

County of McHenry, Illinois

County Auditor's Quarterly Report

Fiscal Year 2012 – 2nd Quarter
For the 6 months ended May 31, 2012



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

Prepared by the County Auditor's Office:
Pamela Palmer, County Auditor
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INTRODUCTORY SECTION

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COUNTY AUDITOR

JAMES BERNIER, CPA, CPFO
FINANCIAL REPORTING
MANAGER/
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August 3, 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 second 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.

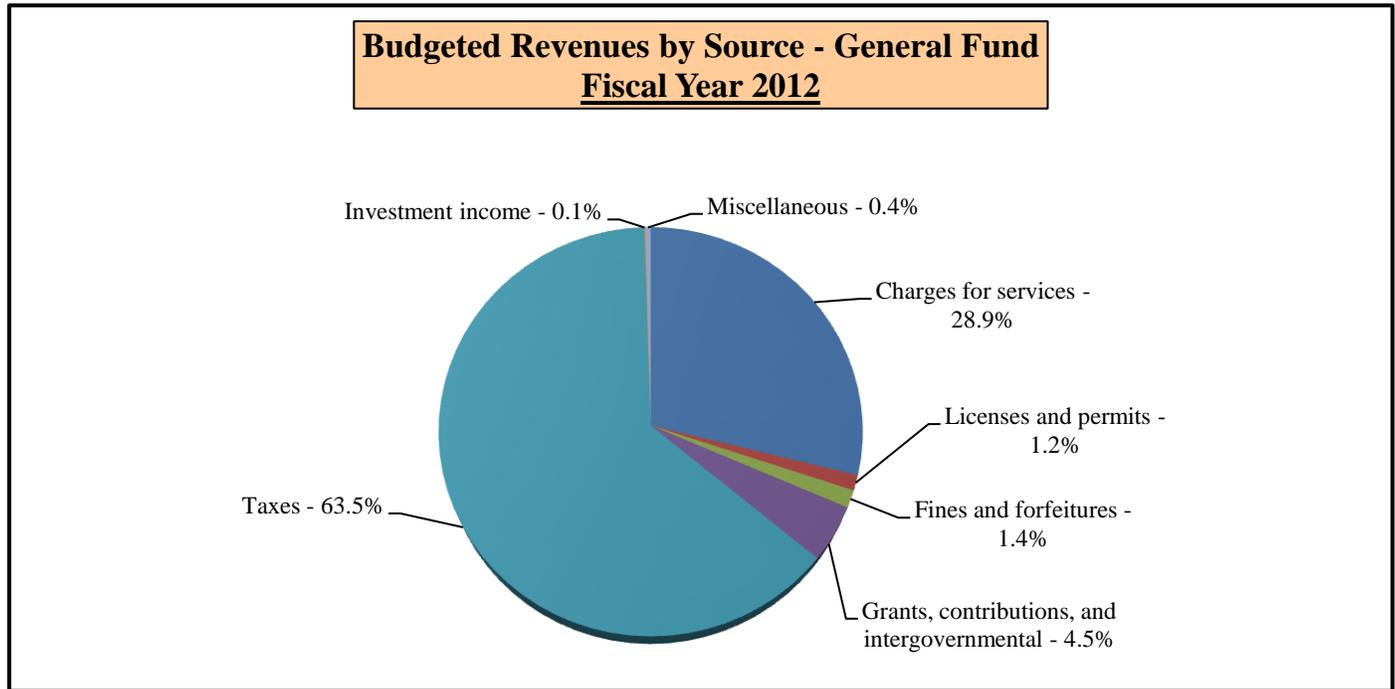
Second Quarter Review – Fiscal Year 2012

Overall, McHenry County is experiencing a slow and steady economic recovery in 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 8.6% as of June 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 second quarter of 2012, real estate transfer tax revenue was \$577,000, compared to \$499,000 through the second quarter of 2011, which represents only a minor 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 second 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 second quarter of fiscal year 2012 to the same period for fiscal year 2011, along with the annual budgets.

Revenue Category	2nd Qtr FY2012 Revenues	2nd Qtr FY2011 Revenues	Difference 2nd Qtr FY12 - FY11	FY2012 Annual Budget	FY2011 Annual Budget
Charges for services	\$ 10,208,685	\$ 11,908,910	\$ (1,700,225)	\$ 24,355,470	\$ 24,349,396
Licenses and permits	692,451	709,004	(16,553)	973,000	1,053,000
Fines and forfeitures	569,074	597,437	(28,363)	1,211,500	1,410,500
Grants, contributions, and intergovernmental	1,892,754	1,880,347	12,407	3,769,198	4,349,754
Taxes	11,134,696	8,408,911	2,725,785	53,466,000	52,260,588
Investment income	49,423	53,897	(4,474)	111,600	143,100
Miscellaneous	15,279	37,578	(22,299)	321,500	350,846
Total Revenues	\$24,562,362	\$23,596,084	\$ 966,278	\$84,208,268	\$83,917,184

The largest two components of general fund revenues are taxes, which represent 63.5% of budgeted revenues, and charges for services, which represents 28.9% of budgeted revenues. Together, the two categories represent 92.4% 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.

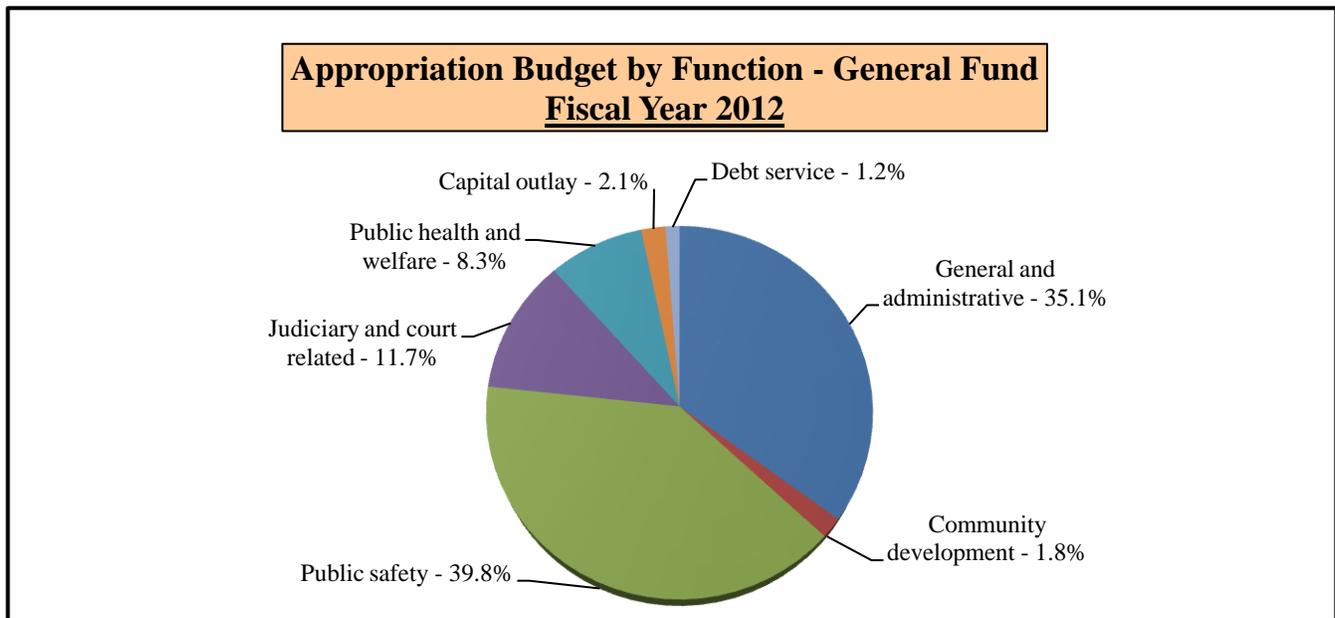
The following table presents a comparison of actual tax revenues through the second quarter of fiscal year 2012 to the same period for fiscal year 2011, along with the annual budgets.

Type of Tax Revenue	2nd Qtr FY2012 Revenues	2nd Qtr FY2011 Revenues	Difference 2nd Qtr FY12 - FY11	FY2012 Annual Budget	FY2011 Annual Budget
Property taxes	\$ 1,931,916	\$ -	\$ 1,931,916	\$ 36,405,000	\$ 35,675,000
Sales taxes	4,392,990	4,155,649	237,341	8,461,000	8,520,588
State income taxes	3,206,295	2,760,098	446,197	5,625,000	5,250,000
Local use tax	502,374	494,530	7,844	1,000,000	800,000
Personal property replacement tax	380,844	472,104	(91,260)	625,000	625,000
Inheritance tax	112,271	-	112,271	50,000	100,000
Off track betting	30,634	27,176	3,458	100,000	90,000
Tax transfer stamps	577,372	499,354	78,018	1,200,000	1,200,000
Total Tax Revenues	\$11,134,696	\$ 8,408,911	\$ 2,725,785	\$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. The County received the first distribution of property taxes for 2012 on May 29, 2012, for \$1.9 million, which is in the second quarter, compared to the first distribution of property taxes in 2011, which was received on June 2, 2011, which was in the third quarter. 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. Sales taxes and state income taxes increased from \$6.9 million through the second quarter of fiscal year 2011 to \$7.6 million through the second quarter of fiscal year 2012; an increase of \$0.7 million or 10.1%. The increase in sales taxes and state income taxes is related to 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 \$6.1 million through the second quarter of fiscal year 2011 to \$5.1 million through the second quarter of fiscal year 2012; a decrease of \$1.0 million or 16.4%. 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 second quarter of fiscal year 2012 to the same period for fiscal year 2011, along with the annual budgets.

