

County of McHenry, Illinois

County Auditor's Quarterly Report

Fiscal Year 2013 – 2nd Quarter
For the 6 months ended May 31, 2013



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

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COUNTY AUDITOR

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FINANCIAL REPORTING
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July 22, 2013

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

Ladies and Gentlemen:

We are pleased to present the County Auditor's Quarterly Financial Report for McHenry County (the County) for the second quarter of fiscal year 2013. 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 most current and prior year CAFRs are available on the County's website at <http://www.co.mchenry.il.us/departments/auditor/Pages/annualRpts.aspx>. The financial schedules included in this report are unaudited.

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

Second Quarter Review – Fiscal Year 2013

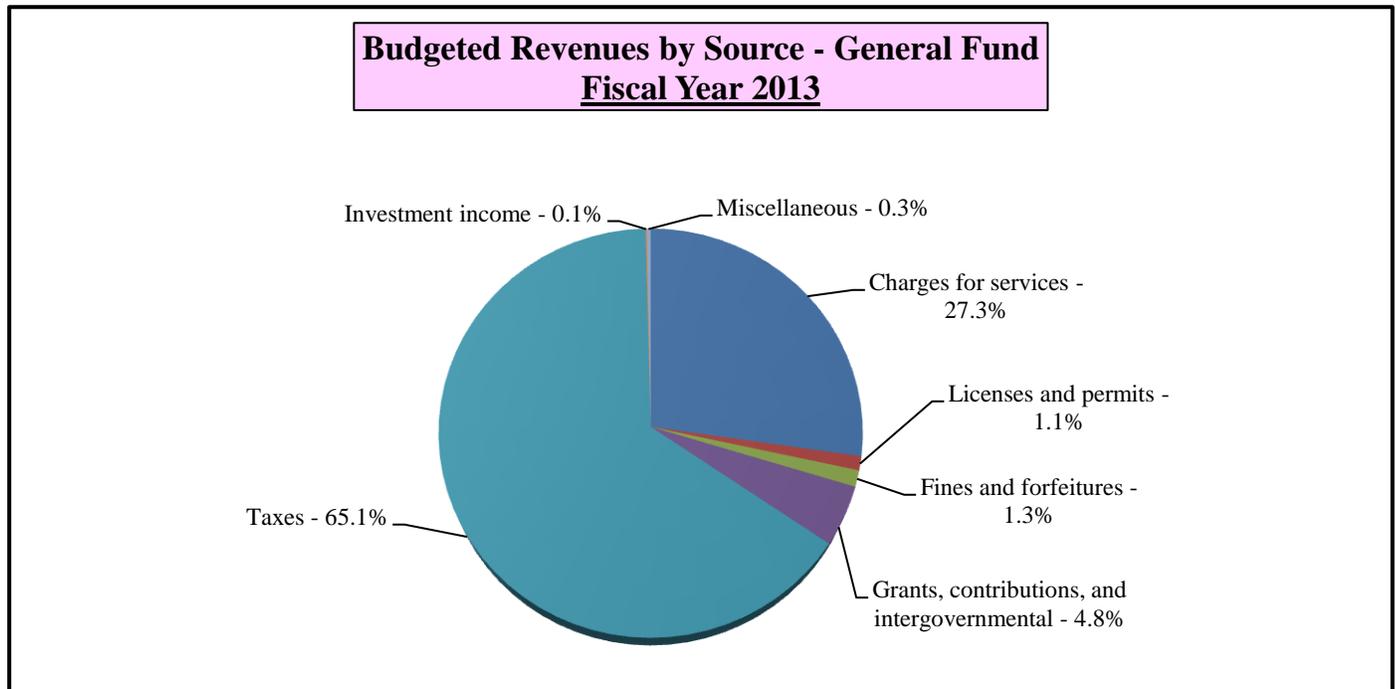
McHenry County's finances show that the County is in a strong financial position, despite the many economic difficulties that persist in the area, especially the unemployment rate and the local housing market. The most recent report from the Illinois Department of Employment Security shows that the unemployment rate in the County was 8.2% as of May 2013. The unemployment rate has been slowly decreasing the past few years, from an average rate of 9.6% in both 2009 and 2010, to 9.4% in 2011, and to 8.4% in 2012. However, the current unemployment rate is still higher than the average rate from 2003-2008 of 5.0%, which speaks to the challenges that still remain on the path to a full economic recovery. In housing, revenues earned from real estate transfer taxes peaked at \$5.0 million in 2005. Since then, revenues decreased for six consecutive years to a low of \$1.1 million in 2011. However, revenues for 2012 increased to \$1.3 million. In 2013, revenue through the second quarter totaled \$0.8 million, which is the highest total through the second quarter in the past five years.

The County’s management remains committed to dealing with the prevailing economic conditions to ensure that the County’s financial security and stability will remain strong in both the near-term and long-term future.

The following section highlights key revenues, expenditures, and related budgets for the general fund and other County funds through the second quarter of fiscal year 2013. 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 2013:



The following table presents a comparison of general fund actual revenues through the second quarter of fiscal year 2013 to the same period for fiscal year 2012, along with the annual budgets.

Revenue Category	2nd Qtr FY2013 Revenues	2nd Qtr FY2012 Revenues	Difference 2nd Qtr FY13 - FY12	FY2013 Annual Budget	FY2012 Annual Budget
Charges for services	\$ 9,422,086	\$ 10,208,685	\$ (786,599)	\$ 23,332,094	\$ 24,355,470
Licenses and permits	691,614	692,451	(837)	943,000	973,000
Fines and forfeitures	448,469	569,074	(120,605)	1,146,500	1,211,500
Grants, contributions, and intergovernmental	1,625,334	1,892,754	(267,420)	4,118,806	3,769,198
Taxes	12,406,735	11,134,696	1,272,039	55,639,033	53,466,000
Investment income	45,509	49,423	(3,914)	99,075	111,600
Miscellaneous	9,914	15,279	(5,365)	289,700	321,500
Total Revenues	\$24,649,661	\$24,562,362	\$ 87,299	\$85,568,208	\$84,208,268

The largest two components of general fund revenues are taxes, which represent 65.1% of budgeted revenues, and charges for services, which represents 27.3% of budgeted revenues. Together, the two categories represent 92.4% of budgeted general fund revenues for fiscal year 2013. 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 general fund actual tax revenues through the second quarter of fiscal year 2013 to the same period for fiscal year 2012, along with the annual budgets.

Type of Tax Revenue	2nd Qtr FY2013 Revenues	2nd Qtr FY2012 Revenues	Difference 2nd Qtr FY13 - FY12	FY2013 Annual Budget	FY2012 Annual Budget
Property taxes	\$ 2,468,705	\$ 1,931,916	\$ 536,789	\$ 37,880,000	\$ 36,405,000
Sales taxes	4,508,702	4,392,990	115,712	8,744,543	8,461,000
State income taxes	3,595,020	3,206,295	388,725	6,000,000	5,625,000
Local use tax	524,977	502,374	22,603	1,009,490	1,000,000
Personal property replacement tax	450,857	380,844	70,013	710,000	625,000
Inheritance tax	-	112,271	(112,271)	-	50,000
Off track betting	33,407	30,634	2,773	95,000	100,000
Tax transfer stamps	825,067	577,372	247,695	1,200,000	1,200,000
Total Tax Revenues	\$12,406,735	\$11,134,696	\$ 1,272,039	\$55,639,033	\$53,466,000

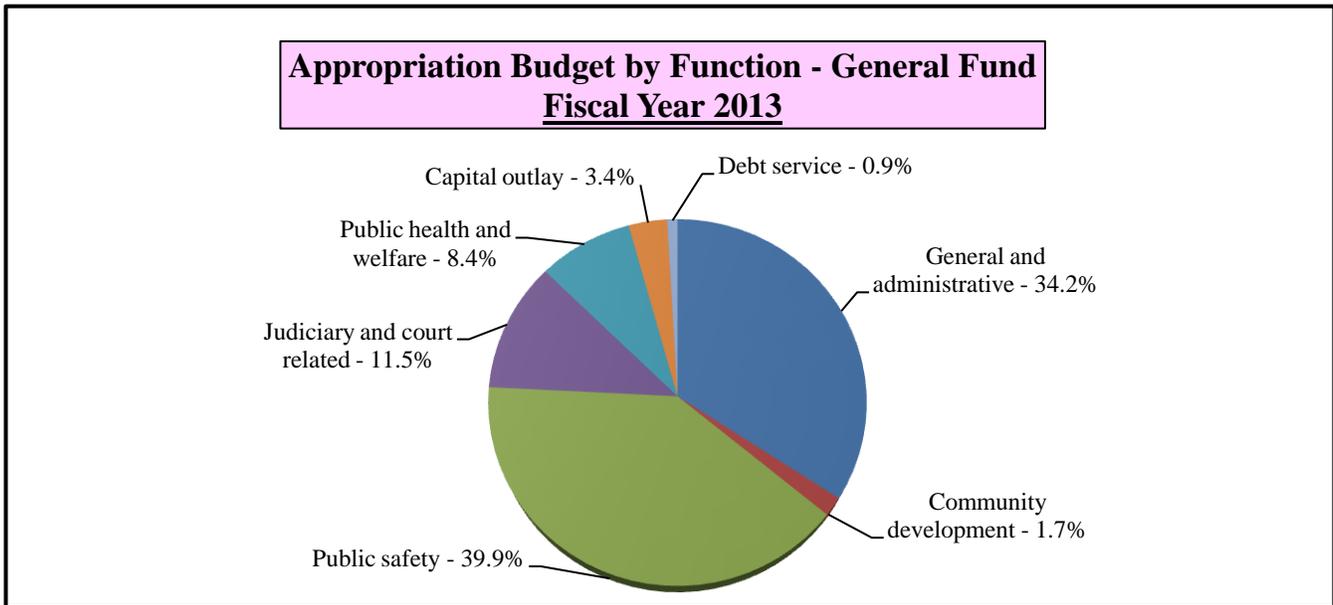
The largest component of taxes is property taxes, which represents 68.1% of budgeted tax revenue for fiscal year 2013. The increase in the budget for property taxes is due to an increase in the annual tax levy from \$37.0 million for fiscal year 2012 to \$37.9 million for fiscal year 2013. Property taxes received through the second quarter are from early payments by taxpayers, since the two annual property tax installments are due in June and September. The general fund received the first distribution of property taxes for 2013 from the County Collector on May 28, 2013, for \$2.5 million.

The next two largest components of taxes are sales taxes and state income taxes, which represent a combined 26.5% of budgeted tax revenue for fiscal year 2013. Sales taxes and state income taxes increased from \$7.6 million through the second quarter of fiscal year 2012 to \$8.1 million through the second quarter of fiscal year 2013; an increase of \$0.5 million or 6.6%. The modest increase in these categories reflects an improvement in household income and spending, which is consistent with the decrease in the unemployment rate.

Also noteworthy is the elimination of the County's share of the state inheritance tax as of July 1, 2012. Previous to that date, the County Treasurer collected and remitted all inheritance taxes owed to the state. Under the old arrangement, the County received a small percentage of inheritance taxes from the state. As of July 1, 2012, the state began collecting all inheritance taxes directly from estates. As a result, the County will no longer receive a share of inheritances taxes from the state.

