



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
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH THE FISCAL QUARTER ENDED AUGUST 31, 2013

General Fund		
	Budget	Actual
	Total Fiscal Year	Year-To-Date

Revenues:		
Property Taxes	\$ 31,470,802	17,619,306
Other Taxes	18,600,000	13,983,320
Licenses and Permits	456,550	547,573
Grants	519,545	156,008
Charges for Services	13,545,104	10,354,548
Fines	3,844,500	1,166,979
Reimbursements	5,035,399	5,506,930
Interest	131,088	87,936
Miscellaneous	684,930	107,095
Cash on Hand	1,766,874	0
Total Revenues	\$ 76,054,792	49,529,695

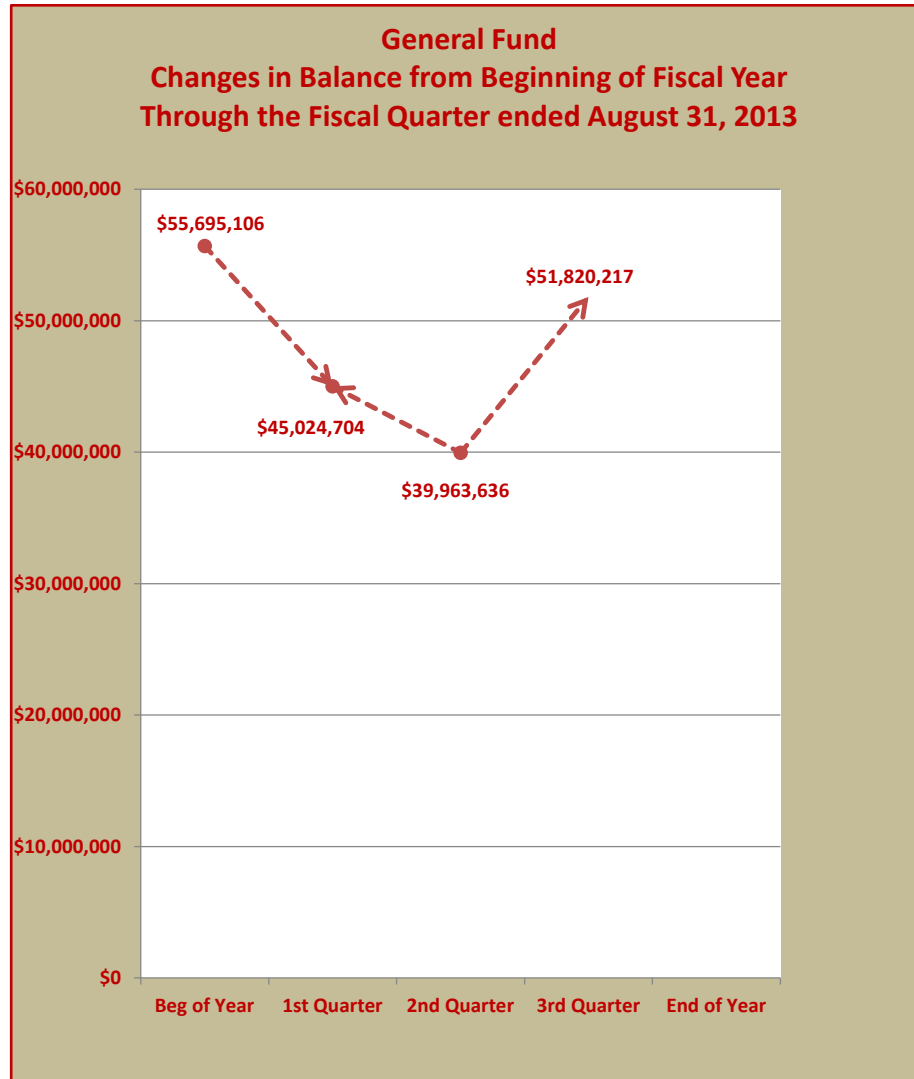
Expenditures and Encumbrances:		
Personnel	\$ 55,852,451	39,058,131
Contractual Services	9,795,991	7,629,382
Commodities	5,344,374	3,892,760
Capital	1,455,824	638,354
Debt Service - Principal	1,270,000	1,270,000
Debt Service - Interest	670,840	670,844
Debt Service - Requirement	0	0
Contingency and Other	1,006,955	0
Total Expenditures and Encumbrances	\$ 75,396,435	53,159,471
Excess (Deficiency) of Revenues Over Expenditures	\$ 658,357	(3,629,776)