Expenditure Category	2nd Qtr FY2012 Expenditures	2nd Qtr FY2011 Expenditures	Difference 2nd Qtr FY12 - FY11	FY2012 Annual Budget	FY2011 Annual Budget
General and administrative	\$ 11,294,785	\$ 11,470,022	\$ (175,237)	\$ 29,345,886	\$ 27,750,501
Community development	726,192	747,917	(21,725)	1,531,222	1,596,450
Public safety	15,493,466	15,529,938	(36,472)	33,107,971	32,061,184
Judiciary and court related	4,751,155	4,931,726	(180,571)	9,766,384	10,210,606
Public health and welfare	2,866,486	3,126,662	(260,176)	6,962,150	7,351,509
Capital outlay	542,949	1,543,725	(1,000,776)	1,775,762	2,664,874
Debt service	468,478	471,103	(2,625)	1,040,224	1,051,129
Total Expenditures	\$ 36,143,511	\$ 37,821,093	\$ (1,677,582)	\$ 83,529,599	\$ 82,686,253

Overall, the annual budget increased from \$82.7 million for fiscal year 2011 to \$83.5 million for fiscal year 2012; an increase of \$0.8 million or 1.0%. Actual expenditures decreased from \$37.8 million through the second quarter of fiscal year 2011 to \$36.1 million through the second quarter of fiscal year 2012; a decrease of \$1.7 million or 4.5%. The category with the largest decrease is capital outlay, which decreased from \$1.5 million through the second quarter of fiscal year 2011 to \$0.5 million through the second quarter of fiscal year 2012; a decrease of \$1.0 million or 66.7%. 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 second quarter of fiscal year 2012 totaled \$35.1 million, compared to the annual budget of \$80.7 million. Therefore, actual expenditures through the second quarter of fiscal year 2012 represents 43.5% of the annual budget, which is well below the 50% threshold that is generally anticipated to be expended through the second quarter. The County has continued to control costs throughout the economic downturn, as is demonstrated by the budget control through the second quarter of fiscal year 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 second quarter of fiscal year 2012 for each of the special revenue funds is presented beginning on the following page:

Special Revenue Fund	2nd Qtr FY2012 Revenues	2nd Qtr FY2012 Expenditures	Net Other Financing Sources (Uses)	Fund Balance (Deficit) at May 31, 2012
County Clerk Automation Fund	6,138	8,417	-	84,783
Recorder Automation Fund	396,991	395,120	145,337	1,468,562
County Treasurer Automation Fund	1,393	1,976	-	347,262
Treasurer's Passport Services Fund	26,524	3,773	-	178,363
Geographic Information Systems Fund	417,799	271,887	-	1,735,436
Illinois Municipal Retirement Fund	318,760	3,273,215	-	(416,758)
Social Security Fund	173,184	1,789,824	-	1,020,421
Insurance Loss Fund	242,713	2,210,158	-	11,603,008
HUD Grants Fund	609,774	663,347	-	(10,120)
Revolving Loan Fund	26,448	63	-	1,763,526
County Highway Fund	546,802	4,451,004	809,302	2,434,863
Motor Fuel Tax Fund	2,294,122	616,383	-	20,032,243
Matching Fund	644,463	1,899,230	-	14,071,210
County Bridge Fund	435,710	407,247	-	4,709,346
County Option Motor Fuel Tax Fund	2,135,184	549,741	-	12,460,969
RTA Sales Tax Fund	4,360,373	-	(6,382,352)	16,310,704
EMDT Fund	5,747	-	-	40,244
DUI Conviction Fund	13,205	4,917	-	61,078
Coroner's Fund	19,394	31,507	-	29,034
Maintenance and Child Support Collection Fund	63,279	89,499	-	207,229
Law Library Fund	140,993	132,563	-	489,021
Circuit Court Document Storage Fund	365,914	407,852	-	(629,644)
Probation Service Fee Fund	196,662	207,737	-	792,441
Circuit Court Automation Fund	377,739	426,774	-	(302,447)
Illinois Criminal Justice Authority Fund	63,744	29,869	-	34,965
Circuit Court Admin Fund	44,647	52,087	-	132,599
Circuit Clerk Electronic Citation Fund	25,403	-	-	51,481
Special Courts Fund	202,940	172,978	422,663	452,625
County Mental Health Fund	915,850	4,635,107	(546,191)	3,504,693
Mental Health Grant Fund	194,531	820,000	368,595	(214,952)
Veteran's Assistance Commission Fund	18,798	270,607	-	744,904
Veteran's Assistance Commission Bus Fund	5	-	-	6,222
Workforce Network Fund	1,229,122	1,171,180	-	638,138
Tuberculosis Care and Treatment Fund	23,022	146,453	-	515,862
Animal Shelter Fund	1,587	342	-	20,654
Dental Care Clinic Fund	286,652	285,173	-	445,846
Health Scholarship Fund	5	-	-	6,288
Senior Services Fund	94,672	495,248	-	2,346,724

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>.

In April 2012, the County issued debt certificates Series 2012 A&B for \$5,465,000 to currently refund Series 2003A and Series 2003C debt certificates and to advance refund Series 2005A debt certificates. The refunding was undertaken to reduce future debt service payments by approximately \$331,000, which resulted in an economic gain of approximately \$272,000.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – debt service funds on pages 52-61.

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 62-63.

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

The County's two permanent funds are the Working Cash I Fund and the Working Cash II Fund. The activity of the funds consists of investment income that is earned throughout the year on restricted investments. At the end of each fiscal year, the earned investment income is transferred to the general fund to support basic County functions. Through the second quarter of fiscal year 2012, the working cash funds have earned \$685 of investment income.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – permanent funds on pages 64-65.

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 second quarter of fiscal year 2012 is \$313,244, which represents the first distribution of property taxes and was received on May 29, 2012.

Debt service expenditures in the Valley Hi Fund totaled \$9.1 million through the second 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 66-67.

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 second quarter of fiscal year 2012, actual expenditures were \$8.4 million, which represents 44.0% 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 68.

Questions, Comments, and Conclusion

Users of this quarterly financial report are encouraged to contact the Auditor's Office with any comments or questions concerning this report, which is also available in electronic format on the County's website at <http://www.co.mchenry.il.us/departments/auditor/Pages/quarterlyRpts.aspx>. Please feel free to contact me at my office - 815.334.4204, by email - auditor@co.mchenry.il.us, or by stopping in at my office in the Administration Building - Room 105.

Sincerely,

Pamela Palmer

County Auditor

FINANCIAL SECTION

GENERAL FUND

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

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Six Months Ended May 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 24,355,470	\$ 24,355,470	\$ 10,208,685	\$ (14,146,785)	
Licenses and permits	973,000	973,000	692,451	(280,549)	
Fines and forfeitures	1,211,500	1,211,500	569,074	(642,426)	
Grants, contributions, and intergovernmental	3,534,553	3,769,198	1,892,754	(1,876,444)	
Taxes	53,466,000	53,466,000	11,134,696	(42,331,304)	
Investment income	111,600	111,600	49,423	(62,177)	
Miscellaneous	321,500	321,500	15,279	(306,221)	
Total Revenues	<u>83,973,623</u>	<u>84,208,268</u>	<u>24,562,362</u>	<u>(59,645,906)</u>	
EXPENDITURES					
Current					
General and administrative	28,939,591	29,345,886	11,294,785	18,051,101	\$ 1,481,762
Community development	1,339,710	1,531,222	726,192	805,030	161,471
Public safety	32,746,279	33,107,971	15,493,466	17,614,505	1,671,616
Judiciary and court related	9,751,384	9,766,384	4,751,155	5,015,229	140,428
Public health and welfare	6,814,097	6,962,150	2,866,486	4,095,664	51,866
Capital outlay	764,899	1,775,762	542,949	1,232,813	505,742
Debt service					
Principal retirement	964,865	964,865	440,212	524,653	-
Interest and fiscal charges	75,359	75,359	28,266	47,093	-
Total Expenditures	<u>81,396,184</u>	<u>83,529,599</u>	<u>36,143,511</u>	<u>47,386,088</u>	<u>\$ 4,012,885</u>
Excess (deficiency) of revenues over expenditures	<u>2,577,439</u>	<u>678,669</u>	<u>(11,581,149)</u>	<u>(12,259,818)</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	80,920	80,920	50,000	(30,920)	
Transfers out	(4,520,069)	(4,942,732)	(4,476,727)	466,005	
Total Other Financing Sources (Uses)	<u>(4,439,149)</u>	<u>(4,861,812)</u>	<u>(4,426,727)</u>	<u>435,085</u>	
Net Change in Fund Balance	<u>\$ (1,861,710)</u>	<u>\$ (4,183,143)</u>	<u>(16,007,876)</u>	<u>\$ (11,824,733)</u>	
Fund Balance - Beginning of Period			<u>53,895,390</u>		
Fund Balance - End of Period			<u>\$ 37,887,514</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative				
County clerk fees	\$ 190,000	\$ 190,000	\$ 94,799	\$ (95,201)
Tax redemption fees	180,000	180,000	118,146	(61,854)
Recording fees	1,200,000	1,200,000	562,595	(637,405)
Penalties/fees on delinquent taxes	1,800,000	1,800,000	-	(1,800,000)
Cable television franchise fees	440,000	440,000	127,679	(312,321)
Assessor's salary reimbursement	53,000	53,000	25,750	(27,250)
Other fees and charges	29,222	29,222	4,914	(24,308)
Community Development				
Subdivision review fees	5,000	5,000	-	(5,000)
Flood plain investigation fees	60,000	60,000	34,892	(25,108)
Maps and publications fees	2,000	2,000	435	(1,565)
Solid waste tipping fees	21,000	21,000	14,930	(6,070)
Other fees and charges	11,500	11,500	1,606	(9,894)
Public Safety				
Sheriff fees - circuit court	400,000	400,000	197,336	(202,664)
Sheriff fees - photocopies	5,000	5,000	3,796	(1,204)
Sheriff fees - foreign courts	52,000	52,000	23,878	(28,122)
Foreclosures	45,000	45,000	20,699	(24,301)
Court security fees	800,000	800,000	381,716	(418,284)
Jail space rental	11,500,000	11,500,000	5,061,468	(6,438,532)
Payphones	300,000	300,000	77,272	(222,728)
Dispatching fees	250,000	250,000	61,002	(188,998)
Squad car replacement fee	34,000	34,000	15,967	(18,033)
Sheriff salary reimbursement	47,000	47,000	31,372	(15,628)
Other fees and charges	51,442	51,442	37,143	(14,299)
Judiciary and Court Related				
10% bond earnings	368,000	368,000	196,533	(171,467)
Circuit clerk fees	3,718,000	3,718,000	1,774,369	(1,943,631)
County court fees	240,000	240,000	115,702	(124,298)
Court services salary reimbursements	620,768	620,768	324,340	(296,428)
State's attorney salary reimbursement	149,858	149,858	132,621	(17,237)
State's attorney fees	130,000	130,000	54,564	(75,436)
Public aid	65,000	65,000	12,275	(52,725)
Periodic imprisonment fees	19,500	19,500	7,477	(12,023)
Public defender salary reimbursement	99,955	99,955	66,596	(33,359)
Public defenders fees	80,000	80,000	28,253	(51,747)
Other fees and charges	38,100	38,100	16,558	(21,542)

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 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	\$ 330,878	\$ (294,122)
Veterinary fees	63,000	63,000	25,697	(37,303)
Nursing fees	118,000	118,000	38,545	(79,455)
Health review fees	5,000	5,000	2,625	(2,375)
Health promotion	15,000	15,000	3,173	(11,827)
Vital record fees	58,000	58,000	26,595	(31,405)
Subdivision review fees	4,000	4,000	-	(4,000)
Medicare	85,000	85,000	3,501	(81,499)
Public aid	205,000	205,000	66,098	(138,902)
Private pay	10,000	10,000	1,564	(8,436)
Vision and hearing fees	50,000	50,000	29,552	(20,448)
Other fees and charges	112,125	112,125	53,774	(58,351)
Total Charges for Services	24,355,470	24,355,470	10,208,685	(14,146,785)
LICENSES AND PERMITS				
General and Administrative				
Liquor licenses	115,000	115,000	100,225	(14,775)
Amusement licenses	11,000	11,000	9,926	(1,074)
Community Development				
Building permits	225,000	225,000	104,522	(120,478)
Zoning permits	75,000	75,000	29,692	(45,308)
Public Health and Welfare				
Septic and well permits	85,000	85,000	28,340	(56,660)
Health licenses	450,000	450,000	394,595	(55,405)
Hauler license fees	12,000	12,000	25,151	13,151
Total Licenses and Permits	973,000	973,000	692,451	(280,549)
FINES AND FORFEITURES				
Community Development				
Planning fines	15,000	15,000	2,326	(12,674)
Judiciary and Court Related				
Fines and bond forfeitures	1,034,500	1,034,500	498,647	(535,853)
County drug fines	123,000	123,000	47,267	(75,733)
Public Health and Welfare				
Veterinary fines	39,000	39,000	20,834	(18,166)
Total Fines and Forfeitures	1,211,500	1,211,500	569,074	(642,426)

