

KANE COUNTY, ILLINOIS



COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT

Fiscal Year 2013

Fourth Quarter Ended November 30, 2013



Prepared by the County Auditor's Office

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OFFICE OF THE KANE COUNTY AUDITOR
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Overview of County Auditor's Quarterly Financial Report
Fiscal Year 2014
Quarter Ended February 28, 2014

The County Auditor prepares a quarterly report of the financial operations of the County which is presented to the County Board. In accordance with State Statute, the report summarizes "the entire financial operations of the county including revenues anticipated and received, expenditures estimated and paid, obligations unpaid, the condition of all funds and appropriations and other pertinent information."

To better understand the report it is important to note

- The report is unaudited and subject to change during the course of the fiscal year due to normal operational accounting procedures.
- The report and the accompanying schedules and charts are prepared based upon information maintained by the Finance Department using the County's current amended budget as the benchmark for compliance comparison.
- The report is primarily focused on Governmental Fund activities and the resultant fund balances, with particular emphasis on the General Fund.
- Revenues are recorded on a "near cash" basis in accordance with the County's financial practices. Generally revenues are recorded when received, or in the case of certain State revenues when they become a recorded liability to the State.
- Expenditures include encumbrances. Encumbrances are unpaid obligations. They typically represent contracts or other commitments the County has entered into, that must be paid in the future. (Because those payments will be made at some future date, they are not reflected in the year-to-date fund balances.)
- In all cases, the budget refers to the entire annual budget for fiscal year 2014. The actual results are for year-to-date revenues and expenditures through the end of the quarterly period(s) described in the report. This report does not include activities of Fiduciary or Agency Funds. Those funds account for assets held by the County in a trustee capacity or as an agent. Primarily these Agency Funds are maintained for the fiduciary functions of the offices of the Circuit Clerk, Judicial, Sheriff and Treasurer/Collector.

The following pages describe the various schedules and charts included in the report and provide additional clarification.

Page 1 is a schedule of the annual budget and year to date actual activity of the **General Fund** on a stand-alone basis. The accompanying chart illustrates the actual quarter-to-date changes in the General Fund as of the end of the reporting period.

Page 2 is a chart which compares the **General Fund** revenues by source for the fiscal year 2014 annual budget to the quarter-to-date actual revenues as of the end of each of the first quarter.

In order to provide a more meaningful comparison of year-to-date revenues to the annual budget, "Cash On Hand" (which is an integral part of the annual budget but is not revenue generated during the course of the year) is not included on the chart. Cash on Hand is included in all of the applicable financial statements included in the report.

Page 3 is another chart which displays a ten year history of the Kane County property tax levies for the **General Fund** revenues only and does not include levies for SSAs or SBAs – except for the Mill Creek SSA which is part of the nonmajor special revenues. (A similar chart including the property tax levies for all Governmental Funds appears later in this report.) The graph represents levies for the tax years described below, and the revenues collected relate to the following fiscal year.

Page 4 is a chart which displays a ten year history of the major elements of the Other Tax revenues included in the **General Fund**. (Please note - these are the actual revenues received from Sales Tax, Income Tax, Local Use Tax and Personal Property Replacement Tax for the same reporting period of each fiscal year from 2005 through the current quarter in 2014.)

Page 5 is a chart which compares the **General Fund** expenditures for the fiscal year 2014 annual budget to the quarter-to-date expenditures as of the end of each of the first quarter.

Page 6 is a combined statement of the 105 individual **Governmental Funds** currently active. They are categorized into the General Fund, Major Special Revenue Funds, and Nonmajor Funds (which include the Nonmajor Special Revenue Funds, Debt Service Funds, Capital Projects Funds and the Permanent Fund.) The combined Governmental Funds activities are shown for both the annual budget and the actual quarter-to-date results.

Page 7 is a chart which shows the **Governmental Funds** (as detailed on the previous page) in three categories. First is the total Governmental Funds balance. Second is that portion of the overall Governmental Funds with specific allocations. Those funds are unavailable for general use. In accounting terms they may be further classified as being non-spendable, restricted, committed, or assigned. The third bar shows the portion of the General Fund that is available to finance the budgeted operations of the county.

Page 8 is a chart which shows the ten year history of Property Taxes levied for County **Governmental Funds** for the individual funds. It is similar to the chart on page 3 but because it is not only for the General Fund, this chart also includes the property tax levies for **Nonmajor Special Revenue Funds** and **Debt Service Funds**.

Page 9 is a similar chart which shows the ten year history of Property Taxes levied for County **Governmental Funds** by fund categories and provides the breakdown between the **General Fund**, the **Nonmajor Special Revenue Funds** and **Debt Service Funds**.

Page 10 is a chart, similar to the one on page 2, except this chart compares the combined **Governmental Fund** revenues by source for the fiscal year 2014 annual budget to the quarter-to-date actual revenues as of the end of each of the first quarter.

In order to provide a more meaningful comparison of year-to-date revenues to the annual budget, “Cash On Hand” (which is an integral part of the annual budget but is not revenue generated during the course of the year) is not included on the chart. Cash on Hand is included in all of the applicable financial statements included in the report.

Page 11 is the same format as above, but this chart compares the combined **Governmental Fund** expenditures for the fiscal year 2014 annual budget to the quarter-to-date actual expenditures as of the end of each of the first quarter.

Pages 12-13 go into further detail of the Governmental Funds.

- The **General Fund** includes the General “Corporate” Account – which is the main operating account of the county – and six other minor funds. Those are the Special Reserve Fund, SAO Domestic Violence Fund, Environmental Prosecution Fund, Economic Development Fund, Cost Share Drainage Fund and the Public Building Commission Fund. **Special Revenue Funds** are considered either Major or Nonmajor based upon GASB (Governmental Accounting Standards Board) 34. In our case the Motor Fuel Local Option Fund and the Transportation Sales Tax Fund are Major funds for accounting purposes. The remaining special revenue funds are classified as Nonmajor Special Revenue Funds. Additionally the Mill Creek SSA Fund is also treated as a Nonmajor Special Revenue Fund. The proceeds of the special revenue funds are restricted or committed for specified purposes other than debt service or capital projects.
 - The **Motor Fuel Local Option Fund** accounts for monies received through state allotments, construction related reimbursements and interest income. The funds are used for road maintenance and road/bridge construction projects.
 - The **Transportation Sales Tax Fund** receives 82% of the County’s share of the RTA Mass Transit Sales Tax and is used primarily to fund operating and capital costs of public transportation services and facilities.
- The County maintains a **Permanent Fund** known as the Working Cash Fund as part of the total Governmental Funds. The fund is to be used for purposes that support the County’s programs. Expenditures are limited to the earnings – typically interest only – of the fund. The principal of the fund is restricted from spending.

Pages 14-15 go into further detail of the General Fund, breaking down the activity in the individual funds as mentioned above.

Pages 16-17 detail the six Debt Service Funds

- **Debt Service Funds** are used to account for financial resources assigned to expenditures of principal, interest and related costs of general long term debt. After the 2014 bond refinancing there are now five active debt service funds – Capital Improvement, Motor Fuel Tax, Transit Sales Tax, Recovery Zone Bond, and JJC/AJC Refunding. For 2014 County did not issue a property tax levy for any of the Debt Service Funds.

Pages 18-19 detail the four Capital Projects Funds and the combined balances of the Impact Fee Funds.

- **Capital Projects Funds** are used to account for financial resources assigned for capital outlays via acquisition or construction. There are currently four capital project funds – Capital Projects, Capital Improvement, Recovery Zone Bond and Transportation Capital. For reporting purposes the Recovery Zone Bond includes the Bowes Creek SSA Fund and twelve short term SBA funds associated with recovery bond projects. Additionally eleven impact fee funds are combined and treated as Capital Project Funds for this report.

Page 20 provides information related to Bonds, and tracks the activity from the beginning of the fiscal year through the end of the quarterly period. These schedules show the County's activities related to the issuance and repayments of bond principal, interest and other associated costs. There are three columns to identify the new bond issue, the normally scheduled principal payments, and the principal reduced through the refunding.

The payment schedule is divided into three sections – the current year, the next four years of a five year plan, and payments scheduled beyond the next five years.

Page 21 is the Combined Statement of Revenues, Expenditures and Changes in Countywide Fund Balances. Annual budgeted forecasts are compared to actual year-to-date results. As can be noted this Countywide Statement is based upon a balanced budget for the fiscal year.

The **Proprietary Funds** – both the Enterprise Surcharge Fund and the Enterprise General Fund – are also treated as non-governmental funds. Revenues and expenditures of these funds are specifically restricted. Their activities are included only on the Countywide Statement on page 21.

Additionally, beginning with fiscal year 2014, the County has established the Health Insurance Fund. The Health Insurance Fund is an Internal Service Fund. It is a separate non-governmental fund that is categorized as a proprietary fund. The Health Insurance Fund combined with the enterprise funds described above comprise the total Proprietary Funds.



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN THE GENERAL FUND FISCAL YEAR 2013

