

County of McHenry, Illinois

County Auditor's Quarterly Report

Fiscal Year 2012 – 3rd Quarter
For the 9 months ended August 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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October 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 third 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.

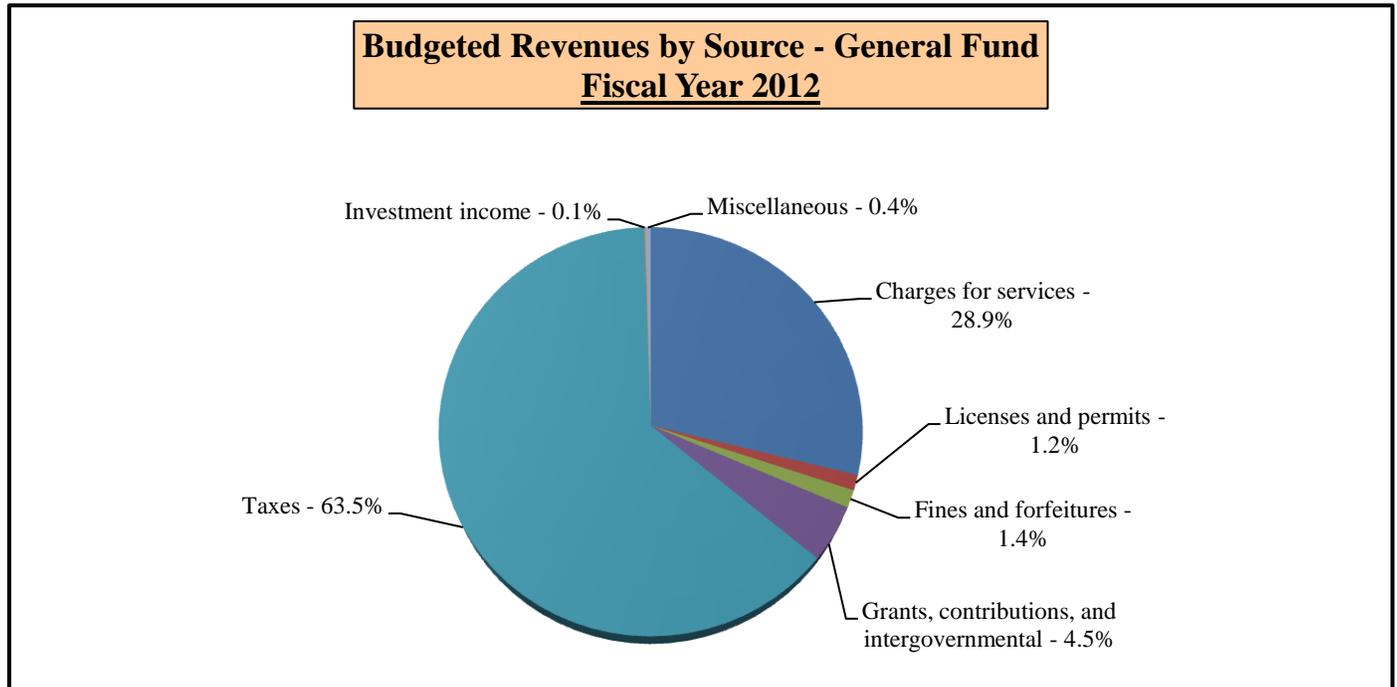
Third Quarter Review – Fiscal Year 2012

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 7.7% as of August 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 third quarter of 2012, real estate transfer tax revenue was \$919,000, compared to \$863,000 through the third quarter of 2011, which represents an increase of 6.5%. 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 third 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 third quarter of fiscal year 2012 to the same period for fiscal year 2011, along with the annual budgets.

Revenue Category	3rd Qtr FY2012 Revenues	3rd Qtr FY2011 Revenues	Difference 3rd Qtr FY12 - FY11	FY2012 Annual Budget	FY2011 Annual Budget
Charges for services	\$ 15,334,586	\$ 17,384,927	\$ (2,050,341)	\$ 24,355,470	\$ 24,349,396
Licenses and permits	825,756	885,167	(59,411)	973,000	1,053,000
Fines and forfeitures	843,084	880,970	(37,886)	1,211,500	1,410,500
Grants, contributions, and intergovernmental	2,795,232	3,065,393	(270,161)	3,781,133	4,509,242
Taxes	34,859,715	32,259,039	2,600,676	53,466,000	52,260,588
Investment income	74,780	79,593	(4,813)	111,600	143,100
Miscellaneous	17,577	89,605	(72,028)	321,500	350,846
Total Revenues	\$54,750,730	\$54,644,694	\$ 106,036	\$84,220,203	\$84,076,672

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.

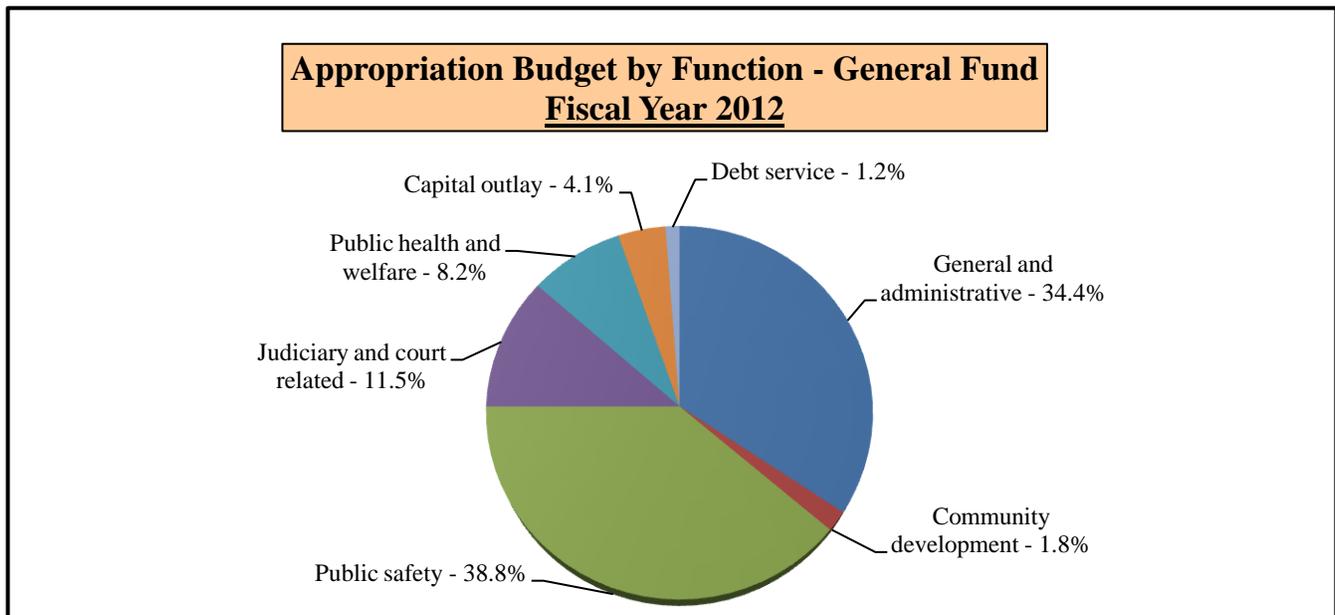
The following table presents a comparison of actual tax revenues through the third quarter of fiscal year 2012 to the same period for fiscal year 2011, along with the annual budgets.

Type of Tax Revenue	3rd Qtr FY2012 Revenues	3rd Qtr FY2011 Revenues	Difference 3rd Qtr FY12 - FY11	FY2012 Annual Budget	FY2011 Annual Budget
Property taxes	\$ 21,068,817	\$ 19,678,737	\$ 1,390,080	\$ 36,405,000	\$ 35,675,000
Sales taxes	6,895,181	6,383,573	511,608	8,461,000	8,520,588
State income taxes	4,455,279	3,949,324	505,955	5,625,000	5,250,000
Local use tax	746,798	735,891	10,907	1,000,000	800,000
Personal property replacement tax	519,708	585,740	(66,032)	625,000	625,000
Inheritance tax	201,931	12,081	189,850	50,000	100,000
Off track betting	52,957	50,477	2,480	100,000	90,000
Tax transfer stamps	919,044	863,216	55,828	1,200,000	1,200,000
Total Tax Revenues	\$34,859,715	\$32,259,039	\$ 2,600,676	\$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 increase in property taxes is due to an increase in the annual tax levy from \$36.3 million for fiscal year 2011 to \$37.0 million for fiscal year 2012. Since the due date for the final installment of property taxes is in September, the remainder of property taxes will be received in the fourth 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 \$10.3 million through the third quarter of fiscal year 2011 to \$11.4 million through the third quarter of fiscal year 2012; an increase of \$1.1 million or 10.7%. The increase in both of these taxes is directly related to an 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 \$8.9 million through the third quarter of fiscal year 2011 to \$7.4 million through the third quarter of fiscal year 2012; a decrease of \$1.5 million or 16.9%. 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 third quarter of fiscal year 2012 to the same period for fiscal year 2011, along with the annual budgets.

Expenditure Category	3rd Qtr FY2012 Expenditures	3rd Qtr FY2011 Expenditures	Difference 3rd Qtr FY12 - FY11	FY2012 Annual Budget	FY2011 Annual Budget
General and administrative	\$ 17,938,070	\$ 17,692,488	\$ 245,582	\$ 29,309,624	\$ 27,750,501
Community development	1,083,487	1,094,524	(11,037)	1,531,222	1,616,950
Public safety	24,090,655	22,825,370	1,265,285	33,107,971	31,985,325
Judiciary and court related	7,342,380	7,253,486	88,894	9,766,384	10,210,606
Public health and welfare	4,481,441	4,759,722	(278,281)	6,974,084	7,401,711
Capital outlay	1,020,854	2,170,748	(1,149,894)	3,472,461	4,769,519
Debt service	536,484	533,349	3,135	1,040,224	1,051,129
Total Expenditures	\$ 56,493,371	\$ 56,329,687	\$ 163,684	\$ 85,201,970	\$ 84,785,741

Overall, the annual budget increased from \$84.8 million for fiscal year 2011 to \$85.2 million for fiscal year 2012; an increase of \$0.4 million or 0.5%. Actual expenditures increased from \$56.3 million through the third quarter of fiscal year 2011 to \$56.5 million through the third quarter of fiscal year 2012; an increase of \$0.2 million or 0.4%. One category with a large decrease is capital outlay, which decreased from \$2.2 million through the third quarter of fiscal year 2011 to \$1.0 million through the third quarter of fiscal year 2012; a decrease of \$1.2 million or 54.5%. 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 third quarter of fiscal year 2012 totaled \$54.9 million, compared to the annual budget of \$80.7 million. Therefore, actual expenditures through the third quarter of fiscal year 2012 represents 68.0% of the annual budget, which is well below the 75% threshold that is generally anticipated to be expended through the third quarter. The County has continued to control costs throughout the economic downturn, as is demonstrated by the budget control through the third quarter of fiscal year 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 39 special revenue funds which vary in function (general and administrative, community development, transportation, public safety, judiciary and court related, or public health and welfare), which account for a wide variety of activities and vary in significance and purpose.

