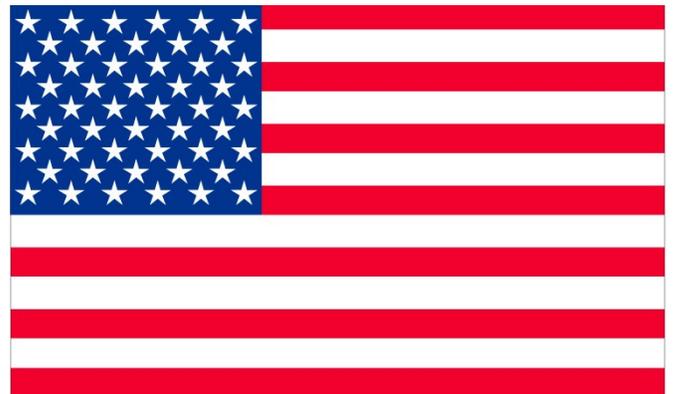
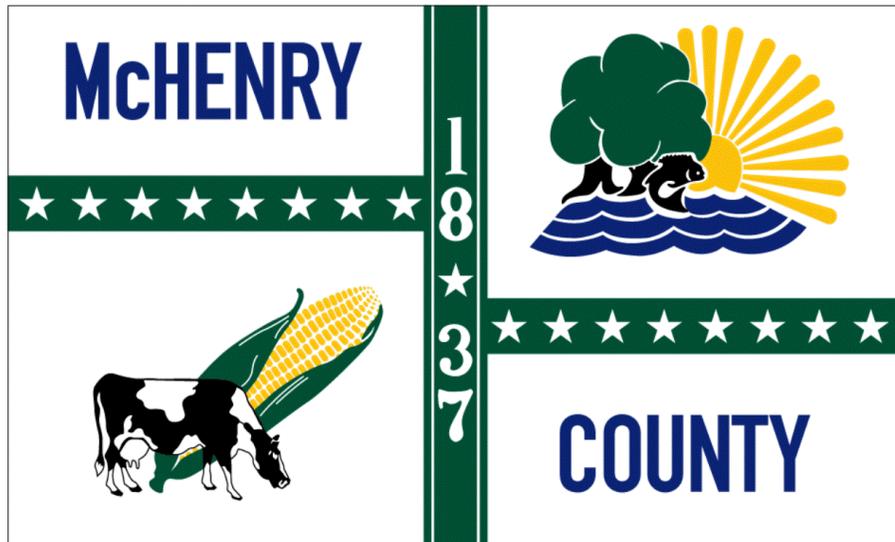


County of McHenry, Illinois

County Auditor's Quarterly Report

Fiscal Year 2011 – 3rd Quarter
For the 9 months ended August 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

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PAMELA PALMER
COUNTY AUDITOR

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



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October 24, 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 third 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.

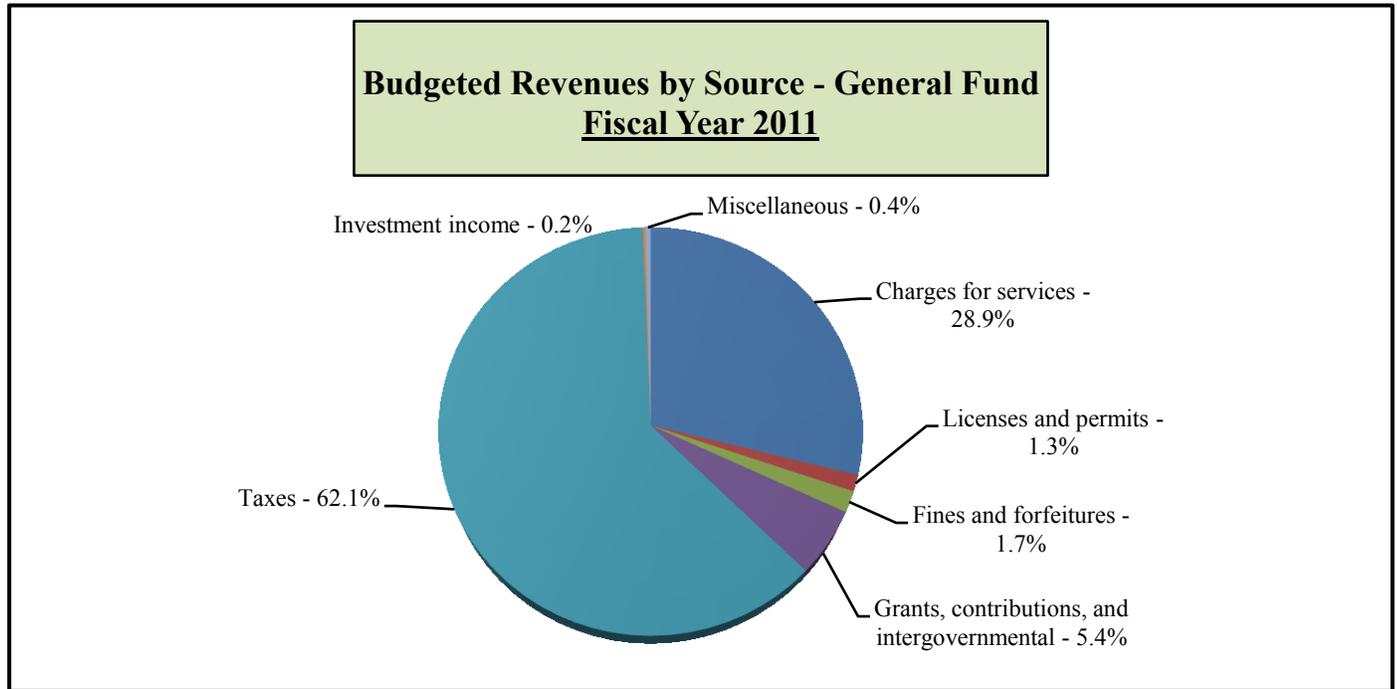
Third Quarter Review – Fiscal Year 2011

McHenry County continues to deal with the same weak economic conditions that persist at both the State and Federal levels. Despite the lack of major improvements to the economy, various indications of progress can be seen. For example, the unemployment rate in the County was 8.8% in August 2011, compared to 9.0% in May 2011, and an average of 9.6% for both 2009 and 2010. Also, sales taxes through the first eight months of fiscal year 2011 totaled \$5.8 million, compared to \$5.2 million for the first eight months of fiscal year 2010; an increase of \$0.6 million or 11.5%. 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 through the third 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 third quarter of fiscal year 2011 to the same period for fiscal year 2010, along with the annual budgets.

Revenue Category	3rd Qtr FY2011 Revenues	3rd Qtr FY2010 Revenues	Difference 3rd Qtr FY11 - FY10	FY2011 Annual Budget	FY2010 Annual Budget
Charges for services	\$ 17,384,927	\$ 16,727,303	\$ 657,624	\$ 24,349,396	\$ 23,750,127
Licenses and permits	885,167	942,223	(57,056)	1,053,000	1,055,000
Fines and forfeitures	880,970	948,222	(67,252)	1,410,500	1,334,700
Grants, contributions, and intergovernmental	3,065,393	3,083,679	(18,286)	4,509,242	5,197,995
Taxes	32,259,039	30,220,650	2,038,389	52,260,588	51,230,000
Investment income	79,593	91,903	(12,310)	143,100	605,600
Miscellaneous	89,605	277,051	(187,446)	350,846	280,000
Total Revenues	\$54,644,694	\$52,291,031	\$ 2,353,663	\$84,076,672	\$83,453,422

The largest two components of general fund revenues are taxes, which represent 62.1% of budgeted revenues, and charges for services, which represents 28.9% of budgeted revenues. Together, the two categories represent 91.0% 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 table on the following page presents a comparison of actual tax revenues through the third quarter of fiscal year 2011 to the same period for fiscal year 2010, along with the annual budgets.

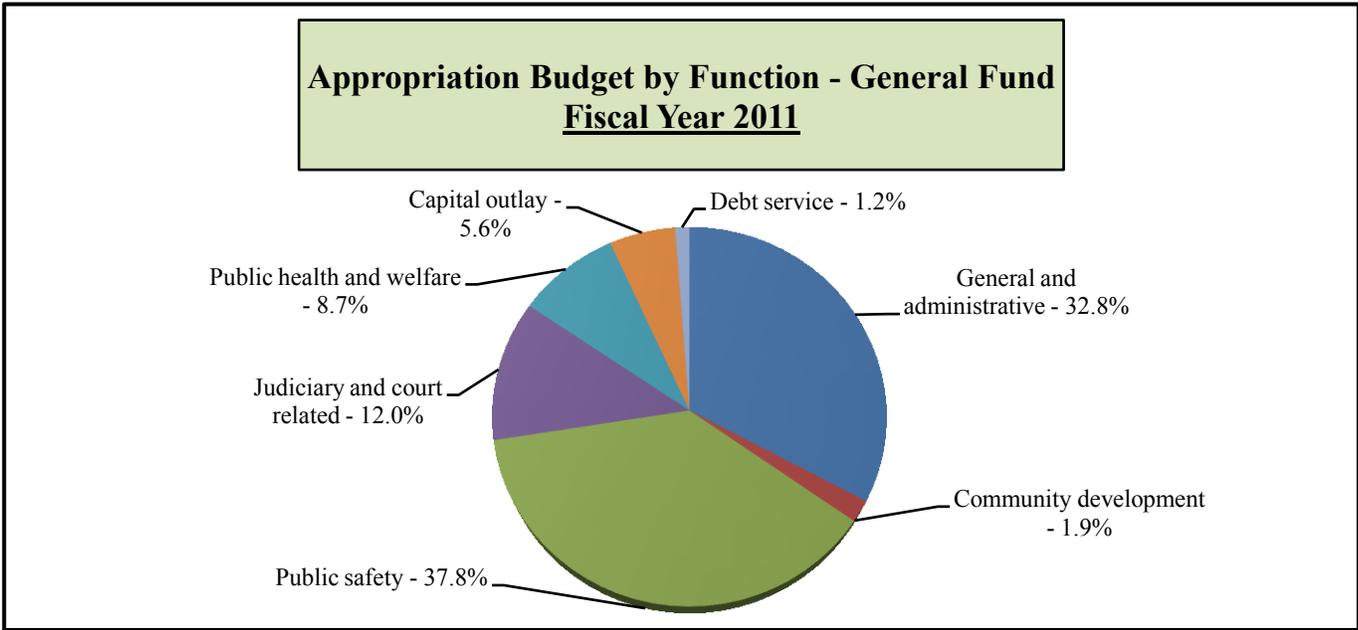
Type of Tax Revenue	3rd Qtr FY2011 Revenues	3rd Qtr FY2010 Revenues	Difference 3rd Qtr FY11 - FY10	FY2011 Annual Budget	FY2010 Annual Budget
Property taxes	\$ 19,678,737	\$ 19,154,958	\$ 523,779	\$ 35,675,000	\$ 33,725,000
Sales taxes	6,383,573	5,791,387	592,186	8,520,588	8,100,000
State income taxes	3,949,324	3,199,478	749,846	5,250,000	6,000,000
Local use tax	735,891	579,550	156,341	800,000	1,000,000
Personal property replacement tax	585,740	443,874	141,866	625,000	750,000
Inheritance tax	12,081	86,081	(74,000)	100,000	200,000
Off track betting	50,477	60,950	(10,473)	90,000	105,000
Tax transfer stamps	863,216	904,372	(41,156)	1,200,000	1,350,000
Total Tax Revenues	\$32,259,039	\$30,220,650	\$ 2,038,389	\$52,260,588	\$51,230,000

The increase in property taxes is due to an increase in the annual tax levy from \$34.3 million in FY10 to \$36.3 million in FY11. Since the due date for the second installment of property taxes is in early September, the remainder of property taxes will be received in the fourth quarter. The increases in both sales taxes and income taxes are hopeful trends of economic progress. However, both taxes remain below pre-recession levels. Furthermore, the decrease in tax transfer stamps shows that weakness in the housing market persists, which is likely a significant factor is holding back the economy in whole.

