



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN THE GENERAL FUND
FISCAL QUARTER ENDED NOVEMBER 30, 2014

General Fund		
	Budget	Actual
	Fiscal Year Totals	Year To Date Totals

Revenues:			
Property Taxes	\$	33,012,567	32,877,431
Other Taxes		20,648,000	23,302,033
Licenses and Permits		615,500	829,965
Grants		879,562	600,072
Charges for Services		13,841,326	12,776,104
Fines		3,144,200	3,312,613
Reimbursements		6,966,501	7,045,168
Interest		129,200	283,412
Miscellaneous		197,857	156,656
Cash on Hand		2,787,906	0
Total Revenues	\$	82,222,619	81,183,454

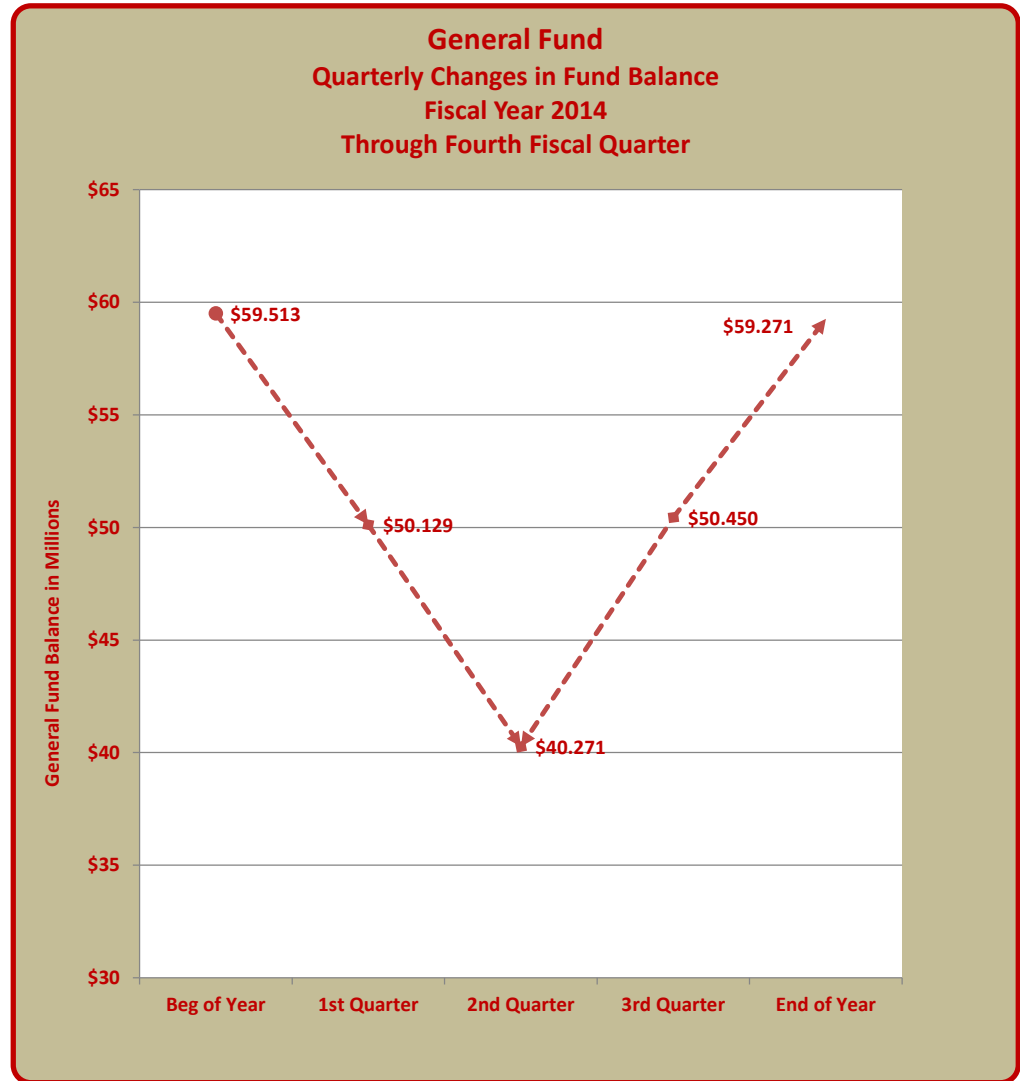
Expenditures and Encumbrances:			
Personnel	\$	57,921,546	56,423,740
Contractual Services		11,682,421	10,863,281
Commodities		5,811,596	5,630,569
Capital		460,846	155,353
Debt Service - Principal		1,395,000	1,395,000
Debt Service - Interest		70,716	70,716
Debt Service - Requirement		0	0
Contingency and Other		639,713	0
Total Expenditures and Encumbrances	\$	77,981,838	74,538,659
Excess (Deficiency) of Revenues Over Expenditures	\$	4,240,781	6,644,795

Other Financing Sources (Uses):			
Issuance of Bonds	\$	0	0
Premium on Bonds Sold		0	0
Transfers In		2,597,800	4,372,418
Transfers Out		6,838,581	11,258,581
Total Other Financing Sources (Uses)	\$	(4,240,781)	(6,886,163)

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

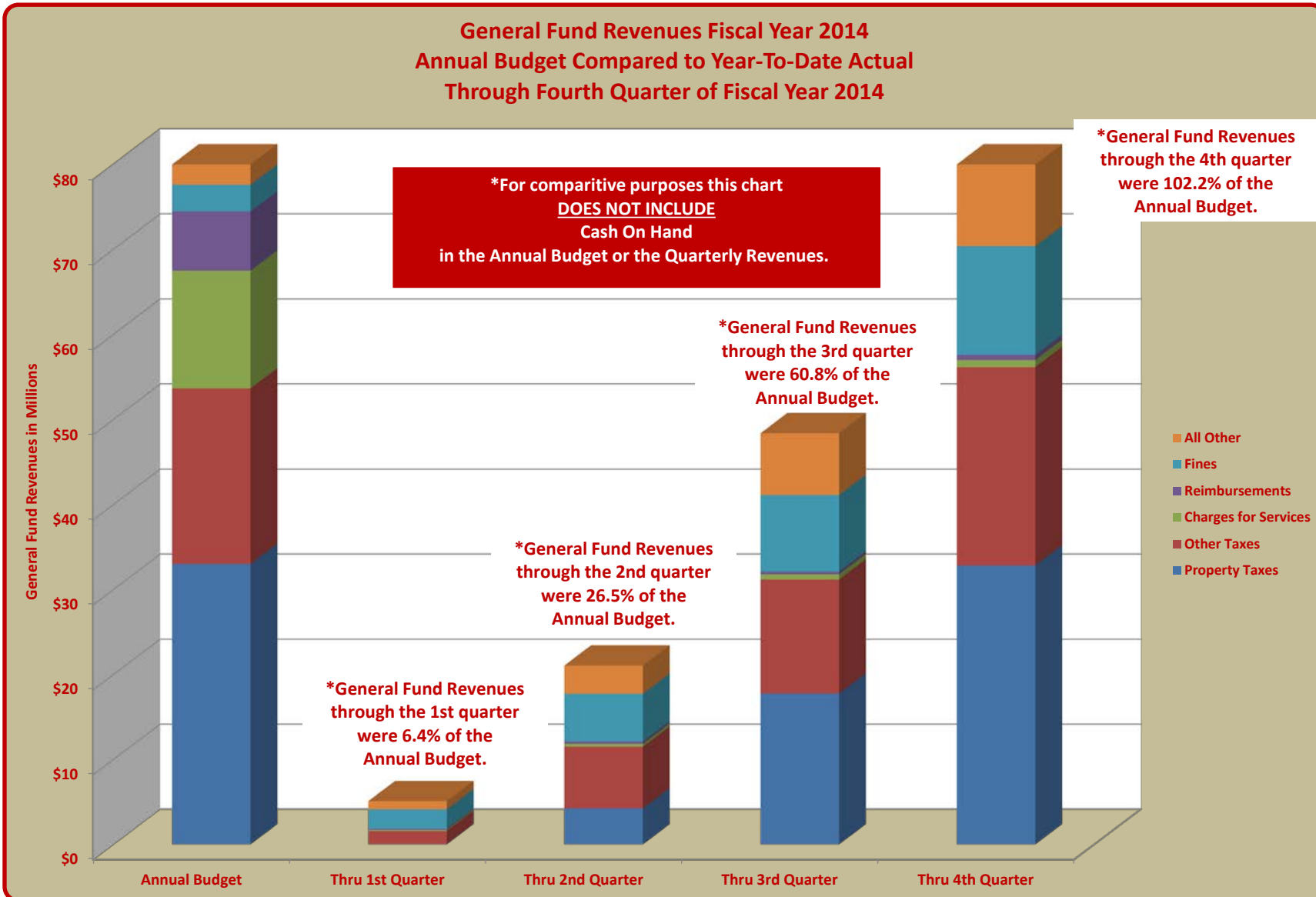
Net Change in Fund Balance	\$	0	(241,368)
Fund Balance, Beginning of Year	\$	59,512,593	

