County of McHenry, Illinois

County Auditor's Quarterly Report

Fiscal Year 2012 – 1st Quarter
For the 3 months ended February 29, 2012

Visit McHenry County's website at http://www.co.mchenry.il.us

Prepared by the County Auditor's Office:
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INTRODUCTORY SECTION

County of McHenry, Illinois

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July 11, 2012

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

Ladies and Gentlemen:

We are pleased to present the County Auditor's Quarterly Financial Report for McHenry County (the County) for the first quarter of fiscal year 2012. 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 (CAFR) is presented on a GAAP basis. The current CAFR for fiscal year 2011 and prior year CAFRs are available on the County's website at http://www.co.mchenry.il.us/departments/auditor/Pages/annualRpts.aspx. The financial schedules included in this report are unaudited.

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

First Quarter Review – Fiscal Year 2012

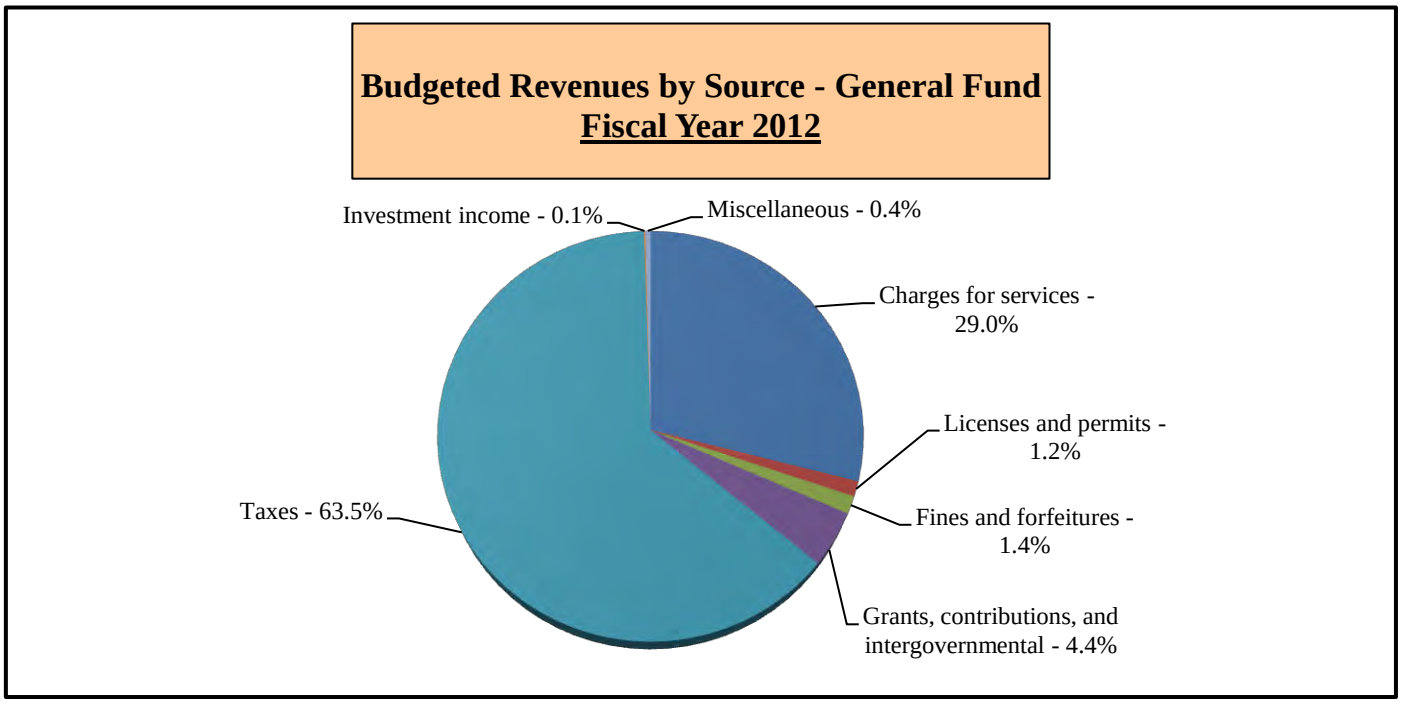
Overall, McHenry County is experiencing a slow and steady economic recovery is some areas, such as an improvement in the unemployment rate, while other sectors of the local economy continue to show weakness, particularly the housing market. The local unemployment rate in the County was 8.0% as of May 2012. While that rate is still undesirably high, it represents an improvement compared to the average rate of 9.4% in 2011 and 9.6% in both 2009 and 2010. In contrast, revenues from real estate transfer taxes peaked at $5.0 million for 2005. Since then, revenues have decreased for six consecutive years to a low of $1.1 million for 2011. Through the first quarter of 2012, real estate transfer tax revenue was $283,000, compared to $262,000 through the first quarter of 2011, which represents only a slight improvement. The County's management remains committed to dealing with the prevailing economic 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 first quarter of fiscal year 2012. The purpose of this analysis is to provide current information about the County's near-term 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 2012:



The following table presents a comparison of actual revenues through the first quarter of fiscal year 2012 to the same period for fiscal year 2011, along with the annual budgets.

Revenue Category	1st Qtr FY2012 Revenues	1st Qtr FY2011 Revenues	Difference 1st Qtr FY12 - FY11	FY2012 Annual Budget	FY2011 Annual Budget
Charges for services	$ 4,882,622	$ 5,559,159	$ (676,537)	$ 24,355,470	$ 24,339,396
Licenses and permits	108,131	80,434	27,697	973,000	1,053,000
Fines and forfeitures	271,029	266,029	5,000	1,211,500	1,410,500
Grants, contributions, and intergovernmental	646,723	366,492	280,231	3,666,475	3,815,146
Taxes	4,257,189	4,045,432	211,757	53,466,000	52,260,588
Investment income	26,839	31,908	(5,069)	111,600	143,100
Miscellaneous	13,762	2,066	11,696	321,500	316,500
Total Revenues	**$10,206,295**	**$10,351,520**	**$ (145,225)**	**$84,105,545**	**$83,338,230**

The largest two components of general fund revenues are taxes, which represent 63.5% of budgeted revenues, and charges for services, which represents 29.0% of budgeted revenues. Together, the two categories represent 92.5% of budgeted general fund revenues for fiscal year 2012. Since these two revenue sources are the most significant to the general fund, the following section will focus only on these two categories.

The following table presents a comparison of actual tax revenues through the first quarter of fiscal year 2012 to the same period for fiscal year 2011, along with the annual budgets.

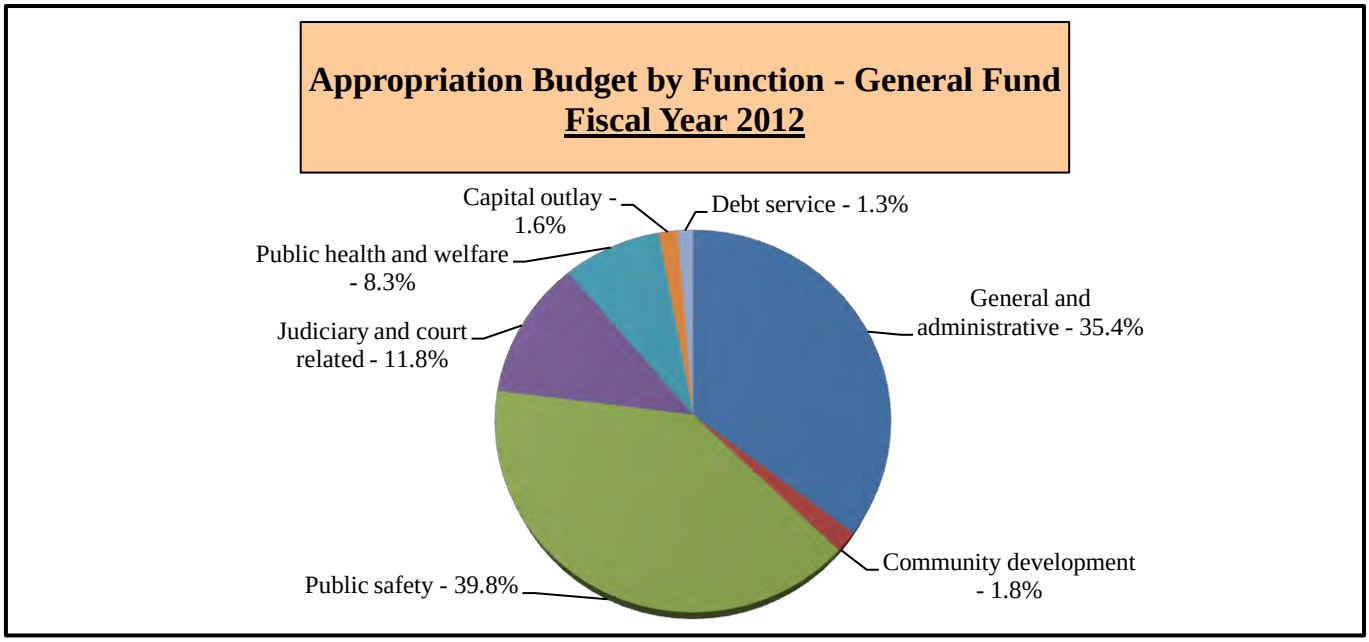
Type of Tax Revenue	1st Qtr FY2012 Revenues	1st Qtr FY2011 Revenues	Difference 1st Qtr FY12 - FY11	FY2012 Annual Budget	FY2011 Annual Budget
Property taxes	$ -	$ -	$ -	$ 36,405,000	$ 35,675,000
Sales taxes	2,130,809	2,053,413	77,396	8,461,000	8,520,588
State income taxes	1,385,513	1,283,049	102,464	5,625,000	5,250,000
Local use tax	263,690	239,347	24,343	1,000,000	800,000
Personal property replacement tax	115,364	200,347	(84,983)	625,000	625,000
Inheritance tax	64,182	-	64,182	50,000	100,000
Off track betting	14,316	7,065	7,251	100,000	90,000
Tax transfer stamps	283,315	262,211	21,104	1,200,000	1,200,000
Total Tax Revenues	**$ 4,257,189**	**$ 4,045,432**	**$ 211,757**	**$53,466,000**	**$52,260,588**

The largest component of taxes is property taxes, which represents 68.1% of budgeted tax revenue for fiscal year 2012. Since the two annual property tax installments are due in June and September, the County received no property tax revenue during the first quarter of either fiscal year. The next two largest components of taxes are sales taxes and state income taxes, which represent a combined 26.3% of budgeted tax revenue for fiscal year 2012. The increases in actual first quarter revenue for both sales taxes state income taxes are consistent with the aforementioned improvement in the unemployment rate in 2012.