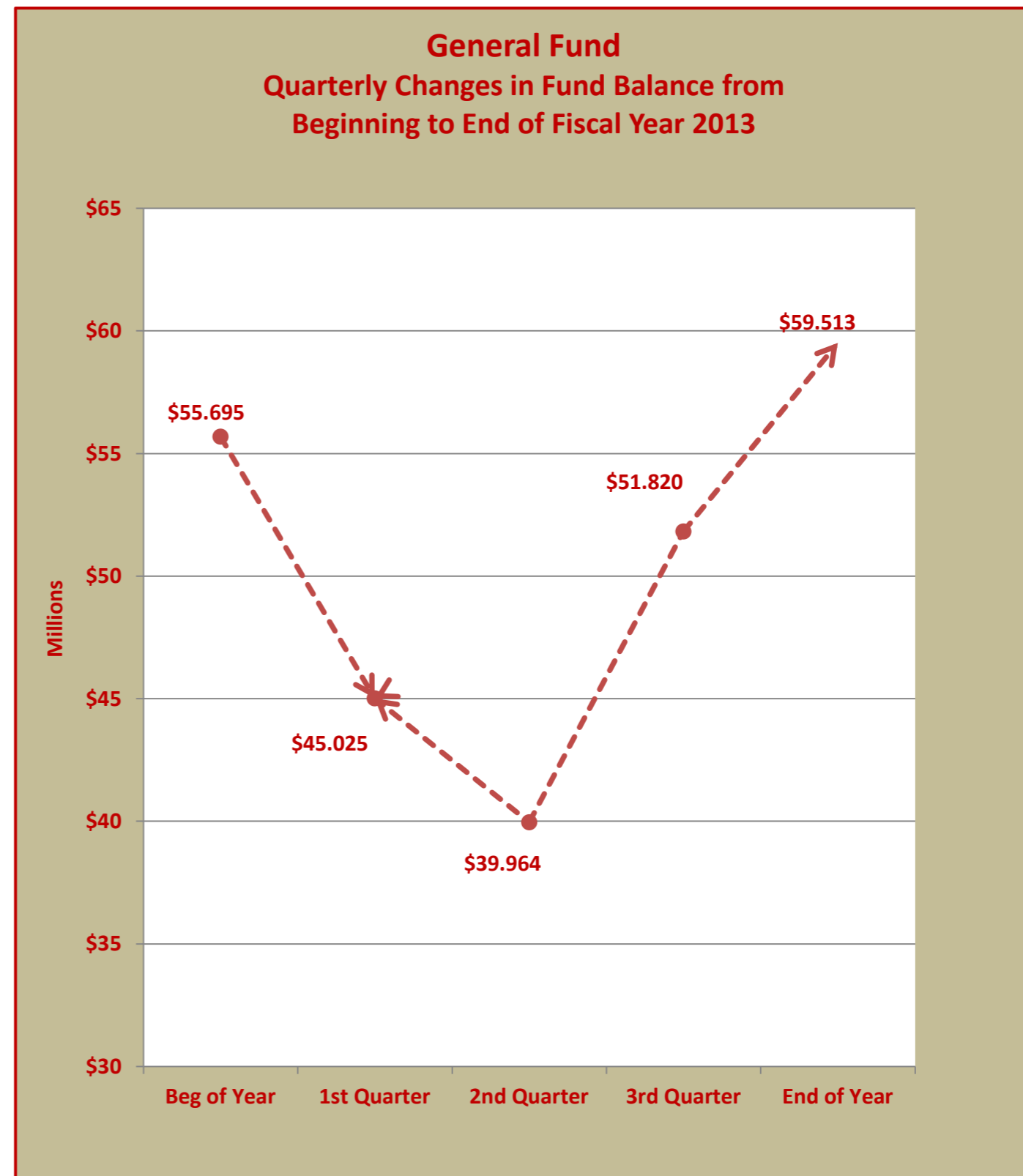
General Fund		
	Budget	Actual
Fiscal Year Totals		

Revenues:		
Property Taxes	\$ 31,470,802	31,262,153
Other Taxes	18,600,000	23,375,715
Licenses and Permits	456,550	703,434
Grants	581,666	616,660
Charges for Services	13,546,854	14,179,627
Fines	3,844,500	3,884,092
Reimbursements	5,065,892	8,047,167
Interest	131,088	67,806
Miscellaneous	996,087	489,673
Cash on Hand	11,466,874	0
Total Revenues	\$ 86,160,313	82,626,327

Expenditures and Encumbrances:		
Personnel	\$ 55,920,201	54,448,944
Contractual Services	10,480,370	10,007,768
Commodities	5,500,797	5,498,428
Capital	1,766,263	1,050,377
Debt Service - Principal	1,270,000	1,270,000
Debt Service - Interest	670,840	670,844
Debt Service - Requirement	0	0
Contingency and Other	4,793,485	0
Total Expenditures and Encumbrances	\$ 80,401,956	72,946,361
Excess (Deficiency) of Revenues Over Expenditures	\$ 5,758,357	9,679,966

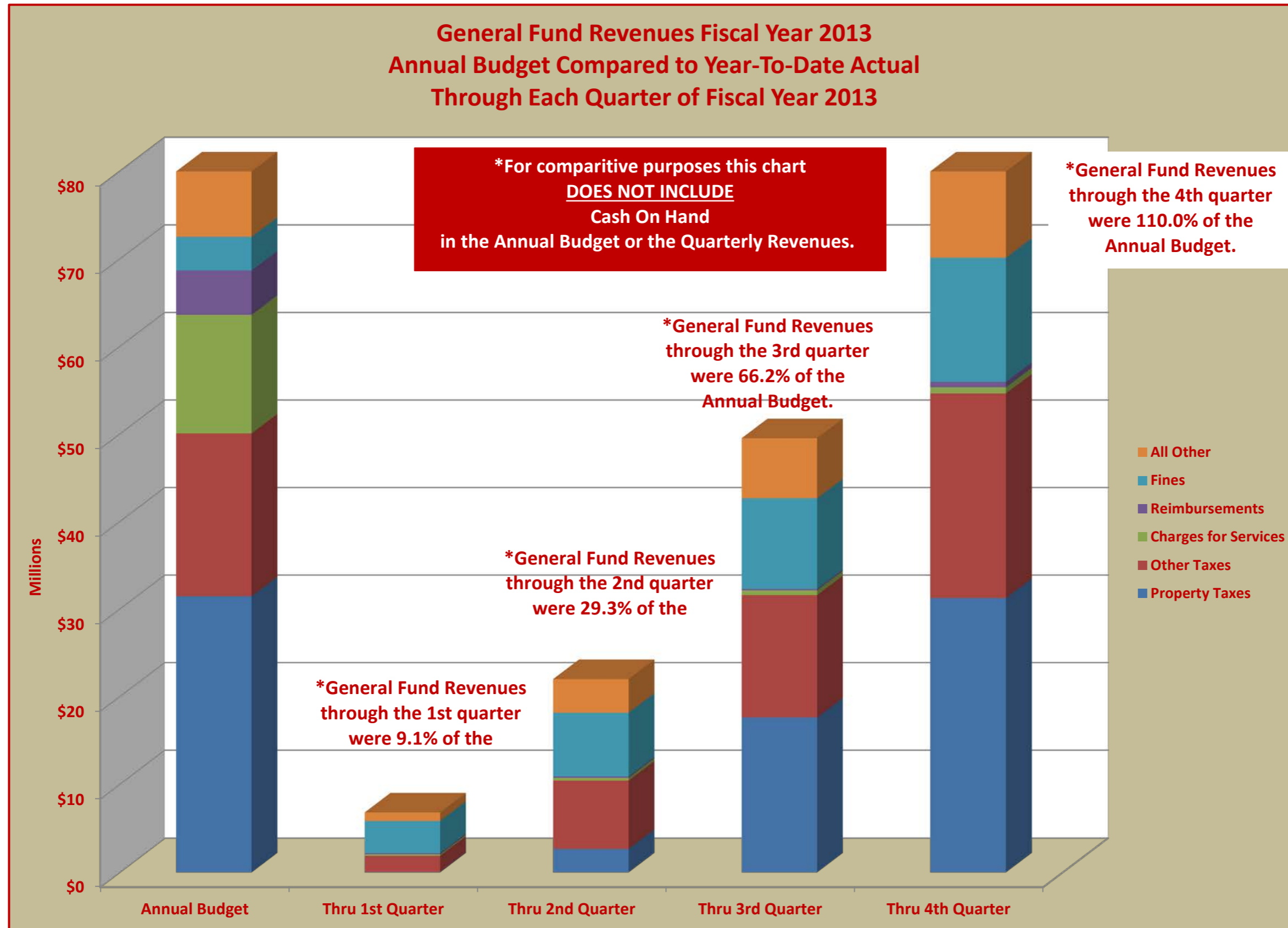
Other Financing Sources (Uses):		
Issuance of Bonds	\$ 0	0
Premium on Bonds Sold	0	0
Transfers In	7,573,269	7,419,147
Transfers Out	13,331,626	13,281,626
Total Other Financing Sources (Uses)	\$ (5,758,357)	(5,862,479)

Less Encumbrances included above:		
Contractual Services	\$ 0	0
Commodities	0	0
Capital	0	0
Contingency and Other	0	0
Total Encumbrances included above	0	0
Net Change in Fund Balance	\$ 0	3,817,487
Fund Balance, Beginning of Year	\$ 55,695,106	55,695,106
Fund Balance, End of Quarter	\$ 59,512,593	59,512,593





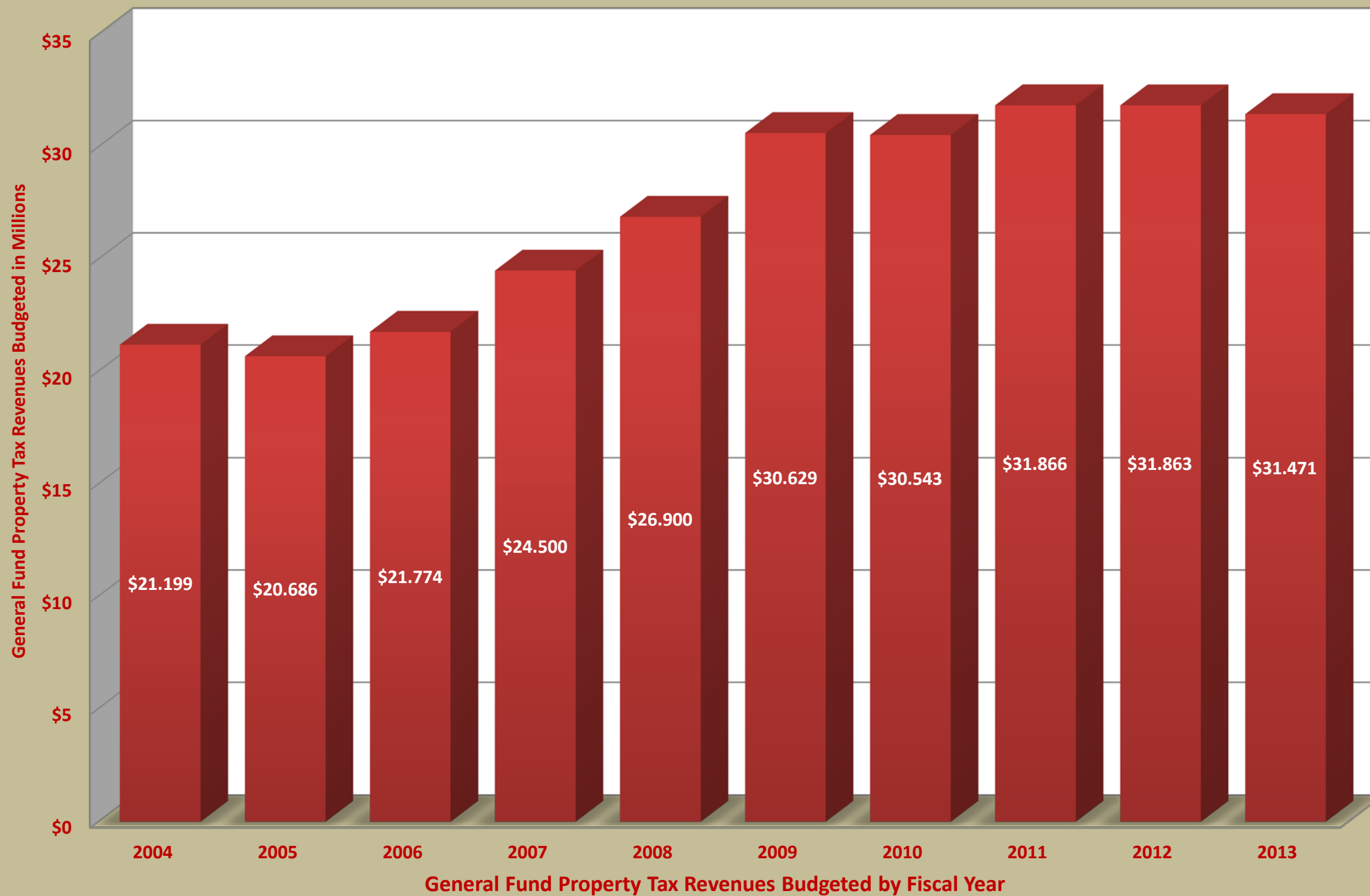
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
GENERAL FUND REVENUES FISCAL YEAR 2013
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH EACH QUARTER OF FISCAL YEAR 2013





