Capital outlay	<u>8,330,000</u>	<u>13,342,117</u>	<u>277,930</u>	<u>13,064,187</u>	<u>4,734,187</u>
Total Expenditures	<u>9,980,000</u>	<u>16,738,952</u>	<u>479,420</u>	<u>16,259,532</u>	<u>\$ 7,009,375</u>
Net Change in Fund Balance	<u>\$ (8,840,000)</u>	<u>\$ (15,598,952)</u>	(473,508)	<u>\$ 15,125,444</u>	
Fund Balance - Beginning of Period			<u>15,283,672</u>		
Fund Balance - End of Period			<u>\$ 14,810,164</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY BRIDGE FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 120,000	\$ 120,000	\$ -	\$ (120,000)	
Property taxes	1,000,000	1,000,000	-	(1,000,000)	
Investment income	<u>5,000</u>	<u>5,000</u>	<u>1,404</u>	<u>(3,596)</u>	
Total Revenues	<u>1,125,000</u>	<u>1,125,000</u>	<u>1,404</u>	<u>(1,123,596)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Contractual services	755,000	1,767,566	201,912	1,565,654	\$ 1,014,702
Capital outlay	<u>1,940,000</u>	<u>2,565,686</u>	<u>-</u>	<u>2,565,686</u>	<u>625,685</u>
Total Expenditures	<u>2,695,000</u>	<u>4,333,252</u>	<u>201,912</u>	<u>4,131,340</u>	<u>\$ 1,640,387</u>
Net Change in Fund Balance	<u>\$ (1,570,000)</u>	<u>\$ (3,208,252)</u>	(200,508)	<u>\$ 3,007,744</u>	
Fund Balance - Beginning of Period			<u>3,711,223</u>		
Fund Balance - End of Period			<u>\$ 3,510,715</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY OPTION MOTOR FUEL TAX FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 4,000,000	\$ 4,000,000	\$ 1,078,826	\$ (2,921,174)	
Investment income	<u>50,000</u>	<u>50,000</u>	<u>17,647</u>	<u>(32,353)</u>	
Total Revenues	<u>4,050,000</u>	<u>4,050,000</u>	<u>1,096,473</u>	<u>(2,953,527)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Contractual services	895,000	2,989,416	-	2,989,416	\$ 2,423,198
Commodities	125,000	273,542	97,852	175,690	23,121
Capital outlay	<u>280,000</u>	<u>5,256,326</u>	<u>624,797</u>	<u>4,631,529</u>	<u>4,502,420</u>
Total Expenditures	<u>1,300,000</u>	<u>8,519,284</u>	<u>722,649</u>	<u>7,796,635</u>	<u>\$ 6,948,739</u>
Excess (deficiency) of revenues over expenditures	2,750,000	(4,469,284)	373,824	4,843,108	
<b>OTHER FINANCING USES</b>					
Transfers out	<u>(521,858)</u>	<u>(521,858)</u>	<u>-</u>	<u>521,858</u>	
Net Change in Fund Balance	<u>\$ 2,228,142</u>	<u>\$ (4,991,142)</u>	373,824	<u>\$ 5,364,966</u>	
Fund Balance - Beginning of Period			<u>10,400,339</u>		
Fund Balance - End of Period			<u>\$ 10,774,163</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RTA SALES TAX FUND  
For the Three Months Ended February 28, 2011

	<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	\$ 2,233,761	\$ (5,866,239)	
Investment income	<u>18,000</u>	<u>18,000</u>	<u>6,289</u>	<u>(11,711)</u>	
Total Revenues	8,118,000	8,118,000	2,240,050	(5,877,950)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u><u>-</u></u>
Excess of revenues over expenditures	8,118,000	8,118,000	2,240,050	(5,877,950)	
OTHER FINANCING USES					
Transfers out	<u>(18,781,900)</u>	<u>(18,781,900)</u>	<u>(3,644,900)</u>	<u>15,137,000</u>	
Net Change in Fund Balance	\$ <u><u>(10,663,900)</u></u>	\$ <u><u>(10,663,900)</u></u>	(1,404,850)	\$ <u><u>9,259,050</u></u>	
Fund Balance - Beginning of Period			<u>19,892,108</u>		
Fund Balance - End of Period			\$ <u><u>18,487,258</u></u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
EMDT FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 20,700	\$ 20,700	\$ 4,119	\$ (16,581)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Excess of revenues over expenditures	20,700	20,700	4,119	(16,581)	
OTHER FINANCING USES					
Transfers out	<u>(20,700)</u>	<u>(20,700)</u>	<u>-</u>	<u>20,700</u>	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	4,119	<u>\$ 4,119</u>	
Fund Balance - Beginning of Period			<u>34,497</u>		
Fund Balance - End of Period			<u>\$ 38,616</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DUI CONVICTION FUND  
For the Three Months Ended February 28, 2011