Under the charges for services category, one item that showed a significant increase is jail space rental, which increased from \$7.0 million through the third quarter of fiscal year 2010 to \$8.9 million through the third quarter of fiscal year 2011. Conversely, one item that showed a significant decrease is penalties/fees on delinquent, which decreased from \$0.8 million through the third quarter of fiscal year 2010 to \$0 through the third quarter of fiscal year 2011. The variance is due the timing of the annual tax sale, which had occurred by the third quarter of fiscal year 2010, but will not take place until the fourth quarter of 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 third quarter of fiscal year 2011 to the same period for fiscal year 2010, along with the annual budgets.

Expenditure Category	3rd Qtr FY2011 Expenditures	3rd Qtr FY2010 Expenditures	Difference 3rd Qtr FY11 - FY10	FY2011 Annual Budget	FY2010 Annual Budget
General and administrative	\$ 17,692,488	\$ 17,494,804	\$ 197,684	\$ 27,750,501	\$ 28,064,299
Community development	1,094,524	939,909	154,615	1,616,950	1,385,163
Public safety	22,825,370	22,180,918	644,452	31,985,325	31,551,517
Judiciary and court related	7,253,486	7,464,186	(210,700)	10,210,606	10,110,424
Public health and welfare	4,759,722	4,897,109	(137,387)	7,401,711	7,875,464
Capital outlay	2,170,748	530,387	1,640,361	4,769,519	1,761,553
Debt service	533,349	568,392	(35,043)	1,051,129	1,042,865
Total Expenditures	\$ 56,329,687	\$ 54,075,705	\$ 2,253,982	\$ 84,785,741	\$ 81,791,285

Overall, the annual budget increased from \$81.8 million for fiscal year 2010 to \$84.8 million for fiscal year 2011; an increase of \$3.0 million or 3.7%. Actual expenditures increased from \$54.1 million through the third quarter of fiscal year 2010 to \$56.3 million through the third quarter of fiscal year 2011; an increase of \$2.2 million or 4.1%. The category with the largest increase is capital outlay, which increased from \$0.5 million through the third quarter of fiscal year 2010 to \$2.2 million through the third quarter of fiscal year 2011; an increase of \$1.7 million or 340.0%. 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 third quarter of fiscal year 2011 totaled \$53.6 million, compared to the annual budget of \$79.0 million. Therefore, actual expenditures through the third quarter of fiscal year 2011 represents 67.8% of the annual budget, which is well below the 75% threshold that is generally anticipated to be expended through the third quarter. The County has continued to control costs throughout the economic downturn, as is demonstrated by the budget control through the third 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 third quarter of fiscal year 2011 for each of the special revenue funds is presented beginning on the following page:

Special Revenue Fund	3rd Qtr FY2011 Revenues	3rd Qtr FY2011 Expenditures	Net Transfers In (Out)	Fund Balance at August 31, 2011
County Clerk Automation Fund	10,073	4,231	-	93,151
Recorder Automation Fund	565,449	349,253	-	1,236,997
County Treasurer Automation Fund	2,409	3,670	-	358,826
Treasurer's Passport Services Fund	57,480	7,635	-	132,430
Geographic Information Systems Fund	590,114	503,908	-	1,581,668
Illinois Municipal Retirement Fund	2,550,827	4,765,601	-	1,215,937
Social Security Fund	1,765,706	2,636,406	-	2,138,330
Energy Efficiency Block Grant Fund	398,507	398,497	-	15
HUD Grants Fund	2,118,478	1,916,176	-	204,736
Revolving Loan Fund	41,793	-	-	1,727,016
County Highway Fund	3,732,424	6,530,751	534,703	2,915,208
Motor Fuel Tax Fund	4,672,613	5,144,208	(2,543,448)	16,710,895
Matching Fund	1,193,913	1,799,320	-	14,678,265
County Bridge Fund	1,595,932	695,598	-	4,611,557
County Option Motor Fuel Tax Fund	3,635,050	2,834,276	(521,858)	10,679,255
RTA Sales Tax Fund	6,409,522	-	(4,179,603)	22,122,027
EMDT Fund	12,731	-	-	47,228
DUI Conviction Fund	15,161	2,798	-	45,994
Prairie Shield Grant Fund	43,740	43,740	(4,988)	-
Coroner's Fund	31,533	-	(9,000)	35,771
Maintenance and Child Support Collection Fund	89,897	112,482	-	249,424
Law Library Fund	218,170	213,115	-	495,803
Circuit Court Document Storage Fund	558,769	643,906	-	(599,385)
Probation Service Fee Fund	264,815	393,847	-	821,435
Circuit Court Automation Fund	564,070	420,874	-	(350,800)
Illinois Criminal Justice Authority Fund	38,011	64,007	-	(24,940)
Circuit Court Admin Fund	63,326	28,423	-	125,865
Circuit Clerk Electronic Citation Fund	30,143	6,150	-	23,993
County Mental Health Fund	7,153,212	6,925,976	(911,896)	6,494,918
Mental Health Grant Fund	896,122	1,426,822	637,937	(139,153)
Mental Health Capital Development Fund	382	-	-	126,650
Veteran's Assistance Commission Fund	237,540	349,694	-	993,981
Veteran's Assistance Commission Bus Fund	18	-	-	6,765
Workforce Network Fund	2,265,632	1,985,674	-	768,982
Tuberculosis Care and Treatment Fund	272,577	206,995	-	527,488
Animal Shelter Fund	1,639	2,052	-	18,439
Dental Care Clinic Fund	454,098	392,734	-	455,132
Health Scholarship Fund	8	-	-	6,281
Senior Services Fund	965,959	903,195	-	2,729,721

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 third quarter of fiscal year 2011, the working cash funds have earned \$1,027 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 third quarter of fiscal year 2011 is \$3.3 million. Since the due date for the second installment of property taxes is in early September, the remainder of property taxes will be received in the fourth quarter.

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 third quarter of fiscal year 2011, actual expenditures were \$2.6 million, which represents 63.4% 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, 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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Nine Months Ended August 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 24,339,396	\$ 24,349,396	\$ 17,384,927	\$ (6,964,469)	
Licenses and permits	1,053,000	1,053,000	885,167	(167,833)	
Fines and forfeitures	1,410,500	1,410,500	880,970	(529,530)	
Grants, contributions, and intergovernmental	3,805,946	4,509,242	3,065,393	(1,443,849)	
Taxes	52,260,588	52,260,588	32,259,039	(20,001,549)	
Investment income	143,100	143,100	79,593	(63,507)	
Miscellaneous	316,500	350,846	89,605	(261,241)	
Total Revenues	<u>83,329,030</u>	<u>84,076,672</u>	<u>54,644,694</u>	<u>(29,431,978)</u>	
EXPENDITURES					
Current					
General and administrative	27,066,904	27,750,501	17,692,488	10,058,013	\$ 935,391
Community development	1,330,130	1,616,950	1,094,524	522,426	178,780
Public safety	31,643,849	31,985,325	22,825,370	9,159,955	805,783
Judiciary and court related	10,210,606	10,210,606	7,253,486	2,957,120	110,941
Public health and welfare	7,065,115	7,401,711	4,759,722	2,641,989	14,353
Capital outlay	1,015,254	4,769,519	2,170,748	2,598,771	2,127,737
Debt service					
Principal retirement	958,614	958,614	496,568	462,046	375,171
Interest and fiscal charges	92,515	92,515	36,781	55,734	1,350
Total Expenditures	<u>79,382,987</u>	<u>84,785,741</u>	<u>56,329,687</u>	<u>28,456,054</u>	<u>\$ 4,549,506</u>
Excess (deficiency) of revenues over expenditures	<u>3,946,043</u>	<u>(709,069)</u>	<u>(1,684,993)</u>	<u>(975,924)</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	109,700	114,689	97,996	(16,693)	
Transfers out	(4,126,405)	(5,543,580)	(4,542,636)	1,000,944	
Capital leases issued	-	3,035,630	984,044	(2,051,586)	
Total Other Financing Sources (Uses)	<u>(4,016,705)</u>	<u>(2,393,261)</u>	<u>(3,460,596)</u>	<u>(1,067,335)</u>	
Net Change in Fund Balance	<u>\$ (70,662)</u>	<u>\$ (3,102,330)</u>	<u>(5,145,589)</u>	<u>\$ (2,043,259)</u>	
Fund Balance - Beginning of Period			<u>52,069,159</u>		
Fund Balance - End of Period			<u>\$ 46,923,570</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative				
County clerk fees	\$ 190,000	\$ 190,000	\$ 136,444	\$ (53,556)
Tax redemption fees	180,000	180,000	132,864	(47,136)
Recording fees	1,200,000	1,200,000	813,475	(386,525)
Penalties/fees on delinquent taxes	2,000,000	2,000,000	-	(2,000,000)
Cable television franchise fees	440,000	440,000	394,626	(45,374)
Assessor's salary reimbursement	21,000	21,000	24,750	3,750
Other fees and charges	13,600	13,600	9,093	(4,507)
Community Development				
Subdivision review fees	5,000	5,000	-	(5,000)
Flood plain investigation fees	80,000	80,000	50,893	(29,107)
Maps and publications fees	3,000	3,000	1,411	(1,589)
Solid waste tipping fees	14,100	24,100	21,000	(3,100)
Other fees and charges	11,300	11,300	7,182	(4,118)
Public Safety				
Sheriff fees - circuit court	475,000	475,000	297,969	(177,031)
Sheriff fees - photocopies	3,000	3,000	6,490	3,490
Sheriff fees - foreign courts	65,000	65,000	37,276	(27,724)
Foreclosures	45,000	45,000	46,795	1,795
Court security fees	900,000	900,000	577,652	(322,348)
Jail space rental	10,500,000	10,500,000	8,894,834	(1,605,166)
Payphones	325,000	325,000	157,808	(167,192)
Dispatching fees	210,000	210,000	215,635	5,635
Squad car replacement fee	40,000	40,000	22,509	(17,491)
Sheriff salary reimbursement	47,000	47,000	61,577	14,577
Other fees and charges	53,092	53,092	47,133	(5,959)
Judiciary and Court Related				
10% bond earnings	360,000	360,000	279,270	(80,730)
Circuit clerk fees	4,205,500	4,205,500	2,719,642	(1,485,858)
County court fees	595,682	595,682	403,084	(192,598)
Court services salary reimbursements	620,768	620,768	613,452	(7,316)
State's attorney salary reimbursement	57,871	57,871	72,339	14,468
State's attorney fees	88,000	88,000	88,300	300
Public aid	80,000	80,000	69,732	(10,268)
Periodic imprisonment fees	16,500	16,500	14,618	(1,882)
Public defender salary reimbursement	39,958	39,958	49,947	9,989
Public defenders fees	80,000	80,000	51,088	(28,912)
Other fees and charges	31,600	31,600	43,883	12,283