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
TEN YEAR HISTORY OF PROPERTY TAX REVENUES BUDGETED FOR FOR GENERAL FUND ONLY
REVENUES RELATED TO FISCAL YEARS 2004 - 2013

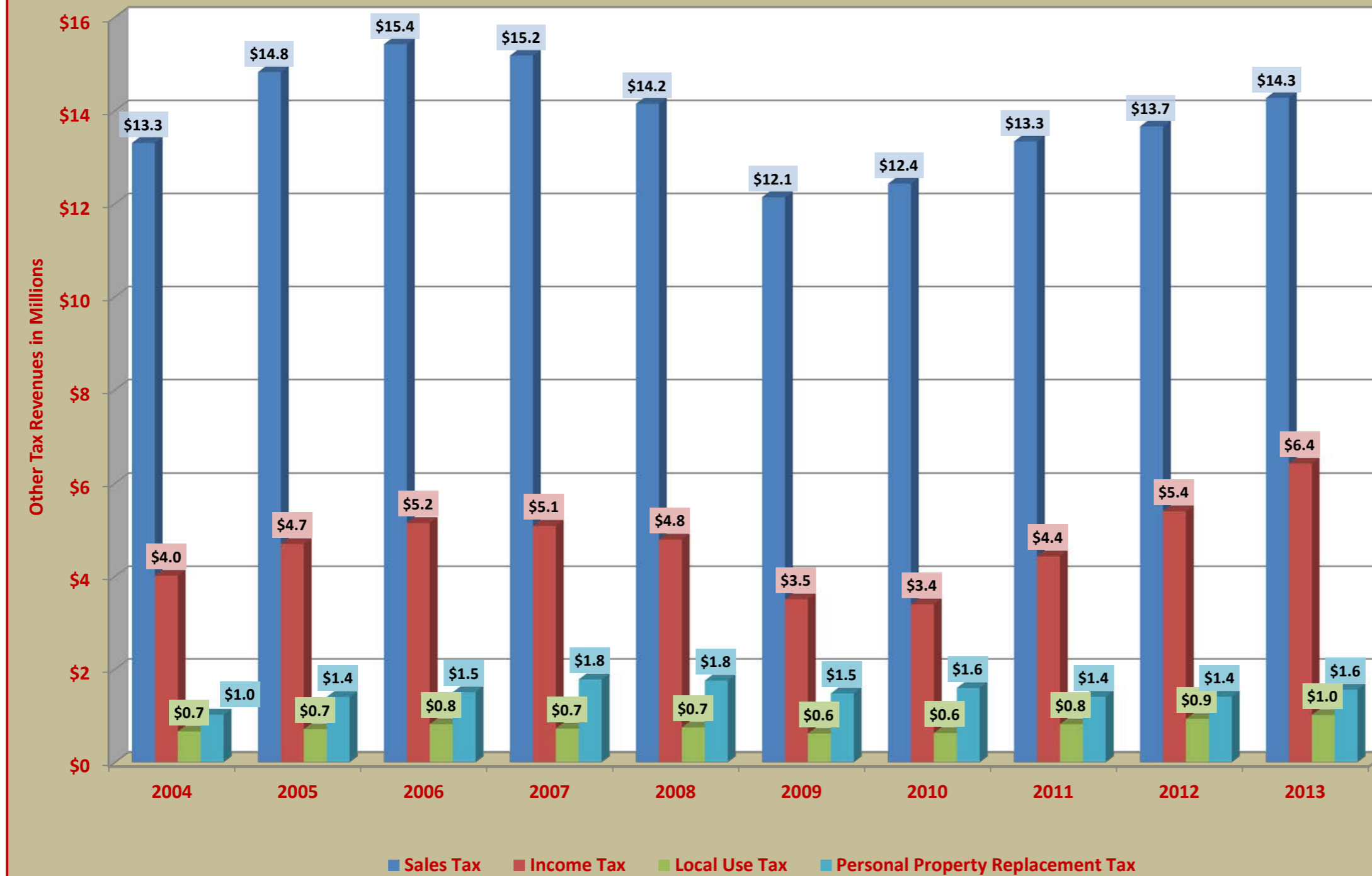
**Kane County
General Fund
Budgeted Property Tax Revenue History**





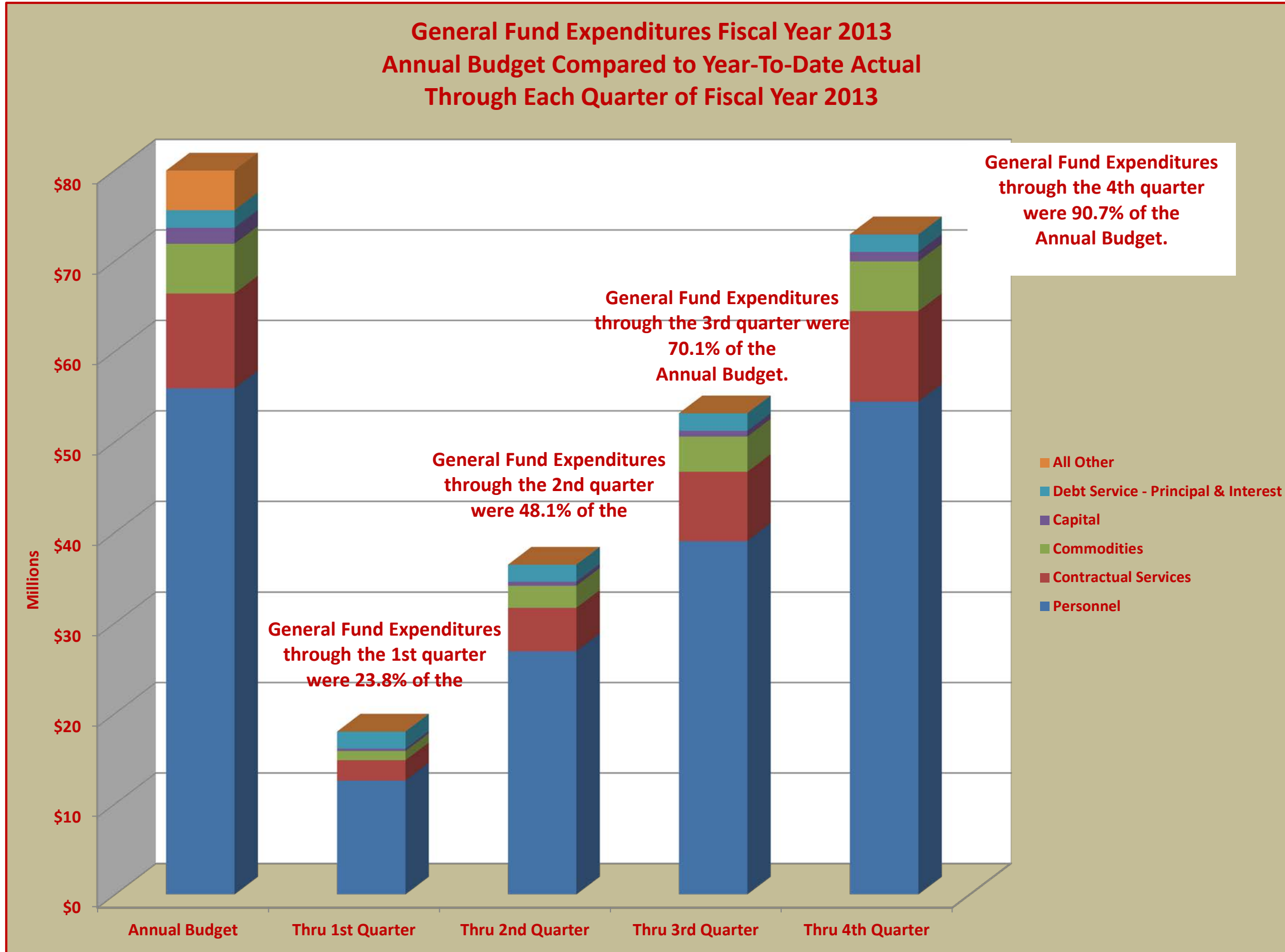
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 MAJOR OTHER TAX GENERAL FUND REVENUES COMPARATIVE HISTORY
 FOR FISCAL YEARS 2004 - 2013

Ten Year History
Major Other Tax General Fund Actual Revenues
Fiscal Years 2004-2013





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
GENERAL FUND EXPENDITURES FISCAL YEAR 2013
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH EACH QUARTER OF FISCAL YEAR 2013