Other Financing Sources (Uses):		
Issuance of Bonds	\$ 0	0
Premium on Bonds Sold	0	0
Transfers In	2,973,269	2,010,279
Transfers Out	3,631,626	2,807,714
Total Other Financing Sources (Uses)	\$ (658,357)	(797,435)

Less Encumbrances included above:		
Contractual Services	\$ 219,934	
Commodities	63,160	
Capital	269,228	
Contingency and Other	0	
Total Encumbrances included above	552,322	
Net Change in Fund Balance	\$ 0	(3,874,889)

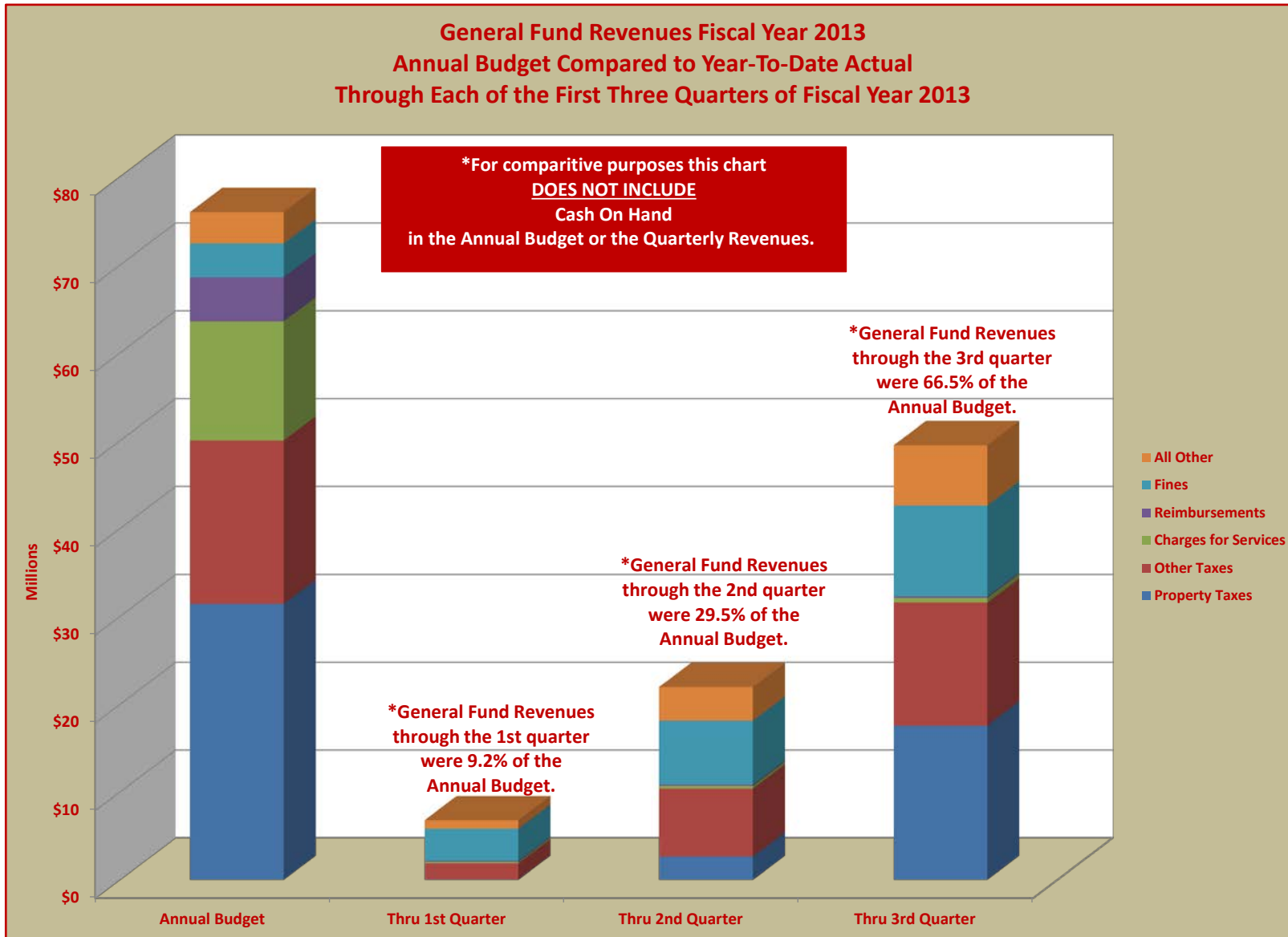
Fund Balance, Beginning of Year	\$ 55,695,106
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Fund Balance, End of Quarter	\$ 51,820,217
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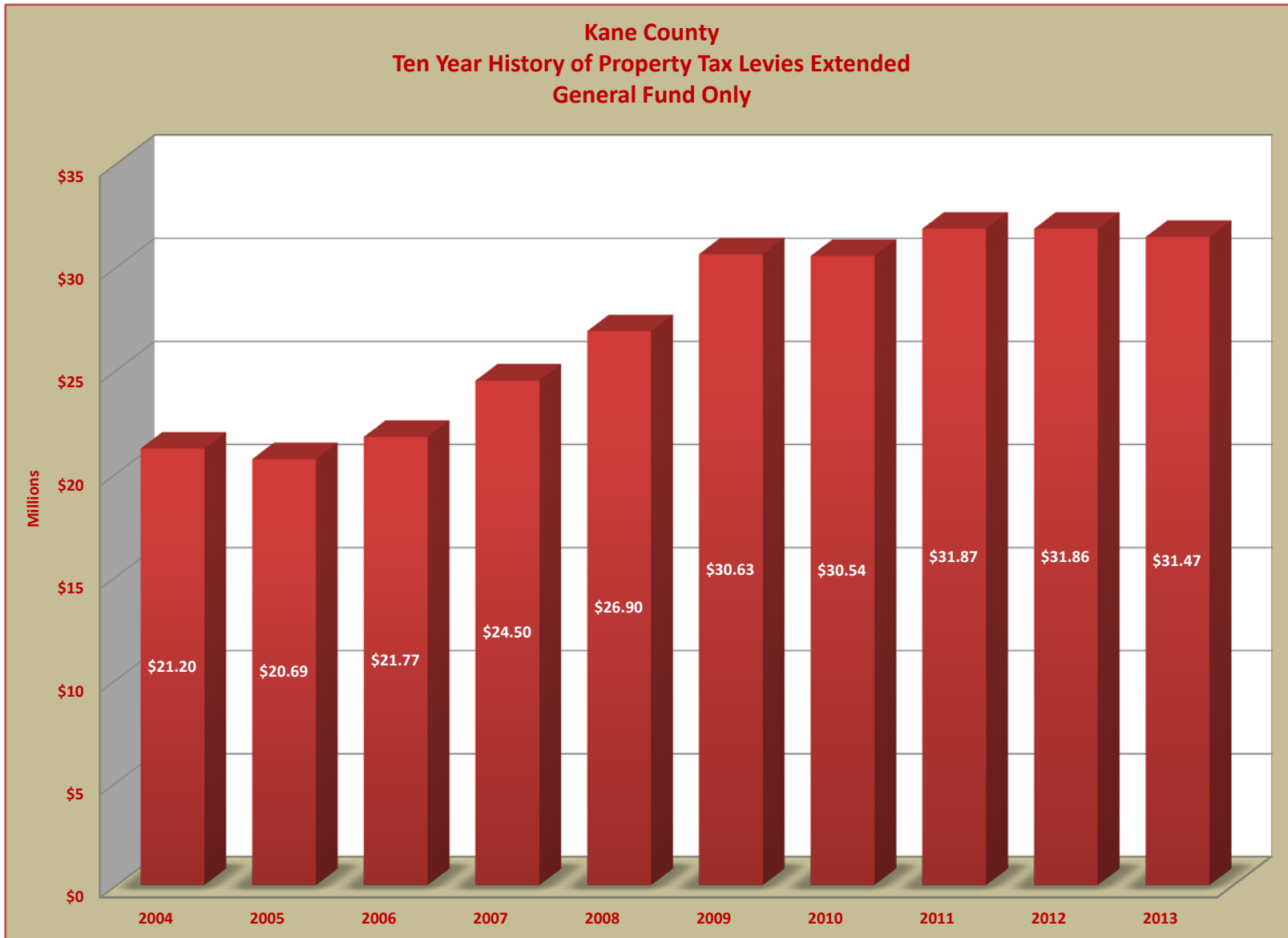


TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GENERAL FUND REVENUES FISCAL YEAR 2013
 ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH EACH OF THE FIRST THREE QUARTERS OF FISCAL YEAR 2013





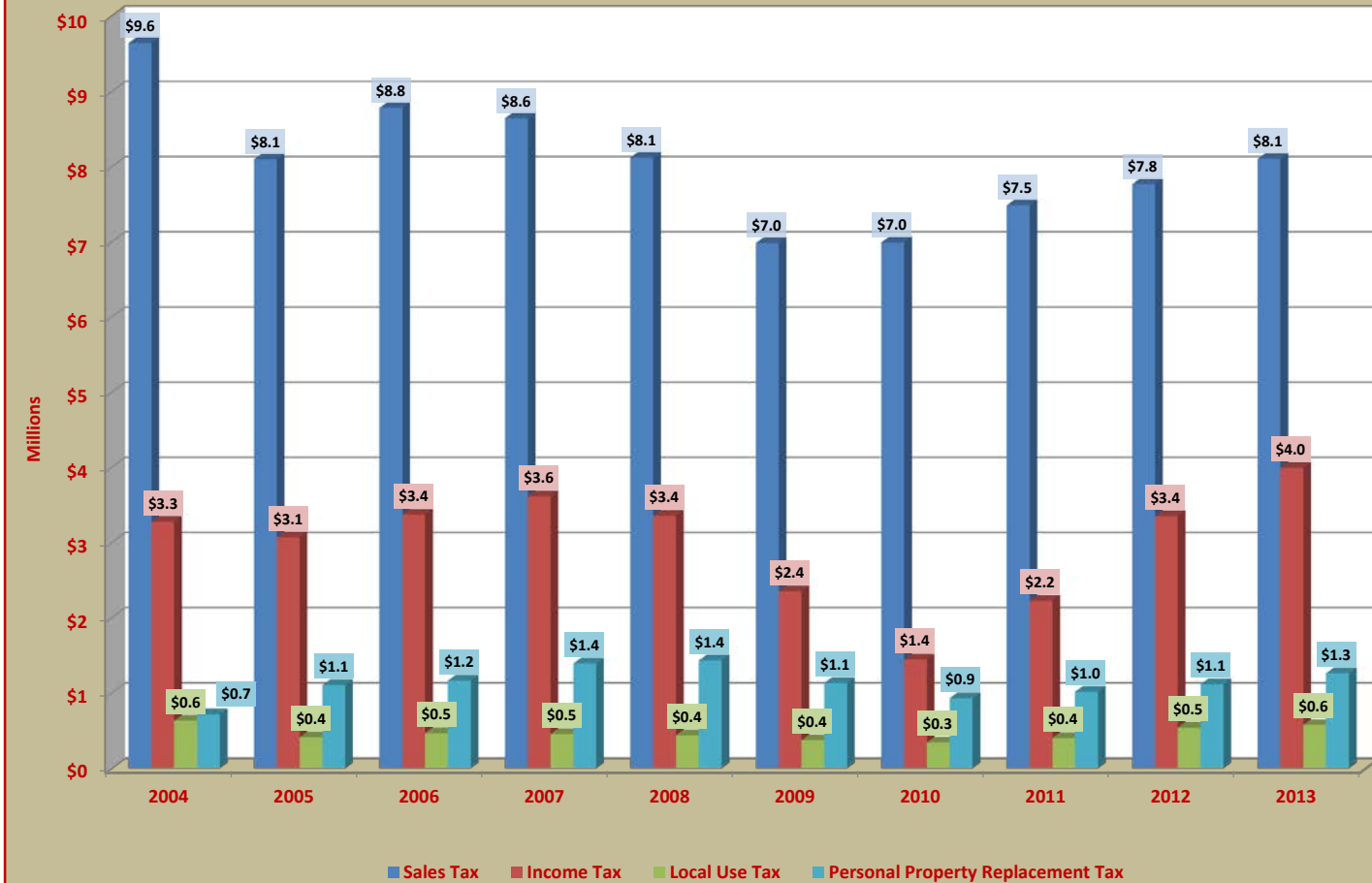
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR FOR GENERAL FUND ONLY
REVENUES RELATED TO FISCAL YEARS 2004 - 2013