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

Special Revenue Fund	3rd Qtr FY2012 Revenues	3rd Qtr FY2012 Expenditures	Net Other Financing Sources (Uses)	Fund Balance (Deficit) at August 31, 2012
County Clerk Automation Fund	9,890	9,691	-	87,261
Recorder Automation Fund	627,431	550,126	145,337	1,543,996
County Treasurer Automation Fund	34,289	11,355	-	370,779
Treasurer's Passport Services Fund	37,998	9,218	-	184,392
Geographic Information Systems Fund	663,166	480,939	-	1,771,751
Illinois Municipal Retirement Fund	2,801,023	4,757,935	-	580,785
Social Security Fund	1,875,292	2,779,689	-	1,732,664
Insurance Loss Fund	2,286,727	2,807,824	-	13,049,356
HUD Grants Fund	1,272,663	1,215,060	-	101,056
Revolving Loan Fund	38,184	84	-	1,775,241
County Highway Fund	3,943,414	8,372,339	3,118,669	4,219,507
Motor Fuel Tax Fund	3,461,652	3,664,535	-	18,151,621
Matching Fund	1,251,611	2,054,252	-	14,523,336
County Bridge Fund	975,423	567,526	-	5,088,780
County Option Motor Fuel Tax Fund	3,175,902	1,239,888	-	12,811,540
RTA Sales Tax Fund	6,646,786	-	(9,315,869)	15,663,600
EMDT Fund	9,793	-	-	44,290
DUI Conviction Fund	17,324	5,525	-	64,589
Coroner's Fund	38,446	31,609	(9,000)	38,984
Maintenance and Child Support Collection Fund	91,338	135,066	-	189,721
Law Library Fund	215,810	227,979	-	468,422
Circuit Court Document Storage Fund	556,360	569,550	-	(600,896)
Probation Service Fee Fund	286,912	269,773	-	820,655
Circuit Court Automation Fund	567,257	543,361	-	(229,516)
Illinois Criminal Justice Authority Fund	63,761	29,869	-	34,982
Circuit Court Admin Fund	65,790	65,884	-	139,945
Circuit Clerk Electronic Citation Fund	36,849	35,000	-	27,927
Special Courts Fund	291,625	298,477	422,663	415,811
State's Attorney Automation Fund	1,684	-	-	1,684
County Mental Health Fund	7,653,325	7,068,452	(821,734)	7,533,280
Mental Health Grant Fund	525,947	1,148,269	562,564	(17,836)
Veteran's Assistance Commission Fund	204,972	415,249	-	786,436
Veteran's Assistance Commission Bus Fund	107	-	-	6,324
Workforce Network Fund	2,092,340	2,044,574	-	627,962
Tuberculosis Care and Treatment Fund	208,351	231,276	-	616,368
Animal Shelter Fund	1,792	342	-	20,859
Dental Care Clinic Fund	468,771	500,833	-	412,305
Health Scholarship Fund	8	-	-	6,291
Senior Services Fund	1,013,648	986,515	-	2,774,433

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

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

The County's debt service funds are used to account for the payment of outstanding debt certificate principal and interest. Debt service payments are made according to the payment schedule for each debt certificate issuance. Accordingly, the most appropriate comparison of budget to actual for debt service is at year-end. Detailed information about the County's debt certificate issuances, including the outstanding balances, interest rates, and repayment schedules, are included in the 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 53-62.

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 63-64.

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

The County's two permanent funds are the Working Cash I Fund and the Working Cash II Fund. The activity of the funds consists of investment income that is earned throughout the year on restricted investments. At the end of each fiscal year, the earned investment income is transferred to the general fund to support basic County functions. Through the third quarter of fiscal year 2012, the working cash funds have earned \$1,013 of investment income.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – permanent funds on pages 65-66.

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 third quarter of fiscal year 2012 is \$3.4 million. Since the due date for the final installment of property taxes is in September, the remainder of property taxes will be received in the fourth quarter.

Debt service expenditures in the Valley Hi Fund totaled \$9.1 million through the third 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 ten years of approximately \$2.0 million.

See schedules of revenues and expenditures – budget and actual (budgetary basis) – enterprise funds on pages 67-68.

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 third quarter of fiscal year 2012, actual expenditures were \$12.9 million, which represents 67.5% of the budget of \$19.1 million. Since the County is self-insured for health insurance claims, the Health Insurance Fund is required to calculate a reserve at the end of the fiscal year for claims incurred but not reported. Because this reserve is booked only at year-end, interim data for expenditures does not always compare easily with the budget throughout the year. Therefore, the most appropriate comparison of budget to actual is at year-end.

See schedule of revenues and expenditures – budget and actual (budgetary basis) – internal service fund on page 69.

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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Nine Months Ended August 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 24,355,470	\$ 24,355,470	\$ 15,334,586	\$ (9,020,884)	
Licenses and permits	973,000	973,000	825,756	(147,244)	
Fines and forfeitures	1,211,500	1,211,500	843,084	(368,416)	
Grants, contributions, and intergovernmental	3,534,553	3,781,133	2,795,232	(985,901)	
Taxes	53,466,000	53,466,000	34,859,715	(18,606,285)	
Investment income	111,600	111,600	74,780	(36,820)	
Miscellaneous	321,500	321,500	17,577	(303,923)	
Total Revenues	<u>83,973,623</u>	<u>84,220,203</u>	<u>54,750,730</u>	<u>(29,469,473)</u>	
EXPENDITURES					
Current					
General and administrative	28,939,591	29,309,624	17,938,070	11,371,554	\$ 717,094
Community development	1,339,710	1,531,222	1,083,487	447,735	116,626
Public safety	32,746,279	33,107,971	24,090,655	9,017,316	966,159
Judiciary and court related	9,751,384	9,766,384	7,342,380	2,424,004	78,751
Public health and welfare	6,814,097	6,974,084	4,481,441	2,492,643	75,518
Capital outlay	764,899	3,472,461	1,020,854	2,451,607	1,759,302
Debt service					
Principal retirement	964,865	964,865	504,238	460,627	-
Interest and fiscal charges	75,359	75,359	32,246	43,113	-
Total Expenditures	<u>81,396,184</u>	<u>85,201,970</u>	<u>56,493,371</u>	<u>28,708,599</u>	<u>\$ 3,713,450</u>
Excess (deficiency) of revenues over expenditures	<u>2,577,439</u>	<u>(981,767)</u>	<u>(1,742,641)</u>	<u>(760,874)</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	80,920	80,920	59,000	(21,920)	
Transfers out	(4,520,069)	(4,942,732)	(4,820,342)	122,390	
Capital leases issued	-	122,937	-	(122,937)	
Total Other Financing Sources (Uses)	<u>(4,439,149)</u>	<u>(4,738,875)</u>	<u>(4,761,342)</u>	<u>(22,467)</u>	
Net Change in Fund Balance	<u>\$ (1,861,710)</u>	<u>\$ (5,720,642)</u>	<u>(6,503,983)</u>	<u>\$ (783,341)</u>	
Fund Balance - Beginning of Period			<u>53,895,390</u>		
Fund Balance - End of Period			<u>\$ 47,391,407</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative				
County clerk fees	\$ 190,000	\$ 190,000	\$ 135,357	\$ (54,643)
Tax redemption fees	180,000	180,000	142,065	(37,935)
Recording fees	1,200,000	1,200,000	885,316	(314,684)
Penalties/fees on delinquent taxes	1,800,000	1,800,000	-	(1,800,000)
Cable television franchise fees	440,000	440,000	382,729	(57,271)
Assessor's salary reimbursement	53,000	53,000	34,333	(18,667)
Other fees and charges	29,222	29,222	9,772	(19,450)
Community Development				
Subdivision review fees	5,000	5,000	602	(4,398)
Flood plain investigation fees	60,000	60,000	55,303	(4,697)
Maps and publications fees	2,000	2,000	790	(1,210)
Solid waste tipping fees	21,000	21,000	21,000	-
Other fees and charges	11,500	11,500	2,807	(8,693)
Public Safety				
Sheriff fees - circuit court	400,000	400,000	303,142	(96,858)
Sheriff fees - photocopies	5,000	5,000	5,744	744
Sheriff fees - foreign courts	52,000	52,000	32,724	(19,276)
Foreclosures	45,000	45,000	40,694	(4,306)
Court security fees	800,000	800,000	562,985	(237,015)
Jail space rental	11,500,000	11,500,000	7,414,550	(4,085,450)
Payphones	300,000	300,000	114,582	(185,418)
Dispatching fees	250,000	250,000	99,379	(150,621)
Squad car replacement fee	34,000	34,000	22,514	(11,486)
Sheriff salary reimbursement	47,000	47,000	53,176	6,176
Other fees and charges	51,442	51,442	55,648	4,206
Judiciary and Court Related				
10% bond earnings	368,000	368,000	298,149	(69,851)
Circuit clerk fees	3,718,000	3,718,000	2,703,836	(1,014,164)
County court fees	240,000	240,000	170,612	(69,388)
Court services salary reimbursements	620,768	620,768	416,044	(204,724)
State's attorney salary reimbursement	149,858	149,858	140,677	(9,181)
State's attorney fees	130,000	130,000	78,518	(51,482)
Public aid	65,000	65,000	19,387	(45,613)
Periodic imprisonment fees	19,500	19,500	14,385	(5,115)
Public defender salary reimbursement	99,955	99,955	99,895	(60)
Public defenders fees	80,000	80,000	39,697	(40,303)
Other fees and charges	38,100	38,100	26,047	(12,053)