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS FISCAL YEAR 2013

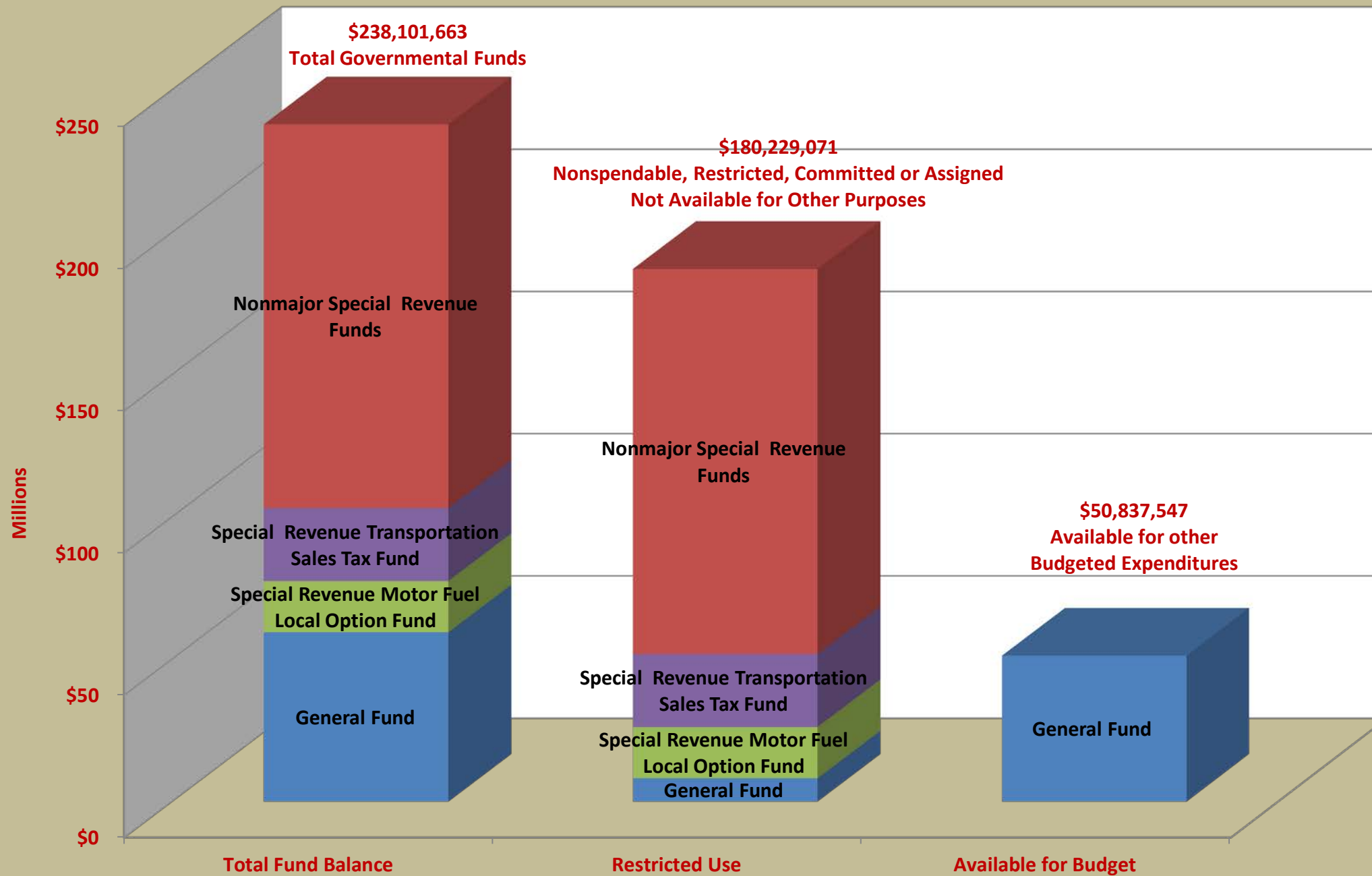
	Major Funds				Nonmajor Funds		Total Governmental Funds	
	General Fund		Major Special Revenue Funds		Other Governmental Funds			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:								
Property Taxes	\$ 31,470,802	31,262,153	0	0	23,135,075	22,984,502	54,605,877	54,246,655
Other Taxes	18,600,000	23,375,715	20,275,000	21,368,411	9,340,000	9,311,412	48,215,000	54,055,538
Licenses and Permits	456,550	703,434	0	0	1,273,061	1,389,909	1,729,611	2,093,343
Grants	581,666	616,660	0	0	7,196,059	12,486,646	7,777,725	13,103,306
Charges for Services	13,546,854	14,179,627	0	0	9,203,546	10,758,610	22,750,400	24,938,237
Fines	3,844,500	3,884,092	0	0	1,298,100	1,189,792	5,142,600	5,073,884
Reimbursements	5,065,892	8,047,167	6,879,604	1,954,689	6,188,746	2,820,375	18,134,242	12,822,231
Interest	131,088	67,806	45,000	59,488	272,356	178,233	448,444	305,527
Miscellaneous	996,087	489,673	0	0	4,924,830	5,215,615	5,920,917	5,705,288
Cash on Hand	11,466,874	0	20,664,385	0	34,584,605	0	66,715,864	0
Total Revenues	\$ 86,160,313	82,626,327	47,863,989	23,382,588	97,416,378	66,335,094	231,440,680	172,344,009
Expenditures and Encumbrances:								
Personnel	\$ 55,920,201	54,448,944	0	0	35,915,556	32,878,928	91,835,757	87,327,872
Contractual Services	10,480,370	10,007,768	20,134,094	10,982,232	20,263,298	14,781,869	50,877,762	35,771,869
Commodities	5,500,797	5,498,428	1,034,138	765,507	2,736,322	2,058,029	9,271,257	8,321,964
Capital	1,766,263	1,050,377	18,218,633	3,842,880	27,161,125	8,941,512	47,146,021	13,834,769
Debt Service - Principal	1,270,000	1,270,000	0	0	13,546,100	13,546,100	14,816,100	14,816,100
Debt Service - Interest	670,840	670,844	0	0	2,923,077	2,683,455	3,593,917	3,354,299
Debt Service - Requirement	0	0	0	0	200,658	0	200,658	0
Contingency and Other	4,793,485	0	0	0	9,388,910	3,574,378	14,182,395	3,574,378
Total Expenditures and Encumbrances	\$ 80,401,956	72,946,361	39,386,865	15,590,619	112,135,046	78,464,271	231,923,867	167,001,251
Excess (Deficiency) of Revenues Over Expenditures	\$ 5,758,357	9,679,966	8,477,124	7,791,969	(14,718,668)	(12,129,177)	(483,187)	5,342,758
Other Financing Sources (Uses):								
Issuance of Bonds	\$ 0	0	0	0	27,225,000	27,225,000	27,225,000	27,225,000
Premium on Bonds Sold	0	0	0	0	1,812,684	1,812,684	1,812,684	1,812,684
Transfer to Escrow Agent	0	0	0	0	(28,625,267)	(28,625,267)	(28,625,267)	(28,625,267)
Transfers In	7,573,269	7,419,147	0	0	23,691,533	23,354,850	31,264,802	30,773,997
Transfers Out	13,331,626	13,281,626	8,477,124	8,477,124	9,385,282	8,944,477	31,194,032	30,703,227
Total Other Financing Sources (Uses)	\$ (5,758,357)	(5,862,479)	(8,477,124)	(8,477,124)	14,718,668	14,822,790	483,187	483,187
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	0	0	0	0	0
Commodities	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Contingency and Other	0	0	0	0	0	0	0	0
Total Encumbrances included above	0	0	0	0	0	0	0	0
Net Change in Fund Balance	\$ 0	3,817,487	0	(685,155)	0	2,693,613	0	5,825,945
Fund Balance, Beginning of Year	\$ 55,695,106		44,387,358		132,193,254		232,275,718	
Fund Balance, End of Quarter	\$ 59,512,593		43,702,203		134,886,867		238,101,663	



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMPARISONS OF GOVERNMENTAL FUNDS OVERALL, RESTRICTED AND AVAILABLE
 THROUGH THE FISCAL YEAR ENDED NOVEMBER 30, 2013

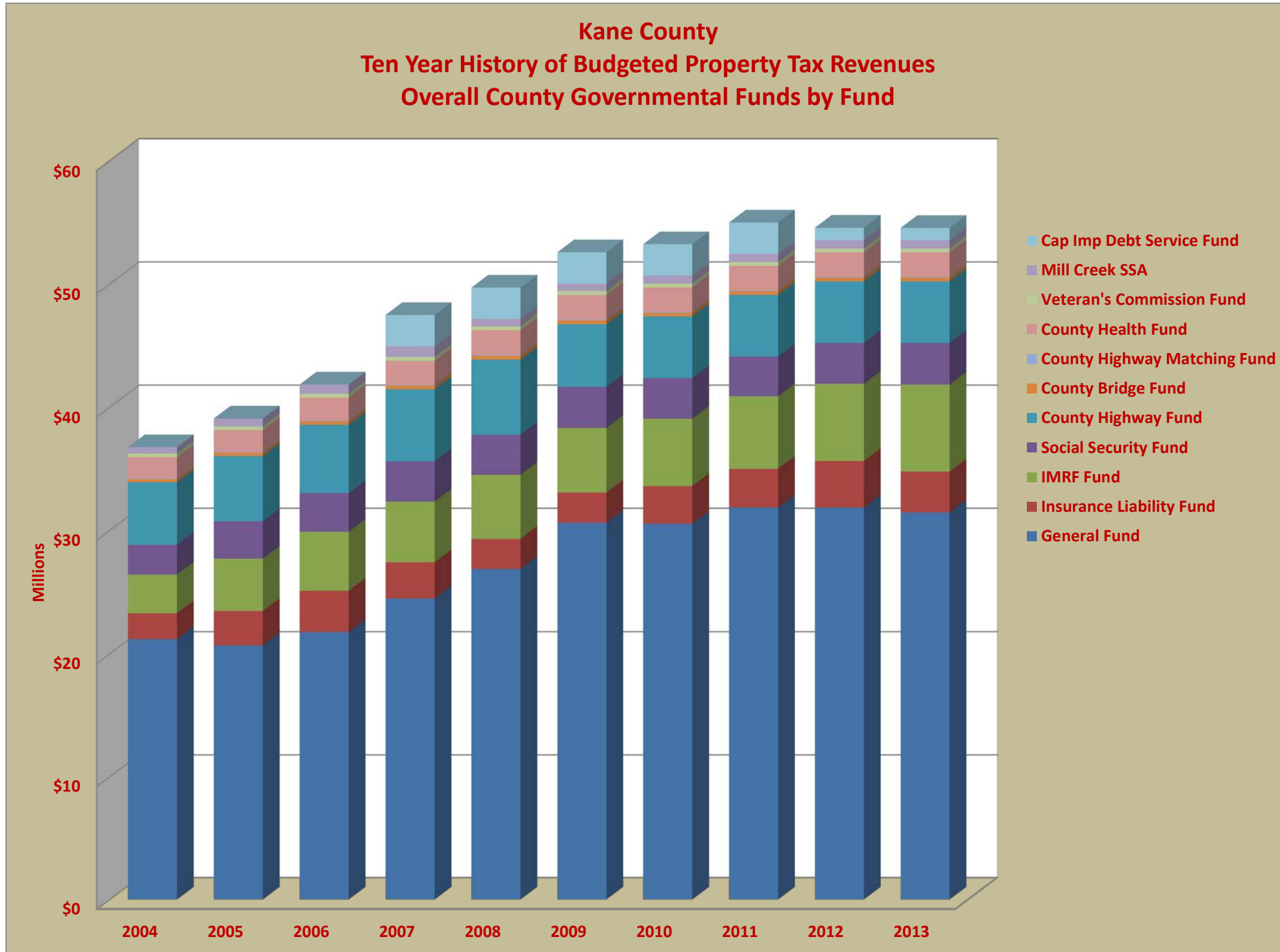


**Total Governmental Funds, Funds Restricted, and
 Funds Available for Budgeted Expenditures
 as of Fiscal Year ended November 30, 2013**