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES (Continued)				
Public Health and Welfare				
Animal control tags	\$ 625,000	\$ 625,000	\$ 501,444	\$ (123,556)
Veterinary fees	61,000	61,000	45,210	(15,790)
Nursing fees	96,500	96,500	105,380	8,880
Health review fees	5,000	5,000	3,970	(1,030)
Health promotion	19,700	19,700	9,014	(10,686)
Vital record fees	58,000	58,000	40,282	(17,718)
Subdivision review fees	7,500	7,500	-	(7,500)
Medicare	90,000	90,000	51,438	(38,562)
Public aid	185,000	185,000	151,658	(33,342)
Private pay	10,000	10,000	8,398	(1,602)
Vision and hearing fees	72,600	72,600	31,547	(41,053)
Other fees and charges	112,125	112,125	73,815	(38,310)
	<u>24,339,396</u>	<u>24,349,396</u>	<u>17,384,927</u>	<u>(6,964,469)</u>
LICENSES AND PERMITS				
General and Administrative				
Liquor licenses	118,500	118,500	115,075	(3,425)
Amusement licenses	12,000	12,000	10,559	(1,441)
Community Development				
Building permits	300,000	300,000	179,124	(120,876)
Zoning permits	70,000	70,000	81,611	11,611
Public Health and Welfare				
Septic and well permits	94,500	94,500	59,505	(34,995)
Health licenses	450,000	450,000	426,959	(23,041)
Hauler license fees	8,000	8,000	12,334	4,334
	<u>1,053,000</u>	<u>1,053,000</u>	<u>885,167</u>	<u>(167,833)</u>
FINES AND FORFEITURES				
Community Development				
Planning fines	12,000	12,000	9,566	(2,434)
Judiciary and Court Related				
Fines and bond forfeitures	1,260,500	1,260,500	757,237	(503,263)
County drug fines	104,000	104,000	83,281	(20,719)
Public Health and Welfare				
Veterinary fines	34,000	34,000	30,886	(3,114)
	<u>1,410,500</u>	<u>1,410,500</u>	<u>880,970</u>	<u>(529,530)</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
 GENERAL FUND

For the Nine Months Ended August 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative				
Election improvements	\$ 35,000	\$ 35,000	\$ 77,670	\$ 42,670
Other grants	-	51,121	51,121	-
Community Development				
Community development grants	-	20,500	6,200	(14,300)
Public Safety				
Sheriff's Office - grants	-	167,985	389,449	221,464
Emergency Management - grants	57,150	104,015	29,449	(74,566)
Judiciary and Court Related				
Dependent children care reimbursements	21,000	21,000	30,066	9,066
Dependent children/parent reimbursements	50,000	50,000	21,993	(28,007)
State's Attorney - grants	26,150	26,150	13,075	(13,075)
Court Administration - grants	37,500	37,500	18,750	(18,750)
Public Health and Welfare				
Health Department grants -				
Nursing	2,880,658	3,247,281	2,233,870	(1,013,411)
Environmental Administration	146,488	196,690	138,517	(58,173)
Administration	52,000	52,000	55,233	3,233
IDPH vaccines	500,000	500,000	-	(500,000)
Total Grants, Contributions, and Intergovernmental	<u>3,805,946</u>	<u>4,509,242</u>	<u>3,065,393</u>	<u>(1,443,849)</u>
TAXES				
Property taxes	35,675,000	35,675,000	19,678,737	(15,996,263)
Sales taxes	8,520,588	8,520,588	6,383,573	(2,137,015)
State income taxes	5,250,000	5,250,000	3,949,324	(1,300,676)
Local use tax	800,000	800,000	735,891	(64,109)
Personal property replacement tax	625,000	625,000	585,740	(39,260)
Inheritance tax	100,000	100,000	12,081	(87,919)
Off track betting	90,000	90,000	50,477	(39,523)
Tax transfer stamps	1,200,000	1,200,000	863,216	(336,784)
Total Taxes	<u>52,260,588</u>	<u>52,260,588</u>	<u>32,259,039</u>	<u>(20,001,549)</u>
INVESTMENT INCOME	<u>143,100</u>	<u>143,100</u>	<u>79,593</u>	<u>(63,507)</u>
MISCELLANEOUS				
Tax sale indemnity proceeds	235,000	235,000	-	(235,000)
Proceeds from sale of capital assets	40,000	40,000	44,035	4,035
Other income	41,500	75,846	45,570	(30,276)
Total Miscellaneous	<u>316,500</u>	<u>350,846</u>	<u>89,605</u>	<u>(261,241)</u>
TOTAL REVENUES	<u>\$ 83,329,030</u>	<u>\$ 84,076,672</u>	<u>\$ 54,644,694</u>	<u>\$ (29,431,978)</u>

(Concluded)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE AND FUNCTION
GENERAL FUND
For the Nine Months Ended August 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative	\$ 4,044,600	\$ 4,044,600	\$ 1,511,252	\$ (2,533,348)
Community Development	113,400	123,400	80,486	(42,914)
Public Safety	12,663,092	12,663,092	10,365,678	(2,297,414)
Judiciary and Court Related	6,175,879	6,175,879	4,405,355	(1,770,524)
Public Health and Welfare	1,342,425	1,342,425	1,022,156	(320,269)
Total Charges for Services	24,339,396	24,349,396	17,384,927	(6,964,469)
LICENSES AND PERMITS				
General and Administrative	130,500	130,500	125,634	(4,866)
Community Development	370,000	370,000	260,735	(109,265)
Public Health and Welfare	552,500	552,500	498,798	(53,702)
Total Licenses and Permits	1,053,000	1,053,000	885,167	(167,833)
FINES AND FORFEITURES				
Community Development	12,000	12,000	9,566	(2,434)
Judiciary and Court Related	1,364,500	1,364,500	840,518	(523,982)
Public Health and Welfare	34,000	34,000	30,886	(3,114)
Total Fines and Forfeitures	1,410,500	1,410,500	880,970	(529,530)
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative	35,000	86,121	128,791	42,670
Community Development	-	20,500	6,200	(14,300)
Public Safety	57,150	272,000	418,898	146,898
Judiciary and Court Related	134,650	134,650	83,884	(50,766)
Public Health and Welfare	3,579,146	3,995,971	2,427,620	(1,568,351)
Total Grants, Contributions, and Intergovernmental	3,805,946	4,509,242	3,065,393	(1,443,849)
TAXES	52,260,588	52,260,588	32,259,039	(20,001,549)
INVESTMENT INCOME	143,100	143,100	79,593	(63,507)
MISCELLANEOUS	316,500	350,846	89,605	(261,241)
TOTAL REVENUES	\$ 83,329,030	\$ 84,076,672	\$ 54,644,694	\$ (29,431,978)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration					
Personnel services	\$ 504,288	\$ 504,288	\$ 381,485	\$ 122,803	\$ -
Contractual services	137,594	137,594	75,403	62,191	54,469
Commodities	20,356	20,356	17,368	2,988	-
Total	<u>662,238</u>	<u>662,238</u>	<u>474,256</u>	<u>187,982</u>	<u>54,469</u>
Auditor					
Personnel services	303,668	303,668	224,153	79,515	-
Contractual services	6,860	6,860	5,904	956	-
Commodities	11,089	11,089	8,215	2,874	-
Total	<u>321,617</u>	<u>321,617</u>	<u>238,272</u>	<u>83,345</u>	<u>-</u>
County Board and Liquor Commission					
Personnel services	585,099	585,099	426,533	158,566	-
Contractual services	68,932	68,932	59,867	9,065	-
Commodities	39,000	39,000	17,397	21,603	-
Total	<u>693,031</u>	<u>693,031</u>	<u>503,797</u>	<u>189,234</u>	<u>-</u>
County Clerk					
Personnel services	397,743	397,743	298,635	99,108	-
Contractual services	7,050	8,650	8,220	430	-
Commodities	9,100	7,500	4,510	2,990	-
Total	<u>413,893</u>	<u>413,893</u>	<u>311,365</u>	<u>102,528</u>	<u>-</u>
County Clerk - Elections					
Personnel services	537,368	537,368	384,132	153,236	-
Contractual services	229,525	229,525	125,696	103,829	-
Commodities	253,500	253,500	134,928	118,572	-
Total	<u>1,020,393</u>	<u>1,020,393</u>	<u>644,756</u>	<u>375,637</u>	<u>-</u>
Educational Service Region					
Personnel services	178,585	178,585	128,131	50,454	-
Contractual services	12,300	12,300	2,354	9,946	-
Commodities	12,500	12,500	3,573	8,927	-
Total	<u>203,385</u>	<u>203,385</u>	<u>134,058</u>	<u>69,327</u>	<u>-</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND

For the Nine Months Ended August 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	\$ 816,111	\$ 280,420	\$ -
Contractual services	1,784,906	1,791,386	1,116,345	675,041	66,286
Commodities	<u>136,556</u>	<u>136,556</u>	<u>101,867</u>	<u>34,689</u>	<u>30,599</u>
Total	<u>3,017,993</u>	<u>3,024,473</u>	<u>2,034,323</u>	<u>990,150</u>	<u>96,885</u>
Human Resources					
Personnel services	260,699	260,699	192,428	68,271	-
Contractual services	261,630	261,630	108,978	152,652	24,518
Commodities	<u>6,250</u>	<u>6,250</u>	<u>3,092</u>	<u>3,158</u>	<u>-</u>
Total	<u>528,579</u>	<u>528,579</u>	<u>304,498</u>	<u>224,081</u>	<u>24,518</u>
Information Technology					
Personnel services	1,584,448	1,584,448	1,157,716	426,732	-
Contractual services	1,366,879	1,436,233	930,642	505,591	424,990
Commodities	<u>76,477</u>	<u>83,717</u>	<u>75,878</u>	<u>7,839</u>	<u>458</u>
Total	<u>3,027,804</u>	<u>3,104,398</u>	<u>2,164,236</u>	<u>940,162</u>	<u>425,448</u>
Merit Commission					
Personnel services	5,100	5,100	1,257	3,843	-
Contractual services	54,000	54,000	35,434	18,566	-
Commodities	<u>900</u>	<u>900</u>	<u>225</u>	<u>675</u>	<u>-</u>
Total	<u>60,000</u>	<u>60,000</u>	<u>36,916</u>	<u>23,084</u>	<u>-</u>
Purchasing					
Personnel services	247,428	247,428	161,477	85,951	-
Contractual services	13,130	14,675	9,089	5,586	65
Commodities	<u>422,735</u>	<u>422,735</u>	<u>280,156</u>	<u>142,579</u>	<u>129</u>
Total	<u>683,293</u>	<u>684,838</u>	<u>450,722</u>	<u>234,116</u>	<u>194</u>
Recorder					
Personnel services	1,141,017	1,141,017	794,762	346,255	-
Contractual services	34,690	49,690	12,164	37,526	-
Commodities	<u>845,270</u>	<u>830,270</u>	<u>610,251</u>	<u>220,019</u>	<u>-</u>
Total	<u>2,020,977</u>	<u>2,020,977</u>	<u>1,417,177</u>	<u>603,800</u>	<u>-</u>
Supervisor of Assessments					
Personnel services	836,631	836,631	609,379	227,252	-
Contractual services	274,175	274,175	44,402	229,773	-
Commodities	<u>12,500</u>	<u>12,500</u>	<u>11,661</u>	<u>839</u>	<u>-</u>
Total	<u>1,123,306</u>	<u>1,123,306</u>	<u>665,442</u>	<u>457,864</u>	<u>-</u>