The charges for services category decreased from \$10.2 million through the second quarter of fiscal year 2012 to \$9.4 million through the second quarter of fiscal year 2013; a decrease of \$0.8 million or 7.8%. One item experienced a significant decrease that was responsible for the overall decrease in the charges for services category. Jail space rental decreased from \$5.1 million through the second quarter of fiscal year 2012 to \$4.3 million through the second quarter of fiscal year 2013; a decrease of \$0.8 million or 15.7%. 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 2013:



The following table presents a comparison of general fund actual expenditures through the second quarter of fiscal year 2013 to the same period for fiscal year 2012, along with the annual budgets.

Expenditure Category	2nd Qtr FY2013 Expenditures	2nd Qtr FY2012 Expenditures	Difference 2nd Qtr FY13 - FY12	FY2013 Annual Budget	FY2012 Annual Budget
General and administrative	\$ 12,773,921	\$ 11,294,785	\$ 1,479,136	\$ 29,064,195	\$ 29,345,886
Community development	735,401	726,192	9,209	1,404,142	1,531,222
Public safety	16,619,915	15,493,466	1,126,449	34,031,601	33,107,971
Judiciary and court related	4,725,963	4,751,155	(25,192)	9,819,184	9,766,384
Public health and welfare	3,118,992	2,866,486	252,506	7,173,296	6,962,150
Capital outlay	910,400	542,949	367,451	2,858,422	1,775,762
Debt service	238,317	468,478	(230,161)	748,463	1,040,224
Total Expenditures	\$ 39,122,909	\$ 36,143,511	\$ 2,979,398	\$ 85,099,303	\$ 83,529,599

Overall, the annual budget increased from \$83.5 million for fiscal year 2012 to \$85.1 million for fiscal year 2013; an increase of \$1.6 million or 1.9%. Actual expenditures increased from \$36.1 million through the second quarter of fiscal year 2012 to \$39.1 million through the second quarter of fiscal year 2013; an increase of \$3.0 million or 8.3%.

Besides capital outlay and debt service, which can vary significantly from year to year based on the need to purchase or finance new capital equipment, actual expenditures through the second quarter of fiscal year 2013 totaled \$38.0 million, compared to the annual budget of \$81.5 million. Therefore, actual expenditures through the second quarter of fiscal year 2013 represents 46.6% of the annual budget, which is well below the 50% threshold that is generally anticipated to be expended through the second quarter. The County has continued to control costs throughout the economic downturn, as is demonstrated by the budget control through the second quarter of fiscal year 2013.

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.

Following is a summary of activity through the second quarter of fiscal year 2013 for each special revenue fund:

Special Revenue Fund	2nd Qtr FY2013 Revenues	2nd Qtr FY2013 Expenditures	Net Other Financing Sources (Uses)	Fund Balance (Deficit) at May 31, 2013
County Clerk Automation Fund	5,710	1,948	-	84,547
Recorder Automation Fund	535,328	239,971	-	1,955,736
County Treasurer Automation Fund	31,168	2,008	-	374,489
Treasurer's Passport Services Fund	47,401	14,014	-	231,436
Geographic Information Systems Fund	487,450	298,289	-	1,948,259
Illinois Municipal Retirement Fund	424,510	3,619,380	-	(2,586,495)
Social Security Fund	248,750	1,877,090	-	634,439
Insurance Loss Fund	200,181	1,870,965	-	13,165,440
HUD Grants Fund	1,375,509	1,180,771	-	194,738
Revolving Loan Fund	18,915	-	-	1,704,570
County Highway Fund	793,306	6,966,742	3,216,982	3,030,960
Motor Fuel Tax Fund	2,104,263	3,072,889	-	14,755,025
Matching Fund	94,047	(158,685)	-	14,499,457
County Bridge Fund	138,994	269,937	-	5,181,390
County Option Motor Fuel Tax Fund	2,037,519	852,983	-	14,354,576
RTA Sales Tax Fund	4,391,670	-	(8,901,132)	10,643,148
DUI Conviction Fund	11,715	-	-	80,108
Coroner's Fund	30,214	557	-	46,429
Maintenance and Child Support Collection Fund	66,486	88,955	-	162,730
Law Library Fund	123,518	147,360	-	407,075
Circuit Court Document Storage Fund	327,493	174,520	-	(326,850)
Probation Service Fee Fund	152,970	237,115	-	714,885
EMDT Fund	12,234	-	-	46,731
Circuit Court Automation Fund	343,262	158,639	-	60,009
Illinois Criminal Justice Authority Fund	57,636	25,932	-	32,845
Circuit Court Admin Fund	40,774	44,663	-	152,737
Circuit Clerk Electronic Citation Fund	21,200	-	-	59,605
Special Courts Fund	240,361	244,355	-	560,958
State's Attorney Automation Fund	13,589	-	-	20,907
County Mental Health Fund	1,051,365	4,524,306	(305,210)	3,313,114
Mental Health Grant Fund	-	-	(31,792)	-
Veteran's Assistance Commission Fund	32,104	199,207	-	650,601
Veteran's Assistance Commission Bus Fund	505	-	-	6,832
Workforce Network Fund	1,222,840	1,175,507	-	430,750
Tuberculosis Care and Treatment Fund	21,334	154,928	-	537,650
Animal Shelter Fund	516	-	-	24,212
Dental Care Clinic Fund	299,572	283,673	-	456,389
Health Scholarship Fund	5	-	-	6,298
Senior Services Fund	117,674	577,092	-	2,327,715

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>.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – debt service funds on pages 53-59.

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 2013, 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 provides needed space for existing staff and programs and allows agencies and groups to have spaces to meet. Both capital project funds are expected to be closed out by the end of fiscal year 2013.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – capital project funds on pages 60-61.

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

The County's two permanent funds are the Working Cash I Fund and the Working Cash II Fund. The activity of the funds consists of investment income that is earned throughout the year on restricted investments. At the end of each fiscal year, the earned investment income is transferred to the general fund to support basic County functions. Through the second quarter of fiscal year 2013, the working cash funds have earned \$409 of investment income.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – permanent funds on pages 62-63.

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 2013 is \$5.3 million. Actual property taxes collected through the second quarter of fiscal year 2013 is \$342,150, which represents the first distribution of property taxes and was received on May 28, 2013.

See schedules of revenues and expenditures – budget and actual (budgetary basis) – enterprise funds on pages 64-65.

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 \$19.2 million, which is almost entirely from charges for services from other County funds. Through the second quarter of fiscal year 2013, actual expenditures were \$8.6 million, which represents 44.6% of the budget of \$19.3 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 66.

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

McHenry 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 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Six Months Ended May 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 23,332,094	\$ 23,332,094	\$ 9,422,086	\$ (13,910,008)	
Licenses and permits	943,000	943,000	691,614	(251,386)	
Fines and forfeitures	1,146,500	1,146,500	448,469	(698,031)	
Grants, contributions, and intergovernmental	3,940,154	4,118,806	1,625,334	(2,493,472)	
Taxes	55,639,033	55,639,033	12,406,735	(43,232,298)	
Investment income	99,075	99,075	45,509	(53,566)	
Miscellaneous	289,700	289,700	9,914	(279,786)	
Total Revenues	<u>85,389,556</u>	<u>85,568,208</u>	<u>24,649,661</u>	<u>(60,918,547)</u>	
EXPENDITURES					
Current					
General and administrative	28,889,289	29,064,195	12,773,921	16,290,274	\$ 1,595,938
Community development	1,344,492	1,404,142	735,401	668,741	93,468
Public safety	33,838,528	34,031,601	16,619,915	17,411,686	1,885,260
Judiciary and court related	9,816,079	9,819,184	4,725,963	5,093,221	128,113
Public health and welfare	7,067,826	7,173,296	3,118,992	4,054,304	90,642
Capital outlay	1,052,339	2,858,422	910,400	1,948,022	1,279,709
Debt service					
Principal retirement	703,294	703,294	206,913	496,381	431,020
Interest and fiscal charges	45,169	45,169	31,404	13,765	31,882
Total Expenditures	<u>82,757,016</u>	<u>85,099,303</u>	<u>39,122,909</u>	<u>45,976,394</u>	<u>\$ 5,536,032</u>
Excess (deficiency) of revenues over expenditures	<u>2,632,540</u>	<u>468,905</u>	<u>(14,473,248)</u>	<u>(14,942,153)</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	60,354	60,354	50,000	(10,354)	
Transfers out	(4,488,691)	(4,488,691)	(4,134,228)	354,463	
Total Other Financing Sources (Uses)	<u>(4,428,337)</u>	<u>(4,428,337)</u>	<u>(4,084,228)</u>	<u>344,109</u>	
Net Change in Fund Balance	<u>\$ (1,795,797)</u>	<u>\$ (3,959,432)</u>	<u>(18,557,476)</u>	<u>\$ (14,598,044)</u>	
Fund Balance - Beginning of Period			<u>53,224,220</u>		
Fund Balance - End of Period			<u>\$ 34,666,744</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative				
County clerk fees	\$ 190,000	\$ 190,000	\$ 80,272	\$ (109,728)
Tax redemption fees	180,000	180,000	71,455	(108,545)
Recording fees	1,200,000	1,200,000	678,435	(521,565)
Penalties/fees on delinquent taxes	1,900,000	1,900,000	-	(1,900,000)
Cable television franchise fees	500,000	500,000	266,282	(233,718)
Assessor's salary reimbursement	54,371	54,371	25,750	(28,621)
Other fees and charges	29,525	29,525	7,066	(22,459)
Community Development				
Subdivision review fees	5,000	5,000	5,855	855
Flood plain investigation fees	60,000	60,000	32,290	(27,710)
Maps and publications fees	1,000	1,000	453	(547)
Solid waste tipping fees	21,000	21,000	14,611	(6,389)
Other fees and charges	11,500	11,500	3,534	(7,966)
Public Safety				
Sheriff fees - circuit court	400,000	400,000	177,123	(222,877)
Sheriff fees - photocopies	5,000	5,000	3,642	(1,358)
Sheriff fees - foreign courts	48,000	48,000	17,976	(30,024)
Foreclosures	45,000	45,000	44,787	(213)
Court security fees	765,000	765,000	324,490	(440,510)
Jail space rental	10,800,000	10,800,000	4,345,633	(6,454,367)
Payphones	200,000	200,000	55,994	(144,006)
Dispatching fees	200,000	200,000	44,356	(155,644)
Squad car replacement fee	32,000	32,000	11,068	(20,932)
Sheriff salary reimbursement	-	-	49,907	49,907
Other fees and charges	47,250	47,250	33,518	(13,732)
Judiciary and Court Related				
10% bond earnings	395,000	395,000	196,010	(198,990)
Circuit clerk fees	3,640,000	3,640,000	1,598,599	(2,041,401)
County court fees	230,000	230,000	96,619	(133,381)
Court services salary reimbursements	620,768	620,768	420,715	(200,053)
State's attorney salary reimbursement	150,000	150,000	84,395	(65,605)
State's attorney fees	110,000	110,000	41,427	(68,573)
Public aid	30,000	30,000	3,794	(26,206)
Periodic imprisonment fees	15,000	15,000	5,497	(9,503)
Public defender salary reimbursement	99,955	99,955	49,947	(50,008)
Public defenders fees	80,000	80,000	22,589	(57,411)
Other fees and charges	37,100	37,100	16,270	(20,830)