	<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	\$ 3,042	\$ (16,958)	
EXPENDITURES					
Current					
Public safety					
Commodities	<u>20,000</u>	<u>26,205</u>	<u>-</u>	<u>26,205</u>	<u>\$ 6,205</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (6,205)</u>	3,042	<u>\$ 9,247</u>	
Fund Balance - Beginning of Period			<u>33,631</u>		
Fund Balance - End of Period			<u>\$ 36,673</u>		

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 PRAIRIE SHIELD GRANT FUND  
 For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 7	\$ 7	
EXPENDITURES	-	-	-	-	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	7	<u>\$ 7</u>	
Fund Balance - Beginning of Period			<u>4,988</u>		
Fund Balance - End of Period			<u>\$ 4,995</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CORONER'S FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 21,000	\$ 21,000	\$ 10,436	\$ (10,564)	
Investment income	200	200	7	(193)	
Total Revenues	21,200	21,200	10,443	(10,757)	
EXPENDITURES	-	-	-	-	\$ -
Excess of revenues over expenditures	21,200	21,200	10,443	(10,757)	
OTHER FINANCING USES					
Transfers out	(9,000)	(9,000)	-	9,000	
Net Change in Fund Balance	\$ <u>12,200</u>	\$ <u>12,200</u>	10,443	\$ <u>(1,757)</u>	
Fund Balance - Beginning of Period			<u>13,238</u>		
Fund Balance - End of Period			<u>\$ 23,681</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 150,000	\$ 150,000	\$ 28,952	\$ (121,048)	
Investment income	400	400	101	(299)	
	<u>150,400</u>	<u>150,400</u>	<u>29,053</u>	<u>(121,347)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	<u>155,953</u>	<u>155,953</u>	<u>34,326</u>	<u>121,627</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (5,553)</u>	<u>\$ (5,553)</u>	<u>(5,273)</u>	<u>\$ 280</u>	
Fund Balance - Beginning of Period			<u>272,009</u>		
Fund Balance - End of Period			<u>\$ 266,736</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
LAW LIBRARY FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 332,000	\$ 332,000	\$ 67,443	\$ (264,557)	
Investment income	300	300	185	(115)	
<b>Total Revenues</b>	<u>332,300</u>	<u>332,300</u>	<u>67,628</u>	<u>(264,672)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	77,998	77,998	17,041	60,957	\$ -
Contractual services	2,400	6,781	2,590	4,191	-
Commodities	110,700	121,523	30,875	90,648	-
Capital outlay	-	22,361	21,227	1,134	1,134
<b>Total Expenditures</b>	<u>191,098</u>	<u>228,663</u>	<u>71,733</u>	<u>156,930</u>	<u>\$ 1,134</u>
<b>Net Change in Fund Balance</b>	<u>\$ 141,202</u>	<u>\$ 103,637</u>	(4,105)	<u>\$ (107,742)</u>	
Fund Balance - Beginning of Period			<u>490,748</u>		
Fund Balance - End of Period			<u>\$ 486,643</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL  
CIRCUIT COURT DOCUMENT STORAGE FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 870,000	\$ 870,000	\$ 173,274	\$ (696,726)	
Investment income	900	900	149	(751)	
Total Revenues	<u>870,900</u>	<u>870,900</u>	<u>173,423</u>	<u>(697,477)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	195,409	195,409	44,882	150,527	\$ -
Contractual services	667,584	678,053	147,365	530,688	255,744
Commodities	5,000	5,000	336	4,664	-
Total Expenditures	<u>867,993</u>	<u>878,462</u>	<u>192,583</u>	<u>685,879</u>	<u>\$ 255,744</u>
Net Change in Fund Balance	<u>\$ 2,907</u>	<u>\$ (7,562)</u>	(19,160)	<u>\$ (11,598)</u>	
Fund Deficit - Beginning of Period			<u>(514,248)</u>		
Fund Deficit - End of Period			<u>\$ (533,408)</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PROBATION SERVICE FEE FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 320,000	\$ 320,000	\$ 74,818	\$ (245,182)	
Investment income	1,200	1,200	365	(835)	
<b>Total Revenues</b>	<u>321,200</u>	<u>321,200</u>	<u>75,183</u>	<u>(246,017)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	147,170	147,170	14,965	132,205	\$ -
Contractual services	575,519	575,553	81,963	493,590	34
Commodities	33,400	33,400	92	33,308	-
Capital outlay	33,000	33,000	-	33,000	-
<b>Total Expenditures</b>	<u>789,089</u>	<u>789,123</u>	<u>97,020</u>	<u>692,103</u>	<u>\$ 34</u>
<b>Net Change in Fund Balance</b>	<u>\$ (467,889)</u>	<u>\$ (467,923)</u>	(21,837)	<u>\$ 446,086</u>	
Fund Balance - Beginning of Period			<u>950,467</u>		
Fund Balance - End of Period			<u>\$ 928,630</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL  
CIRCUIT COURT AUTOMATION FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 890,000	\$ 890,000	\$ 174,723	\$ (715,277)	
Investment income	500	500	77	(423)	
<b>Total Revenues</b>	<u>890,500</u>	<u>890,500</u>	<u>174,800</u>	<u>(715,700)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	258,764	258,764	42,643	216,121	\$ -
Contractual services	638,557	639,495	151,299	488,196	108,000
Commodities	5,000	5,000	-	5,000	-
<b>Total Expenditures</b>	<u>902,321</u>	<u>903,259</u>	<u>193,942</u>	<u>709,317</u>	<u>\$ 108,000</u>
Net Change in Fund Balance	<u>\$ (11,821)</u>	<u>\$ (12,759)</u>	(19,142)	<u>\$ (6,383)</u>	
Fund Deficit - Beginning of Period			<u>(493,996)</u>		
Fund Deficit - End of Period			<u>\$ (513,138)</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL  
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 83,394	\$ 83,394	\$ 20,361	\$ (63,033)	
Investment income	-	-	14	14	