Under the charges for services category, one item experienced a significant decrease that was responsible for a majority of the overall decrease in the category. Jail space rental decreased from $3.0 million through the first quarter of fiscal year 2011 to $2.6 million through the first quarter of fiscal year 2012; a decrease of $0.4 million or 13.3%. The decrease in revenue is due to fluctuation in the number of federal detainees that the County housed for the US Immigration and Customs Enforcement.

Expenditures:

The following chart shows the General Fund appropriation budget for fiscal year 2012:



The following table presents a comparison of actual expenditures through the first quarter of fiscal year 2012 to the same period for fiscal year 2011, along with the annual budgets.

Expenditure Category	1st Qtr FY2012 Expenditures	1st Qtr FY2011 Expenditures	Difference 1st Qtr FY12 - FY11	FY2012 Annual Budget	FY2011 Annual Budget
General and administrative	$ 4,429,837	$ 4,868,856	$ (439,019)	$ 29,345,886	$ 27,300,501
Community development	345,793	319,131	26,662	1,531,222	1,586,450
Public safety	7,283,460	7,241,378	42,082	33,109,335	31,853,863
Judiciary and court related	2,147,447	2,307,161	(159,714)	9,766,384	10,210,606
Public health and welfare	1,283,528	1,341,423	(57,895)	6,868,287	7,074,887
Capital outlay	311,116	1,237,086	(925,970)	1,337,837	2,558,020
Debt service	189,921	20,546	169,375	1,040,224	1,051,129
Total Expenditures	**$ 15,991,102**	**$ 17,335,581**	**$ (1,344,479)**	**$ 82,999,175**	**$ 81,635,456**

Overall, the annual budget increased from $81.6 million for fiscal year 2011 to $83.0 million for fiscal year 2012; an increase of $1.4 million or 1.7%. Actual expenditures decreased from $17.3 million through the first quarter of fiscal year 2011 to $16.0 million through the first quarter of fiscal year 2012; a decrease of $1.3 million or 7.5%. The category with the largest decrease is capital outlay, which decreased from $1.2 million through the first quarter of fiscal year 2011 to $0.3 million through the first quarter of fiscal year 2012; a decrease of $0.9 million or 75.0%. The decrease 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 first quarter of fiscal year 2012 totaled $15.5 million, compared to the annual budget of $80.6 million. Therefore, actual expenditures through the first quarter of fiscal year 2012 represents 19.2% of the annual budget, which is well below the 25% threshold that is generally anticipated to be expended through the first quarter. The County has continued to control costs throughout the economic downturn, as is demonstrated by the budget control through the first quarter of fiscal year 2012.

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 38 special revenue funds which vary in function (general and administrative, community development, transportation, public safety, judiciary and court related, or public health and welfare), which account for a wide variety of activities and vary in significance and purpose.

A summary of activity through the first quarter of fiscal year 2012 for each of the special revenue funds is presented beginning on the following page:

Special Revenue Fund	1st Qtr FY2012 Revenues	1st Qtr FY2012 Expenditures	Net Transfers In (Out)	Fund Balance at February 29, 2012
County Clerk Automation Fund	2,998	8,349	-	81,711
Recorder Automation Fund	188,589	106,586	-	1,403,357
County Treasurer Automation Fund	278	843	-	347,280
Treasurer's Passport Services Fund	12,997	1,977	-	166,632
Geographic Information Systems Fund	199,501	124,951	-	1,664,074
Illinois Municipal Retirement Fund	22,093	1,484,301	-	1,075,489
Social Security Fund	887	817,589	-	1,820,359
Insurance Loss Fund	25,156	1,517,842	-	12,077,767
HUD Grants Fund	290,825	308,660	-	25,618
Revolving Loan Fund	12,853	-	-	1,749,994
County Highway Fund	57,988	2,191,021	-	3,396,730
Motor Fuel Tax Fund	1,174,183	315,625	-	19,213,062
Matching Fund	6,518	275,265	-	15,057,230
County Bridge Fund	1,754	207,717	-	4,474,920
County Option Motor Fuel Tax Fund	1,072,176	127,558	-	11,820,144
RTA Sales Tax Fund	2,189,312	-	(5,573,050)	14,948,945
EMDT Fund	3,001	-	-	37,498
DUI Conviction Fund	6,114	720	-	58,184
Coroner's Fund	11,877	31,507	-	21,517
Maintenance and Child Support Collection Fund	30,746	39,921	-	224,274
Law Library Fund	69,005	49,225	-	500,371
Circuit Court Document Storage Fund	180,997	187,744	-	(594,453)
Probation Service Fee Fund	89,195	109,643	-	783,068
Circuit Court Automation Fund	188,380	262,452	-	(327,484)
Illinois Criminal Justice Authority Fund	41,629	29,869	-	12,850
Circuit Court Admin Fund	22,129	21,831	-	140,337
Circuit Clerk Electronic Citation Fund	12,976	-	-	39,054
Special Courts Fund	106,597	71,100	-	35,497
County Mental Health Fund	46,330	1,915,197	(314,124)	5,587,150
Mental Health Grant Fund	41,595	372,986	136,956	(152,513)
Veteran's Assistance Commission Fund	3	141,827	-	854,889
Veteran's Assistance Commission Bus Fund	2	-	-	6,219
Workforce Network Fund	616,059	465,639	-	730,616
Tuberculosis Care and Treatment Fund	2,466	62,388	-	579,371
Animal Shelter Fund	1,393	342	-	20,460
Dental Care Clinic Fund	131,615	124,191	-	451,791
Health Scholarship Fund	3	-	-	6,286
Senior Services Fund	1,085	125,268	-	2,623,117

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – special revenue funds on pages 14-51.

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 notes to financial statements section of the County's CAFR, which is available 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 52-60.

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 two capital project funds to report for fiscal year 2012, the Series 2010A Capital Projects Fund and the Mental Health Facility Expansion Fund. The 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. Both capital project funds are anticipated to be substantially completed by the end of fiscal year 2012.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – capital project funds on pages 61-62.

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 first quarter of fiscal year 2012, the working cash funds have earned $341 of investment income.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – permanent funds on pages 63-64.

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 budget for property taxes for fiscal year 2012 is $6.0 million. Actual property taxes collected through the first quarter of fiscal year 2012 is $0. As discussed previously, the County typically begins receiving property tax distributions in June.

Debt service expenditures in the Valley Hi Fund totaled $9.1 million through the first quarter of fiscal year 2012. Included in that amount is $8.9 million to repay in full the outstanding balance of the Valley Hi Series 2003B debt certificates. The debt certificates were to be repaid in annual installments through January 2022. By repaying the balance in full, the County will avoid interest payments over the next 10 years of approximately $2.0 million.

See schedules of revenues and expenditures – budget and actual (budgetary basis) – enterprise funds on pages 65-66.

Internal Service Fund - 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 only internal service fund is the Health Insurance Fund, which is used to account for medical, dental, and prescription insurance premiums and claims for employees and retirees. The fund has total budgeted revenue of $19.1 million, which is almost entirely from charges for services from other County funds. Through the first quarter of fiscal year 2012, actual expenditures were $4.1 million, which represents 21.5% of the budget of $19.1 million. 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. Because this reserve is booked only at year-end, interim data for expenditures does not always compare easily with the budget throughout the year. Therefore, the most appropriate comparison of budget to actual is at year-end.

See schedule of revenues and expenditures – budget and actual (budgetary basis) – internal service fund on page 67.