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
 GENERAL FUND
 For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative				
Election-related grants	\$ 55,000	\$ 55,000	\$ -	\$ (55,000)
Other grants	-	-	53,400	53,400
Public Safety				
Sheriff's Office - grants	-	108,195	137,581	29,386
Emergency Management - grants	90,861	111,583	51,678	(59,905)
Judiciary and Court Related				
Dependent children care reimbursements	25,000	25,000	-	(25,000)
Dependent children/parent reimbursements	30,000	30,000	18,941	(11,059)
State's Attorney - grants	23,535	23,535	17,651	(5,884)
Court Administration - grants	37,500	37,500	8,250	(29,250)
Public Health and Welfare				
Health Department grants -				
Nursing	2,574,169	2,594,234	1,428,389	(1,165,845)
Environmental	146,488	232,151	128,528	(103,623)
Administration	52,000	52,000	48,336	(3,664)
IDPH vaccines	500,000	500,000	-	(500,000)
<u>Total Grants, Contributions, and Intergovernmental</u>	<u>3,534,553</u>	<u>3,769,198</u>	<u>1,892,754</u>	<u>(1,876,444)</u>
TAXES				
Property taxes	36,405,000	36,405,000	1,931,916	(34,473,084)
Sales taxes	8,461,000	8,461,000	4,392,990	(4,068,010)
State income taxes	5,625,000	5,625,000	3,206,295	(2,418,705)
Local use tax	1,000,000	1,000,000	502,374	(497,626)
Personal property replacement tax	625,000	625,000	380,844	(244,156)
Inheritance tax	50,000	50,000	112,271	62,271
Off track betting	100,000	100,000	30,634	(69,366)
Tax transfer stamps	1,200,000	1,200,000	577,372	(622,628)
<u>Total Taxes</u>	<u>53,466,000</u>	<u>53,466,000</u>	<u>11,134,696</u>	<u>(42,331,304)</u>
INVESTMENT INCOME	<u>111,600</u>	<u>111,600</u>	<u>49,423</u>	<u>(62,177)</u>
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	15,279	(31,221)
<u>Total Miscellaneous</u>	<u>321,500</u>	<u>321,500</u>	<u>15,279</u>	<u>(306,221)</u>
TOTAL REVENUES	<u>\$ 83,973,623</u>	<u>\$ 84,208,268</u>	<u>\$ 24,562,362</u>	<u>\$ (59,645,906)</u>

(Concluded)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER

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

GENERAL FUND

For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
CHARGES FOR SERVICES				
General and Administrative	\$ 3,892,222	\$ 3,892,222	\$ 933,883	\$ (2,958,339)
Community Development	99,500	99,500	51,863	(47,637)
Public Safety	13,484,442	13,484,442	5,911,649	(7,572,793)
Judiciary and Court Related	5,529,181	5,529,181	2,729,288	(2,799,893)
Public Health and Welfare	1,350,125	1,350,125	582,002	(768,123)
Total Charges for Services	<u>24,355,470</u>	<u>24,355,470</u>	<u>10,208,685</u>	<u>(14,146,785)</u>
LICENSES AND PERMITS				
General and Administrative	126,000	126,000	110,151	(15,849)
Community Development	300,000	300,000	134,214	(165,786)
Public Health and Welfare	547,000	547,000	448,086	(98,914)
Total Licenses and Permits	<u>973,000</u>	<u>973,000</u>	<u>692,451</u>	<u>(280,549)</u>
FINES AND FORFEITURES				
Community Development	15,000	15,000	2,326	(12,674)
Judiciary and Court Related	1,157,500	1,157,500	545,914	(611,586)
Public Health and Welfare	39,000	39,000	20,834	(18,166)
Total Fines and Forfeitures	<u>1,211,500</u>	<u>1,211,500</u>	<u>569,074</u>	<u>(642,426)</u>
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative	55,000	55,000	53,400	(1,600)
Public Safety	90,861	219,778	189,259	(30,519)
Judiciary and Court Related	116,035	116,035	44,842	(71,193)
Public Health and Welfare	3,272,657	3,378,385	1,605,253	(1,773,132)
Total Grants, Contributions, and Intergovernmental	<u>3,534,553</u>	<u>3,769,198</u>	<u>1,892,754</u>	<u>(1,876,444)</u>
TAXES	<u>53,466,000</u>	<u>53,466,000</u>	<u>11,134,696</u>	<u>(42,331,304)</u>
INVESTMENT INCOME	<u>111,600</u>	<u>111,600</u>	<u>49,423</u>	<u>(62,177)</u>
MISCELLANEOUS	<u>321,500</u>	<u>321,500</u>	<u>15,279</u>	<u>(306,221)</u>
TOTAL REVENUES	<u>\$ 83,973,623</u>	<u>\$ 84,208,268</u>	<u>\$ 24,562,362</u>	<u>\$ (59,645,906)</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration					
Personnel services	\$ 509,389	\$ 509,389	\$ 268,896	\$ 240,493	\$ -
Contractual services	138,594	138,594	80,237	58,357	38,615
Commodities	19,356	19,356	3,422	15,934	-
Total	<u>667,339</u>	<u>667,339</u>	<u>352,555</u>	<u>314,784</u>	<u>38,615</u>
Auditor					
Personnel services	332,656	332,656	158,277	174,379	-
Contractual services	6,400	6,400	3,840	2,560	-
Commodities	12,549	12,549	3,035	9,514	-
Total	<u>351,605</u>	<u>351,605</u>	<u>165,152</u>	<u>186,453</u>	<u>-</u>
County Board and Liquor Commission					
Personnel services	605,224	605,224	303,478	301,746	-
Contractual services	68,682	73,682	49,726	23,956	-
Commodities	39,250	39,250	13,199	26,051	-
Total	<u>713,156</u>	<u>718,156</u>	<u>366,403</u>	<u>351,753</u>	<u>-</u>
County Clerk					
Personnel services	407,813	407,813	211,650	196,163	-
Contractual services	7,050	7,050	4,105	2,945	-
Commodities	9,100	9,100	2,119	6,981	-
Total	<u>423,963</u>	<u>423,963</u>	<u>217,874</u>	<u>206,089</u>	<u>-</u>
County Clerk - Elections					
Personnel services	649,876	649,876	320,665	329,211	-
Contractual services	264,850	264,850	122,690	142,160	-
Commodities	313,500	313,500	168,634	144,866	-
Total	<u>1,228,226</u>	<u>1,228,226</u>	<u>611,989</u>	<u>616,237</u>	<u>-</u>
Educational Service Region					
Personnel services	169,677	169,677	86,530	83,147	-
Contractual services	12,300	12,300	5,003	7,297	-
Commodities	12,500	12,500	1,441	11,059	144
Total	<u>194,477</u>	<u>194,477</u>	<u>92,974</u>	<u>101,503</u>	<u>144</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
GENERAL AND ADMINISTRATIVE (Continued)					
Facilities Management					
Personnel services	\$ 1,095,956	\$ 1,095,956	\$ 570,900	\$ 525,056	\$ -
Contractual services	1,791,966	1,795,063	601,739	1,193,324	121,373
Commodities	<u>183,183</u>	<u>180,683</u>	<u>61,046</u>	<u>119,637</u>	<u>63,342</u>
Total	<u>3,071,105</u>	<u>3,071,702</u>	<u>1,233,685</u>	<u>1,838,017</u>	<u>184,715</u>
Human Resources					
Personnel services	260,699	260,699	135,888	124,811	-
Contractual services	264,130	264,130	106,863	157,267	14,277
Commodities	<u>6,250</u>	<u>6,250</u>	<u>621</u>	<u>5,629</u>	<u>-</u>
Total	<u>531,079</u>	<u>531,079</u>	<u>243,372</u>	<u>287,707</u>	<u>14,277</u>
Information Technology					
Personnel services	1,688,711	1,688,711	847,539	841,172	-
Contractual services	1,366,879	1,470,886	697,751	773,135	547,107
Commodities	<u>76,477</u>	<u>76,477</u>	<u>36,504</u>	<u>39,973</u>	<u>5,105</u>
Total	<u>3,132,067</u>	<u>3,236,074</u>	<u>1,581,794</u>	<u>1,654,280</u>	<u>552,212</u>
Merit Commission					
Personnel services	5,100	5,100	600	4,500	-
Contractual services	54,000	54,000	5,150	48,850	-
Commodities	<u>900</u>	<u>900</u>	<u>70</u>	<u>830</u>	<u>-</u>
Total	<u>60,000</u>	<u>60,000</u>	<u>5,820</u>	<u>54,180</u>	<u>-</u>
Purchasing					
Personnel services	242,853	242,853	125,667	117,186	-
Contractual services	13,130	14,000	7,125	6,875	454
Commodities	<u>422,735</u>	<u>422,735</u>	<u>212,633</u>	<u>210,102</u>	<u>109</u>
Total	<u>678,718</u>	<u>679,588</u>	<u>345,425</u>	<u>334,163</u>	<u>563</u>
Recorder					
Personnel services	1,051,214	1,051,214	503,122	548,092	-
Contractual services	34,690	34,690	14,122	20,568	69
Commodities	<u>845,270</u>	<u>845,270</u>	<u>618,595</u>	<u>226,675</u>	<u>34</u>
Total	<u>1,931,174</u>	<u>1,931,174</u>	<u>1,135,839</u>	<u>795,335</u>	<u>103</u>
Supervisor of Assessments					
Personnel services	860,382	860,382	430,782	429,600	-
Contractual services	125,675	125,675	9,974	115,701	16,173
Commodities	<u>12,500</u>	<u>12,500</u>	<u>4,839</u>	<u>7,661</u>	<u>-</u>
Total	<u>998,557</u>	<u>998,557</u>	<u>445,595</u>	<u>552,962</u>	<u>16,173</u>

(Continued)