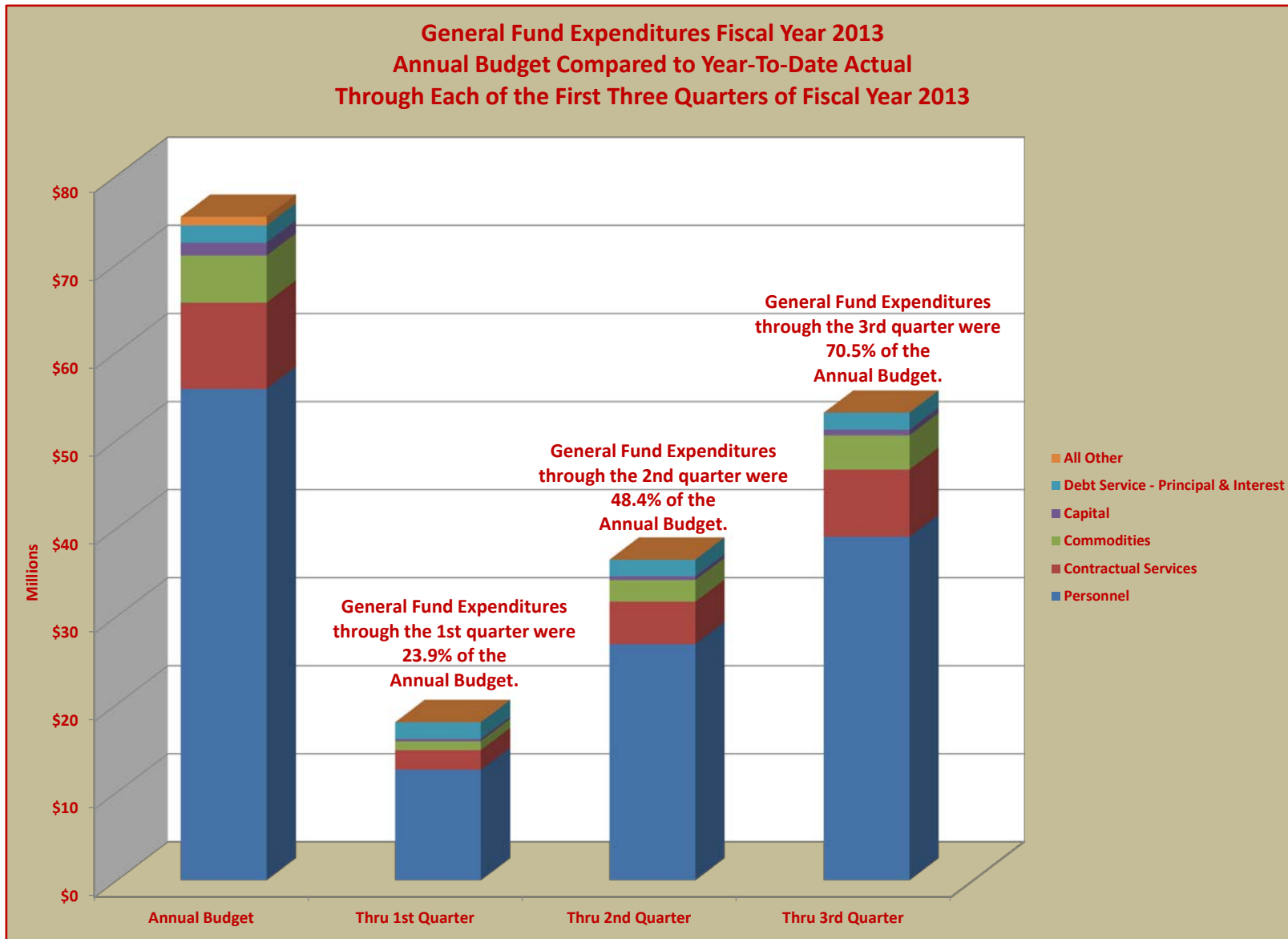
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 MAJOR OTHER TAX GENERAL FUND REVENUES COMPARATIVE QUARTER-TO-DATE HISTORY
 THROUGH THE FISCAL QUARTER ENDED AUGUST 31 FOR FISCAL YEARS 2004 - 2013

