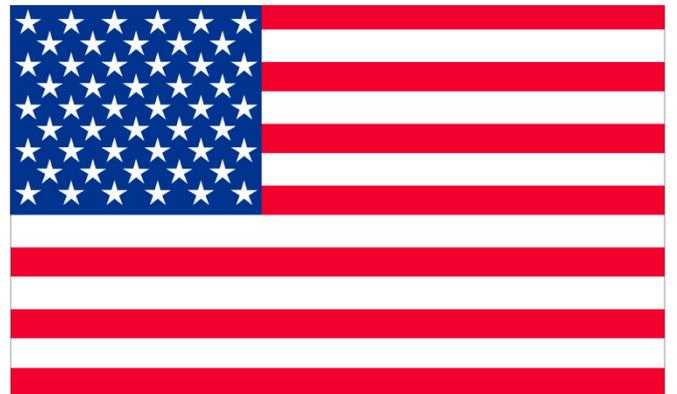


# County of McHenry, Illinois

## County Auditor's Quarterly Report

Fiscal Year 2011 – 2<sup>nd</sup> Quarter  
For the 6 months ended May 31, 2011



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

# **INTRODUCTORY SECTION**

**County of McHenry, Illinois**  
**COUNTY AUDITOR'S QUARTERLY REPORT**  
**TABLE OF CONTENTS**  
**FISCAL YEAR 2011 - 2ND QUARTER**

	<u>Page</u>
Introductory Section	
Table of Contents	i - ii
Letter of Transmittal	iii - ix
Financial Section	
General Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	1
Schedules of Revenues - Budget and Actual	
By Type, Function, and Object	2 - 4
By Type and Function	5
Schedules of Expenditures - Budget and Actual	
By Function, Department, and Object	6 - 10
By Function and Department	11
By Function and Object	12
By Object	13
Special Revenue Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance (Deficit) - Budget and Actual	
General and Administrative	
County Clerk Automation Fund	14
Recorder Automation Fund	15
County Treasurer Automation Fund	16
Treasurer's Passport Services Fund	17
Geographic Information Systems Fund	18
Illinois Municipal Retirement Fund	19
Social Security Fund	20
Energy Efficiency Block Grant Fund	21
Community Development	
HUD Grants Fund	22
Revolving Loan Fund	23
Transportation	
County Highway Fund	24
Motor Fuel Tax Fund	25
Matching Fund	26
County Bridge Fund	27
County Option Motor Fuel Tax Fund	28
RTA Sales Tax Fund	29
Public Safety	
EMDT Fund	30
DUI Conviction Fund	31
Prairie Shield Grant Fund	32
Coroner's Fund	33
Judiciary and Court Related	
Maintenance and Child Support Collection Fund	34
Law Library Fund	35
Circuit Court Document Storage Fund	36
Probation Service Fee Fund	37
Circuit Court Automation Fund	38
Illinois Criminal Justice Authority Fund	39
Circuit Court Admin Fund	40
Circuit Clerk Electronic Citation Fund	41

**County of McHenry, Illinois**  
**COUNTY AUDITOR'S QUARTERLY REPORT**  
**TABLE OF CONTENTS**  
**FISCAL YEAR 2011 - 2ND QUARTER**

	<u>Page</u>
Special Revenue Funds (Continued)	
Schedules of Revenues, Expenditures, and Changes in Fund Balance (Deficit) - Budget and Actual (Continued)	
Public Health and Welfare	
County Mental Health Fund	42
Mental Health Grant Fund	43
Mental Health Capital Development Fund	44
Veterans' Assistance Commission Fund	45
Veterans' Assistance Commission Bus Fund	46
Workforce Network Fund	47
Tuberculosis Care and Treatment Fund	48
Animal Shelter Fund	49
Dental Care Clinic Fund	50
Health Scholarship Fund	51
Senior Services Fund	52
Debt Service Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Series 2001 Certificate Fund	53
Series 2002 A Certificate Fund	54
Series 2003 A Certificate Fund	55
Series 2003 C Certificate Fund	56
Series 2005 A Certificate Fund	57
Series 2006 A Certificate Fund	58
Series 2007 A Certificate Fund	59
Series 2007 B Certificate Fund	60
Series 2008 Certificate Fund	61
Series 2010A Certificate Fund	62
Series 2010B Certificate Fund	63
Capital Project Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Animal Control / Performance Contract Fund	64
Sheriff Radio System Project	65
Road Improvement Project Fund	66
Property Acquisition Project Fund	67
Series 2010A Capital Projects Fund	68
Mental Health Facility Expansion Fund	69
Permanent Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Working Cash No. 1 Fund	70
Working Cash No. 2 Fund	71
Enterprise Funds	
Schedules of Revenues and Expenditures - Budget and Actual (Budgetary Basis)	
Valley Hi Fund	72
911 Fund	73
Internal Service Funds	
Schedules of Revenues and Expenditures - Budget and Actual (Budgetary Basis)	
Insurance Loss Fund	74
Health Insurance Fund	75

PAMELA PALMER  
COUNTY AUDITOR

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



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

August 5, 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 second 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.

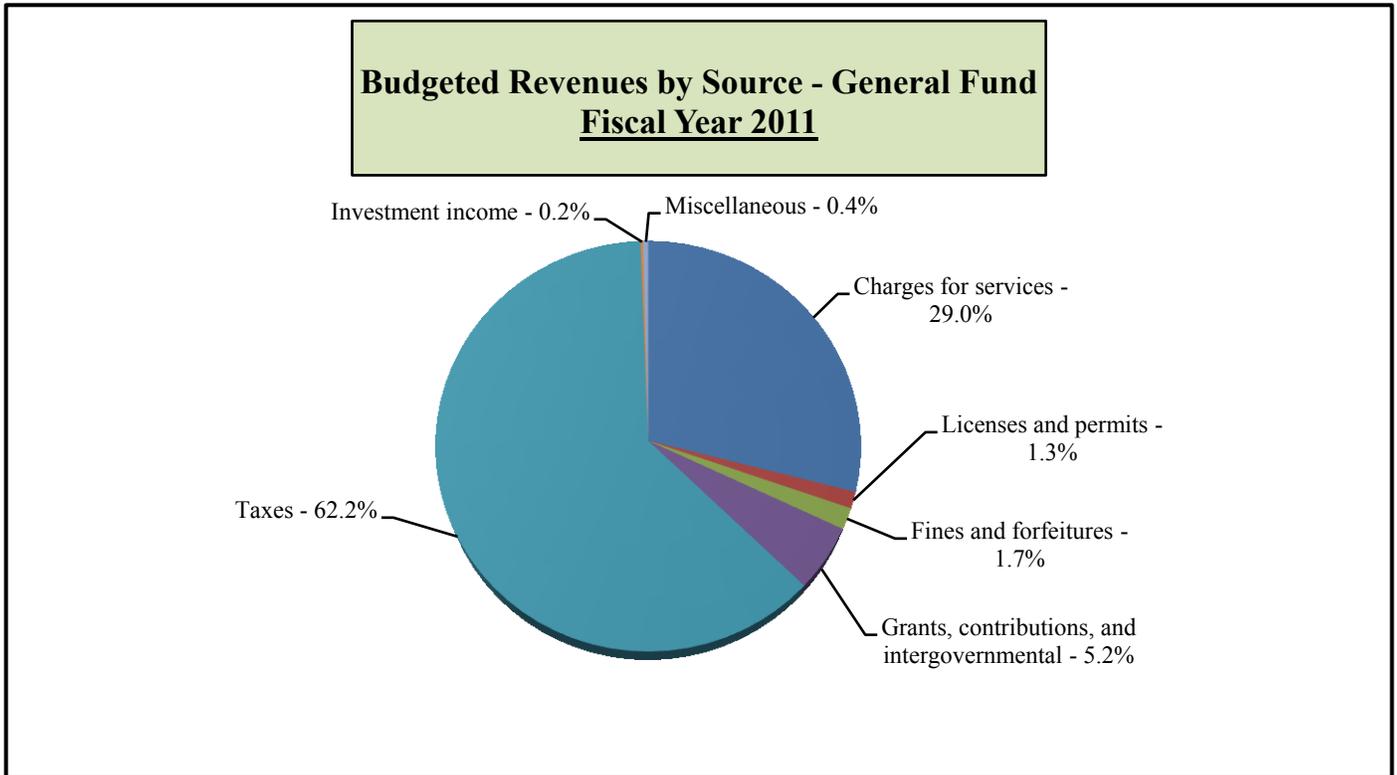
### **Second Quarter Review – Fiscal Year 2011**

Through the first six months of fiscal year 2011, the County continues to deal with overall weak economic conditions. However, some improvements from the worst stages of the recession are beginning to appear. The unemployment rate in the County, which was 9.6% in 2009 and 2010, improved to 9.0% in May 2011. Also, sales taxes through the first five months of fiscal year 2011 totaled \$3.5 million, compared to \$3.1 million for the first five months of fiscal year 2010; an increase of \$0.4 million or 12.9%. While these factors hardly indicate robust improvements, they do show a positive trend for the future. 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 second 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 through the second quarter of fiscal year 2011 to the same period for fiscal year 2010, along with the annual budgets.

Revenue Category	2nd Qtr FY2011 Revenues	2nd Qtr FY2010 Revenues	Difference 2nd Qtr FY11 - FY10	FY2011 Annual Budget	FY2010 Annual Budget
Charges for services	\$ 11,908,910	\$ 10,917,943	\$ 990,967	\$ 24,349,396	\$ 23,750,127
Licenses and permits	709,004	745,156	(36,152)	1,053,000	1,055,000
Fines and forfeitures	597,437	667,443	(70,006)	1,410,500	1,334,700
Grants, contributions, and intergovernmental	1,880,347	2,104,539	(224,192)	4,349,754	4,697,995
Taxes	8,408,911	7,651,784	757,127	52,260,588	51,230,000
Investment income	53,897	63,414	(9,517)	143,100	605,600
Miscellaneous	37,578	261,638	(224,060)	350,846	280,000
<b>Total Revenues</b>	<b>\$23,596,084</b>	<b>\$22,411,917</b>	<b>\$ 1,184,167</b>	<b>\$83,917,184</b>	<b>\$82,953,422</b>

The largest two components of general fund revenues are taxes, which represent 62.2% of budgeted revenues, and charges for services, which represents 29.0% of budgeted revenues. Together, the two categories represent 91.2% of budgeted general fund revenues for fiscal year 2011. Since these two revenue sources are the most significant to the general fund, the following section will focus on these two categories.