Fund Balance, End of Quarter	\$	59,271,225	
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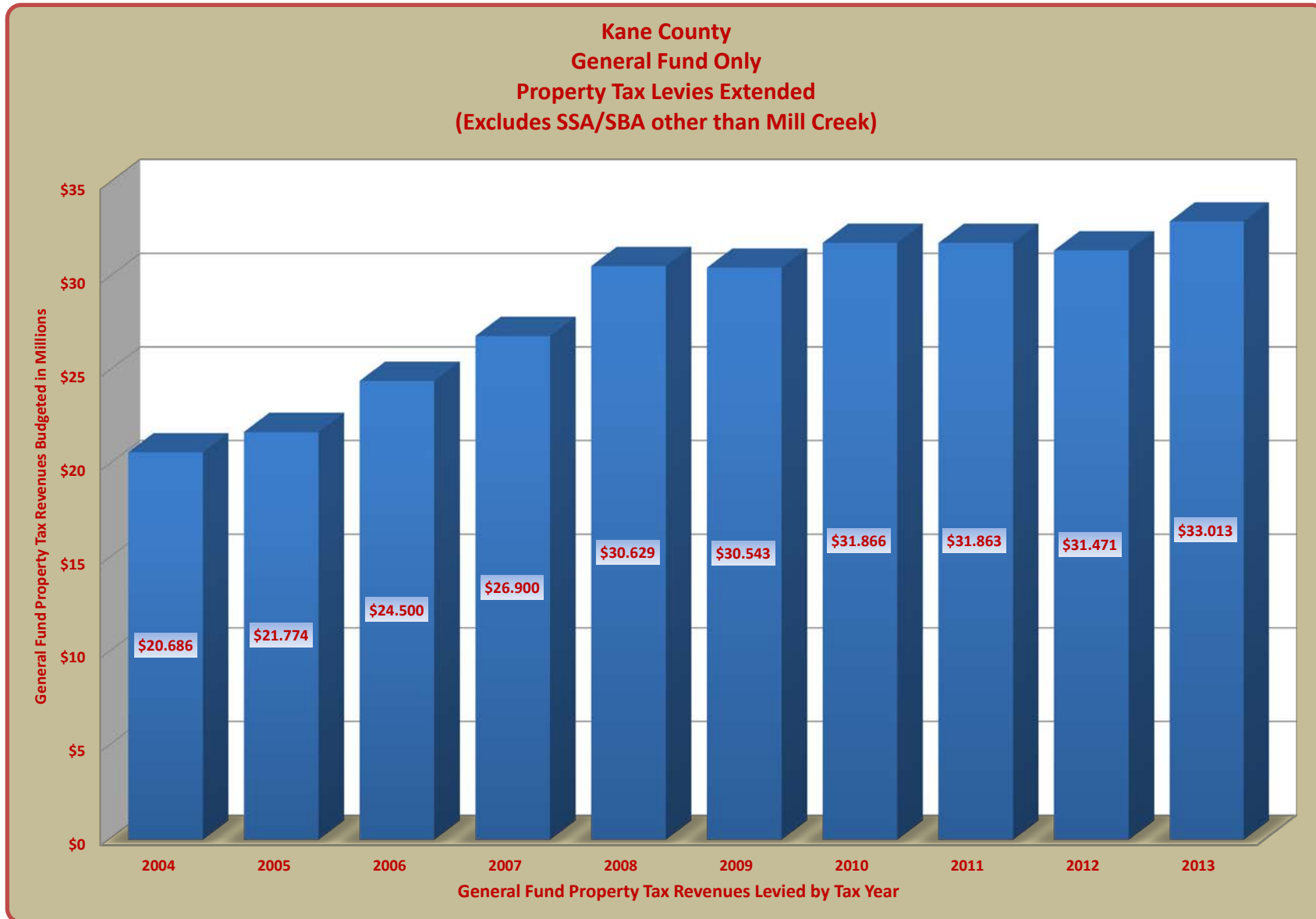


TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GENERAL FUND REVENUES FISCAL YEAR 2014
 ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH FOURTH QUARTER OF FISCAL YEAR 2014





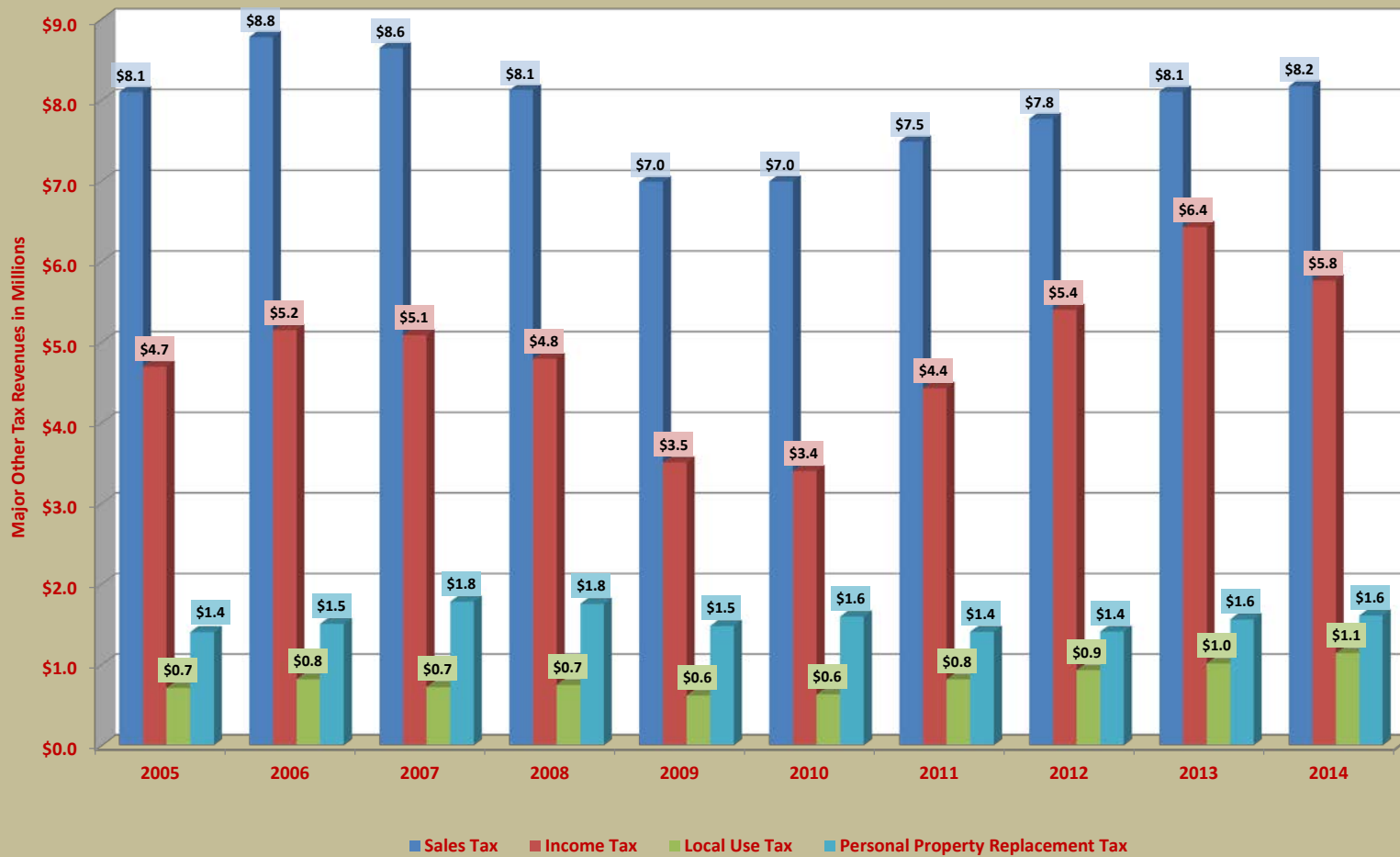
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR FOR GENERAL FUND ONLY
REVENUES RELATED TO FISCAL YEARS 2005 - 2014