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES (Continued)				
Public Health and Welfare				
Animal control tags	\$ 632,000	\$ 632,000	\$ 300,669	\$ (331,331)
Veterinary fees	60,000	60,000	35,940	(24,060)
Nursing fees	96,000	96,000	26,291	(69,709)
Health review fees	5,000	5,000	1,875	(3,125)
Health promotion	17,500	17,500	6,380	(11,120)
Vital record fees	58,000	58,000	27,073	(30,927)
Subdivision review fees	4,000	4,000	3,838	(162)
Medicare	35,000	35,000	658	(34,342)
Public aid	150,000	150,000	107,219	(42,781)
Private pay	10,000	10,000	-	(10,000)
Vision and hearing fees	50,000	50,000	31,693	(18,307)
Other fees and charges	112,125	112,125	50,091	(62,034)
	<u>23,332,094</u>	<u>23,332,094</u>	<u>9,422,086</u>	<u>(13,910,008)</u>
Total Charges for Services				
LICENSES AND PERMITS				
General and Administrative				
Liquor licenses	105,000	105,000	103,725	(1,275)
Amusement licenses	11,000	11,000	8,308	(2,692)
Community Development				
Building permits	210,000	210,000	109,325	(100,675)
Zoning permits	70,000	70,000	26,922	(43,078)
Public Health and Welfare				
Septic and well permits	85,000	85,000	38,640	(46,360)
Health licenses	450,000	450,000	395,575	(54,425)
Hauler license fees	12,000	12,000	9,119	(2,881)
	<u>943,000</u>	<u>943,000</u>	<u>691,614</u>	<u>(251,386)</u>
Total Licenses and Permits				
FINES AND FORFEITURES				
Community Development				
Planning fines	10,000	10,000	1,915	(8,085)
Judiciary and Court Related				
Fines and bond forfeitures	1,002,500	1,002,500	386,890	(615,610)
County drug fines	95,000	95,000	46,744	(48,256)
Public Health and Welfare				
Veterinary fines	39,000	39,000	12,920	(26,080)
	<u>1,146,500</u>	<u>1,146,500</u>	<u>448,469</u>	<u>(698,031)</u>
Total Fines and Forfeitures				

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
 GENERAL FUND
 For the Six Months Ended May 31, 2013

	<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	\$ 115,000	\$ 115,000	\$ 31,407	\$ (83,593)
Other grants	-	17,588	4,400	(13,188)
Community Development				
Community development grants	-	-	8,790	8,790
Public Safety				
Sheriff's Office - grants	138,886	186,755	12,989	(173,766)
Emergency Management - grants	86,878	110,424	2,585	(107,839)
Judiciary and Court Related				
Dependent children/parent reimbursements	30,000	30,000	19,066	(10,934)
State's Attorney - grants	23,535	23,535	11,767	(11,768)
Court Administration - grants	9,500	9,500	29,000	19,500
Public Health and Welfare				
Health Department grants -				
Nursing	2,836,567	2,836,567	1,284,768	(1,551,799)
Environmental	146,488	236,137	165,329	(70,808)
Administration	53,300	53,300	55,233	1,933
IDPH vaccines	500,000	500,000	-	(500,000)
Total Grants, Contributions, and Intergovernmental	<u>3,940,154</u>	<u>4,118,806</u>	<u>1,625,334</u>	<u>(2,493,472)</u>
TAXES				
Property taxes	37,880,000	37,880,000	2,468,705	(35,411,295)
Sales taxes	8,744,543	8,744,543	4,508,702	(4,235,841)
State income taxes	6,000,000	6,000,000	3,595,020	(2,404,980)
Local use tax	1,009,490	1,009,490	524,977	(484,513)
Personal property replacement tax	710,000	710,000	450,857	(259,143)
Off track betting	95,000	95,000	33,407	(61,593)
Tax transfer stamps	1,200,000	1,200,000	825,067	(374,933)
Total Taxes	<u>55,639,033</u>	<u>55,639,033</u>	<u>12,406,735</u>	<u>(43,232,298)</u>
INVESTMENT INCOME	<u>99,075</u>	<u>99,075</u>	<u>45,509</u>	<u>(53,566)</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	14,700	14,700	9,914	(4,786)
Total Miscellaneous	<u>289,700</u>	<u>289,700</u>	<u>9,914</u>	<u>(279,786)</u>
TOTAL REVENUES	<u>\$ 85,389,556</u>	<u>\$ 85,568,208</u>	<u>\$ 24,649,661</u>	<u>\$ (60,918,547)</u>

(Concluded)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE AND FUNCTION
GENERAL FUND
For the Six Months Ended May 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative	\$ 4,053,896	\$ 4,053,896	\$ 1,129,260	\$ (2,924,636)
Community Development	98,500	98,500	56,743	(41,757)
Public Safety	12,542,250	12,542,250	5,108,494	(7,433,756)
Judiciary and Court Related	5,407,823	5,407,823	2,535,862	(2,871,961)
Public Health and Welfare	1,229,625	1,229,625	591,727	(637,898)
Total Charges for Services	23,332,094	23,332,094	9,422,086	(13,910,008)
LICENSES AND PERMITS				
General and Administrative	116,000	116,000	112,033	(3,967)
Community Development	280,000	280,000	136,247	(143,753)
Public Health and Welfare	547,000	547,000	443,334	(103,666)
Total Licenses and Permits	943,000	943,000	691,614	(251,386)
FINES AND FORFEITURES				
Community Development	10,000	10,000	1,915	(8,085)
Judiciary and Court Related	1,097,500	1,097,500	433,634	(663,866)
Public Health and Welfare	39,000	39,000	12,920	(26,080)
Total Fines and Forfeitures	1,146,500	1,146,500	448,469	(698,031)
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative	115,000	132,588	35,807	(96,781)
Community Development	-	-	8,790	8,790
Public Safety	225,764	297,179	15,574	(281,605)
Judiciary and Court Related	63,035	63,035	59,833	(3,202)
Public Health and Welfare	3,536,355	3,626,004	1,505,330	(2,120,674)
Total Grants, Contributions, and Intergovernmental	3,940,154	4,118,806	1,625,334	(2,493,472)
TAXES	55,639,033	55,639,033	12,406,735	(43,232,298)
INVESTMENT INCOME	99,075	99,075	45,509	(53,566)
MISCELLANEOUS	289,700	289,700	9,914	(279,786)
TOTAL REVENUES	\$ 85,389,556	\$ 85,568,208	\$ 24,649,661	\$ (60,918,547)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration					
Personnel services	\$ 547,517	\$ 547,517	\$ 282,937	\$ 264,580	\$ -
Contractual services	145,300	145,300	75,208	70,092	60,007
Commodities	17,950	17,950	5,094	12,856	-
Total	<u>710,767</u>	<u>710,767</u>	<u>363,239</u>	<u>347,528</u>	<u>60,007</u>
Auditor					
Personnel services	367,248	367,248	188,258	178,990	-
Contractual services	6,900	6,900	4,109	2,791	-
Commodities	11,049	15,049	2,952	12,097	4,000
Total	<u>385,197</u>	<u>389,197</u>	<u>195,319</u>	<u>193,878</u>	<u>4,000</u>
County Board and Liquor Commission					
Personnel services	622,914	622,914	308,301	314,613	-
Contractual services	70,632	70,632	21,864	48,768	-
Commodities	32,000	32,000	17,052	14,948	46
Total	<u>725,546</u>	<u>725,546</u>	<u>347,217</u>	<u>378,329</u>	<u>46</u>
County Clerk					
Personnel services	424,152	424,152	219,332	204,820	-
Contractual services	7,050	7,050	1,354	5,696	2,950
Commodities	9,100	9,100	4,289	4,811	-
Total	<u>440,302</u>	<u>440,302</u>	<u>224,975</u>	<u>215,327</u>	<u>2,950</u>
County Clerk - Elections					
Personnel services	577,094	577,094	429,213	147,881	-
Contractual services	236,700	236,700	156,673	80,027	-
Commodities	257,500	257,500	224,560	32,940	-
Total	<u>1,071,294</u>	<u>1,071,294</u>	<u>810,446</u>	<u>260,848</u>	<u>-</u>
Educational Service Region					
Personnel services	173,611	173,611	91,408	82,203	-
Contractual services	10,650	10,650	2,088	8,562	-
Commodities	14,150	14,150	3,346	10,804	-
Total	<u>198,411</u>	<u>198,411</u>	<u>96,842</u>	<u>101,569</u>	<u>-</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Six Months Ended May 31, 2013

	<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	\$ 1,117,224	\$ 1,117,224	\$ 590,840	\$ 526,384	\$ -
Contractual services	1,677,273	1,726,138	642,509	1,083,629	161,304
Commodities	<u>136,556</u>	<u>174,922</u>	<u>57,139</u>	<u>117,783</u>	<u>45,951</u>
Total	<u>2,931,053</u>	<u>3,018,284</u>	<u>1,290,488</u>	<u>1,727,796</u>	<u>207,255</u>
Human Resources					
Personnel services	265,652	265,652	127,583	138,069	-
Contractual services	264,130	279,755	126,218	153,537	32,598
Commodities	<u>6,250</u>	<u>6,250</u>	<u>1,309</u>	<u>4,941</u>	<u>-</u>
Total	<u>536,032</u>	<u>551,657</u>	<u>255,110</u>	<u>296,547</u>	<u>32,598</u>
Information Technology					
Personnel services	1,782,680	1,782,680	863,541	919,139	-
Contractual services	1,424,879	1,442,268	772,247	670,021	475,721
Commodities	<u>76,477</u>	<u>77,573</u>	<u>27,407</u>	<u>50,166</u>	<u>317</u>
Total	<u>3,284,036</u>	<u>3,302,521</u>	<u>1,663,195</u>	<u>1,639,326</u>	<u>476,038</u>
Merit Commission					
Personnel services	5,100	5,100	225	4,875	-
Contractual services	54,000	68,762	18,997	49,765	-
Commodities	<u>900</u>	<u>900</u>	<u>27</u>	<u>873</u>	<u>-</u>
Total	<u>60,000</u>	<u>74,762</u>	<u>19,249</u>	<u>55,513</u>	<u>-</u>
Purchasing					
Personnel services	242,326	242,326	98,939	143,387	-
Contractual services	13,130	13,130	7,751	5,379	318
Commodities	<u>422,735</u>	<u>422,735</u>	<u>194,553</u>	<u>228,182</u>	<u>1,522</u>
Total	<u>678,191</u>	<u>678,191</u>	<u>301,243</u>	<u>376,948</u>	<u>1,840</u>
Recorder					
Personnel services	982,397	982,397	487,251	495,146	-
Contractual services	35,615	35,615	13,014	22,601	-
Commodities	<u>844,345</u>	<u>844,345</u>	<u>616,067</u>	<u>228,278</u>	<u>3,791</u>
Total	<u>1,862,357</u>	<u>1,862,357</u>	<u>1,116,332</u>	<u>746,025</u>	<u>3,791</u>
Supervisor of Assessments					
Personnel services	865,074	865,074	434,898	430,176	-
Contractual services	97,070	97,070	11,887	85,183	12,782
Commodities	<u>13,500</u>	<u>13,500</u>	<u>1,998</u>	<u>11,502</u>	<u>-</u>
Total	<u>975,644</u>	<u>975,644</u>	<u>448,783</u>	<u>526,861</u>	<u>12,782</u>