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

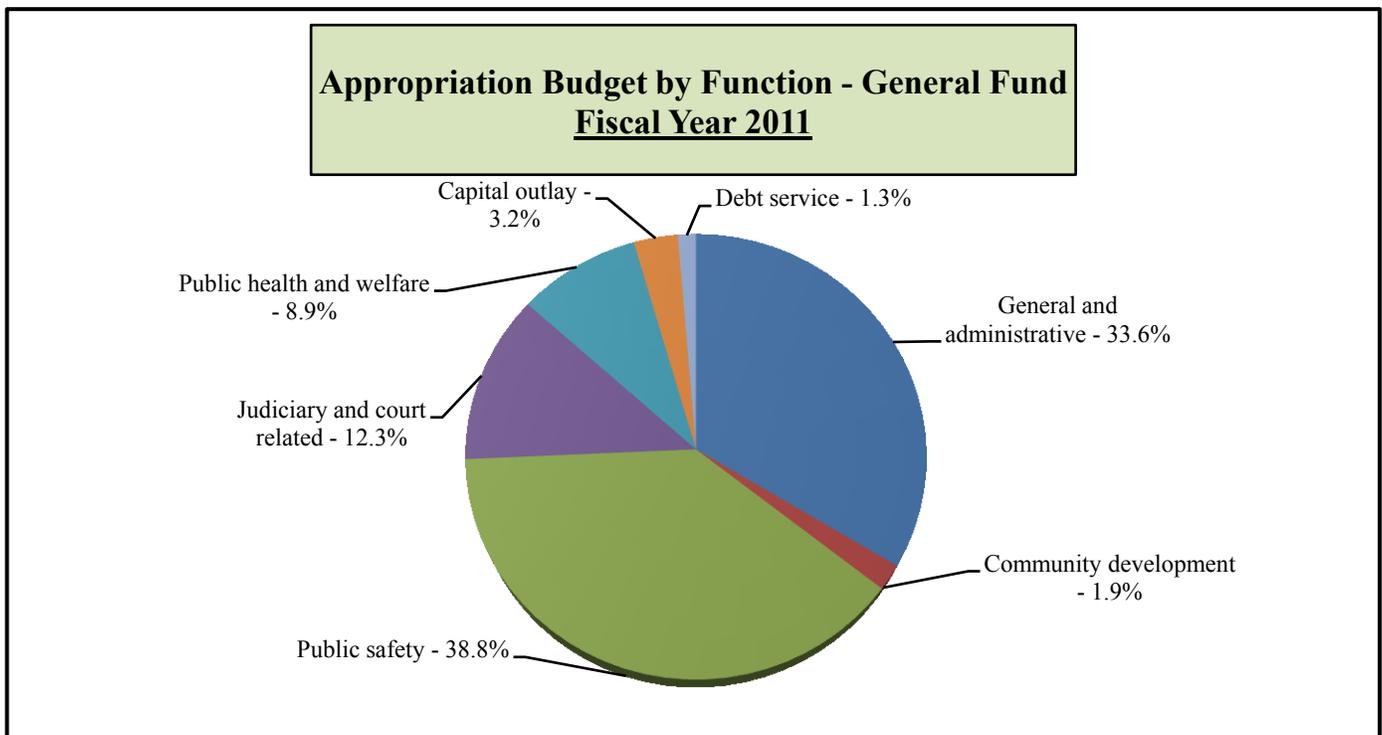
Type of Tax Revenue	2nd Qtr FY2011 Revenues	2nd Qtr FY2010 Revenues	Difference 2nd Qtr FY11 - FY10	FY2011 Annual Budget	FY2010 Annual Budget
Property taxes	\$ -	\$ 1,054,453	\$ (1,054,453)	\$ 35,675,000	\$ 33,725,000
Sales taxes	4,155,649	3,823,527	332,122	8,520,588	8,100,000
State income taxes	2,760,098	1,391,248	1,368,850	5,250,000	6,000,000
Local use tax	494,530	364,473	130,057	800,000	1,000,000
Personal property replacement tax	472,104	347,442	124,662	625,000	750,000
Inheritance tax	-	75,779	(75,779)	100,000	200,000
Off track betting	27,176	37,379	(10,203)	90,000	105,000
Tax transfer stamps	499,354	557,483	(58,129)	1,200,000	1,350,000
<b>Total Tax Revenues</b>	<b>\$ 8,408,911</b>	<b>\$ 7,651,784</b>	<b>\$ 757,127</b>	<b>\$52,260,588</b>	<b>\$51,230,000</b>

Property taxes are due June and September. The County received the first distribution of property taxes in 2011 on June 2, 2011, which is in the 3<sup>rd</sup> quarter, compared to the first distribution of property taxes in 2010, which was received on May 24, 2011, which was in the 2<sup>nd</sup> quarter. For income taxes, the increase is due to the timing of payments received from the State of Illinois. The total for fiscal year 2011 includes six monthly payments, while the total for fiscal year 2010 includes only four monthly payments.

For charges for services, actual revenue of \$11.9 million represents 49.0% of the annual budget of \$24.3 million for fiscal year 2011. This indicates that charges for services, through the second quarter, is right on 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 through the second quarter of fiscal year 2011 to the same period for fiscal year 2010, along with the annual budgets.

<b>Expenditure Category</b>	<b>2nd Qtr FY2011 Expenditures</b>	<b>2nd Qtr FY2010 Expenditures</b>	<b>Difference 2nd Qtr FY11 - FY10</b>	<b>FY2011 Annual Budget</b>	<b>FY2010 Annual Budget</b>
General and administrative	\$ 11,470,022	\$ 11,516,758	\$ (46,736)	\$ 27,750,501	\$ 28,116,508
Community development	747,917	636,459	111,458	1,596,450	1,385,163
Public safety	15,529,938	15,044,981	484,957	32,061,184	31,451,517
Judiciary and court related	4,931,726	5,081,632	(149,906)	10,210,606	10,110,424
Public health and welfare	3,126,662	3,265,408	(138,746)	7,351,509	7,884,564
Capital outlay	1,543,725	309,741	1,233,984	2,664,874	851,829
Debt service	471,103	503,518	(32,415)	1,051,129	1,025,656
<b>Total Expenditures</b>	<b>\$ 37,821,093</b>	<b>\$ 36,358,497</b>	<b>\$ 1,462,596</b>	<b>\$ 82,686,253</b>	<b>\$ 80,825,661</b>

Overall, the annual budget increased from \$80.8 million for fiscal year 2010 to \$82.7 million for fiscal year 2011; an increase of \$1.9 million or 2.4%. Actual expenditures increased from \$36.4 million through the second quarter of fiscal year 2010 to \$37.8 million through the second quarter of fiscal year 2011; an increase of \$1.4 million or 3.8%. The category with the largest increase is capital outlay, which increased from \$0.3 million through the second quarter of fiscal year 2010 to \$1.5 million through the second quarter of fiscal year 2011; an increase of \$1.2 million or 400.0%. The increase is mainly due to two significant outlays in 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 second quarter of fiscal year 2011 totaled \$35.8 million, compared to the annual budget of \$79.0 million. Therefore, actual expenditures through the second quarter of fiscal year 2011 represents 45.3% of the annual budget, which is below the 50% threshold that is generally anticipated to be expended through the second quarter. The County has continued to control costs throughout the economic downturn, as is demonstrated by the budget control through the second 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 capital projects or debt service) that are restricted or committed 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 second quarter of fiscal year 2011 for each of the special revenue funds is presented beginning on the following page:

Special Revenue Fund	2nd Qtr FY2011 Revenues	2nd Qtr FY2011 Expenditures	Net Transfers In (Out)	Fund Balance at May 31, 2011
County Clerk Automation Fund	6,282	4,231	-	89,360
Recorder Automation Fund	392,479	183,827	-	1,229,453
County Treasurer Automation Fund	1,005	2,085	-	359,007
Treasurer's Passport Services Fund	33,675	5,681	-	110,579
Geographic Information Systems Fund	413,198	336,339	-	1,572,321
Illinois Municipal Retirement Fund	88,012	3,279,285	-	239,438
Social Security Fund	1,692	1,810,709	-	1,200,013
Energy Efficiency Block Grant Fund	366,317	366,307	-	15
HUD Grants Fund	1,475,592	1,442,096	-	35,930
Revolving Loan Fund	28,454	-	-	1,713,677
County Highway Fund	139,185	3,738,169	177,407	1,757,255
Motor Fuel Tax Fund	2,694,063	1,845,319	(1,815,850)	18,758,832
Matching Fund	585,159	1,060,015	-	14,808,816
County Bridge Fund	1,012,340	500,704	-	4,222,859
County Option Motor Fuel Tax Fund	2,622,523	2,434,762	(521,858)	10,066,242
RTA Sales Tax Fund	4,295,507	-	(3,822,307)	20,365,308
EMDT Fund	9,790	-	-	44,287
DUI Conviction Fund	8,893	-	-	42,524
Prairie Shield Grant Fund	43,752	-	(4,989)	43,751
Coroner's Fund	20,969	-	-	34,207
Maintenance and Child Support Collection Fund	60,766	75,809	-	256,966
Law Library Fund	146,400	131,122	-	506,026
Circuit Court Document Storage Fund	369,353	487,250	-	(632,145)
Probation Service Fee Fund	176,870	250,321	-	877,016
Circuit Court Automation Fund	374,753	330,948	-	(450,191)
Illinois Criminal Justice Authority Fund	38,002	26,543	-	12,515
Circuit Court Admin Fund	42,200	9,639	-	123,523
Circuit Clerk Electronic Citation Fund	17,616	6,150	-	11,466
County Mental Health Fund	210,950	4,485,738	(561,131)	2,343,659
Mental Health Grant Fund	777,189	873,963	369,339	26,175
Mental Health Capital Development Fund	313	-	-	126,581
Veteran's Assistance Commission Fund	4	224,910	-	881,229
Veteran's Assistance Commission Bus Fund	5	-	-	6,752
Workforce Network Fund	1,374,233	1,188,438	-	674,819
Tuberculosis Care and Treatment Fund	5,880	138,036	-	329,750
Animal Shelter Fund	738	2,052	-	17,538
Dental Care Clinic Fund	316,321	259,723	-	450,366
Health Scholarship Fund	5	-	-	6,278
Senior Services Fund	1,949	471,398	-	2,197,508

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 that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The County has six capital project funds to report for fiscal year 2011. The following four funds represent completed projects and are expected to 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 to 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 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 second quarter of fiscal year 2011, the working cash funds have earned \$681 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 second 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 second quarter of fiscal year 2011, actual expenditures were \$1.9 million, which represents 46.3% 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 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
For the Six Months Ended May 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>REVENUES</b>					
Charges for services	\$ 24,339,396	\$ 24,349,396	\$ 11,908,910	\$ (12,440,486)	
Licenses and permits	1,053,000	1,053,000	709,004	(343,996)	
Fines and forfeitures	1,410,500	1,410,500	597,437	(813,063)	
Grants, contributions, and intergovernmental	3,805,946	4,349,754	1,880,347	(2,469,407)	
Taxes	52,260,588	52,260,588	8,408,911	(43,851,677)	
Investment income	143,100	143,100	53,897	(89,203)	
Miscellaneous	316,500	350,846	37,578	(313,268)	
<b>Total Revenues</b>	<b><u>83,329,030</u></b>	<b><u>83,917,184</u></b>	<b><u>23,596,084</u></b>	<b><u>(60,321,100)</u></b>	
<b>EXPENDITURES</b>					
<b>Current</b>					
General and administrative	27,066,904	27,750,501	11,470,022	16,280,479	\$ 1,083,401
Community development	1,330,130	1,596,450	747,917	848,533	214,938
Public safety	31,643,849	32,061,184	15,529,938	16,531,246	1,774,529
Judiciary and court related	10,210,606	10,210,606	4,931,726	5,278,880	131,798
Public health and welfare	7,065,115	7,351,509	3,126,662	4,224,847	89,226
Capital outlay	1,015,254	2,664,874	1,543,725	1,121,149	625,109
<b>Debt service</b>					
Principal retirement	958,614	958,614	439,858	518,756	27,828
Interest and fiscal charges	92,515	92,515	31,245	61,270	3,471
<b>Total Expenditures</b>	<b><u>79,382,987</u></b>	<b><u>82,686,253</u></b>	<b><u>37,821,093</u></b>	<b><u>44,865,160</u></b>	<b><u>\$ 3,950,300</u></b>
Excess (deficiency) of revenues over expenditures	<u>3,946,043</u>	<u>1,230,931</u>	<u>(14,225,009)</u>	<u>(15,455,940)</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	109,700	114,689	88,996	(25,693)	
Transfers out	(4,126,405)	(5,543,580)	(4,015,381)	1,528,199	
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>(4,333,261)</u></b>	<b><u>(2,942,341)</u></b>	<b><u>1,390,920</u></b>	
<b>Net Change in Fund Balance</b>	<b><u>\$ (70,662)</u></b>	<b><u>\$ (3,102,330)</u></b>	<b><u>(17,167,350)</u></b>	<b><u>\$ (14,065,020)</u></b>	
Fund Balance - Beginning of Period			<u>52,069,159</u>		
Fund Balance - End of Period			<u>\$ 34,901,809</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
GENERAL FUND  
For the Six Months Ended May 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>CHARGES FOR SERVICES</b>				
General and Administrative				
County clerk fees	\$ 190,000	\$ 190,000	\$ 94,289	\$ (95,711)
Tax redemption fees	180,000	180,000	104,758	(75,242)
Recording fees	1,200,000	1,200,000	566,793	(633,207)
Penalties/fees on delinquent taxes	2,000,000	2,000,000	-	(2,000,000)
Cable television franchise fees	440,000	440,000	261,597	(178,403)
Assessor's salary reimbursement	21,000	21,000	24,750	3,750
Other fees and charges	13,600	13,600	3,613	(9,987)
Community Development				
Subdivision review fees	5,000	5,000	-	(5,000)
Flood plain investigation fees	80,000	80,000	29,316	(50,684)
Maps and publications fees	3,000	3,000	987	(2,013)
Solid waste tipping fees	14,100	24,100	7,888	(16,212)
Other fees and charges	11,300	11,300	6,813	(4,487)
Public Safety				
Sheriff fees - circuit court	475,000	475,000	182,645	(292,355)
Sheriff fees - photocopies	3,000	3,000	4,485	1,485
Sheriff fees - foreign courts	65,000	65,000	25,652	(39,348)
Foreclosures	45,000	45,000	28,116	(16,884)
Court security fees	900,000	900,000	387,018	(512,982)
Jail space rental	10,500,000	10,500,000	6,085,184	(4,414,816)
Payphones	325,000	325,000	113,179	(211,821)
Dispatching fees	210,000	210,000	154,593	(55,407)
Squad car replacement fee	40,000	40,000	15,624	(24,376)
Sheriff salary reimbursement	47,000	47,000	40,451	(6,549)
Other fees and charges	53,092	53,092	27,242	(25,850)
Judiciary and Court Related				
10% bond earnings	360,000	360,000	183,666	(176,334)
Circuit clerk fees	4,205,500	4,205,500	1,812,936	(2,392,564)
County court fees	595,682	595,682	268,598	(327,084)
Court services salary reimbursements	620,768	620,768	587,452	(33,316)
State's attorney salary reimbursement	57,871	57,871	36,169	(21,702)
State's attorney fees	88,000	88,000	62,414	(25,586)
Public aid	80,000	80,000	44,379	(35,621)
Periodic imprisonment fees	16,500	16,500	9,548	(6,952)
Public defender salary reimbursement	39,958	39,958	24,974	(14,984)
Public defenders fees	80,000	80,000	36,146	(43,854)
Other fees and charges	31,600	31,600	19,341	(12,259)