Total Revenues	83,394	83,394	20,375	(63,019)	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related Personnel services	<u>83,394</u>	<u>83,394</u>	<u>26,543</u>	<u>56,851</u>	\$ <u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(6,168)	<u>\$ (6,168)</u>	
Fund Balance - Beginning of Period			<u>1,056</u>		
Fund Deficit - End of Period			<u>\$ (5,112)</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT COURT ADMIN FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 91,000	\$ 91,000	\$ 19,721	\$ (71,279)	
Investment income	100	100	37	(63)	
<b>Total Revenues</b>	<u>91,100</u>	<u>91,100</u>	<u>19,758</u>	<u>(71,342)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Contractual services	34,281	34,281	-	34,281	\$ -
Commodities	38,733	38,733	-	38,733	29,049
<b>Total Expenditures</b>	<u>73,014</u>	<u>73,014</u>	<u>-</u>	<u>73,014</u>	<u>\$ 29,049</u>
<b>Net Change in Fund Balance</b>	<u>\$ 18,086</u>	<u>\$ 18,086</u>	19,758	<u>\$ 1,672</u>	
Fund Balance - Beginning of Period			<u>90,962</u>		
Fund Balance - End of Period			<u>\$ 110,720</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT CLERK ELECTRONIC CITATION FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 51,000	\$ 51,000	\$ 5,522	\$ (45,478)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	<u>51,000</u>	<u>51,000</u>	-	<u>51,000</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	5,522	<u>\$ 5,522</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			<u>\$ 5,522</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY MENTAL HEALTH FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 452,339	\$ 452,339	\$ 69,722	\$ (382,617)	
Property taxes	12,707,213	12,707,213	-	(12,707,213)	
Investment income	15,000	15,000	2,828	(12,172)	
Miscellaneous	<u>5,000</u>	<u>5,000</u>	<u>2,013</u>	<u>(2,987)</u>	
Total Revenues	<u>13,179,552</u>	<u>13,179,552</u>	<u>74,563</u>	<u>(13,104,989)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	1,679,207	1,679,207	315,611	1,363,596	\$ -
Contractual services	10,005,802	10,005,802	1,364,149	8,641,653	-
Commodities	201,655	201,655	10,546	191,109	-
Capital outlay	<u>155,000</u>	<u>155,000</u>	<u>-</u>	<u>155,000</u>	<u>-</u>
Total Expenditures	<u>12,041,664</u>	<u>12,041,664</u>	<u>1,690,306</u>	<u>10,351,358</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	<u>1,137,888</u>	<u>1,137,888</u>	<u>(1,615,743)</u>	<u>(2,753,631)</u>	
<b>OTHER FINANCING USES</b>					
Transfers in	7,280	7,280	-	(7,280)	
Transfers out	<u>(1,936,080)</u>	<u>(1,936,080)</u>	<u>(194,410)</u>	<u>1,741,670</u>	
Total Other Financing Sources (Uses)	<u>(1,928,800)</u>	<u>(1,928,800)</u>	<u>(194,410)</u>	<u>1,734,390</u>	
Net Change in Fund Balance	<u>\$ (790,912)</u>	<u>\$ (790,912)</u>	<u>(1,810,153)</u>	<u>\$ (1,019,241)</u>	
Fund Balance - Beginning of Period			<u>7,179,578</u>		
Fund Balance - End of Period			<u>\$ 5,369,425</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL  
MENTAL HEALTH GRANT FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 1,441,925	\$ 1,441,925	\$ 552,733	\$ (889,192)	
Investment income	300	300	713	413	
Miscellaneous	<u>17,000</u>	<u>17,000</u>	<u>-</u>	<u>(17,000)</u>	
Total Revenues	<u>1,459,225</u>	<u>1,459,225</u>	<u>553,446</u>	<u>(905,779)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	1,133,347	1,133,347	208,145	925,202	\$ -
Contractual services	1,912,557	1,912,557	(23,903)	1,936,460	-
Commodities	<u>102,494</u>	<u>102,494</u>	<u>6,809</u>	<u>95,685</u>	-
Total Expenditures	<u>3,148,398</u>	<u>3,148,398</u>	<u>191,051</u>	<u>2,957,347</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	(1,689,173)	(1,689,173)	362,395	2,051,568	
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>1,662,548</u>	<u>1,662,548</u>	<u>3,046</u>	<u>(1,659,502)</u>	
Net Change in Fund Balance	<u>\$ (26,625)</u>	<u>\$ (26,625)</u>	365,441	<u>\$ 392,066</u>	
Fund Deficit - Beginning of Period			<u>(246,390)</u>		
Fund Balance - End of Period			<u>\$ 119,051</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MENTAL HEALTH CAPITAL DEVELOPMENT FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 234	\$ 234	
EXPENDITURES					
Capital outlay	<u>126,625</u>	<u>126,625</u>	<u>-</u>	<u>126,625</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (126,625)</u>	<u>\$ (126,625)</u>	234	<u>\$ 126,859</u>	
Fund Balance - Beginning of Period			<u>126,268</u>		
Fund Balance - End of Period			<u>\$ 126,502</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
VETERANS' ASSISTANCE COMMISSION FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Property taxes	\$ 360,000	\$ 360,000	\$ -	\$ (360,000)	
Investment income	200	200	4	(196)	
Miscellaneous	1,000	1,000	-	(1,000)	
	<u>361,200</u>	<u>361,200</u>	<u>4</u>	<u>(361,196)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	249,903	249,903	50,415	199,488	\$ -
Contractual services	316,412	316,412	48,918	267,494	-
Commodities	22,600	22,600	2,721	19,879	-
	<u>588,915</u>	<u>588,915</u>	<u>102,054</u>	<u>486,861</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (227,715)</u>	<u>\$ (227,715)</u>	(102,050)	<u>\$ 125,665</u>	
Fund Balance - Beginning of Period			<u>1,106,135</u>		
Fund Balance - End of Period			<u>\$ 1,004,085</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
VETERANS' ASSISTANCE COMMISSION BUS FUND  
For the Three Months Ended February 28, 2011