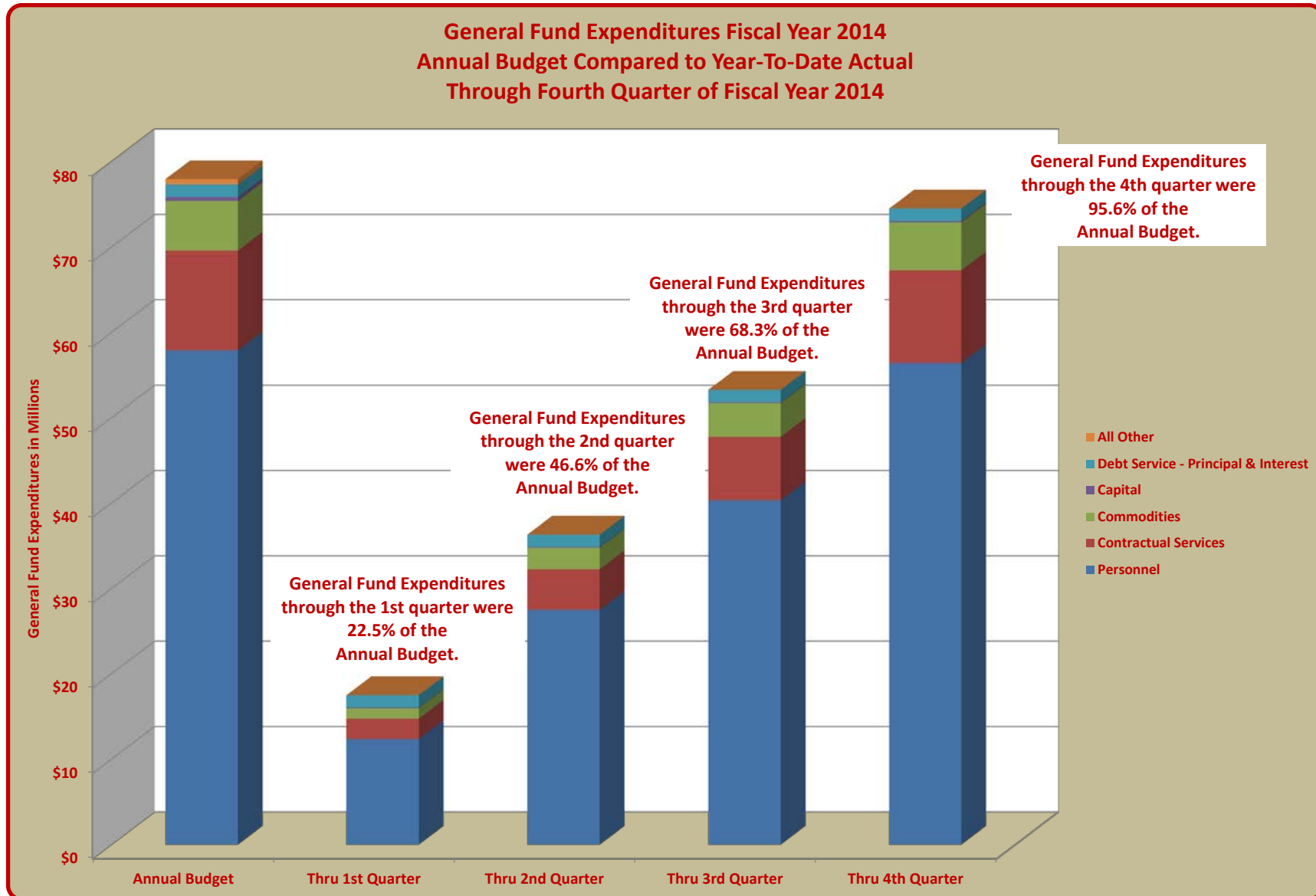
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 MAJOR OTHER TAX GENERAL FUND REVENUES COMPARATIVE HISTORY
 FOR FISCAL YEARS 2005 - 2014

Ten Year History
Major Other Tax General Fund Actual Revenues
Through Fourth Quarter of
Fiscal Years 2005-2014





TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GENERAL FUND EXPENDITURES FISCAL YEAR 2014
 ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH FOURTH QUARTER OF FISCAL YEAR 2014





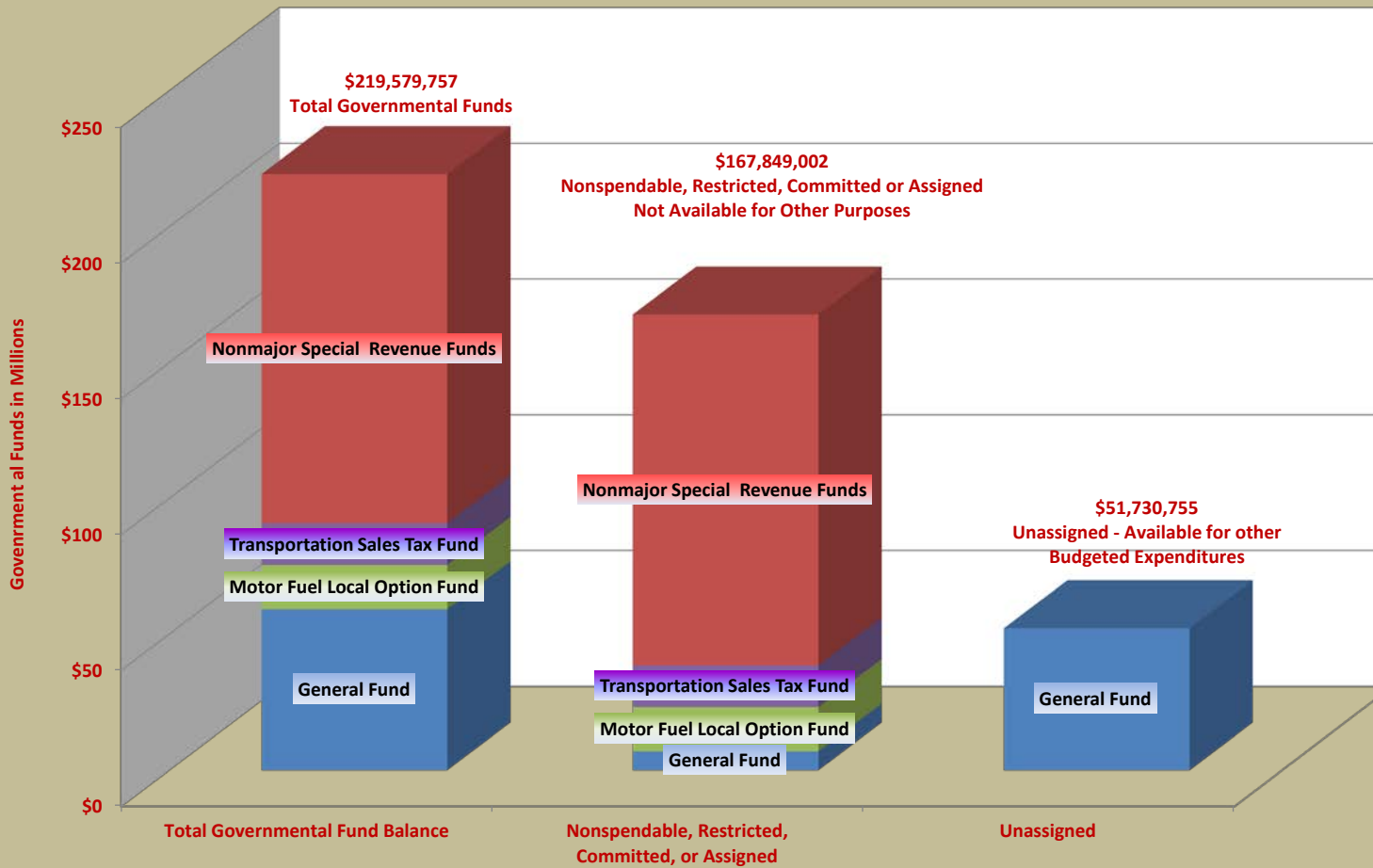
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FISCAL QUARTER ENDED NOVEMBER 30, 2014

	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	\$ 33,012,567	32,877,431	0	0	21,596,120	21,488,287	54,608,687	54,365,718
Other Taxes	20,648,000	23,302,033	20,500,000	22,034,303	9,013,800	9,634,368	50,161,800	54,970,704
Licenses and Permits	615,500	829,965	0	0	1,302,000	1,440,146	1,917,500	2,270,111
Grants	879,562	600,072	0	0	6,033,080	7,265,575	6,912,642	7,865,647
Charges for Services	13,841,326	12,776,104	0	0	9,912,025	11,386,905	23,753,351	24,163,009
Fines	3,144,200	3,312,613	0	0	1,219,085	1,095,326	4,363,285	4,407,939
Reimbursements	6,966,501	7,045,168	6,638,253	1,798,279	4,844,030	2,337,062	18,448,784	11,180,509
Interest	129,200	283,412	45,000	189,798	202,170	631,165	376,370	1,104,375
Miscellaneous	197,857	156,656	0	0	4,494,900	4,515,614	4,692,757	4,672,270
Cash on Hand	2,787,906	0	22,757,471	0	31,672,823	0	57,218,200	0
Total Revenues	\$ 82,222,619	81,183,454	49,940,724	24,022,380	90,290,033	59,794,448	222,453,376	165,000,282
Expenditures and Encumbrances:								
Personnel	\$ 57,921,546	56,423,740	0	0	36,454,886	33,966,275	94,376,432	90,390,015
Contractual Services	11,682,421	10,863,281	20,049,855	13,976,659	19,803,970	15,433,927	51,536,246	40,273,867
Commodities	5,811,596	5,630,569	1,741,925	1,642,139	1,930,590	1,481,568	9,484,111	8,754,276
Capital	460,846	155,353	19,654,185	11,943,605	26,452,618	11,887,048	46,567,649	23,986,006
Debt Service - Principal	1,395,000	1,395,000	0	0	13,105,000	13,105,000	14,500,000	14,500,000
Debt Service - Interest	70,716	70,716	0	0	2,525,396	2,525,396	2,596,112	2,596,112
Debt Service - Requirement	0	0	0	0	427,170	0	427,170	0
Contingency and Other	639,713	0	0	0	906,117	704,429	1,545,830	704,429
Total Expenditures and Encumbrances	\$ 77,981,838	74,538,659	41,445,965	27,562,403	101,605,747	79,103,643	221,033,550	181,204,705
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,240,781	6,644,795	8,494,759	(3,540,023)	(11,315,714)	(19,309,195)	1,419,826	(16,204,423)
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	2,597,800	4,372,418	0	0	20,552,232	22,290,754	23,150,032	26,663,172
Transfers Out	6,838,581	11,258,581	8,494,759	8,494,758	9,236,518	9,224,659	24,569,858	28,977,998
Total Other Financing Sources (Uses)	\$ (4,240,781)	(6,886,163)	(8,494,759)	(8,494,758)	11,315,714	13,066,095	(1,419,826)	(2,314,826)
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	0	0	(2,253)	0	(2,253)
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	(404)	0	(404)
Total Encumbrances included above	\$ 0	0	0	0	0	(2,657)	0	(2,657)
Net Change in Fund Balance	\$ 0	(241,368)	0	(12,034,781)	0	(6,245,757)	0	(18,521,906)
Fund Balance, Beginning of Year	\$ 59,512,593		43,702,203		134,886,867		238,101,663	
Fund Balance, End of Quarter	\$ 59,271,225		31,667,422		128,641,110		219,579,757	