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/quartlyRpts.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 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 24,355,470	$ 24,355,470	$ 4,882,622	$ (19,472,848)	
Licenses and permits	973,000	973,000	108,131	(864,869)	
Fines and forfeitures	1,211,500	1,211,500	271,029	(940,471)	
Grants, contributions, and intergovernmental	3,534,553	3,666,475	646,723	(3,019,752)	
Taxes	53,466,000	53,466,000	4,257,189	(49,208,811)	
Investment income	111,600	111,600	26,839	(84,761)	
Miscellaneous	321,500	321,500	13,762	(307,738)	
Total Revenues	83,973,623	84,105,545	10,206,295	(73,899,250)	
EXPENDITURES					
Current					
General and administrative	28,939,591	29,345,886	4,429,837	24,916,049	$ 2,091,224
Community development	1,339,710	1,531,222	345,793	1,185,429	221,589
Public safety	32,746,279	33,109,335	7,283,460	25,825,875	2,472,955
Judiciary and court related	9,751,384	9,766,384	2,147,447	7,618,937	231,891
Public health and welfare	6,814,097	6,868,287	1,283,528	5,584,759	58,507
Capital outlay	764,899	1,337,837	311,116	1,026,721	623,842
Debt service					
Principal retirement	964,865	964,865	175,693	789,172	-
Interest and fiscal charges	75,359	75,359	14,228	61,131	-
Total Expenditures	81,396,184	82,999,175	15,991,102	67,008,073	$ 5,700,008
Excess (deficiency) of revenues over expenditures	2,577,439	1,106,370	(5,784,807)	(6,891,177)	
OTHER FINANCING SOURCES (USES)					
Transfers in	80,920	80,920	50,000	(30,920)	
Transfers out	(4,520,069)	(4,520,069)	(4,052,683)	467,386	
Total Other Financing Sources (Uses)	(4,439,149)	(4,439,149)	(4,002,683)	436,466	
Net Change in Fund Balance	$ (1,861,710)	$ (3,332,779)	(9,787,490)	$ (6,454,711)	
Fund Balance - Beginning of Period			53,895,390		
Fund Balance - End of Period			$ 44,107,900		

Unaudited

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative				
County clerk fees	$ 190,000	$ 190,000	$ 56,274	$ (133,726)
Tax redemption fees	180,000	180,000	73,057	(106,943)
Recording fees	1,200,000	1,200,000	269,889	(930,111)
Penalties/fees on delinquent taxes	1,800,000	1,800,000	-	(1,800,000)
Cable television franchise fees	440,000	440,000	125,021	(314,979)
Assessor's salary reimbursement	53,000	53,000	12,875	(40,125)
Other fees and charges	29,222	29,222	2,365	(26,857)
Community Development				
Subdivision review fees	5,000	5,000	-	(5,000)
Flood plain investigation fees	60,000	60,000	11,746	(48,254)
Maps and publications fees	2,000	2,000	258	(1,742)
Solid waste tipping fees	21,000	21,000	8,612	(12,388)
Other fees and charges	11,500	11,500	437	(11,063)
Public Safety				
Sheriff fees - circuit court	400,000	400,000	77,500	(322,500)
Sheriff fees - photocopies	5,000	5,000	1,695	(3,305)
Sheriff fees - foreign courts	52,000	52,000	12,617	(39,383)
Foreclosures	45,000	45,000	8,699	(36,301)
Court security fees	800,000	800,000	190,683	(609,317)
Jail space rental	11,500,000	11,500,000	2,656,857	(8,843,143)
Payphones	300,000	300,000	38,881	(261,119)
Dispatching fees	250,000	250,000	-	(250,000)
Squad car replacement fee	34,000	34,000	7,029	(26,971)
Sheriff salary reimbursement	47,000	47,000	13,161	(33,839)
Other fees and charges	51,442	51,442	14,208	(37,234)
Judiciary and Court Related				
10% bond earnings	368,000	368,000	90,065	(277,935)
Circuit clerk fees	3,718,000	3,718,000	870,186	(2,847,814)
County court fees	240,000	240,000	56,848	(183,152)
Court services salary reimbursements	620,768	620,768	742	(620,026)
State's attorney salary reimbursement	149,858	149,858	-	(149,858)
State's attorney fees	130,000	130,000	25,339	(104,661)
Public aid	65,000	65,000	3,855	(61,145)
Periodic imprisonment fees	19,500	19,500	2,765	(16,735)
Public defender salary reimbursement	99,955	99,955	-	(99,955)
Public defenders fees	80,000	80,000	14,557	(65,443)
Other fees and charges	38,100	38,100	8,294	(29,806)

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES (Continued)				
Public Health and Welfare				
Animal control tags	$ 625,000	$ 625,000	$ 143,317	$ (481,683)
Veterinary fees	63,000	63,000	9,936	(53,064)
Nursing fees	118,000	118,000	12,964	(105,036)
Health review fees	5,000	5,000	1,125	(3,875)
Health promotion	15,000	15,000	2,023	(12,977)
Vital record fees	58,000	58,000	13,064	(44,936)
Subdivision review fees	4,000	4,000	-	(4,000)
Medicare	85,000	85,000	3,576	(81,424)
Public aid	205,000	205,000	17,808	(187,192)
Private pay	10,000	10,000	1,529	(8,471)
Vision and hearing fees	50,000	50,000	11,725	(38,275)
Other fees and charges	112,125	112,125	11,040	(101,085)
Total Charges for Services	24,355,470	24,355,470	4,882,622	(19,472,848)
LICENSES AND PERMITS				
General and Administrative				
Liquor licenses	115,000	115,000	5,900	(109,100)
Amusement licenses	11,000	11,000	790	(10,210)
Community Development				
Building permits	225,000	225,000	36,059	(188,941)
Zoning permits	75,000	75,000	13,384	(61,616)
Public Health and Welfare				
Septic and well permits	85,000	85,000	11,335	(73,665)
Health licenses	450,000	450,000	30,888	(419,112)
Hauler license fees	12,000	12,000	9,775	(2,225)
Total Licenses and Permits	973,000	973,000	108,131	(864,869)
FINES AND FORFEITURES				
Community Development				
Planning fines	15,000	15,000	1,058	(13,942)
Judiciary and Court Related				
Fines and bond forfeitures	1,034,500	1,034,500	233,222	(801,278)
County drug fines	123,000	123,000	26,542	(96,458)
Public Health and Welfare				
Veterinary fines	39,000	39,000	10,207	(28,793)
Total Fines and Forfeitures	1,211,500	1,211,500	271,029	(940,471)

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative				
Election-related grants	$ 55,000	$ 55,000	$ -	$ (55,000)
Public Safety				
Sheriff's Office - grants	-	108,195	24,643	(83,552)
Emergency Management - grants	90,861	102,723	39,816	(62,907)
Judiciary and Court Related				
Dependent children care reimbursements	25,000	25,000	-	(25,000)
Dependent children/parent reimbursements	30,000	30,000	9,425	(20,575)
State's Attorney - grants	23,535	23,535	5,884	(17,651)
Court Administration - grants	37,500	37,500	-	(37,500)
Public Health and Welfare				
Health Department grants -				
Nursing	2,574,169	2,586,034	532,341	(2,053,693)
Environmental	146,488	146,488	34,614	(111,874)
Administration	52,000	52,000	-	(52,000)
IDPH vaccines	500,000	500,000	-	(500,000)
Total Grants, Contributions, and Intergovernmental	3,534,553	3,666,475	646,723	(3,019,752)
TAXES				
Property taxes	36,405,000	36,405,000	-	(36,405,000)
Sales taxes	8,461,000	8,461,000	2,130,809	(6,330,191)
State income taxes	5,625,000	5,625,000	1,385,513	(4,239,487)
Local use tax	1,000,000	1,000,000	263,690	(736,310)
Personal property replacement tax	625,000	625,000	115,364	(509,636)
Inheritance tax	50,000	50,000	64,182	14,182
Off track betting	100,000	100,000	14,316	(85,684)
Tax transfer stamps	1,200,000	1,200,000	283,315	(916,685)
Total Taxes	53,466,000	53,466,000	4,257,189	(49,208,811)
INVESTMENT INCOME	111,600	111,600	26,839	(84,761)
MISCELLANEOUS				
Tax sale indemnity proceeds	235,000	235,000	-	(235,000)
Proceeds from sale of capital assets	40,000	40,000	-	(40,000)
Other income	46,500	46,500	13,762	(32,738)
Total Miscellaneous	321,500	321,500	13,762	(307,738)
TOTAL REVENUES	$ 83,973,623	$ 84,105,545	$ 10,206,295	$ (73,899,250)

(Concluded)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE AND FUNCTION
GENERAL FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative	$ 3,892,222	$ 3,892,222	$ 539,481	$ (3,352,741)
Community Development	99,500	99,500	21,053	(78,447)
Public Safety	13,484,442	13,484,442	3,021,330	(10,463,112)
Judiciary and Court Related	5,529,181	5,529,181	1,072,651	(4,456,530)
Public Health and Welfare	1,350,125	1,350,125	228,107	(1,122,018)
Total Charges for Services	24,355,470	24,355,470	4,882,622	(19,472,848)
LICENSES AND PERMITS				
General and Administrative	126,000	126,000	6,690	(119,310)
Community Development	300,000	300,000	49,443	(250,557)
Public Health and Welfare	547,000	547,000	51,998	(495,002)
Total Licenses and Permits	973,000	973,000	108,131	(864,869)
FINES AND FORFEITURES				
Community Development	15,000	15,000	1,058	(13,942)
Judiciary and Court Related	1,157,500	1,157,500	259,764	(897,736)
Public Health and Welfare	39,000	39,000	10,207	(28,793)
Total Fines and Forfeitures	1,211,500	1,211,500	271,029	(940,471)
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative	55,000	55,000	-	(55,000)
Public Safety	90,861	210,918	64,459	(146,459)
Judiciary and Court Related	116,035	116,035	15,309	(100,726)
Public Health and Welfare	3,272,657	3,284,522	566,955	(2,717,567)
Total Grants, Contributions, and Intergovernmental	3,534,553	3,666,475	646,723	(3,019,752)
TAXES	53,466,000	53,466,000	4,257,189	(49,208,811)
INVESTMENT INCOME	111,600	111,600	26,839	(84,761)
MISCELLANEOUS	321,500	321,500	13,762	(307,738)
TOTAL REVENUES	$ 83,973,623	$ 84,105,545	$ 10,206,295	$ (73,899,250)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration					
Personnel services	$ 509,389	$ 509,389	$ 123,687	$ 385,702	$ -
Contractual services	138,594	138,594	34,878	103,716	82,197
Commodities	19,356	19,356	958	18,398	-
Total	667,339	667,339	159,523	507,816	82,197
Auditor					
Personnel services	332,656	332,656	72,946	259,710	-
Contractual services	6,400	6,400	2,035	4,365	-
Commodities	12,549	12,549	600	11,949	-
Total	351,605	351,605	75,581	276,024	-
County Board and Liquor Commission					
Personnel services	605,224	605,224	139,907	465,317	-
Contractual services	68,682	73,682	15,900	57,782	5,000
Commodities	39,250	39,250	5,918	33,332	235
Total	713,156	718,156	161,725	556,431	5,235
County Clerk					
Personnel services	407,813	407,813	97,416	310,397	-
Contractual services	7,050	7,050	4,104	2,946	-
Commodities	9,100	9,100	747	8,353	-
Total	423,963	423,963	102,267	321,696	-
County Clerk - Elections					
Personnel services	649,876	649,876	70,058	579,818	-
Contractual services	264,850	264,850	11,411	253,439	-
Commodities	313,500	313,500	21,688	291,812	2,136
Total	1,228,226	1,228,226	103,157	1,125,069	2,136
Educational Service Region					
Personnel services	169,677	169,677	42,248	127,429	-
Contractual services	12,300	12,300	4,686	7,614	-
Commodities	12,500	12,500	724	11,776	-
Total	194,477	194,477	47,658	146,819	-