(Continued)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
GENERAL FUND  
For the Six Months Ended May 31, 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	\$ 301,910	\$ (323,090)
Veterinary fees	61,000	61,000	30,174	(30,826)
Nursing fees	96,500	96,500	76,663	(19,837)
Health review fees	5,000	5,000	2,200	(2,800)
Health promotion	19,700	19,700	8,924	(10,776)
Vital record fees	58,000	58,000	27,322	(30,678)
Subdivision review fees	7,500	7,500	-	(7,500)
Medicare	90,000	90,000	31,502	(58,498)
Public aid	185,000	185,000	98,123	(86,877)
Private pay	10,000	10,000	5,095	(4,905)
Vision and hearing fees	72,600	72,600	29,624	(42,976)
Other fees and charges	112,125	112,125	46,757	(65,368)
<b>Total Charges for Services</b>	<b>24,339,396</b>	<b>24,349,396</b>	<b>11,908,910</b>	<b>(12,440,486)</b>
<b>LICENSES AND PERMITS</b>				
General and Administrative				
Liquor licenses	118,500	118,500	108,775	(9,725)
Amusement licenses	12,000	12,000	10,524	(1,476)
Community Development				
Building permits	300,000	300,000	105,842	(194,158)
Zoning permits	70,000	70,000	43,935	(26,065)
Public Health and Welfare				
Septic and well permits	94,500	94,500	40,235	(54,265)
Health licenses	450,000	450,000	392,280	(57,720)
Hauler license fees	8,000	8,000	7,413	(587)
<b>Total Licenses and Permits</b>	<b>1,053,000</b>	<b>1,053,000</b>	<b>709,004</b>	<b>(343,996)</b>
<b>FINES AND FORFEITURES</b>				
Community Development				
Planning fines	12,000	12,000	7,955	(4,045)
Judiciary and Court Related				
Fines and bond forfeitures	1,260,500	1,260,500	509,381	(751,119)
County drug fines	104,000	104,000	61,355	(42,645)
Public Health and Welfare				
Veterinary fines	34,000	34,000	18,746	(15,254)
<b>Total Fines and Forfeitures</b>	<b>1,410,500</b>	<b>1,410,500</b>	<b>597,437</b>	<b>(813,063)</b>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
 GENERAL FUND  
 For the Six Months Ended May 31, 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	\$ 77,670	\$ 42,670
Public Safety				
Sheriff's Office - grants	-	167,985	353,550	185,565
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	13,312	(36,688)
State's Attorney - grants	26,150	26,150	13,075	(13,075)
Court Administration - grants	37,500	37,500	-	(37,500)
Public Health and Welfare				
Health Department grants -				
Nursing	2,880,658	3,247,281	1,322,838	(1,924,443)
Environmental	146,488	146,488	35,387	(111,101)
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>4,349,754</u>	<u>1,880,347</u>	<u>(2,469,407)</u>
<b>TAXES</b>				
Property taxes	35,675,000	35,675,000	-	(35,675,000)
Sales taxes	8,520,588	8,520,588	4,155,649	(4,364,939)
State income taxes	5,250,000	5,250,000	2,760,098	(2,489,902)
Local use tax	800,000	800,000	494,530	(305,470)
Personal property replacement tax	625,000	625,000	472,104	(152,896)
Inheritance tax	100,000	100,000	-	(100,000)
Off track betting	90,000	90,000	27,176	(62,824)
Tax transfer stamps	1,200,000	1,200,000	499,354	(700,646)
<u>Total Taxes</u>	<u>52,260,588</u>	<u>52,260,588</u>	<u>8,408,911</u>	<u>(43,851,677)</u>
INVESTMENT INCOME	<u>143,100</u>	<u>143,100</u>	<u>53,897</u>	<u>(89,203)</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	75,846	37,578	(38,268)
<u>Total Miscellaneous</u>	<u>316,500</u>	<u>350,846</u>	<u>37,578</u>	<u>(313,268)</u>
<b>TOTAL REVENUES</b>	<u>\$ 83,329,030</u>	<u>\$ 83,917,184</u>	<u>\$ 23,596,084</u>	<u>\$ (60,321,100)</u>

(Concluded)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE AND FUNCTION  
GENERAL FUND  
For the Six Months Ended May 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>CHARGES FOR SERVICES</b>				
General and Administrative	\$ 4,044,600	\$ 4,044,600	\$ 1,055,800	\$ (2,988,800)
Community Development	113,400	123,400	45,004	(78,396)
Public Safety	12,663,092	12,663,092	7,064,189	(5,598,903)
Judiciary and Court Related	6,175,879	6,175,879	3,085,623	(3,090,256)
Public Health and Welfare	1,342,425	1,342,425	658,294	(684,131)
<b>Total Charges for Services</b>	<b>24,339,396</b>	<b>24,349,396</b>	<b>11,908,910</b>	<b>(12,440,486)</b>
<b>LICENSES AND PERMITS</b>				
General and Administrative	130,500	130,500	119,299	(11,201)
Community Development	370,000	370,000	149,777	(220,223)
Public Health and Welfare	552,500	552,500	439,928	(112,572)
<b>Total Licenses and Permits</b>	<b>1,053,000</b>	<b>1,053,000</b>	<b>709,004</b>	<b>(343,996)</b>
<b>FINES AND FORFEITURES</b>				
Community Development	12,000	12,000	7,955	(4,045)
Judiciary and Court Related	1,364,500	1,364,500	570,736	(793,764)
Public Health and Welfare	34,000	34,000	18,746	(15,254)
<b>Total Fines and Forfeitures</b>	<b>1,410,500</b>	<b>1,410,500</b>	<b>597,437</b>	<b>(813,063)</b>
<b>GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL</b>				
General and Administrative	35,000	35,000	77,670	42,670
Public Safety	57,150	234,335	382,999	148,664
Judiciary and Court Related	134,650	134,650	56,453	(78,197)
Public Health and Welfare	3,579,146	3,945,769	1,363,225	(2,582,544)
<b>Total Grants, Contributions, and Intergovernmental</b>	<b>3,805,946</b>	<b>4,349,754</b>	<b>1,880,347</b>	<b>(2,469,407)</b>
<b>TAXES</b>	<b>52,260,588</b>	<b>52,260,588</b>	<b>8,408,911</b>	<b>(43,851,677)</b>
<b>INVESTMENT INCOME</b>	<b>143,100</b>	<b>143,100</b>	<b>53,897</b>	<b>(89,203)</b>
<b>MISCELLANEOUS</b>	<b>316,500</b>	<b>350,846</b>	<b>37,578</b>	<b>(313,268)</b>
<b>TOTAL REVENUES</b>	<b>\$ 83,329,030</b>	<b>\$ 83,917,184</b>	<b>\$ 23,596,084</b>	<b>\$ (60,321,100)</b>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
GENERAL FUND  
For the Six Months Ended May 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Administration					
Personnel services	\$ 504,288	\$ 504,288	\$ 261,720	\$ 242,568	\$ -
Contractual services	137,594	137,594	49,391	88,203	77,454
Commodities	20,356	20,356	9,313	11,043	2,450
Total	<u>662,238</u>	<u>662,238</u>	<u>320,424</u>	<u>341,814</u>	<u>79,904</u>
Auditor					
Personnel services	303,668	303,668	153,368	150,300	-
Contractual services	6,860	6,860	3,573	3,287	-
Commodities	11,089	11,089	6,115	4,974	1,100
Total	<u>321,617</u>	<u>321,617</u>	<u>163,056</u>	<u>158,561</u>	<u>1,100</u>
County Board and Liquor Commission					
Personnel services	585,099	585,099	291,838	293,261	-
Contractual services	68,932	68,932	17,402	51,530	-
Commodities	39,000	39,000	14,392	24,608	-
Total	<u>693,031</u>	<u>693,031</u>	<u>323,632</u>	<u>369,399</u>	<u>-</u>
County Clerk					
Personnel services	397,743	397,743	204,975	192,768	-
Contractual services	7,050	8,650	4,875	3,775	3,100
Commodities	9,100	7,500	3,114	4,386	-
Total	<u>413,893</u>	<u>413,893</u>	<u>212,964</u>	<u>200,929</u>	<u>3,100</u>
County Clerk - Elections					
Personnel services	537,368	537,368	316,854	220,514	-
Contractual services	229,525	229,525	124,451	105,074	-
Commodities	253,500	253,500	125,793	127,707	-
Total	<u>1,020,393</u>	<u>1,020,393</u>	<u>567,098</u>	<u>453,295</u>	<u>-</u>
Educational Service Region					
Personnel services	178,585	178,585	91,745	86,840	-
Contractual services	12,300	12,300	1,697	10,603	-
Commodities	12,500	12,500	3,076	9,424	-
Total	<u>203,385</u>	<u>203,385</u>	<u>96,518</u>	<u>106,867</u>	<u>-</u>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Six Months Ended May 31, 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	\$ 564,010	\$ 532,521	\$ -
Contractual services	1,784,906	1,791,386	654,288	1,137,098	126,407
Commodities	<u>136,556</u>	<u>136,556</u>	<u>68,502</u>	<u>68,054</u>	<u>51,750</u>
Total	<u>3,017,993</u>	<u>3,024,473</u>	<u>1,286,800</u>	<u>1,737,673</u>	<u>178,157</u>
Human Resources					
Personnel services	260,699	260,699	131,666	129,033	-
Contractual services	261,630	261,630	64,352	197,278	16,657
Commodities	<u>6,250</u>	<u>6,250</u>	<u>2,934</u>	<u>3,316</u>	<u>-</u>
Total	<u>528,579</u>	<u>528,579</u>	<u>198,952</u>	<u>329,627</u>	<u>16,657</u>
Information Technology					
Personnel services	1,584,448	1,584,448	809,071	775,377	-
Contractual services	1,366,879	1,436,233	592,425	843,808	497,361
Commodities	<u>76,477</u>	<u>83,717</u>	<u>60,107</u>	<u>23,610</u>	<u>8,391</u>
Total	<u>3,027,804</u>	<u>3,104,398</u>	<u>1,461,603</u>	<u>1,642,795</u>	<u>505,752</u>
Merit Commission					
Personnel services	5,100	5,100	450	4,650	-
Contractual services	54,000	54,000	1,643	52,357	4,350
Commodities	<u>900</u>	<u>900</u>	<u>173</u>	<u>727</u>	<u>-</u>
Total	<u>60,000</u>	<u>60,000</u>	<u>2,266</u>	<u>57,734</u>	<u>4,350</u>
Purchasing					
Personnel services	247,428	247,428	108,407	139,021	-
Contractual services	13,130	14,675	7,057	7,618	135
Commodities	<u>422,735</u>	<u>422,735</u>	<u>214,447</u>	<u>208,288</u>	<u>278</u>
Total	<u>683,293</u>	<u>684,838</u>	<u>329,911</u>	<u>354,927</u>	<u>413</u>
Recorder					
Personnel services	1,141,017	1,141,017	548,973	592,044	-
Contractual services	34,690	34,690	18,755	15,935	-
Commodities	<u>845,270</u>	<u>845,270</u>	<u>406,321</u>	<u>438,949</u>	<u>-</u>
Total	<u>2,020,977</u>	<u>2,020,977</u>	<u>974,049</u>	<u>1,046,928</u>	<u>-</u>
Supervisor of Assessments					
Personnel services	836,631	836,631	426,327	410,304	-
Contractual services	274,175	274,175	31,286	242,889	-
Commodities	<u>12,500</u>	<u>12,500</u>	<u>8,564</u>	<u>3,936</u>	<u>-</u>
Total	<u>1,123,306</u>	<u>1,123,306</u>	<u>466,177</u>	<u>657,129</u>	<u>-</u>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Six Months Ended May 31, 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)					
Treasurer					
Personnel services	\$ 487,639	\$ 487,639	\$ 288,769	\$ 198,870	\$ -
Contractual services	49,856	49,856	6,989	42,867	-
Commodities	<u>6,600</u>	<u>6,600</u>	<u>6,600</u>	<u>-</u>	<u>-</u>
Total	<u>544,095</u>	<u>544,095</u>	<u>302,358</u>	<u>241,737</u>	<u>-</u>
Non-Departmental					
Personnel services	475,734	475,734	-	475,734	-
Contractual services	12,255,256	12,654,234	4,754,876	7,899,358	293,968
Commodities	<u>15,310</u>	<u>215,310</u>	<u>9,338</u>	<u>205,972</u>	<u>-</u>
Total	<u>12,746,300</u>	<u>13,345,278</u>	<u>4,764,214</u>	<u>8,581,064</u>	<u>293,968</u>
Total General and Administrative	<u>27,066,904</u>	<u>27,750,501</u>	<u>11,470,022</u>	<u>16,280,479</u>	<u>1,083,401</u>
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,176,286	1,173,055	631,783	541,272	-
Contractual services	92,214	359,315	99,588	259,727	212,157
Commodities	<u>61,630</u>	<u>64,080</u>	<u>16,546</u>	<u>47,534</u>	<u>2,781</u>
Total Community Development	<u>1,330,130</u>	<u>1,596,450</u>	<u>747,917</u>	<u>848,533</u>	<u>214,938</u>
PUBLIC SAFETY					
County Sheriff					
Personnel services	26,536,304	26,594,991	13,023,696	13,571,295	31,616
Contractual services	3,462,522	3,475,409	1,729,967	1,745,442	1,528,928
Commodities	<u>931,035</u>	<u>1,267,596</u>	<u>414,697</u>	<u>852,899</u>	<u>213,265</u>
Total	<u>30,929,861</u>	<u>31,337,996</u>	<u>15,168,360</u>	<u>16,169,636</u>	<u>1,773,809</u>
Emergency Management					
Personnel services	199,418	199,418	110,611	88,807	-
Contractual services	28,040	32,415	8,646	23,769	-
Commodities	<u>11,323</u>	<u>16,148</u>	<u>1,692</u>	<u>14,456</u>	<u>720</u>
Total	<u>238,781</u>	<u>247,981</u>	<u>120,949</u>	<u>127,032</u>	<u>720</u>
County Coroner					
Personnel services	321,100	321,100	171,525	149,575	-
Contractual services	137,675	137,675	61,394	76,281	-
Commodities	<u>16,432</u>	<u>16,432</u>	<u>7,710</u>	<u>8,722</u>	<u>-</u>
Total	<u>475,207</u>	<u>475,207</u>	<u>240,629</u>	<u>234,578</u>	<u>-</u>
Total Public Safety	<u>31,643,849</u>	<u>32,061,184</u>	<u>15,529,938</u>	<u>16,531,246</u>	<u>1,774,529</u>