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMPARISONS OF GOVERNMENTAL FUNDS OVERALL, RESTRICTED AND AVAILABLE
 THROUGH FOURTH QUARTER OF FISCAL YEAR 2014

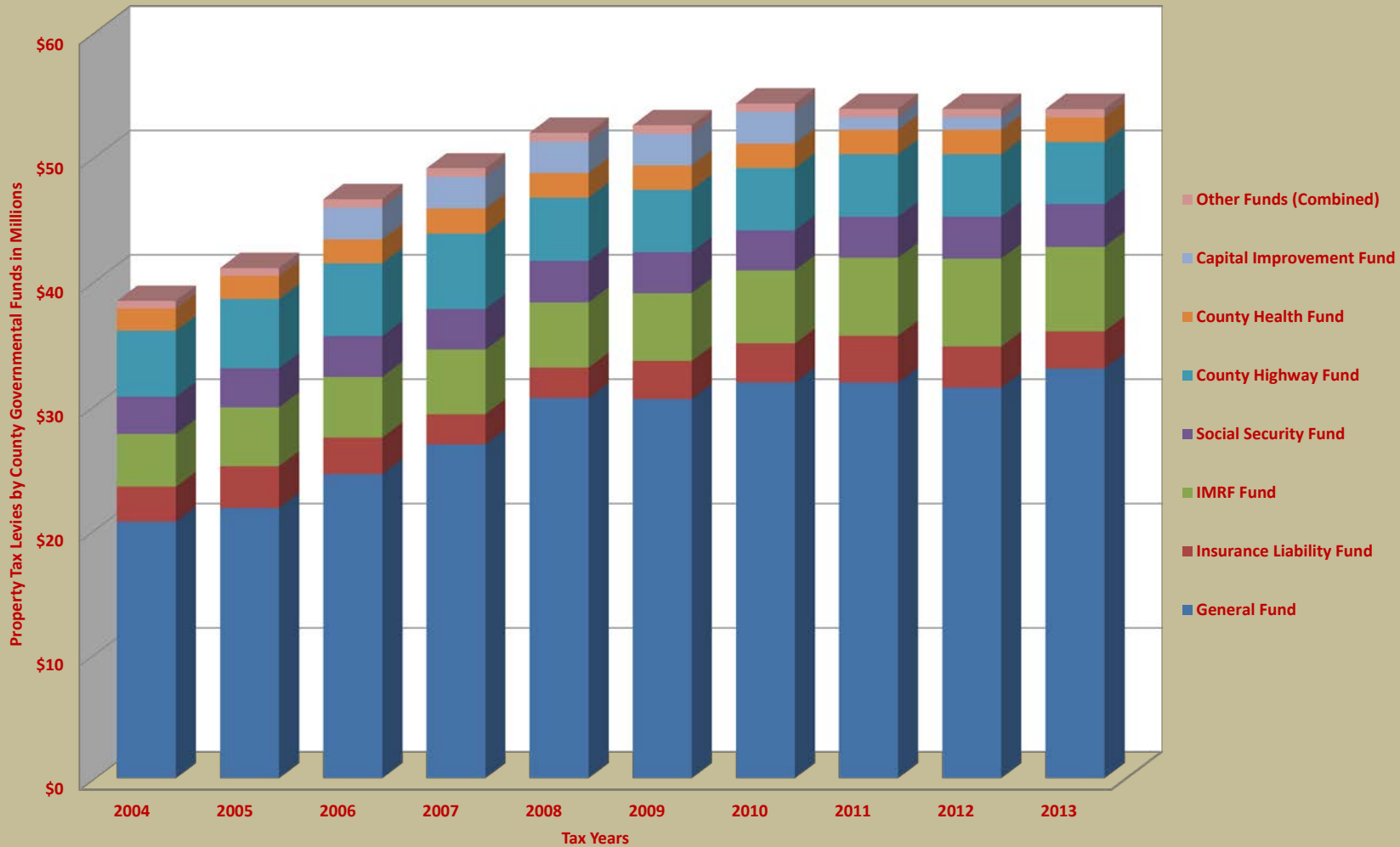
**Total Governmental Funds, Funds Restricted, and
 Funds Available for Budgeted Expenditures
 Fiscal Quarter ended November 30, 2014**





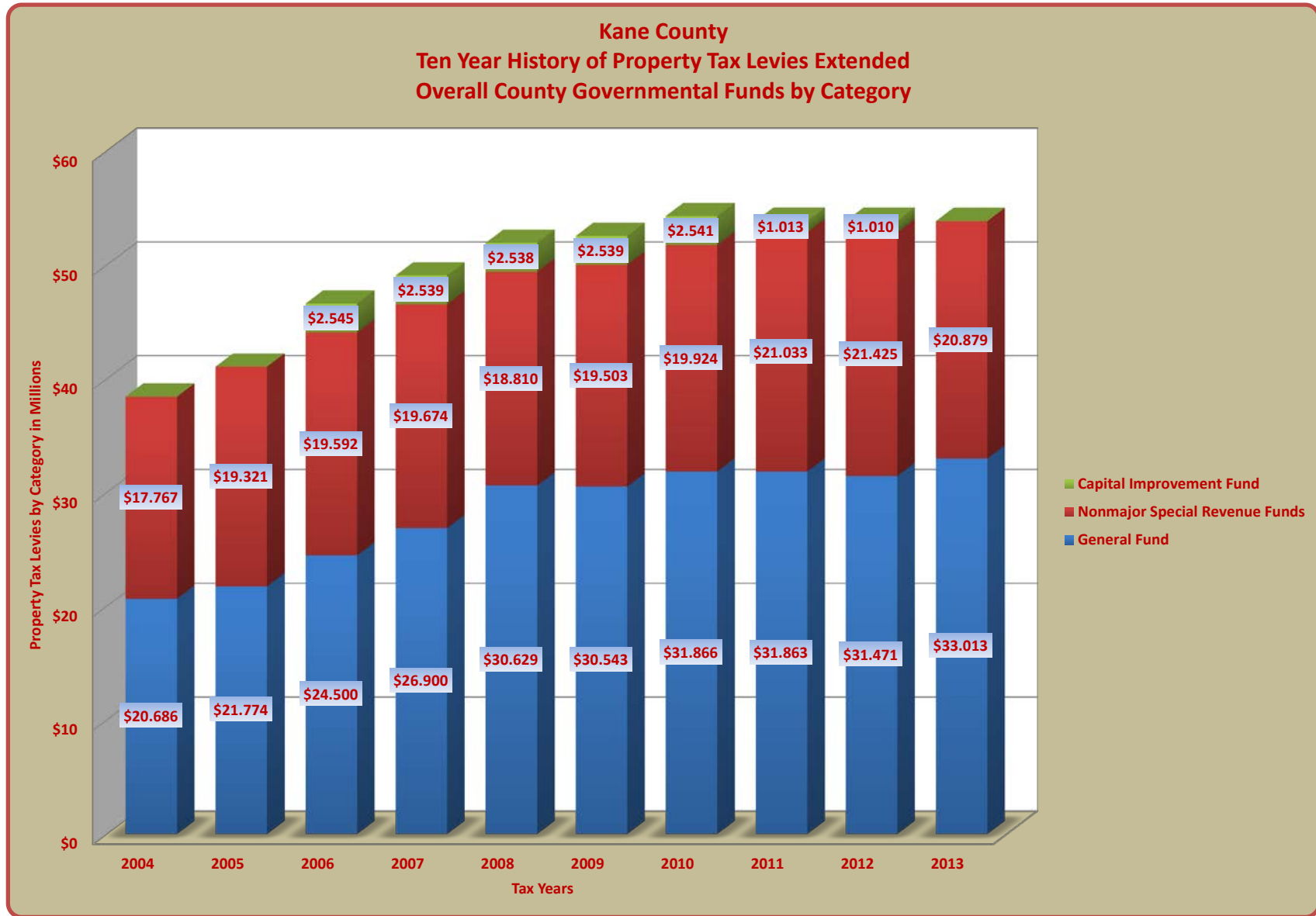
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR COUNTY GOVERNMENTAL FUNDS BY FUND
 REVENUES RELATED TO FISCAL YEARS 2005 - 2014

Kane County
Ten Year History of Property Tax Levies
Overall County Governmental Funds by Fund