	<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	\$ 3	\$ (9)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	<u>550</u>	<u>550</u>	<u>-</u>	<u>550</u>	<u>-</u>
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (1,538)</u>	<u>\$ (1,538)</u>	3	<u>\$ 1,541</u>	
Fund Balance - Beginning of Period			<u>6,747</u>		
Fund Balance - End of Period			<u>\$ 6,750</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKFORCE NETWORK FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 2,747,275	\$ 2,777,337	\$ 537,738	\$ (2,239,599)	
Investment income	800	800	56	(744)	
Miscellaneous	119,500	119,500	36,552	(82,948)	
<b>Total Revenues</b>	<u>2,867,575</u>	<u>2,897,637</u>	<u>574,346</u>	<u>(2,323,291)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	1,335,984	1,335,984	299,574	1,036,410	\$ -
Contractual services	1,383,161	1,413,223	44,916	1,368,307	-
Commodities	119,930	119,930	20,112	99,818	337
Capital outlay	11,000	11,000	1,360	9,640	-
Debt service					
Principal retirement	17,500	17,500	-	17,500	-
<b>Total Expenditures</b>	<u>2,867,575</u>	<u>2,897,637</u>	<u>365,962</u>	<u>2,531,675</u>	<u>\$ 337</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>208,384</u>	<u>\$ 208,384</u>	
Fund Balance - Beginning of Period			<u>489,024</u>		
Fund Balance - End of Period			<u>\$ 697,408</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TUBERCULOSIS CARE AND TREATMENT FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 8,000	\$ 8,000	\$ 2,520	\$ (5,480)	
Property taxes	480,697	480,697	-	(480,697)	
Investment income	700	700	166	(534)	
	<u>489,397</u>	<u>489,397</u>	<u>2,686</u>	<u>(486,711)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	264,356	264,356	55,707	208,649	\$ -
Contractual services	76,475	76,475	2,163	74,312	-
Commodities	30,050	30,050	653	29,397	-
	<u>370,881</u>	<u>370,881</u>	<u>58,523</u>	<u>312,358</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 118,516</u>	<u>\$ 118,516</u>	(55,837)	<u>\$ (174,353)</u>	
Fund Balance - Beginning of Period			<u>461,906</u>		
Fund Balance - End of Period			<u>\$ 406,069</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ANIMAL SHELTER FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 9,900	\$ 9,900	\$ 372	\$ (9,528)	
Investment income	100	100	7	(93)	
<b>Total Revenues</b>	<u>10,000</u>	<u>10,000</u>	<u>379</u>	<u>(9,621)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Contractual services	15,000	15,000	542	14,458	\$ -
Commodities	5,000	5,000	-	5,000	-
<b>Total Expenditures</b>	<u>20,000</u>	<u>20,000</u>	<u>542</u>	<u>19,458</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	(163)	<u>\$ 9,837</u>	
Fund Balance - Beginning of Period			<u>18,852</u>		
Fund Balance - End of Period			<u>\$ 18,689</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DENTAL CARE CLINIC FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 40,000	\$ 40,000	\$ 12,545	\$ (27,455)	
Grants, contributions, and intergovernmental	408,000	408,000	107,126	(300,874)	
Investment income	<u>500</u>	<u>500</u>	<u>145</u>	<u>(355)</u>	
Total Revenues	<u>448,500</u>	<u>448,500</u>	<u>119,816</u>	<u>(328,684)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	450,099	450,099	95,879	354,220	\$ -
Contractual services	79,900	79,900	14,321	65,579	-
Commodities	<u>35,000</u>	<u>35,000</u>	<u>5,069</u>	<u>29,931</u>	-
Total Expenditures	<u>564,999</u>	<u>564,999</u>	<u>115,269</u>	<u>449,730</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (116,499)</u>	<u>\$ (116,499)</u>	4,547	<u>\$ 121,046</u>	
Fund Balance - Beginning of Period			<u>393,768</u>		
Fund Balance - End of Period			<u>\$ 398,315</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HEALTH SCHOLARSHIP FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 13,900	\$ 13,900	\$ -	\$ (13,900)	
Investment income	<u>100</u>	<u>100</u>	<u>3</u>	<u>(97)</u>	
Total Revenues	14,000	14,000	3	(13,997)	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Contractual services	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (6,000)</u>	<u>\$ (6,000)</u>	3	<u>\$ 6,003</u>	
Fund Balance - Beginning of Period			<u>6,273</u>		
Fund Balance - End of Period			<u>\$ 6,276</u>		