(Continued)

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Six Months Ended May 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Treasurer					
Personnel services	\$ 492,500	\$ 492,500	\$ 303,566	\$ 188,934	\$ -
Contractual services	64,495	64,495	43,297	21,198	-
Commodities	7,100	7,100	5,020	2,080	-
Total	<u>564,095</u>	<u>564,095</u>	<u>351,883</u>	<u>212,212</u>	<u>-</u>
Non-Departmental					
Personnel services	1,057,956	1,057,956	837	1,057,119	-
Contractual services	13,396,558	13,427,871	5,288,452	8,139,419	791,141
Commodities	11,850	15,340	311	15,029	3,490
Total	<u>14,466,364</u>	<u>14,501,167</u>	<u>5,289,600</u>	<u>9,211,567</u>	<u>794,631</u>
Total General and Administrative	<u>28,889,289</u>	<u>29,064,195</u>	<u>12,773,921</u>	<u>16,290,274</u>	<u>1,595,938</u>
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,142,239	1,142,239	672,608	469,631	-
Contractual services	138,715	198,365	43,381	154,984	93,468
Commodities	63,538	63,538	19,412	44,126	-
Total Community Development	<u>1,344,492</u>	<u>1,404,142</u>	<u>735,401</u>	<u>668,741</u>	<u>93,468</u>
PUBLIC SAFETY					
County Sheriff					
Personnel services	28,491,010	28,534,459	14,193,306	14,341,153	70,324
Contractual services	3,571,261	3,578,841	1,538,163	2,040,678	1,484,715
Commodities	986,206	1,091,413	454,312	637,101	327,838
Total	<u>33,048,477</u>	<u>33,204,713</u>	<u>16,185,781</u>	<u>17,018,932</u>	<u>1,882,877</u>
Emergency Management					
Personnel services	214,190	214,190	110,919	103,271	-
Contractual services	33,000	52,745	18,003	34,742	2,383
Commodities	14,850	31,942	13,238	18,704	-
Total	<u>262,040</u>	<u>298,877</u>	<u>142,160</u>	<u>156,717</u>	<u>2,383</u>
County Coroner					
Personnel services	373,904	373,904	210,456	163,448	-
Contractual services	137,675	137,675	71,772	65,903	-
Commodities	16,432	16,432	9,746	6,686	-
Total	<u>528,011</u>	<u>528,011</u>	<u>291,974</u>	<u>236,037</u>	<u>-</u>
Total Public Safety	<u>33,838,528</u>	<u>34,031,601</u>	<u>16,619,915</u>	<u>17,411,686</u>	<u>1,885,260</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
 For the Six Months Ended May 31, 2013

	<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	\$ 1,905,782	\$ 1,905,782	\$ 924,486	\$ 981,296	\$ -
Contractual services	29,450	29,450	15,203	14,247	-
Commodities	26,150	26,150	12,230	13,920	269
Total	<u>1,961,382</u>	<u>1,961,382</u>	<u>951,919</u>	<u>1,009,463</u>	<u>269</u>
Court Administration					
Personnel services	411,221	411,221	210,833	200,388	-
Contractual services	646,000	649,105	245,386	403,719	125,617
Commodities	86,500	86,500	32,936	53,564	1,653
Total	<u>1,143,721</u>	<u>1,146,826</u>	<u>489,155</u>	<u>657,671</u>	<u>127,270</u>
Court Services					
Personnel services	2,404,273	2,404,273	1,215,549	1,188,724	-
Contractual services	470,900	470,900	71,418	399,482	574
Commodities	26,300	26,300	12,158	14,142	-
Total	<u>2,901,473</u>	<u>2,901,473</u>	<u>1,299,125</u>	<u>1,602,348</u>	<u>574</u>
Public Defender					
Personnel services	922,489	922,489	481,276	441,213	-
Contractual services	10,550	10,550	1,589	8,961	-
Commodities	9,929	9,929	4,724	5,205	-
Total	<u>942,968</u>	<u>942,968</u>	<u>487,589</u>	<u>455,379</u>	<u>-</u>
State's Attorney					
Personnel services	2,633,259	2,633,259	1,385,635	1,247,624	-
Contractual services	185,776	185,776	90,118	95,658	-
Commodities	47,500	47,500	22,422	25,078	-
Total	<u>2,866,535</u>	<u>2,866,535</u>	<u>1,498,175</u>	<u>1,368,360</u>	<u>-</u>
Total Judiciary and Court Related	<u>9,816,079</u>	<u>9,819,184</u>	<u>4,725,963</u>	<u>5,093,221</u>	<u>128,113</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
 GENERAL FUND
For the Six Months Ended May 31, 2013

	<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	\$ 5,163,247	\$ 5,190,278	\$ 2,627,110	\$ 2,563,168	\$ -
Contractual services	862,713	904,263	359,978	544,285	56,529
Commodities	<u>1,041,866</u>	<u>1,078,755</u>	<u>131,904</u>	<u>946,851</u>	<u>34,113</u>
Total Public Health and Welfare	<u>7,067,826</u>	<u>7,173,296</u>	<u>3,118,992</u>	<u>4,054,304</u>	<u>90,642</u>
CAPITAL OUTLAY	<u>1,052,339</u>	<u>2,858,422</u>	<u>910,400</u>	<u>1,948,022</u>	<u>1,279,709</u>
DEBT SERVICE					
Principal retirement	703,294	703,294	206,913	496,381	431,020
Interest and fiscal charges	<u>45,169</u>	<u>45,169</u>	<u>31,404</u>	<u>13,765</u>	<u>31,882</u>
Total Debt Service	<u>748,463</u>	<u>748,463</u>	<u>238,317</u>	<u>510,146</u>	<u>462,902</u>
TOTAL EXPENDITURES	<u>\$ 82,757,016</u>	<u>\$ 85,099,303</u>	<u>\$ 39,122,909</u>	<u>\$ 45,976,394</u>	<u>\$ 5,536,032</u>

(Concluded)

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT
 GENERAL FUND
 For the Six Months Ended May 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration	\$ 710,767	\$ 710,767	\$ 363,239	\$ 347,528	\$ 60,007
Auditor	385,197	389,197	195,319	193,878	4,000
County Board and Liquor Commission	725,546	725,546	347,217	378,329	46
County Clerk	440,302	440,302	224,975	215,327	2,950
County Clerk - Elections	1,071,294	1,071,294	810,446	260,848	-
Educational Service Region	198,411	198,411	96,842	101,569	-
Facilities Management	2,931,053	3,018,284	1,290,488	1,727,796	207,255
Human Resources	536,032	551,657	255,110	296,547	32,598
Information Technology	3,284,036	3,302,521	1,663,195	1,639,326	476,038
Merit Commission	60,000	74,762	19,249	55,513	-
Purchasing	678,191	678,191	301,243	376,948	1,840
Recorder	1,862,357	1,862,357	1,116,332	746,025	3,791
Supervisor of Assessments	975,644	975,644	448,783	526,861	12,782
Treasurer	564,095	564,095	351,883	212,212	-
Non-Departmental	14,466,364	14,501,167	5,289,600	9,211,567	794,631
Total General and Administrative	28,889,289	29,064,195	12,773,921	16,290,274	1,595,938
COMMUNITY DEVELOPMENT					
Planning and Development	1,344,492	1,404,142	735,401	668,741	93,468
PUBLIC SAFETY					
County Sheriff	33,048,477	33,204,713	16,185,781	17,018,932	1,882,877
Emergency Management	262,040	298,877	142,160	156,717	2,383
County Coroner	528,011	528,011	291,974	236,037	-
Total Public Safety	33,838,528	34,031,601	16,619,915	17,411,686	1,885,260
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court	1,961,382	1,961,382	951,919	1,009,463	269
Court Administration	1,143,721	1,146,826	489,155	657,671	127,270
Court Services	2,901,473	2,901,473	1,299,125	1,602,348	574
Public Defender	942,968	942,968	487,589	455,379	-
State's Attorney	2,866,535	2,866,535	1,498,175	1,368,360	-
Total Judiciary and Court Related	9,816,079	9,819,184	4,725,963	5,093,221	128,113
PUBLIC HEALTH AND WELFARE					
Health Department	7,067,826	7,173,296	3,118,992	4,054,304	90,642
CAPITAL OUTLAY	1,052,339	2,858,422	910,400	1,948,022	1,279,709
DEBT SERVICE					
Principal retirement	703,294	703,294	206,913	496,381	431,020
Interest and fiscal charges	45,169	45,169	31,404	13,765	31,882
Total Debt Service	748,463	748,463	238,317	510,146	462,902
TOTAL EXPENDITURES	\$ 82,757,016	\$ 85,099,303	\$ 39,122,909	\$ 45,976,394	\$ 5,536,032

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT
GENERAL FUND
For the Six Months Ended May 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Personnel services	\$ 9,523,445	\$ 9,523,445	\$ 4,427,129	\$ 5,096,316	\$ -
Contractual services	17,504,382	17,632,336	7,185,668	10,446,668	1,536,821
Commodities	1,861,462	1,908,414	1,161,124	747,290	59,117
Total General and Administrative	<u>28,889,289</u>	<u>29,064,195</u>	<u>12,773,921</u>	<u>16,290,274</u>	<u>1,595,938</u>
COMMUNITY DEVELOPMENT					
Personnel services	1,142,239	1,142,239	672,608	469,631	-
Contractual services	138,715	198,365	43,381	154,984	93,468
Commodities	63,538	63,538	19,412	44,126	-
Total Community Development	<u>1,344,492</u>	<u>1,404,142</u>	<u>735,401</u>	<u>668,741</u>	<u>93,468</u>
PUBLIC SAFETY					
Personnel services	29,079,104	29,122,553	14,514,681	14,607,872	70,324
Contractual services	3,741,936	3,769,261	1,627,938	2,141,323	1,487,098
Commodities	1,017,488	1,139,787	477,296	662,491	327,838
Total Public Safety	<u>33,838,528</u>	<u>34,031,601</u>	<u>16,619,915</u>	<u>17,411,686</u>	<u>1,885,260</u>
JUDICIARY AND COURT RELATED					
Personnel services	8,277,024	8,277,024	4,217,779	4,059,245	-
Contractual services	1,342,676	1,345,781	423,714	922,067	126,191
Commodities	196,379	196,379	84,470	111,909	1,922
Total Judiciary and Court Related	<u>9,816,079</u>	<u>9,819,184</u>	<u>4,725,963</u>	<u>5,093,221</u>	<u>128,113</u>
PUBLIC HEALTH AND WELFARE					
Personnel services	5,163,247	5,190,278	2,627,110	2,563,168	-
Contractual services	862,713	904,263	359,978	544,285	56,529
Commodities	1,041,866	1,078,755	131,904	946,851	34,113
Total Public Health and Welfare	<u>7,067,826</u>	<u>7,173,296</u>	<u>3,118,992</u>	<u>4,054,304</u>	<u>90,642</u>
CAPITAL OUTLAY					
	<u>1,052,339</u>	<u>2,858,422</u>	<u>910,400</u>	<u>1,948,022</u>	<u>1,279,709</u>
DEBT SERVICE					
Principal retirement	703,294	703,294	206,913	496,381	431,020
Interest and fiscal charges	45,169	45,169	31,404	13,765	31,882
Total Debt Service	<u>748,463</u>	<u>748,463</u>	<u>238,317</u>	<u>510,146</u>	<u>462,902</u>
TOTAL EXPENDITURES	<u>\$ 82,757,016</u>	<u>\$ 85,099,303</u>	<u>\$ 39,122,909</u>	<u>\$ 45,976,394</u>	<u>\$ 5,536,032</u>

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT
 GENERAL FUND
 For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
Personnel services	\$ 53,185,059	\$ 53,255,539	\$ 26,459,307	\$ 26,796,232	\$ 70,324
Contractual services	23,590,422	23,850,006	9,640,679	14,209,327	3,300,107
Commodities	4,180,733	4,386,873	1,874,206	2,512,667	422,990
Capital outlay	1,052,339	2,858,422	910,400	1,948,022	1,279,709
Debt service	<u>748,463</u>	<u>748,463</u>	<u>238,317</u>	<u>510,146</u>	<u>462,902</u>
TOTAL EXPENDITURES	\$ <u>82,757,016</u>	\$ <u>85,099,303</u>	\$ <u>39,122,909</u>	\$ <u>45,976,394</u>	\$ <u>5,536,032</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

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.