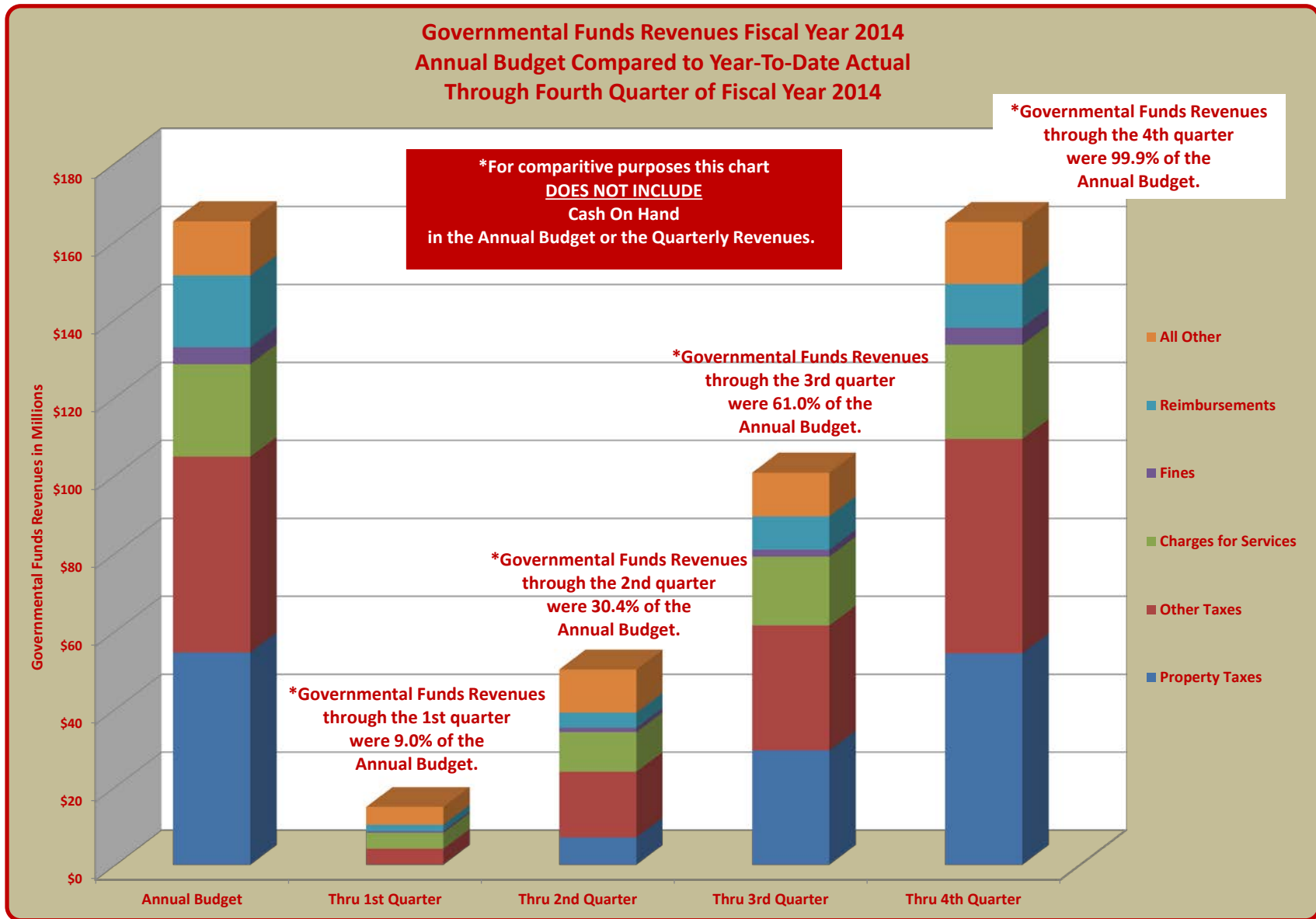


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 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR COUNTY GOVERNMENTAL FUNDS BY FUND CATEGORY
 REVENUES RELATED TO FISCAL YEARS 2005 - 2014





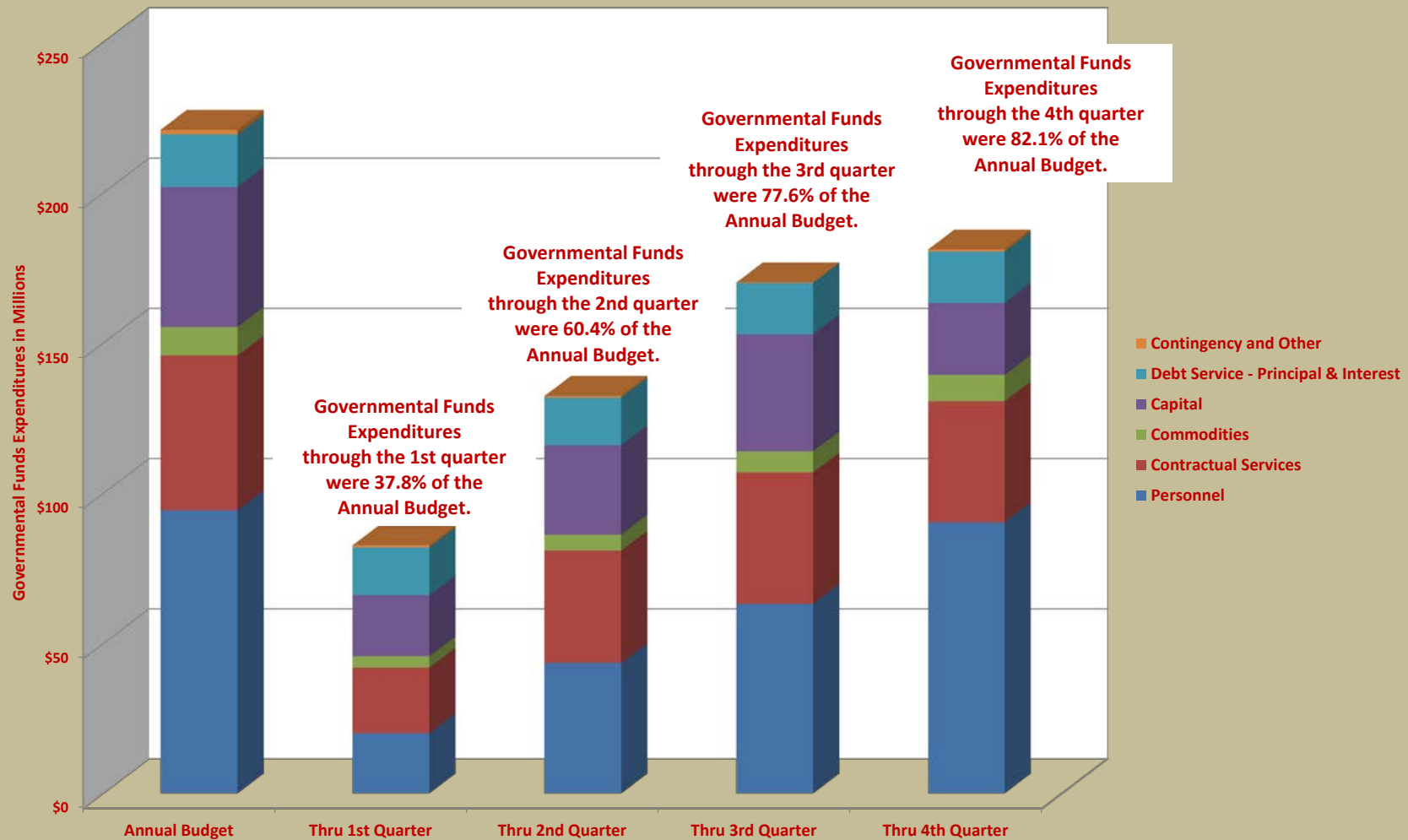
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GOVERNMENTAL FUNDS REVENUES FISCAL YEAR 2014
 ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH FOURTH QUARTER OF FISCAL YEAR 2014





TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GOVERNMENTAL FUNDS EXPENDITURES FISCAL YEAR 2014
 ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH FOURTH QUARTER OF FISCAL YEAR 2014

**Governmental Funds Expenditures Fiscal Year 2014
 Annual Budget Compared to Year-To-Date Actual
 Through Fourth Quarter of Fiscal Year 2014**





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FISCAL QUARTER ENDED NOVEMBER 30, 2014

	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	\$ 33,012,567	32,877,431	0	0	0	0	21,558,446	21,468,902
Other Taxes	20,648,000	23,302,033	8,250,000	8,878,475	12,250,000	13,155,828	8,948,800	9,524,037
Licenses and Permits	615,500	829,965	0	0	0	0	1,302,000	1,440,146
Grants	879,562	600,072	0	0	0	0	6,033,080	7,265,575
Charges for Services	13,841,326	12,776,104	0	0	0	0	9,362,025	8,550,307
Fines	3,144,200	3,312,613	0	0	0	0	1,219,085	1,095,326
Reimbursements	6,966,501	7,045,168	802,320	1,074,937	5,835,933	723,342	2,689,602	1,222,039
Interest	129,200	283,412	20,000	91,927	25,000	97,871	179,670	377,202
Miscellaneous	197,857	156,656	0	0	0	0	4,494,900	4,515,546
Cash on Hand	2,787,906	0	7,447,497	0	15,309,974	0	17,792,364	0
Total Revenues	\$ 82,222,619	81,183,454	16,519,817	10,045,339	33,420,907	13,977,041	73,579,972	55,459,080
Expenditures and Encumbrances:								
Personnel	\$ 57,921,546	56,423,740	0	0	0	0	36,454,886	33,966,275
Contractual Services	11,682,421	10,863,281	12,685,518	9,907,796	7,364,337	4,068,863	15,293,285	13,358,269
Commodities	5,811,596	5,630,569	1,741,925	1,642,139	0	0	1,930,590	1,481,568
Capital	460,846	155,353	2,039,075	105,820	17,615,110	11,837,785	15,421,407	5,749,781
Debt Service - Principal	1,395,000	1,395,000	0	0	0	0	0	0
Debt Service - Interest	70,716	70,716	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0
Contingency and Other	639,713	0	0	0	0	0	629,755	704,429
Total Expenditures and Encumbrances	\$ 77,981,838	74,538,659	16,466,518	11,655,755	24,979,447	15,906,648	69,729,923	55,260,322
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,240,781	6,644,795	53,299	(1,610,416)	8,441,460	(1,929,607)	3,850,049	198,758
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	2,597,800	4,372,418	0	0	0	0	5,065,629	5,700,419
Transfers Out	6,838,581	11,258,581	53,299	53,298	8,441,460	8,441,460	8,915,678	8,799,552
Total Other Financing Sources (Uses)	\$ (4,240,781)	(6,886,163)	(53,299)	(53,298)	(8,441,460)	(8,441,460)	(3,850,049)	(3,099,133)
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	0	0	0	0	(2,253)
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	(404)
Total Encumbrances included above	0	0	0	0	0	0	0	(2,657)
Net Change in Fund Balance	\$ 0	(241,368)	0	(1,663,714)	0	(10,371,067)	0	(2,903,032)
Fund Balance, Beginning of Year	\$ 59,512,593		18,017,931		25,684,272		80,352,455	
Fund Balance, End of Quarter	\$ 59,271,225		16,354,217		15,313,205		77,449,423	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FISCAL QUARTER ENDED NOVEMBER 30, 2014