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Facilities Management					
Personnel services	$ 1,095,956	$ 1,095,956	$ 263,544	$ 832,412	$ -
Contractual services	1,791,966	1,792,563	254,191	1,538,372	124,912
Commodities	183,183	183,183	14,853	168,330	96,529
Total	3,071,105	3,071,702	532,588	2,539,114	221,441
Human Resources					
Personnel services	260,699	260,699	62,864	197,835	-
Contractual services	264,130	264,130	56,069	208,061	36,416
Commodities	6,250	6,250	402	5,848	-
Total	531,079	531,079	119,335	411,744	36,416
Information Technology					
Personnel services	1,688,711	1,688,711	390,966	1,297,745	-
Contractual services	1,366,879	1,470,886	417,652	1,053,234	708,112
Commodities	76,477	76,477	17,401	59,076	1,404
Total	3,132,067	3,236,074	826,019	2,410,055	709,516
Merit Commission					
Personnel services	5,100	5,100	300	4,800	-
Contractual services	54,000	54,000	1,100	52,900	-
Commodities	900	900	33	867	-
Total	60,000	60,000	1,433	58,567	-
Purchasing					
Personnel services	242,853	242,853	57,894	184,959	-
Contractual services	13,130	14,000	5,891	8,109	686
Commodities	422,735	422,735	82,557	340,178	198
Total	678,718	679,588	146,342	533,246	884
Recorder					
Personnel services	1,051,214	1,051,214	242,578	808,636	-
Contractual services	34,690	34,690	1,445	33,245	-
Commodities	845,270	845,270	401,465	443,805	179
Total	1,931,174	1,931,174	645,488	1,285,686	179
Supervisor of Assessments					
Personnel services	860,382	860,382	206,035	654,347	-
Contractual services	125,675	125,675	8,263	117,412	140
Commodities	12,500	12,500	1,690	10,810	-
Total	998,557	998,557	215,988	782,569	140

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Treasurer					
Personnel services	$ 492,500	$ 492,500	$ 138,106	$ 354,394	$ -
Contractual services	64,495	64,495	4,751	59,744	-
Commodities	7,100	7,100	3,459	3,641	-
Total	564,095	564,095	146,316	417,779	-
Non-Departmental					
Personnel services	1,034,248	1,034,248	-	1,034,248	-
Contractual services	13,345,232	13,632,864	1,146,417	12,486,447	1,024,891
Commodities	14,550	22,739	-	22,739	8,189
Total	14,394,030	14,689,851	1,146,417	13,543,434	1,033,080
Total General and Administrative	28,939,591	29,345,886	4,429,837	24,916,049	2,091,224
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,152,800	1,152,800	281,713	871,087	-
Contractual services	124,930	315,944	54,319	261,625	221,342
Commodities	61,980	62,478	9,761	52,717	247
Total Community Development	1,339,710	1,531,222	345,793	1,185,429	221,589
PUBLIC SAFETY					
County Sheriff					
Personnel services	27,554,227	27,614,975	6,124,140	21,490,835	46,946
Contractual services	3,462,371	3,472,613	788,812	2,683,801	2,128,144
Commodities	989,546	1,263,764	188,216	1,075,548	297,531
Total	32,006,144	32,351,352	7,101,168	25,250,184	2,472,621
Emergency Management					
Personnel services	205,425	205,425	49,927	155,498	-
Contractual services	30,350	36,212	1,828	34,384	65
Commodities	17,600	29,586	4,697	24,889	269
Total	253,375	271,223	56,452	214,771	334
County Coroner					
Personnel services	332,653	332,653	87,912	244,741	-
Contractual services	137,675	137,675	32,234	105,441	-
Commodities	16,432	16,432	5,694	10,738	-
Total	486,760	486,760	125,840	360,920	-
Total Public Safety	32,746,279	33,109,335	7,283,460	25,825,875	2,472,955

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court					
Personnel services	$ 1,894,833	$ 1,894,833	$ 441,549	$ 1,453,284	$ -
Contractual services	29,450	29,450	7,232	22,218	-
Commodities	26,150	26,150	6,305	19,845	513
Total	1,950,433	1,950,433	455,086	1,495,347	513
Court Administration					
Personnel services	423,366	423,366	101,815	321,551	-
Contractual services	703,500	718,500	126,994	591,506	215,539
Commodities	64,700	64,700	35,546	29,154	15,418
Total	1,191,566	1,206,566	264,355	942,211	230,957
Court Services					
Personnel services	2,303,719	2,303,719	535,183	1,768,536	-
Contractual services	471,100	471,100	20,488	450,612	-
Commodities	26,300	26,300	4,958	21,342	393
Total	2,801,119	2,801,119	560,629	2,240,490	393
Public Defender					
Personnel services	901,353	901,353	219,995	681,358	-
Contractual services	10,550	10,550	672	9,878	-
Commodities	9,929	9,929	1,119	8,810	28
Total	921,832	921,832	221,786	700,046	28
State's Attorney					
Personnel services	2,653,158	2,653,158	584,944	2,068,214	-
Contractual services	190,276	190,276	51,198	139,078	-
Commodities	43,000	43,000	9,449	33,551	-
Total	2,886,434	2,886,434	645,591	2,240,843	-
Total Judiciary and Court Related	9,751,384	9,766,384	2,147,447	7,618,937	231,891

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
PUBLIC HEALTH AND WELFARE					
Health Department					
Personnel services	$ 5,138,022	$ 5,138,022	$ 1,169,531	$ 3,968,491	$ -
Contractual services	644,473	652,162	58,763	593,399	19,195
Commodities	1,031,602	1,078,103	55,234	1,022,869	39,312
Total Public Health and Welfare	6,814,097	6,868,287	1,283,528	5,584,759	58,507
CAPITAL OUTLAY	764,899	1,337,837	311,116	1,026,721	623,842
DEBT SERVICE					
Principal retirement	964,865	964,865	175,693	789,172	-
Interest and fiscal charges	75,359	75,359	14,228	61,131	-
Total Debt Service	1,040,224	1,040,224	189,921	850,303	-
TOTAL EXPENDITURES	$ 81,396,184	$ 82,999,175	$ 15,991,102	$ 67,008,073	$ 5,700,008

(Concluded)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT
GENERAL FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration	$ 667,339	$ 667,339	$ 159,523	$ 507,816	$ 82,197
Auditor	351,605	351,605	75,581	276,024	-
County Board and Liquor Commission	713,156	718,156	161,725	556,431	5,235
County Clerk	423,963	423,963	102,267	321,696	-
County Clerk - Elections	1,228,226	1,228,226	103,157	1,125,069	2,136
Educational Service Region	194,477	194,477	47,658	146,819	-
Facilities Management	3,071,105	3,071,702	532,588	2,539,114	221,441
Human Resources	531,079	531,079	119,335	411,744	36,416
Information Technology	3,132,067	3,236,074	826,019	2,410,055	709,516
Merit Commission	60,000	60,000	1,433	58,567	-
Purchasing	678,718	679,588	146,342	533,246	884
Recorder	1,931,174	1,931,174	645,488	1,285,686	179
Supervisor of Assessments	998,557	998,557	215,988	782,569	140
Treasurer	564,095	564,095	146,316	417,779	-
Non-Departmental	14,394,030	14,689,851	1,146,417	13,543,434	1,033,080
Total General and Administrative	28,939,591	29,345,886	4,429,837	24,916,049	2,091,224
COMMUNITY DEVELOPMENT					
Planning and Development	1,339,710	1,531,222	345,793	1,185,429	221,589
PUBLIC SAFETY					
County Sheriff	32,006,144	32,351,352	7,101,168	25,250,184	2,472,621
Emergency Management	253,375	271,223	56,452	214,771	334
County Coroner	486,760	486,760	125,840	360,920	-
Total Public Safety	32,746,279	33,109,335	7,283,460	25,825,875	2,472,955
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court	1,950,433	1,950,433	455,086	1,495,347	513
Court Administration	1,191,566	1,206,566	264,355	942,211	230,957
Court Services	2,801,119	2,801,119	560,629	2,240,490	393
Public Defender	921,832	921,832	221,786	700,046	28
State's Attorney	2,886,434	2,886,434	645,591	2,240,843	-
Total Judiciary and Court Related	9,751,384	9,766,384	2,147,447	7,618,937	231,891
PUBLIC HEALTH AND WELFARE					
Health Department	6,814,097	6,868,287	1,283,528	5,584,759	58,507
CAPITAL OUTLAY	764,899	1,337,837	311,116	1,026,721	623,842
DEBT SERVICE					
Principal retirement	964,865	964,865	175,693	789,172	-
Interest and fiscal charges	75,359	75,359	14,228	61,131	-
Total Debt Service	1,040,224	1,040,224	189,921	850,303	-
TOTAL EXPENDITURES	$ 81,396,184	$ 82,999,175	$ 15,991,102	$ 67,008,073	$ 5,700,008