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 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	\$ 523,281	\$ (101,719)
Veterinary fees	63,000	63,000	42,309	(20,691)
Nursing fees	118,000	118,000	56,844	(61,156)
Health review fees	5,000	5,000	4,725	(275)
Health promotion	15,000	15,000	4,538	(10,462)
Vital record fees	58,000	58,000	48,337	(9,663)
Subdivision review fees	4,000	4,000	361	(3,639)
Medicare	85,000	85,000	3,501	(81,499)
Public aid	205,000	205,000	153,899	(51,101)
Private pay	10,000	10,000	1,564	(8,436)
Vision and hearing fees	50,000	50,000	31,456	(18,544)
Other fees and charges	112,125	112,125	81,312	(30,813)
	<u>24,355,470</u>	<u>24,355,470</u>	<u>15,334,586</u>	<u>(9,020,884)</u>
LICENSES AND PERMITS				
General and Administrative				
Liquor licenses	115,000	115,000	103,400	(11,600)
Amusement licenses	11,000	11,000	10,001	(999)
Community Development				
Building permits	225,000	225,000	173,485	(51,515)
Zoning permits	75,000	75,000	43,591	(31,409)
Public Health and Welfare				
Septic and well permits	85,000	85,000	49,485	(35,515)
Health licenses	450,000	450,000	430,056	(19,944)
Hauler license fees	12,000	12,000	15,738	3,738
	<u>973,000</u>	<u>973,000</u>	<u>825,756</u>	<u>(147,244)</u>
FINES AND FORFEITURES				
Community Development				
Planning fines	15,000	15,000	3,958	(11,042)
Judiciary and Court Related				
Fines and bond forfeitures	1,034,500	1,034,500	742,314	(292,186)
County drug fines	123,000	123,000	67,448	(55,552)
Public Health and Welfare				
Veterinary fines	39,000	39,000	29,364	(9,636)
	<u>1,211,500</u>	<u>1,211,500</u>	<u>843,084</u>	<u>(368,416)</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
 GENERAL FUND

For the Nine Months Ended August 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	\$ 43,290	\$ (11,710)
Other grants	-	-	53,400	53,400
Community Development				
Community development grants	-	-	46,745	46,745
Public Safety				
Sheriff's Office - grants	-	108,195	163,333	55,138
Emergency Management - grants	90,861	111,583	51,819	(59,764)
Judiciary and Court Related				
Dependent children care reimbursements	25,000	25,000	-	(25,000)
Dependent children/parent reimbursements	30,000	30,000	25,759	(4,241)
State's Attorney - grants	23,535	23,535	17,651	(5,884)
Court Administration - grants	37,500	37,500	9,050	(28,450)
Public Health and Welfare				
Health Department grants -				
Nursing	2,574,169	2,606,169	2,144,720	(461,449)
Environmental Administration	146,488	232,151	191,129	(41,022)
Administration	52,000	52,000	48,336	(3,664)
IDPH vaccines	500,000	500,000	-	(500,000)
Total Grants, Contributions, and Intergovernmental	<u>3,534,553</u>	<u>3,781,133</u>	<u>2,795,232</u>	<u>(985,901)</u>
TAXES				
Property taxes	36,405,000	36,405,000	21,068,817	(15,336,183)
Sales taxes	8,461,000	8,461,000	6,895,181	(1,565,819)
State income taxes	5,625,000	5,625,000	4,455,279	(1,169,721)
Local use tax	1,000,000	1,000,000	746,798	(253,202)
Personal property replacement tax	625,000	625,000	519,708	(105,292)
Inheritance tax	50,000	50,000	201,931	151,931
Off track betting	100,000	100,000	52,957	(47,043)
Tax transfer stamps	1,200,000	1,200,000	919,044	(280,956)
Total Taxes	<u>53,466,000</u>	<u>53,466,000</u>	<u>34,859,715</u>	<u>(18,606,285)</u>
INVESTMENT INCOME	<u>111,600</u>	<u>111,600</u>	<u>74,780</u>	<u>(36,820)</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	17,577	(28,923)
Total Miscellaneous	<u>321,500</u>	<u>321,500</u>	<u>17,577</u>	<u>(303,923)</u>
TOTAL REVENUES	<u>\$ 83,973,623</u>	<u>\$ 84,220,203</u>	<u>\$ 54,750,730</u>	<u>\$ (29,469,473)</u>

(Concluded)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE AND FUNCTION
GENERAL FUND
For the Nine Months Ended August 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative	\$ 3,892,222	\$ 3,892,222	\$ 1,589,572	\$ (2,302,650)
Community Development	99,500	99,500	80,502	(18,998)
Public Safety	13,484,442	13,484,442	8,705,138	(4,779,304)
Judiciary and Court Related	5,529,181	5,529,181	4,007,247	(1,521,934)
Public Health and Welfare	1,350,125	1,350,125	952,127	(397,998)
Total Charges for Services	24,355,470	24,355,470	15,334,586	(9,020,884)
LICENSES AND PERMITS				
General and Administrative	126,000	126,000	113,401	(12,599)
Community Development	300,000	300,000	217,076	(82,924)
Public Health and Welfare	547,000	547,000	495,279	(51,721)
Total Licenses and Permits	973,000	973,000	825,756	(147,244)
FINES AND FORFEITURES				
Community Development	15,000	15,000	3,958	(11,042)
Judiciary and Court Related	1,157,500	1,157,500	809,762	(347,738)
Public Health and Welfare	39,000	39,000	29,364	(9,636)
Total Fines and Forfeitures	1,211,500	1,211,500	843,084	(368,416)
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative	55,000	55,000	96,690	41,690
Community Development	-	-	46,745	46,745
Public Safety	90,861	219,778	215,152	(4,626)
Judiciary and Court Related	116,035	116,035	52,460	(63,575)
Public Health and Welfare	3,272,657	3,390,320	2,384,185	(1,006,135)
Total Grants, Contributions, and Intergovernmental	3,534,553	3,781,133	2,795,232	(985,901)
TAXES	53,466,000	53,466,000	34,859,715	(18,606,285)
INVESTMENT INCOME	111,600	111,600	74,780	(36,820)
MISCELLANEOUS	321,500	321,500	17,577	(303,923)
TOTAL REVENUES	\$ 83,973,623	\$ 84,220,203	\$ 54,750,730	\$ (29,469,473)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration					
Personnel services	\$ 509,389	\$ 509,389	\$ 415,244	\$ 94,145	\$ -
Contractual services	138,594	138,594	119,914	18,680	8,486
Commodities	19,356	19,356	8,121	11,235	-
Total	<u>667,339</u>	<u>667,339</u>	<u>543,279</u>	<u>124,060</u>	<u>8,486</u>
Auditor					
Personnel services	332,656	332,656	247,347	85,309	-
Contractual services	6,400	6,400	5,957	443	-
Commodities	12,549	12,549	4,797	7,752	-
Total	<u>351,605</u>	<u>351,605</u>	<u>258,101</u>	<u>93,504</u>	<u>-</u>
County Board and Liquor Commission					
Personnel services	605,224	605,224	467,314	137,910	-
Contractual services	68,682	73,682	63,781	9,901	-
Commodities	39,250	39,250	20,530	18,720	-
Total	<u>713,156</u>	<u>718,156</u>	<u>551,625</u>	<u>166,531</u>	<u>-</u>
County Clerk					
Personnel services	407,813	407,813	325,815	81,998	-
Contractual services	7,050	7,050	4,670	2,380	-
Commodities	9,100	9,100	3,452	5,648	-
Total	<u>423,963</u>	<u>423,963</u>	<u>333,937</u>	<u>90,026</u>	<u>-</u>
County Clerk - Elections					
Personnel services	649,876	649,876	407,515	242,361	-
Contractual services	264,850	264,850	128,516	136,334	-
Commodities	313,500	313,500	171,313	142,187	-
Total	<u>1,228,226</u>	<u>1,228,226</u>	<u>707,344</u>	<u>520,882</u>	<u>-</u>
Educational Service Region					
Personnel services	169,677	169,677	119,921	49,756	-
Contractual services	12,300	12,300	8,241	4,059	-
Commodities	12,500	12,500	2,850	9,650	51
Total	<u>194,477</u>	<u>194,477</u>	<u>131,012</u>	<u>63,465</u>	<u>51</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 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	\$ 877,952	\$ 218,004	\$ -
Contractual services	1,791,966	1,795,063	1,022,001	773,062	82,425
Commodities	<u>183,183</u>	<u>180,683</u>	<u>100,778</u>	<u>79,905</u>	<u>44,067</u>
Total	<u>3,071,105</u>	<u>3,071,702</u>	<u>2,000,731</u>	<u>1,070,971</u>	<u>126,492</u>
Human Resources					
Personnel services	260,699	260,699	208,108	52,591	-
Contractual services	264,130	264,130	172,905	91,225	40,768
Commodities	<u>6,250</u>	<u>6,250</u>	<u>1,143</u>	<u>5,107</u>	<u>-</u>
Total	<u>531,079</u>	<u>531,079</u>	<u>382,156</u>	<u>148,923</u>	<u>40,768</u>
Information Technology					
Personnel services	1,688,711	1,688,711	1,295,003	393,708	-
Contractual services	1,366,879	1,470,886	959,709	511,177	339,192
Commodities	<u>76,477</u>	<u>76,477</u>	<u>62,346</u>	<u>14,131</u>	<u>4,675</u>
Total	<u>3,132,067</u>	<u>3,236,074</u>	<u>2,317,058</u>	<u>919,016</u>	<u>343,867</u>
Merit Commission					
Personnel services	5,100	5,100	1,200	3,900	-
Contractual services	54,000	54,000	5,798	48,202	4,850
Commodities	<u>900</u>	<u>900</u>	<u>402</u>	<u>498</u>	<u>-</u>
Total	<u>60,000</u>	<u>60,000</u>	<u>7,400</u>	<u>52,600</u>	<u>4,850</u>
Purchasing					
Personnel services	242,853	242,853	188,088	54,765	-
Contractual services	13,130	14,000	9,062	4,938	733
Commodities	<u>422,735</u>	<u>422,735</u>	<u>256,241</u>	<u>166,494</u>	<u>82</u>
Total	<u>678,718</u>	<u>679,588</u>	<u>453,391</u>	<u>226,197</u>	<u>815</u>
Recorder					
Personnel services	1,051,214	1,051,214	761,477	289,737	-
Contractual services	34,690	34,690	17,349	17,341	69
Commodities	<u>845,270</u>	<u>845,270</u>	<u>824,699</u>	<u>20,571</u>	<u>34</u>
Total	<u>1,931,174</u>	<u>1,931,174</u>	<u>1,603,525</u>	<u>327,649</u>	<u>103</u>
Supervisor of Assessments					
Personnel services	860,382	824,120	654,084	170,036	-
Contractual services	125,675	125,675	22,244	103,431	11,835
Commodities	<u>12,500</u>	<u>12,500</u>	<u>6,370</u>	<u>6,130</u>	<u>-</u>
Total	<u>998,557</u>	<u>962,295</u>	<u>682,698</u>	<u>279,597</u>	<u>11,835</u>