	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	\$ 0	0	37,674	19,385	0	0	54,608,687	54,365,718
Other Taxes	0	0	65,000	110,331	0	0	50,161,800	54,970,704
Licenses and Permits	0	0	0	0	0	0	1,917,500	2,270,111
Grants	0	0	0	0	0	0	6,912,642	7,865,647
Charges for Services	0	0	550,000	2,836,598	0	0	23,753,351	24,163,009
Fines	0	0	0	0	0	0	4,363,285	4,407,939
Reimbursements	940,495	398,311	1,213,933	716,712	0	0	18,448,784	11,180,509
Interest	2,500	78,467	12,000	159,569	8,000	15,927	376,370	1,104,375
Miscellaneous	0	0	0	68	0	0	4,692,757	4,672,270
Cash on Hand	1,246,174	0	12,634,285	0	0	0	57,218,200	0
Total Revenues	\$ 2,189,169	476,778	14,512,892	3,842,663	8,000	15,927	222,453,376	165,000,282
Expenditures and Encumbrances:								
Personnel	\$ 0	0	0	0	0	0	94,376,432	90,390,015
Contractual Services	2,600	1,600	4,508,085	2,074,058	0	0	51,536,246	40,273,867
Commodities	0	0	0	0	0	0	9,484,111	8,754,276
Capital	0	0	11,031,211	6,137,267	0	0	46,567,649	23,986,006
Debt Service - Principal	13,105,000	13,105,000	0	0	0	0	14,500,000	14,500,000
Debt Service - Interest	2,525,396	2,525,396	0	0	0	0	2,596,112	2,596,112
Debt Service - Requirement	427,170	0	0	0	0	0	427,170	0
Contingency and Other	268,362	0	0	0	8,000	0	1,545,830	704,429
Total Expenditures and Encumbrances	\$ 16,328,528	15,631,996	15,539,296	8,211,325	8,000	0	221,033,550	181,204,705
Excess (Deficiency) of Revenues Over Expenditures	\$ (14,139,359)	(15,155,218)	(1,026,404)	(4,368,662)	0	15,927	1,419,826	(16,204,423)
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	14,393,145	14,390,335	1,093,458	2,200,000	0	0	23,150,032	26,663,172
Transfers Out	253,786	253,786	67,054	171,321	0	0	24,569,858	28,977,998
Total Other Financing Sources (Uses)	\$ 14,139,359	14,136,549	1,026,404	2,028,679	0	0	(1,419,826)	(2,314,826)
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	0	0	0	0	(2,253)
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	(404)
Total Encumbrances included above	0	0	0	0	0	0	0	(2,657)
Net Change in Fund Balance	\$ 0	(1,018,669)	0	(2,339,983)	0	15,927	0	(18,521,906)
Fund Balance, Beginning of Year	\$ 19,743,214		31,710,352		3,080,846		238,101,663	
Fund Balance, End of Quarter	\$ 18,724,545		29,370,369		3,096,773		219,579,757	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS
FISCAL QUARTER ENDED NOVEMBER 30, 2014

	General Fund (Corp Acct) -001		General Fund - Other (Noncorporate) Accounts							
			Special Reserve Acct -112		Emergency Reserve Acct - 113		PP Tax Freeze Acct - 114		SAO Domestic Violence - 223	
	Budget	Actual	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	Total Fiscal Year	Year-To-Date
Revenues:										
Property Taxes	\$ 33,012,567	32,877,431	0	0	0	0	0	0	0	0
Other Taxes	20,648,000	23,302,033	0	0	0	0	0	0	0	0
Licenses and Permits	615,500	829,965	0	0	0	0	0	0	0	0
Grants	879,562	600,072	0	0	0	0	0	0	0	0
Charges for Services	13,816,826	12,768,696	0	0	0	0	0	0	0	0
Fines	3,144,200	3,312,613	0	0	0	0	0	0	0	0
Reimbursements	6,966,501	7,045,168	0	0	0	0	0	0	0	0
Interest	125,200	247,389	0	1,914	0	9,792	0	4,896	1,800	2,485
Miscellaneous	197,857	156,656	0	0	0	0	0	0	0	0
Cash on Hand	0	0	2,200,000	0	0	0	0	0	0	0
Total Revenues	\$ 79,406,213	81,140,023	2,200,000	1,914	0	9,792	0	4,896	1,800	2,485
Expenditures and Encumbrances:										
Personnel	\$ 57,050,838	55,755,747	0	0	0	0	0	0	449,367	441,583
Contractual Services	11,313,335	10,682,158	0	0	0	0	0	0	23,707	18,923
Commodities	5,810,896	5,630,465	0	0	0	0	0	0	0	0
Capital	63,346	62,563	0	0	0	0	0	0	0	0
Debt Service - Principal	1,395,000	1,395,000	0	0	0	0	0	0	0	0
Debt Service - Interest	70,716	70,716	0	0	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0	0	0
Contingency and Other	633,323	0	0	0	0	0	0	0	6,390	0
Total Expenditures and Encumbrances	\$ 76,337,454	73,596,649	0	0	0	0	0	0	479,464	460,506
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>3,068,759</u>	<u>7,543,374</u>	<u>2,200,000</u>	<u>1,914</u>	<u>0</u>	<u>9,792</u>	<u>0</u>	<u>4,896</u>	<u>(477,664)</u>	<u>(458,021)</u>
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	1,569,822	1,519,440	0	0	0	1,825,000	0	0	477,664	477,664
Transfers Out	4,638,581	9,058,581	2,200,000	2,200,000	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ (3,068,759)	(7,539,141)	(2,200,000)	(2,200,000)	0	1,825,000	0	0	477,664	477,664
Less Encumbrances included above:										
Contractual Services	\$	0	0	0	0	0	0	0	0	0
Commodities		0	0	0	0	0	0	0	0	0
Capital		0	0	0	0	0	0	0	0	0
Contingency and Other		0	0	0	0	0	0	0	0	0
Total Encumbrances included above		0	0	0	0	0	0	0	0	0
Net Change in Fund Balance	\$ <u>0</u>	<u>4,233</u>	<u>0</u>	<u>(2,198,086)</u>	<u>0</u>	<u>1,834,792</u>	<u>0</u>	<u>4,896</u>	<u>0</u>	<u>19,643</u>
Fund Balance, Beginning of Year	\$	50,730,871		2,501,972	0	2,000,000	0	1,000,000	0	267,799
Fund Balance, End of Quarter	\$	50,735,104		303,886		3,834,792		1,004,896		287,442



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS
 FISCAL QUARTER ENDED NOVEMBER 30, 2014