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

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 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
For the Six Months Ended May 31, 2013

	<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	\$ 5,648	\$ (7,352)	
Investment income	125	125	62	(63)	
Total Revenues	<u>13,125</u>	<u>13,125</u>	<u>5,710</u>	<u>(7,415)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	10,000	10,000	-	10,000	\$ -
Commodities	2,500	2,500	1,349	1,151	-
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>599</u>	<u>14,401</u>	<u>-</u>
Total Expenditures	<u>27,500</u>	<u>27,500</u>	<u>1,948</u>	<u>25,552</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (14,375)</u>	<u>\$ (14,375)</u>	3,762	<u>\$ 18,137</u>	
Fund Balance - Beginning of Period			<u>80,785</u>		
Fund Balance - End of Period			<u>\$ 84,547</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDER AUTOMATION FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 785,000	\$ 785,000	\$ 533,408	\$ (251,592)	
Investment income	<u>3,000</u>	<u>3,000</u>	<u>1,920</u>	<u>(1,080)</u>	
Total Revenues	<u>788,000</u>	<u>788,000</u>	<u>535,328</u>	<u>(252,672)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	324,377	445,014	161,731	283,283	\$ -
Contractual services	243,000	243,000	76,165	166,835	-
Commodities	121,850	121,850	2,075	119,775	-
Capital outlay	410,000	410,000	-	410,000	-
Debt service					
Principal retirement	27,882	27,882	-	27,882	-
Interest and fiscal charges	<u>2,749</u>	<u>2,749</u>	<u>-</u>	<u>2,749</u>	<u>-</u>
Total Expenditures	<u>1,129,858</u>	<u>1,250,495</u>	<u>239,971</u>	<u>1,010,524</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (341,858)</u>	<u>\$ (462,495)</u>	295,357	<u>\$ 757,852</u>	
Fund Balance - Beginning of Period			<u>1,660,379</u>		
Fund Balance - End of Period			<u>\$ 1,955,736</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY TREASURER AUTOMATION FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 100,100	\$ 100,100	\$ 30,914	\$ (69,186)	
Investment income	900	900	254	(646)	
	<u>101,000</u>	<u>101,000</u>	<u>31,168</u>	<u>(69,832)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	190,700	190,700	2,008	188,692	\$ -
Contractual services	81,000	81,000	-	81,000	-
Commodities	16,000	16,000	-	16,000	-
Capital outlay	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
	<u>287,701</u>	<u>287,701</u>	<u>2,008</u>	<u>285,693</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (186,701)</u>	<u>\$ (186,701)</u>	29,160	<u>\$ 215,861</u>	
Fund Balance - Beginning of Period			<u>345,329</u>		
Fund Balance - End of Period			<u>\$ 374,489</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TREASURER'S PASSPORT SERVICES FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 54,900	\$ 54,900	\$ 47,240	\$ (7,660)	
Investment income	110	110	161	51	
	<u>55,010</u>	<u>55,010</u>	<u>47,401</u>	<u>(7,609)</u>	
Total Revenues					
EXPENDITURES					
Current					
General and administrative					
Personnel services	64,050	64,050	2,854	61,196	\$ -
Contractual services	71,600	71,600	11,160	60,440	-
Commodities	51,000	51,000	-	51,000	-
	<u>186,650</u>	<u>186,650</u>	<u>14,014</u>	<u>172,636</u>	<u>\$ -</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (131,640)</u>	<u>\$ (131,640)</u>	33,387	<u>\$ 165,027</u>	
Fund Balance - Beginning of Period			<u>198,049</u>		
Fund Balance - End of Period			<u>\$ 231,436</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GEOGRAPHIC INFORMATION SYSTEMS FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 838,000	\$ 838,000	\$ 486,052	\$ (351,948)	
Investment income	<u>2,000</u>	<u>2,000</u>	<u>1,398</u>	<u>(602)</u>	
Total Revenues	<u>840,000</u>	<u>840,000</u>	<u>487,450</u>	<u>(352,550)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	488,626	488,626	235,607	253,019	\$ -
Contractual services	325,250	329,626	60,284	269,342	114,391
Commodities	<u>38,750</u>	<u>38,750</u>	<u>2,398</u>	<u>36,352</u>	<u>-</u>
Total Expenditures	<u>852,626</u>	<u>857,002</u>	<u>298,289</u>	<u>558,713</u>	<u>\$ 114,391</u>
Net Change in Fund Balance	<u>\$ (12,626)</u>	<u>\$ (17,002)</u>	189,161	<u>\$ 206,163</u>	
Fund Balance - Beginning of Period			<u>1,759,098</u>		
Fund Balance - End of Period			<u>\$ 1,948,259</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 5,250,000	\$ 5,250,000	\$ 342,150	\$ (4,907,850)	
Personal property replacement tax	108,988	108,988	81,759	(27,229)	
Investment income	<u>3,600</u>	<u>3,600</u>	<u>601</u>	<u>(2,999)</u>	
Total Revenues	5,362,588	5,362,588	424,510	(4,938,078)	
EXPENDITURES					
Current					
Personnel services	<u>7,205,828</u>	<u>7,205,828</u>	<u>3,619,380</u>	<u>3,586,448</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (1,843,240)</u>	<u>\$ (1,843,240)</u>	(3,194,870)	<u>\$ (1,351,630)</u>	
Fund Balance - Beginning of Period			<u>608,375</u>		
Fund Deficit - End of Period			<u>\$ (2,586,495)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 3,800,000	\$ 3,800,000	\$ 247,657	\$ (3,552,343)	
Investment income	<u>2,900</u>	<u>2,900</u>	<u>1,093</u>	<u>(1,807)</u>	
Total Revenues	3,802,900	3,802,900	248,750	(3,554,150)	
EXPENDITURES					
Current					
Personnel services	<u>4,025,424</u>	<u>4,025,424</u>	<u>1,877,090</u>	<u>2,148,334</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (222,524)</u>	<u>\$ (222,524)</u>	(1,628,340)	<u>\$ (1,405,816)</u>	
Fund Balance - Beginning of Period			<u>2,262,779</u>		
Fund Balance - End of Period			<u>\$ 634,439</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE LOSS FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 3,000,000	\$ 3,000,000	\$ 195,517	\$ (2,804,483)	
Investment income	100	100	7	(93)	
Miscellaneous	100,000	100,000	4,657	(95,343)	
Total Revenues	<u>3,100,100</u>	<u>3,100,100</u>	<u>200,181</u>	<u>(2,899,919)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	1,107,536	1,107,536	509,504	598,032	\$ -
Contractual services	2,694,180	2,717,910	1,359,733	1,358,177	45,790
Commodities	29,740	29,740	1,728	28,012	-
Total Expenditures	<u>3,831,456</u>	<u>3,855,186</u>	<u>1,870,965</u>	<u>1,984,221</u>	<u>\$ 45,790</u>
Net Change in Fund Balance	<u>\$ (731,356)</u>	<u>\$ (755,086)</u>	(1,670,784)	<u>\$ (915,698)</u>	
Fund Balance - Beginning of Period			<u>14,836,224</u>		
Fund Balance - End of Period			<u>\$ 13,165,440</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HUD GRANTS FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 3,346,869	\$ 5,131,293	\$ 1,375,509	\$ (3,755,784)	
EXPENDITURES					
Current					
Community development					
Personnel services	304,132	304,132	73,796	230,336	\$ -
Contractual services	3,026,434	4,810,858	1,104,667	3,706,191	1,042,846
Commodities	16,303	16,303	2,308	13,995	-
Total Expenditures	<u>3,346,869</u>	<u>5,131,293</u>	<u>1,180,771</u>	<u>3,950,522</u>	<u>\$ 1,042,846</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	194,738	\$ <u>194,738</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			<u>\$ 194,738</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVOLVING LOAN FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 40,761	\$ 40,761	\$ 18,615	\$ (22,146)	
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>300</u>	<u>(700)</u>	
Total Revenues	41,761	41,761	18,915	(22,846)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>105,000</u>	<u>105,000</u>	<u>-</u>	<u>105,000</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (63,239)</u>	<u>\$ (63,239)</u>	18,915	<u>\$ 82,154</u>	
Fund Balance - Beginning of Period			<u>1,685,655</u>		
Fund Balance - End of Period			<u>\$ 1,704,570</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
For the Six Months Ended May 31, 2013

	<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	\$ 2,342	\$ (1,658)	
Licenses and permits	61,000	61,000	31,189	(29,811)	
Grants, contributions, and intergovernmental	1,918,450	1,918,450	215,632	(1,702,818)	
Property taxes	6,600,000	6,600,000	430,133	(6,169,867)	
Investment income	5,100	5,100	2,745	(2,355)	
Miscellaneous	<u>110,800</u>	<u>110,800</u>	<u>111,265</u>	<u>465</u>	
Total Revenues	<u>8,699,350</u>	<u>8,699,350</u>	<u>793,306</u>	<u>(7,906,044)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	5,147,934	5,147,934	2,377,786	2,770,148	\$ -
Contractual services	7,108,266	11,393,286	2,249,658	9,143,628	1,965,777
Commodities	677,793	684,399	380,923	303,476	89,188
Capital outlay	<u>8,143,107</u>	<u>9,885,043</u>	<u>1,958,375</u>	<u>7,926,668</u>	<u>1,390,276</u>
Total Expenditures	<u>21,077,100</u>	<u>27,110,662</u>	<u>6,966,742</u>	<u>20,143,920</u>	<u>\$ 3,445,241</u>
Deficiency of revenues over expenditures	<u>(12,377,750)</u>	<u>(18,411,312)</u>	<u>(6,173,436)</u>	<u>12,237,876</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	18,572,628	18,572,628	8,901,132	(9,671,496)	
Transfers out	<u>(6,194,878)</u>	<u>(6,194,878)</u>	<u>(5,684,150)</u>	<u>510,728</u>	
Total Other Financing Sources (Uses)	<u>12,377,750</u>	<u>12,377,750</u>	<u>3,216,982</u>	<u>(9,160,768)</u>	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (6,033,562)</u>	<u>(2,956,454)</u>	<u>\$ 3,077,108</u>	
Fund Balance - Beginning of Period			<u>5,987,414</u>		
Fund Balance - End of Period			<u>\$ 3,030,960</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND
For the Six Months Ended May 31, 2013