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Six Months Ended May 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Treasurer					
Personnel services	\$ 492,500	\$ 492,500	\$ 297,801	\$ 194,699	\$ -
Contractual services	64,495	64,495	49,873	14,622	-
Commodities	7,100	7,100	7,100	-	-
Total	<u>564,095</u>	<u>564,095</u>	<u>354,774</u>	<u>209,321</u>	<u>-</u>
Non-Departmental					
Personnel services	1,034,248	1,034,248	-	1,034,248	-
Contractual services	13,345,232	13,632,864	4,138,942	9,493,922	666,771
Commodities	14,550	22,739	2,592	20,147	8,189
Total	<u>14,394,030</u>	<u>14,689,851</u>	<u>4,141,534</u>	<u>10,548,317</u>	<u>674,960</u>
Total General and Administrative	<u>28,939,591</u>	<u>29,345,886</u>	<u>11,294,785</u>	<u>18,051,101</u>	<u>1,481,762</u>
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,152,800	1,152,800	635,761	517,039	-
Contractual services	124,930	315,944	71,032	244,912	161,224
Commodities	61,980	62,478	19,399	43,079	247
Total Community Development	<u>1,339,710</u>	<u>1,531,222</u>	<u>726,192</u>	<u>805,030</u>	<u>161,471</u>
PUBLIC SAFETY					
County Sheriff					
Personnel services	27,554,227	27,614,976	13,054,474	14,560,502	26,663
Contractual services	3,462,371	3,472,613	1,626,752	1,845,861	1,509,386
Commodities	989,546	1,253,539	420,825	832,714	133,080
Total	<u>32,006,144</u>	<u>32,341,128</u>	<u>15,102,051</u>	<u>17,239,077</u>	<u>1,669,129</u>
Emergency Management					
Personnel services	205,425	205,425	103,509	101,916	-
Contractual services	30,350	39,812	6,561	33,251	65
Commodities	17,600	34,846	8,245	26,601	2,422
Total	<u>253,375</u>	<u>280,083</u>	<u>118,315</u>	<u>161,768</u>	<u>2,487</u>
County Coroner					
Personnel services	332,653	332,653	184,427	148,226	-
Contractual services	137,675	137,675	77,029	60,646	-
Commodities	16,432	16,432	11,644	4,788	-
Total	<u>486,760</u>	<u>486,760</u>	<u>273,100</u>	<u>213,660</u>	<u>-</u>
Total Public Safety	<u>32,746,279</u>	<u>33,107,971</u>	<u>15,493,466</u>	<u>17,614,505</u>	<u>1,671,616</u>

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court					
Personnel services	\$ 1,894,833	\$ 1,894,833	\$ 957,827	\$ 937,006	\$ -
Contractual services	29,450	29,450	14,727	14,723	-
Commodities	26,150	26,150	13,219	12,931	163
Total	<u>1,950,433</u>	<u>1,950,433</u>	<u>985,773</u>	<u>964,660</u>	<u>163</u>
Court Administration					
Personnel services	423,366	423,366	212,980	210,386	-
Contractual services	703,500	718,500	286,238	432,262	139,878
Commodities	64,700	64,700	64,687	13	-
Total	<u>1,191,566</u>	<u>1,206,566</u>	<u>563,905</u>	<u>642,661</u>	<u>139,878</u>
Court Services					
Personnel services	2,303,719	2,303,719	1,171,542	1,132,177	-
Contractual services	471,100	471,100	118,130	352,970	236
Commodities	26,300	26,300	13,475	12,825	123
Total	<u>2,801,119</u>	<u>2,801,119</u>	<u>1,303,147</u>	<u>1,497,972</u>	<u>359</u>
Public Defender					
Personnel services	901,353	901,353	467,686	433,667	-
Contractual services	10,550	10,550	825	9,725	-
Commodities	9,929	9,929	2,564	7,365	28
Total	<u>921,832</u>	<u>921,832</u>	<u>471,075</u>	<u>450,757</u>	<u>28</u>
State's Attorney					
Personnel services	2,653,158	2,653,158	1,318,450	1,334,708	-
Contractual services	190,276	190,276	87,870	102,406	-
Commodities	43,000	43,000	20,935	22,065	-
Total	<u>2,886,434</u>	<u>2,886,434</u>	<u>1,427,255</u>	<u>1,459,179</u>	<u>-</u>
Total Judiciary and Court Related	<u>9,751,384</u>	<u>9,766,384</u>	<u>4,751,155</u>	<u>5,015,229</u>	<u>140,428</u>

(Continued)

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
PUBLIC HEALTH AND WELFARE					
Health Department					
Personnel services	\$ 5,138,022	\$ 5,178,162	\$ 2,509,553	\$ 2,668,609	\$ -
Contractual services	644,473	659,802	207,010	452,792	7,029
Commodities	<u>1,031,602</u>	<u>1,124,186</u>	<u>149,923</u>	<u>974,263</u>	<u>44,837</u>
Total Public Health and Welfare	<u>6,814,097</u>	<u>6,962,150</u>	<u>2,866,486</u>	<u>4,095,664</u>	<u>51,866</u>
CAPITAL OUTLAY	<u>764,899</u>	<u>1,775,762</u>	<u>542,949</u>	<u>1,232,813</u>	<u>505,742</u>
DEBT SERVICE					
Principal retirement	964,865	964,865	440,212	524,653	-
Interest and fiscal charges	<u>75,359</u>	<u>75,359</u>	<u>28,266</u>	<u>47,093</u>	<u>-</u>
Total Debt Service	<u>1,040,224</u>	<u>1,040,224</u>	<u>468,478</u>	<u>571,746</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 81,396,184</u>	<u>\$ 83,529,599</u>	<u>\$ 36,143,511</u>	<u>\$ 47,386,088</u>	<u>\$ 4,012,885</u>

(Concluded)

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT
 GENERAL FUND
 For the Six Months Ended May 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration	\$ 667,339	\$ 667,339	\$ 352,555	\$ 314,784	\$ 38,615
Auditor	351,605	351,605	165,152	186,453	-
County Board and Liquor Commission	713,156	718,156	366,403	351,753	-
County Clerk	423,963	423,963	217,874	206,089	-
County Clerk - Elections	1,228,226	1,228,226	611,989	616,237	-
Educational Service Region	194,477	194,477	92,974	101,503	144
Facilities Management	3,071,105	3,071,702	1,233,685	1,838,017	184,715
Human Resources	531,079	531,079	243,372	287,707	14,277
Information Technology	3,132,067	3,236,074	1,581,794	1,654,280	552,212
Merit Commission	60,000	60,000	5,820	54,180	-
Purchasing	678,718	679,588	345,425	334,163	563
Recorder	1,931,174	1,931,174	1,135,839	795,335	103
Supervisor of Assessments	998,557	998,557	445,595	552,962	16,173
Treasurer	564,095	564,095	354,774	209,321	-
Non-Departmental	14,394,030	14,689,851	4,141,534	10,548,317	674,960
Total General and Administrative	28,939,591	29,345,886	11,294,785	18,051,101	1,481,762
COMMUNITY DEVELOPMENT					
Planning and Development	1,339,710	1,531,222	726,192	805,030	161,471
PUBLIC SAFETY					
County Sheriff	32,006,144	32,341,128	15,102,051	17,239,077	1,669,129
Emergency Management	253,375	280,083	118,315	161,768	2,487
County Coroner	486,760	486,760	273,100	213,660	-
Total Public Safety	32,746,279	33,107,971	15,493,466	17,614,505	1,671,616
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court	1,950,433	1,950,433	985,773	964,660	163
Court Administration	1,191,566	1,206,566	563,905	642,661	139,878
Court Services	2,801,119	2,801,119	1,303,147	1,497,972	359
Public Defender	921,832	921,832	471,075	450,757	28
State's Attorney	2,886,434	2,886,434	1,427,255	1,459,179	-
Total Judiciary and Court Related	9,751,384	9,766,384	4,751,155	5,015,229	140,428
PUBLIC HEALTH AND WELFARE					
Health Department	6,814,097	6,962,150	2,866,486	4,095,664	51,866
CAPITAL OUTLAY					
	764,899	1,775,762	542,949	1,232,813	505,742
DEBT SERVICE					
Principal retirement	964,865	964,865	440,212	524,653	-
Interest and fiscal charges	75,359	75,359	28,266	47,093	-
Total Debt Service	1,040,224	1,040,224	468,478	571,746	-
TOTAL EXPENDITURES	\$ 81,396,184	\$ 83,529,599	\$ 36,143,511	\$ 47,386,088	\$ 4,012,885

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Personnel services	\$ 9,406,298	\$ 9,406,298	\$ 4,261,795	\$ 5,144,503	\$ -
Contractual services	17,558,073	17,958,679	5,897,140	12,061,539	1,404,839
Commodities	1,975,220	1,980,909	1,135,850	845,059	76,923
Total General and Administrative	<u>28,939,591</u>	<u>29,345,886</u>	<u>11,294,785</u>	<u>18,051,101</u>	<u>1,481,762</u>
COMMUNITY DEVELOPMENT					
Personnel services	1,152,800	1,152,800	635,761	517,039	-
Contractual services	124,930	315,944	71,032	244,912	161,224
Commodities	61,980	62,478	19,399	43,079	247
Total Community Development	<u>1,339,710</u>	<u>1,531,222</u>	<u>726,192</u>	<u>805,030</u>	<u>161,471</u>
PUBLIC SAFETY					
Personnel services	28,092,305	28,153,054	13,342,410	14,810,644	26,663
Contractual services	3,630,396	3,650,100	1,710,342	1,939,758	1,509,451
Commodities	1,023,578	1,304,817	440,714	864,103	135,502
Total Public Safety	<u>32,746,279</u>	<u>33,107,971</u>	<u>15,493,466</u>	<u>17,614,505</u>	<u>1,671,616</u>
JUDICIARY AND COURT RELATED					
Personnel services	8,176,429	8,176,429	4,128,485	4,047,944	-
Contractual services	1,404,876	1,419,876	507,790	912,086	140,114
Commodities	170,079	170,079	114,880	55,199	314
Total Judiciary and Court Related	<u>9,751,384</u>	<u>9,766,384</u>	<u>4,751,155</u>	<u>5,015,229</u>	<u>140,428</u>
PUBLIC HEALTH AND WELFARE					
Personnel services	5,138,022	5,178,162	2,509,553	2,668,609	-
Contractual services	644,473	659,802	207,010	452,792	7,029
Commodities	1,031,602	1,124,186	149,923	974,263	44,837
Total Public Health and Welfare	<u>6,814,097</u>	<u>6,962,150</u>	<u>2,866,486</u>	<u>4,095,664</u>	<u>51,866</u>
CAPITAL OUTLAY					
	<u>764,899</u>	<u>1,775,762</u>	<u>542,949</u>	<u>1,232,813</u>	<u>505,742</u>
DEBT SERVICE					
Principal retirement	964,865	964,865	440,212	524,653	-
Interest and fiscal charges	75,359	75,359	28,266	47,093	-
Total Debt Service	<u>1,040,224</u>	<u>1,040,224</u>	<u>468,478</u>	<u>571,746</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 81,396,184</u>	<u>\$ 83,529,599</u>	<u>\$ 36,143,511</u>	<u>\$ 47,386,088</u>	<u>\$ 4,012,885</u>

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT
 GENERAL FUND
 For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
Personnel services	\$ 51,965,854	\$ 52,066,743	\$ 24,878,004	\$ 27,188,739	\$ 26,663
Contractual services	23,362,748	24,004,401	8,393,314	15,611,087	3,222,657
Commodities	4,262,459	4,642,469	1,860,766	2,781,703	257,823
Capital outlay	764,899	1,775,762	542,949	1,232,813	505,742
Debt service	<u>1,040,224</u>	<u>1,040,224</u>	<u>468,478</u>	<u>571,746</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>81,396,184</u>	\$ <u>83,529,599</u>	\$ <u>36,143,511</u>	\$ <u>47,386,088</u>	\$ <u>4,012,885</u>