	General Fund - Other (Noncorporate) Accounts									
	Environmental Pros Acct - 224		Economic Development Acct - 400		Cost Share Drainage Acct -405		Public Bldg Comm Acct -601		Total General Fund Accts	
	Budget	Actual	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	Total Fiscal Year	Year-To-Date
Revenues:										
Property Taxes	\$ 0	0	0	0	0	0	0	0	33,012,567	32,877,431
Other Taxes	0	0	0	0	0	0	0	0	20,648,000	23,302,033
Licenses and Permits	0	0	0	0	0	0	0	0	615,500	829,965
Grants	0	0	0	0	0	0	0	0	879,562	600,072
Charges for Services	0	0	0	0	24,500	7,408	0	0	13,841,326	12,776,104
Fines	0	0	0	0	0	0	0	0	3,144,200	3,312,613
Reimbursements	0	0	0	0	0	0	0	0	6,966,501	7,045,168
Interest	600	779	1,100	1,574	500	3,926	0	10,657	129,200	283,412
Miscellaneous	0	0	0	0	0	0	0	0	197,857	156,656
Cash on Hand	15,883	0	228,523	0	343,500	0	0	0	2,787,906	0
Total Revenues	\$ 16,483	779	229,623	1,574	368,500	11,334	0	10,657	82,222,619	81,183,454
Expenditures and Encumbrances:										
Personnel	\$ 253,065	226,410	168,276	0	0	0	0	0	57,921,546	56,423,740
Contractual Services	9,432	8,965	60,947	35,000	275,000	118,235	0	0	11,682,421	10,863,281
Commodities	300	104	400	0	0	0	0	0	5,811,596	5,630,569
Capital	0	0	0	0	397,500	92,790	0	0	460,846	155,353
Debt Service - Principal	0	0	0	0	0	0	0	0	1,395,000	1,395,000
Debt Service - Interest	0	0	0	0	0	0	0	0	70,716	70,716
Debt Service - Requirement	0	0	0	0	0	0	0	0	0	0
Contingency and Other	0	0	0	0	0	0	0	0	639,713	0
Total Expenditures	\$ 262,797	235,479	229,623	35,000	672,500	211,025	0	0	77,981,838	74,538,659
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (246,314)</u>	<u>(234,700)</u>	<u>0</u>	<u>(33,426)</u>	<u>(304,000)</u>	<u>(199,691)</u>	<u>0</u>	<u>10,657</u>	<u>4,240,781</u>	<u>6,644,795</u>
Other Financing Sources (Uses):										
Issuance of Bonds	\$								0	0
Premium on Bonds Sold									0	0
Transfers In	246,314	246,314	0	0	304,000	304,000	0	0	2,597,800	4,372,418
Transfers Out	0	0	0	0	0	0	0	0	6,838,581	11,258,581
Total Other Financing Sources (Uses)	\$ 246,314	246,314	0	0	304,000	304,000	0	0	(4,240,781)	(6,886,163)
Less Encumbrances included above:										
Contractual Services	\$	0	0	0	0	0	0	0	0	0
Commodities		0	0	0	0	0	0	0	0	0
Capital		0	0	0	0	0	0	0	0	0
Contingency and Other		0	0	0	0	0	0	0	0	0
Total Encumbrances included above	\$	0	0	0	0	0	0	0	0	0
Net Change in Fund Balance	\$ 0	11,614	0	(33,426)	0	104,309	0	10,657	0	(241,368)
Fund Balance, Beginning of Year	\$	39,575	322,810	322,810	605,627	605,627	2,043,939	2,043,939	59,512,593	59,512,593
Fund Balance, End of Quarter	\$	51,189	289,384	289,384	709,936	709,936	2,054,596	2,054,596	59,271,225	59,271,225



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
 FISCAL QUARTER ENDED NOVEMBER 30, 2014

	Debt Service Funds					
	Capital Improvement - 610		Motor Fuel Tax - 620		Transit Sales Tax - 621	
	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	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	114,405	116,285
Interest	0	0	0	17,156	0	44,615
Miscellaneous	0	0	0	0	0	0
Cash on Hand	1,246,174	0	0	0	0	0
Total Revenues	\$ 1,246,174	0	0	17,156	114,405	160,900
Expenditures:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	0	0	0	0	1,000	800
Commodities	0	0	0	0	0	0
Capital	0	0	0	0	0	0
Debt Service - Principal	985,000	985,000	2,325,000	2,325,000	8,120,000	8,120,000
Debt Service - Interest	7,388	7,388	1,110,488	1,110,488	358,020	358,020
Debt Service - Requirement	0	0	61,875	0	76,845	0
Contingency and Other	0	0	0	0	0	0
Total Expenditures	\$ 992,388	992,388	3,497,363	3,435,488	8,555,865	8,478,820
Excess (Deficiency) of Revenues Over Expenditures	\$ 253,786	(992,388)	(3,497,363)	(3,418,332)	(8,441,460)	(8,317,920)
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	3,497,363	3,497,363	8,441,460	8,441,460
Transfers Out	253,786	253,786	0	0	0	0
Total Other Financing Sources (Uses)	\$ (253,786)	(253,786)	3,497,363	3,497,363	8,441,460	8,441,460
Net Change in Fund Balance	\$ 0	(1,246,174)	0	79,031	0	123,540
Fund Balance, Beginning of Year	\$ 1,246,174		2,917,692		8,391,138	
Fund Balance, End of Quarter	\$ 0		2,996,723		8,514,678	



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
 FISCAL QUARTER ENDED NOVEMBER 30, 2014

	Debt Service Funds					
	Recovery Zone Bond - 622		JJC/AJC Refunding - 623		Total Debt Service 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	0
Other Taxes		0	0	0	0	0
Licenses and Permits		0	0	0	0	0
Grants		0	0	0	0	0
Charges for Services		0	0	0	0	0
Fines		0	0	0	0	0
Reimbursements		826,090	282,026	0	0	940,495
Interest		2,500	4,997	0	11,699	2,500
Miscellaneous		0	0	0	0	0
Cash on Hand		0	0	0	0	1,246,174
Total Revenues	\$	828,590	287,023	0	11,699	2,189,169
476,778						
Expenditures:						
Personnel	\$	0	0	0	0	0
Contractual Services		500	450	1,100	350	2,600
Commodities		0	0	0	0	0
Capital		0	0	0	0	0
Debt Service - Principal		630,000	630,000	1,045,000	1,045,000	13,105,000
Debt Service - Interest		253,650	253,650	795,850	795,850	2,525,396
Debt Service - Requirement		0	0	288,450	0	427,170
Contingency and Other		14,576	0	253,786	0	268,362
Total Expenditures	\$	898,726	884,100	2,384,186	1,841,200	16,328,528
15,631,996						
Excess (Deficiency) of Revenues Over Expenditures	\$	(70,136)	(597,077)	(2,384,186)	(1,829,501)	(14,139,359)
(15,155,218)						
Other Financing Sources (Uses)						
Issuance of Bonds	\$	0	0	0	0	0
Premium on Bonds Sold		0	0	0	0	0
Transfer to Escrow Agent		0	0	0	0	0
Transfers In		70,136	67,326	2,384,186	2,384,186	14,393,145
Transfers Out		0	0	0	0	253,786
Total Other Financing Sources (Uses)	\$	70,136	67,326	2,384,186	2,384,186	14,139,359
14,136,549						
Net Change in Fund Balance	\$	0	(529,751)	0	554,685	0
(1,018,669)						
Fund Balance, Beginning of Year	\$	5,729,419		1,458,791		19,743,214
Fund Balance, End of Quarter	\$	5,199,668		2,013,476		18,724,545



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS
FISCAL QUARTER ENDED NOVEMBER 30, 2014

	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	37,674	19,385
Other Taxes	65,000	110,331	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	58,220	0	228	0	134
Miscellaneous	0	0	0	0	0	0
Cash on Hand	5,407,881	0	0	0	0	0
Total Revenues	\$ 5,472,881	168,551	0	228	37,674	19,519
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	57,675	5,971	0	0	20,837	1,000
Commodities	0	0	0	0	0	0
Capital	6,485,947	4,222,932	0	5,100	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	0	0	0	0	0	0
Total Expenditures and Encumbrances	\$ 6,543,622	4,228,903	0	5,100	20,837	1,000
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,070,741)	(4,060,352)	0	(4,872)	16,837	18,519
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	1,093,458	2,200,000	0	0	0	0
Transfers Out	22,717	22,717	0	0	16,837	14,027
Total Other Financing Sources (Uses)	\$ 1,070,741	2,177,283	0	0	(16,837)	(14,027)
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	(1,883,069)	0	(4,872)	0	4,492
Fund Balance, Beginning of Year	\$ 12,259,117		63,685		38,848	
Fund Balance, End of Quarter	\$ 10,376,048		58,813		43,340	

* 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 QUARTER ENDED NOVEMBER 30, 2014

	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	37,674	19,385
Other Taxes	0	0	0	0	65,000	110,331
Licenses and Permits	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Charges for Services	0	0	550,000	2,836,598	550,000	2,836,598
Fines	0	0	0	0	0	0
Reimbursements	601,933	162,471	612,000	554,241	1,213,933	716,712
Interest	2,000	47,960	10,000	53,027	12,000	159,569
Miscellaneous	0	0	0	68	0	68
Cash on Hand	3,644,012	0	3,582,392	0	12,634,285	0
Total Revenues	\$ 4,247,945	210,431	4,754,392	3,443,934	14,512,892	3,842,663
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	2,792,036	917,250	1,637,537	1,149,837	4,508,085	2,074,058
Commodities	0	0	0	0	0	0
Capital	1,455,909	635,368	3,089,355	1,273,867	11,031,211	6,137,267
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	0	0
Total Expenditures and Encumbrances	\$ 4,247,945	1,552,618	4,726,892	2,423,704	15,539,296	8,211,325
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(1,342,187)	27,500	1,020,230	(1,026,404)	(4,368,662)
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	1,093,458	2,200,000
Transfers Out	0	0	27,500	134,577	67,054	171,321
Total Other Financing Sources (Uses)	\$ 0	0	(27,500)	(134,577)	1,026,404	2,028,679
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	(1,342,187)	0	885,653	0	(2,339,983)
Fund Balance, Beginning of Year	\$ 10,043,217		9,305,485		31,710,352	
Fund Balance, End of Quarter	\$ 8,701,030		10,191,138		29,370,369	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
BOND ACTIVITY FISCAL YEAR 2014 THROUGH QUARTER ENDED NOVEMBER 30, 2014
PROJECTED PAYMENT SCHEDULE FOR CURRENT YEAR, NEXT FOUR YEARS, & BEYOND FIVE YEARS