Unaudited

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT
GENERAL FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Personnel services	$ 9,406,298	$ 9,406,298	$ 1,908,549	$ 7,497,749	$ -
Contractual services	17,558,073	17,956,179	1,968,793	15,987,386	1,982,354
Commodities	1,975,220	1,983,409	552,495	1,430,914	108,870
Total General and Administrative	28,939,591	29,345,886	4,429,837	24,916,049	2,091,224
COMMUNITY DEVELOPMENT					
Personnel services	1,152,800	1,152,800	281,713	871,087	-
Contractual services	124,930	315,944	54,319	261,625	221,342
Commodities	61,980	62,478	9,761	52,717	247
Total Community Development	1,339,710	1,531,222	345,793	1,185,429	221,589
PUBLIC SAFETY					
Personnel services	28,092,305	28,153,053	6,261,979	21,891,074	46,946
Contractual services	3,630,396	3,646,500	822,874	2,823,626	2,128,209
Commodities	1,023,578	1,309,782	198,607	1,111,175	297,800
Total Public Safety	32,746,279	33,109,335	7,283,460	25,825,875	2,472,955
JUDICIARY AND COURT RELATED					
Personnel services	8,176,429	8,176,429	1,883,486	6,292,943	-
Contractual services	1,404,876	1,419,876	206,584	1,213,292	215,539
Commodities	170,079	170,079	57,377	112,702	16,352
Total Judiciary and Court Related	9,751,384	9,766,384	2,147,447	7,618,937	231,891
PUBLIC HEALTH AND WELFARE					
Personnel services	5,138,022	5,138,022	1,169,531	3,968,491	-
Contractual services	644,473	652,162	58,763	593,399	19,195
Commodities	1,031,602	1,078,103	55,234	1,022,869	39,312
Total Public Health and Welfare	6,814,097	6,868,287	1,283,528	5,584,759	58,507
CAPITAL OUTLAY	764,899	1,337,837	311,116	1,026,721	623,842
DEBT SERVICE					
Principal retirement	964,865	964,865	175,693	789,172	-
Interest and fiscal charges	75,359	75,359	14,228	61,131	-
Total Debt Service	1,040,224	1,040,224	189,921	850,303	-
TOTAL EXPENDITURES	$ 81,396,184	$ 82,999,175	$ 15,991,102	$ 67,008,073	$ 5,700,008

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT
GENERAL FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
Personnel services	$ 51,965,854	$ 52,026,602	$ 11,505,258	$ 40,521,344	$ 46,946
Contractual services	23,362,748	23,990,661	3,111,333	20,879,328	4,566,639
Commodities	4,262,459	4,603,851	873,474	3,730,377	462,581
Capital outlay	764,899	1,337,837	311,116	1,026,721	623,842
Debt service	1,040,224	1,040,224	189,921	850,303	-
TOTAL EXPENDITURES	$ 81,396,184	$ 82,999,175	$ 15,991,102	$ 67,008,073	$ 5,700,008

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.

Insurance Loss Fund – to account for general liability, property, worker's compensation, and unemployment compensation insurance premiums and claims. Revenue is primarily from property taxes.

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.

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.

Special Courts Fund - to account for the activities of the Mental Health Court and the Drug Court. Revenues are primarily from judiciary and court related fees.

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.