(Continued)

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
 GENERAL FUND  
 For the Six Months Ended May 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>JUDICIARY AND COURT RELATED</b>					
Clerk of the Circuit Court					
Personnel services	\$ 1,888,397	\$ 1,888,397	\$ 951,021	\$ 937,376	\$ -
Contractual services	29,450	29,450	17,175	12,275	-
Commodities	26,150	26,150	11,781	14,369	251
Total	<u>1,943,997</u>	<u>1,943,997</u>	<u>979,977</u>	<u>964,020</u>	<u>251</u>
Court Administration					
Personnel services	683,391	683,391	342,932	340,459	-
Contractual services	783,348	783,348	373,999	409,349	128,200
Commodities	88,800	88,800	31,637	57,163	3,219
Total	<u>1,555,539</u>	<u>1,555,539</u>	<u>748,568</u>	<u>806,971</u>	<u>131,419</u>
Court Services					
Personnel services	2,416,344	2,416,344	1,227,520	1,188,824	-
Contractual services	483,110	483,110	58,857	424,253	-
Commodities	30,250	30,250	12,349	17,901	128
Total	<u>2,929,704</u>	<u>2,929,704</u>	<u>1,298,726</u>	<u>1,630,978</u>	<u>128</u>
Public Defender					
Personnel services	913,159	913,159	467,303	445,856	-
Contractual services	10,550	10,550	1,856	8,694	-
Commodities	9,929	9,929	3,540	6,389	-
Total	<u>933,638</u>	<u>933,638</u>	<u>472,699</u>	<u>460,939</u>	<u>-</u>
State's Attorney					
Personnel services	2,614,452	2,614,452	1,327,345	1,287,107	-
Contractual services	182,776	182,776	88,109	94,667	-
Commodities	50,500	50,500	16,302	34,198	-
Total	<u>2,847,728</u>	<u>2,847,728</u>	<u>1,431,756</u>	<u>1,415,972</u>	<u>-</u>
Total Judiciary and Court Related	<u>10,210,606</u>	<u>10,210,606</u>	<u>4,931,726</u>	<u>5,278,880</u>	<u>131,798</u>

(Continued)

**County of McHenry, Illinois**

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
GENERAL FUND  
For the Six Months Ended May 31, 2011

---

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
PUBLIC HEALTH AND WELFARE					
Health Department					
Personnel services	\$ 5,422,801	\$ 5,451,190	\$ 2,704,801	\$ 2,746,389	\$ -
Contractual services	597,422	763,811	250,793	513,018	50,104
Commodities	<u>1,044,892</u>	<u>1,136,508</u>	<u>171,068</u>	<u>965,440</u>	<u>39,122</u>
Total Public Health and Welfare	<u>7,065,115</u>	<u>7,351,509</u>	<u>3,126,662</u>	<u>4,224,847</u>	<u>89,226</u>
CAPITAL OUTLAY	<u>1,015,254</u>	<u>2,664,874</u>	<u>1,543,725</u>	<u>1,121,149</u>	<u>625,109</u>
DEBT SERVICE					
Principal retirement	958,614	958,614	439,858	518,756	27,828
Interest and fiscal charges	<u>92,515</u>	<u>92,515</u>	<u>31,245</u>	<u>61,270</u>	<u>3,471</u>
Total Debt Service	<u>1,051,129</u>	<u>1,051,129</u>	<u>471,103</u>	<u>580,026</u>	<u>31,299</u>
TOTAL EXPENDITURES	<u>\$ 79,382,987</u>	<u>\$ 82,686,253</u>	<u>\$ 37,821,093</u>	<u>\$ 44,865,160</u>	<u>\$ 3,950,300</u>

(Concluded)

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT  
 GENERAL FUND  
 For the Six Months Ended May 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Administration	\$ 662,238	\$ 662,238	\$ 320,424	\$ 341,814	\$ 79,904
Auditor	321,617	321,617	163,056	158,561	1,100
County Board and Liquor Commission	693,031	693,031	323,632	369,399	-
County Clerk	413,893	413,893	212,964	200,929	3,100
County Clerk - Elections	1,020,393	1,020,393	567,098	453,295	-
Educational Service Region	203,385	203,385	96,518	106,867	-
Facilities Management	3,017,993	3,024,473	1,286,800	1,737,673	178,157
Human Resources	528,579	528,579	198,952	329,627	16,657
Information Technology	3,027,804	3,104,398	1,461,603	1,642,795	505,752
Merit Commission	60,000	60,000	2,266	57,734	4,350
Purchasing	683,293	684,838	329,911	354,927	413
Recorder	2,020,977	2,020,977	974,049	1,046,928	-
Supervisor of Assessments	1,123,306	1,123,306	466,177	657,129	-
Treasurer	544,095	544,095	302,358	241,737	-
Non-Departmental	12,746,300	13,345,278	4,764,214	8,581,064	293,968
<b>Total General and Administrative</b>	<b>27,066,904</b>	<b>27,750,501</b>	<b>11,470,022</b>	<b>16,280,479</b>	<b>1,083,401</b>
<b>COMMUNITY DEVELOPMENT</b>					
Planning and Development	1,330,130	1,596,450	747,917	848,533	214,938
<b>PUBLIC SAFETY</b>					
County Sheriff	30,929,861	31,337,996	15,168,360	16,169,636	1,773,809
Emergency Management	238,781	247,981	120,949	127,032	720
County Coroner	475,207	475,207	240,629	234,578	-
<b>Total Public Safety</b>	<b>31,643,849</b>	<b>32,061,184</b>	<b>15,529,938</b>	<b>16,531,246</b>	<b>1,774,529</b>
<b>JUDICIARY AND COURT RELATED</b>					
Clerk of the Circuit Court	1,943,997	1,943,997	979,977	964,020	251
Court Administration	1,555,539	1,555,539	748,568	806,971	131,419
Court Services	2,929,704	2,929,704	1,298,726	1,630,978	128
Public Defender	933,638	933,638	472,699	460,939	-
State's Attorney	2,847,728	2,847,728	1,431,756	1,415,972	-
<b>Total Judiciary and Court Related</b>	<b>10,210,606</b>	<b>10,210,606</b>	<b>4,931,726</b>	<b>5,278,880</b>	<b>131,798</b>
<b>PUBLIC HEALTH AND WELFARE</b>					
Health Department	7,065,115	7,351,509	3,126,662	4,224,847	89,226
<b>CAPITAL OUTLAY</b>					
	1,015,254	2,664,874	1,543,725	1,121,149	625,109
<b>DEBT SERVICE</b>					
Principal retirement	958,614	958,614	439,858	518,756	27,828
Interest and fiscal charges	92,515	92,515	31,245	61,270	3,471
<b>Total Debt Service</b>	<b>1,051,129</b>	<b>1,051,129</b>	<b>471,103</b>	<b>580,026</b>	<b>31,299</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 79,382,987</b>	<b>\$ 82,686,253</b>	<b>\$ 37,821,093</b>	<b>\$ 44,865,160</b>	<b>\$ 3,950,300</b>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT  
GENERAL FUND  
For the Six Months Ended May 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Personnel services	\$ 8,641,978	\$ 8,641,978	\$ 4,198,173	\$ 4,443,805	\$ -
Contractual services	16,556,783	17,034,740	6,333,060	10,701,680	1,019,432
Commodities	1,868,143	2,073,783	938,789	1,134,994	63,969
Total General and Administrative	<u>27,066,904</u>	<u>27,750,501</u>	<u>11,470,022</u>	<u>16,280,479</u>	<u>1,083,401</u>
<b>COMMUNITY DEVELOPMENT</b>					
Personnel services	1,176,286	1,173,055	631,783	541,272	-
Contractual services	92,214	359,315	99,588	259,727	212,157
Commodities	61,630	64,080	16,546	47,534	2,781
Total Community Development	<u>1,330,130</u>	<u>1,596,450</u>	<u>747,917</u>	<u>848,533</u>	<u>214,938</u>
<b>PUBLIC SAFETY</b>					
Personnel services	27,056,822	27,115,509	13,305,832	13,809,677	31,616
Contractual services	3,628,237	3,645,499	1,800,007	1,845,492	1,528,928
Commodities	958,790	1,300,176	424,099	876,077	213,985
Total Public Safety	<u>31,643,849</u>	<u>32,061,184</u>	<u>15,529,938</u>	<u>16,531,246</u>	<u>1,774,529</u>
<b>JUDICIARY AND COURT RELATED</b>					
Personnel services	8,515,743	8,515,743	4,316,121	4,199,622	-
Contractual services	1,489,234	1,489,234	539,996	949,238	128,200
Commodities	205,629	205,629	75,609	130,020	3,598
Total Judiciary and Court Related	<u>10,210,606</u>	<u>10,210,606</u>	<u>4,931,726</u>	<u>5,278,880</u>	<u>131,798</u>
<b>PUBLIC HEALTH AND WELFARE</b>					
Personnel services	5,422,801	5,451,190	2,704,801	2,746,389	-
Contractual services	597,422	763,811	250,793	513,018	50,104
Commodities	1,044,892	1,136,508	171,068	965,440	39,122
Total Public Health and Welfare	<u>7,065,115</u>	<u>7,351,509</u>	<u>3,126,662</u>	<u>4,224,847</u>	<u>89,226</u>
<b>CAPITAL OUTLAY</b>					
	<u>1,015,254</u>	<u>2,664,874</u>	<u>1,543,725</u>	<u>1,121,149</u>	<u>625,109</u>
<b>DEBT SERVICE</b>					
Principal retirement	958,614	958,614	439,858	518,756	27,828
Interest and fiscal charges	92,515	92,515	31,245	61,270	3,471
Total Debt Service	<u>1,051,129</u>	<u>1,051,129</u>	<u>471,103</u>	<u>580,026</u>	<u>31,299</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 79,382,987</u>	<u>\$ 82,686,253</u>	<u>\$ 37,821,093</u>	<u>\$ 44,865,160</u>	<u>\$ 3,950,300</u>