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Treasurer					
Personnel services	\$ 487,639	\$ 487,639	\$ 421,438	\$ 66,201	\$ -
Contractual services	49,856	49,856	45,937	3,919	-
Commodities	6,600	6,600	6,600	-	-
Total	<u>544,095</u>	<u>544,095</u>	<u>473,975</u>	<u>70,120</u>	<u>-</u>
Non-Departmental					
Personnel services	475,734	475,734	-	475,734	-
Contractual services	12,255,256	12,654,234	7,829,233	4,825,001	333,877
Commodities	15,310	215,310	9,462	205,848	-
Total	<u>12,746,300</u>	<u>13,345,278</u>	<u>7,838,695</u>	<u>5,506,583</u>	<u>333,877</u>
Total General and Administrative	<u>27,066,904</u>	<u>27,750,501</u>	<u>17,692,488</u>	<u>10,058,013</u>	<u>935,391</u>
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,176,286	1,173,055	917,084	255,971	-
Contractual services	92,214	374,315	149,152	225,163	175,330
Commodities	61,630	69,580	28,288	41,292	3,450
Total Community Development	<u>1,330,130</u>	<u>1,616,950</u>	<u>1,094,524</u>	<u>522,426</u>	<u>178,780</u>
PUBLIC SAFETY					
County Sheriff					
Personnel services	26,536,304	26,594,991	18,973,578	7,621,413	18,684
Contractual services	3,462,522	3,475,409	2,610,094	865,315	639,341
Commodities	931,035	1,170,737	700,705	470,032	147,001
Total	<u>30,929,861</u>	<u>31,241,137</u>	<u>22,284,377</u>	<u>8,956,760</u>	<u>805,026</u>
Emergency Management					
Personnel services	199,418	199,418	158,525	40,893	-
Contractual services	28,040	32,415	13,842	18,573	393
Commodities	11,323	37,148	6,726	30,422	364
Total	<u>238,781</u>	<u>268,981</u>	<u>179,093</u>	<u>89,888</u>	<u>757</u>
County Coroner					
Personnel services	321,100	321,100	250,590	70,510	-
Contractual services	137,675	137,675	99,265	38,410	-
Commodities	16,432	16,432	12,045	4,387	-
Total	<u>475,207</u>	<u>475,207</u>	<u>361,900</u>	<u>113,307</u>	<u>-</u>
Total Public Safety	<u>31,643,849</u>	<u>31,985,325</u>	<u>22,825,370</u>	<u>9,159,955</u>	<u>805,783</u>

(Continued)

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court					
Personnel services	\$ 1,888,397	\$ 1,888,397	\$ 1,387,707	\$ 500,690	\$ -
Contractual services	29,450	29,450	27,090	2,360	-
Commodities	26,150	26,150	15,601	10,549	1,058
Total	<u>1,943,997</u>	<u>1,943,997</u>	<u>1,430,398</u>	<u>513,599</u>	<u>1,058</u>
Court Administration					
Personnel services	683,391	683,391	500,095	183,296	-
Contractual services	783,348	783,348	586,322	197,026	103,922
Commodities	88,800	88,800	52,518	36,282	5,406
Total	<u>1,555,539</u>	<u>1,555,539</u>	<u>1,138,935</u>	<u>416,604</u>	<u>109,328</u>
Court Services					
Personnel services	2,416,344	2,416,344	1,772,555	643,789	-
Contractual services	483,110	483,110	98,733	384,377	-
Commodities	30,250	30,250	20,660	9,590	521
Total	<u>2,929,704</u>	<u>2,929,704</u>	<u>1,891,948</u>	<u>1,037,756</u>	<u>521</u>
Public Defender					
Personnel services	913,159	913,159	687,119	226,040	-
Contractual services	10,550	10,550	3,226	7,324	-
Commodities	9,929	9,929	5,180	4,749	34
Total	<u>933,638</u>	<u>933,638</u>	<u>695,525</u>	<u>238,113</u>	<u>34</u>
State's Attorney					
Personnel services	2,614,452	2,614,452	1,933,686	680,766	-
Contractual services	182,776	182,776	136,905	45,871	-
Commodities	50,500	50,500	26,089	24,411	-
Total	<u>2,847,728</u>	<u>2,847,728</u>	<u>2,096,680</u>	<u>751,048</u>	<u>-</u>
Total Judiciary and Court Related	<u>10,210,606</u>	<u>10,210,606</u>	<u>7,253,486</u>	<u>2,957,120</u>	<u>110,941</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 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	\$ 5,471,360	\$ 3,934,517	\$ 1,536,843	\$ -
Contractual services	597,422	764,971	477,613	287,358	7,476
Commodities	<u>1,044,892</u>	<u>1,165,380</u>	<u>347,592</u>	<u>817,788</u>	<u>6,877</u>
Total Public Health and Welfare	<u>7,065,115</u>	<u>7,401,711</u>	<u>4,759,722</u>	<u>2,641,989</u>	<u>14,353</u>
CAPITAL OUTLAY	<u>1,015,254</u>	<u>4,769,519</u>	<u>2,170,748</u>	<u>2,598,771</u>	<u>2,127,737</u>
DEBT SERVICE					
Principal retirement	958,614	958,614	496,568	462,046	375,171
Interest and fiscal charges	<u>92,515</u>	<u>92,515</u>	<u>36,781</u>	<u>55,734</u>	<u>1,350</u>
Total Debt Service	<u>1,051,129</u>	<u>1,051,129</u>	<u>533,349</u>	<u>517,780</u>	<u>376,521</u>
TOTAL EXPENDITURES	<u>\$ 79,382,987</u>	<u>\$ 84,785,741</u>	<u>\$ 56,329,687</u>	<u>\$ 28,456,054</u>	<u>\$ 4,549,506</u>

(Concluded)

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT
 GENERAL FUND
 For the Nine Months Ended August 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration	\$ 662,238	\$ 662,238	\$ 474,256	\$ 187,982	\$ 54,469
Auditor	321,617	321,617	238,272	83,345	-
County Board and Liquor Commission	693,031	693,031	503,797	189,234	-
County Clerk	413,893	413,893	311,365	102,528	-
County Clerk - Elections	1,020,393	1,020,393	644,756	375,637	-
Educational Service Region	203,385	203,385	134,058	69,327	-
Facilities Management	3,017,993	3,024,473	2,034,323	990,150	96,885
Human Resources	528,579	528,579	304,498	224,081	24,518
Information Technology	3,027,804	3,104,398	2,164,236	940,162	425,448
Merit Commission	60,000	60,000	36,916	23,084	-
Purchasing	683,293	684,838	450,722	234,116	194
Recorder	2,020,977	2,020,977	1,417,177	603,800	-
Supervisor of Assessments	1,123,306	1,123,306	665,442	457,864	-
Treasurer	544,095	544,095	473,975	70,120	-
Non-Departmental	12,746,300	13,345,278	7,838,695	5,506,583	333,877
Total General and Administrative	<u>27,066,904</u>	<u>27,750,501</u>	<u>17,692,488</u>	<u>10,058,013</u>	<u>935,391</u>
COMMUNITY DEVELOPMENT					
Planning and Development	<u>1,330,130</u>	<u>1,616,950</u>	<u>1,094,524</u>	<u>522,426</u>	<u>178,780</u>
PUBLIC SAFETY					
County Sheriff	30,929,861	31,241,137	22,284,377	8,956,760	805,026
Emergency Management	238,781	268,981	179,093	89,888	757
County Coroner	475,207	475,207	361,900	113,307	-
Total Public Safety	<u>31,643,849</u>	<u>31,985,325</u>	<u>22,825,370</u>	<u>9,159,955</u>	<u>805,783</u>
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court	1,943,997	1,943,997	1,430,398	513,599	1,058
Court Administration	1,555,539	1,555,539	1,138,935	416,604	109,328
Court Services	2,929,704	2,929,704	1,891,948	1,037,756	521
Public Defender	933,638	933,638	695,525	238,113	34
State's Attorney	2,847,728	2,847,728	2,096,680	751,048	-
Total Judiciary and Court Related	<u>10,210,606</u>	<u>10,210,606</u>	<u>7,253,486</u>	<u>2,957,120</u>	<u>110,941</u>
PUBLIC HEALTH AND WELFARE					
Health Department	<u>7,065,115</u>	<u>7,401,711</u>	<u>4,759,722</u>	<u>2,641,989</u>	<u>14,353</u>
CAPITAL OUTLAY					
	<u>1,015,254</u>	<u>4,769,519</u>	<u>2,170,748</u>	<u>2,598,771</u>	<u>2,127,737</u>
DEBT SERVICE					
Principal retirement	958,614	958,614	496,568	462,046	375,171
Interest and fiscal charges	92,515	92,515	36,781	55,734	1,350
Total Debt Service	<u>1,051,129</u>	<u>1,051,129</u>	<u>533,349</u>	<u>517,780</u>	<u>376,521</u>
TOTAL EXPENDITURES	<u>\$ 79,382,987</u>	<u>\$ 84,785,741</u>	<u>\$ 56,329,687</u>	<u>\$ 28,456,054</u>	<u>\$ 4,549,506</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Personnel services	\$ 8,641,978	\$ 8,641,978	\$ 5,997,637	\$ 2,644,341	\$ -
Contractual services	16,556,783	17,049,740	10,409,668	6,640,072	904,205
Commodities	1,868,143	2,058,783	1,285,183	773,600	31,186
Total General and Administrative	<u>27,066,904</u>	<u>27,750,501</u>	<u>17,692,488</u>	<u>10,058,013</u>	<u>935,391</u>
COMMUNITY DEVELOPMENT					
Personnel services	1,176,286	1,173,055	917,084	255,971	-
Contractual services	92,214	374,315	149,152	225,163	175,330
Commodities	61,630	69,580	28,288	41,292	3,450
Total Community Development	<u>1,330,130</u>	<u>1,616,950</u>	<u>1,094,524</u>	<u>522,426</u>	<u>178,780</u>
PUBLIC SAFETY					
Personnel services	27,056,822	27,115,509	19,382,693	7,732,816	18,684
Contractual services	3,628,237	3,645,499	2,723,201	922,298	639,734
Commodities	958,790	1,224,317	719,476	504,841	147,365
Total Public Safety	<u>31,643,849</u>	<u>31,985,325</u>	<u>22,825,370</u>	<u>9,159,955</u>	<u>805,783</u>
JUDICIARY AND COURT RELATED					
Personnel services	8,515,743	8,515,743	6,281,162	2,234,581	-
Contractual services	1,489,234	1,489,234	852,276	636,958	103,922
Commodities	205,629	205,629	120,048	85,581	7,019
Total Judiciary and Court Related	<u>10,210,606</u>	<u>10,210,606</u>	<u>7,253,486</u>	<u>2,957,120</u>	<u>110,941</u>
PUBLIC HEALTH AND WELFARE					
Personnel services	5,422,801	5,471,360	3,934,517	1,536,843	-
Contractual services	597,422	764,971	477,613	287,358	7,476
Commodities	1,044,892	1,165,380	347,592	817,788	6,877
Total Public Health and Welfare	<u>7,065,115</u>	<u>7,401,711</u>	<u>4,759,722</u>	<u>2,641,989</u>	<u>14,353</u>
CAPITAL OUTLAY					
	<u>1,015,254</u>	<u>4,769,519</u>	<u>2,170,748</u>	<u>2,598,771</u>	<u>2,127,737</u>
DEBT SERVICE					
Principal retirement	958,614	958,614	496,568	462,046	375,171
Interest and fiscal charges	92,515	92,515	36,781	55,734	1,350
Total Debt Service	<u>1,051,129</u>	<u>1,051,129</u>	<u>533,349</u>	<u>517,780</u>	<u>376,521</u>
TOTAL EXPENDITURES	<u>\$ 79,382,987</u>	<u>\$ 84,785,741</u>	<u>\$ 56,329,687</u>	<u>\$ 28,456,054</u>	<u>\$ 4,549,506</u>

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT
 GENERAL FUND
 For the Nine Months Ended August 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	\$ 50,917,645	\$ 36,513,093	\$ 14,404,552	\$ 18,684
Contractual services	22,363,890	23,323,759	14,611,910	8,711,849	1,830,667
Commodities	4,139,084	4,723,689	2,500,587	2,223,102	195,897
Capital outlay	1,015,254	4,769,519	2,170,748	2,598,771	2,127,737
Debt service	<u>1,051,129</u>	<u>1,051,129</u>	<u>533,349</u>	<u>517,780</u>	<u>376,521</u>
TOTAL EXPENDITURES	\$ <u>79,382,987</u>	\$ <u>84,785,741</u>	\$ <u>56,329,687</u>	\$ <u>28,456,054</u>	\$ <u>4,549,506</u>

SPECIAL REVENUE FUNDS

General and Administrative

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

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

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

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

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

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

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

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

Community Development

HUD Grants Fund – to account for grant funds received from the U.S. Department of Housing and Urban Development (HUD). Grant programs include Community Development Block Grants (CDBG), Home Investment Partnership Program (HOME), Neighborhood Stabilization Program (NSP), and Homelessness Prevention and Rapid Re-Housing Program (HPRP). Funds are used to assist communities in meeting their greatest economic and community development needs, with an emphasis upon persons with low to moderate income.