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 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 13,000	$ 13,000	$ 2,966	$ (10,034)	
Investment income	125	125	32	(93)	
Total Revenues	13,125	13,125	2,998	(10,127)	
EXPENDITURES					
Current					
General and administrative					
Contractual services	10,000	10,000	6,613	3,387	$ -
Commodities	2,500	2,500	1,736	764	-
Capital outlay	15,000	15,000	-	15,000	-
Total Expenditures	27,500	27,500	8,349	19,151	$ -
Net Change in Fund Balance	$ (14,375)	$ (14,375)	(5,351)	$ 9,024	
Fund Balance - Beginning of Period			87,062		
Fund Balance - End of Period			$ 81,711		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDER AUTOMATION FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 780,000	$ 780,000	$ 188,012	$ (591,988)	
Investment income	2,500	2,500	577	(1,923)	
Total Revenues	782,500	782,500	188,589	(593,911)	
EXPENDITURES					
Current					
General and administrative					
Personnel services	498,380	498,380	62,601	435,779	$ -
Contractual services	271,300	271,300	31,760	239,540	-
Commodities	90,150	90,150	-	90,150	-
Capital outlay	403,800	403,800	12,225	391,575	-
Debt service					
Principal retirement	45,000	45,000	-	45,000	-
Interest and fiscal charges	5,000	5,000	-	5,000	-
Total Expenditures	1,313,630	1,313,630	106,586	1,207,044	$ -
Net Change in Fund Balance	$ (531,130)	$ (531,130)	82,003	$ 613,133	
Fund Balance - Beginning of Period			1,321,354		
Fund Balance - End of Period			$ 1,403,357		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY TREASURER AUTOMATION FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 100,000	$ 100,000	$ 154	$ (99,846)	
Investment income	1,000	1,000	124	(876)	
Total Revenues	101,000	101,000	278	(100,722)	
EXPENDITURES					
Current					
General and administrative					
Personnel services	190,700	190,700	843	189,857	$ -
Contractual services	81,000	81,000	-	81,000	-
Commodities	16,000	16,000	-	16,000	-
Capital outlay	1	1	-	1	-
Total Expenditures	287,701	287,701	843	286,858	$ -
Net Change in Fund Balance	$ (186,701)	$ (186,701)	(565)	$ 186,136	
Fund Balance - Beginning of Period			347,845		
Fund Balance - End of Period			$ 347,280		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TREASURER'S PASSPORT SERVICES FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 55,000	$ 55,000	$ 12,936	$ (42,064)	
Investment income	100	100	61	(39)	
Total Revenues	55,100	55,100	12,997	(42,103)	
EXPENDITURES					
Current					
General and administrative					
Personnel services	64,050	64,050	880	63,170	$ -
Contractual services	61,600	61,600	-	61,600	-
Commodities	61,000	61,000	1,097	59,903	-
Total Expenditures	186,650	186,650	1,977	184,673	$ -
Net Change in Fund Balance	$ (131,550)	$ (131,550)	11,020	$ 142,570	
Fund Balance - Beginning of Period			155,612		
Fund Balance - End of Period			$ 166,632		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GEOGRAPHIC INFORMATION SYSTEMS FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 833,000	$ 833,000	$ 198,891	$ (634,109)	
Investment income	2,000	2,000	610	(1,390)	
Total Revenues	835,000	835,000	199,501	(635,499)	
EXPENDITURES					
Current					
General and administrative					
Personnel services	493,520	493,520	98,357	395,163	$ -
Contractual services	225,050	238,587	21,777	216,810	110,065
Commodities	37,450	37,450	4,817	32,633	-
Capital outlay	40,000	40,000	-	40,000	-
Total Expenditures	796,020	809,557	124,951	684,606	$ 110,065
Net Change in Fund Balance	$ 38,980	$ 25,443	74,550	$ 49,107	
Fund Balance - Beginning of Period			1,589,524		
Fund Balance - End of Period			$ 1,664,074		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Property taxes	$ 4,750,000	$ 4,750,000	$ -	$ (4,750,000)	
Personal property replacement tax	105,000	105,000	20,920	(84,080)	
Investment income	3,750	3,750	1,173	(2,577)	
Total Revenues	4,858,750	4,858,750	22,093	(4,836,657)	
EXPENDITURES					
Current					
Personnel services	7,143,036	7,143,036	1,484,301	5,658,735	$ -
Net Change in Fund Balance	$ (2,284,286)	$ (2,284,286)	(1,462,208)	$ 822,078	
Fund Balance - Beginning of Period			2,537,697		
Fund Balance - End of Period			$ 1,075,489		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Property taxes	$ 3,290,000	$ 3,290,000	$ -	$ (3,290,000)	
Investment income	2,800	2,800	887	(1,913)	
Total Revenues	3,292,800	3,292,800	887	(3,291,913)	
EXPENDITURES					
Current					
Personnel services	3,995,556	3,995,556	817,589	3,177,967	$ -
Net Change in Fund Balance	$ (702,756)	$ (702,756)	(816,702)	$ (113,946)	
Fund Balance - Beginning of Period			2,637,061		
Fund Balance - End of Period			$ 1,820,359		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE LOSS FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Property taxes	$ 3,950,000	$ 3,950,000	$ -	$ (3,950,000)	
Investment income	200	200	35	(165)	
Miscellaneous	200,000	200,000	25,121	(174,879)	
Total Revenues	4,150,200	4,150,200	25,156	(4,125,044)	
EXPENDITURES					
Current					
General and administrative					
Personnel services	1,070,743	1,070,743	223,208	847,535	$ -
Contractual services	2,702,020	2,702,020	1,286,461	1,415,559	36,453
Commodities	21,900	21,900	477	21,423	-
Capital outlay	-	21,990	7,696	14,294	14,294
Total Expenditures	3,794,663	3,816,653	1,517,842	2,298,811	$ 50,747
Net Change in Fund Balance	$ 355,537	$ 333,547	(1,492,686)	$ (1,826,233)	
Fund Balance - Beginning of Period			13,570,453		
Fund Balance - End of Period			$ 12,077,767		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HUD GRANTS FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ 2,796,232	$ 5,353,427	$ 290,825	$ (5,062,602)	
EXPENDITURES					
Current					
Community development					
Personnel services	400,221	592,285	49,311	542,974	$ -
Contractual services	2,380,511	4,743,502	258,057	4,485,445	1,652,141
Commodities	15,500	17,640	1,292	16,348	-
Total Expenditures	2,796,232	5,353,427	308,660	5,044,767	$ 1,652,141
Net Change in Fund Balance	$ -	$ -	(17,835)	$ (17,835)	
Fund Balance - Beginning of Period			43,453		
Fund Balance - End of Period			$ 25,618		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVOLVING LOAN FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	$ 40,689	$ 40,689	$ 12,853	$ (27,836)	
Miscellaneous	1,000	1,000	-	(1,000)	
Total Revenues	41,689	41,689	12,853	(28,836)	
EXPENDITURES					
Current					
Community development					
Contractual services	105,000	105,000	-	105,000	$ -
Net Change in Fund Balance	$ (63,311)	$ (63,311)	12,853	$ 76,164	
Fund Balance - Beginning of Period			1,737,141		
Fund Balance - End of Period			$ 1,749,994		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 4,000	$ 4,000	$ -	$ (4,000)	
Licenses and permits	52,000	52,000	20,151	(31,849)	
Grants, contributions, and intergovernmental	242,180	242,180	17,697	(224,483)	
Property taxes	6,400,000	6,400,000	-	(6,400,000)	
Investment income	5,125	5,125	1,616	(3,509)	
Miscellaneous	112,000	112,000	18,524	(93,476)	
Total Revenues	6,815,305	6,815,305	57,988	(6,757,317)	
EXPENDITURES					
Current					
Transportation					
Personnel services	5,161,581	5,161,581	1,105,512	4,056,069	$ -
Contractual services	7,193,511	9,637,756	390,299	9,247,457	4,106,360
Commodities	673,031	681,545	190,520	491,025	158,098
Capital outlay	6,820,000	7,951,345	504,690	7,446,655	100,943
Total Expenditures	19,848,123	23,432,227	2,191,021	21,241,206	$ 4,365,401
Deficiency of revenues over expenditures	(13,032,818)	(16,616,922)	(2,133,033)	14,483,889	
OTHER FINANCING SOURCES (USES)					
Transfers in	18,922,200	18,922,200	5,573,050	(13,349,150)	
Transfers out	(6,197,200)	(6,197,200)	(5,573,050)	624,150	
Total Other Financing Sources (Uses)	12,725,000	12,725,000	-	(12,725,000)	
Net Change in Fund Balance	$ (307,818)	$ (3,891,922)	(2,133,033)	$ 1,758,889	
Fund Balance - Beginning of Period			5,529,763		
Fund Balance - End of Period			$ 3,396,730		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ 4,566,650	$ 4,566,650	$ 1,167,919	$ (3,398,731)	
Investment income	75,000	75,000	6,264	(68,736)	
Total Revenues	4,641,650	4,641,650	1,174,183	(3,467,467)	
EXPENDITURES					
Current					
Transportation					
Personnel services	137,143	137,143	31,561	105,582	$ -
Contractual services	4,350,000	5,331,473	47,079	5,284,394	2,235,836
Commodities	1,390,000	1,436,199	236,985	1,199,214	740,229
Capital outlay	7,575,000	12,152,258	-	12,152,258	4,767,983
Total Expenditures	13,452,143	19,057,073	315,625	18,741,448	$ 7,744,048
Net Change in Fund Balance	$ (8,810,493)	$ (14,415,423)	858,558	$ 15,273,981	
Fund Balance - Beginning of Period			18,354,504		
Fund Balance - End of Period			$ 19,213,062		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MATCHING FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ 2,400,000	$ 2,400,000	$ -	$ (2,400,000)	
Property taxes	1,110,000	1,110,000	-	(1,110,000)	
Investment income	20,000	20,000	6,518	(13,482)	
Total Revenues	3,530,000	3,530,000	6,518	(3,523,482)	
EXPENDITURES					
Current					
Transportation					
Contractual services	800,000	2,706,712	75,585	2,631,127	$ 1,831,127
Capital outlay	3,738,000	14,271,990	199,680	14,072,310	12,174,712
Total Expenditures	4,538,000	16,978,702	275,265	16,703,437	$ 14,005,839
Net Change in Fund Balance	$ (1,008,000)	$ (13,448,702)	(268,747)	$ 13,179,955	
Fund Balance - Beginning of Period			15,325,977		
Fund Balance - End of Period			$ 15,057,230		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY BRIDGE FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ 724,800	$ 724,800	$ -	$ (724,800)	
Property taxes	1,040,000	1,040,000	-	(1,040,000)	
Investment income	5,000	5,000	1,754	(3,246)	
Total Revenues	1,769,800	1,769,800	1,754	(1,768,046)	
EXPENDITURES					
Current					
Transportation					
Contractual services	825,000	1,387,853	156,835	1,231,018	$ 558,018
Capital outlay	1,006,000	2,811,018	50,882	2,760,136	1,754,136
Total Expenditures	1,831,000	4,198,871	207,717	3,991,154	$ 2,312,154
Net Change in Fund Balance	$ (61,200)	$ (2,429,071)	(205,963)	$ 2,223,108	
Fund Balance - Beginning of Period			4,680,883		
Fund Balance - End of Period			$ 4,474,920		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY OPTION MOTOR FUEL TAX FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ 4,000,000	$ 4,000,000	$ 1,069,129	$ (2,930,871)	
Investment income	40,000	40,000	2,997	(37,003)	
Miscellaneous	-	-	50	50	
Total Revenues	4,040,000	4,040,000	1,072,176	(2,967,824)	
EXPENDITURES					
Current					
Transportation					
Contractual services	2,920,000	3,967,249	68,605	3,898,644	$ 3,181,959
Commodities	131,000	195,534	42,596	152,938	20,379
Capital outlay	4,880,000	8,478,315	16,357	8,461,958	3,144,245
Total Expenditures	7,931,000	12,641,098	127,558	12,513,540	$ 6,346,583
Net Change in Fund Balance	$ (3,891,000)	$ (8,601,098)	944,618	$ 9,545,716	
Fund Balance - Beginning of Period			10,875,526		
Fund Balance - End of Period			$ 11,820,144		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RTA SALES TAX FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Sales taxes	$ 8,350,000	$ 8,350,000	$ 2,183,438	$ (6,166,562)	
Investment income	21,000	21,000	5,874	(15,126)	
Total Revenues	8,371,000	8,371,000	2,189,312	(6,181,688)	
EXPENDITURES	-	-	-	-	$ -
Excess of revenues over expenditures	8,371,000	8,371,000	2,189,312	(6,181,688)	
OTHER FINANCING USES					
Transfers out	(18,247,200)	(18,247,200)	(5,573,050)	12,674,150	
Net Change in Fund Balance	$ (9,876,200)	$ (9,876,200)	(3,383,738)	$ 6,492,462	
Fund Balance - Beginning of Period			18,332,683		
Fund Balance - End of Period			$ 14,948,945		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMDT FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 20,500	$ 20,500	$ 3,001	$ (17,499)	
EXPENDITURES	-	-	-	-	$ -
Excess of revenues over expenditures	20,500	20,500	3,001	(17,499)	
OTHER FINANCING USES					
Transfers out	(20,500)	(20,500)	-	20,500	
Net Change in Fund Balance	$ -	$ -	3,001	$ 3,001	
Fund Balance - Beginning of Period			34,497		
Fund Balance - End of Period			$ 37,498		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUI CONVICTION FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Fines and forfeitures	$ 20,000	$ 20,000	$ 6,114	$ (13,886)	
EXPENDITURES					
Current					
Public safety					
Commodities	20,000	20,000	720	19,280	$ 4,197
Net Change in Fund Balance	$ -	$ -	5,394	$ 5,394	
Fund Balance - Beginning of Period			52,790		
Fund Balance - End of Period			$ 58,184		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORONER'S FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 30,000	$ 30,000	$ 11,870	$ (18,130)	
Investment income	200	200	7	(193)	