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 SENIOR SERVICES FUND  
 For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Property taxes	\$ 1,775,000	\$ 1,775,000	\$ -	\$ (1,775,000)	
Investment income	<u>250</u>	<u>250</u>	<u>1,050</u>	<u>800</u>	
Total Revenues	1,775,250	1,775,250	1,050	(1,774,200)	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Contractual services	<u>1,775,000</u>	<u>1,775,000</u>	<u>56,790</u>	<u>1,718,210</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 250</u>	<u>\$ 250</u>	(55,740)	<u>\$ (55,990)</u>	
Fund Balance - Beginning of Period			<u>2,666,957</u>		
Fund Balance - End of Period			<u>\$ 2,611,217</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 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 were used 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 were used 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 were used for the acquisition of land and property adjacent to the County courthouse campus.

**Series 2010A Certificate Fund** - \$7,595,000 Debt Certificates, due in annual installments of \$185,000 to \$1,125,000; Interest at 1.5% to 4.5% through December 2019. The proceeds are 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.

**Series 2010B Certificate Fund** - Debt Certificates (Recovery Zone Economic Development Bonds), due in annual installments of \$65,000 to \$350,000; Interest at 0.75% to 5.55% through December 2024. The County will receive a reimbursement from the Federal Government equal to 45% of each scheduled interest payment. The proceeds are for the expansion of the County mental health facility.