SPECIAL REVENUE FUNDS

General and Administrative

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

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

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

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

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

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

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

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 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 13,000	\$ 13,000	\$ 6,074	\$ (6,926)	
Investment income	125	125	64	(61)	
Total Revenues	<u>13,125</u>	<u>13,125</u>	<u>6,138</u>	<u>(6,987)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	10,000	10,000	6,613	3,387	\$ -
Commodities	2,500	2,500	1,804	696	-
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>1,055</u>
Total Expenditures	<u>27,500</u>	<u>27,500</u>	<u>8,417</u>	<u>19,083</u>	<u>\$ 1,055</u>
Net Change in Fund Balance	<u>\$ (14,375)</u>	<u>\$ (14,375)</u>	<u>(2,279)</u>	<u>\$ 12,096</u>	
Fund Balance - Beginning of Period			<u>87,062</u>		
Fund Balance - End of Period			<u>\$ 84,783</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDER AUTOMATION FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 780,000	\$ 780,000	\$ 395,040	\$ (384,960)	
Investment income	2,500	2,500	1,951	(549)	
Total Revenues	<u>782,500</u>	<u>782,500</u>	<u>396,991</u>	<u>(385,509)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	498,380	498,380	142,415	355,965	\$ -
Contractual services	271,300	271,300	68,431	202,869	-
Commodities	90,150	90,150	1,719	88,431	-
Capital outlay	403,800	403,800	182,555	221,245	145,337
Debt service					
Principal retirement	45,000	45,000	-	45,000	-
Interest and fiscal charges	5,000	5,000	-	5,000	-
Total Expenditures	<u>1,313,630</u>	<u>1,313,630</u>	<u>395,120</u>	<u>918,510</u>	<u>\$ 145,337</u>
Excess (deficiency) of revenues over expenditures	(531,130)	(531,130)	1,871	533,001	
OTHER FINANCING SOURCES					
Capital lease issued	-	-	145,337	145,337	
Net Change in Fund Balance	<u>\$ (531,130)</u>	<u>\$ (531,130)</u>	147,208	<u>\$ 678,338</u>	
Fund Balance - Beginning of Period			<u>1,321,354</u>		
Fund Balance - End of Period			<u>\$ 1,468,562</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY TREASURER AUTOMATION FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 100,000	\$ 100,000	\$ 1,137	\$ (98,863)	
Investment income	1,000	1,000	256	(744)	
Total Revenues	<u>101,000</u>	<u>101,000</u>	<u>1,393</u>	<u>(99,607)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	190,700	190,700	1,831	188,869	\$ -
Contractual services	81,000	81,000	-	81,000	-
Commodities	16,000	16,000	145	15,855	-
Capital outlay	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total Expenditures	<u>287,701</u>	<u>287,701</u>	<u>1,976</u>	<u>285,725</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (186,701)</u>	<u>\$ (186,701)</u>	(583)	<u>\$ 186,118</u>	
Fund Balance - Beginning of Period			<u>347,845</u>		
Fund Balance - End of Period			<u>\$ 347,262</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TREASURER'S PASSPORT SERVICES FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 55,000	\$ 55,000	\$ 26,397	\$ (28,603)	
Investment income	100	100	127	27	
	<u>55,100</u>	<u>55,100</u>	<u>26,524</u>	<u>(28,576)</u>	
Total Revenues					
EXPENDITURES					
Current					
General and administrative					
Personnel services	64,050	64,050	1,912	62,138	\$ -
Contractual services	61,600	61,600	-	61,600	-
Commodities	61,000	61,000	1,861	59,139	-
	<u>186,650</u>	<u>186,650</u>	<u>3,773</u>	<u>182,877</u>	<u>\$ -</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (131,550)</u>	<u>\$ (131,550)</u>	22,751	<u>\$ 154,301</u>	
Fund Balance - Beginning of Period			<u>155,612</u>		
Fund Balance - End of Period			<u>\$ 178,363</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GEOGRAPHIC INFORMATION SYSTEMS FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 833,000	\$ 833,000	\$ 416,550	\$ (416,450)	
Investment income	<u>2,000</u>	<u>2,000</u>	<u>1,249</u>	<u>(751)</u>	
Total Revenues	<u>835,000</u>	<u>835,000</u>	<u>417,799</u>	<u>(417,201)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	493,520	493,520	201,980	291,540	\$ -
Contractual services	225,050	238,587	64,829	173,758	127,263
Commodities	37,450	37,450	5,078	32,372	64
Capital outlay	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>-</u>
Total Expenditures	<u>796,020</u>	<u>809,557</u>	<u>271,887</u>	<u>537,670</u>	<u>\$ 127,327</u>
Net Change in Fund Balance	<u>\$ 38,980</u>	<u>\$ 25,443</u>	145,912	<u>\$ 120,469</u>	
Fund Balance - Beginning of Period			<u>1,589,524</u>		
Fund Balance - End of Period			<u>\$ 1,735,436</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 4,750,000	\$ 4,750,000	\$ 247,981	\$ (4,502,019)	
Personal property replacement tax	105,000	105,000	69,062	(35,938)	
Investment income	<u>3,750</u>	<u>3,750</u>	<u>1,717</u>	<u>(2,033)</u>	
Total Revenues	4,858,750	4,858,750	318,760	(4,539,990)	
EXPENDITURES					
Current					
Personnel services	<u>7,143,036</u>	<u>7,143,036</u>	<u>3,273,215</u>	<u>3,869,821</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (2,284,286)</u>	<u>\$ (2,284,286)</u>	(2,954,455)	<u>\$ (670,169)</u>	
Fund Balance - Beginning of Period			<u>2,537,697</u>		
Fund Deficit - End of Period			<u>\$ (416,758)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 3,290,000	\$ 3,290,000	\$ 171,761	\$ (3,118,239)	
Investment income	<u>2,800</u>	<u>2,800</u>	<u>1,423</u>	<u>(1,377)</u>	
Total Revenues	3,292,800	3,292,800	173,184	(3,119,616)	
EXPENDITURES					
Current					
Personnel services	<u>3,995,556</u>	<u>3,995,556</u>	<u>1,789,824</u>	<u>2,205,732</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (702,756)</u>	<u>\$ (702,756)</u>	(1,616,640)	<u>\$ (913,884)</u>	
Fund Balance - Beginning of Period			<u>2,637,061</u>		
Fund Balance - End of Period			<u>\$ 1,020,421</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE LOSS FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 3,950,000	\$ 3,950,000	\$ 206,215	\$ (3,743,785)	
Investment income	200	200	39	(161)	
Miscellaneous	200,000	200,000	36,459	(163,541)	
Total Revenues	<u>4,150,200</u>	<u>4,150,200</u>	<u>242,713</u>	<u>(3,907,487)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	1,070,743	1,070,743	514,549	556,194	\$ -
Contractual services	2,702,020	2,705,455	1,670,843	1,034,612	77,839
Commodities	21,900	21,900	2,776	19,124	2,400
Capital outlay	-	21,990	21,990	-	-
Total Expenditures	<u>3,794,663</u>	<u>3,820,088</u>	<u>2,210,158</u>	<u>1,609,930</u>	<u>\$ 80,239</u>
Net Change in Fund Balance	<u>\$ 355,537</u>	<u>\$ 330,112</u>	(1,967,445)	<u>\$ (2,297,557)</u>	
Fund Balance - Beginning of Period			<u>13,570,453</u>		
Fund Balance - End of Period			<u>\$ 11,603,008</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
HUD GRANTS FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 2,796,232	\$ 5,353,427	\$ 609,774	\$ (4,743,653)	
EXPENDITURES					
Current					
Community development					
Personnel services	400,221	592,285	112,718	479,567	\$ -
Contractual services	2,380,511	4,743,502	547,885	4,195,617	1,721,728
Commodities	15,500	17,640	2,744	14,896	-
Total Expenditures	<u>2,796,232</u>	<u>5,353,427</u>	<u>663,347</u>	<u>4,690,080</u>	<u>\$ 1,721,728</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	(53,573)	\$ <u>(53,573)</u>	
Fund Balance - Beginning of Period			<u>43,453</u>		
Fund Deficit - End of Period			<u>\$ (10,120)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVOLVING LOAN FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 40,689	\$ 40,689	\$ 26,348	\$ (14,341)	
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>100</u>	<u>(900)</u>	
Total Revenues	41,689	41,689	26,448	(15,241)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>105,000</u>	<u>105,000</u>	<u>63</u>	<u>104,937</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (63,311)</u>	<u>\$ (63,311)</u>	26,385	<u>\$ 89,696</u>	
Fund Balance - Beginning of Period			<u>1,737,141</u>		
Fund Balance - End of Period			<u>\$ 1,763,526</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
For the Six Months Ended May 31, 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	36,442	(15,558)	
Grants, contributions, and intergovernmental	242,180	242,180	153,924	(88,256)	
Property taxes	6,400,000	6,400,000	334,121	(6,065,879)	
Investment income	5,125	5,125	2,666	(2,459)	
Miscellaneous	112,000	112,000	19,649	(92,351)	
Total Revenues	<u>6,815,305</u>	<u>6,815,305</u>	<u>546,802</u>	<u>(6,268,503)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	5,161,581	5,161,581	2,360,544	2,801,037	\$ -
Contractual services	7,193,511	9,637,756	1,203,137	8,434,619	5,173,792
Commodities	673,031	681,545	344,167	337,378	86,780
Capital outlay	6,820,000	7,951,345	543,156	7,408,189	3,168,380
Total Expenditures	<u>19,848,123</u>	<u>23,432,227</u>	<u>4,451,004</u>	<u>18,981,223</u>	<u>\$ 8,428,952</u>
Deficiency of revenues over expenditures	<u>(13,032,818)</u>	<u>(16,616,922)</u>	<u>(3,904,202)</u>	<u>12,712,720</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	18,922,200	18,922,200	6,382,352	(12,539,848)	
Transfers out	(6,197,200)	(6,197,200)	(5,573,050)	624,150	
Total Other Financing Sources (Uses)	<u>12,725,000</u>	<u>12,725,000</u>	<u>809,302</u>	<u>(11,915,698)</u>	
Net Change in Fund Balance	<u>\$ (307,818)</u>	<u>\$ (3,891,922)</u>	<u>(3,094,900)</u>	<u>\$ 797,022</u>	
Fund Balance - Beginning of Period			<u>5,529,763</u>		
Fund Balance - End of Period			<u>\$ 2,434,863</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 4,566,650	\$ 4,566,650	\$ 2,279,673	\$ (2,286,977)	
Investment income	<u>75,000</u>	<u>75,000</u>	<u>14,449</u>	<u>(60,551)</u>	
Total Revenues	<u>4,641,650</u>	<u>4,641,650</u>	<u>2,294,122</u>	<u>(2,347,528)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	137,143	137,143	68,526	68,617	\$ -
Contractual services	4,350,000	5,331,473	151,830	5,179,643	4,992,838