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Treasurer					
Personnel services	\$ 492,500	\$ 492,500	\$ 457,496	\$ 35,004	\$ -
Contractual services	64,495	64,495	53,233	11,262	-
Commodities	7,100	7,100	7,100	-	-
Total	<u>564,095</u>	<u>564,095</u>	<u>517,829</u>	<u>46,266</u>	<u>-</u>
Non-Departmental					
Personnel services	1,034,248	1,034,248	-	1,034,248	-
Contractual services	13,345,232	13,620,369	7,423,693	6,196,676	173,842
Commodities	14,550	35,234	24,291	10,943	5,985
Total	<u>14,394,030</u>	<u>14,689,851</u>	<u>7,447,984</u>	<u>7,241,867</u>	<u>179,827</u>
Total General and Administrative	<u>28,939,591</u>	<u>29,309,624</u>	<u>17,938,070</u>	<u>11,371,554</u>	<u>717,094</u>
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,152,800	1,149,100	899,339	249,761	-
Contractual services	124,930	319,644	157,257	162,387	116,626
Commodities	61,980	62,478	26,891	35,587	-
Total Community Development	<u>1,339,710</u>	<u>1,531,222</u>	<u>1,083,487</u>	<u>447,735</u>	<u>116,626</u>
PUBLIC SAFETY					
County Sheriff					
Personnel services	27,554,227	27,614,976	20,353,038	7,261,938	67,300
Contractual services	3,462,371	3,472,613	2,374,382	1,098,231	804,547
Commodities	989,546	1,253,539	704,541	548,998	92,772
Total	<u>32,006,144</u>	<u>32,341,128</u>	<u>23,431,961</u>	<u>8,909,167</u>	<u>964,619</u>
Emergency Management					
Personnel services	205,425	205,425	160,714	44,711	-
Contractual services	30,350	39,812	11,328	28,484	-
Commodities	17,600	34,846	16,185	18,661	1,540
Total	<u>253,375</u>	<u>280,083</u>	<u>188,227</u>	<u>91,856</u>	<u>1,540</u>
County Coroner					
Personnel services	332,653	332,653	330,587	2,066	-
Contractual services	137,675	137,675	123,576	14,099	-
Commodities	16,432	16,432	16,304	128	-
Total	<u>486,760</u>	<u>486,760</u>	<u>470,467</u>	<u>16,293</u>	<u>-</u>
Total Public Safety	<u>32,746,279</u>	<u>33,107,971</u>	<u>24,090,655</u>	<u>9,017,316</u>	<u>966,159</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 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	\$ 1,467,136	\$ 427,697	\$ -
Contractual services	29,450	29,450	24,467	4,983	-
Commodities	26,150	26,150	18,217	7,933	1,505
Total	<u>1,950,433</u>	<u>1,950,433</u>	<u>1,509,820</u>	<u>440,613</u>	<u>1,505</u>
Court Administration					
Personnel services	423,366	423,366	327,495	95,871	-
Contractual services	703,500	684,702	422,769	261,933	77,246
Commodities	64,700	98,498	82,015	16,483	-
Total	<u>1,191,566</u>	<u>1,206,566</u>	<u>832,279</u>	<u>374,287</u>	<u>77,246</u>
Court Services					
Personnel services	2,303,719	2,303,719	1,807,012	496,707	-
Contractual services	471,100	471,100	227,570	243,530	-
Commodities	26,300	26,300	20,823	5,477	-
Total	<u>2,801,119</u>	<u>2,801,119</u>	<u>2,055,405</u>	<u>745,714</u>	<u>-</u>
Public Defender					
Personnel services	901,353	901,353	718,737	182,616	-
Contractual services	10,550	10,550	2,870	7,680	-
Commodities	9,929	9,929	4,251	5,678	-
Total	<u>921,832</u>	<u>921,832</u>	<u>725,858</u>	<u>195,974</u>	<u>-</u>
State's Attorney					
Personnel services	2,653,158	2,653,158	2,063,520	589,638	-
Contractual services	190,276	190,276	123,952	66,324	-
Commodities	43,000	43,000	31,546	11,454	-
Total	<u>2,886,434</u>	<u>2,886,434</u>	<u>2,219,018</u>	<u>667,416</u>	<u>-</u>
Total Judiciary and Court Related	<u>9,751,384</u>	<u>9,766,384</u>	<u>7,342,380</u>	<u>2,424,004</u>	<u>78,751</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Nine Months Ended August 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	\$ 3,881,615	\$ 1,296,547	\$ -
Contractual services	644,473	670,502	322,029	348,473	48,348
Commodities	<u>1,031,602</u>	<u>1,125,420</u>	<u>277,797</u>	<u>847,623</u>	<u>27,170</u>
Total Public Health and Welfare	<u>6,814,097</u>	<u>6,974,084</u>	<u>4,481,441</u>	<u>2,492,643</u>	<u>75,518</u>
CAPITAL OUTLAY	<u>764,899</u>	<u>3,472,461</u>	<u>1,020,854</u>	<u>2,451,607</u>	<u>1,759,302</u>
DEBT SERVICE					
Principal retirement	964,865	964,865	504,238	460,627	-
Interest and fiscal charges	<u>75,359</u>	<u>75,359</u>	<u>32,246</u>	<u>43,113</u>	<u>-</u>
Total Debt Service	<u>1,040,224</u>	<u>1,040,224</u>	<u>536,484</u>	<u>503,740</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 81,396,184</u>	<u>\$ 85,201,970</u>	<u>\$ 56,493,371</u>	<u>\$ 28,708,599</u>	<u>\$ 3,713,450</u>

(Concluded)

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT
 GENERAL FUND
 For the Nine Months Ended August 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration	\$ 667,339	\$ 667,339	\$ 543,279	\$ 124,060	\$ 8,486
Auditor	351,605	351,605	258,101	93,504	-
County Board and Liquor Commission	713,156	718,156	551,625	166,531	-
County Clerk	423,963	423,963	333,937	90,026	-
County Clerk - Elections	1,228,226	1,228,226	707,344	520,882	-
Educational Service Region	194,477	194,477	131,012	63,465	51
Facilities Management	3,071,105	3,071,702	2,000,731	1,070,971	126,492
Human Resources	531,079	531,079	382,156	148,923	40,768
Information Technology	3,132,067	3,236,074	2,317,058	919,016	343,867
Merit Commission	60,000	60,000	7,400	52,600	4,850
Purchasing	678,718	679,588	453,391	226,197	815
Recorder	1,931,174	1,931,174	1,603,525	327,649	103
Supervisor of Assessments	998,557	962,295	682,698	279,597	11,835
Treasurer	564,095	564,095	517,829	46,266	-
Non-Departmental	14,394,030	14,689,851	7,447,984	7,241,867	179,827
Total General and Administrative	<u>28,939,591</u>	<u>29,309,624</u>	<u>17,938,070</u>	<u>11,371,554</u>	<u>717,094</u>
COMMUNITY DEVELOPMENT					
Planning and Development	<u>1,339,710</u>	<u>1,531,222</u>	<u>1,083,487</u>	<u>447,735</u>	<u>116,626</u>
PUBLIC SAFETY					
County Sheriff	32,006,144	32,341,128	23,431,961	8,909,167	964,619
Emergency Management	253,375	280,083	188,227	91,856	1,540
County Coroner	486,760	486,760	470,467	16,293	-
Total Public Safety	<u>32,746,279</u>	<u>33,107,971</u>	<u>24,090,655</u>	<u>9,017,316</u>	<u>966,159</u>
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court	1,950,433	1,950,433	1,509,820	440,613	1,505
Court Administration	1,191,566	1,206,566	832,279	374,287	77,246
Court Services	2,801,119	2,801,119	2,055,405	745,714	-
Public Defender	921,832	921,832	725,858	195,974	-
State's Attorney	2,886,434	2,886,434	2,219,018	667,416	-
Total Judiciary and Court Related	<u>9,751,384</u>	<u>9,766,384</u>	<u>7,342,380</u>	<u>2,424,004</u>	<u>78,751</u>
PUBLIC HEALTH AND WELFARE					
Health Department	<u>6,814,097</u>	<u>6,974,084</u>	<u>4,481,441</u>	<u>2,492,643</u>	<u>75,518</u>
CAPITAL OUTLAY					
	<u>764,899</u>	<u>3,472,461</u>	<u>1,020,854</u>	<u>2,451,607</u>	<u>1,759,302</u>
DEBT SERVICE					
Principal retirement	964,865	964,865	504,238	460,627	-
Interest and fiscal charges	75,359	75,359	32,246	43,113	-
Total Debt Service	<u>1,040,224</u>	<u>1,040,224</u>	<u>536,484</u>	<u>503,740</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 81,396,184</u>	<u>\$ 85,201,970</u>	<u>\$ 56,493,371</u>	<u>\$ 28,708,599</u>	<u>\$ 3,713,450</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT
GENERAL FUND
For the Nine Months Ended August 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Personnel services	\$ 9,406,298	\$ 9,370,036	\$ 6,426,564	\$ 2,943,472	\$ -
Contractual services	17,558,073	17,946,184	10,017,073	7,929,111	662,200
Commodities	1,975,220	1,993,404	1,494,433	498,971	54,894
Total General and Administrative	<u>28,939,591</u>	<u>29,309,624</u>	<u>17,938,070</u>	<u>11,371,554</u>	<u>717,094</u>
COMMUNITY DEVELOPMENT					
Personnel services	1,152,800	1,149,100	899,339	249,761	-
Contractual services	124,930	319,644	157,257	162,387	116,626
Commodities	61,980	62,478	26,891	35,587	-
Total Community Development	<u>1,339,710</u>	<u>1,531,222</u>	<u>1,083,487</u>	<u>447,735</u>	<u>116,626</u>
PUBLIC SAFETY					
Personnel services	28,092,305	28,153,054	20,844,339	7,308,715	67,300
Contractual services	3,630,396	3,650,100	2,509,286	1,140,814	804,547
Commodities	1,023,578	1,304,817	737,030	567,787	94,312
Total Public Safety	<u>32,746,279</u>	<u>33,107,971</u>	<u>24,090,655</u>	<u>9,017,316</u>	<u>966,159</u>
JUDICIARY AND COURT RELATED					
Personnel services	8,176,429	8,176,429	6,383,900	1,792,529	-
Contractual services	1,404,876	1,386,078	801,628	584,450	77,246
Commodities	170,079	203,877	156,852	47,025	1,505
Total Judiciary and Court Related	<u>9,751,384</u>	<u>9,766,384</u>	<u>7,342,380</u>	<u>2,424,004</u>	<u>78,751</u>
PUBLIC HEALTH AND WELFARE					
Personnel services	5,138,022	5,178,162	3,881,615	1,296,547	-
Contractual services	644,473	670,502	322,029	348,473	48,348
Commodities	1,031,602	1,125,420	277,797	847,623	27,170
Total Public Health and Welfare	<u>6,814,097</u>	<u>6,974,084</u>	<u>4,481,441</u>	<u>2,492,643</u>	<u>75,518</u>
CAPITAL OUTLAY					
	<u>764,899</u>	<u>3,472,461</u>	<u>1,020,854</u>	<u>2,451,607</u>	<u>1,759,302</u>
DEBT SERVICE					
Principal retirement	964,865	964,865	504,238	460,627	-
Interest and fiscal charges	75,359	75,359	32,246	43,113	-
Total Debt Service	<u>1,040,224</u>	<u>1,040,224</u>	<u>536,484</u>	<u>503,740</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 81,396,184</u>	<u>\$ 85,201,970</u>	<u>\$ 56,493,371</u>	<u>\$ 28,708,599</u>	<u>\$ 3,713,450</u>

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT
 GENERAL FUND
 For the Nine Months Ended August 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	\$ 52,026,781	\$ 38,435,757	\$ 13,591,024	\$ 67,300
Contractual services	23,362,748	23,972,508	13,807,273	10,165,235	1,708,967
Commodities	4,262,459	4,689,996	2,693,003	1,996,993	177,881
Capital outlay	764,899	3,472,461	1,020,854	2,451,607	1,759,302
Debt service	<u>1,040,224</u>	<u>1,040,224</u>	<u>536,484</u>	<u>503,740</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>81,396,184</u>	\$ <u>85,201,970</u>	\$ <u>56,493,371</u>	\$ <u>28,708,599</u>	\$ <u>3,713,450</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.