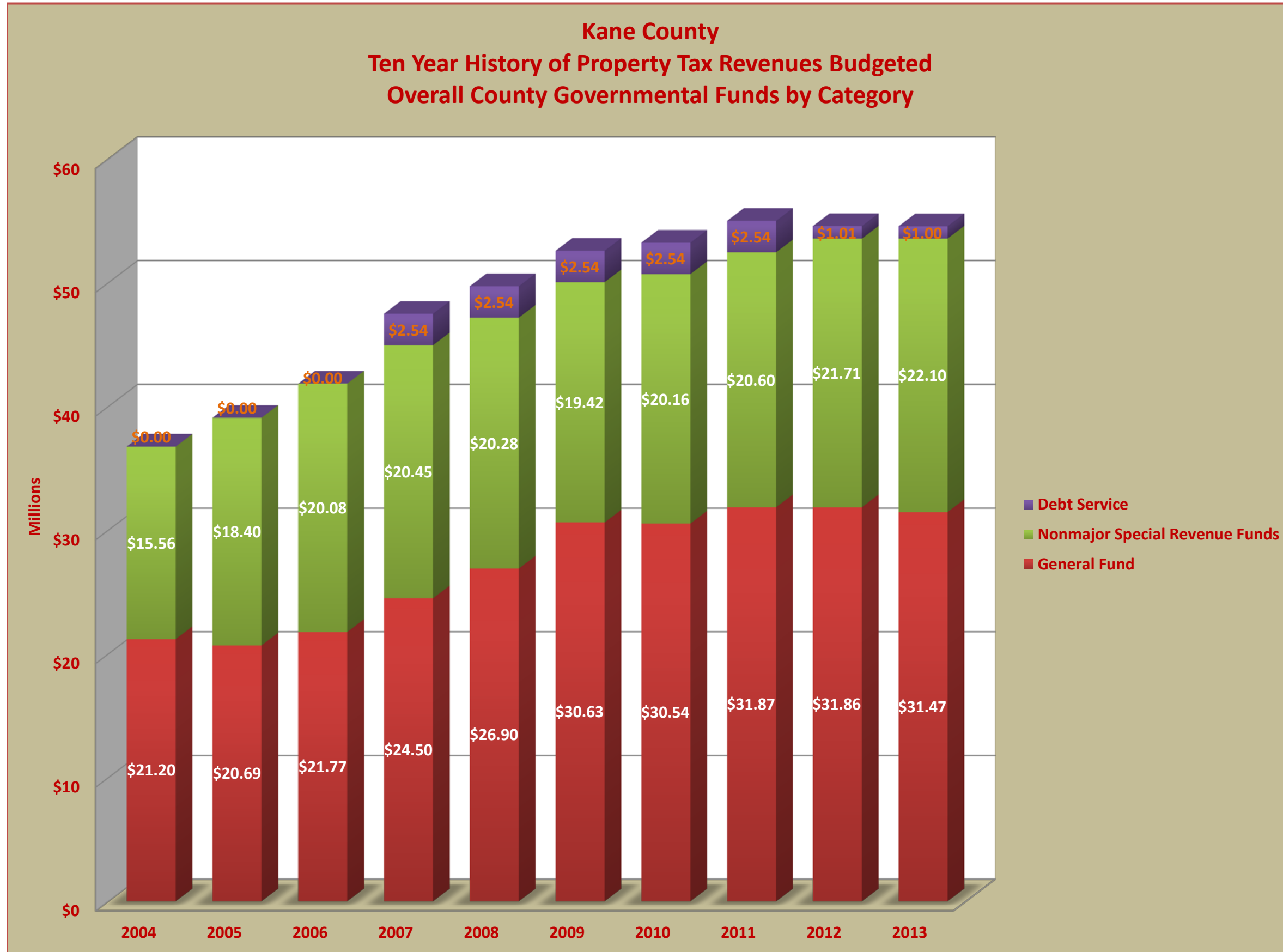


TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX REVENUES BUDGETED FOR COUNTY GOVERNMENTAL FUNDS BY FUND
 REVENUES RELATED TO FISCAL YEARS 2004 - 2013





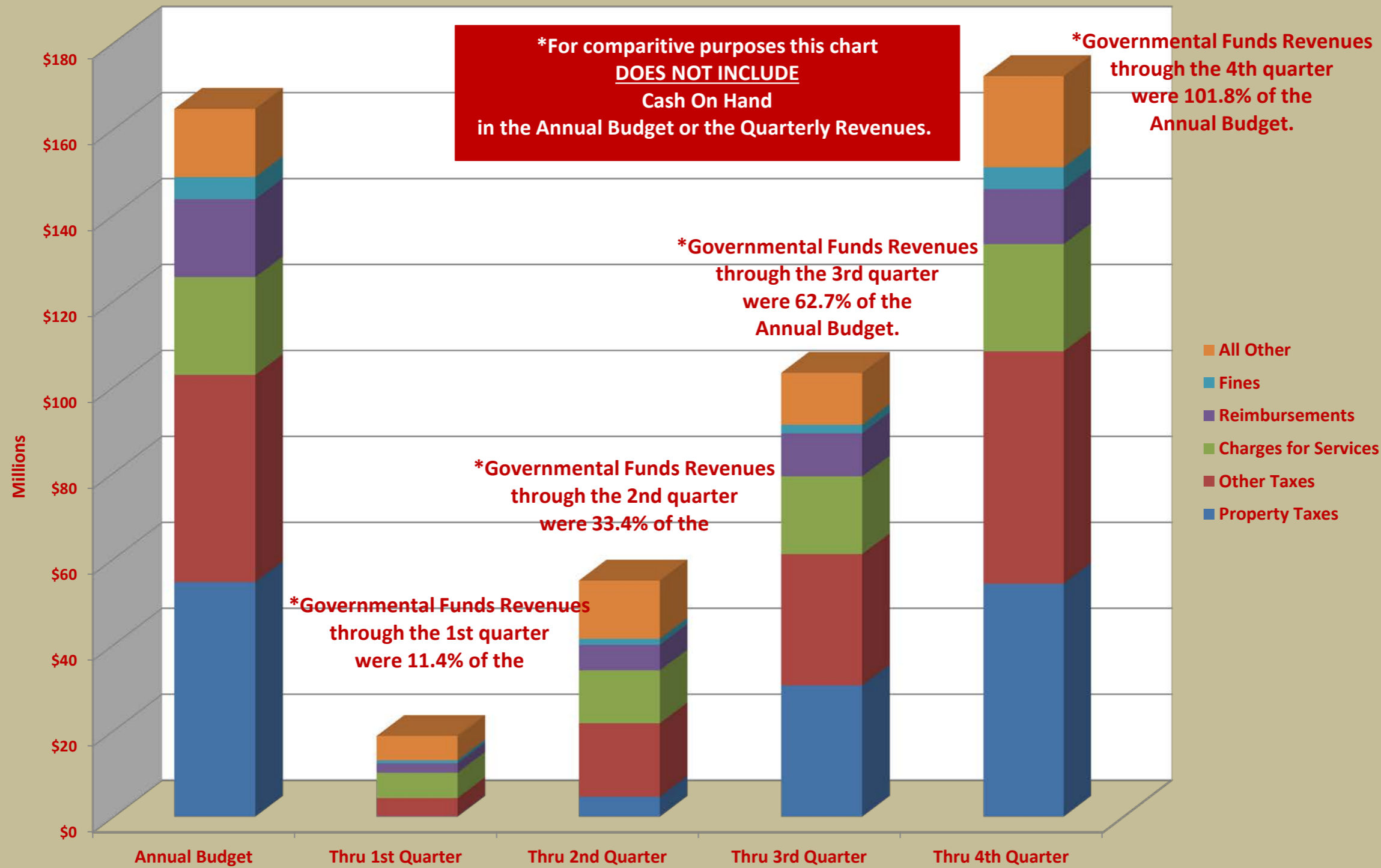
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
TEN YEAR HISTORY OF PROPERTY TAX REVENUES BUDGETED FOR COUNTY GOVERNMENTAL FUNDS BY FUND CATEGORY
REVENUES RELATED TO FISCAL YEARS 2004 - 2013





TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GOVERNMENTAL FUNDS REVENUES FISCAL YEAR 2013

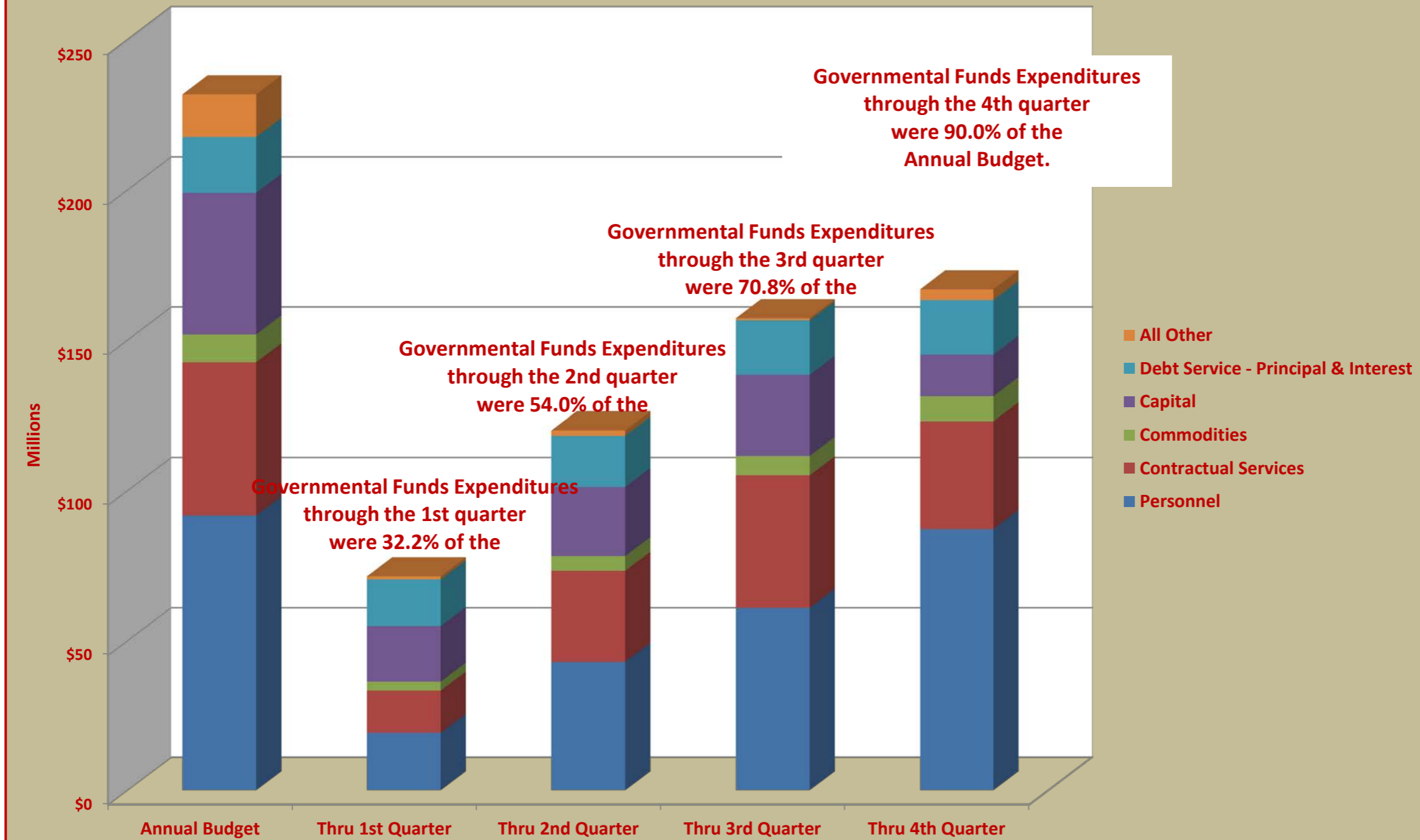
**Governmental Funds Revenues Fiscal Year 2013
 Annual Budget Compared to Year-To-Date Actual
 Through Each Quarter of Fiscal Year 2013**