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT  
 GENERAL FUND  
 For the Six Months Ended May 31, 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	\$ 50,897,475	\$ 25,156,710	\$ 25,740,765	\$ 31,616
Contractual services	22,363,890	23,292,599	9,023,444	14,269,155	2,938,821
Commodities	4,139,084	4,780,176	1,626,111	3,154,065	323,455
Capital outlay	1,015,254	2,664,874	1,543,725	1,121,149	625,109
Debt service	<u>1,051,129</u>	<u>1,051,129</u>	<u>471,103</u>	<u>580,026</u>	<u>31,299</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ <u>79,382,987</u></b>	<b>\$ <u>82,686,253</u></b>	<b>\$ <u>37,821,093</u></b>	<b>\$ <u>44,865,160</u></b>	<b>\$ <u>3,950,300</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 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY CLERK AUTOMATION FUND  
For the Six Months Ended May 31, 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	\$ 6,215	\$ (6,785)	
Investment income	125	125	67	(58)	
<b>Total Revenues</b>	<u>13,125</u>	<u>13,125</u>	<u>6,282</u>	<u>(6,843)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Contractual services	10,000	15,000	3,232	11,768	\$ -
Commodities	2,500	2,500	-	2,500	-
Capital outlay	15,000	15,000	999	14,001	-
<b>Total Expenditures</b>	<u>27,500</u>	<u>32,500</u>	<u>4,231</u>	<u>28,269</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	(14,375)	(19,375)	2,051	21,426	
<b>OTHER FINANCING USES</b>					
Transfers out	(10,000)	(10,000)	-	10,000	
<b>Net Change in Fund Balance</b>	<u>\$ (24,375)</u>	<u>\$ (29,375)</u>	2,051	<u>\$ 31,426</u>	
Fund Balance - Beginning of Period			<u>87,309</u>		
Fund Balance - End of Period			<u>\$ 89,360</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RECORDER AUTOMATION FUND  
For the Six Months Ended May 31, 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	\$ 391,303	\$ (458,697)	
Investment income	2,500	2,500	1,176	(1,324)	
<b>Total Revenues</b>	<u>852,500</u>	<u>852,500</u>	<u>392,479</u>	<u>(460,021)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	432,641	432,641	121,023	311,618	\$ -
Contractual services	275,250	275,250	62,804	212,446	-
Commodities	88,400	88,400	-	88,400	1,719
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>183,827</u>	<u>819,620</u>	<u>\$ 1,719</u>
<b>Net Change in Fund Balance</b>	<u>\$ (150,947)</u>	<u>\$ (150,947)</u>	208,652	<u>\$ 359,599</u>	
Fund Balance - Beginning of Period			<u>1,020,801</u>		
Fund Balance - End of Period			<u>\$ 1,229,453</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY TREASURER AUTOMATION FUND  
For the Six Months Ended May 31, 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	\$ 719	\$ (109,681)	
Investment income	<u>1,000</u>	<u>1,000</u>	<u>286</u>	<u>(714)</u>	
Total Revenues	<u>111,400</u>	<u>111,400</u>	<u>1,005</u>	<u>(110,395)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	185,700	185,700	1,777	183,923	\$ -
Contractual services	86,100	86,100	-	86,100	-
Commodities	37,000	37,000	308	36,692	-
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>2,085</u>	<u>306,716</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (197,401)</u>	<u>\$ (197,401)</u>	(1,080)	<u>\$ 196,321</u>	
Fund Balance - Beginning of Period			<u>360,087</u>		
Fund Balance - End of Period			<u>\$ 359,007</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TREASURER'S PASSPORT SERVICES FUND  
For the Six Months Ended May 31, 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	\$ 33,605	\$ (17,295)	
Investment income	100	100	70	(30)	
	<u>51,000</u>	<u>51,000</u>	<u>33,675</u>	<u>(17,325)</u>	
Total Revenues					
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	59,050	59,050	1,856	57,194	\$ -
Contractual services	24,500	24,500	1,923	22,577	-
Commodities	45,000	45,000	1,902	43,098	-
	<u>128,550</u>	<u>128,550</u>	<u>5,681</u>	<u>122,869</u>	<u>\$ -</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (77,550)</u>	<u>\$ (77,550)</u>	27,994	<u>\$ 105,544</u>	
Fund Balance - Beginning of Period			<u>82,585</u>		
Fund Balance - End of Period			<u>\$ 110,579</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GEOGRAPHIC INFORMATION SYSTEMS FUND  
For the Six Months Ended May 31, 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	\$ 412,034	\$ (420,966)	
Investment income	<u>2,000</u>	<u>2,000</u>	<u>1,164</u>	<u>(836)</u>	
Total Revenues	<u>835,000</u>	<u>835,000</u>	<u>413,198</u>	<u>(421,802)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	476,296	476,296	226,541	249,755	\$ -
Contractual services	225,050	247,100	101,568	145,532	109,521
Commodities	<u>43,450</u>	<u>43,450</u>	<u>8,230</u>	<u>35,220</u>	<u>4,927</u>
Total Expenditures	<u>744,796</u>	<u>766,846</u>	<u>336,339</u>	<u>430,507</u>	<u>\$ 114,448</u>
Net Change in Fund Balance	<u>\$ 90,204</u>	<u>\$ 68,154</u>	76,859	<u>\$ 8,705</u>	
Fund Balance - Beginning of Period			<u>1,495,462</u>		
Fund Balance - End of Period			<u>\$ 1,572,321</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ILLINOIS MUNICIPAL RETIREMENT FUND  
For the Six Months Ended May 31, 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	85,612	(14,388)	
Investment income	<u>7,000</u>	<u>7,000</u>	<u>2,400</u>	<u>(4,600)</u>	
Total Revenues	4,607,000	4,607,000	88,012	(4,518,988)	
<b>EXPENDITURES</b>					
Current					
Personnel services	<u>6,708,271</u>	<u>6,708,271</u>	<u>3,279,285</u>	<u>3,428,986</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(2,101,271)	(2,101,271)	(3,191,273)	(1,090,002)	
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>(1,000,000)</u>	
Net Change in Fund Balance	<u>\$ (2,101,271)</u>	<u>\$ (1,101,271)</u>	(3,191,273)	<u>\$ (2,090,002)</u>	
Fund Balance - Beginning of Period			<u>3,430,711</u>		
Fund Balance - End of Period			<u>\$ 239,438</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SOCIAL SECURITY FUND  
For the Six Months Ended May 31, 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	<u>4,100</u>	<u>4,100</u>	<u>1,692</u>	<u>(2,408)</u>	
Total Revenues	3,254,100	3,254,100	1,692	(3,252,408)	
<b>EXPENDITURES</b>					
Current					
Personnel services	<u>3,947,219</u>	<u>3,947,219</u>	<u>1,810,709</u>	<u>2,136,510</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (693,119)</u>	<u>\$ (693,119)</u>	(1,809,017)	<u>\$ (1,115,898)</u>	
Fund Balance - Beginning of Period			<u>3,009,030</u>		
Fund Balance - End of Period			<u>\$ 1,200,013</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ENERGY EFFICIENCY BLOCK GRANT FUND  
For the Six Months Ended May 31, 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	\$ -	\$ 662,494	\$ 366,307	\$ (296,187)	
Investment income	-	-	10	10	
Total Revenues	-	662,494	366,317	(296,177)	
<b>EXPENDITURES</b>					
Capital outlay	-	662,494	366,307	296,187	\$ <u>243,222</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	10	\$ <u>10</u>	
Fund Balance - Beginning of Period			<u>5</u>		
Fund Balance - End of Period			<u>\$ 15</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HUD GRANTS FUND  
For the Six Months Ended May 31, 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	\$ 5,803,978	\$ 1,475,592	\$ (4,328,386)	
EXPENDITURES					
Current					
Community development					
Personnel services	446,668	566,804	135,220	431,584	\$ -
Contractual services	2,763,368	5,215,497	1,302,951	3,912,546	1,331,327
Commodities	15,500	21,677	3,925	17,752	-
Total Expenditures	<u>3,225,536</u>	<u>5,803,978</u>	<u>1,442,096</u>	<u>4,361,882</u>	<u>\$ 1,331,327</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	33,496	\$ <u>33,496</u>	
Fund Balance - Beginning of Period			<u>2,434</u>		
Fund Balance - End of Period			<u>\$ 35,930</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
REVOLVING LOAN FUND  
For the Six Months Ended May 31, 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	\$ 28,454	\$ (26,546)	
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>	
Total Revenues	56,000	56,000	28,454	(27,546)	
<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>	28,454	<u>\$ 77,454</u>	
Fund Balance - Beginning of Period			<u>1,685,223</u>		
Fund Balance - End of Period			<u>\$ 1,713,677</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY HIGHWAY FUND  
For the Six Months Ended May 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>REVENUES</b>					
Charges for services	\$ 4,000	\$ 4,000	\$ -	\$ (4,000)	
Licenses and permits	71,000	71,000	19,591	(51,409)	
Grants, contributions, and intergovernmental	87,268	87,268	27,533	(59,735)	
Property taxes	6,400,000	6,400,000	-	(6,400,000)	
Investment income	5,250	5,250	2,713	(2,537)	
Miscellaneous	106,000	106,000	89,348	(16,652)	
<b>Total Revenues</b>	<u>6,673,518</u>	<u>6,673,518</u>	<u>139,185</u>	<u>(6,534,333)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Personnel services	4,939,839	4,939,839	2,328,951	2,610,888	\$ -
Contractual services	6,594,206	6,875,224	521,182	6,354,042	4,592,478
Commodities	665,778	672,001	373,586	298,415	54,327
Capital outlay	9,482,000	13,720,100	514,450	13,205,650	4,598,650
<b>Total Expenditures</b>	<u>21,681,823</u>	<u>26,207,164</u>	<u>3,738,169</u>	<u>22,468,995</u>	<u>\$ 9,245,455</u>
Deficiency of revenues over expenditures	<u>(15,008,305)</u>	<u>(19,533,646)</u>	<u>(3,598,984)</u>	<u>15,934,662</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	18,781,900	18,781,900	3,822,307	(14,959,593)	
Transfers out	(3,644,900)	(3,644,900)	(3,644,900)	-	
<b>Total Other Financing Sources (Uses)</b>	<u>15,137,000</u>	<u>15,137,000</u>	<u>177,407</u>	<u>(14,959,593)</u>	
<b>Net Change in Fund Balance</b>	<u>\$ 128,695</u>	<u>\$ (4,396,646)</u>	<u>(3,421,577)</u>	<u>\$ 975,069</u>	
Fund Balance - Beginning of Period			5,178,832		
Fund Balance - End of Period			<u>\$ 1,757,255</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MOTOR FUEL TAX FUND  
For the Six Months Ended May 31, 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	\$ 2,652,047	\$ (1,914,603)	
Investment income	<u>100,000</u>	<u>100,000</u>	<u>42,016</u>	<u>(57,984)</u>	
Total Revenues	<u>4,666,650</u>	<u>4,666,650</u>	<u>2,694,063</u>	<u>(1,972,587)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Personnel services	133,301	133,301	66,650	66,651	\$ -
Contractual services	4,508,000	7,334,192	1,013,551	6,320,641	1,227,995
Commodities	1,370,000	1,370,000	765,118	604,882	305,242
Capital outlay	<u>2,500,000</u>	<u>7,218,491</u>	<u>-</u>	<u>7,218,491</u>	<u>4,622,795</u>
Total Expenditures	<u>8,511,301</u>	<u>16,055,984</u>	<u>1,845,319</u>	<u>14,210,665</u>	<u>\$ 6,156,032</u>
Excess (deficiency) of revenues over expenditures	(3,844,651)	(11,389,334)	848,744	12,238,078	
<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>(967,106)</u>	<u>\$ 12,971,128</u>	
Fund Balance - Beginning of Period			<u>19,725,938</u>		
Fund Balance - End of Period			<u>\$ 18,758,832</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MATCHING FUND  
For the Six Months Ended May 31, 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	\$ -	\$ -	\$ 573,814	\$ 573,814	
Property taxes	1,110,000	1,110,000	-	(1,110,000)	
Investment income	<u>30,000</u>	<u>30,000</u>	<u>11,345</u>	<u>(18,655)</u>	
Total Revenues	<u>1,140,000</u>	<u>1,140,000</u>	<u>585,159</u>	<u>(554,841)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Contractual services	1,650,000	3,396,835	563,098	2,833,737	\$ 1,913,580
Capital outlay	<u>8,330,000</u>	<u>13,342,117</u>	<u>496,917</u>	<u>12,845,200</u>	<u>10,979,500</u>
Total Expenditures	<u>9,980,000</u>	<u>16,738,952</u>	<u>1,060,015</u>	<u>15,678,937</u>	<u>\$ 12,893,080</u>
Net Change in Fund Balance	<u>\$ (8,840,000)</u>	<u>\$ (15,598,952)</u>	(474,856)	<u>\$ 15,124,096</u>	
Fund Balance - Beginning of Period			<u>15,283,672</u>		
Fund Balance - End of Period			<u>\$ 14,808,816</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY BRIDGE FUND  
For the Six Months Ended May 31, 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	\$ 1,009,555	\$ 889,555	
Property taxes	1,000,000	1,000,000	-	(1,000,000)	
Investment income	<u>5,000</u>	<u>5,000</u>	<u>2,785</u>	<u>(2,215)</u>	
Total Revenues	<u>1,125,000</u>	<u>1,125,000</u>	<u>1,012,340</u>	<u>(112,660)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Contractual services	755,000	1,767,566	474,686	1,292,880	\$ 741,928
Capital outlay	<u>1,940,000</u>	<u>2,565,685</u>	<u>26,018</u>	<u>2,539,667</u>	<u>1,801,204</u>
Total Expenditures	<u>2,695,000</u>	<u>4,333,251</u>	<u>500,704</u>	<u>3,832,547</u>	<u>\$ 2,543,132</u>
Net Change in Fund Balance	<u>\$ (1,570,000)</u>	<u>\$ (3,208,251)</u>	511,636	<u>\$ 3,719,887</u>	
Fund Balance - Beginning of Period			<u>3,711,223</u>		
Fund Balance - End of Period			<u>\$ 4,222,859</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY OPTION MOTOR FUEL TAX FUND  
For the Six Months Ended May 31, 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	\$ 2,602,370	\$ (1,397,630)	
Investment income	<u>50,000</u>	<u>50,000</u>	<u>20,153</u>	<u>(29,847)</u>	
Total Revenues	<u>4,050,000</u>	<u>4,050,000</u>	<u>2,622,523</u>	<u>(1,427,477)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Contractual services	895,000	2,973,416	876,880	2,096,536	\$ 1,637,957
Commodities	125,000	289,542	136,154	153,388	19,731
Capital outlay	<u>280,000</u>	<u>5,256,327</u>	<u>1,421,728</u>	<u>3,834,599</u>	<u>3,751,669</u>
Total Expenditures	<u>1,300,000</u>	<u>8,519,285</u>	<u>2,434,762</u>	<u>6,084,523</u>	<u>\$ 5,409,357</u>
Excess (deficiency) of revenues over expenditures	2,750,000	(4,469,285)	187,761	4,657,046	
<b>OTHER FINANCING USES</b>					
Transfers out	<u>(521,858)</u>	<u>(521,858)</u>	<u>(521,858)</u>	<u>-</u>	
Net Change in Fund Balance	<u>\$ 2,228,142</u>	<u>\$ (4,991,143)</u>	<u>(334,097)</u>	<u>\$ 4,657,046</u>	
Fund Balance - Beginning of Period			<u>10,400,339</u>		
Fund Balance - End of Period			<u>\$ 10,066,242</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RTA SALES TAX FUND  
For the Six Months Ended May 31, 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	\$ 4,282,650	\$ (3,817,350)	
Investment income	<u>18,000</u>	<u>18,000</u>	<u>12,857</u>	<u>(5,143)</u>	
Total Revenues	8,118,000	8,118,000	4,295,507	(3,822,493)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u><u>-</u></u>
Excess of revenues over expenditures	8,118,000	8,118,000	4,295,507	(3,822,493)	
OTHER FINANCING USES					
Transfers out	<u>(18,781,900)</u>	<u>(18,781,900)</u>	<u>(3,822,307)</u>	<u>14,959,593</u>	
Net Change in Fund Balance	\$ <u><u>(10,663,900)</u></u>	\$ <u><u>(10,663,900)</u></u>	473,200	\$ <u><u>11,137,100</u></u>	
Fund Balance - Beginning of Period			<u>19,892,108</u>		
Fund Balance - End of Period			<u><u>\$ 20,365,308</u></u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
EMDT FUND  
For the Six Months Ended May 31, 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	\$ 9,790	\$ (10,910)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Excess of revenues over expenditures	20,700	20,700	9,790	(10,910)	
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>	9,790	<u>\$ 9,790</u>	
Fund Balance - Beginning of Period			<u>34,497</u>		
Fund Balance - End of Period			<u>\$ 44,287</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DUI CONVICTION FUND  
For the Six Months Ended May 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 8,893	\$ (11,107)	
EXPENDITURES					
Current					
Public safety					
Commodities	20,000	26,205	-	26,205	\$ 6,205
Net Change in Fund Balance	\$ -	\$ (6,205)	8,893	\$ 15,098	
Fund Balance - Beginning of Period			33,631		
Fund Balance - End of Period			\$ 42,524		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PRAIRIE SHIELD GRANT FUND  
For the Six Months Ended May 31, 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	\$ -	\$ 43,740	\$ 43,740	\$ -	
Investment income	-	-	12	12	
<b>Total Revenues</b>	-	43,740	43,752	12	
<b>EXPENDITURES</b>					
Current					
Public safety					
Contractual services	-	43,740	-	43,740	\$ -
Excess of revenues over expenditures	-	-	43,752	43,752	
<b>OTHER FINANCING USES</b>					
Transfers out	-	(4,989)	(4,989)	-	
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (4,989)</u>	38,763	<u>\$ 43,752</u>	
Fund Balance - Beginning of Period			<u>4,988</u>		
Fund Balance - End of Period			<u>\$ 43,751</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CORONER'S FUND  
For the Six Months Ended May 31, 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	\$ 20,951	\$ (49)	
Investment income	<u>200</u>	<u>200</u>	<u>18</u>	<u>(182)</u>	
Total Revenues	21,200	21,200	20,969	(231)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u><u>-</u></u>
Excess of revenues over expenditures	21,200	21,200	20,969	(231)	
OTHER FINANCING USES					
Transfers out	<u>(9,000)</u>	<u>(9,000)</u>	<u>-</u>	<u>9,000</u>	
Net Change in Fund Balance	\$ <u><u>12,200</u></u>	\$ <u><u>12,200</u></u>	20,969	\$ <u><u>8,769</u></u>	
Fund Balance - Beginning of Period			<u>13,238</u>		
Fund Balance - End of Period			<u><u>\$ 34,207</u></u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND  
For the Six Months Ended May 31, 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	\$ 60,565	\$ (89,435)	
Investment income	<u>400</u>	<u>400</u>	<u>201</u>	<u>(199)</u>	
Total Revenues	150,400	150,400	60,766	(89,634)	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	<u>155,953</u>	<u>155,953</u>	<u>75,809</u>	<u>80,144</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (5,553)</u>	<u>\$ (5,553)</u>	(15,043)	<u>\$ (9,490)</u>	
Fund Balance - Beginning of Period			<u>272,009</u>		
Fund Balance - End of Period			<u>\$ 256,966</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
LAW LIBRARY FUND  
For the Six Months Ended May 31, 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	\$ 146,023	\$ (185,977)	
Investment income	300	300	377	77	
	<u>332,300</u>	<u>332,300</u>	<u>146,400</u>	<u>(185,900)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	77,998	77,998	37,787	40,211	\$ -
Contractual services	2,400	6,781	2,687	4,094	-
Commodities	110,700	121,523	69,421	52,102	12,704
Capital outlay	-	22,361	21,227	1,134	1,134
	<u>191,098</u>	<u>228,663</u>	<u>131,122</u>	<u>97,541</u>	<u>\$ 13,838</u>
Net Change in Fund Balance	<u>\$ 141,202</u>	<u>\$ 103,637</u>	15,278	<u>\$ (88,359)</u>	
Fund Balance - Beginning of Period			<u>490,748</u>		
Fund Balance - End of Period			<u>\$ 506,026</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL  
CIRCUIT COURT DOCUMENT STORAGE FUND  
For the Six Months Ended May 31, 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	\$ 369,046	\$ (500,954)	
Investment income	900	900	307	(593)	