Commodities	1,390,000	1,436,199	387,556	1,048,643	585,302
Capital outlay	<u>7,575,000</u>	<u>12,152,258</u>	<u>8,471</u>	<u>12,143,787</u>	<u>4,759,511</u>
Total Expenditures	<u>13,452,143</u>	<u>19,057,073</u>	<u>616,383</u>	<u>18,440,690</u>	<u>\$ 10,337,651</u>
Net Change in Fund Balance	<u>\$ (8,810,493)</u>	<u>\$ (14,415,423)</u>	1,677,739	<u>\$ 16,093,162</u>	
Fund Balance - Beginning of Period			<u>18,354,504</u>		
Fund Balance - End of Period			<u>\$ 20,032,243</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MATCHING FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 2,400,000	\$ 2,400,000	\$ 574,766	\$ (1,825,234)	
Property taxes	1,110,000	1,110,000	57,952	(1,052,048)	
Investment income	<u>20,000</u>	<u>20,000</u>	<u>11,745</u>	<u>(8,255)</u>	
Total Revenues	<u>3,530,000</u>	<u>3,530,000</u>	<u>644,463</u>	<u>(2,885,537)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	800,000	2,706,712	345,981	2,360,731	\$ 1,560,731
Capital outlay	<u>3,738,000</u>	<u>14,271,990</u>	<u>1,553,249</u>	<u>12,718,741</u>	<u>9,177,423</u>
Total Expenditures	<u>4,538,000</u>	<u>16,978,702</u>	<u>1,899,230</u>	<u>15,079,472</u>	<u>\$ 10,738,154</u>
Net Change in Fund Balance	<u>\$ (1,008,000)</u>	<u>\$ (13,448,702)</u>	(1,254,767)	<u>\$ 12,193,935</u>	
Fund Balance - Beginning of Period			<u>15,325,977</u>		
Fund Balance - End of Period			<u>\$ 14,071,210</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY BRIDGE FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 724,800	\$ 724,800	\$ 377,972	\$ (346,828)	
Property taxes	1,040,000	1,040,000	54,294	(985,706)	
Investment income	<u>5,000</u>	<u>5,000</u>	<u>3,444</u>	<u>(1,556)</u>	
Total Revenues	<u>1,769,800</u>	<u>1,769,800</u>	<u>435,710</u>	<u>(1,334,090)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	825,000	1,387,853	269,958	1,117,895	\$ 444,895
Capital outlay	<u>1,006,000</u>	<u>2,811,018</u>	<u>137,289</u>	<u>2,673,729</u>	<u>1,767,729</u>
Total Expenditures	<u>1,831,000</u>	<u>4,198,871</u>	<u>407,247</u>	<u>3,791,624</u>	<u>\$ 2,212,624</u>
Net Change in Fund Balance	<u>\$ (61,200)</u>	<u>\$ (2,429,071)</u>	28,463	<u>\$ 2,457,534</u>	
Fund Balance - Beginning of Period			<u>4,680,883</u>		
Fund Balance - End of Period			<u>\$ 4,709,346</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY OPTION MOTOR FUEL TAX FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 4,000,000	\$ 4,000,000	\$ 2,124,738	\$ (1,875,262)	
Investment income	40,000	40,000	10,396	(29,604)	
Miscellaneous	-	-	50	50	
	<u>4,040,000</u>	<u>4,040,000</u>	<u>2,135,184</u>	<u>(1,904,816)</u>	
Total Revenues					
EXPENDITURES					
Current					
Transportation					
Contractual services	2,920,000	3,967,249	385,954	3,581,295	\$ 2,622,556
Commodities	131,000	195,534	54,919	140,615	7,510
Capital outlay	<u>4,880,000</u>	<u>8,478,315</u>	<u>108,868</u>	<u>8,369,447</u>	<u>3,158,113</u>
	<u>7,931,000</u>	<u>12,641,098</u>	<u>549,741</u>	<u>12,091,357</u>	<u>\$ 5,788,179</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (3,891,000)</u>	<u>\$ (8,601,098)</u>	1,585,443	<u>\$ 10,186,541</u>	
Fund Balance - Beginning of Period			<u>10,875,526</u>		
Fund Balance - End of Period			<u>\$ 12,460,969</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RTA SALES TAX FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Sales taxes	\$ 8,350,000	\$ 8,350,000	\$ 4,349,291	\$ (4,000,709)	
Investment income	<u>21,000</u>	<u>21,000</u>	<u>11,082</u>	<u>(9,918)</u>	
Total Revenues	8,371,000	8,371,000	4,360,373	(4,010,627)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u><u>-</u></u>
Excess of revenues over expenditures	8,371,000	8,371,000	4,360,373	(4,010,627)	
OTHER FINANCING USES					
Transfers out	<u>(18,247,200)</u>	<u>(18,247,200)</u>	<u>(6,382,352)</u>	<u>11,864,848</u>	
Net Change in Fund Balance	\$ <u><u>(9,876,200)</u></u>	\$ <u><u>(9,876,200)</u></u>	(2,021,979)	\$ <u><u>7,854,221</u></u>	
Fund Balance - Beginning of Period			<u>18,332,683</u>		
Fund Balance - End of Period			<u><u>16,310,704</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMDT FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 20,500	\$ 20,500	\$ 5,747	\$ (14,753)	
EXPENDITURES	-	-	-	-	\$ -
Excess of revenues over expenditures	20,500	20,500	5,747	(14,753)	
OTHER FINANCING USES					
Transfers out	(20,500)	(20,500)	-	20,500	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	5,747	<u>\$ 5,747</u>	
Fund Balance - Beginning of Period			<u>34,497</u>		
Fund Balance - End of Period			<u>\$ 40,244</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUI CONVICTION FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 13,205	\$ (6,795)	
EXPENDITURES					
Current					
Public safety					
Commodities	<u>20,000</u>	<u>20,000</u>	<u>4,917</u>	<u>15,083</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	8,288	<u>\$ 8,288</u>	
Fund Balance - Beginning of Period			<u>52,790</u>		
Fund Balance - End of Period			<u>\$ 61,078</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORONER'S FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 30,000	\$ 30,000	\$ 19,377	\$ (10,623)	
Investment income	200	200	17	(183)	
	<u>30,200</u>	<u>30,200</u>	<u>19,394</u>	<u>(10,806)</u>	
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	-	-
	<u>10,000</u>	<u>40,897</u>	<u>31,507</u>	<u>9,390</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	20,200	(10,697)	(12,113)	(1,416)	
OTHER FINANCING USES					
Transfers out	<u>(9,000)</u>	<u>(9,000)</u>	-	9,000	
Net Change in Fund Balance	<u>\$ 11,200</u>	<u>\$ (19,697)</u>	(12,113)	<u>\$ 7,584</u>	
Fund Balance - Beginning of Period			<u>41,147</u>		
Fund Balance - End of Period			<u>\$ 29,034</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 125,000	\$ 125,000	\$ 63,110	\$ (61,890)	
Investment income	300	300	169	(131)	
	<u>125,300</u>	<u>125,300</u>	<u>63,279</u>	<u>(62,021)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>172,983</u>	<u>172,983</u>	<u>89,499</u>	<u>83,484</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (47,683)</u>	<u>\$ (47,683)</u>	<u>(26,220)</u>	<u>\$ 21,463</u>	
Fund Balance - Beginning of Period			<u>233,449</u>		
Fund Balance - End of Period			<u>\$ 207,229</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 306,500	\$ 306,500	\$ 140,617	\$ (165,883)	
Investment income	400	400	376	(24)	
	<u>306,900</u>	<u>306,900</u>	<u>140,993</u>	<u>(165,907)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	151,830	151,830	64,017	87,813	\$ -
Contractual services	400	400	161	239	-
Commodities	142,000	142,000	68,385	73,615	-
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
	<u>309,230</u>	<u>309,230</u>	<u>132,563</u>	<u>176,667</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (2,330)</u>	<u>\$ (2,330)</u>	8,430	<u>\$ 10,760</u>	
Fund Balance - Beginning of Period			<u>480,591</u>		
Fund Balance - End of Period			<u>\$ 489,021</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
CIRCUIT COURT DOCUMENT STORAGE FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 750,000	\$ 750,000	\$ 365,817	\$ (384,183)	
Investment income	500	500	97	(403)	
Total Revenues	<u>750,500</u>	<u>750,500</u>	<u>365,914</u>	<u>(384,586)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	199,757	199,757	101,403	98,354	\$ -
Contractual services	<u>556,553</u>	<u>556,553</u>	<u>306,449</u>	<u>250,104</u>	<u>-</u>
Total Expenditures	<u>756,310</u>	<u>756,310</u>	<u>407,852</u>	<u>348,458</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (5,810)</u>	<u>\$ (5,810)</u>	(41,938)	<u>\$ (36,128)</u>	
Fund Deficit - Beginning of Period			<u>(587,706)</u>		
Fund Deficit - End of Period			<u>\$ (629,644)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROBATION SERVICE FEE FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 320,000	\$ 320,000	\$ 196,060	\$ (123,940)	
Investment income	<u>1,200</u>	<u>1,200</u>	<u>602</u>	<u>(598)</u>	
Total Revenues	<u>321,200</u>	<u>321,200</u>	<u>196,662</u>	<u>(124,538)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	147,170	147,170	24,533	122,637	\$ -
Contractual services	402,000	402,000	180,195	221,805	-
Commodities	53,000	53,000	3,009	49,991	21
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Total Expenditures	<u>617,170</u>	<u>617,170</u>	<u>207,737</u>	<u>409,433</u>	<u>\$ 21</u>
Net Change in Fund Balance	<u>\$ (295,970)</u>	<u>\$ (295,970)</u>	(11,075)	<u>\$ 284,895</u>	
Fund Balance - Beginning of Period			<u>803,516</u>		
Fund Balance - End of Period			<u>\$ 792,441</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
CIRCUIT COURT AUTOMATION FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 750,000	\$ 750,000	\$ 377,630	\$ (372,370)	
Investment income	200	200	109	(91)	
Total Revenues	<u>750,200</u>	<u>750,200</u>	<u>377,739</u>	<u>(372,461)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	252,103	252,103	72,264	179,839	\$ -
Contractual services	535,459	535,459	353,489	181,970	-
Commodities	50,000	50,760	1,021	49,739	-
Total Expenditures	<u>837,562</u>	<u>838,322</u>	<u>426,774</u>	<u>411,548</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (87,362)</u>	<u>\$ (88,122)</u>	(49,035)	<u>\$ 39,087</u>	
Fund Deficit - Beginning of Period			<u>(253,412)</u>		
Fund Deficit - End of Period			<u>\$ (302,447)</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 83,394	\$ 83,394	\$ 63,722	\$ (19,672)	
Investment income	-	-	22	22	
Total Revenues	83,394	83,394	63,744	(19,650)	
EXPENDITURES					
Current					
Judiciary and court related Personnel services	<u>83,394</u>	<u>83,394</u>	<u>29,869</u>	<u>53,525</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>33,875</u>	<u>\$ 33,875</u>	
Fund Balance - Beginning of Period			<u>1,090</u>		
Fund Balance - End of Period			<u>\$ 34,965</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT ADMIN FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 85,000	\$ 85,000	\$ 44,543	\$ (40,457)	
Investment income	100	100	104	4	
Total Revenues	<u>85,100</u>	<u>85,100</u>	<u>44,647</u>	<u>(40,453)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	10,748	10,748	10,096	652	\$ -