State's Attorney Automation Fund – to account for the collection of a fee to be used to establish and maintain automated recordkeeping systems of the Office of the State's Attorney.

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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
For the Nine Months Ended August 31, 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	\$ 9,752	\$ (3,248)	
Investment income	125	125	138	13	
Total Revenues	<u>13,125</u>	<u>13,125</u>	<u>9,890</u>	<u>(3,235)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	10,000	10,000	6,613	3,387	\$ -
Commodities	2,500	2,500	1,923	577	-
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>1,155</u>	<u>13,845</u>	<u>-</u>
Total Expenditures	<u>27,500</u>	<u>27,500</u>	<u>9,691</u>	<u>17,809</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (14,375)</u>	<u>\$ (14,375)</u>	199	<u>\$ 14,574</u>	
Fund Balance - Beginning of Period			<u>87,062</u>		
Fund Balance - End of Period			<u>\$ 87,261</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDER AUTOMATION FUND
For the Nine Months Ended August 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	\$ 625,022	\$ (154,978)	
Investment income	<u>2,500</u>	<u>2,500</u>	<u>2,409</u>	<u>(91)</u>	
Total Revenues	<u>782,500</u>	<u>782,500</u>	<u>627,431</u>	<u>(155,069)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	498,380	498,380	227,384	270,996	\$ -
Contractual services	271,300	271,300	106,986	164,314	-
Commodities	90,150	90,150	2,570	87,580	-
Capital outlay	403,800	403,800	182,555	221,245	-
Debt service					
Principal retirement	45,000	45,000	29,767	15,233	-
Interest and fiscal charges	<u>5,000</u>	<u>5,000</u>	<u>864</u>	<u>4,136</u>	<u>-</u>
Total Expenditures	<u>1,313,630</u>	<u>1,313,630</u>	<u>550,126</u>	<u>763,504</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	(531,130)	(531,130)	77,305	608,435	
OTHER FINANCING SOURCES					
Capital lease issued	<u>-</u>	<u>-</u>	<u>145,337</u>	<u>145,337</u>	
Net Change in Fund Balance	<u>\$ (531,130)</u>	<u>\$ (531,130)</u>	222,642	<u>\$ 753,772</u>	
Fund Balance - Beginning of Period			<u>1,321,354</u>		
Fund Balance - End of Period			<u>\$ 1,543,996</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY TREASURER AUTOMATION FUND
For the Nine Months Ended August 31, 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	\$ 33,892	\$ (66,108)	
Investment income	1,000	1,000	397	(603)	
Total Revenues	<u>101,000</u>	<u>101,000</u>	<u>34,289</u>	<u>(66,711)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	190,700	190,700	6,680	184,020	\$ -
Contractual services	81,000	81,000	-	81,000	-
Commodities	16,000	16,000	4,675	11,325	-
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>11,355</u>	<u>276,346</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (186,701)</u>	<u>\$ (186,701)</u>	22,934	<u>\$ 209,635</u>	
Fund Balance - Beginning of Period			<u>347,845</u>		
Fund Balance - End of Period			<u>\$ 370,779</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TREASURER'S PASSPORT SERVICES FUND
For the Nine Months Ended August 31, 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	\$ 37,802	\$ (17,198)	
Investment income	100	100	196	96	
	<u>55,100</u>	<u>55,100</u>	<u>37,998</u>	<u>(17,102)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	64,050	64,050	6,161	57,889	\$ -
Contractual services	61,600	61,600	-	61,600	-
Commodities	61,000	61,000	3,057	57,943	-
	<u>186,650</u>	<u>186,650</u>	<u>9,218</u>	<u>177,432</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (131,550)</u>	<u>\$ (131,550)</u>	28,780	<u>\$ 160,330</u>	
Fund Balance - Beginning of Period			<u>155,612</u>		
Fund Balance - End of Period			<u>\$ 184,392</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GEOGRAPHIC INFORMATION SYSTEMS FUND
For the Nine Months Ended August 31, 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	\$ 661,265	\$ (171,735)	
Investment income	<u>2,000</u>	<u>2,000</u>	<u>1,901</u>	<u>(99)</u>	
Total Revenues	<u>835,000</u>	<u>835,000</u>	<u>663,166</u>	<u>(171,834)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	493,520	493,520	325,390	168,130	\$ -
Contractual services	225,050	278,587	147,906	130,681	51,563
Commodities	37,450	37,450	7,643	29,807	-
Capital outlay	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>796,020</u>	<u>809,557</u>	<u>480,939</u>	<u>328,618</u>	<u>\$ 51,563</u>
Net Change in Fund Balance	<u>\$ 38,980</u>	<u>\$ 25,443</u>	182,227	<u>\$ 156,784</u>	
Fund Balance - Beginning of Period			<u>1,589,524</u>		
Fund Balance - End of Period			<u>\$ 1,771,751</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Nine Months Ended August 31, 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	\$ 2,704,397	\$ (2,045,603)	
Personal property replacement tax	105,000	105,000	94,244	(10,756)	
Investment income	<u>3,750</u>	<u>3,750</u>	<u>2,382</u>	<u>(1,368)</u>	
Total Revenues	4,858,750	4,858,750	2,801,023	(2,057,727)	
EXPENDITURES					
Current					
Personnel services	<u>7,143,036</u>	<u>7,143,036</u>	<u>4,757,935</u>	<u>2,385,101</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (2,284,286)</u>	<u>\$ (2,284,286)</u>	(1,956,912)	<u>\$ 327,374</u>	
Fund Balance - Beginning of Period			<u>2,537,697</u>		
Fund Balance - End of Period			<u>\$ 580,785</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND
For the Nine Months Ended August 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	\$ 1,873,169	\$ (1,416,831)	
Investment income	<u>2,800</u>	<u>2,800</u>	<u>2,123</u>	<u>(677)</u>	
Total Revenues	3,292,800	3,292,800	1,875,292	(1,417,508)	
EXPENDITURES					
Current					
Personnel services	<u>3,995,556</u>	<u>3,995,556</u>	<u>2,779,689</u>	<u>1,215,867</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (702,756)</u>	<u>\$ (702,756)</u>	(904,397)	<u>\$ (201,641)</u>	
Fund Balance - Beginning of Period			<u>2,637,061</u>		
Fund Balance - End of Period			<u>\$ 1,732,664</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE LOSS FUND
For the Nine Months Ended August 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	\$ 2,248,915	\$ (1,701,085)	
Investment income	200	200	43	(157)	
Miscellaneous	200,000	200,000	37,769	(162,231)	
Total Revenues	<u>4,150,200</u>	<u>4,150,200</u>	<u>2,286,727</u>	<u>(1,863,473)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	1,070,743	1,070,743	813,454	257,289	\$ -
Contractual services	2,702,020	2,705,455	1,964,769	740,686	67,402
Commodities	21,900	21,900	7,611	14,289	-
Capital outlay	-	21,990	21,990	-	-
Total Expenditures	<u>3,794,663</u>	<u>3,820,088</u>	<u>2,807,824</u>	<u>1,012,264</u>	<u>\$ 67,402</u>
Net Change in Fund Balance	<u>\$ 355,537</u>	<u>\$ 330,112</u>	(521,097)	<u>\$ (851,209)</u>	
Fund Balance - Beginning of Period			<u>13,570,453</u>		
Fund Balance - End of Period			<u>\$ 13,049,356</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HUD GRANTS FUND
For the Nine Months Ended August 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	\$ 1,272,663	\$ (4,080,764)	
EXPENDITURES					
Current					
Community development					
Personnel services	400,221	592,285	241,190	351,095	\$ -
Contractual services	2,380,511	4,743,502	969,251	3,774,251	2,467,820
Commodities	15,500	17,640	4,619	13,021	-
Total Expenditures	<u>2,796,232</u>	<u>5,353,427</u>	<u>1,215,060</u>	<u>4,138,367</u>	<u>\$ 2,467,820</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	57,603	<u>\$ 57,603</u>	
Fund Balance - Beginning of Period			<u>43,453</u>		
Fund Balance - End of Period			<u>\$ 101,056</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVOLVING LOAN FUND
For the Nine Months Ended August 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	\$ 38,084	\$ (2,605)	
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>100</u>	<u>(900)</u>	
Total Revenues	41,689	41,689	38,184	(3,505)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>105,000</u>	<u>105,000</u>	<u>84</u>	<u>104,916</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (63,311)</u>	<u>\$ (63,311)</u>	38,100	<u>\$ 101,411</u>	
Fund Balance - Beginning of Period			<u>1,737,141</u>		
Fund Balance - End of Period			<u>\$ 1,775,241</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
For the Nine Months Ended August 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	\$ 4,000	\$ 4,000	\$ 241	\$ (3,759)	
Licenses and permits	52,000	52,000	66,881	14,881	
Grants, contributions, and intergovernmental	242,180	254,340	208,003	(46,337)	
Property taxes	6,400,000	6,400,000	3,643,808	(2,756,192)	
Investment income	5,125	5,125	4,155	(970)	
Miscellaneous	<u>112,000</u>	<u>112,000</u>	<u>20,326</u>	<u>(91,674)</u>	
 Total Revenues	 <u>6,815,305</u>	 <u>6,827,465</u>	 <u>3,943,414</u>	 <u>(2,884,051)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	5,161,581	5,161,581	3,566,705	1,594,876	\$ -
Contractual services	7,193,511	9,602,056	2,427,713	7,174,343	4,872,881
Commodities	673,031	681,545	501,614	179,931	38,843
Capital outlay	<u>6,820,000</u>	<u>7,987,045</u>	<u>1,876,307</u>	<u>6,110,738</u>	<u>1,884,425</u>
 Total Expenditures	 <u>19,848,123</u>	 <u>23,432,227</u>	 <u>8,372,339</u>	 <u>15,059,888</u>	 <u>\$ 6,796,149</u>
 Deficiency of revenues over expenditures	 <u>(13,032,818)</u>	 <u>(16,604,762)</u>	 <u>(4,428,925)</u>	 <u>12,175,837</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	18,922,200	18,922,200	9,315,869	(9,606,331)	
Transfers out	<u>(6,197,200)</u>	<u>(6,197,200)</u>	<u>(6,197,200)</u>	<u>-</u>	
 Total Other Financing Sources (Uses)	 <u>12,725,000</u>	 <u>12,725,000</u>	 <u>3,118,669</u>	 <u>(9,606,331)</u>	
 Net Change in Fund Balance	 <u>\$ (307,818)</u>	 <u>\$ (3,879,762)</u>	 <u>(1,310,256)</u>	 <u>\$ 2,569,506</u>	
 Fund Balance - Beginning of Period			 <u>5,529,763</u>		