Total Revenues	<u>870,900</u>	<u>870,900</u>	<u>369,353</u>	<u>(501,547)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	195,409	195,409	97,308	98,101	\$ -
Contractual services	667,584	669,599	389,536	280,063	140,649
Commodities	5,000	13,454	406	13,048	10,655
Total Expenditures	<u>867,993</u>	<u>878,462</u>	<u>487,250</u>	<u>391,212</u>	<u>\$ 151,304</u>
Net Change in Fund Balance	<u>\$ 2,907</u>	<u>\$ (7,562)</u>	(117,897)	<u>\$ (110,335)</u>	
Fund Deficit - Beginning of Period			<u>(514,248)</u>		
Fund Deficit - End of Period			<u>\$ (632,145)</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PROBATION SERVICE FEE FUND  
For the Six Months Ended May 31, 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	\$ 176,158	\$ (143,842)	
Investment income	1,200	1,200	712	(488)	
<b>Total Revenues</b>	<u>321,200</u>	<u>321,200</u>	<u>176,870</u>	<u>(144,330)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	147,170	147,170	28,197	118,973	\$ -
Contractual services	575,519	575,553	220,327	355,226	214
Commodities	33,400	33,400	1,797	31,603	-
Capital outlay	<u>33,000</u>	<u>33,000</u>	<u>-</u>	<u>33,000</u>	<u>-</u>
<b>Total Expenditures</b>	<u>789,089</u>	<u>789,123</u>	<u>250,321</u>	<u>538,802</u>	<u>\$ 214</u>
<b>Net Change in Fund Balance</b>	<u>\$ (467,889)</u>	<u>\$ (467,923)</u>	<u>(73,451)</u>	<u>\$ 394,472</u>	
Fund Balance - Beginning of Period			<u>950,467</u>		
Fund Balance - End of Period			<u>\$ 877,016</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL  
CIRCUIT COURT AUTOMATION FUND  
For the Six Months Ended May 31, 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	\$ 374,635	\$ (515,365)	
Investment income	500	500	118	(382)	
<b>Total Revenues</b>	<u>890,500</u>	<u>890,500</u>	<u>374,753</u>	<u>(515,747)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	258,764	258,764	74,198	184,566	\$ -
Contractual services	638,557	639,495	252,826	386,669	6,900
Commodities	5,000	5,000	3,924	1,076	98
<b>Total Expenditures</b>	<u>902,321</u>	<u>903,259</u>	<u>330,948</u>	<u>572,311</u>	<u>\$ 6,998</u>
Net Change in Fund Balance	<u>\$ (11,821)</u>	<u>\$ (12,759)</u>	43,805	<u>\$ 56,564</u>	
Fund Deficit - Beginning of Period			<u>(493,996)</u>		
Fund Deficit - End of Period			<u>\$ (450,191)</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND  
For the Six Months Ended May 31, 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	\$ 37,978	\$ (45,416)	
Investment income	-	-	24	24	
Total Revenues	83,394	83,394	38,002	(45,392)	
<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>	11,459	<u>\$ 11,459</u>	
Fund Balance - Beginning of Period			<u>1,056</u>		
Fund Balance - End of Period			<u>\$ 12,515</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT COURT ADMIN FUND  
For the Six Months Ended May 31, 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	\$ 42,120	\$ (48,880)	
Investment income	100	100	80	(20)	
<b>Total Revenues</b>	<u>91,100</u>	<u>91,100</u>	<u>42,200</u>	<u>(48,900)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Contractual services	34,281	34,281	623	33,658	\$ -
Commodities	<u>38,733</u>	<u>38,733</u>	<u>9,016</u>	<u>29,717</u>	<u>20,033</u>
<b>Total Expenditures</b>	<u>73,014</u>	<u>73,014</u>	<u>9,639</u>	<u>63,375</u>	<u>\$ 20,033</u>
<b>Net Change in Fund Balance</b>	<u>\$ 18,086</u>	<u>\$ 18,086</u>	32,561	<u>\$ 14,475</u>	
Fund Balance - Beginning of Period			<u>90,962</u>		
Fund Balance - End of Period			<u>\$ 123,523</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT CLERK ELECTRONIC CITATION FUND  
For the Six Months Ended May 31, 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	\$ 51,000	\$ 51,000	\$ 17,612	\$ (33,388)	
Investment income	-	-	4	4	
	<u>51,000</u>	<u>51,000</u>	<u>17,616</u>	<u>(33,384)</u>	
Total Revenues	51,000	51,000	17,616	(33,384)	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Contractual services	<u>51,000</u>	<u>51,000</u>	<u>6,150</u>	<u>44,850</u>	\$ <u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	11,466	<u>\$ 11,466</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			<u>\$ 11,466</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY MENTAL HEALTH FUND  
For the Six Months Ended May 31, 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	\$ 190,032	\$ (262,307)	
Property taxes	12,707,213	12,707,213	-	(12,707,213)	
Investment income	15,000	15,000	4,030	(10,970)	
Miscellaneous	<u>5,000</u>	<u>5,000</u>	<u>16,888</u>	<u>11,888</u>	
Total Revenues	<u>13,179,552</u>	<u>13,179,552</u>	<u>210,950</u>	<u>(12,968,602)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	1,679,207	1,679,207	740,817	938,390	\$ -
Contractual services	10,005,802	10,005,802	3,714,735	6,291,067	-
Commodities	201,655	201,655	30,186	171,469	-
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>4,485,738</u>	<u>7,555,926</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	<u>1,137,888</u>	<u>1,137,888</u>	<u>(4,274,788)</u>	<u>(5,412,676)</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>(561,131)</u>	<u>1,374,949</u>	
Total Other Financing Sources (Uses)	<u>(1,928,800)</u>	<u>(1,928,800)</u>	<u>(561,131)</u>	<u>1,367,669</u>	
Net Change in Fund Balance	<u>\$ (790,912)</u>	<u>\$ (790,912)</u>	<u>(4,835,919)</u>	<u>\$ (4,045,007)</u>	
Fund Balance - Beginning of Period			<u>7,179,578</u>		
Fund Balance - End of Period			<u>\$ 2,343,659</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL  
MENTAL HEALTH GRANT FUND  
For the Six Months Ended May 31, 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	\$ 776,228	\$ (665,697)	
Investment income	300	300	961	661	
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>777,189</u>	<u>(682,036)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	1,133,347	1,133,347	492,216	641,131	\$ -
Contractual services	1,912,557	1,912,557	361,425	1,551,132	-
Commodities	<u>102,494</u>	<u>102,494</u>	<u>20,322</u>	<u>82,172</u>	-
Total Expenditures	<u>3,148,398</u>	<u>3,148,398</u>	<u>873,963</u>	<u>2,274,435</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(1,689,173)	(1,689,173)	(96,774)	1,592,399	
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>1,662,548</u>	<u>1,662,548</u>	<u>369,339</u>	<u>(1,293,209)</u>	
Net Change in Fund Balance	<u>\$ (26,625)</u>	<u>\$ (26,625)</u>	272,565	<u>\$ 299,190</u>	
Fund Deficit - Beginning of Period			<u>(246,390)</u>		
Fund Balance - End of Period			<u>\$ 26,175</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MENTAL HEALTH CAPITAL DEVELOPMENT FUND  
For the Six Months Ended May 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 313	\$ 313	
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>	313	<u>\$ 126,938</u>	
Fund Balance - Beginning of Period			<u>126,268</u>		
Fund Balance - End of Period			<u>\$ 126,581</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
VETERANS' ASSISTANCE COMMISSION FUND  
For the Six Months Ended May 31, 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>Total Revenues</b>					
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	249,903	249,903	114,396	135,507	\$ -
Contractual services	316,412	316,412	104,370	212,042	6,000
Commodities	22,600	22,600	6,144	16,456	457
	<u>588,915</u>	<u>588,915</u>	<u>224,910</u>	<u>364,005</u>	<u>\$ 6,457</u>
<b>Total Expenditures</b>					
Net Change in Fund Balance	<u>\$ (227,715)</u>	<u>\$ (227,715)</u>	(224,906)	<u>\$ 2,809</u>	
Fund Balance - Beginning of Period			<u>1,106,135</u>		
Fund Balance - End of Period			<u>\$ 881,229</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
VETERANS' ASSISTANCE COMMISSION BUS FUND  
For the Six Months Ended May 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	\$ 12	\$ 12	\$ 5	\$ (7)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	550	550	-	550	-
Total Expenditures	1,550	1,550	-	1,550	\$ -
Net Change in Fund Balance	\$ (1,538)	\$ (1,538)	5	\$ 1,543	
Fund Balance - Beginning of Period			6,747		
Fund Balance - End of Period			\$ 6,752		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKFORCE NETWORK FUND  
For the Six Months Ended May 31, 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	\$ 2,831,538	\$ 1,317,710	\$ (1,513,828)	
Investment income	800	800	362	(438)	
Miscellaneous	119,500	119,500	56,161	(63,339)	
<b>Total Revenues</b>	<u>2,867,575</u>	<u>2,951,838</u>	<u>1,374,233</u>	<u>(1,577,605)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	1,335,984	1,390,185	709,402	680,783	\$ -
Contractual services	1,383,161	1,413,223	417,503	995,720	-
Commodities	119,930	119,930	42,468	77,462	527
Capital outlay	11,000	10,884	1,449	9,435	-
Debt service					
Principal retirement	17,500	17,616	17,616	-	-
<b>Total Expenditures</b>	<u>2,867,575</u>	<u>2,951,838</u>	<u>1,188,438</u>	<u>1,763,400</u>	<u>\$ 527</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	185,795	<u>\$ 185,795</u>	
Fund Balance - Beginning of Period			<u>489,024</u>		
Fund Balance - End of Period			<u>\$ 674,819</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TUBERCULOSIS CARE AND TREATMENT FUND  
For the Six Months Ended May 31, 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	\$ 5,575	\$ (2,425)	
Property taxes	480,697	480,697	-	(480,697)	
Investment income	700	700	305	(395)	
	<u>489,397</u>	<u>489,397</u>	<u>5,880</u>	<u>(483,517)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	264,356	264,356	121,052	143,304	\$ -
Contractual services	76,475	76,475	10,411	66,064	-
Commodities	30,050	30,050	6,573	23,477	1,083
	<u>370,881</u>	<u>370,881</u>	<u>138,036</u>	<u>232,845</u>	<u>\$ 1,083</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ 118,516</u>	<u>\$ 118,516</u>	(132,156)	<u>\$ (250,672)</u>	
Fund Balance - Beginning of Period			<u>461,906</u>		
Fund Balance - End of Period			<u>\$ 329,750</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ANIMAL SHELTER FUND  
For the Six Months Ended May 31, 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	\$ 724	\$ (9,176)	
Investment income	100	100	14	(86)	
<b>Total Revenues</b>	<u>10,000</u>	<u>10,000</u>	<u>738</u>	<u>(9,262)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Contractual services	15,000	15,000	2,052	12,948	\$ -
Commodities	5,000	5,000	-	5,000	-
<b>Total Expenditures</b>	<u>20,000</u>	<u>20,000</u>	<u>2,052</u>	<u>17,948</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	(1,314)	<u>\$ 8,686</u>	
Fund Balance - Beginning of Period			<u>18,852</u>		
Fund Balance - End of Period			<u>\$ 17,538</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DENTAL CARE CLINIC FUND  
For the Six Months Ended May 31, 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	\$ 38,542	\$ (1,458)	
Grants, contributions, and intergovernmental	408,000	478,000	277,476	(200,524)	
Investment income	<u>500</u>	<u>500</u>	<u>303</u>	<u>(197)</u>	
Total Revenues	<u>448,500</u>	<u>518,500</u>	<u>316,321</u>	<u>(202,179)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	450,099	450,099	214,391	235,708	\$ -
Contractual services	79,900	80,850	35,438	45,412	-
Commodities	35,000	68,600	9,894	58,706	-
Capital Outlay	<u>-</u>	<u>30,450</u>	<u>-</u>	<u>30,450</u>	<u>-</u>
Total Expenditures	<u>564,999</u>	<u>629,999</u>	<u>259,723</u>	<u>370,276</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (116,499)</u>	<u>\$ (111,499)</u>	56,598	<u>\$ 168,097</u>	
Fund Balance - Beginning of Period			<u>393,768</u>		
Fund Balance - End of Period			<u>\$ 450,366</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HEALTH SCHOLARSHIP FUND  
For the Six Months Ended May 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>REVENUES</b>					
Charges for services	\$ 13,900	\$ 13,900	\$ -	\$ (13,900)	
Investment income	100	100	5	(95)	
Total Revenues	14,000	14,000	5	(13,995)	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Contractual services	20,000	20,000	-	20,000	\$ -
Net Change in Fund Balance	\$ (6,000)	\$ (6,000)	5	\$ 6,005	
Fund Balance - Beginning of Period			6,273		
Fund Balance - End of Period			\$ 6,278		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SENIOR SERVICES FUND  
For the Six Months Ended May 31, 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>1,949</u>	<u>1,699</u>	
Total Revenues	1,775,250	1,775,250	1,949	(1,773,301)	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Contractual services	<u>1,775,000</u>	<u>1,775,000</u>	<u>471,398</u>	<u>1,303,602</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 250</u>	<u>\$ 250</u>	(469,449)	<u>\$ (469,699)</u>	
Fund Balance - Beginning of Period			<u>2,666,957</u>		
Fund Balance - End of Period			<u>\$ 2,197,508</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 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2001 CERTIFICATE FUND  
For the Six Months Ended May 31, 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>11,858</u>	<u>-</u>
Total Expenditures	<u>521,858</u>	<u>521,858</u>	<u>521,858</u>	<u>-</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>521,858</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2002 A CERTIFICATE FUND  
For the Six Months Ended May 31, 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 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2003 A CERTIFICATE FUND  
For the Six Months Ended May 31, 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>80,654</u>	<u>75,754</u>
Total Expenditures	<u>401,408</u>	<u>401,408</u>	<u>325,654</u>	<u>75,754</u>
Deficiency of revenues over expenditures	(401,408)	(401,408)	(325,654)	75,754
OTHER FINANCING SOURCES				
Transfers in	<u>401,408</u>	<u>401,408</u>	<u>325,654</u>	<u>(75,754)</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 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2003 C CERTIFICATE FUND  
For the Six Months Ended May 31, 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>61,516</u>	<u>47,736</u>
Total Expenditures	<u>634,252</u>	<u>634,252</u>	<u>586,516</u>	<u>47,736</u>
Deficiency of revenues over expenditures	(634,252)	(634,252)	(586,516)	47,736
OTHER FINANCING SOURCES				
Transfers in	<u>634,252</u>	<u>634,252</u>	<u>586,516</u>	<u>(47,736)</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 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2005 A CERTIFICATE FUND  
For the Six Months Ended May 31, 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>29,749</u>	<u>24,374</u>
Total Expenditures	<u>364,123</u>	<u>364,123</u>	<u>339,749</u>	<u>24,374</u>
Deficiency of revenues over expenditures	(364,123)	(364,123)	(339,749)	24,374
OTHER FINANCING SOURCES				
Transfers in	<u>364,123</u>	<u>364,123</u>	<u>339,749</u>	<u>(24,374)</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 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2006 A CERTIFICATE FUND  
For the Six Months Ended May 31, 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			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2007 A CERTIFICATE FUND  
For the Six Months Ended May 31, 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>73,781</u>	<u>63,883</u>
Total Expenditures	<u>592,664</u>	<u>592,664</u>	<u>528,781</u>	<u>63,883</u>
Deficiency of revenues over expenditures	(592,664)	(592,664)	(528,781)	63,883
OTHER FINANCING SOURCES				
Transfers in	<u>592,664</u>	<u>592,664</u>	<u>528,781</u>	<u>(63,883)</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 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2007 B CERTIFICATE FUND  
For the Six Months Ended May 31, 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>5,466,202</u>	<u>(727,998)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	5,452	<u>\$ 5,452</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ 5,452</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2008 CERTIFICATE FUND  
For the Six Months Ended May 31, 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 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2010A CERTIFICATE FUND  
For the Six Months Ended May 31, 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>178,448</u>	<u>112,297</u>
Total Expenditures	<u>800,745</u>	<u>800,745</u>	<u>688,448</u>	<u>112,297</u>
Deficiency of revenues over expenditures	(800,745)	(800,745)	(688,448)	112,297
OTHER FINANCING SOURCES				
Transfers in	<u>800,745</u>	<u>800,745</u>	<u>688,448</u>	<u>(112,297)</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 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2010B CERTIFICATE FUND  
For the Six Months Ended May 31, 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>126,792</u>	<u>82,190</u>
Total Expenditures	<u>273,982</u>	<u>273,982</u>	<u>191,792</u>	<u>82,190</u>
Deficiency of revenues over expenditures	(273,982)	(273,982)	(191,792)	82,190
OTHER FINANCING SOURCES				
Transfers in	<u>273,982</u>	<u>273,982</u>	<u>191,792</u>	<u>(82,190)</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 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ANIMAL CONTROL / PERFORMANCE CONTRACT FUND  
For the Six Months Ended May 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 4	\$ 4	
EXPENDITURES					
Current					
General and administrative					
Contractual services	<u>-</u>	<u>14,644</u>	<u>14,644</u>	<u>-</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	-	(14,644)	(14,640)	4	
OTHER FINANCING USES					
Transfers out	<u>-</u>	<u>(13,525)</u>	<u>(13,522)</u>	<u>3</u>	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (28,169)</u>	<u>(28,162)</u>	<u>\$ 7</u>	
Fund Balance - Beginning of Period			<u>28,162</u>		
Fund Balance - End of Period			<u>\$ -</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SHERIFF RADIO SYSTEM PROJECT  
For the Six Months Ended May 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES					
Current					
Public safety					
Contractual services	<u>-</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	-	(2,500)	(2,500)	-	
OTHER FINANCING USES					
Transfers out	<u>-</u>	<u>(485)</u>	<u>(485)</u>	<u>-</u>	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (2,985)</u>	<u>(2,985)</u>	<u>\$ -</u>	
Fund Balance - Beginning of Period			<u>2,985</u>		
Fund Balance - End of Period			<u>\$ -</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ROAD IMPROVEMENT PROJECT FUND  
For the Six Months Ended May 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 3	\$ 3	
EXPENDITURES					
Current					
General and administrative					
Contractual services	<u>-</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	-	(2,500)	(2,497)	3	
OTHER FINANCING USES					
Transfers out	<u>-</u>	<u>(5,453)</u>	<u>(5,452)</u>	<u>1</u>	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (7,953)</u>	<u>(7,949)</u>	<u>\$ 4</u>	
Fund Balance - Beginning of Period			<u>7,949</u>		
Fund Balance - End of Period			<u>\$ -</u>		