Contractual services	20,429	20,429	11,869	8,560	-
Commodities	38,000	38,000	30,122	7,878	6,821
Capital outlay	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
Total Expenditures	<u>71,177</u>	<u>71,177</u>	<u>52,087</u>	<u>19,090</u>	<u>\$ 6,821</u>
Net Change in Fund Balance	<u>\$ 13,923</u>	<u>\$ 13,923</u>	<u>(7,440)</u>	<u>\$ (21,363)</u>	
Fund Balance - Beginning of Period			<u>140,039</u>		
Fund Balance - End of Period			<u>\$ 132,599</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT CLERK ELECTRONIC CITATION FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 35,000	\$ 35,000	\$ 25,374	\$ (9,626)	
Investment income	<u>20</u>	<u>20</u>	<u>29</u>	<u>9</u>	
Total Revenues	35,020	35,020	25,403	(9,617)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	<u>35,020</u>	<u>35,020</u>	<u>-</u>	<u>35,020</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	25,403	<u>\$ 25,403</u>	
Fund Balance - Beginning of Period			<u>26,078</u>		
Fund Balance - End of Period			<u>\$ 51,481</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL COURTS FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 270,000	\$ 270,000	\$ 135,854	\$ (134,146)	
Grants, contributions, and intergovernmental	<u>144,682</u>	<u>144,682</u>	<u>67,086</u>	<u>(77,596)</u>	
Total Revenues	<u>414,682</u>	<u>414,682</u>	<u>202,940</u>	<u>(211,742)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	299,285	299,285	143,860	155,425	\$ -
Contractual services	42,020	42,020	13,831	28,189	-
Commodities	<u>112,973</u>	<u>112,973</u>	<u>15,287</u>	<u>97,686</u>	<u>874</u>
Total Expenditures	<u>454,278</u>	<u>454,278</u>	<u>172,978</u>	<u>281,300</u>	<u>\$ 874</u>
Excess (deficiency) of revenues over expenditures	(39,596)	(39,596)	29,962	69,558	
OTHER FINANCING SOURCES					
Transfers in	<u>-</u>	<u>422,663</u>	<u>422,663</u>	<u>-</u>	
Net Change in Fund Balance	<u>\$ (39,596)</u>	<u>\$ 383,067</u>	452,625	<u>\$ 69,558</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			<u>\$ 452,625</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MENTAL HEALTH FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 379,684	\$ 379,684	\$ 245,327	\$ (134,357)	
Property taxes	12,779,995	12,779,995	667,209	(12,112,786)	
Investment income	9,000	9,000	3,274	(5,726)	
Miscellaneous	-	-	40	40	
Total Revenues	<u>13,168,679</u>	<u>13,168,679</u>	<u>915,850</u>	<u>(12,252,829)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,728,538	1,728,538	765,235	963,303	\$ -
Contractual services	9,793,989	9,808,989	3,755,812	6,053,177	15,000
Commodities	153,068	153,068	51,297	101,771	-
Capital outlay	50,000	181,840	62,763	119,077	-
Total Expenditures	<u>11,725,595</u>	<u>11,872,435</u>	<u>4,635,107</u>	<u>7,237,328</u>	<u>\$ 15,000</u>
Excess (deficiency) of revenues over expenditures	<u>1,443,084</u>	<u>1,296,244</u>	<u>(3,719,257)</u>	<u>(5,015,501)</u>	
OTHER FINANCING USES					
Transfers in	7,280	7,280	-	(7,280)	
Transfers out	<u>(1,650,364)</u>	<u>(1,650,364)</u>	<u>(546,191)</u>	<u>1,104,173</u>	
Total Other Financing Sources (Uses)	<u>(1,643,084)</u>	<u>(1,643,084)</u>	<u>(546,191)</u>	<u>1,096,893</u>	
Net Change in Fund Balance	<u>\$ (200,000)</u>	<u>\$ (346,840)</u>	<u>(4,265,448)</u>	<u>\$ (3,918,608)</u>	
Fund Balance - Beginning of Period			<u>7,770,141</u>		
Fund Balance - End of Period			<u>\$ 3,504,693</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
MENTAL HEALTH GRANT FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 1,214,007	\$ 1,076,225	\$ 194,342	\$ (881,883)	
Investment income	300	300	189	(111)	
Miscellaneous	17,000	17,000	-	(17,000)	
Total Revenues	<u>1,231,307</u>	<u>1,093,525</u>	<u>194,531</u>	<u>(898,994)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,156,766	1,098,804	417,840	680,964	\$ -
Contractual services	1,384,870	1,298,496	391,545	906,951	-
Commodities	78,690	85,244	10,615	74,629	-
Total Expenditures	<u>2,620,326</u>	<u>2,482,544</u>	<u>820,000</u>	<u>1,662,544</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(1,389,019)	(1,389,019)	(625,469)	763,550	
OTHER FINANCING SOURCES					
Transfers in	<u>1,389,019</u>	<u>1,389,019</u>	<u>368,595</u>	<u>(1,020,424)</u>	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(256,874)</u>	<u>\$ (256,874)</u>	
Fund Balance - Beginning of Period			<u>41,922</u>		
Fund Deficit - End of Period			<u>\$ (214,952)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 360,000	\$ 360,000	\$ 18,795	\$ (341,205)	
Investment income	200	200	3	(197)	
Miscellaneous	1,000	1,000	-	(1,000)	
	<u>361,200</u>	<u>361,200</u>	<u>18,798</u>	<u>(342,402)</u>	
Total Revenues					
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	266,837	266,837	120,801	146,036	\$ -
Contractual services	316,412	316,412	140,848	175,564	-
Commodities	22,600	22,600	8,958	13,642	-
	<u>605,849</u>	<u>605,849</u>	<u>270,607</u>	<u>335,242</u>	<u>\$ -</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (244,649)</u>	<u>\$ (244,649)</u>	(251,809)	<u>\$ (7,160)</u>	
Fund Balance - Beginning of Period			<u>996,713</u>		
Fund Balance - End of Period			<u>\$ 744,904</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION BUS FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 12	\$ 12	\$ 5	\$ (7)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	<u>550</u>	<u>550</u>	<u>-</u>	<u>550</u>	<u>-</u>
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (1,538)</u>	<u>\$ (1,538)</u>	5	<u>\$ 1,543</u>	
Fund Balance - Beginning of Period			<u>6,217</u>		
Fund Balance - End of Period			<u>\$ 6,222</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE NETWORK FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 2,372,453	\$ 2,528,172	\$ 1,171,671	\$ (1,356,501)	
Investment income	800	800	439	(361)	
Miscellaneous	129,000	129,000	57,012	(71,988)	
Total Revenues	<u>2,502,253</u>	<u>2,657,972</u>	<u>1,229,122</u>	<u>(1,428,850)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,425,192	1,425,192	609,957	815,235	\$ -
Contractual services	981,611	1,133,830	492,889	640,941	-
Commodities	77,972	81,472	51,357	30,115	-
Capital outlay	500	500	-	500	-
Debt service					
Principal retirement	16,978	16,978	16,977	1	-
Total Expenditures	<u>2,502,253</u>	<u>2,657,972</u>	<u>1,171,180</u>	<u>1,486,792</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	57,942	<u>\$ 57,942</u>	
Fund Balance - Beginning of Period			<u>580,196</u>		
Fund Balance - End of Period			<u>\$ 638,138</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TUBERCULOSIS CARE AND TREATMENT FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 10,500	\$ 10,500	\$ 4,305	\$ (6,195)	
Property taxes	350,000	350,000	18,276	(331,724)	
Investment income	<u>625</u>	<u>625</u>	<u>441</u>	<u>(184)</u>	
Total Revenues	<u>361,125</u>	<u>361,125</u>	<u>23,022</u>	<u>(338,103)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	275,577	275,577	131,912	143,665	\$ -
Contractual services	76,475	76,475	10,435	66,040	-
Commodities	<u>30,050</u>	<u>30,050</u>	<u>4,106</u>	<u>25,944</u>	-
Total Expenditures	<u>382,102</u>	<u>382,102</u>	<u>146,453</u>	<u>235,649</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (20,977)</u>	<u>\$ (20,977)</u>	(123,431)	<u>\$ (102,454)</u>	
Fund Balance - Beginning of Period			<u>639,293</u>		
Fund Balance - End of Period			<u>\$ 515,862</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL SHELTER FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 2,500	\$ 2,500	\$ 1,572	\$ (928)	
Investment income	100	100	15	(85)	
Total Revenues	<u>2,600</u>	<u>2,600</u>	<u>1,587</u>	<u>(1,013)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	10,000	10,000	342	9,658	\$ -
Commodities	<u>2,600</u>	<u>2,600</u>	<u>-</u>	<u>2,600</u>	<u>-</u>
Total Expenditures	<u>12,600</u>	<u>12,600</u>	<u>342</u>	<u>12,258</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	1,245	<u>\$ 11,245</u>	
Fund Balance - Beginning of Period			<u>19,409</u>		
Fund Balance - End of Period			<u>\$ 20,654</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DENTAL CARE CLINIC FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 48,000	\$ 48,000	\$ 27,875	\$ (20,125)	
Grants, contributions, and intergovernmental	468,000	468,000	258,430	(209,570)	
Investment income	<u>600</u>	<u>600</u>	<u>347</u>	<u>(253)</u>	
Total Revenues	<u>516,600</u>	<u>516,600</u>	<u>286,652</u>	<u>(229,948)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	470,010	470,010	224,663	245,347	\$ -
Contractual services	85,900	86,850	40,344	46,506	-
Commodities	60,000	75,850	20,166	55,684	1,414
Capital outlay	<u>-</u>	<u>48,200</u>	<u>-</u>	<u>48,200</u>	<u>48,200</u>
Total Expenditures	<u>615,910</u>	<u>680,910</u>	<u>285,173</u>	<u>395,737</u>	<u>\$ 49,614</u>
Net Change in Fund Balance	<u>\$ (99,310)</u>	<u>\$ (164,310)</u>	1,479	<u>\$ 165,789</u>	
Fund Balance - Beginning of Period			<u>444,367</u>		
Fund Balance - End of Period			<u>\$ 445,846</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 HEALTH SCHOLARSHIP FUND
 For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 100	\$ 100	\$ 5	\$ (95)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>6,100</u>	<u>6,100</u>	<u>-</u>	<u>6,100</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (6,000)</u>	<u>\$ (6,000)</u>	5	<u>\$ 6,005</u>	
Fund Balance - Beginning of Period			<u>6,283</u>		
Fund Balance - End of Period			<u>\$ 6,288</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 SENIOR SERVICES FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 1,775,000	\$ 1,775,000	\$ 92,669	\$ (1,682,331)	
Investment income	850	850	2,003	1,153	
	<u>1,775,850</u>	<u>1,775,850</u>	<u>94,672</u>	<u>(1,681,178)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>1,775,000</u>	<u>1,775,000</u>	<u>495,248</u>	<u>1,279,752</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 850</u>	<u>\$ 850</u>	<u>(400,576)</u>	<u>\$ (401,426)</u>	
Fund Balance - Beginning of Period			<u>2,747,300</u>		
Fund Balance - End of Period			<u>\$ 2,346,724</u>		