Revolving Loan Fund – to account for monies received from the State of Illinois for community development loans under the Community Development Block Grant Program. The principal and interest repaid on these loans is kept by the County and used to make new community development loans.

Transportation

County Highway Fund – to account for expenditures for highway maintenance and construction. Revenues are from property taxes and charges for services.

Motor Fuel Tax Fund - to account for allotments received from the State of Illinois and expenditures for highway construction and maintenance.

Matching Fund – to account for expenditures for road construction. Revenue is from property taxes.

County Bridge Fund – to account for expenditures to construct and maintain County bridges. Revenue is from property taxes.

County Option Motor Fuel Tax Fund – To account for the collection of an optional gasoline tax to be used for road maintenance and repair.

RTA Sales Tax Fund – to account for the collection of a sales tax, which is restricted for use on transportation programs.

Public Safety

EMDT Fund – to account for funds used for the purpose of providing drug and alcohol testing along with electronic monitoring services.

DUI Conviction Fund – to account for DUI conviction fines allocated to the County by the Illinois vehicle code to be used for the procurement of law enforcement equipment.

Prairie Shield Grant Fund - to account for a grant received from the Illinois Emergency Management Agency for the acquisition of interoperable communication equipment.

Coroner's Fund - to account for fees collected by the Coroner that are restricted for 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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
For the Nine Months Ended August 31, 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	\$ 13,000	\$ 13,000	\$ 9,971	\$ (3,029)	
Investment income	125	125	102	(23)	
Total Revenues	<u>13,125</u>	<u>13,125</u>	<u>10,073</u>	<u>(3,052)</u>	
EXPENDITURES					
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	-
Total Expenditures	<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)	5,842	25,217	
OTHER FINANCING USES					
Transfers out	(10,000)	(10,000)	-	10,000	
Net Change in Fund Balance	<u>\$ (24,375)</u>	<u>\$ (29,375)</u>	5,842	<u>\$ 35,217</u>	
Fund Balance - Beginning of Period			<u>87,309</u>		
Fund Balance - End of Period			<u>\$ 93,151</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDER AUTOMATION FUND
For the Nine Months Ended August 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	\$ 850,000	\$ 850,000	\$ 563,746	\$ (286,254)	
Investment income	2,500	2,500	1,703	(797)	
	<u>852,500</u>	<u>852,500</u>	<u>565,449</u>	<u>(287,051)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	432,641	432,641	180,472	252,169	\$ -
Contractual services	275,250	275,250	123,256	151,994	-
Commodities	88,400	88,400	2,369	86,031	-
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	-	-
	<u>1,003,447</u>	<u>1,003,447</u>	<u>349,253</u>	<u>654,194</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (150,947)</u>	<u>\$ (150,947)</u>	216,196	<u>\$ 367,143</u>	
Fund Balance - Beginning of Period			<u>1,020,801</u>		
Fund Balance - End of Period			<u>\$ 1,236,997</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY TREASURER AUTOMATION FUND
For the Nine Months Ended August 31, 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	\$ 110,400	\$ 110,400	\$ 1,986	\$ (108,414)	
Investment income	1,000	1,000	423	(577)	
Total Revenues	<u>111,400</u>	<u>111,400</u>	<u>2,409</u>	<u>(108,991)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	185,700	185,700	2,598	183,102	\$ -
Contractual services	86,100	86,100	-	86,100	-
Commodities	37,000	37,000	1,072	35,928	-
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>3,670</u>	<u>305,131</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (197,401)</u>	<u>\$ (197,401)</u>	(1,261)	<u>\$ 196,140</u>	
Fund Balance - Beginning of Period			<u>360,087</u>		
Fund Balance - End of Period			<u>\$ 358,826</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TREASURER'S PASSPORT SERVICES FUND
For the Nine Months Ended August 31, 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	\$ 50,900	\$ 50,900	\$ 57,362	\$ 6,462	
Investment income	100	100	118	18	
Total Revenues	<u>51,000</u>	<u>51,000</u>	<u>57,480</u>	<u>6,480</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	59,050	59,050	2,714	56,336	\$ -
Contractual services	24,500	24,500	1,923	22,577	-
Commodities	45,000	45,000	2,998	42,002	-
Total Expenditures	<u>128,550</u>	<u>128,550</u>	<u>7,635</u>	<u>120,915</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (77,550)</u>	<u>\$ (77,550)</u>	49,845	<u>\$ 127,395</u>	
Fund Balance - Beginning of Period			<u>82,585</u>		
Fund Balance - End of Period			<u>\$ 132,430</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GEOGRAPHIC INFORMATION SYSTEMS FUND
For the Nine Months Ended August 31, 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	\$ 833,000	\$ 833,000	\$ 588,356	\$ (244,644)	
Investment income	<u>2,000</u>	<u>2,000</u>	<u>1,758</u>	<u>(242)</u>	
Total Revenues	<u>835,000</u>	<u>835,000</u>	<u>590,114</u>	<u>(244,886)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	476,296	476,296	334,974	141,322	\$ -
Contractual services	225,050	247,100	138,299	108,801	65,983
Commodities	<u>43,450</u>	<u>43,450</u>	<u>30,635</u>	<u>12,815</u>	<u>1,244</u>
Total Expenditures	<u>744,796</u>	<u>766,846</u>	<u>503,908</u>	<u>262,938</u>	<u>\$ 67,227</u>
Net Change in Fund Balance	<u>\$ 90,204</u>	<u>\$ 68,154</u>	86,206	<u>\$ 18,052</u>	
Fund Balance - Beginning of Period			<u>1,495,462</u>		
Fund Balance - End of Period			<u>\$ 1,581,668</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Nine Months Ended August 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 4,500,000	\$ 4,500,000	\$ 2,441,233	\$ (2,058,767)	
Personal property replacement tax	100,000	100,000	106,218	6,218	
Investment income	<u>7,000</u>	<u>7,000</u>	<u>3,376</u>	<u>(3,624)</u>	
Total Revenues	4,607,000	4,607,000	2,550,827	(2,056,173)	
EXPENDITURES					
Current					
Personnel services	<u>6,708,271</u>	<u>6,708,271</u>	<u>4,765,601</u>	<u>1,942,670</u>	\$ <u><u>-</u></u>
Deficiency of revenues over expenditures	(2,101,271)	(2,101,271)	(2,214,774)	(113,503)	
OTHER FINANCING SOURCES					
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>	(2,214,774)	<u>\$ (1,113,503)</u>	
Fund Balance - Beginning of Period			<u>3,430,711</u>		
Fund Balance - End of Period			<u>\$ 1,215,937</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND
For the Nine Months Ended August 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 3,250,000	\$ 3,250,000	\$ 1,763,166	\$ (1,486,834)	
Investment income	<u>4,100</u>	<u>4,100</u>	<u>2,540</u>	<u>(1,560)</u>	
Total Revenues	3,254,100	3,254,100	1,765,706	(1,488,394)	
EXPENDITURES					
Current					
Personnel services	<u>3,947,219</u>	<u>3,947,219</u>	<u>2,636,406</u>	<u>1,310,813</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (693,119)</u>	<u>\$ (693,119)</u>	(870,700)	<u>\$ (177,581)</u>	
Fund Balance - Beginning of Period			<u>3,009,030</u>		
Fund Balance - End of Period			<u>\$ 2,138,330</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 ENERGY EFFICIENCY BLOCK GRANT FUND
 For the Nine Months Ended August 31, 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	\$ -	\$ 662,494	\$ 398,497	\$ (263,997)	
Investment income	-	-	10	10	
Total Revenues	-	662,494	398,507	(263,987)	
EXPENDITURES					
Capital outlay	-	662,494	398,497	263,997	\$ 211,032
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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HUD GRANTS FUND
For the Nine Months Ended August 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	\$ 5,803,979	\$ 2,118,478	\$ (3,685,501)	
EXPENDITURES					
Current					
Community development					
Personnel services	446,668	566,804	203,361	363,443	\$ -
Contractual services	2,763,368	5,215,498	1,707,662	3,507,836	1,754,307
Commodities	15,500	21,677	5,153	16,524	-
Total Expenditures	<u>3,225,536</u>	<u>5,803,979</u>	<u>1,916,176</u>	<u>3,887,803</u>	<u>\$ 1,754,307</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	202,302	<u>\$ 202,302</u>	
Fund Balance - Beginning of Period			<u>2,434</u>		
Fund Balance - End of Period			<u>\$ 204,736</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVOLVING LOAN FUND
For the Nine Months Ended August 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	\$ 55,000	\$ 55,000	\$ 41,793	\$ (13,207)	
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>	
Total Revenues	56,000	56,000	41,793	(14,207)	
EXPENDITURES					
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>	41,793	<u>\$ 90,793</u>	
Fund Balance - Beginning of Period			<u>1,685,223</u>		
Fund Balance - End of Period			<u>\$ 1,727,016</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
For the Nine Months Ended August 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 4,000	\$ 4,000	\$ -	\$ (4,000)	
Licenses and permits	71,000	71,000	39,010	(31,990)	
Grants, contributions, and intergovernmental	87,268	87,268	74,419	(12,849)	
Property taxes	6,400,000	6,400,000	3,472,008	(2,927,992)	
Investment income	5,250	5,250	4,017	(1,233)	
Miscellaneous	106,000	106,000	142,970	36,970	
Total Revenues	<u>6,673,518</u>	<u>6,673,518</u>	<u>3,732,424</u>	<u>(2,941,094)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	4,939,839	4,939,839	3,341,571	1,598,268	\$ -
Contractual services	6,594,206	6,872,455	1,591,493	5,280,962	3,613,637
Commodities	665,778	799,771	532,898	266,873	14,596
Capital outlay	9,482,000	13,720,100	1,064,789	12,655,311	4,340,042
Total Expenditures	<u>21,681,823</u>	<u>26,332,165</u>	<u>6,530,751</u>	<u>19,801,414</u>	<u>\$ 7,968,275</u>
Deficiency of revenues over expenditures	<u>(15,008,305)</u>	<u>(19,658,647)</u>	<u>(2,798,327)</u>	<u>16,860,320</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	18,781,900	18,781,900	4,179,603	(14,602,297)	
Transfers out	(3,644,900)	(3,644,900)	(3,644,900)	-	
Total Other Financing Sources (Uses)	<u>15,137,000</u>	<u>15,137,000</u>	<u>534,703</u>	<u>(14,602,297)</u>	
Net Change in Fund Balance	<u>\$ 128,695</u>	<u>\$ (4,521,647)</u>	<u>(2,263,624)</u>	<u>\$ 2,258,023</u>	
Fund Balance - Beginning of Period			5,178,832		
Fund Balance - End of Period			<u>\$ 2,915,208</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND
For the Nine Months Ended August 31, 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	\$ 4,566,650	\$ 4,566,650	\$ 4,619,920	\$ 53,270	