**County of McHenry, Illinois**  
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 PROPERTY ACQUISITION PROJECT FUND  
 For the Six Months Ended May 31, 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 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2010A CAPITAL PROJECTS FUND  
For the Six Months Ended May 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 1,181	\$ 1,181	
EXPENDITURES					
Capital outlay	<u>-</u>	<u>1,944,152</u>	<u>548,476</u>	<u>1,395,676</u>	<u>\$ 879,277</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (1,944,152)</u>	<u>(547,295)</u>	<u>\$ 1,396,857</u>	
Fund Balance - Beginning of Period			<u>1,685,942</u>		
Fund Balance - End of Period			<u>\$ 1,138,647</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MENTAL HEALTH FACILITY EXPANSION FUND  
For the Six Months Ended May 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 2,708	\$ 2,708	
EXPENDITURES					
Capital outlay	-	3,753,373	478,453	3,274,920	\$ 2,949,181
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (3,753,373)</u>	(475,745)	<u>\$ 3,277,628</u>	
Fund Balance - Beginning of Period			<u>3,757,673</u>		
Fund Balance - End of Period			<u>\$ 3,281,928</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.

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKING CASH NO. 1 FUND  
For the Six Months Ended May 31, 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	\$ 330	\$ (9,670)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	10,000	10,000	330	(9,670)
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>	330	<u>\$ 330</u>
Fund Balance - Beginning of Year			<u>331,295</u>	
Fund Balance - End of Year			<u>\$ 331,625</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKING CASH NO. 2 FUND  
For the Six Months Ended May 31, 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	\$ 351	\$ (19,649)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	20,000	20,000	351	(19,649)
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>	351	<u>\$ 351</u>
Fund Balance - Beginning of Year			<u>469,273</u>	
Fund Balance - End of Year			<u>\$ 469,624</u>	