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2001 CERTIFICATE FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	510,000	510,000	-	510,000
Interest and fiscal charges	<u>11,858</u>	<u>11,858</u>	<u>-</u>	<u>11,858</u>
Total Expenditures	<u>521,858</u>	<u>521,858</u>	<u>-</u>	<u>521,858</u>
Deficiency of revenues over expenditures	(521,858)	(521,858)	-	521,858
OTHER FINANCING SOURCES				
Transfers in	<u>521,858</u>	<u>521,858</u>	<u>-</u>	<u>(521,858)</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 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2002 A CERTIFICATE FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	-	410,000	410,000	-
Interest and fiscal charges	-	7,175	7,175	-
Total Expenditures	-	417,175	417,175	-
Deficiency of revenues over expenditures	-	(417,175)	(417,175)	-
OTHER FINANCING SOURCES				
Transfers in	-	417,175	417,175	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			\$ -	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2003 A CERTIFICATE FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	245,000	245,000	245,000	-
Interest and fiscal charges	<u>156,408</u>	<u>156,408</u>	<u>80,479</u>	<u>75,929</u>
Total Expenditures	<u>401,408</u>	<u>401,408</u>	<u>325,479</u>	<u>75,929</u>
Deficiency of revenues over expenditures	(401,408)	(401,408)	(325,479)	75,929
OTHER FINANCING SOURCES				
Transfers in	<u>401,408</u>	<u>401,408</u>	<u>325,479</u>	<u>(75,929)</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 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2003 C CERTIFICATE FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	525,000	525,000	525,000	-
Interest and fiscal charges	<u>109,252</u>	<u>109,252</u>	<u>61,341</u>	<u>47,911</u>
Total Expenditures	<u>634,252</u>	<u>634,252</u>	<u>586,341</u>	<u>47,911</u>
Deficiency of revenues over expenditures	(634,252)	(634,252)	(586,341)	47,911
OTHER FINANCING SOURCES				
Transfers in	<u>634,252</u>	<u>634,252</u>	<u>586,341</u>	<u>(47,911)</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 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2005 A CERTIFICATE FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	310,000	310,000	310,000	-
Interest and fiscal charges	<u>54,123</u>	<u>54,123</u>	<u>29,574</u>	<u>24,549</u>
Total Expenditures	<u>364,123</u>	<u>364,123</u>	<u>339,574</u>	<u>24,549</u>
Deficiency of revenues over expenditures	(364,123)	(364,123)	(339,574)	24,549
OTHER FINANCING SOURCES				
Transfers in	<u>364,123</u>	<u>364,123</u>	<u>339,574</u>	<u>(24,549)</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 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2006 A CERTIFICATE FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	450,000	450,000	450,000	-
Interest and fiscal charges	<u>269,463</u>	<u>269,463</u>	<u>139,031</u>	<u>130,432</u>
Total Expenditures	<u>719,463</u>	<u>719,463</u>	<u>589,031</u>	<u>130,432</u>
Deficiency of revenues over expenditures	(719,463)	(719,463)	(589,031)	130,432
OTHER FINANCING SOURCES				
Transfers in	<u>719,463</u>	<u>719,463</u>	<u>589,031</u>	<u>(130,432)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			<u>\$ -</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2007 A CERTIFICATE FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	455,000	455,000	455,000	-
Interest and fiscal charges	<u>137,664</u>	<u>137,664</u>	<u>73,353</u>	<u>64,311</u>
Total Expenditures	<u>592,664</u>	<u>592,664</u>	<u>528,353</u>	<u>64,311</u>
Deficiency of revenues over expenditures	(592,664)	(592,664)	(528,353)	64,311
OTHER FINANCING SOURCES				
Transfers in	<u>592,664</u>	<u>592,664</u>	<u>528,353</u>	<u>(64,311)</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 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2007 B CERTIFICATE FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	4,635,000	4,635,000	4,635,000	-
Interest and fiscal charges	<u>1,559,200</u>	<u>1,559,200</u>	<u>825,750</u>	<u>733,450</u>
Total Expenditures	<u>6,194,200</u>	<u>6,194,200</u>	<u>5,460,750</u>	<u>733,450</u>
Deficiency of revenues over expenditures	(6,194,200)	(6,194,200)	(5,460,750)	733,450
OTHER FINANCING SOURCES				
Transfers in	<u>6,194,200</u>	<u>6,194,200</u>	<u>5,460,750</u>	<u>(733,450)</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 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2008 CERTIFICATE FUND  
For the Three Months Ended February 28, 2011