	<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	\$ 4,570,366	\$ 4,570,366	\$ 2,090,628	\$ (2,479,738)	
Investment income	<u>30,000</u>	<u>30,000</u>	<u>13,635</u>	<u>(16,365)</u>	
Total Revenues	<u>4,600,366</u>	<u>4,600,366</u>	<u>2,104,263</u>	<u>(2,496,103)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	140,731	140,731	70,234	70,497	\$ -
Contractual services	4,715,000	5,315,259	26,369	5,288,890	2,998,792
Commodities	170,000	170,000	111,587	58,413	4,650
Capital outlay	<u>5,055,000</u>	<u>10,978,870</u>	<u>2,864,699</u>	<u>8,114,171</u>	<u>4,219,221</u>
Total Expenditures	<u>10,080,731</u>	<u>16,604,860</u>	<u>3,072,889</u>	<u>13,531,971</u>	<u>\$ 7,222,663</u>
Net Change in Fund Balance	<u>\$ (5,480,365)</u>	<u>\$ (12,004,494)</u>	(968,626)	<u>\$ 11,035,868</u>	
Fund Balance - Beginning of Period			<u>15,723,651</u>		
Fund Balance - End of Period			<u>\$ 14,755,025</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MATCHING FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 1,250,000	\$ 1,250,000	\$ 81,467	\$ (1,168,533)	
Investment income	20,000	20,000	12,580	(7,420)	
Total Revenues	<u>1,270,000</u>	<u>1,270,000</u>	<u>94,047</u>	<u>(1,175,953)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	150,000	1,003,783	115,521	888,262	\$ 719,565
Capital outlay	<u>3,025,000</u>	<u>11,873,965</u>	<u>(274,206)</u>	<u>12,148,171</u>	<u>8,489,483</u>
Total Expenditures	<u>3,175,000</u>	<u>12,877,748</u>	<u>(158,685)</u>	<u>13,036,433</u>	<u>\$ 9,209,048</u>
Net Change in Fund Balance	<u>\$ (1,905,000)</u>	<u>\$ (11,607,748)</u>	252,732	<u>\$ 11,860,480</u>	
Fund Balance - Beginning of Period			<u>14,246,725</u>		
Fund Balance - End of Period			<u>\$ 14,499,457</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY BRIDGE FUND
For the Six Months Ended May 31, 2013

	<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	\$ 1,180,000	\$ 1,180,000	\$ 53,598	\$ (1,126,402)	
Property taxes	1,250,000	1,250,000	81,467	(1,168,533)	
Investment income	<u>5,000</u>	<u>5,000</u>	<u>3,929</u>	<u>(1,071)</u>	
Total Revenues	<u>2,435,000</u>	<u>2,435,000</u>	<u>138,994</u>	<u>(2,296,006)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	2,055,000	2,797,132	109,235	2,687,897	\$ 545,883
Capital outlay	<u>2,245,000</u>	<u>4,631,062</u>	<u>160,702</u>	<u>4,470,360</u>	<u>2,584,117</u>
Total Expenditures	<u>4,300,000</u>	<u>7,428,194</u>	<u>269,937</u>	<u>7,158,257</u>	<u>\$ 3,130,000</u>
Net Change in Fund Balance	<u>\$ (1,865,000)</u>	<u>\$ (4,993,194)</u>	(130,943)	<u>\$ 4,862,251</u>	
Fund Balance - Beginning of Period			<u>5,312,333</u>		
Fund Balance - End of Period			<u>\$ 5,181,390</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY OPTION MOTOR FUEL TAX FUND
For the Six Months Ended May 31, 2013

	<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	\$ 4,950,000	\$ 4,950,000	\$ 2,027,825	\$ (2,922,175)	
Investment income	20,000	20,000	9,694	(10,306)	
Total Revenues	<u>4,970,000</u>	<u>4,970,000</u>	<u>2,037,519</u>	<u>(2,932,481)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	3,995,000	5,555,965	378,015	5,177,950	\$ 2,269,798
Commodities	751,000	769,503	449,345	320,158	87,045
Capital outlay	<u>7,740,000</u>	<u>9,922,454</u>	<u>25,623</u>	<u>9,896,831</u>	<u>2,774,694</u>
Total Expenditures	<u>12,486,000</u>	<u>16,247,922</u>	<u>852,983</u>	<u>15,394,939</u>	<u>\$ 5,131,537</u>
Net Change in Fund Balance	<u>\$ (7,516,000)</u>	<u>\$ (11,277,922)</u>	1,184,536	<u>\$ 12,462,458</u>	
Fund Balance - Beginning of Period			<u>13,170,040</u>		
Fund Balance - End of Period			<u>\$ 14,354,576</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RTA SALES TAX FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Sales taxes	\$ 8,625,000	\$ 8,625,000	\$ 4,383,711	\$ (4,241,289)	
Investment income	<u>21,000</u>	<u>21,000</u>	<u>7,959</u>	<u>(13,041)</u>	
Total Revenues	8,646,000	8,646,000	4,391,670	(4,254,330)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u><u>-</u></u>
Excess of revenues over expenditures	8,646,000	8,646,000	4,391,670	(4,254,330)	
OTHER FINANCING USES					
Transfers out	<u>(18,572,628)</u>	<u>(18,572,628)</u>	<u>(8,901,132)</u>	<u>9,671,496</u>	
Net Change in Fund Balance	\$ <u><u>(9,926,628)</u></u>	\$ <u><u>(9,926,628)</u></u>	(4,509,462)	\$ <u><u>5,417,166</u></u>	
Fund Balance - Beginning of Period			<u>15,152,610</u>		
Fund Balance - End of Period			\$ <u><u>10,643,148</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUI CONVICTION FUND
For the Six Months Ended May 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 11,715	\$ (8,285)	
EXPENDITURES					
Current					
Public safety					
Commodities	20,000	20,000	-	20,000	\$ -
Net Change in Fund Balance	\$ -	\$ -	11,715	\$ 11,715	
Fund Balance - Beginning of Period			68,393		
Fund Balance - End of Period			\$ 80,108		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORONER'S FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 35,000	\$ 35,000	\$ 25,567	\$ (9,433)	
Grants, contributions, and intergovernmental	-	-	4,625	4,625	
Investment income	100	100	22	(78)	
Total Revenues	<u>35,100</u>	<u>35,100</u>	<u>30,214</u>	<u>(4,886)</u>	
EXPENDITURES					
Current					
Public safety					
Contractual services	12,000	12,000	-	12,000	\$ -
Commodities	1,000	1,000	557	443	-
Total Expenditures	<u>13,000</u>	<u>13,000</u>	<u>557</u>	<u>12,443</u>	<u>\$ -</u>
Excess of revenues over expenditures	22,100	22,100	29,657	7,557	
OTHER FINANCING USES					
Transfers out	(9,000)	(9,000)	-	9,000	
Net Change in Fund Balance	<u>\$ 13,100</u>	<u>\$ 13,100</u>	29,657	<u>\$ 16,557</u>	
Fund Balance - Beginning of Period			<u>16,772</u>		
Fund Balance - End of Period			<u>\$ 46,429</u>		

County of McHenry, Illinois
 COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
 For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 127,000	\$ 127,000	\$ 66,356	\$ (60,644)	
Investment income	300	300	130	(170)	
	<u>127,300</u>	<u>127,300</u>	<u>66,486</u>	<u>(60,814)</u>	
Total Revenues					
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>186,990</u>	<u>186,990</u>	<u>88,955</u>	<u>98,035</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (59,690)</u>	<u>\$ (59,690)</u>	(22,469)	<u>\$ 37,221</u>	
Fund Balance - Beginning of Period			<u>185,199</u>		
Fund Balance - End of Period			<u>\$ 162,730</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 287,500	\$ 287,500	\$ 123,196	\$ (164,304)	
Investment income	550	550	322	(228)	
	<u>288,050</u>	<u>288,050</u>	<u>123,518</u>	<u>(164,532)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	158,182	158,182	75,405	82,777	\$ -
Contractual services	400	400	157	243	-
Commodities	132,000	132,000	71,798	60,202	-
	<u>290,582</u>	<u>290,582</u>	<u>147,360</u>	<u>143,222</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (2,532)</u>	<u>\$ (2,532)</u>	(23,842)	<u>\$ (21,310)</u>	
Fund Balance - Beginning of Period			<u>430,917</u>		
Fund Balance - End of Period			<u>\$ 407,075</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
CIRCUIT COURT DOCUMENT STORAGE FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 735,000	\$ 735,000	\$ 327,388	\$ (407,612)	
Investment income	200	200	105	(95)	
Total Revenues	<u>735,200</u>	<u>735,200</u>	<u>327,493</u>	<u>(407,707)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	169,692	169,692	85,816	83,876	\$ -
Contractual services	<u>565,508</u>	<u>565,508</u>	<u>88,704</u>	<u>476,804</u>	<u>-</u>
Total Expenditures	<u>735,200</u>	<u>735,200</u>	<u>174,520</u>	<u>560,680</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	152,973	<u>\$ 152,973</u>	
Fund Deficit - Beginning of Period			<u>(479,823)</u>		
Fund Deficit - End of Period			<u>\$ (326,850)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROBATION SERVICE FEE FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 340,000	\$ 340,000	\$ 152,383	\$ (187,617)	
Investment income	1,200	1,200	587	(613)	
Total Revenues	<u>341,200</u>	<u>341,200</u>	<u>152,970</u>	<u>(188,230)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	98,873	98,873	61,142	37,731	\$ -
Contractual services	392,200	392,200	170,548	221,652	-
Commodities	53,000	53,000	5,425	47,575	-
Capital outlay	25,000	25,000	-	25,000	-
Total Expenditures	<u>569,073</u>	<u>569,073</u>	<u>237,115</u>	<u>331,958</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(227,873)	(227,873)	(84,145)	143,728	
OTHER FINANCING SOURCES					
Transfers in	20,500	20,500	-	(20,500)	
Net Change in Fund Balance	<u>\$ (207,373)</u>	<u>\$ (207,373)</u>	(84,145)	<u>\$ 123,228</u>	
Fund Balance - Beginning of Period			<u>799,030</u>		
Fund Balance - End of Period			<u>\$ 714,885</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMDT FUND
For the Six Months Ended May 31, 2013