 Fund Balance - End of Period			 <u>\$ 4,219,507</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND
For the Nine Months Ended August 31, 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	\$ 3,441,868	\$ (1,124,782)	
Investment income	<u>75,000</u>	<u>75,000</u>	<u>19,784</u>	<u>(55,216)</u>	
Total Revenues	<u>4,641,650</u>	<u>4,641,650</u>	<u>3,461,652</u>	<u>(1,179,998)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	137,143	137,143	105,492	31,651	\$ -
Contractual services	4,350,000	5,371,473	2,495,195	2,876,278	2,605,219
Commodities	1,390,000	1,396,199	929,297	466,902	207,246
Capital outlay	<u>7,575,000</u>	<u>12,152,258</u>	<u>134,551</u>	<u>12,017,707</u>	<u>9,815,761</u>
Total Expenditures	<u>13,452,143</u>	<u>19,057,073</u>	<u>3,664,535</u>	<u>15,392,538</u>	<u>\$ 12,628,226</u>
Net Change in Fund Balance	<u>\$ (8,810,493)</u>	<u>\$ (14,415,423)</u>	(202,883)	<u>\$ 14,212,540</u>	
Fund Balance - Beginning of Period			<u>18,354,504</u>		
Fund Balance - End of Period			<u>\$ 18,151,621</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MATCHING FUND
For the Nine Months Ended August 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	\$ 602,650	\$ (1,797,350)	
Property taxes	1,110,000	1,110,000	632,003	(477,997)	
Investment income	<u>20,000</u>	<u>20,000</u>	<u>16,958</u>	<u>(3,042)</u>	
Total Revenues	<u>3,530,000</u>	<u>3,530,000</u>	<u>1,251,611</u>	<u>(2,278,389)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	800,000	2,706,712	494,510	2,212,202	\$ 1,179,740
Capital outlay	<u>3,738,000</u>	<u>14,271,990</u>	<u>1,559,742</u>	<u>12,712,248</u>	<u>9,615,879</u>
Total Expenditures	<u>4,538,000</u>	<u>16,978,702</u>	<u>2,054,252</u>	<u>14,924,450</u>	<u>\$ 10,795,619</u>
Net Change in Fund Balance	<u>\$ (1,008,000)</u>	<u>\$ (13,448,702)</u>	(802,641)	<u>\$ 12,646,061</u>	
Fund Balance - Beginning of Period			<u>15,325,977</u>		
Fund Balance - End of Period			<u>\$ 14,523,336</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY BRIDGE FUND
For the Nine Months Ended August 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	592,113	(447,887)	
Investment income	<u>5,000</u>	<u>5,000</u>	<u>5,338</u>	<u>338</u>	
Total Revenues	<u>1,769,800</u>	<u>1,769,800</u>	<u>975,423</u>	<u>(794,377)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	825,000	1,387,853	430,237	957,616	\$ 468,616
Capital outlay	<u>1,006,000</u>	<u>2,811,018</u>	<u>137,289</u>	<u>2,673,729</u>	<u>2,632,405</u>
Total Expenditures	<u>1,831,000</u>	<u>4,198,871</u>	<u>567,526</u>	<u>3,631,345</u>	<u>\$ 3,101,021</u>
Net Change in Fund Balance	<u>\$ (61,200)</u>	<u>\$ (2,429,071)</u>	407,897	<u>\$ 2,836,968</u>	
Fund Balance - Beginning of Period			<u>4,680,883</u>		
Fund Balance - End of Period			<u>\$ 5,088,780</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY OPTION MOTOR FUEL TAX FUND
For the Nine Months Ended August 31, 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	\$ 3,161,002	\$ (838,998)	
Investment income	40,000	40,000	14,850	(25,150)	
Miscellaneous	-	-	50	50	
	<u>4,040,000</u>	<u>4,040,000</u>	<u>3,175,902</u>	<u>(864,098)</u>	
Total Revenues					
EXPENDITURES					
Current					
Transportation					
Contractual services	2,920,000	3,967,249	718,390	3,248,859	\$ 2,660,232
Commodities	131,000	195,534	56,400	139,134	4,216
Capital outlay	<u>4,880,000</u>	<u>8,478,315</u>	<u>465,098</u>	<u>8,013,217</u>	<u>3,191,150</u>
Total Expenditures	<u>7,931,000</u>	<u>12,641,098</u>	<u>1,239,888</u>	<u>11,401,210</u>	<u>\$ 5,855,598</u>
Net Change in Fund Balance	<u>\$ (3,891,000)</u>	<u>\$ (8,601,098)</u>	1,936,014	<u>\$ 10,537,112</u>	
Fund Balance - Beginning of Period			<u>10,875,526</u>		
Fund Balance - End of Period			<u>\$ 12,811,540</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RTA SALES TAX FUND
For the Nine Months Ended August 31, 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	\$ 6,630,279	\$ (1,719,721)	
Investment income	<u>21,000</u>	<u>21,000</u>	<u>16,507</u>	<u>(4,493)</u>	
Total Revenues	8,371,000	8,371,000	6,646,786	(1,724,214)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u><u>-</u></u>
Excess of revenues over expenditures	8,371,000	8,371,000	6,646,786	(1,724,214)	
OTHER FINANCING USES					
Transfers out	<u>(18,247,200)</u>	<u>(18,247,200)</u>	<u>(9,315,869)</u>	<u>8,931,331</u>	
Net Change in Fund Balance	\$ <u><u>(9,876,200)</u></u>	\$ <u><u>(9,876,200)</u></u>	(2,669,083)	\$ <u><u>7,207,117</u></u>	
Fund Balance - Beginning of Period			<u>18,332,683</u>		
Fund Balance - End of Period			\$ <u><u>15,663,600</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMDT FUND
For the Nine Months Ended August 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	\$ 9,793	\$ (10,707)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Excess of revenues over expenditures	20,500	20,500	9,793	(10,707)	
OTHER FINANCING USES					
Transfers out	<u>(20,500)</u>	<u>(20,500)</u>	<u>-</u>	<u>20,500</u>	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	9,793	<u>\$ 9,793</u>	
Fund Balance - Beginning of Period			<u>34,497</u>		
Fund Balance - End of Period			<u>\$ 44,290</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUI CONVICTION FUND
For the Nine Months Ended August 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	\$ 17,324	\$ (2,676)	
EXPENDITURES					
Current					
Public safety					
Commodities	<u>20,000</u>	<u>20,000</u>	<u>5,525</u>	<u>14,475</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	11,799	<u>\$ 11,799</u>	
Fund Balance - Beginning of Period			<u>52,790</u>		
Fund Balance - End of Period			<u>\$ 64,589</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORONER'S FUND
For the Nine Months Ended August 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	\$ 34,417	\$ 4,417	
Grants, contributions, and intergovernmental	-	-	4,000	4,000	
Investment income	<u>200</u>	<u>200</u>	<u>29</u>	<u>(171)</u>	
Total Revenues	<u>30,200</u>	<u>30,200</u>	<u>38,446</u>	<u>8,246</u>	
EXPENDITURES					
Current					
Public safety					
Contractual services	9,000	9,000	102	8,898	\$ 2,820
Commodities	1,000	1,000	610	390	-
Capital outlay	<u>-</u>	<u>30,897</u>	<u>30,897</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>10,000</u>	<u>40,897</u>	<u>31,609</u>	<u>9,288</u>	<u>\$ 2,820</u>
Excess (deficiency) of revenues over expenditures	20,200	(10,697)	6,837	17,534	
OTHER FINANCING USES					
Transfers out	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>	<u>-</u>	
Net Change in Fund Balance	<u>\$ 11,200</u>	<u>\$ (19,697)</u>	<u>(2,163)</u>	<u>\$ 17,534</u>	
Fund Balance - Beginning of Period			<u>41,147</u>		
Fund Balance - End of Period			<u>\$ 38,984</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
 For the Nine Months Ended August 31, 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	\$ 91,093	\$ (33,907)	
Investment income	300	300	245	(55)	
	<u>125,300</u>	<u>125,300</u>	<u>91,338</u>	<u>(33,962)</u>	
Total Revenues					
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>172,983</u>	<u>172,983</u>	<u>135,066</u>	<u>37,917</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (47,683)</u>	<u>\$ (47,683)</u>	<u>(43,728)</u>	<u>\$ 3,955</u>	
Fund Balance - Beginning of Period			<u>233,449</u>		
Fund Balance - End of Period			<u>\$ 189,721</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Nine Months Ended August 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	\$ 215,251	\$ (91,249)	
Investment income	400	400	559	159	
	<u>306,900</u>	<u>306,900</u>	<u>215,810</u>	<u>(91,090)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	151,830	151,830	103,597	48,233	\$ -
Contractual services	400	400	219	181	-
Commodities	142,000	142,000	124,163	17,837	4,893
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>227,979</u>	<u>81,251</u>	<u>\$ 4,893</u>
Net Change in Fund Balance	<u>\$ (2,330)</u>	<u>\$ (2,330)</u>	(12,169)	<u>\$ (9,839)</u>	
Fund Balance - Beginning of Period			<u>480,591</u>		
Fund Balance - End of Period			<u>\$ 468,422</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
CIRCUIT COURT DOCUMENT STORAGE FUND
For the Nine Months Ended August 31, 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	\$ 556,243	\$ (193,757)	
Investment income	500	500	117	(383)	
Total Revenues	<u>750,500</u>	<u>750,500</u>	<u>556,360</u>	<u>(194,140)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	199,757	199,757	146,875	52,882	\$ -
Contractual services	<u>556,553</u>	<u>556,553</u>	<u>422,675</u>	<u>133,878</u>	<u>-</u>
Total Expenditures	<u>756,310</u>	<u>756,310</u>	<u>569,550</u>	<u>186,760</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (5,810)</u>	<u>\$ (5,810)</u>	(13,190)	<u>\$ (7,380)</u>	
Fund Deficit - Beginning of Period			<u>(587,706)</u>		
Fund Deficit - End of Period			<u>\$ (600,896)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROBATION SERVICE FEE FUND
For the Nine Months Ended August 31, 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	\$ 286,001	\$ (33,999)	
Investment income	1,200	1,200	911	(289)	
Total Revenues	<u>321,200</u>	<u>321,200</u>	<u>286,912</u>	<u>(34,288)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	147,170	147,170	37,944	109,226	\$ -
Contractual services	402,000	402,000	226,682	175,318	-
Commodities	53,000	53,000	5,147	47,853	21
Capital outlay	15,000	15,000	-	15,000	-
Total Expenditures	<u>617,170</u>	<u>617,170</u>	<u>269,773</u>	<u>347,397</u>	<u>\$ 21</u>
Net Change in Fund Balance	<u>\$ (295,970)</u>	<u>\$ (295,970)</u>	17,139	<u>\$ 313,109</u>	
Fund Balance - Beginning of Period			<u>803,516</u>		
Fund Balance - End of Period			<u>\$ 820,655</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
CIRCUIT COURT AUTOMATION FUND
For the Nine Months Ended August 31, 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	\$ 567,118	\$ (182,882)	