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
GOVERNMENTAL FUNDS EXPENDITURES FISCAL YEAR 2013
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH EACH QUARTER OF FISCAL YEAR 2013

Governmental Funds Expenditures Fiscal Year 2013
Annual Budget Compared to Year-To-Date Actual
Through Each Quarter of Fiscal Year 2013





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS FISCAL YEAR 2013

	Major Funds						Nonmajor Funds	
	General Fund		Motor Fuel Local Option Fund		Transportation Sales Tax Fund		Special Revenue Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:								
Property Taxes	\$ 31,470,802	31,262,153	0	0	0	0	22,104,436	21,961,911
Other Taxes	18,600,000	23,375,715	8,250,000	8,684,187	12,025,000	12,684,224	9,340,000	9,311,412
Licenses and Permits	456,550	703,434	0	0	0	0	1,273,061	1,389,909
Grants	581,666	616,660	0	0	0	0	7,196,059	12,486,646
Charges for Services	13,546,854	14,179,627	0	0	0	0	8,903,546	9,097,238
Fines	3,844,500	3,884,092	0	0	0	0	1,298,100	1,189,792
Reimbursements	5,065,892	8,047,167	1,811,779	1,038,088	5,067,825	916,601	2,216,959	1,399,987
Interest	131,088	67,806	20,000	35,200	25,000	24,288	165,093	95,216
Miscellaneous	996,087	489,673	0	0	0	0	4,924,830	5,214,256
Cash on Hand	11,466,874	0	9,074,675	0	11,589,710	0	13,967,757	0
Total Revenues	\$ 86,160,313	82,626,327	19,156,454	9,757,475	28,707,535	13,625,113	71,389,841	62,146,367
Expenditures and Encumbrances:								
Personnel	\$ 55,920,201	54,448,944	0	0	0	0	35,915,556	32,878,928
Contractual Services	10,480,370	10,007,768	14,639,126	9,214,358	5,494,968	1,767,874	17,484,629	13,223,459
Commodities	5,500,797	5,498,428	1,034,138	765,507	0	0	2,736,322	2,058,029
Capital	1,766,263	1,050,377	3,430,032	1,757,080	14,788,601	2,085,800	7,523,390	1,465,751
Debt Service - Principal	1,270,000	1,270,000	0	0	0	0	0	0
Debt Service - Interest	670,840	670,844	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0
Contingency and Other	4,793,485	0	0	0	0	0	4,329,033	3,574,378
Total Expenditures and Encumbrances	\$ 80,401,956	72,946,361	19,103,296	11,736,945	20,283,569	3,853,674	67,988,930	53,200,545
Excess (Deficiency) of Revenues Over Expenditures	\$ 5,758,357	9,679,966	53,158	(1,979,470)	8,423,966	9,771,439	3,400,911	8,945,822
Other Financing Sources (Uses):								
Issuance of Bonds	\$ 0	0	0	0	0	0	0	0
Premium on Bonds Sold	0	0	0	0	0	0	0	0
Transfer to Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	7,573,269	7,419,147	0	0	0	0	5,913,364	6,020,667
Transfers Out	13,331,626	13,281,626	53,158	53,158	8,423,966	8,423,966	9,314,275	8,831,288
Total Other Financing Sources (Uses)	\$ (5,758,357)	(5,862,479)	(53,158)	(53,158)	(8,423,966)	(8,423,966)	(3,400,911)	(2,810,621)
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	0	0	0	0	0
Commodities	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Contingency and Other	0	0	0	0	0	0	0	0
Total Encumbrances included above	\$ 0	0	0	0	0	0	0	0
Net Change in Fund Balance	\$ 0	3,817,487	0	(2,032,628)	0	1,347,473	0	6,135,201
Fund Balance, Beginning of Year	\$ 55,695,106	55,695,106	20,050,559	20,050,559	24,336,799	24,336,799	74,217,254	74,217,254
Fund Balance, End of Quarter	\$ 59,512,593	59,512,593	18,017,931	18,017,931	25,684,272	25,684,272	80,352,455	80,352,455



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS FISCAL YEAR 2013 (CONTINUED)

	Nonmajor Funds				Permanent Fund		Total Governmental Funds	
	Debt Service Funds		Capital Project Funds		Working Cash Fund			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:								
Property Taxes	\$ 995,775	1,004,480	34,864	18,111	0	0	54,605,877	54,246,655
Other Taxes	0	0	0	0	0	0	48,215,000	54,055,538
Licenses and Permits	0	0	0	0	0	0	1,729,611	2,093,343
Grants	0	0	0	0	0	0	7,777,725	13,103,306
Charges for Services	0	0	300,000	1,661,372	0	0	22,750,400	24,938,237
Fines	0	0	0	0	0	0	5,142,600	5,073,884
Reimbursements	1,041,253	482,627	2,930,534	937,761	0	0	18,134,242	12,822,231
Interest	29,900	24,674	67,363	53,645	10,000	4,698	448,444	305,527
Miscellaneous	0	0	0	1,359	0	0	5,920,917	5,705,288
Cash on Hand	1,807,254	0	18,809,594	0	0	0	66,715,864	0
Total Revenues	\$ 3,874,182	1,511,781	22,142,355	2,672,248	10,000	4,698	231,440,680	172,344,009
Expenditures and Encumbrances:								
Personnel	\$ 0	0	0	0	0	0	91,835,757	87,327,872
Contractual Services	8,100	1,200	2,770,569	1,557,210	0	0	50,877,762	35,771,869
Commodities	0	0	0	0	0	0	9,271,257	8,321,964
Capital	0	0	19,637,735	7,475,761	0	0	47,146,021	13,834,769
Debt Service - Principal	13,546,100	13,546,100	0	0	0	0	14,816,100	14,816,100
Debt Service - Interest	2,923,077	2,683,455	0	0	0	0	3,593,917	3,354,299
Debt Service - Requirement	200,658	0	0	0	0	0	200,658	0
Contingency and Other	1,448,650	0	3,601,227	0	10,000	0	14,182,395	3,574,378
Total Expenditures and Encumbrances	\$ 18,126,585	16,230,755	26,009,531	9,032,971	10,000	0	231,923,867	167,001,251
Excess (Deficiency) of Revenues Over Expenditures	\$ (14,252,403)	(14,718,974)	(3,867,176)	(6,360,723)	0	4,698	(483,187)	5,342,758
Other Financing Sources (Uses):								
Issuance of Bonds	\$ 27,225,000	27,225,000	0	0	0	0	27,225,000	27,225,000
Premium on Bonds Sold	1,812,684	1,812,684	0	0	0	0	1,812,684	1,812,684
Transfer to Escrow Agent	(28,625,267)	(28,625,267)	0	0	0	0	(28,625,267)	(28,625,267)
Transfers In	13,840,463	13,633,393	3,937,706	3,700,790	0	0	31,264,802	30,773,997
Transfers Out	477	477	70,530	112,712	0	0	31,194,032	30,703,227
Total Other Financing Sources (Uses)	\$ 14,252,403	14,045,333	3,867,176	3,588,078	0	0	483,187	483,187
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	0	0	0	0	0
Commodities	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Contingency and Other	0	0	0	0	0	0	0	0
Total Encumbrances included above	\$ 0	0	0	0	0	0	0	0
Net Change in Fund Balance	\$ 0	(673,641)	0	(2,772,645)	0	4,698	0	5,825,945
Fund Balance, Beginning of Year	\$ 20,416,855	20,416,855	34,482,997	34,482,997	3,076,148	3,076,148	232,275,718	232,275,718
Fund Balance, End of Quarter	\$ 19,743,214	19,743,214	31,710,352	31,710,352	3,080,846	3,080,846	238,101,663	238,101,663