	<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	\$ 12,234	\$ (8,266)	
EXPENDITURES	-	-	-	-	\$ -
Excess of revenues over expenditures	20,500	20,500	12,234	(8,266)	
OTHER FINANCING USES					
Transfers out	(20,500)	(20,500)	-	20,500	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	12,234	<u>\$ 12,234</u>	
Fund Balance - Beginning of Period			<u>34,497</u>		
Fund Balance - End of Period			<u>\$ 46,731</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
CIRCUIT COURT AUTOMATION FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 756,000	\$ 756,000	\$ 343,162	\$ (412,838)	
Investment income	200	200	100	(100)	
	<u>756,200</u>	<u>756,200</u>	<u>343,262</u>	<u>(412,938)</u>	
Total Revenues					
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	236,694	236,694	69,892	166,802	\$ -
Contractual services	501,723	501,723	88,747	412,976	-
Commodities	25,000	25,000	-	25,000	-
	<u>763,417</u>	<u>763,417</u>	<u>158,639</u>	<u>604,778</u>	<u>\$ -</u>
Total Expenditures					
Net Change in Fund Balance	<u>\$ (7,217)</u>	<u>\$ (7,217)</u>	184,623	<u>\$ 191,840</u>	
Fund Deficit - Beginning of Period			<u>(124,614)</u>		
Fund Balance - End of Period			<u>\$ 60,009</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND
For the Six Months Ended May 31, 2013

	<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	\$ 57,624	\$ (25,770)	
Investment income	-	-	12	12	
Total Revenues	83,394	83,394	57,636	(25,758)	
EXPENDITURES					
Current					
Judiciary and court related Personnel services	<u>83,394</u>	<u>83,394</u>	<u>25,932</u>	<u>57,462</u>	\$ <u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	31,704	<u>\$ 31,704</u>	
Fund Balance - Beginning of Period			<u>1,141</u>		
Fund Balance - End of Period			<u>\$ 32,845</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT ADMIN FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 90,000	\$ 90,000	\$ 40,656	\$ (49,344)	
Investment income	200	200	118	(82)	
Total Revenues	<u>90,200</u>	<u>90,200</u>	<u>40,774</u>	<u>(49,426)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	23,326	23,326	12,995	10,331	\$ -
Contractual services	32,000	32,000	10,081	21,919	-
Commodities	<u>35,000</u>	<u>35,000</u>	<u>21,587</u>	<u>13,413</u>	<u>552</u>
Total Expenditures	<u>90,326</u>	<u>90,326</u>	<u>44,663</u>	<u>45,663</u>	<u>\$ 552</u>
Net Change in Fund Balance	<u>\$ (126)</u>	<u>\$ (126)</u>	(3,889)	<u>\$ (3,763)</u>	
Fund Balance - Beginning of Period			<u>156,626</u>		
Fund Balance - End of Period			<u>\$ 152,737</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT CLERK ELECTRONIC CITATION FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 51,000	\$ 51,000	\$ 21,164	\$ (29,836)	
Investment income	100	100	36	(64)	
	<u>51,100</u>	<u>51,100</u>	<u>21,200</u>	<u>(29,900)</u>	
Total Revenues	<u>51,100</u>	<u>51,100</u>	<u>21,200</u>	<u>(29,900)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	45,000	45,000	-	45,000	-
Commodities	6,100	6,100	-	6,100	-
	<u>51,100</u>	<u>51,100</u>	<u>-</u>	<u>51,100</u>	<u>\$ -</u>
Total Expenditures	<u>51,100</u>	<u>51,100</u>	<u>-</u>	<u>51,100</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	21,200	<u>\$ 21,200</u>	
Fund Balance - Beginning of Period			<u>38,405</u>		
Fund Balance - End of Period			<u>\$ 59,605</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL COURTS FUND
For the Six Months Ended May 31, 2013

	<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	\$ 112,874	\$ (157,126)	
Grants, contributions, and intergovernmental	<u>278,303</u>	<u>278,303</u>	<u>127,487</u>	<u>(150,816)</u>	
Total Revenues	<u>548,303</u>	<u>548,303</u>	<u>240,361</u>	<u>(307,942)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	436,791	436,791	210,034	226,757	\$ -
Contractual services	28,770	28,770	17,078	11,692	-
Commodities	<u>51,473</u>	<u>51,473</u>	<u>17,243</u>	<u>34,230</u>	-
Total Expenditures	<u>517,034</u>	<u>517,034</u>	<u>244,355</u>	<u>272,679</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 31,269</u>	<u>\$ 31,269</u>	(3,994)	<u>\$ (35,263)</u>	
Fund Balance - Beginning of Period			<u>564,952</u>		
Fund Balance - End of Period			<u>\$ 560,958</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STATE'S ATTORNEY AUTOMATION FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 33,000	\$ 33,000	\$ 13,578	\$ (19,422)	
Investment income	-	-	11	11	
Total Revenues	33,000	33,000	13,589	(19,411)	
EXPENDITURES	-	-	-	-	\$ -
Net Change in Fund Balance	<u>\$ 33,000</u>	<u>\$ 33,000</u>	13,589	<u>\$ (19,411)</u>	
Fund Balance - Beginning of Period			<u>7,318</u>		
Fund Balance - End of Period			<u>\$ 20,907</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MENTAL HEALTH FUND
For the Six Months Ended May 31, 2013

	<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	\$ 907,364	\$ 907,364	\$ 269,799	\$ (637,565)	
Property taxes	11,875,000	11,875,000	770,968	(11,104,032)	
Investment income	8,100	8,100	4,121	(3,979)	
Miscellaneous	<u>19,000</u>	<u>19,000</u>	<u>6,477</u>	<u>(12,523)</u>	
Total Revenues	<u>12,809,464</u>	<u>12,809,464</u>	<u>1,051,365</u>	<u>(11,758,099)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	2,474,957	2,474,957	948,236	1,526,721	\$ -
Contractual services	9,983,789	9,983,789	3,536,707	6,447,082	-
Commodities	208,048	208,048	39,363	168,685	-
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Total Expenditures	<u>12,686,794</u>	<u>12,686,794</u>	<u>4,524,306</u>	<u>8,162,488</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	<u>122,670</u>	<u>122,670</u>	<u>(3,472,941)</u>	<u>(3,595,611)</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	-	35,000	31,792	(3,208)	
Transfers out	<u>(416,153)</u>	<u>(416,153)</u>	<u>(337,002)</u>	<u>79,151</u>	
Total Other Financing Sources (Uses)	<u>(416,153)</u>	<u>(381,153)</u>	<u>(305,210)</u>	<u>75,943</u>	
Net Change in Fund Balance	<u>\$ (293,483)</u>	<u>\$ (258,483)</u>	<u>(3,778,151)</u>	<u>\$ (3,519,668)</u>	
Fund Balance - Beginning of Period			<u>7,091,265</u>		
Fund Balance - End of Period			<u>\$ 3,313,114</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MENTAL HEALTH GRANT FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Excess of revenues over expenditures	-	-	-	-	
OTHER FINANCING USES					
Transfers out	<u>-</u>	<u>(35,000)</u>	<u>(31,792)</u>	<u>3,208</u>	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (35,000)</u>	<u>(31,792)</u>	<u>\$ 3,208</u>	
Fund Balance - Beginning of Period			<u>31,792</u>		
Fund Balance - End of Period			<u>\$ -</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION FUND
For the Six Months Ended May 31, 2013

	<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	\$ -	\$ 5,736	\$ 5,736	\$ -	
Property taxes	400,000	400,000	26,067	(373,933)	
Investment income	200	200	-	(200)	
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>301</u>	<u>(699)</u>	
 Total Revenues	 <u>401,200</u>	 <u>406,936</u>	 <u>32,104</u>	 <u>(374,832)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	315,314	315,314	117,559	197,755	\$ -
Contractual services	315,612	316,410	73,525	242,885	99
Commodities	<u>23,400</u>	<u>28,338</u>	<u>8,123</u>	<u>20,215</u>	<u>-</u>
 Total Expenditures	 <u>654,326</u>	 <u>660,062</u>	 <u>199,207</u>	 <u>460,855</u>	 <u>\$ 99</u>
 Net Change in Fund Balance	 <u>\$ (253,126)</u>	 <u>\$ (253,126)</u>	 (167,103)	 <u>\$ 86,023</u>	
 Fund Balance - Beginning of Period			 <u>817,704</u>		
 Fund Balance - End of Period			 <u>\$ 650,601</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION BUS FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 12	\$ 12	\$ 5	\$ (7)	
Miscellaneous	-	-	500	500	
	<u>12</u>	<u>12</u>	<u>505</u>	<u>493</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	550	550	-	550	-
	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (1,538)</u>	<u>\$ (1,538)</u>	505	<u>\$ 2,043</u>	
Fund Balance - Beginning of Period			<u>6,327</u>		
Fund Balance - End of Period			<u>\$ 6,832</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE NETWORK FUND
For the Six Months Ended May 31, 2013

	<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	\$ 2,212,659	\$ 2,222,659	\$ 1,164,583	\$ (1,058,076)	
Investment income	650	650	139	(511)	
Miscellaneous	129,750	129,750	58,118	(71,632)	
Total Revenues	<u>2,343,059</u>	<u>2,353,059</u>	<u>1,222,840</u>	<u>(1,130,219)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,317,495	1,321,245	652,147	669,098	\$ -
Contractual services	929,114	935,189	464,241	470,948	-
Commodities	77,972	78,147	55,994	22,153	-
Capital outlay	500	500	-	500	-
Debt service					
Principal retirement	17,978	17,978	3,125	14,853	-
Total Expenditures	<u>2,343,059</u>	<u>2,353,059</u>	<u>1,175,507</u>	<u>1,177,552</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	47,333	<u>\$ 47,333</u>	
Fund Balance - Beginning of Period			<u>383,417</u>		
Fund Balance - End of Period			<u>\$ 430,750</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TUBERCULOSIS CARE AND TREATMENT FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 10,500	\$ 10,500	\$ 4,588	\$ (5,912)	
Property taxes	250,000	250,000	16,291	(233,709)	
Investment income	625	625	455	(170)	
	<u>261,125</u>	<u>261,125</u>	<u>21,334</u>	<u>(239,791)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	282,129	282,129	135,685	146,444	\$ -
Contractual services	78,075	78,075	10,532	67,543	12,000
Commodities	31,050	31,050	8,711	22,339	-
	<u>391,254</u>	<u>391,254</u>	<u>154,928</u>	<u>236,326</u>	<u>\$ 12,000</u>
Net Change in Fund Balance	<u>\$ (130,129)</u>	<u>\$ (130,129)</u>	(133,594)	<u>\$ (3,465)</u>	
Fund Balance - Beginning of Period			<u>671,244</u>		
Fund Balance - End of Period			<u>\$ 537,650</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL SHELTER FUND
For the Six Months Ended May 31, 2013

	<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	\$ 498	\$ (2,002)	
Investment income	100	100	18	(82)	
Total Revenues	<u>2,600</u>	<u>2,600</u>	<u>516</u>	<u>(2,084)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	5,000	5,000	-	5,000	\$ -
Commodities	2,600	2,600	-	2,600	-
Total Expenditures	<u>7,600</u>	<u>7,600</u>	<u>-</u>	<u>7,600</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	516	<u>\$ 5,516</u>	
Fund Balance - Beginning of Period			<u>23,696</u>		
Fund Balance - End of Period			<u>\$ 24,212</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DENTAL CARE CLINIC FUND
For the Six Months Ended May 31, 2013