**Ten Year History
 Major Other Tax General Fund Revenues
 Through Third Fiscal Quarter
 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 OF THE FIRST THREE QUARTERS OF FISCAL YEAR 2013





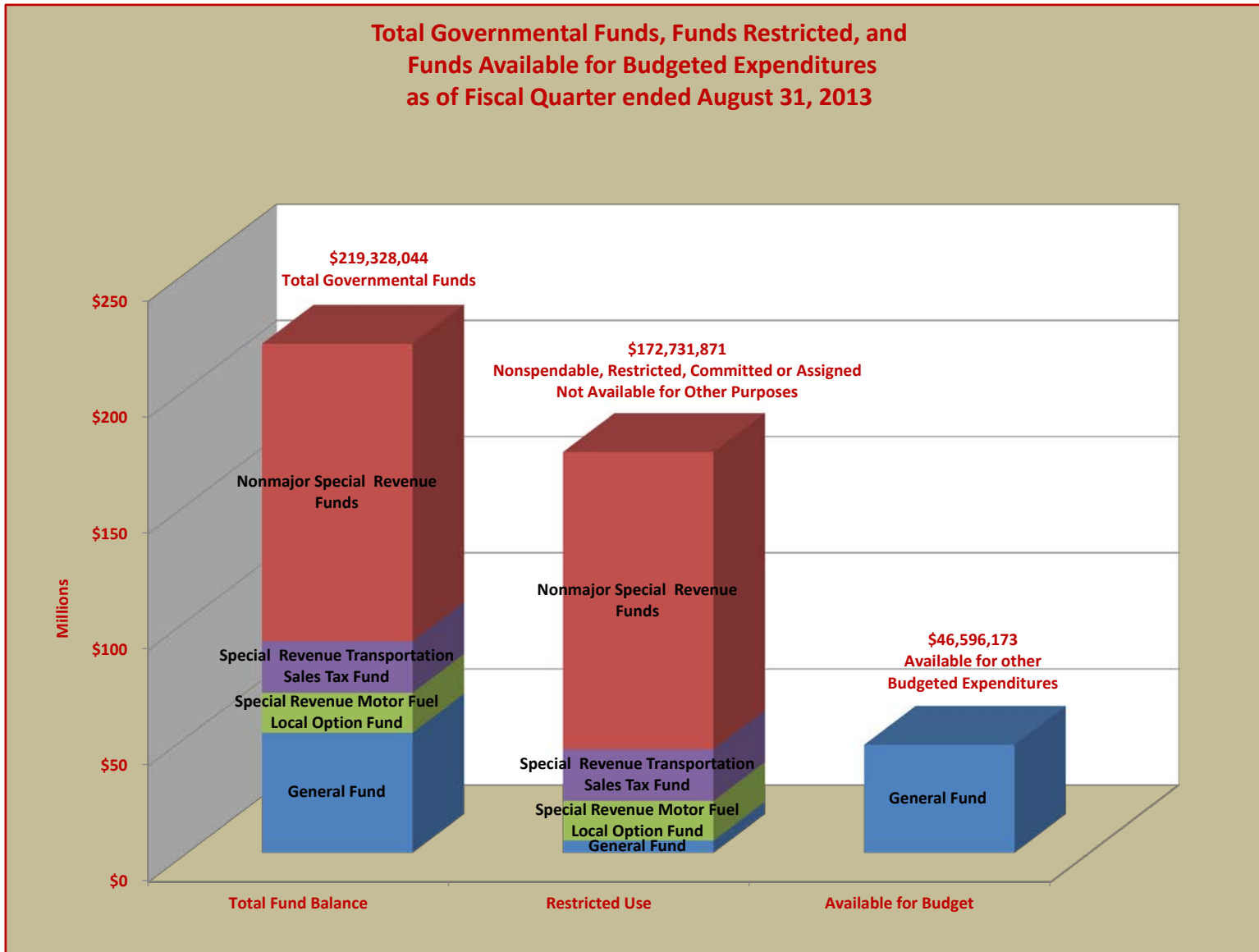
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS FISCAL YEAR 2013
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH THE FISCAL QUARTER ENDED AUGUST 31, 2013