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS FISCAL YEAR 2013

	General Fund (Corp Acct) -001		General Fund - Other (Noncorporate) Accounts						
	Budget	Actual	Special Reserve Acct -112		SAO Domestic Violence - 223		Environmental Pros Acct - 224		
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	
Revenues:									
Property Taxes	\$ 31,470,802	31,262,153	0	0	0	0	0	0	0
Other Taxes	18,600,000	23,375,715	0	0	0	0	0	0	0
Licenses and Permits	456,550	703,434	0	0	0	0	0	0	0
Grants	581,666	616,660	0	0	0	0	0	0	0
Charges for Services	13,471,354	14,173,228	0	0	0	0	1,000	0	0
Fines	3,844,500	3,884,092	0	0	0	0	0	0	0
Reimbursements	5,065,892	8,047,167	0	0	0	0	0	0	0
Interest	125,100	61,051	0	1,972	1,800	329	650	100	0
Miscellaneous	530,481	489,673	0	0	0	0	570	0	0
Cash on Hand	10,338,811	0	900,000	0	0	0	0	0	0
Total Revenues	\$ 84,485,156	82,613,173	900,000	1,972	1,800	329	2,220	100	0
Expenditures and Encumbrances:									
Personnel	\$ 55,071,836	53,805,375	0	0	448,504	414,950	232,412	227,456	0
Contractual Services	10,121,068	9,832,715	0	0	21,910	17,645	9,078	8,138	0
Commodities	5,499,897	5,498,428	0	0	0	0	500	0	0
Capital	1,062,865	943,461	0	0	0	0	0	0	0
Debt Service - Principal	1,270,000	1,270,000	0	0	0	0	0	0	0
Debt Service - Interest	670,840	670,844	0	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0	0
Contingency and Other	192,229	0	1,600,000	0	1,256	0	0	0	0
Total Expenditures and Encumbrances	\$ 73,888,735	72,020,823	1,600,000	0	471,670	432,595	241,990	235,594	0
Excess (Deficiency) of Revenues Over Expenditures	\$ 10,596,421	10,592,350	(700,000)	1,972	(469,870)	(432,266)	(239,770)	(235,494)	0
Other Financing Sources (Uses):									
Issuance of Bonds	\$								
Premium on Bonds Sold									
Transfers In	1,834,415	1,795,507	1,600,000	1,600,000	469,870	469,870	239,770	239,770	0
Transfers Out	12,430,836	12,380,836	900,000	900,000	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ (10,596,421)	(10,585,329)	700,000	700,000	469,870	469,870	239,770	239,770	0
Less Encumbrances included above:									
Contractual Services	\$	0	0	0	0	0	0	0	0
Commodities		0	0	0	0	0	0	0	0
Capital		0	0	0	0	0	0	0	0
Contingency and Other		0	0	0	0	0	0	0	0
Total Encumbrances included above	\$	0	0	0	0	0	0	0	0
Net Change in Fund Balance	\$ 0	7,021	0	701,972	0	37,604	0	4,276	0
Fund Balance, Beginning of Year	\$	50,723,850	1,800,000	1,800,000	230,195	230,195	35,299	35,299	0
Fund Balance, End of Quarter	\$	50,730,871	2,501,972	2,501,972	267,799	267,799	39,575	39,575	0



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS FISCAL YEAR 2013 (CONTINUED)

	General Fund - Other (Noncorporate) Accounts						Total General Fund Accts	
	Economic Development Acct - 400		Cost Share Drainage Acct -405		Public Bldg Comm Acct -601			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:								
Property Taxes	\$ 0	0	0	0	0	0	31,470,802	31,262,153
Other Taxes	0	0	0	0	0	0	18,600,000	23,375,715
Licenses and Permits	0	0	0	0	0	0	456,550	703,434
Grants	0	0	0	0	0	0	581,666	616,660
Charges for Services	0	0	74,500	6,399	0	0	13,546,854	14,179,627
Fines	0	0	0	0	0	0	3,844,500	3,884,092
Reimbursements	0	0	0	0	0	0	5,065,892	8,047,167
Interest	1,100	515	2,438	693	0	3,146	131,088	67,806
Miscellaneous	0	0	465,036	0	0	0	996,087	489,673
Cash on Hand	228,063	0	0	0	0	0	11,466,874	0
Total Revenues	\$ 229,163	515	541,974	7,092	0	3,146	86,160,313	82,626,327
Expenditures and Encumbrances:								
Personnel	\$ 167,449	1,163	0	0	0	0	55,920,201	54,448,944
Contractual Services	61,314	26,924	267,000	122,346	0	0	10,480,370	10,007,768
Commodities	400	0	0	0	0	0	5,500,797	5,498,428
Capital	0	0	703,398	106,916	0	0	1,766,263	1,050,377
Debt Service - Principal	0	0	0	0	0	0	1,270,000	1,270,000
Debt Service - Interest	0	0	0	0	0	0	670,840	670,844
Debt Service - Requirement	0	0	0	0	0	0	0	0
Contingency and Other	0	0	0	0	0	0	1,793,485	0
Total Expenditures	\$ 229,163	28,087	970,398	229,262	0	0	77,401,956	72,946,361
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(27,572)	(428,424)	(222,170)	0	3,146	8,758,357	9,679,966
Other Financing Sources (Uses):								
Issuance of Bonds	\$							
Premium on Bonds Sold								
Transfers In	0	0	429,214	314,000	0	0	4,573,269	4,419,147
Transfers Out	0	0	790	790	0	0	13,331,626	13,281,626
Total Other Financing Sources (Uses)	\$ 0	0	428,424	313,210	0	0	(8,758,357)	(8,862,479)
Less Encumbrances included above:								
Contractual Services	\$	0		0		0		0
Commodities		0		0		0		0
Capital		0		0		0		0
Contingency and Other		0		0		0		0
Total Encumbrances included above		0		0		0		0
Net Change in Fund Balance	\$ 0	(27,572)	0	91,040	0	3,146	0	817,487
Fund Balance, Beginning of Year	\$ 350,382		514,587		2,040,793		55,695,106	
Fund Balance, End of Quarter	\$ 322,810		605,627		2,043,939		56,512,593	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS FISCAL YEAR 2013

	Debt Service Funds						
	Juvenile Bonds - 600		Capital Improvement - 610		Motor Fuel Tax - 620		
	Budget	Actual	Budget	Actual	Budget	Actual	
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	
Revenues:							
Property Taxes	\$	0	0	995,775	1,004,480	0	0
Other Taxes		0	0	0	0	0	0
Licenses and Permits		0	0	0	0	0	0
Grants		0	0	0	0	0	0
Charges for Services		0	0	0	0	0	0
Fines		0	0	0	0	0	0
Reimbursements		0	0	0	0	0	0
Interest		0	87	1,300	2,146	10,000	5,728
Miscellaneous		0	0	0	0	0	0
Cash on Hand		1,807,254	0	0	0	0	0
Total Revenues	\$	1,807,254	87	997,075	1,006,626	10,000	5,728
Expenditures:							
Personnel	\$	0	0	0	0	0	0
Contractual Services		0	0	0	400	1,000	0
Commodities		0	0	0	0	0	0
Capital		0	0	0	0	0	0
Debt Service - Principal		1,746,100	1,746,100	975,000	975,000	2,215,000	2,215,000
Debt Service - Interest		60,677	60,677	22,075	22,088	1,223,988	1,223,988
Debt Service - Requirement		0	0	0	0	63,625	0
Contingency and Other		0	0	0	0	0	0
Total Expenditures	\$	1,806,777	1,806,777	997,075	997,488	3,503,613	3,438,988
Excess (Deficiency) of Revenues Over Expenditures	\$	477	(1,806,690)	0	9,138	(3,493,613)	(3,433,260)
Other Financing Sources (Uses)							
Issuance of Bonds	\$	0	0	0	0	0	0
Premium on Bonds Sold		0	0	0	0	0	0
Transfer to Escrow Agent		0	0	0	0	0	0
Transfers In		0	0	0	0	3,493,613	3,493,612
Transfers Out		477	477	0	0	0	0
Total Other Financing Sources (Uses)	\$	(477)	(477)	0	0	3,493,613	3,493,612
Net Change in Fund Balance	\$	0	(1,807,167)	0	9,138	0	60,352
Fund Balance, Beginning of Year	\$	1,807,167		1,237,036		2,857,340	
Fund Balance, End of Quarter	\$	(0)		1,246,174		2,917,692	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS FISCAL YEAR 2013 (CONTINUED)

	Debt Service Funds							
	Transit Sales Tax - 621		Recovery Zone Bond - 622		JJC/AJC Refunding - 623		Total Debt Service Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:								
Property Taxes	\$ 0	0	0	0	0	0	995,775	1,004,480
Other Taxes	0	0	0	0	0	0	0	0
Licenses and Permits	0	0	0	0	0	0	0	0
Grants	0	0	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Reimbursements	191,657	184,537	849,596	298,090	0	0	1,041,253	482,627
Interest	15,000	13,948	2,500	1,374	1,100	1,391	29,900	24,674
Miscellaneous	0	0	0	0	0	0	0	0
Cash on Hand	0	0	0	0	0	0	1,807,254	0
Total Revenues	\$ 206,657	198,485	852,096	299,464	1,100	1,391	3,874,182	1,511,781
Expenditures:								
Personnel	\$ 0	0	0	0	0	0	0	0
Contractual Services	1,000	0	5,000	450	1,100	350	8,100	1,200
Commodities	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Service - Principal	7,995,000	7,995,000	615,000	615,000	0	0	13,546,100	13,546,100
Debt Service - Interest	547,590	547,590	495,070	265,035	573,677	564,077	2,923,077	2,683,455
Debt Service - Requirement	87,033	0	50,000	0	0	0	200,658	0
Contingency and Other	0	0	500	0	1,448,150	0	1,448,650	0
Total Expenditures	\$ 8,630,623	8,542,590	1,165,570	880,485	2,022,927	564,427	18,126,585	16,230,755
Excess (Deficiency) of Revenues Over Expenditures	\$ (8,423,966)	(8,344,105)	(313,474)	(581,021)	(2,021,827)	(563,036)	(14,252,403)	(14,718,974)
Other Financing Sources (Uses)								
Issuance of Bonds	\$ 0	0	0	0	27,225,000	27,225,000	27,225,000	27,225,000
Premium on Bonds Sold	0	0	0	0	1,812,684	1,812,684	1,812,684	1,812,684
Transfer to Escrow Agent	0	0	0	0	(28,625,267)	(28,625,267)	(28,625,267)	(28,625,267)
Transfers In	8,423,966	8,423,966	313,474	106,405	1,609,410	1,609,410	13,840,463	13,633,393
Transfers Out	0	0	0	0	0	0	477	477
Total Other Financing Sources (Uses)	\$ 8,423,966	8,423,966	313,474	106,405	2,021,827	2,021,827	14,252,403	14,045,333
Net Change in Fund Balance	\$ 0	79,861	0	(474,616)	0	1,458,791	0	(673,641)
Fund Balance, Beginning of Year	\$	8,311,277		6,204,035		0		20,416,855
Fund Balance, End of Quarter	\$	8,391,138		5,729,419		1,458,791		19,743,214



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS FISCAL YEAR 2013

	Capital Projects Funds					
	Capital Projects - 500		Capital Improvement - 510		Recovery Zone Bond - 514*	
	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:						
Property Taxes	\$ 0	0	0	0	34,864	18,111
Other Taxes	0	0	0	0	0	0
Licenses and Permits	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Fines	0	0	0	0	0	0
Reimbursements	0	0	0	0	2,803	0
Interest	0	12,213	4,363	840	0	43
Miscellaneous	0	0	0	0	0	0
Cash on Hand	1,609,874	0	845,637	0	22,000	0
Total Revenues	\$ 1,609,874	12,213	850,000	840	59,667	18,154
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	199,925	102,244	0	0	3,700	0
Commodities	0	0	0	0	0	0
Capital	1,746,865	232,289	850,000	560,276	0	0
Debt Service - Principal	0	0	0	0	0	0
Debt Service - Interest	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0
Contingency and Other	3,600,000	0	0	0	1,227	0
Total Expenditures and Encumbrances	\$ 5,546,790	334,533	850,000	560,276	4,927	0
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,936,916)	(322,320)	0	(559,436)	54,740	18,154
Other Financing Sources (Uses)						
Issuance of Bonds	\$ 0	0	0	0	0	0
Premium on Bonds Sold	0	0	0	0	0	0
Transfers In	3,936,916	3,700,000	0	0	790	790
Transfers Out	0	0	0	0	55,530	37,513
Total Other Financing Sources (Uses)	\$ 3,936,916	3,700,000	0	0	(54,740)	(36,723)
Less Encumbrances included above:						
Contractual Services	\$ 0	0	0	0	0	0
Commodities	0	0	0	0	0	0
Capital	0	0	0	0	0	0
Total Encumbrances included above	0	0	0	0	0	0
Net Change in Fund Balance	\$ 0	3,377,680	0	(559,436)	0	(18,569)
Fund Balance, Beginning of Year	\$ 8,881,437		623,121			57,417
Fund Balance, End of Quarter	\$ 12,259,117		63,685			38,848

* Fund 514 combines 514, 521 and all 5300 funds. All funds relate to recovery bond issue projects and, with the exception of Fund 514, they are all relatively short term.