Investment income	<u>100,000</u>	<u>100,000</u>	<u>52,693</u>	<u>(47,307)</u>	
Total Revenues	<u>4,666,650</u>	<u>4,666,650</u>	<u>4,672,613</u>	<u>5,963</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	133,301	133,301	97,411	35,890	\$ -
Contractual services	4,508,000	7,334,192	4,103,649	3,230,543	1,602,677
Commodities	1,370,000	1,370,000	883,300	486,700	201,512
Capital outlay	<u>2,500,000</u>	<u>7,218,491</u>	<u>59,848</u>	<u>7,158,643</u>	<u>4,605,134</u>
Total Expenditures	<u>8,511,301</u>	<u>16,055,984</u>	<u>5,144,208</u>	<u>10,911,776</u>	<u>\$ 6,409,323</u>
Deficiency of revenues over expenditures	(3,844,651)	(11,389,334)	(471,595)	10,917,739	
OTHER FINANCING USES					
Transfers out	<u>(2,548,900)</u>	<u>(2,548,900)</u>	<u>(2,543,448)</u>	<u>5,452</u>	
Net Change in Fund Balance	<u>\$ (6,393,551)</u>	<u>\$ (13,938,234)</u>	<u>(3,015,043)</u>	<u>\$ 10,923,191</u>	
Fund Balance - Beginning of Period			<u>19,725,938</u>		
Fund Balance - End of Period			<u>\$ 16,710,895</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MATCHING FUND
For the Nine Months Ended August 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	\$ -	\$ -	\$ 573,814	\$ 573,814	
Property taxes	1,110,000	1,110,000	602,172	(507,828)	
Investment income	<u>30,000</u>	<u>30,000</u>	<u>17,927</u>	<u>(12,073)</u>	
Total Revenues	<u>1,140,000</u>	<u>1,140,000</u>	<u>1,193,913</u>	<u>53,913</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	1,650,000	3,396,835	1,030,485	2,366,350	\$ 2,357,877
Capital outlay	<u>8,330,000</u>	<u>13,342,117</u>	<u>768,835</u>	<u>12,573,282</u>	<u>10,847,082</u>
Total Expenditures	<u>9,980,000</u>	<u>16,738,952</u>	<u>1,799,320</u>	<u>14,939,632</u>	<u>\$ 13,204,959</u>
Net Change in Fund Balance	<u>\$ (8,840,000)</u>	<u>\$ (15,598,952)</u>	(605,407)	<u>\$ 14,993,545</u>	
Fund Balance - Beginning of Period			<u>15,283,672</u>		
Fund Balance - End of Period			<u>\$ 14,678,265</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY BRIDGE FUND
For the Nine Months Ended August 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	\$ 120,000	\$ 120,000	\$ 1,048,899	\$ 928,899	
Property taxes	1,000,000	1,000,000	542,529	(457,471)	
Investment income	<u>5,000</u>	<u>5,000</u>	<u>4,504</u>	<u>(496)</u>	
Total Revenues	<u>1,125,000</u>	<u>1,125,000</u>	<u>1,595,932</u>	<u>470,932</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	755,000	1,767,566	591,557	1,176,009	\$ 494,775
Capital outlay	<u>1,940,000</u>	<u>2,565,685</u>	<u>104,041</u>	<u>2,461,644</u>	<u>2,210,106</u>
Total Expenditures	<u>2,695,000</u>	<u>4,333,251</u>	<u>695,598</u>	<u>3,637,653</u>	<u>\$ 2,704,881</u>
Net Change in Fund Balance	<u>\$ (1,570,000)</u>	<u>\$ (3,208,251)</u>	900,334	<u>\$ 4,108,585</u>	
Fund Balance - Beginning of Period			<u>3,711,223</u>		
Fund Balance - End of Period			<u>\$ 4,611,557</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY OPTION MOTOR FUEL TAX FUND
For the Nine Months Ended August 31, 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	\$ 4,000,000	\$ 4,000,000	\$ 3,607,145	\$ (392,855)	
Investment income	<u>50,000</u>	<u>50,000</u>	<u>27,905</u>	<u>(22,095)</u>	
Total Revenues	<u>4,050,000</u>	<u>4,050,000</u>	<u>3,635,050</u>	<u>(414,950)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	895,000	2,973,416	1,159,200	1,814,216	\$ 1,381,373
Commodities	125,000	289,542	136,624	152,918	18,090
Capital outlay	<u>280,000</u>	<u>5,256,327</u>	<u>1,538,452</u>	<u>3,717,875</u>	<u>3,633,920</u>
Total Expenditures	<u>1,300,000</u>	<u>8,519,285</u>	<u>2,834,276</u>	<u>5,685,009</u>	<u>\$ 5,033,383</u>
Excess (deficiency) of revenues over expenditures	2,750,000	(4,469,285)	800,774	5,270,059	
OTHER FINANCING USES					
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>	278,916	<u>\$ 5,270,059</u>	
Fund Balance - Beginning of Period			<u>10,400,339</u>		
Fund Balance - End of Period			<u>\$ 10,679,255</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RTA SALES TAX FUND
For the Nine Months Ended August 31, 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	\$ 6,389,472	\$ (1,710,528)	
Investment income	<u>18,000</u>	<u>18,000</u>	<u>20,050</u>	<u>2,050</u>	
Total Revenues	8,118,000	8,118,000	6,409,522	(1,708,478)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u><u>-</u></u>
Excess of revenues over expenditures	8,118,000	8,118,000	6,409,522	(1,708,478)	
OTHER FINANCING USES					
Transfers out	<u>(18,781,900)</u>	<u>(18,781,900)</u>	<u>(4,179,603)</u>	<u>14,602,297</u>	
Net Change in Fund Balance	\$ <u><u>(10,663,900)</u></u>	\$ <u><u>(10,663,900)</u></u>	2,229,919	\$ <u><u>12,893,819</u></u>	
Fund Balance - Beginning of Period			<u>19,892,108</u>		
Fund Balance - End of Period			\$ <u><u>22,122,027</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMDT FUND
For the Nine Months Ended August 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	\$ 12,731	\$ (7,969)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Excess of revenues over expenditures	20,700	20,700	12,731	(7,969)	
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>	12,731	<u>\$ 12,731</u>	
Fund Balance - Beginning of Period			<u>34,497</u>		
Fund Balance - End of Period			<u>\$ 47,228</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 DUI CONVICTION FUND
 For the Nine Months Ended August 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 15,161	\$ (4,839)	
EXPENDITURES					
Current					
Public safety					
Commodities	<u>20,000</u>	<u>26,205</u>	<u>2,798</u>	<u>23,407</u>	<u>\$ 5,379</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (6,205)</u>	12,363	<u>\$ 18,568</u>	
Fund Balance - Beginning of Period			<u>33,631</u>		
Fund Balance - End of Period			<u>\$ 45,994</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PRAIRIE SHIELD GRANT FUND
For the Nine Months Ended August 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	\$ -	\$ 43,740	\$ 43,740	\$ -	
EXPENDITURES					
Current					
Public safety					
Contractual services	-	43,740	43,740	-	\$ -
Excess of revenues over expenditures	-	-	-	-	
OTHER FINANCING USES					
Transfers out	-	(4,988)	(4,988)	-	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (4,988)</u>	(4,988)	<u>\$ -</u>	
Fund Balance - Beginning of Period			<u>4,988</u>		
Fund Balance - End of Period			<u>\$ -</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORONER'S FUND
For the Nine Months Ended August 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	\$ 31,503	\$ 10,503	
Investment income	200	200	30	(170)	
Total Revenues	21,200	21,200	31,533	10,333	
EXPENDITURES					
	-	-	-	-	\$ -
Excess of revenues over expenditures	21,200	21,200	31,533	10,333	
OTHER FINANCING USES					
Transfers out	(9,000)	(9,000)	(9,000)	-	
Net Change in Fund Balance	<u>\$ 12,200</u>	<u>\$ 12,200</u>	22,533	<u>\$ 10,333</u>	
Fund Balance - Beginning of Period			<u>13,238</u>		
Fund Balance - End of Period			<u>\$ 35,771</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
For the Nine Months Ended August 31, 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	\$ 150,000	\$ 150,000	\$ 89,600	\$ (60,400)	
Investment income	<u>400</u>	<u>400</u>	<u>297</u>	<u>(103)</u>	
Total Revenues	150,400	150,400	89,897	(60,503)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>155,953</u>	<u>155,953</u>	<u>112,482</u>	<u>43,471</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (5,553)</u>	<u>\$ (5,553)</u>	(22,585)	<u>\$ (17,032)</u>	
Fund Balance - Beginning of Period			<u>272,009</u>		
Fund Balance - End of Period			<u>\$ 249,424</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Nine Months Ended August 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	\$ 332,000	\$ 332,000	\$ 217,601	\$ (114,399)	
Investment income	300	300	569	269	
	<u>332,300</u>	<u>332,300</u>	<u>218,170</u>	<u>(114,130)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	77,998	80,498	56,535	23,963	\$ -
Contractual services	2,400	6,781	2,761	4,020	-
Commodities	110,700	156,523	132,592	23,931	6,148
Capital outlay	-	22,361	21,227	1,134	-
	<u>191,098</u>	<u>266,163</u>	<u>213,115</u>	<u>53,048</u>	<u>\$ 6,148</u>
Net Change in Fund Balance	<u>\$ 141,202</u>	<u>\$ 66,137</u>	5,055	<u>\$ (61,082)</u>	
Fund Balance - Beginning of Period			<u>490,748</u>		
Fund Balance - End of Period			<u>\$ 495,803</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
CIRCUIT COURT DOCUMENT STORAGE FUND
For the Nine Months Ended August 31, 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	\$ 870,000	\$ 870,000	\$ 558,364	\$ (311,636)	
Investment income	900	900	405	(495)	
	<u>870,900</u>	<u>870,900</u>	<u>558,769</u>	<u>(312,131)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	195,409	195,409	142,327	53,082	\$ -
Contractual services	667,584	664,483	483,297	181,186	49,375
Commodities	5,000	18,570	18,282	288	-
	<u>867,993</u>	<u>878,462</u>	<u>643,906</u>	<u>234,556</u>	<u>\$ 49,375</u>
Net Change in Fund Balance	<u>\$ 2,907</u>	<u>\$ (7,562)</u>	(85,137)	<u>\$ (77,575)</u>	
Fund Deficit - Beginning of Period			<u>(514,248)</u>		
Fund Deficit - End of Period			<u>\$ (599,385)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROBATION SERVICE FEE FUND
For the Nine Months Ended August 31, 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	\$ 320,000	\$ 320,000	\$ 263,781	\$ (56,219)	
Investment income	1,200	1,200	1,034	(166)	
Total Revenues	<u>321,200</u>	<u>321,200</u>	<u>264,815</u>	<u>(56,385)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	147,170	147,170	39,654	107,516	\$ -
Contractual services	575,519	575,553	351,635	223,918	777
Commodities	33,400	33,400	2,558	30,842	-
Capital outlay	<u>33,000</u>	<u>33,000</u>	<u>-</u>	<u>33,000</u>	<u>-</u>
Total Expenditures	<u>789,089</u>	<u>789,123</u>	<u>393,847</u>	<u>395,276</u>	<u>\$ 777</u>
Net Change in Fund Balance	<u>\$ (467,889)</u>	<u>\$ (467,923)</u>	(129,032)	<u>\$ 338,891</u>	
Fund Balance - Beginning of Period			<u>950,467</u>		
Fund Balance - End of Period			<u>\$ 821,435</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
CIRCUIT COURT AUTOMATION FUND
For the Nine Months Ended August 31, 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	\$ 890,000	\$ 890,000	\$ 563,879	\$ (326,121)	
Investment income	500	500	191	(309)	
	<u>890,500</u>	<u>890,500</u>	<u>564,070</u>	<u>(326,430)</u>	
Total Revenues					
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	258,764	258,764	112,597	146,167	\$ -
Contractual services	638,557	638,373	303,134	335,239	1,275
Commodities	5,000	6,121	5,143	978	217
	<u>902,321</u>	<u>903,258</u>	<u>420,874</u>	<u>482,384</u>	<u>\$ 1,492</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (11,821)</u>	<u>\$ (12,758)</u>	143,196	<u>\$ 155,954</u>	