	<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>153,750</u>	<u>153,750</u>	<u>80,028</u>	<u>73,722</u>
Total Expenditures	<u>543,750</u>	<u>543,750</u>	<u>470,028</u>	<u>73,722</u>
Deficiency of revenues over expenditures	(543,750)	(543,750)	(470,028)	73,722
OTHER FINANCING SOURCES				
Transfers in	<u>543,750</u>	<u>543,750</u>	<u>470,028</u>	<u>(73,722)</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 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2010A CERTIFICATE FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	510,000	510,000	510,000	-
Interest and fiscal charges	<u>290,745</u>	<u>290,745</u>	<u>178,020</u>	<u>112,725</u>
Total Expenditures	<u>800,745</u>	<u>800,745</u>	<u>688,020</u>	<u>112,725</u>
Deficiency of revenues over expenditures	(800,745)	(800,745)	(688,020)	112,725
OTHER FINANCING SOURCES				
Transfers in	<u>800,745</u>	<u>800,745</u>	<u>688,020</u>	<u>(112,725)</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 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2010B CERTIFICATE FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	65,000	65,000	65,000	-
Interest and fiscal charges	<u>208,982</u>	<u>208,982</u>	<u>126,364</u>	<u>82,618</u>
Total Expenditures	<u>273,982</u>	<u>273,982</u>	<u>191,364</u>	<u>82,618</u>
Deficiency of revenues over expenditures	(273,982)	(273,982)	(191,364)	82,618
OTHER FINANCING SOURCES				
Transfers in	<u>273,982</u>	<u>273,982</u>	<u>191,364</u>	<u>(82,618)</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.

**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.

**Mental Health Facility Expansion 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 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ANIMAL CONTROL / PERFORMANCE CONTRACT FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 7	\$ 7	
EXPENDITURES					
Current					
General and administrative					
Contractual services	<u>-</u>	<u>26,620</u>	<u>12,144</u>	<u>14,476</u>	<u>\$ 2,500</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (26,620)</u>	<u>(12,137)</u>	<u>\$ 14,483</u>	
Fund Balance - Beginning of Period			<u>28,162</u>		
Fund Balance - End of Period			<u>\$ 16,025</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SHERIFF RADIO SYSTEM PROJECT  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 1	\$ 1	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	1	<u>\$ 1</u>	
Fund Balance - Beginning of Period			<u>2,985</u>		
Fund Balance - End of Period			<u>\$ 2,986</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ROAD IMPROVEMENT PROJECT FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 2	\$ 2	
EXPENDITURES					
Current					
General and administrative					
Contractual services	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>\$ 4,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (4,000)</u>	<u>2</u>	<u>\$ 4,002</u>	
Fund Balance - Beginning of Period			<u>7,949</u>		
Fund Balance - End of Period			<u>\$ 7,951</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PROPERTY ACQUISITION PROJECT FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	
Fund Balance - Beginning of Period			<u>1,260</u>		
Fund Balance - End of Period			<u>\$ 1,260</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2010A CAPITAL PROJECTS FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 675	\$ 675	
EXPENDITURES					
Capital outlay	<u>-</u>	<u>1,666,087</u>	<u>178,286</u>	<u>1,487,801</u>	<u>\$ 471,211</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (1,666,087)</u>	(177,611)	<u>\$ 1,488,476</u>	
Fund Balance - Beginning of Period			<u>1,685,942</u>		
Fund Balance - End of Period			<u>\$ 1,508,331</u>		

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 MENTAL HEALTH FACILITY EXPANSION FUND  
 For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 1,386	\$ 1,386	
EXPENDITURES					
Capital outlay	<u>-</u>	<u>3,753,373</u>	<u>37,730</u>	<u>3,715,643</u>	<u>\$ 3,389,904</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (3,753,373)</u>	(36,344)	<u>\$ 3,717,029</u>	
Fund Balance - Beginning of Period			<u>3,757,673</u>		
Fund Balance - End of Period			<u>\$ 3,721,329</u>		

## **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.

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SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKING CASH NO. 1 FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 10,000	\$ 10,000	\$ 163	\$ (9,837)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	10,000	10,000	163	(9,837)
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>	163	<u>\$ 163</u>
Fund Balance - Beginning of Year			<u>331,295</u>	
Fund Balance - End of Year			<u>\$ 331,458</u>	

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SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKING CASH NO. 2 FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 20,000	\$ 20,000	\$ 174	\$ (19,826)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	20,000	20,000	174	(19,826)
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>	174	<u>\$ 174</u>
Fund Balance - Beginning of Year			<u>469,273</u>	
Fund Balance - End of Year			<u>\$ 469,447</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.