Total Revenues	30,200	30,200	11,877	(18,323)	
EXPENDITURES					
Current					
Public safety					
Contractual services	9,000	9,000	-	9,000	$ -
Commodities	1,000	1,000	610	390	-
Capital outlay	-	30,897	30,897	-	-
Total Expenditures	10,000	40,897	31,507	9,390	$ -
Excess (deficiency) of revenues over expenditures	20,200	(10,697)	(19,630)	(8,933)	
OTHER FINANCING USES					
Transfers out	(9,000)	(9,000)	-	9,000	
Net Change in Fund Balance	$ 11,200	$ (19,697)	(19,630)	$ 67	
Fund Balance - Beginning of Period			41,147		
Fund Balance - End of Period			$ 21,517		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 125,000	$ 125,000	$ 30,659	$ (94,341)	
Investment income	300	300	87	(213)	
Total Revenues	125,300	125,300	30,746	(94,554)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	172,983	172,983	39,921	133,062	$ -
Net Change in Fund Balance	$ (47,683)	$ (47,683)	(9,175)	$ 38,508	
Fund Balance - Beginning of Period			233,449		
Fund Balance - End of Period			$ 224,274		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 306,500	$ 306,500	$ 68,817	$ (237,683)	
Investment income	400	400	188	(212)	
Total Revenues	306,900	306,900	69,005	(237,895)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	151,830	151,830	23,660	128,170	$ -
Contractual services	400	400	81	319	-
Commodities	142,000	142,000	25,484	116,516	-
Capital outlay	15,000	15,000	-	15,000	-
Total Expenditures	309,230	309,230	49,225	260,005	$ -
Net Change in Fund Balance	$ (2,330)	$ (2,330)	19,780	$ 22,110	
Fund Balance - Beginning of Period			480,591		
Fund Balance - End of Period			$ 500,371		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
CIRCUIT COURT DOCUMENT STORAGE FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 750,000	$ 750,000	$ 180,953	$ (569,047)	
Investment income	500	500	44	(456)	
Total Revenues	750,500	750,500	180,997	(569,503)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	199,757	199,757	46,227	153,530	$ -
Contractual services	556,553	556,553	141,517	415,036	-
Total Expenditures	756,310	756,310	187,744	568,566	$ -
Net Change in Fund Balance	$ (5,810)	$ (5,810)	(6,747)	$ (937)	
Fund Deficit - Beginning of Period			(587,706)		
Fund Deficit - End of Period			$ (594,453)		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROBATION SERVICE FEE FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 320,000	$ 320,000	$ 88,888	$ (231,112)	
Investment income	1,200	1,200	307	(893)	
Total Revenues	321,200	321,200	89,195	(232,005)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	147,170	147,170	11,265	135,905	$ -
Contractual services	402,000	402,000	98,326	303,674	-
Commodities	53,000	53,000	52	52,948	21
Capital outlay	15,000	15,000	-	15,000	-
Total Expenditures	617,170	617,170	109,643	507,527	$ 21
Net Change in Fund Balance	$ (295,970)	$ (295,970)	(20,448)	$ 275,522	
Fund Balance - Beginning of Period			803,516		
Fund Balance - End of Period			$ 783,068		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
CIRCUIT COURT AUTOMATION FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 750,000	$ 750,000	$ 188,300	$ (561,700)	
Investment income	200	200	80	(120)	
Total Revenues	750,200	750,200	188,380	(561,820)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	252,103	252,103	25,750	226,353	$ -
Contractual services	535,459	535,459	235,942	299,517	-
Commodities	50,000	50,760	760	50,000	-
Total Expenditures	837,562	838,322	262,452	575,870	$ -
Net Change in Fund Balance	$ (87,362)	$ (88,122)	(74,072)	$ 14,050	
Fund Deficit - Beginning of Period			(253,412)		
Fund Deficit - End of Period			$ (327,484)		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ 83,394	$ 83,394	$ 41,618	$ (41,776)	
Investment income	-	-	11	11	
Total Revenues	83,394	83,394	41,629	(41,765)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	83,394	83,394	29,869	53,525	$ -
Net Change in Fund Balance	$ -	$ -	11,760	$ 11,760	
Fund Balance - Beginning of Period			1,090		
Fund Balance - End of Period			$ 12,850		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT ADMIN FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 85,000	$ 85,000	$ 22,076	$ (62,924)	
Investment income	100	100	53	(47)	
Total Revenues	85,100	85,100	22,129	(62,971)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	10,748	10,748	4,537	6,211	$ -
Contractual services	20,429	20,429	1,483	18,946	-
Commodities	38,000	38,000	15,811	22,189	21,236
Capital outlay	2,000	2,000	-	2,000	-
Total Expenditures	71,177	71,177	21,831	49,346	$ 21,236
Net Change in Fund Balance	$ 13,923	$ 13,923	298	$ (13,625)	
Fund Balance - Beginning of Period			140,039		
Fund Balance - End of Period			$ 140,337		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT CLERK ELECTRONIC CITATION FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 35,000	$ 35,000	$ 12,964	$ (22,036)	
Investment income	20	20	12	(8)	
Total Revenues	35,020	35,020	12,976	(22,044)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	35,020	35,020	-	35,020	$ -
Net Change in Fund Balance	$ -	$ -	12,976	$ 12,976	
Fund Balance - Beginning of Period			26,078		
Fund Balance - End of Period			$ 39,054		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL COURTS FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 270,000	$ 270,000	$ 69,310	$ (200,690)	
Grants, contributions, and intergovernmental	144,682	144,682	37,287	(107,395)	
Total Revenues	414,682	414,682	106,597	(308,085)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	299,285	299,285	53,602	245,683	$ -
Contractual services	42,020	42,020	8,334	33,686	-
Commodities	112,973	112,973	9,164	103,809	-
Total Expenditures	454,278	454,278	71,100	383,178	$ -
Net Change in Fund Balance	$ (39,596)	$ (39,596)	35,497	$ 75,093	
Fund Balance - Beginning of Period			-		
Fund Balance - End of Period			$ 35,497		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MENTAL HEALTH FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ 379,684	$ 379,684	$ 43,936	$ (335,748)	
Property taxes	12,779,995	12,779,995	-	(12,779,995)	
Investment income	9,000	9,000	2,381	(6,619)	
Miscellaneous	-	-	13	13	
Total Revenues	13,168,679	13,168,679	46,330	(13,122,349)	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,728,538	1,728,538	323,978	1,404,560	$ -
Contractual services	9,793,989	9,808,989	1,517,254	8,291,735	15,000
Commodities	153,068	153,068	28,759	124,309	-
Capital outlay	50,000	181,840	45,206	136,634	78,990
Total Expenditures	11,725,595	11,872,435	1,915,197	9,957,238	$ 93,990
Excess (deficiency) of revenues over expenditures	1,443,084	1,296,244	(1,868,867)	(3,165,111)	
OTHER FINANCING USES					
Transfers in	7,280	7,280	-	(7,280)	
Transfers out	(1,650,364)	(1,650,364)	(314,124)	1,336,240	
Total Other Financing Sources (Uses)	(1,643,084)	(1,643,084)	(314,124)	1,328,960	
Net Change in Fund Balance	$ (200,000)	$ (346,840)	(2,182,991)	$ (1,836,151)	
Fund Balance - Beginning of Period			7,770,141		
Fund Balance - End of Period			$ 5,587,150		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
MENTAL HEALTH GRANT FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ 1,214,007	$ 1,214,007	$ 41,516	$ (1,172,491)	
Investment income	300	300	79	(221)	
Miscellaneous	17,000	17,000	-	(17,000)	
Total Revenues	1,231,307	1,231,307	41,595	(1,189,712)	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,156,766	1,156,766	180,091	976,675	$ -
Contractual services	1,384,870	1,384,870	188,474	1,196,396	-
Commodities	78,690	78,690	4,421	74,269	-
Total Expenditures	2,620,326	2,620,326	372,986	2,247,340	$ -
Deficiency of revenues over expenditures	(1,389,019)	(1,389,019)	(331,391)	1,057,628	
OTHER FINANCING SOURCES					
Transfers in	1,389,019	1,389,019	136,956	(1,252,063)	
Net Change in Fund Balance	$ -	$ -	(194,435)	$ (194,435)	
Fund Balance - Beginning of Period			41,922		
Fund Deficit - End of Period			$ (152,513)		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Property taxes	$ 360,000	$ 360,000	$ -	$ (360,000)	
Investment income	200	200	3	(197)	
Miscellaneous	1,000	1,000	-	(1,000)	
Total Revenues	361,200	361,200	3	(361,197)	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	266,837	266,837	54,056	212,781	$ -
Contractual services	316,412	316,412	84,484	231,928	-
Commodities	22,600	22,600	3,287	19,313	-
Total Expenditures	605,849	605,849	141,827	464,022	$ -
Net Change in Fund Balance	$ (244,649)	$ (244,649)	(141,824)	$ 102,825	
Fund Balance - Beginning of Period			996,713		
Fund Balance - End of Period			$ 854,889		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION BUS FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	$ 12	$ 12	$ 2	$ (10)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	$ -
Commodities	550	550	-	550	-
Total Expenditures	1,550	1,550	-	1,550	$ -
Net Change in Fund Balance	$ (1,538)	$ (1,538)	2	$ 1,540	
Fund Balance - Beginning of Period			6,217		
Fund Balance - End of Period			$ 6,219		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE NETWORK FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Grants, contributions, and intergovernmental	$ 2,372,453	$ 2,501,357	$ 595,784	$ (1,905,573)	
Investment income	800	800	88	(712)	
Miscellaneous	129,000	129,000	20,187	(108,813)	
Total Revenues	2,502,253	2,631,157	616,059	(2,015,098)	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,425,192	1,425,192	269,588	1,155,604	$ -
Contractual services	981,611	1,107,015	170,119	936,896	-
Commodities	77,972	81,472	25,932	55,540	-
Capital outlay	500	500	-	500	-
Debt service					
Principal retirement	16,978	16,978	-	16,978	-
Total Expenditures	2,502,253	2,631,157	465,639	2,165,518	$ -
Net Change in Fund Balance	$ -	$ -	150,420	$ 150,420	
Fund Balance - Beginning of Period			580,196		
Fund Balance - End of Period			$ 730,616		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TUBERCULOSIS CARE AND TREATMENT FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 10,500	$ 10,500	$ 2,230	$ (8,270)	
Property taxes	350,000	350,000	-	(350,000)	
Investment income	625	625	236	(389)	
Total Revenues	361,125	361,125	2,466	(358,659)	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	275,577	275,577	59,349	216,228	$ -
Contractual services	76,475	76,475	1,632	74,843	-
Commodities	30,050	30,050	1,407	28,643	-
Total Expenditures	382,102	382,102	62,388	319,714	$ -
Net Change in Fund Balance	$ (20,977)	$ (20,977)	(59,922)	$ (38,945)	
Fund Balance - Beginning of Period			639,293		
Fund Balance - End of Period			$ 579,371		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL SHELTER FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 2,500	$ 2,500	$ 1,386	$ (1,114)	
Investment income	100	100	7	(93)	
Total Revenues	2,600	2,600	1,393	(1,207)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	10,000	10,000	342	9,658	$ -
Commodities	2,600	2,600	-	2,600	-
Total Expenditures	12,600	12,600	342	12,258	$ -
Net Change in Fund Balance	$ (10,000)	$ (10,000)	1,051	$ 11,051	
Fund Balance - Beginning of Period			19,409		
Fund Balance - End of Period			$ 20,460		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DENTAL CARE CLINIC FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 48,000	$ 48,000	$ 13,345	$ (34,655)	
Grants, contributions, and intergovernmental	468,000	468,000	118,095	(349,905)	
Investment income	600	600	175	(425)	
Total Revenues	516,600	516,600	131,615	(384,985)	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	470,010	470,010	101,432	368,578	$ -
Contractual services	85,900	86,850	16,332	70,518	950
Commodities	60,000	93,600	6,427	87,173	33,600
Capital outlay	-	30,450	-	30,450	30,450
Total Expenditures	615,910	680,910	124,191	556,719	$ 65,000
Net Change in Fund Balance	$ (99,310)	$ (164,310)	7,424	$ 171,734	
Fund Balance - Beginning of Period			444,367		
Fund Balance - End of Period			$ 451,791		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH SCHOLARSHIP FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	$ 100	$ 100	$ 3	$ (97)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	6,100	6,100	-	6,100	$ -
Net Change in Fund Balance	$ (6,000)	$ (6,000)	3	$ 6,003	
Fund Balance - Beginning of Period			6,283		
Fund Balance - End of Period			$ 6,286		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SENIOR SERVICES FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Property taxes	$ 1,775,000	$ 1,775,000	$ -	$ (1,775,000)	
Investment income	850	850	1,085	235	
Total Revenues	1,775,850	1,775,850	1,085	(1,774,765)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,775,000	1,775,000	125,268	1,649,732	$ -
Net Change in Fund Balance	$ 850	$ 850	(124,183)	$ (125,033)	
Fund Balance - Beginning of Period			2,747,300		
Fund Balance - End of Period			$ 2,623,117		