Fund Deficit - Beginning of Period			<u>(493,996)</u>		
Fund Deficit - End of Period			<u>\$ (350,800)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND
For the Nine Months Ended August 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	\$ 83,394	\$ 83,394	\$ 37,978	\$ (45,416)	
Investment income	-	-	33	33	
Total Revenues	83,394	83,394	38,011	(45,383)	
EXPENDITURES					
Current					
Judiciary and court related Personnel services	83,394	83,394	64,007	19,387	\$ -
Net Change in Fund Balance	\$ -	\$ -	(25,996)	\$ (25,996)	
Fund Balance - Beginning of Period			1,056		
Fund Deficit - End of Period			\$ (24,940)		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT ADMIN FUND
For the Nine Months Ended August 31, 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	\$ 91,000	\$ 91,000	\$ 63,198	\$ (27,802)	
Investment income	100	100	128	28	
	<u>91,100</u>	<u>91,100</u>	<u>63,326</u>	<u>(27,774)</u>	
Total Revenues	<u>91,100</u>	<u>91,100</u>	<u>63,326</u>	<u>(27,774)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	34,281	34,281	1,116	33,165	\$ 700
Commodities	<u>38,733</u>	<u>38,733</u>	<u>27,307</u>	<u>11,426</u>	<u>1,742</u>
	<u>73,014</u>	<u>73,014</u>	<u>28,423</u>	<u>44,591</u>	<u>\$ 2,442</u>
Total Expenditures	<u>73,014</u>	<u>73,014</u>	<u>28,423</u>	<u>44,591</u>	<u>\$ 2,442</u>
Net Change in Fund Balance	<u>\$ 18,086</u>	<u>\$ 18,086</u>	34,903	<u>\$ 16,817</u>	
Fund Balance - Beginning of Period			<u>90,962</u>		
Fund Balance - End of Period			<u>\$ 125,865</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT CLERK ELECTRONIC CITATION FUND
For the Nine Months Ended August 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	\$ 51,000	\$ 51,000	\$ 30,133	\$ (20,867)	
Investment income	-	-	10	10	
	<u>51,000</u>	<u>51,000</u>	<u>30,143</u>	<u>(20,857)</u>	
Total Revenues	51,000	51,000	30,143	(20,857)	
EXPENDITURES					
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>	23,993	<u>\$ 23,993</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			<u>\$ 23,993</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MENTAL HEALTH FUND
For the Nine Months Ended August 31, 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	\$ 452,339	\$ 452,339	\$ 236,778	\$ (215,561)	
Property taxes	12,707,213	12,707,213	6,893,533	(5,813,680)	
Investment income	15,000	15,000	6,013	(8,987)	
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>7,153,212</u>	<u>(6,026,340)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,679,207	1,679,207	1,106,321	572,886	\$ -
Contractual services	10,005,802	10,005,802	5,775,426	4,230,376	-
Commodities	201,655	201,655	44,229	157,426	-
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>6,925,976</u>	<u>5,115,688</u>	<u>\$ -</u>
Excess of revenues over expenditures	<u>1,137,888</u>	<u>1,137,888</u>	<u>227,236</u>	<u>(910,652)</u>	
OTHER FINANCING USES					
Transfers in	7,280	7,280	-	(7,280)	
Transfers out	<u>(1,936,080)</u>	<u>(1,936,080)</u>	<u>(911,896)</u>	<u>1,024,184</u>	
Total Other Financing Sources (Uses)	<u>(1,928,800)</u>	<u>(1,928,800)</u>	<u>(911,896)</u>	<u>1,016,904</u>	
Net Change in Fund Balance	<u>\$ (790,912)</u>	<u>\$ (790,912)</u>	<u>(684,660)</u>	<u>\$ 106,252</u>	
Fund Balance - Beginning of Period			<u>7,179,578</u>		
Fund Balance - End of Period			<u>\$ 6,494,918</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
MENTAL HEALTH GRANT FUND
For the Nine Months Ended August 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	\$ 1,441,925	\$ 1,441,925	\$ 895,006	\$ (546,919)	
Investment income	300	300	1,116	816	
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>896,122</u>	<u>(563,103)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,133,347	1,133,347	759,105	374,242	\$ -
Contractual services	1,912,557	1,912,557	634,331	1,278,226	-
Commodities	<u>102,494</u>	<u>102,494</u>	<u>33,386</u>	<u>69,108</u>	-
Total Expenditures	<u>3,148,398</u>	<u>3,148,398</u>	<u>1,426,822</u>	<u>1,721,576</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(1,689,173)	(1,689,173)	(530,700)	1,158,473	
OTHER FINANCING SOURCES					
Transfers in	<u>1,662,548</u>	<u>1,662,548</u>	<u>637,937</u>	<u>(1,024,611)</u>	
Net Change in Fund Balance	<u>\$ (26,625)</u>	<u>\$ (26,625)</u>	107,237	<u>\$ 133,862</u>	
Fund Deficit - Beginning of Period			<u>(246,390)</u>		
Fund Deficit - End of Period			<u>\$ (139,153)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MENTAL HEALTH CAPITAL DEVELOPMENT FUND
For the Nine Months Ended August 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 382	\$ 382	
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>	382	<u>\$ 127,007</u>	
Fund Balance - Beginning of Period			<u>126,268</u>		
Fund Balance - End of Period			<u>\$ 126,650</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION FUND
For the Nine Months Ended August 31, 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	\$ -	\$ 42,229	\$ 42,229	\$ -	
Property taxes	360,000	360,000	195,307	(164,693)	
Investment income	200	200	4	(196)	
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>	
 Total Revenues	 <u>361,200</u>	 <u>403,429</u>	 <u>237,540</u>	 <u>(165,889)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	249,903	249,903	170,232	79,671	\$ -
Contractual services	316,412	357,412	168,500	188,912	5,930
Commodities	<u>22,600</u>	<u>23,829</u>	<u>10,962</u>	<u>12,867</u>	<u>-</u>
 Total Expenditures	 <u>588,915</u>	 <u>631,144</u>	 <u>349,694</u>	 <u>281,450</u>	 <u>\$ 5,930</u>
 Net Change in Fund Balance	 <u>\$ (227,715)</u>	 <u>\$ (227,715)</u>	 (112,154)	 <u>\$ 115,561</u>	
 Fund Balance - Beginning of Period			 <u>1,106,135</u>		
 Fund Balance - End of Period			 <u>\$ 993,981</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION BUS FUND
For the Nine Months Ended August 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 12	\$ 12	\$ 8	\$ (4)	
Miscellaneous	-	-	10	10	
	<u>12</u>	<u>12</u>	<u>18</u>	<u>6</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	550	550	-	550	-
	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (1,538)</u>	<u>\$ (1,538)</u>	18	<u>\$ 1,556</u>	
Fund Balance - Beginning of Period			<u>6,747</u>		
Fund Balance - End of Period			<u>\$ 6,765</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE NETWORK FUND
For the Nine Months Ended August 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	\$ 2,747,275	\$ 2,831,538	\$ 2,162,107	\$ (669,431)	
Investment income	800	800	465	(335)	
Miscellaneous	119,500	119,500	103,060	(16,440)	
Total Revenues	<u>2,867,575</u>	<u>2,951,838</u>	<u>2,265,632</u>	<u>(686,206)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,335,984	1,411,385	1,107,649	303,736	\$ -
Contractual services	1,383,161	1,392,023	785,798	606,225	-
Commodities	119,930	119,930	73,162	46,768	-
Capital outlay	11,000	10,884	1,449	9,435	-
Debt service					
Principal retirement	17,500	17,616	17,616	-	-
Total Expenditures	<u>2,867,575</u>	<u>2,951,838</u>	<u>1,985,674</u>	<u>966,164</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	279,958	<u>\$ 279,958</u>	
Fund Balance - Beginning of Period			<u>489,024</u>		
Fund Balance - End of Period			<u>\$ 768,982</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TUBERCULOSIS CARE AND TREATMENT FUND
For the Nine Months Ended August 31, 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	\$ 8,000	\$ 8,000	\$ 11,265	\$ 3,265	
Property taxes	480,697	480,697	260,817	(219,880)	
Investment income	700	700	495	(205)	
	<u>489,397</u>	<u>489,397</u>	<u>272,577</u>	<u>(216,820)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	264,356	264,356	176,297	88,059	\$ -
Contractual services	76,475	76,475	18,425	58,050	-
Commodities	30,050	30,050	12,273	17,777	-
	<u>370,881</u>	<u>370,881</u>	<u>206,995</u>	<u>163,886</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 118,516</u>	<u>\$ 118,516</u>	65,582	<u>\$ (52,934)</u>	
Fund Balance - Beginning of Period			<u>461,906</u>		
Fund Balance - End of Period			<u>\$ 527,488</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL SHELTER FUND
For the Nine Months Ended August 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	\$ 9,900	\$ 9,900	\$ 1,619	\$ (8,281)	
Investment income	100	100	20	(80)	
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>1,639</u>	<u>(8,361)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	15,000	15,000	2,052	12,948	\$ -
Commodities	5,000	5,000	-	5,000	-
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>2,052</u>	<u>17,948</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	(413)	<u>\$ 9,587</u>	
Fund Balance - Beginning of Period			<u>18,852</u>		
Fund Balance - End of Period			<u>\$ 18,439</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DENTAL CARE CLINIC FUND
For the Nine Months Ended August 31, 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	\$ 40,000	\$ 40,000	\$ 56,318	\$ 16,318	
Grants, contributions, and intergovernmental	408,000	478,000	397,299	(80,701)	
Investment income	<u>500</u>	<u>500</u>	<u>481</u>	<u>(19)</u>	
Total Revenues	<u>448,500</u>	<u>518,500</u>	<u>454,098</u>	<u>(64,402)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	450,099	450,099	319,182	130,917	\$ -
Contractual services	79,900	80,850	56,210	24,640	-
Commodities	35,000	68,600	17,342	51,258	-
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>392,734</u>	<u>237,265</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (116,499)</u>	<u>\$ (111,499)</u>	61,364	<u>\$ 172,863</u>	
Fund Balance - Beginning of Period			<u>393,768</u>		
Fund Balance - End of Period			<u>\$ 455,132</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH SCHOLARSHIP FUND
For the Nine Months Ended August 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	\$ 13,900	\$ 13,900	\$ -	\$ (13,900)	
Investment income	<u>100</u>	<u>100</u>	<u>8</u>	<u>(92)</u>	
Total Revenues	14,000	14,000	8	(13,992)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (6,000)</u>	<u>\$ (6,000)</u>	8	<u>\$ 6,008</u>	
Fund Balance - Beginning of Period			<u>6,273</u>		
Fund Balance - End of Period			<u>\$ 6,281</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SENIOR SERVICES FUND
For the Nine Months Ended August 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 1,775,000	\$ 1,775,000	\$ 962,986	\$ (812,014)	
Investment income	250	250	2,973	2,723	
	<u>1,775,250</u>	<u>1,775,250</u>	965,959	(809,291)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>1,775,000</u>	<u>1,775,000</u>	<u>903,195</u>	<u>871,805</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 250</u>	<u>\$ 250</u>	62,764	<u>\$ 62,514</u>	
Fund Balance - Beginning of Period			<u>2,666,957</u>		
Fund Balance - End of Period			<u>\$ 2,729,721</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2001 CERTIFICATE FUND