Investment income	200	200	139	(61)	
	<u>750,200</u>	<u>750,200</u>	<u>567,257</u>	<u>(182,943)</u>	
Total Revenues					
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	252,103	252,103	109,615	142,488	\$ -
Contractual services	535,459	535,459	432,725	102,734	-
Commodities	50,000	50,760	1,021	49,739	-
	<u>837,562</u>	<u>838,322</u>	<u>543,361</u>	<u>294,961</u>	<u>\$ -</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (87,362)</u>	<u>\$ (88,122)</u>	23,896	<u>\$ 112,018</u>	
Fund Deficit - Beginning of Period			<u>(253,412)</u>		
Fund Deficit - End of Period			<u>\$ (229,516)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND
For the Nine Months Ended August 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	-	-	39	39	
Total Revenues	83,394	83,394	63,761	(19,633)	
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>33,892</u>	<u>\$ 33,892</u>	
Fund Balance - Beginning of Period			<u>1,090</u>		
Fund Balance - End of Period			<u>\$ 34,982</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT ADMIN FUND
For the Nine Months Ended August 31, 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	\$ 65,635	\$ (19,365)	
Investment income	100	100	155	55	
	<u>85,100</u>	<u>85,100</u>	<u>65,790</u>	<u>(19,310)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	10,748	10,748	10,748	-	\$ -
Contractual services	20,429	20,429	18,495	1,934	-
Commodities	38,000	38,000	36,641	1,359	301
Capital outlay	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
	<u>71,177</u>	<u>71,177</u>	<u>65,884</u>	<u>5,293</u>	<u>\$ 301</u>
Net Change in Fund Balance	<u>\$ 13,923</u>	<u>\$ 13,923</u>	(94)	<u>\$ (14,017)</u>	
Fund Balance - Beginning of Period			<u>140,039</u>		
Fund Balance - End of Period			<u>\$ 139,945</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT CLERK ELECTRONIC CITATION FUND
For the Nine Months Ended August 31, 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	\$ 36,802	\$ 1,802	
Investment income	<u>20</u>	<u>20</u>	<u>47</u>	<u>27</u>	
Total Revenues	35,020	35,020	36,849	1,829	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	<u>35,020</u>	<u>35,020</u>	<u>35,000</u>	<u>20</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	1,849	<u>\$ 1,849</u>	
Fund Balance - Beginning of Period			<u>26,078</u>		
Fund Balance - End of Period			<u>\$ 27,927</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL COURTS FUND
For the Nine Months Ended August 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	\$ 197,240	\$ (72,760)	
Grants, contributions, and intergovernmental	<u>144,682</u>	<u>200,716</u>	<u>94,385</u>	<u>(106,331)</u>	
Total Revenues	<u>414,682</u>	<u>470,716</u>	<u>291,625</u>	<u>(179,091)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	299,285	346,544	247,735	98,809	\$ -
Contractual services	42,020	42,020	24,767	17,253	-
Commodities	<u>112,973</u>	<u>121,748</u>	<u>25,975</u>	<u>95,773</u>	-
Total Expenditures	<u>454,278</u>	<u>510,312</u>	<u>298,477</u>	<u>211,835</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(39,596)	(39,596)	(6,852)	32,744	
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>	415,811	<u>\$ 32,744</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			<u>\$ 415,811</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 STATE'S ATTORNEY AUTOMATION FUND
 For the Nine Months Ended August 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	\$ -	\$ 14,050	\$ 1,684	\$ (12,366)	
EXPENDITURES	-	-	-	-	\$ -
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 14,050</u>	1,684	<u>\$ (12,366)</u>	
Fund Balance - Beginning of Period			-		
Fund Balance - End of Period			<u>\$ 1,684</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MENTAL HEALTH FUND
For the Nine Months Ended August 31, 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	\$ 486,084	\$ 355,017	\$ (131,067)	
Property taxes	12,779,995	12,779,995	7,276,353	(5,503,642)	
Investment income	9,000	9,000	5,050	(3,950)	
Miscellaneous	-	-	16,905	16,905	
Total Revenues	<u>13,168,679</u>	<u>13,275,079</u>	<u>7,653,325</u>	<u>(5,621,754)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,728,538	1,831,445	1,285,166	546,279	\$ -
Contractual services	9,793,989	9,878,276	5,575,129	4,303,147	15,000
Commodities	153,068	157,188	68,195	88,993	-
Capital outlay	50,000	181,840	139,962	41,878	-
Total Expenditures	<u>11,725,595</u>	<u>12,048,749</u>	<u>7,068,452</u>	<u>4,980,297</u>	<u>\$ 15,000</u>
Excess of revenues over expenditures	<u>1,443,084</u>	<u>1,226,330</u>	<u>584,873</u>	<u>(641,457)</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>(821,734)</u>	<u>828,630</u>	
Total Other Financing Sources (Uses)	<u>(1,643,084)</u>	<u>(1,643,084)</u>	<u>(821,734)</u>	<u>821,350</u>	
Net Change in Fund Balance	<u>\$ (200,000)</u>	<u>\$ (416,754)</u>	<u>(236,861)</u>	<u>\$ 179,893</u>	
Fund Balance - Beginning of Period			<u>7,770,141</u>		
Fund Balance - End of Period			<u>\$ 7,533,280</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
MENTAL HEALTH GRANT FUND
For the Nine Months Ended August 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	\$ 1,116,631	\$ 525,654	\$ (590,977)	
Investment income	300	300	293	(7)	
Miscellaneous	17,000	17,000	-	(17,000)	
Total Revenues	<u>1,231,307</u>	<u>1,133,931</u>	<u>525,947</u>	<u>(607,984)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,156,766	1,104,478	610,137	494,341	\$ -
Contractual services	1,384,870	1,330,078	518,660	811,418	-
Commodities	78,690	88,394	19,472	68,922	-
Total Expenditures	<u>2,620,326</u>	<u>2,522,950</u>	<u>1,148,269</u>	<u>1,374,681</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(1,389,019)	(1,389,019)	(622,322)	766,697	
OTHER FINANCING SOURCES					
Transfers in	<u>1,389,019</u>	<u>1,389,019</u>	<u>562,564</u>	<u>(826,455)</u>	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(59,758)</u>	<u>\$ (59,758)</u>	
Fund Balance - Beginning of Period			<u>41,922</u>		
Fund Deficit - End of Period			<u>\$ (17,836)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION FUND
For the Nine Months Ended August 31, 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	\$ 204,969	\$ (155,031)	
Investment income	200	200	3	(197)	
Miscellaneous	1,000	1,000	-	(1,000)	
	<u>361,200</u>	<u>361,200</u>	<u>204,972</u>	<u>(156,228)</u>	
Total Revenues					
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	266,837	266,837	188,811	78,026	\$ -
Contractual services	316,412	316,412	211,598	104,814	-
Commodities	22,600	22,600	14,840	7,760	-
	<u>605,849</u>	<u>605,849</u>	<u>415,249</u>	<u>190,600</u>	<u>\$ -</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (244,649)</u>	<u>\$ (244,649)</u>	(210,277)	<u>\$ 34,372</u>	
Fund Balance - Beginning of Period			<u>996,713</u>		
Fund Balance - End of Period			<u>\$ 786,436</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION BUS FUND
For the Nine Months Ended August 31, 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	\$ 7	\$ (5)	
Miscellaneous	-	-	100	100	
	<u>12</u>	<u>12</u>	<u>107</u>	<u>95</u>	
Total Revenues					
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	550	550	-	550	-
	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (1,538)</u>	<u>\$ (1,538)</u>	107	<u>\$ 1,645</u>	
Fund Balance - Beginning of Period			<u>6,217</u>		
Fund Balance - End of Period			<u>\$ 6,324</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE NETWORK FUND
For the Nine Months Ended August 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	\$ 2,618,555	\$ 2,007,190	\$ (611,365)	
Investment income	800	800	517	(283)	
Miscellaneous	<u>129,000</u>	<u>129,000</u>	<u>84,633</u>	<u>(44,367)</u>	
Total Revenues	<u>2,502,253</u>	<u>2,748,355</u>	<u>2,092,340</u>	<u>(656,015)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,425,192	1,438,692	969,820	468,872	\$ -
Contractual services	981,611	1,120,490	896,034	224,456	-
Commodities	77,972	155,695	145,555	10,140	-
Capital outlay	500	16,500	16,188	312	-
Debt service					
Principal retirement	<u>16,978</u>	<u>16,978</u>	<u>16,977</u>	<u>1</u>	<u>-</u>
Total Expenditures	<u>2,502,253</u>	<u>2,748,355</u>	<u>2,044,574</u>	<u>703,781</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	47,766	<u>\$ 47,766</u>	
Fund Balance - Beginning of Period			<u>580,196</u>		
Fund Balance - End of Period			<u>\$ 627,962</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TUBERCULOSIS CARE AND TREATMENT FUND
For the Nine Months Ended August 31, 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	\$ 8,326	\$ (2,174)	
Property taxes	350,000	350,000	199,315	(150,685)	
Investment income	<u>625</u>	<u>625</u>	<u>710</u>	<u>85</u>	
Total Revenues	<u>361,125</u>	<u>361,125</u>	<u>208,351</u>	<u>(152,774)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	275,577	275,577	204,615	70,962	\$ -
Contractual services	76,475	76,475	19,150	57,325	-
Commodities	<u>30,050</u>	<u>30,050</u>	<u>7,511</u>	<u>22,539</u>	<u>40</u>
Total Expenditures	<u>382,102</u>	<u>382,102</u>	<u>231,276</u>	<u>150,826</u>	<u>\$ 40</u>
Net Change in Fund Balance	<u>\$ (20,977)</u>	<u>\$ (20,977)</u>	(22,925)	<u>\$ (1,948)</u>	
Fund Balance - Beginning of Period			<u>639,293</u>		
Fund Balance - End of Period			<u>\$ 616,368</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL SHELTER FUND
For the Nine Months Ended August 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	\$ 1,769	\$ (731)	
Investment income	100	100	23	(77)	
Total Revenues	<u>2,600</u>	<u>2,600</u>	<u>1,792</u>	<u>(808)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	10,000	10,000	342	9,658	\$ -
Commodities	2,600	2,600	-	2,600	-
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>	1,450	<u>\$ 11,450</u>	
Fund Balance - Beginning of Period			<u>19,409</u>		