## **ENTERPRISE FUNDS**

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

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

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
VALLEY HI FUND  
For the Six Months Ended May 31, 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	\$ 4,332,881	\$ (4,327,119)	
Property taxes	6,000,000	6,000,000	-	(6,000,000)	
Investment income	36,792	36,792	77,432	40,640	
Miscellaneous	4,500	4,500	4,218	(282)	
	<u>14,701,292</u>	<u>14,701,292</u>	<u>4,414,531</u>	<u>(10,286,761)</u>	
Total Revenues	<u>\$ 14,701,292</u>	<u>\$ 14,701,292</u>	<u>\$ 4,414,531</u>	<u>\$ (10,286,761)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	\$ 6,845,076	\$ 6,845,076	\$ 3,139,381	\$ 3,705,695	\$ -
Contractual services	1,683,085	1,780,471	500,445	1,280,026	551,095
Commodities	987,635	1,007,325	410,930	596,395	453,354
Capital outlay	-	25,076	25,066	10	-
Debt service					
Principal retirement	652,833	652,833	647,298	5,535	-
Interest and fiscal charges	379,707	379,707	195,174	184,533	-
Depreciation	-	-	247,500	(247,500)	-
	<u>10,548,336</u>	<u>10,690,488</u>	<u>5,165,794</u>	<u>5,524,694</u>	<u>1,004,449</u>
Total Expenditures	<u>\$ 10,548,336</u>	<u>\$ 10,690,488</u>	<u>\$ 5,165,794</u>	<u>\$ 5,524,694</u>	<u>\$ 1,004,449</u>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
911 FUND  
For the Six Months Ended May 31, 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	\$ 1,217,004	\$ (1,139,196)	
Investment income	<u>6,000</u>	<u>6,000</u>	<u>3,420</u>	<u>(2,580)</u>	
Total Revenues	<u>\$ 2,362,200</u>	<u>\$ 2,362,200</u>	<u>\$ 1,220,424</u>	<u>\$ (1,141,776)</u>	
<b>EXPENDITURES</b>					
Current					
Public Safety					
Personnel services	\$ 368,946	\$ 368,946	\$ 162,984	\$ 205,962	\$ -
Contractual services	2,285,070	2,802,421	914,406	1,888,015	403,923
Commodities	378,350	379,065	26,421	352,644	-
Capital outlay	<u>35,000</u>	<u>208,504</u>	<u>204,628</u>	<u>3,876</u>	<u>3,876</u>
Total Expenditures	<u>\$ 3,067,366</u>	<u>\$ 3,758,936</u>	<u>\$ 1,308,439</u>	<u>\$ 2,450,497</u>	<u>\$ 407,799</u>

## **INTERNAL SERVICE FUNDS**

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

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

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
INSURANCE LOSS FUND  
For the Six Months Ended May 31, 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	24,454	(175,546)	
Investment income	<u>100</u>	<u>100</u>	<u>48</u>	<u>(52)</u>	
Total Revenues	<u>\$ 4,463,695</u>	<u>\$ 4,463,695</u>	<u>\$ 24,502</u>	<u>\$ (4,439,193)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Personnel services	\$ 1,035,783	\$ 1,035,783	\$ 424,992	\$ 610,791	\$ -
Contractual services	3,033,553	3,056,175	1,437,662	1,618,513	146,669
Commodities	<u>21,000</u>	<u>21,000</u>	<u>1,989</u>	<u>19,011</u>	<u>-</u>
Total Expenditures	<u>\$ 4,090,336</u>	<u>\$ 4,112,958</u>	<u>\$ 1,864,643</u>	<u>\$ 2,248,315</u>	<u>\$ 146,669</u>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 2ND QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
HEALTH INSURANCE FUND  
For the Six Months Ended May 31, 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	\$ 7,109,042	\$ (10,456,908)	
Investment income	<u>4,000</u>	<u>4,000</u>	<u>2,313</u>	<u>(1,687)</u>	
Total Revenues	<u>\$ 17,569,950</u>	<u>\$ 17,569,950</u>	<u>\$ 7,111,355</u>	<u>\$ (10,458,595)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative					
Contractual services	\$ 17,632,950	\$ 17,632,950	7,775,594	\$ 9,857,356	\$ -
Commodities	<u>5,100</u>	<u>5,100</u>	<u>2,852</u>	<u>2,248</u>	<u>-</u>
Total Expenditures	<u>\$ 17,638,050</u>	<u>\$ 17,638,050</u>	<u>\$ 7,778,446</u>	<u>\$ 9,859,604</u>	<u>\$ -</u>