DEBT SERVICE FUNDS

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 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2003 A CERTIFICATE FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service				
Principal retirement	255,000	255,000	255,000	-
Interest and fiscal charges	146,408	146,408	75,579	70,829
Total Expenditures	401,408	401,408	330,579	70,829
Deficiency of revenues over expenditures	(401,408)	(401,408)	(330,579)	70,829
OTHER FINANCING SOURCES				
Transfers in	401,408	401,408	330,579	(70,829)
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 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2003 C CERTIFICATE FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service				
Principal retirement	550,000	550,000	550,000	-
Interest and fiscal charges	80,345	80,345	47,560	32,785
Total Expenditures	630,345	630,345	597,560	32,785
Deficiency of revenues over expenditures	(630,345)	(630,345)	(597,560)	32,785
OTHER FINANCING SOURCES				
Transfers in	630,345	630,345	597,560	(32,785)
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 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2005 A CERTIFICATE FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service				
Principal retirement	320,000	320,000	320,000	-
Interest and fiscal charges	43,048	43,048	24,149	18,899
Total Expenditures	363,048	363,048	344,149	18,899
Deficiency of revenues over expenditures	(363,048)	(363,048)	(344,149)	18,899
OTHER FINANCING SOURCES				
Transfers in	363,048	363,048	344,149	(18,899)
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 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2006 A CERTIFICATE FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service				
Principal retirement	480,000	480,000	480,000	-
Interest and fiscal charges	250,863	250,863	130,031	120,832
Total Expenditures	730,863	730,863	610,031	120,832
Deficiency of revenues over expenditures	(730,863)	(730,863)	(610,031)	120,832
OTHER FINANCING SOURCES				
Transfers in	730,863	730,863	610,031	(120,832)
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 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 A CERTIFICATE FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service				
Principal retirement	470,000	470,000	470,000	-
Interest and fiscal charges	118,500	118,500	63,911	54,589
Total Expenditures	588,500	588,500	533,911	54,589
Deficiency of revenues over expenditures	(588,500)	(588,500)	(533,911)	54,589
OTHER FINANCING SOURCES				
Transfers in	588,500	588,500	533,911	(54,589)
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 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 B CERTIFICATE FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service				
Principal retirement	4,840,000	4,840,000	4,840,000	-
Interest and fiscal charges	1,357,628	1,357,628	733,050	624,578
Total Expenditures	6,197,628	6,197,628	5,573,050	624,578
Deficiency of revenues over expenditures	(6,197,628)	(6,197,628)	(5,573,050)	624,578
OTHER FINANCING SOURCES				
Transfers in	6,197,628	6,197,628	5,573,050	(624,578)
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 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2008 CERTIFICATE FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service				
Principal retirement	400,000	400,000	400,000	-
Interest and fiscal charges	140,928	140,928	74,178	66,750
Total Expenditures	540,928	540,928	474,178	66,750
Deficiency of revenues over expenditures	(540,928)	(540,928)	(474,178)	66,750
OTHER FINANCING SOURCES				
Transfers in	540,928	540,928	474,178	(66,750)
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 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010A CERTIFICATE FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service				
Principal retirement	1,000,000	1,000,000	1,000,000	-
Interest and fiscal charges	214,978	214,978	112,275	102,703
Total Expenditures	1,214,978	1,214,978	1,112,275	102,703
Deficiency of revenues over expenditures	(1,214,978)	(1,214,978)	(1,112,275)	102,703
OTHER FINANCING SOURCES				
Transfers in	1,214,978	1,214,978	1,112,275	(102,703)
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 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010B CERTIFICATE FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service				
Principal retirement	95,000	95,000	95,000	-
Interest and fiscal charges	164,170	164,170	82,168	82,002
Total Expenditures	259,170	259,170	177,168	82,002
Deficiency of revenues over expenditures	(259,170)	(259,170)	(177,168)	82,002
OTHER FINANCING SOURCES				
Transfers in	259,170	259,170	177,168	(82,002)
Net Change in Fund Balance	$ -	$ -	-	$ -
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			$ -	

CAPITAL PROJECT FUNDS

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 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010A CAPITAL PROJECTS FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	$ -	$ -	$ 112	$ 112	
EXPENDITURES					
Capital outlay	-	163,285	26,412	136,873	$ 136,873
Net Change in Fund Balance	$ -	$ (163,285)	(26,300)	$ 136,985	
Fund Balance - Beginning of Period			164,483		
Fund Balance - End of Period			$ 138,183		

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MENTAL HEALTH FACILITY EXPANSION FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	$ -	$ -	$ 183	$ 183	
EXPENDITURES					
Capital outlay	-	314,811	35,682	279,129	$ 279,129
Net Change in Fund Balance	$ -	$ (314,811)	(35,499)	$ 279,312	
Fund Balance - Beginning of Period			323,336		
Fund Balance - End of Period			$ 287,837		

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 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 1 FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Investment income	$ 600	$ 600	$ 165	$ (435)
EXPENDITURES	-	-	-	-
Excess of revenues over expenditures	600	600	165	(435)
OTHER FINANCING USES				
Transfers out	(600)	(600)	-	600
Net Change in Fund Balance	$ -	$ -	165	$ 165
Fund Balance - Beginning of Year			331,295	
Fund Balance - End of Year			$ 331,460	

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 2 FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Investment income	$ 620	$ 620	$ 176	$ (444)
EXPENDITURES	-	-	-	-
Excess of revenues over expenditures	620	620	176	(444)
OTHER FINANCING USES				
Transfers out	(620)	(620)		620
Net Change in Fund Balance	$ -	$ -	176	$ 176
Fund Balance - Beginning of Year			469,273	
Fund Balance - End of Year			$ 469,449	

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 2012 - 1ST QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
VALLEY HI FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 8,957,000	$ 8,957,000	$ 2,381,719	$ (6,575,281)	
Property taxes	6,000,000	6,000,000	-	(6,000,000)	
Investment income	36,100	36,100	44,676	8,576	
Miscellaneous	8,000	8,000	2,295	(5,705)	
Total Revenues	$ 15,001,100	$ 15,001,100	$ 2,428,690	$ (12,572,410)	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	$ 7,016,325	$ 7,016,325	$ 1,509,318	$ 5,507,007	$ -
Contractual services	1,917,561	2,042,583	286,628	1,755,955	603,540
Commodities	1,044,085	1,064,336	233,487	830,849	591,858
Capital outlay	8,000	8,000	-	8,000	-
Debt service					
Principal retirement	8,928,632	8,928,632	8,918,369	10,263	-
Interest and fiscal charges	190,136	190,136	184,018	6,118	-
Depreciation	-	-	127,500	(127,500)	-
Total Expenditures	$ 19,104,739	$ 19,250,012	$ 11,259,320	$ 7,990,692	$ 1,195,398

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 1ST QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
911 FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 2,376,000	$ 2,376,000	$ 624,840	$ (1,751,160)	
Investment income	6,000	6,000	805	(5,195)	
Total Revenues	$ 2,382,000	$ 2,382,000	$ 625,645	$ (1,756,355)	
EXPENDITURES					
Current					
Public Safety					
Personnel services	$ 387,253	$ 387,253	$ 79,100	$ 308,153	$ -
Contractual services	1,889,780	2,038,767	621,943	1,416,824	134,625
Commodities	581,000	707,734	3,561	704,173	126,734
Capital outlay	115,000	217,340	-	217,340	102,340
Total Expenditures	$ 2,973,033	$ 3,351,094	$ 704,604	$ 2,646,490	$ 363,699

INTERNAL SERVICE FUND

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 2012 - 1ST QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
HEALTH INSURANCE FUND
For the Three Months Ended February 29, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	$ 19,068,011	$ 19,068,011	$ 2,342,121	$ (16,725,890)	
Investment income	4,000	4,000	1,447	(2,553)	
Total Revenues	$ 19,072,011	$ 19,072,011	$ 2,343,568	$ (16,728,443)	
EXPENDITURES					
Current					
General and administrative					
Contractual services	$ 19,135,511	$ 19,135,511	$ 4,066,910	$ 15,068,601	$ -
Commodities	6,850	6,850	277	6,573	-
Total Expenditures	$ 19,142,361	$ 19,142,361	$ 4,067,187	$ 15,075,174	$ -