	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	17,619,306	0	0	23,135,075	12,951,183	54,605,877	30,570,489
Other Taxes	18,600,000	13,983,320	20,275,000	11,756,693	9,340,000	4,803,174	48,215,000	30,543,187
Licenses and Permits	456,550	547,573	0	0	1,273,061	1,246,973	1,729,611	1,794,546
Grants	519,545	156,008	0	0	7,065,559	4,930,318	7,585,104	5,086,326
Charges for Services	13,545,104	10,354,548	0	0	9,203,546	7,730,208	22,748,650	18,084,756
Fines	3,844,500	1,166,979	0	0	1,298,100	786,178	5,142,600	1,953,157
Reimbursements	5,035,399	5,506,930	6,879,604	1,699,717	6,188,746	2,854,562	18,103,749	10,061,209
Interest	131,088	87,936	45,000	74,161	272,356	219,221	448,444	381,318
Miscellaneous	684,930	107,095	0	0	4,924,830	4,716,772	5,609,760	4,823,867
Cash on Hand	1,766,874	0	20,664,385	0	33,184,605	0	55,615,864	0
Total Revenues	\$ 76,054,792	49,529,695	47,863,989	13,530,571	95,885,878	40,238,589	219,804,659	103,298,855
Expenditures and Encumbrances:								
Personnel	\$ 55,852,451	39,058,131	0	0	34,491,466	22,044,828	90,343,917	61,102,959
Contractual Services	9,795,991	7,629,382	20,134,094	18,386,117	20,157,040	18,076,748	50,087,125	44,092,247
Commodities	5,344,374	3,892,760	1,034,138	808,158	2,736,170	1,736,137	9,114,682	6,437,055
Capital	1,455,824	638,354	18,218,633	10,600,143	27,161,125	15,657,845	46,835,582	26,896,342
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	1,006,955	0	0	0	4,288,910	691,566	5,295,865	691,566
Total Expenditures and Encumbrances	\$ 75,396,435	53,159,471	39,386,865	29,794,418	105,504,546	74,436,679	220,287,846	157,390,568
Excess (Deficiency) of Revenues Over Expenditures	\$ 658,357	(3,629,776)	8,477,124	(16,263,847)	(9,618,668)	(34,198,090)	(483,187)	(54,091,713)
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	2,973,269	2,010,279	0	0	18,591,533	18,241,231	21,564,802	20,251,510
Transfers Out	3,631,626	2,807,714	8,477,124	8,477,124	9,385,282	8,895,414	21,494,032	20,180,252
Total Other Financing Sources (Uses)	\$ (658,357)	(797,435)	(8,477,124)	(8,477,124)	9,618,668	9,758,234	483,187	483,675
Less Encumbrances included above:								
Contractual Services	\$	219,934		11,672,335		8,586,616		20,478,885
Commodities		63,160		332,791		193,900		589,851
Capital		269,228		7,820,105		11,517,950		19,607,283
Contingency and Other		0		0		(15,655)		(15,655)
Total Encumbrances included above		552,322		19,825,231		20,282,811		40,660,364
Net Change in Fund Balance	\$ 0	(3,874,889)	0	(4,915,740)	0	(4,157,045)	0	(12,947,674)
Fund Balance, Beginning of Year	\$	55,695,106		44,387,358		132,193,254		232,275,718
Fund Balance, End of Quarter	\$	51,820,217		39,471,618		128,036,209		219,328,044