Long Term General Obligation Bonds and Debt Certificates

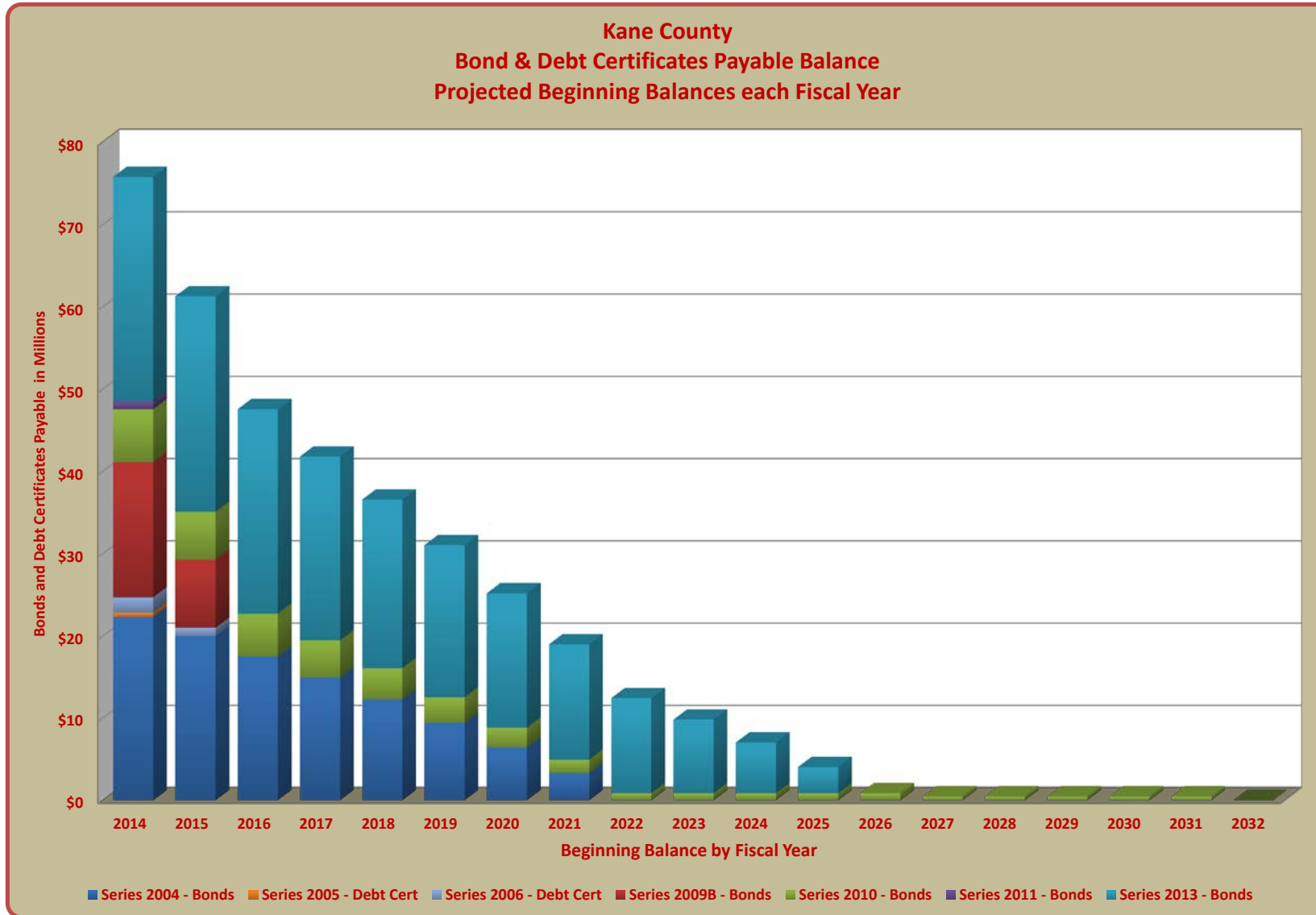
	Balance Dec. 1, 2013	Additions	Retirements	Refunding	Balance Nov. 30, 2014
General Obligation Bonds and Debt Certificates Payable:					
Bonds					
Series 2004 - G.O. Refunding Bonds	\$ 22,370,000		2,325,000		20,045,000
Series 2009B - G.O. Alt. Rev. Bonds	16,400,000		8,120,000		8,280,000
Series 2010 - G.O. Alt Rev. Bonds	6,445,000		630,000		5,815,000
Series 2011 - G.O. Bonds	985,000		985,000		0
Series 2013 - G.O. Alt. Rev. Bonds	27,225,000		1,045,000		26,180,000
Debt Certificates					
Series 2005 - Debt Certificates	525,000		525,000		0
Series 2006 - Debt Certificates	1,875,000		870,000		1,005,000
Total G.O. Bonds and Debt Certificates Payable	\$ 75,825,000	0	14,500,000	0	61,325,000

Remaining Payment Schedule

	Remaining Current Fiscal Year		Fiscal Years 2015 - 2018		Beyond Fiscal Year 2018		Balance Principal
	Principal	Interest	Principal	Interest	Principal	Interest	
General Obligation Bonds and Debt Certificates Payable:							
Bonds							
Series 2004 - G.O. Refunding Bonds	\$ 0	0	10,575,000	3,134,381	9,470,000	762,825	0
Series 2009B - G.O. Alt. Rev. Bonds	0	0	8,280,000	124,200	0	0	0
Series 2010 - G.O. Alt Rev. Bonds	0	0	2,690,000	826,845	3,125,000	683,599	0
Series 2011 - G.O. Bonds	0	0	0	0	0	0	0
Series 2013 - G.O. Alt. Rev. Bonds	0	0	7,680,000	2,699,250	18,500,000	2,090,400	0
Debt Certificates							
Series 2005 - Debt Certificates	0	0	0	0	0	0	0
Series 2006 - Debt Certificates	0	0	1,005,000	21,356	0	0	0
Total G.O. Bonds and Debt Certificates Payable	\$ 0	0	30,230,000	6,806,033	31,095,000	3,536,824	0



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 PROJECTED BOND AND DEBT CERTIFICATES PAYABLE
 THROUGH RETIREMENT OF CURRENTLY EXISTING DEBT





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN COUNTYWIDE FUNDS
FISCAL QUARTER ENDED NOVEMBER 30, 2014

	<u>Governmental Funds</u>		<u>Proprietary Funds</u>		<u>Total Countywide Funds</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
	<u>Total Fiscal Year</u>	<u>Year-To-Date</u>	<u>Total Fiscal Year</u>	<u>Year-To-Date</u>	<u>Total Fiscal Year</u>	<u>Year-To-Date</u>
Revenues:						
Property Taxes	\$ 54,608,687	54,365,718	0	0	54,608,687	54,365,718
Other Taxes	50,161,800	54,970,704	0	0	50,161,800	54,970,704
Licenses and Permits	1,917,500	2,270,111	0	0	1,917,500	2,270,111
Grants	6,912,642	7,865,647	0	2,000	6,912,642	7,867,647
Charges for Services	23,753,351	24,163,009	18,600	62,029	23,771,951	24,225,038
Fines	4,363,285	4,407,939	0	0	4,363,285	4,407,939
Reimbursements	18,448,784	11,180,509	25,000	576,755	18,473,784	11,757,264
Interest	376,370	1,104,375	67,583	92,650	443,953	1,197,025
Miscellaneous	4,692,757	4,672,270	13,067,424	12,571,496	17,760,181	17,243,766
Cash on Hand	57,218,200	0	2,379,840	0	59,598,040	0
Total Revenues	\$ 222,453,376	165,000,282	15,558,447	13,304,930	238,011,823	178,305,212
Expenditures and Encumbrances:						
Personnel	\$ 94,376,432	90,390,015	250,647	184,415	94,627,079	90,574,430
Contractual Services	51,536,246	40,273,867	15,097,726	14,876,275	66,633,972	55,150,142
Commodities	9,484,111	8,754,276	9,900	13,121	9,494,011	8,767,397
Capital	46,567,649	23,986,006	0	0	46,567,649	23,986,006
Debt Service - Principal	14,500,000	14,500,000	0	0	14,500,000	14,500,000
Debt Service - Interest	2,596,112	2,596,112	0	0	2,596,112	2,596,112
Debt Service - Requirement	427,170	0	0	0	427,170	0
Contingency and Other	1,545,830	704,429	1,620,000	0	3,165,830	704,429
Total Expenditures and Encumbrances	\$ 221,033,550	181,204,705	16,978,273	15,073,811	238,011,823	196,278,516
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,419,826	(16,204,423)	(1,419,826)	(1,768,881)	0	(17,973,304)
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	23,150,032	26,663,172	1,729,000	2,624,000	24,879,032	29,287,172
Transfers Out	24,569,858	28,977,998	309,174	309,174	24,879,032	29,287,172
Total Other Financing Sources (Uses)	\$ (1,419,826)	(2,314,826)	1,419,826	2,314,826	0	0
Less Encumbrances included above:						
Contractual Services	\$ 0	(2,253)	0	0	0	(2,253)
Commodities	0	0	0	0	0	0
Capital	0	0	0	0	0	0
Contingency and Other	0	(404)	0	0	0	(404)
Total Encumbrances included above	0	(2,657)	0	0	0	(2,657)
Net Change in Fund Balance	\$ 0	(18,521,906)	0	545,945	0	(17,975,961)
Fund Balance, Beginning of Year	\$ 238,101,663	238,101,663	18,647,794	18,647,794	256,749,457	256,749,457
Fund Balance, End of Quarter	\$ 219,579,757	219,579,757	19,193,739	19,193,739	238,773,496	238,773,496