	<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	\$ 36,163	\$ (11,837)	
Grants, contributions, and intergovernmental	505,700	514,700	263,086	(251,614)	
Investment income	<u>600</u>	<u>600</u>	<u>323</u>	<u>(277)</u>	
Total Revenues	<u>554,300</u>	<u>563,300</u>	<u>299,572</u>	<u>(263,728)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	486,277	486,277	230,691	255,586	\$ -
Contractual services	127,435	136,435	49,578	86,857	45,622
Commodities	<u>43,065</u>	<u>43,065</u>	<u>3,404</u>	<u>39,661</u>	<u>4,770</u>
Total Expenditures	<u>656,777</u>	<u>665,777</u>	<u>283,673</u>	<u>382,104</u>	<u>\$ 50,392</u>
Net Change in Fund Balance	<u>\$ (102,477)</u>	<u>\$ (102,477)</u>	15,899	<u>\$ 118,376</u>	
Fund Balance - Beginning of Period			<u>440,490</u>		
Fund Balance - End of Period			<u>\$ 456,389</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH SCHOLARSHIP FUND
For the Six Months Ended May 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Investment income	\$ 100	\$ 100	\$ 5	\$ (95)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	3,100	3,100	-	3,100	\$ -
Net Change in Fund Balance	\$ (3,000)	\$ (3,000)	5	\$ 3,005	
Fund Balance - Beginning of Period			6,293		
Fund Balance - End of Period			\$ 6,298		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SENIOR SERVICES FUND
For the Six Months Ended May 31, 2013

	<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	\$ 115,683	\$ (1,659,317)	
Investment income	<u>3,520</u>	<u>3,520</u>	<u>1,991</u>	<u>(1,529)</u>	
Total Revenues	1,778,520	1,778,520	117,674	(1,660,846)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>1,775,000</u>	<u>1,775,000</u>	<u>577,092</u>	<u>1,197,908</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 3,520</u>	<u>\$ 3,520</u>	(459,418)	<u>\$ (462,938)</u>	
Fund Balance - Beginning of Period			<u>2,787,133</u>		
Fund Balance - End of Period			<u>\$ 2,327,715</u>		

DEBT SERVICE FUNDS

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; 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 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2006 A CERTIFICATE FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	505,000	505,000	505,000	-
Interest and fiscal charges	<u>231,137</u>	<u>231,137</u>	<u>120,431</u>	<u>110,706</u>
Total Expenditures	<u>736,137</u>	<u>736,137</u>	<u>625,431</u>	<u>110,706</u>
Deficiency of revenues over expenditures	(736,137)	(736,137)	(625,431)	110,706
OTHER FINANCING SOURCES				
Transfers in	<u>736,137</u>	<u>736,137</u>	<u>625,431</u>	<u>(110,706)</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 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 A CERTIFICATE FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	490,000	490,000	490,000	-
Interest and fiscal charges	<u>98,578</u>	<u>98,578</u>	<u>54,587</u>	<u>43,991</u>
Total Expenditures	<u>588,578</u>	<u>588,578</u>	<u>544,587</u>	<u>43,991</u>
Deficiency of revenues over expenditures	(588,578)	(588,578)	(544,587)	43,991
OTHER FINANCING SOURCES				
Transfers in	<u>588,578</u>	<u>588,578</u>	<u>544,587</u>	<u>(43,991)</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 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 B CERTIFICATE FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	5,060,000	5,060,000	5,060,000	-
Interest and fiscal charges	<u>1,134,878</u>	<u>1,134,878</u>	<u>624,150</u>	<u>510,728</u>
Total Expenditures	<u>6,194,878</u>	<u>6,194,878</u>	<u>5,684,150</u>	<u>510,728</u>
Deficiency of revenues over expenditures	(6,194,878)	(6,194,878)	(5,684,150)	510,728
OTHER FINANCING SOURCES				
Transfers in	<u>6,194,878</u>	<u>6,194,878</u>	<u>5,684,150</u>	<u>(510,728)</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 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2008 CERTIFICATE FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	420,000	420,000	420,000	-
Interest and fiscal charges	<u>125,528</u>	<u>125,528</u>	<u>67,178</u>	<u>58,350</u>
Total Expenditures	<u>545,528</u>	<u>545,528</u>	<u>487,178</u>	<u>58,350</u>
Deficiency of revenues over expenditures	(545,528)	(545,528)	(487,178)	58,350
OTHER FINANCING SOURCES				
Transfers in	<u>545,528</u>	<u>545,528</u>	<u>487,178</u>	<u>(58,350)</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 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 A CERTIFICATE FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	1,025,000	1,025,000	1,025,000	-
Interest and fiscal charges	<u>189,603</u>	<u>189,603</u>	<u>102,703</u>	<u>86,900</u>
Total Expenditures	<u>1,214,603</u>	<u>1,214,603</u>	<u>1,127,703</u>	<u>86,900</u>
Deficiency of revenues over expenditures	(1,214,603)	(1,214,603)	(1,127,703)	86,900
OTHER FINANCING SOURCES				
Transfers in	<u>1,214,603</u>	<u>1,214,603</u>	<u>1,127,703</u>	<u>(86,900)</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 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 B CERTIFICATE FUND
For the Six Months Ended May 31, 2013

	<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>161,153</u>	<u>161,153</u>	<u>82,002</u>	<u>79,151</u>
Total Expenditures	<u>416,153</u>	<u>416,153</u>	<u>337,002</u>	<u>79,151</u>
Deficiency of revenues over expenditures	(416,153)	(416,153)	(337,002)	79,151
OTHER FINANCING SOURCES				
Transfers in	<u>416,153</u>	<u>416,153</u>	<u>337,002</u>	<u>(79,151)</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 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2012 A&B CERTIFICATE FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	1,220,000	1,220,000	1,220,000	-
Interest and fiscal charges	<u>133,845</u>	<u>133,845</u>	<u>84,576</u>	<u>49,269</u>
Total Expenditures	<u>1,353,845</u>	<u>1,353,845</u>	<u>1,304,576</u>	<u>49,269</u>
Deficiency of revenues over expenditures	(1,353,845)	(1,353,845)	(1,304,576)	49,269
OTHER FINANCING SOURCES				
Transfers in	<u>1,353,845</u>	<u>1,353,845</u>	<u>1,299,329</u>	<u>(54,516)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(5,247)	<u>\$ (5,247)</u>
Fund Balance - Beginning of Period			<u>5,247</u>	
Fund Balance - End of Period			<u>\$ -</u>	

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 2013 - 2ND QUARTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 SERIES 2010A CAPITAL PROJECTS FUND
 For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 304	\$ 304	\$ 42	\$ (262)	
EXPENDITURES					
Capital outlay	-	53,838	-	53,838	\$ <u>53,838</u>
Net Change in Fund Balance	\$ <u>304</u>	\$ <u>(53,534)</u>	42	\$ <u>53,576</u>	
Fund Balance - Beginning of Period			<u>55,560</u>		
Fund Balance - End of Period			\$ <u>55,602</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MENTAL HEALTH FACILITY EXPANSION FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 7	\$ 7	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	7	<u>\$ 7</u>	
Fund Balance - Beginning of Period			<u>8,844</u>		
Fund Balance - End of Period			<u>\$ 8,851</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 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 1 FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 648	\$ 648	187	\$ (461)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	648	648	187	(461)
OTHER FINANCING USES				
Transfers out	<u>(648)</u>	<u>(648)</u>	<u>-</u>	<u>648</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	187	<u>\$ 187</u>
Fund Balance - Beginning of Year			<u>331,301</u>	
Fund Balance - End of Year			<u>\$ 331,488</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 2 FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 706	\$ 706	\$ 222	\$ (484)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	706	706	222	(484)
OTHER FINANCING USES				
Transfers out	<u>(706)</u>	<u>(706)</u>	<u>-</u>	<u>706</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	222	<u>\$ 222</u>
Fund Balance - Beginning of Year			<u>469,360</u>	
Fund Balance - End of Year			<u>\$ 469,582</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 2013 - 2ND QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
VALLEY HI FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 9,575,000	\$ 9,575,000	\$ 3,322,415	\$ (6,252,585)	
Property taxes	5,250,000	5,250,000	342,150	(4,907,850)	
Investment income	100,100	100,100	55,614	(44,486)	
Miscellaneous	7,100	7,100	5,442	(1,658)	
	<u>14,932,200</u>	<u>14,932,200</u>	<u>3,725,621</u>	<u>(11,206,579)</u>	
Total Revenues	<u>\$ 14,932,200</u>	<u>\$ 14,932,200</u>	<u>\$ 3,725,621</u>	<u>\$ (11,206,579)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	\$ 7,204,827	\$ 7,204,827	\$ 3,359,494	\$ 3,845,333	\$ -
Contractual services	1,934,111	2,036,420	708,266	1,328,154	436,488
Commodities	1,083,035	1,116,119	502,380	613,739	312,673
Capital outlay	10,000	10,000	-	10,000	-
Debt service					
Principal retirement	14,047	14,047	6,971	7,076	7,076
Interest and fiscal charges	1,127	1,127	616	511	511
Depreciation	-	-	160,000	(160,000)	-
	<u>10,247,147</u>	<u>10,382,540</u>	<u>4,737,727</u>	<u>5,644,813</u>	<u>756,748</u>
Total Expenditures	<u>\$ 10,247,147</u>	<u>\$ 10,382,540</u>	<u>\$ 4,737,727</u>	<u>\$ 5,644,813</u>	<u>\$ 756,748</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 2ND QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
911 FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 1,744,000	\$ 1,744,000	\$ 1,197,526	\$ (546,474)	
Investment income	6,000	6,000	3,370	(2,630)	
Miscellaneous	-	-	40	40	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
Total Revenues	<u>\$ 1,750,000</u>	<u>\$ 1,750,000</u>	<u>\$ 1,200,936</u>	<u>\$ (549,064)</u>	
EXPENDITURES					
Current					
Public Safety					
Personnel services	\$ 368,265	\$ 368,265	\$ 170,484	\$ 197,781	\$ -
Contractual services	1,733,415	1,819,032	866,470	952,562	85,617
Commodities	409,700	471,314	5,742	465,572	62,322
Capital outlay	80,000	182,340	-	182,340	102,340
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 2,591,380</u>	<u>\$ 2,840,951</u>	<u>\$ 1,042,696</u>	<u>\$ 1,798,255</u>	<u>\$ 250,279</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 2013 - 2ND QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
HEALTH INSURANCE FUND
For the Six Months Ended May 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 19,193,133	\$ 19,193,133	\$ 7,756,504	\$ (11,436,629)	
Investment income	4,200	4,200	3,631	(569)	
Total Revenues	<u>\$ 19,197,333</u>	<u>\$ 19,197,333</u>	<u>\$ 7,760,135</u>	<u>\$ (11,437,198)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	\$ 66,591	\$ 66,591	\$ 28,765	\$ 37,826	\$ -
Contractual services	19,258,975	19,258,975	8,522,814	10,736,161	-
Commodities	6,625	6,625	675	5,950	-
Total Expenditures	<u>\$ 19,332,191</u>	<u>\$ 19,332,191</u>	<u>\$ 8,552,254</u>	<u>\$ 10,779,937</u>	<u>\$ -</u>