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 2010 A 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 were used 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 2010 B Certificate Fund - \$4,000,000 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 were used for the expansion of the County mental health facility.

Series 2012A&B Certificate Fund - \$5,465,000 Debt Certificates, due in annual installments of \$310,000 to \$1,245,000, beginning in 2013; Interest at 2.0% to 3.5% through January 2022. The proceeds were used to currently refund Series 2003A and Series 2003C debt certificates and to advance refund Series 2005A debt certificates.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2003 A CERTIFICATE FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	255,000	255,000	255,000	-
Interest and fiscal charges	<u>146,408</u>	<u>146,408</u>	<u>75,754</u>	<u>70,654</u>
Total Expenditures	<u>401,408</u>	<u>401,408</u>	<u>330,754</u>	<u>70,654</u>
Deficiency of revenues over expenditures	(401,408)	(401,408)	(330,754)	70,654
OTHER FINANCING SOURCES				
Transfers in	<u>401,408</u>	<u>401,408</u>	<u>330,754</u>	<u>(70,654)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2003 C CERTIFICATE FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	550,000	550,000	550,000	-
Interest and fiscal charges	<u>80,345</u>	<u>80,345</u>	<u>47,735</u>	<u>32,610</u>
Total Expenditures	<u>630,345</u>	<u>630,345</u>	<u>597,735</u>	<u>32,610</u>
Deficiency of revenues over expenditures	(630,345)	(630,345)	(597,735)	32,610
OTHER FINANCING SOURCES				
Transfers in	<u>630,345</u>	<u>630,345</u>	<u>597,735</u>	<u>(32,610)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2005 A CERTIFICATE FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	320,000	320,000	320,000	-
Interest and fiscal charges	<u>43,048</u>	<u>43,048</u>	<u>24,324</u>	<u>18,724</u>
Total Expenditures	<u>363,048</u>	<u>363,048</u>	<u>344,324</u>	<u>18,724</u>
Deficiency of revenues over expenditures	(363,048)	(363,048)	(344,324)	18,724
OTHER FINANCING SOURCES				
Transfers in	<u>363,048</u>	<u>363,048</u>	<u>344,324</u>	<u>(18,724)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2006 A CERTIFICATE FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	480,000	480,000	480,000	-
Interest and fiscal charges	<u>250,863</u>	<u>250,863</u>	<u>130,031</u>	<u>120,832</u>
Total Expenditures	<u>730,863</u>	<u>730,863</u>	<u>610,031</u>	<u>120,832</u>
Deficiency of revenues over expenditures	(730,863)	(730,863)	(610,031)	120,832
OTHER FINANCING SOURCES				
Transfers in	<u>730,863</u>	<u>730,863</u>	<u>610,031</u>	<u>(120,832)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 A CERTIFICATE FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	470,000	470,000	470,000	-
Interest and fiscal charges	<u>118,500</u>	<u>118,500</u>	<u>64,339</u>	<u>54,161</u>
Total Expenditures	<u>588,500</u>	<u>588,500</u>	<u>534,339</u>	<u>54,161</u>
Deficiency of revenues over expenditures	(588,500)	(588,500)	(534,339)	54,161
OTHER FINANCING SOURCES				
Transfers in	<u>588,500</u>	<u>588,500</u>	<u>534,339</u>	<u>(54,161)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 B CERTIFICATE FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	4,840,000	4,840,000	4,840,000	-
Interest and fiscal charges	<u>1,357,628</u>	<u>1,357,628</u>	<u>733,050</u>	<u>624,578</u>
Total Expenditures	<u>6,197,628</u>	<u>6,197,628</u>	<u>5,573,050</u>	<u>624,578</u>
Deficiency of revenues over expenditures	(6,197,628)	(6,197,628)	(5,573,050)	624,578
OTHER FINANCING SOURCES				
Transfers in	<u>6,197,628</u>	<u>6,197,628</u>	<u>5,573,050</u>	<u>(624,578)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2008 CERTIFICATE FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	400,000	400,000	400,000	-
Interest and fiscal charges	<u>140,928</u>	<u>140,928</u>	<u>74,178</u>	<u>66,750</u>
Total Expenditures	<u>540,928</u>	<u>540,928</u>	<u>474,178</u>	<u>66,750</u>
Deficiency of revenues over expenditures	(540,928)	(540,928)	(474,178)	66,750
OTHER FINANCING SOURCES				
Transfers in	<u>540,928</u>	<u>540,928</u>	<u>474,178</u>	<u>(66,750)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 A CERTIFICATE FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	1,000,000	1,000,000	1,000,000	-
Interest and fiscal charges	<u>214,978</u>	<u>214,978</u>	<u>112,703</u>	<u>102,275</u>
Total Expenditures	<u>1,214,978</u>	<u>1,214,978</u>	<u>1,112,703</u>	<u>102,275</u>
Deficiency of revenues over expenditures	(1,214,978)	(1,214,978)	(1,112,703)	102,275
OTHER FINANCING SOURCES				
Transfers in	<u>1,214,978</u>	<u>1,214,978</u>	<u>1,112,703</u>	<u>(102,275)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 B CERTIFICATE FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	95,000	95,000	95,000	-
Interest and fiscal charges	<u>164,170</u>	<u>164,170</u>	<u>82,596</u>	<u>81,574</u>
Total Expenditures	<u>259,170</u>	<u>259,170</u>	<u>177,596</u>	<u>81,574</u>
Deficiency of revenues over expenditures	(259,170)	(259,170)	(177,596)	81,574
OTHER FINANCING SOURCES				
Transfers in	<u>259,170</u>	<u>259,170</u>	<u>177,596</u>	<u>(81,574)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2012 A&B CERTIFICATE FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Current				
General and administrative				
Contractual services	-	95,451	95,451	-
Deficiency of revenues over expenditures	-	(95,451)	(95,451)	-
OTHER FINANCING SOURCES (USES)				
Refunding debt certificates issued	-	5,465,000	5,465,000	-
Premium on refunding debt certificates	-	166,455	166,455	-
Current redemption of debt certificates	-	(4,457,757)	(4,457,757)	-
Payment to refunding bond escrow agent	-	(1,073,000)	(1,073,000)	-
Total Other Financing Sources (Uses)	-	100,698	100,698	-
Net Change in Fund Balance	\$ -	\$ 5,247	5,247	\$ -
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			\$ 5,247	

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 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010A CAPITAL PROJECTS FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 177	\$ 177	
EXPENDITURES					
Capital outlay	<u>-</u>	<u>163,285</u>	<u>18,718</u>	<u>144,567</u>	<u>\$ 144,567</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (163,285)</u>	<u>(18,541)</u>	<u>\$ 144,744</u>	
Fund Balance - Beginning of Period			<u>164,483</u>		
Fund Balance - End of Period			<u>\$ 145,942</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 MENTAL HEALTH FACILITY EXPANSION FUND
 For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 275	\$ 275	
EXPENDITURES					
Capital outlay	<u>-</u>	<u>314,811</u>	<u>193,015</u>	<u>121,796</u>	<u>\$ 90,981</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (314,811)</u>	(192,740)	<u>\$ 122,071</u>	
Fund Balance - Beginning of Period			<u>323,336</u>		
Fund Balance - End of Period			<u>\$ 130,596</u>		

PERMANENT FUNDS

Working Cash I and II Funds – to account for funds raised through property tax levies and interest income. Funds are available for loans to other funds. The principal portion of the fund may not be expended.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 1 FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 600	\$ 600	\$ 332	\$ (268)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	600	600	332	(268)
OTHER FINANCING USES				
Transfers out	<u>(600)</u>	<u>(600)</u>	<u>-</u>	<u>600</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	332	<u>\$ 332</u>
Fund Balance - Beginning of Year			<u>331,295</u>	
Fund Balance - End of Year			<u>\$ 331,627</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 2 FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 620	\$ 620	\$ 353	\$ (267)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	620	620	353	(267)
OTHER FINANCING USES				
Transfers out	<u>(620)</u>	<u>(620)</u>	<u>-</u>	<u>620</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	353	<u>\$ 353</u>
Fund Balance - Beginning of Year			<u>469,273</u>	
Fund Balance - End of Year			<u>\$ 469,626</u>	

ENTERPRISE FUNDS

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

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

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
VALLEY HI FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 8,957,000	\$ 8,957,000	\$ 5,150,476	\$ (3,806,524)	
Property taxes	6,000,000	6,000,000	313,244	(5,686,756)	
Investment income	36,100	36,100	70,649	34,549	
Miscellaneous	<u>8,000</u>	<u>8,000</u>	<u>3,622</u>	<u>(4,378)</u>	
Total Revenues	<u>\$ 15,001,100</u>	<u>\$ 15,001,100</u>	<u>\$ 5,537,991</u>	<u>\$ (9,463,109)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	\$ 7,016,325	\$ 7,016,325	\$ 3,277,597	\$ 3,738,728	\$ -
Contractual services	1,917,561	2,042,583	657,006	1,385,577	501,841
Commodities	1,044,085	1,064,336	468,259	596,077	392,834
Capital outlay	8,000	8,000	-	8,000	-
Debt service					
Principal retirement	8,928,632	8,928,632	8,921,765	6,867	-
Interest and fiscal charges	190,136	190,136	184,416	5,720	-
Depreciation	<u>-</u>	<u>-</u>	<u>255,000</u>	<u>(255,000)</u>	<u>-</u>
Total Expenditures	<u>\$ 19,104,739</u>	<u>\$ 19,250,012</u>	<u>\$ 13,764,043</u>	<u>\$ 5,485,969</u>	<u>\$ 894,675</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 2ND QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
911 FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 2,376,000	\$ 2,376,000	\$ 1,210,914	\$ (1,165,086)	
Investment income	<u>6,000</u>	<u>6,000</u>	<u>2,937</u>	<u>(3,063)</u>	
Total Revenues	<u>\$ 2,382,000</u>	<u>\$ 2,382,000</u>	<u>\$ 1,213,851</u>	<u>\$ (1,168,149)</u>	
EXPENDITURES					
Current					
Public Safety					
Personnel services	\$ 387,253	\$ 387,253	\$ 178,041	\$ 209,212	\$ -
Contractual services	1,889,780	2,038,767	870,186	1,168,581	158,320
Commodities	581,000	707,734	5,599	702,135	126,734
Capital outlay	<u>115,000</u>	<u>217,340</u>	<u>-</u>	<u>217,340</u>	<u>102,340</u>
Total Expenditures	<u>\$ 2,973,033</u>	<u>\$ 3,351,094</u>	<u>\$ 1,053,826</u>	<u>\$ 2,297,268</u>	<u>\$ 387,394</u>

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 - 2ND QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
HEALTH INSURANCE FUND
For the Six Months Ended May 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 19,068,011	\$ 19,068,011	\$ 6,704,636	\$ (12,363,375)	
Grants, contributions, and intergovernmental	-	-	62,049	62,049	
Investment income	<u>4,000</u>	<u>4,000</u>	<u>2,986</u>	<u>(1,014)</u>	
Total Revenues	<u>\$ 19,072,011</u>	<u>\$ 19,072,011</u>	<u>\$ 6,769,671</u>	<u>\$ (12,302,340)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	\$ 19,135,511	\$ 19,135,511	\$ 8,439,162	\$ 10,696,349	\$ -
Commodities	<u>6,850</u>	<u>6,850</u>	<u>727</u>	<u>6,123</u>	<u>-</u>
Total Expenditures	<u>\$ 19,142,361</u>	<u>\$ 19,142,361</u>	<u>\$ 8,439,889</u>	<u>\$ 10,702,472</u>	<u>\$ -</u>