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS FISCAL YEAR 2013 (CONTINUED)

	Capital Projects Funds					
	Transportation Capital - 540		Combined Impact Fees		Total Capital Projects Funds	
	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:						
Property Taxes	\$ 0	0	0	0	34,864	18,111
Other Taxes	0	0	0	0	0	0
Licenses and Permits	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Charges for Services	0	0	300,000	1,661,372	300,000	1,661,372
Fines	0	0	0	0	0	0
Reimbursements	2,604,609	643,176	323,122	294,585	2,930,534	937,761
Interest	50,000	26,348	13,000	14,201	67,363	53,645
Miscellaneous	0	0	0	1,359	0	1,359
Cash on Hand	11,092,094	0	5,239,989	0	18,809,594	0
Total Revenues	\$ 13,746,703	669,524	5,876,111	1,971,517	22,142,355	2,672,248
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	1,547,412	1,079,323	1,019,532	375,643	2,770,569	1,557,210
Commodities	0	0	0	0	0	0
Capital	12,199,291	5,625,922	4,841,579	1,057,274	19,637,735	7,475,761
Debt Service - Principal	0	0	0	0	0	0
Debt Service - Interest	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0
Contingency and Other	0	0	0	0	3,601,227	0
Total Expenditures and Encumbrances	\$ 13,746,703	6,705,245	5,861,111	1,432,917	26,009,531	9,032,971
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(6,035,721)	15,000	538,600	(3,867,176)	(6,360,723)
Other Financing Sources (Uses)						
Issuance of Bonds	\$ 0	0	0	0	0	0
Premium on Bonds Sold	0	0	0	0	0	0
Transfers In	0	0	0	0	3,937,706	3,700,790
Transfers Out	0	0	15,000	75,199	70,530	112,712
Total Other Financing Sources (Uses)	\$ 0	0	(15,000)	(75,199)	3,867,176	3,588,078
Less Encumbrances included above:						
Contractual Services	\$ 0	0	0	0	0	0
Commodities	0	0	0	0	0	0
Capital	0	0	0	0	0	0
Total Encumbrances in year to date expenditures	0	0	0	0	0	0
Net Change in Fund Balance	\$ 0	(6,035,721)	0	463,401	0	(2,772,645)
Fund Balance, Beginning of Year	\$ 16,078,938		8,842,084		34,482,997	
Fund Balance, End of Quarter	\$ 10,043,217		9,305,485		31,710,352	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
BOND ACTIVITY FISCAL YEAR 2013 THROUGH QUARTER ENDED NOVEMBER 30, 2013
PROJECTED PAYMENT SCHEDULE FOR CURRENT YEAR, NEXT FOUR YEARS, & BEYOND FIVE YEARS

Long Term General Obligation Bonds and Debt Certificates

	Balance Dec. 1, 2012	Additions	Retirements	Refunding	Balance Nov. 30, 2013
General Obligation Bonds and Debt Certificates Payable:					
Bonds					
Series 2002 - G.O. Refunding Bonds	\$ 3,030,000		710,000	2,320,000	0
Series 2004 - G.O. Refunding Bonds	24,585,000		2,215,000		22,370,000
Series 2009A - G.O. Alt. Rev. Bonds	7,995,000		7,995,000		0
Series 2009B - G.O. Alt. Rev. Bonds	16,400,000				16,400,000
Series 2010 - G.O. Alt. Rev. Bonds	7,060,000		615,000		6,445,000
Series 2011 - G.O. Bonds	1,960,000		975,000		985,000
Series 2013 - G.O. Alt. Rev. Bonds		27,225,000			27,225,000
Debt Certificates					
Series 2005 - Debt Certificates	6,845,000		525,000	5,795,000	525,000
Series 2006 - Debt Certificates	22,240,000		745,000	19,620,000	1,875,000
Total G.O. Bonds and Debt Certificates Payable	\$ 90,115,000	27,225,000	13,780,000	27,735,000	75,825,000

Payment Schedule

	Remaining Current Fiscal Year		Fiscal Years 2014 - 2017		Beyond Fiscal Year 2017		Balance Principal
	Principal	Interest	Principal	Interest	Principal	Interest	
General Obligation Bonds and Debt Certificates Payable:							
Bonds							
Series 2002 - G.O. Refunding Bonds	\$ 0	0	0	0	0	0	0
Series 2004 - G.O. Refunding Bonds	0	0	10,050,000	3,672,881	12,320,000	1,334,813	0
Series 2009A - G.O. Alt. Rev. Bonds	0	0	0	0	0	0	0
Series 2009B - G.O. Alt. Rev. Bonds	0	0	16,400,000	482,220	0	0	0
Series 2010 - G.O. Alt. Rev. Bonds	0	0	2,615,000	909,429	3,830,000	789,719	0
Series 2011 - G.O. Bonds	0	0	985,000	7,387	0	0	0
Series 2013 - G.O. Alt. Rev. Bonds	0	0	6,745,000	2,910,400	20,480,000	2,675,100	0
Debt Certificates							
Series 2005 - Debt Certificates	0	0	525,000	9,516	0	0	0
Series 2006 - Debt Certificates	0	0	1,875,000	82,556	0	0	0
Total G.O. Bonds and Debt Certificates Payable	\$ 0	0	39,195,000	8,074,389	36,630,000	4,799,632	0

Memo Only Scheduled Payments from Escrow

	Fiscal Year 2013		Fiscal Years 2014 - 2017		Beyond Fiscal Year 2017		Total Refunding
	Principal	Interest	Principal	Interest	Principal	Interest	
General Obligation Bonds and Debt Certificates Refunded:							
Series 2002 - G.O. Refunding Bonds	\$ 0	47,010	2,320,000	145,010	0	0	2,320,000
Series 2005 - Debt Certificates	0	112,031	1,575,000	809,817	4,220,000	675,525	5,795,000
Series 2006 - Debt Certificates	0	434,934	2,445,000	3,378,851	17,175,000	3,477,283	19,620,000
Total Future Payments from Escrow	\$ 0	593,975	6,340,000	4,333,678	21,395,000	4,152,808	27,735,000



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN COUNTYWIDE FUNDS FISCAL YEAR 2013

	Governmental Funds		Proprietary Funds		Total Countywide Funds	
	Budget Total Fiscal Year	Actual Year-To-Date	Budget Total Fiscal Year	Actual Year-To-Date	Budget Total Fiscal Year	Actual Year-To-Date
Revenues:						
Property Taxes	\$ 54,605,877	54,246,655	0	0	54,605,877	54,246,655
Other Taxes	48,215,000	54,055,538	0	0	48,215,000	54,055,538
Licenses and Permits	1,729,611	2,093,343	0	0	1,729,611	2,093,343
Grants	7,777,725	13,103,306	0	2,000	7,777,725	13,105,306
Charges for Services	22,750,400	24,938,237	84,000	3,680	22,834,400	24,941,917
Fines	5,142,600	5,073,884	0	0	5,142,600	5,073,884
Reimbursements	18,134,242	12,822,231	23,000	25,162	18,157,242	12,847,393
Interest	448,444	305,527	50,000	25,428	498,444	330,955
Miscellaneous	5,920,917	5,705,288	3,000	26,904	5,923,917	5,732,192
Cash on Hand	66,715,864	0	599,387	0	67,315,251	0
Total Revenues	\$ 231,440,680	172,344,009	759,387	83,174	232,200,067	172,427,183
Expenditures and Encumbrances:						
Personnel	\$ 91,835,757	87,327,872	230,928	169,914	92,066,685	87,497,786
Contractual Services	50,877,762	35,771,869	427,479	156,517	51,305,241	35,928,386
Commodities	9,271,257	8,321,964	10,210	13,144	9,281,467	8,335,108
Capital	47,146,021	13,834,769	0	0	47,146,021	13,834,769
Debt Service - Principal	14,816,100	14,816,100	0	0	14,816,100	14,816,100
Debt Service - Interest	3,593,917	3,354,299	0	0	3,593,917	3,354,299
Debt Service - Requirement	200,658	0	0	0	200,658	0
Contingency and Other	14,182,395	3,574,378	20,000	0	14,202,395	3,574,378
Total Expenditures and Encumbrances	\$ 231,923,867	167,001,251	688,617	339,575	232,612,484	167,340,826
Excess (Deficiency) of Revenues Over Expenditures	\$ (483,187)	5,342,758	70,770	(256,401)	(412,417)	5,086,357
Other Financing Sources (Uses):						
Issuance of Bonds	\$ 27,225,000	27,225,000	0	0	27,225,000	27,225,000
Premium on Bonds Sold	1,812,684	1,812,684	0	0	1,812,684	1,812,684
Transfer to Escrow Agent	(28,625,267)	(28,625,267)	0	0	(28,625,267)	(28,625,267)
Transfers In	31,264,802	30,773,997	169,000	169,000	31,433,802	30,942,997
Transfers Out	31,194,032	30,703,227	239,770	239,770	31,433,802	30,942,997
Total Other Financing Sources (Uses)	\$ 483,187	483,187	(70,770)	(70,770)	412,417	412,417
Less Encumbrances included above:						
Contractual Services	\$ 0	0	0	0	0	0
Commodities	0	0	0	0	0	0
Capital	0	0	0	0	0	0
Contingency and Other	0	0	0	0	0	0
Total Encumbrances included above	0	0	0	0	0	0
Net Change in Fund Balance	\$ 0	5,825,945	0	(327,171)	0	5,498,774
Fund Balance, Beginning of Year	\$ 232,275,718	18,974,964	251,250,682			
Fund Balance, End of Quarter	\$ 238,101,663	18,647,793	256,749,456			