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SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
VALLEY HI FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 8,660,000	\$ 8,660,000	\$ 2,114,160	\$ (6,545,840)	
Property taxes	6,000,000	6,000,000	-	(6,000,000)	
Investment income	36,792	36,792	48,752	11,960	
Miscellaneous	4,500	4,500	1,888	(2,612)	
	<u>14,701,292</u>	<u>14,701,292</u>	<u>2,164,800</u>	<u>(12,536,492)</u>	
Total Revenues	<u>\$ 14,701,292</u>	<u>\$ 14,701,292</u>	<u>\$ 2,164,800</u>	<u>\$ (12,536,492)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	\$ 6,845,076	\$ 6,845,076	\$ 1,466,144	\$ 5,378,932	\$ -
Contractual services	1,683,085	1,780,471	213,275	1,567,196	707,465
Commodities	987,635	1,007,780	200,010	807,770	595,503
Capital outlay	-	24,621	4,621	20,000	20,000
Debt service					
Principal retirement	652,833	652,833	643,995	8,838	-
Interest and fiscal charges	379,707	379,707	194,509	185,198	-
Depreciation expense	-	-	123,750	(123,750)	-
	<u>10,548,336</u>	<u>10,690,488</u>	<u>2,846,304</u>	<u>7,844,184</u>	<u>1,322,968</u>
Total Expenditures	<u>\$ 10,548,336</u>	<u>\$ 10,690,488</u>	<u>\$ 2,846,304</u>	<u>\$ 7,844,184</u>	<u>\$ 1,322,968</u>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
911 FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 2,356,200	\$ 2,356,200	\$ 653,206	\$ (1,702,994)	
Investment income	<u>6,000</u>	<u>6,000</u>	<u>586</u>	<u>(5,414)</u>	
Total Revenues	<u>\$ 2,362,200</u>	<u>\$ 2,362,200</u>	<u>\$ 653,792</u>	<u>\$ (1,708,408)</u>	
<b>EXPENDITURES</b>					
Current					
Public Safety					
Personnel services	\$ 368,946	\$ 368,946	\$ 75,142	\$ 293,804	\$ -
Contractual services	2,285,070	2,802,421	564,232	2,238,189	499,256
Commodities	378,350	379,065	14,849	364,216	5,325
Capital outlay	<u>35,000</u>	<u>208,504</u>	<u>175,368</u>	<u>33,136</u>	<u>2,374</u>
Total Expenditures	<u>\$ 3,067,366</u>	<u>\$ 3,758,936</u>	<u>\$ 829,591</u>	<u>\$ 2,929,345</u>	<u>\$ 506,955</u>

## **INTERNAL SERVICE FUNDS**

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

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

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SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
INSURANCE LOSS FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 313,595	\$ 313,595	\$ -	\$ (313,595)	
Property taxes	3,950,000	3,950,000	-	(3,950,000)	
Insurance recoveries	200,000	200,000	11,918	(188,082)	
Investment income	<u>100</u>	<u>100</u>	<u>44</u>	<u>(56)</u>	
Total Revenues	<u>\$ 4,463,695</u>	<u>\$ 4,463,695</u>	<u>\$ 11,962</u>	<u>\$ (4,451,733)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	\$ 1,035,783	\$ 1,035,783	\$ 191,993	\$ 843,790	\$ -
Contractual services	3,033,553	3,056,175	1,033,415	2,022,760	61,068
Commodities	<u>21,000</u>	<u>21,000</u>	<u>549</u>	<u>20,451</u>	<u>-</u>
Total Expenditures	<u>\$ 4,090,336</u>	<u>\$ 4,112,958</u>	<u>\$ 1,225,957</u>	<u>\$ 2,887,001</u>	<u>\$ 61,068</u>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 1ST QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
HEALTH INSURANCE FUND  
For the Three Months Ended February 28, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 17,565,950	\$ 17,565,950	\$ 3,022,318	\$ (14,543,632)	
Investment income	<u>4,000</u>	<u>4,000</u>	<u>1,019</u>	<u>(2,981)</u>	
Total Revenues	<u>\$ 17,569,950</u>	<u>\$ 17,569,950</u>	<u>\$ 3,023,337</u>	<u>\$ (14,546,613)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Contractual services	\$ 17,632,950	\$ 17,632,950	\$ 3,868,087	\$ 13,764,863	\$ -
Commodities	<u>5,100</u>	<u>5,100</u>	<u>1,362</u>	<u>3,738</u>	<u>-</u>
Total Expenditures	<u>\$ 17,638,050</u>	<u>\$ 17,638,050</u>	<u>\$ 3,869,449</u>	<u>\$ 13,768,601</u>	<u>\$ -</u>