For the Nine Months Ended August 31, 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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2002 A CERTIFICATE FUND
For the Nine Months Ended August 31, 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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2003 A CERTIFICATE FUND
For the Nine Months Ended August 31, 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>156,233</u>	<u>175</u>
Total Expenditures	<u>401,408</u>	<u>401,408</u>	<u>401,233</u>	<u>175</u>
Deficiency of revenues over expenditures	(401,408)	(401,408)	(401,233)	175
OTHER FINANCING SOURCES				
Transfers in	<u>401,408</u>	<u>401,408</u>	<u>401,233</u>	<u>(175)</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2003 C CERTIFICATE FUND
For the Nine Months Ended August 31, 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>109,076</u>	<u>176</u>
Total Expenditures	<u>634,252</u>	<u>634,252</u>	<u>634,076</u>	<u>176</u>
Deficiency of revenues over expenditures	(634,252)	(634,252)	(634,076)	176
OTHER FINANCING SOURCES				
Transfers in	<u>634,252</u>	<u>634,252</u>	<u>634,076</u>	<u>(176)</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2005 A CERTIFICATE FUND
For the Nine Months Ended August 31, 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>53,898</u>	<u>225</u>
Total Expenditures	<u>364,123</u>	<u>364,123</u>	<u>363,898</u>	<u>225</u>
Deficiency of revenues over expenditures	(364,123)	(364,123)	(363,898)	225
OTHER FINANCING SOURCES				
Transfers in	<u>364,123</u>	<u>364,123</u>	<u>363,898</u>	<u>(225)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2006 A CERTIFICATE FUND
For the Nine Months Ended August 31, 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>269,063</u>	<u>400</u>
Total Expenditures	<u>719,463</u>	<u>719,463</u>	<u>719,063</u>	<u>400</u>
Deficiency of revenues over expenditures	(719,463)	(719,463)	(719,063)	400
OTHER FINANCING SOURCES				
Transfers in	<u>719,463</u>	<u>719,463</u>	<u>719,063</u>	<u>(400)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 A CERTIFICATE FUND
For the Nine Months Ended August 31, 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>137,692</u>	<u>(28)</u>
Total Expenditures	<u>592,664</u>	<u>592,664</u>	<u>592,692</u>	<u>(28)</u>
Deficiency of revenues over expenditures	(592,664)	(592,664)	(592,692)	(28)
OTHER FINANCING SOURCES				
Transfers in	<u>592,664</u>	<u>592,664</u>	<u>592,692</u>	<u>28</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 B CERTIFICATE FUND
For the Nine Months Ended August 31, 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>1,558,800</u>	<u>400</u>
Total Expenditures	<u>6,194,200</u>	<u>6,194,200</u>	<u>6,193,800</u>	<u>400</u>
Deficiency of revenues over expenditures	(6,194,200)	(6,194,200)	(6,193,800)	400
OTHER FINANCING SOURCES				
Transfers in	<u>6,194,200</u>	<u>6,194,200</u>	<u>6,193,800</u>	<u>(400)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2008 CERTIFICATE FUND
For the Nine Months Ended August 31, 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>153,778</u>	<u>(28)</u>
Total Expenditures	<u>543,750</u>	<u>543,750</u>	<u>543,778</u>	<u>(28)</u>
Deficiency of revenues over expenditures	(543,750)	(543,750)	(543,778)	(28)
OTHER FINANCING SOURCES				
Transfers in	<u>543,750</u>	<u>543,750</u>	<u>543,778</u>	<u>28</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010A CERTIFICATE FUND
For the Nine Months Ended August 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>290,723</u>	<u>22</u>
Total Expenditures	<u>800,745</u>	<u>800,745</u>	<u>800,723</u>	<u>22</u>
Deficiency of revenues over expenditures	(800,745)	(800,745)	(800,723)	22
OTHER FINANCING SOURCES				
Transfers in	<u>800,745</u>	<u>800,745</u>	<u>800,723</u>	<u>(22)</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010B CERTIFICATE FUND
For the Nine Months Ended August 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>208,959</u>	<u>23</u>
Total Expenditures	<u>273,982</u>	<u>273,982</u>	<u>273,959</u>	<u>23</u>
Deficiency of revenues over expenditures	(273,982)	(273,982)	(273,959)	23
OTHER FINANCING SOURCES				
Transfers in	<u>273,982</u>	<u>273,982</u>	<u>273,959</u>	<u>(23)</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL CONTROL / PERFORMANCE CONTRACT FUND
For the Nine Months Ended August 31, 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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SHERIFF RADIO SYSTEM PROJECT
For the Nine Months Ended August 31, 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	-	2,500	2,500	-	\$ -
Deficiency of revenues over expenditures	-	(2,500)	(2,500)	-	
OTHER FINANCING USES					
Transfers out	-	(485)	(485)	-	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (2,985)</u>	(2,985)	<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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD IMPROVEMENT PROJECT FUND
For the Nine Months Ended August 31, 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 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 PROPERTY ACQUISITION PROJECT FUND
 For the Nine Months Ended August 31, 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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010A CAPITAL PROJECTS FUND
For the Nine Months Ended August 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 1,595	\$ 1,595	
EXPENDITURES					
Capital outlay	<u>-</u>	<u>1,944,152</u>	<u>738,641</u>	<u>1,205,511</u>	<u>\$ 819,590</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (1,944,152)</u>	(737,046)	<u>\$ 1,207,106</u>	
Fund Balance - Beginning of Period			<u>1,685,942</u>		
Fund Balance - End of Period			<u>\$ 948,896</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MENTAL HEALTH FACILITY EXPANSION FUND
For the Nine Months Ended August 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	\$ -	\$ -	\$ 3,751	\$ 3,751	
EXPENDITURES					
Capital outlay	-	3,753,373	1,870,246	1,883,127	\$ <u>1,568,532</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>(3,753,373)</u>	(1,866,495)	\$ <u>1,886,878</u>	
Fund Balance - Beginning of Period			<u>3,757,673</u>		
Fund Balance - End of Period			<u>\$ 1,891,178</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 1 FUND
For the Nine Months Ended August 31, 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	\$ 498	\$ (9,502)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	10,000	10,000	498	(9,502)
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>	498	<u>\$ 498</u>
Fund Balance - Beginning of Year			<u>331,295</u>	
Fund Balance - End of Year			<u>\$ 331,793</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 2 FUND
For the Nine Months Ended August 31, 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	\$ 529	\$ (19,471)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	20,000	20,000	529	(19,471)
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>	529	<u>\$ 529</u>
Fund Balance - Beginning of Year			<u>469,273</u>	
Fund Balance - End of Year			<u>\$ 469,802</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 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
VALLEY HI FUND
For the Nine Months Ended August 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	\$ 8,660,000	\$ 8,660,000	\$ 6,587,260	\$ (2,072,740)	
Property taxes	6,000,000	6,000,000	3,254,963	(2,745,037)	
Investment income	36,792	36,792	81,947	45,155	
Miscellaneous	<u>4,500</u>	<u>4,500</u>	<u>6,416</u>	<u>1,916</u>	
 Total Revenues	 <u>\$ 14,701,292</u>	 <u>\$ 14,701,292</u>	 <u>\$ 9,930,586</u>	 <u>\$ (4,770,706)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	\$ 6,845,076	\$ 6,845,076	\$ 4,666,466	\$ 2,178,610	\$ -
Contractual services	1,683,085	1,780,366	781,014	999,352	500,025
Commodities	987,635	1,007,430	637,923	369,507	294,981
Capital outlay	-	25,076	25,066	10	-
Debt service					
Principal retirement	652,833	652,833	650,626	2,207	-
Interest and fiscal charges	379,707	379,707	379,234	473	-
Depreciation	<u>-</u>	<u>-</u>	<u>371,250</u>	<u>(371,250)</u>	<u>-</u>
 Total Expenditures	 <u>\$ 10,548,336</u>	 <u>\$ 10,690,488</u>	 <u>\$ 7,511,579</u>	 <u>\$ 3,178,909</u>	 <u>\$ 795,006</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
911 FUND
For the Nine Months Ended August 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	\$ 2,356,200	\$ 2,356,200	\$ 1,856,139	\$ (500,061)	
Investment income	<u>6,000</u>	<u>6,000</u>	<u>4,096</u>	<u>(1,904)</u>	
Total Revenues	<u>\$ 2,362,200</u>	<u>\$ 2,362,200</u>	<u>\$ 1,860,235</u>	<u>\$ (501,965)</u>	
EXPENDITURES					
Current					
Public Safety					
Personnel services	\$ 368,946	\$ 368,946	\$ 242,408	\$ 126,538	\$ -
Contractual services	2,285,070	2,602,421	1,202,751	1,399,670	171,304
Commodities	378,350	379,065	33,325	345,740	194,105
Capital outlay	<u>35,000</u>	<u>408,504</u>	<u>306,164</u>	<u>102,340</u>	<u>102,340</u>
Total Expenditures	<u>\$ 3,067,366</u>	<u>\$ 3,758,936</u>	<u>\$ 1,784,648</u>	<u>\$ 1,974,288</u>	<u>\$ 467,749</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 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
INSURANCE LOSS FUND
For the Nine Months Ended August 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	\$ 313,595	\$ 313,595	\$ -	\$ (313,595)	
Property taxes	3,950,000	3,950,000	2,142,848	(1,807,152)	
Insurance recoveries	200,000	200,000	26,269	(173,731)	
Investment income	<u>100</u>	<u>100</u>	<u>52</u>	<u>(48)</u>	
Total Revenues	<u>\$ 4,463,695</u>	<u>\$ 4,463,695</u>	<u>\$ 2,169,169</u>	<u>\$ (2,294,526)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	\$ 1,035,783	\$ 1,035,783	\$ 619,729	\$ 416,054	\$ -
Contractual services	3,033,553	3,056,175	1,938,364	1,117,811	177,588
Commodities	<u>21,000</u>	<u>21,000</u>	<u>4,220</u>	<u>16,780</u>	<u>-</u>
Total Expenditures	<u>\$ 4,090,336</u>	<u>\$ 4,112,958</u>	<u>\$ 2,562,313</u>	<u>\$ 1,550,645</u>	<u>\$ 177,588</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2011 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
HEALTH INSURANCE FUND
For the Nine Months Ended August 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	\$ 17,565,950	\$ 17,565,950	\$ 11,338,422	\$ (6,227,528)	
Investment income	<u>4,000</u>	<u>4,000</u>	<u>3,521</u>	<u>(479)</u>	
Total Revenues	<u>\$ 17,569,950</u>	<u>\$ 17,569,950</u>	<u>\$ 11,341,943</u>	<u>\$ (6,228,007)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	\$ 17,632,950	\$ 17,632,950	11,464,257	\$ 6,168,693	\$ -
Commodities	<u>5,100</u>	<u>5,100</u>	<u>3,821</u>	<u>1,279</u>	<u>-</u>
Total Expenditures	<u>\$ 17,638,050</u>	<u>\$ 17,638,050</u>	<u>\$ 11,468,078</u>	<u>\$ 6,169,972</u>	<u>\$ -</u>