Fund Balance - End of Period			<u>\$ 20,859</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DENTAL CARE CLINIC FUND
For the Nine Months Ended August 31, 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	\$ 51,710	\$ 3,710	
Grants, contributions, and intergovernmental	468,000	468,000	416,554	(51,446)	
Investment income	<u>600</u>	<u>600</u>	<u>507</u>	<u>(93)</u>	
Total Revenues	<u>516,600</u>	<u>516,600</u>	<u>468,771</u>	<u>(47,829)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	470,010	470,010	347,803	122,207	\$ -
Contractual services	85,900	86,850	60,073	26,777	-
Commodities	60,000	75,850	44,957	30,893	1,414
Capital outlay	<u>-</u>	<u>48,200</u>	<u>48,000</u>	<u>200</u>	<u>-</u>
Total Expenditures	<u>615,910</u>	<u>680,910</u>	<u>500,833</u>	<u>180,077</u>	<u>\$ 1,414</u>
Net Change in Fund Balance	<u>\$ (99,310)</u>	<u>\$ (164,310)</u>	(32,062)	<u>\$ 132,248</u>	
Fund Balance - Beginning of Period			<u>444,367</u>		
Fund Balance - End of Period			<u>\$ 412,305</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH SCHOLARSHIP FUND
For the Nine Months Ended August 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	\$ 8	\$ (92)	
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>	8	<u>\$ 6,008</u>	
Fund Balance - Beginning of Period			<u>6,283</u>		
Fund Balance - End of Period			<u>\$ 6,291</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SENIOR SERVICES FUND
For the Nine Months Ended August 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	\$ 1,010,621	\$ (764,379)	
Investment income	<u>850</u>	<u>850</u>	<u>3,027</u>	<u>2,177</u>	
Total Revenues	1,775,850	1,775,850	1,013,648	(762,202)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>1,775,000</u>	<u>1,775,000</u>	<u>986,515</u>	<u>788,485</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 850</u>	<u>\$ 850</u>	27,133	<u>\$ 26,283</u>	
Fund Balance - Beginning of Period			<u>2,747,300</u>		
Fund Balance - End of Period			<u>\$ 2,774,433</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2003 A CERTIFICATE FUND
For the Nine Months Ended August 31, 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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2003 C CERTIFICATE FUND
For the Nine Months Ended August 31, 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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2005 A CERTIFICATE FUND
For the Nine Months Ended August 31, 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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2006 A CERTIFICATE FUND
For the Nine Months Ended August 31, 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>250,463</u>	<u>400</u>
Total Expenditures	<u>730,863</u>	<u>730,863</u>	<u>730,463</u>	<u>400</u>
Deficiency of revenues over expenditures	(730,863)	(730,863)	(730,463)	400
OTHER FINANCING SOURCES				
Transfers in	<u>730,863</u>	<u>730,863</u>	<u>730,463</u>	<u>(400)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 A CERTIFICATE FUND
For the Nine Months Ended August 31, 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>118,498</u>	<u>2</u>
Total Expenditures	<u>588,500</u>	<u>588,500</u>	<u>588,498</u>	<u>2</u>
Deficiency of revenues over expenditures	(588,500)	(588,500)	(588,498)	2
OTHER FINANCING SOURCES				
Transfers in	<u>588,500</u>	<u>588,500</u>	<u>588,498</u>	<u>(2)</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 B CERTIFICATE FUND
For the Nine Months Ended August 31, 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>1,357,200</u>	<u>428</u>
Total Expenditures	<u>6,197,628</u>	<u>6,197,628</u>	<u>6,197,200</u>	<u>428</u>
Deficiency of revenues over expenditures	(6,197,628)	(6,197,628)	(6,197,200)	428
OTHER FINANCING SOURCES				
Transfers in	<u>6,197,628</u>	<u>6,197,628</u>	<u>6,197,200</u>	<u>(428)</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2008 CERTIFICATE FUND
For the Nine Months Ended August 31, 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>140,928</u>	<u>-</u>
Total Expenditures	<u>540,928</u>	<u>540,928</u>	<u>540,928</u>	<u>-</u>
Deficiency of revenues over expenditures	(540,928)	(540,928)	(540,928)	-
OTHER FINANCING SOURCES				
Transfers in	<u>540,928</u>	<u>540,928</u>	<u>540,928</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 A CERTIFICATE FUND
For the Nine Months Ended August 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>214,978</u>	<u>-</u>
Total Expenditures	<u>1,214,978</u>	<u>1,214,978</u>	<u>1,214,978</u>	<u>-</u>
Deficiency of revenues over expenditures	(1,214,978)	(1,214,978)	(1,214,978)	-
OTHER FINANCING SOURCES				
Transfers in	<u>1,214,978</u>	<u>1,214,978</u>	<u>1,214,978</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 B CERTIFICATE FUND
For the Nine Months Ended August 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>164,169</u>	<u>1</u>
Total Expenditures	<u>259,170</u>	<u>259,170</u>	<u>259,169</u>	<u>1</u>
Deficiency of revenues over expenditures	(259,170)	(259,170)	(259,169)	1
OTHER FINANCING SOURCES				
Transfers in	<u>259,170</u>	<u>259,170</u>	<u>259,169</u>	<u>(1)</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2012 A&B CERTIFICATE FUND
For the Nine Months Ended August 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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010A CAPITAL PROJECTS FUND
For the Nine Months Ended August 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 211	\$ 211	
EXPENDITURES					
Capital outlay	<u>-</u>	<u>163,285</u>	<u>101,618</u>	<u>61,667</u>	\$ <u><u>61,667</u></u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (163,285)</u>	(101,407)	<u>\$ 61,878</u>	
Fund Balance - Beginning of Period			<u>164,483</u>		
Fund Balance - End of Period			<u>\$ 63,076</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 MENTAL HEALTH FACILITY EXPANSION FUND
 For the Nine Months Ended August 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 313	\$ 313	
EXPENDITURES					
Capital outlay	<u>-</u>	<u>314,811</u>	<u>306,664</u>	<u>8,147</u>	<u>\$ 8,147</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (314,811)</u>	<u>(306,351)</u>	<u>\$ 8,460</u>	
Fund Balance - Beginning of Period			<u>323,336</u>		
Fund Balance - End of Period			<u>\$ 16,985</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 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 1 FUND
For the Nine Months Ended August 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 600	\$ 600	\$ 482	\$ (118)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	600	600	482	(118)
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>	482	<u>\$ 482</u>
Fund Balance - Beginning of Year			<u>331,295</u>	
Fund Balance - End of Year			<u>\$ 331,777</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 2 FUND
For the Nine Months Ended August 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 620	\$ 620	\$ 531	\$ (89)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	620	620	531	(89)
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>	531	<u>\$ 531</u>
Fund Balance - Beginning of Year			<u>469,273</u>	
Fund Balance - End of Year			<u>\$ 469,804</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 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
VALLEY HI FUND
For the Nine Months Ended August 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	\$ 6,844,075	\$ (2,112,925)	
Property taxes	6,000,000	6,000,000	3,416,134	(2,583,866)	
Investment income	36,100	36,100	75,659	39,559	
Miscellaneous	<u>8,000</u>	<u>8,000</u>	<u>5,471</u>	<u>(2,529)</u>	
Total Revenues	<u>\$ 15,001,100</u>	<u>\$ 15,001,100</u>	<u>\$ 10,341,339</u>	<u>\$ (4,659,761)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	\$ 7,016,325	\$ 7,016,325	\$ 5,093,465	\$ 1,922,860	\$ -
Contractual services	1,917,561	2,042,583	1,230,237	812,346	333,720
Commodities	1,044,085	1,064,336	712,929	351,407	192,735
Capital outlay	8,000	8,000	-	8,000	-
Debt service					
Principal retirement	8,928,632	8,928,632	8,926,332	2,300	-
Interest and fiscal charges	190,136	190,136	184,907	5,229	-
Depreciation	<u>-</u>	<u>-</u>	<u>340,000</u>	<u>(340,000)</u>	<u>-</u>
Total Expenditures	<u>\$ 19,104,739</u>	<u>\$ 19,250,012</u>	<u>\$ 16,487,870</u>	<u>\$ 2,762,142</u>	<u>\$ 526,455</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2012 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
911 FUND
For the Nine Months Ended August 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	\$ 1,802,287	\$ (573,713)	
Investment income	<u>6,000</u>	<u>6,000</u>	<u>3,516</u>	<u>(2,484)</u>	
Total Revenues	<u>\$ 2,382,000</u>	<u>\$ 2,382,000</u>	<u>\$ 1,805,803</u>	<u>\$ (576,197)</u>	
EXPENDITURES					
Current					
Public Safety					
Personnel services	\$ 387,253	\$ 387,253	\$ 273,291	\$ 113,962	\$ -
Contractual services	1,889,780	2,038,767	1,129,884	908,883	120,262
Commodities	581,000	707,734	6,620	701,114	127,658
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>\$ 1,409,795</u>	<u>\$ 1,941,299</u>	<u>\$ 350,260</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 - 3RD QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
HEALTH INSURANCE FUND
For the Nine Months Ended August 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	\$ 11,176,953	\$ (7,891,058)	
Grants, contributions, and intergovernmental	-	-	62,049	62,049	
Investment income	<u>4,000</u>	<u>4,000</u>	<u>4,587</u>	<u>587</u>	
Total Revenues	<u>\$ 19,072,011</u>	<u>\$ 19,072,011</u>	<u>\$ 11,243,589</u>	<u>\$ (7,828,422)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	\$ 19,135,511	\$ 19,135,511	\$ 12,907,325	\$ 6,228,186	\$ -
Commodities	<u>6,850</u>	<u>6,850</u>	<u>1,104</u>	<u>5,746</u>	<u>-</u>
Total Expenditures	<u>\$ 19,142,361</u>	<u>\$ 19,142,361</u>	<u>\$ 12,908,429</u>	<u>\$ 6,233,932</u>	<u>\$ -</u>