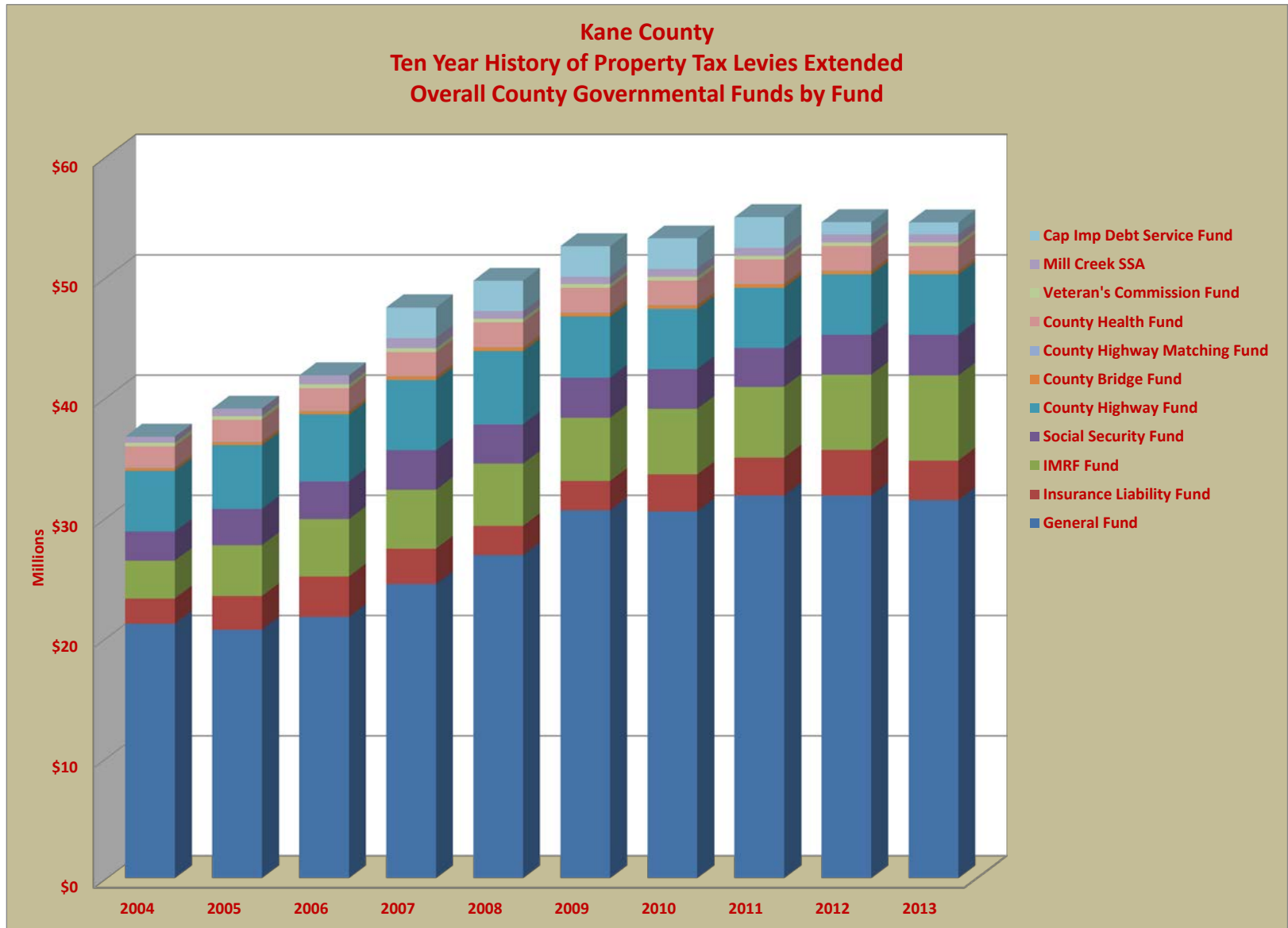
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMPARISONS OF GOVERNMENTAL FUNDS OVERALL, RESTRICTED AND AVAILABLE
 THROUGH THE FISCAL QUARTER ENDED AUGUST 31, 2013

**Total Governmental Funds, Funds Restricted, and
 Funds Available for Budgeted Expenditures
 as of Fiscal Quarter ended August 31, 2013**





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 2004 - 2013





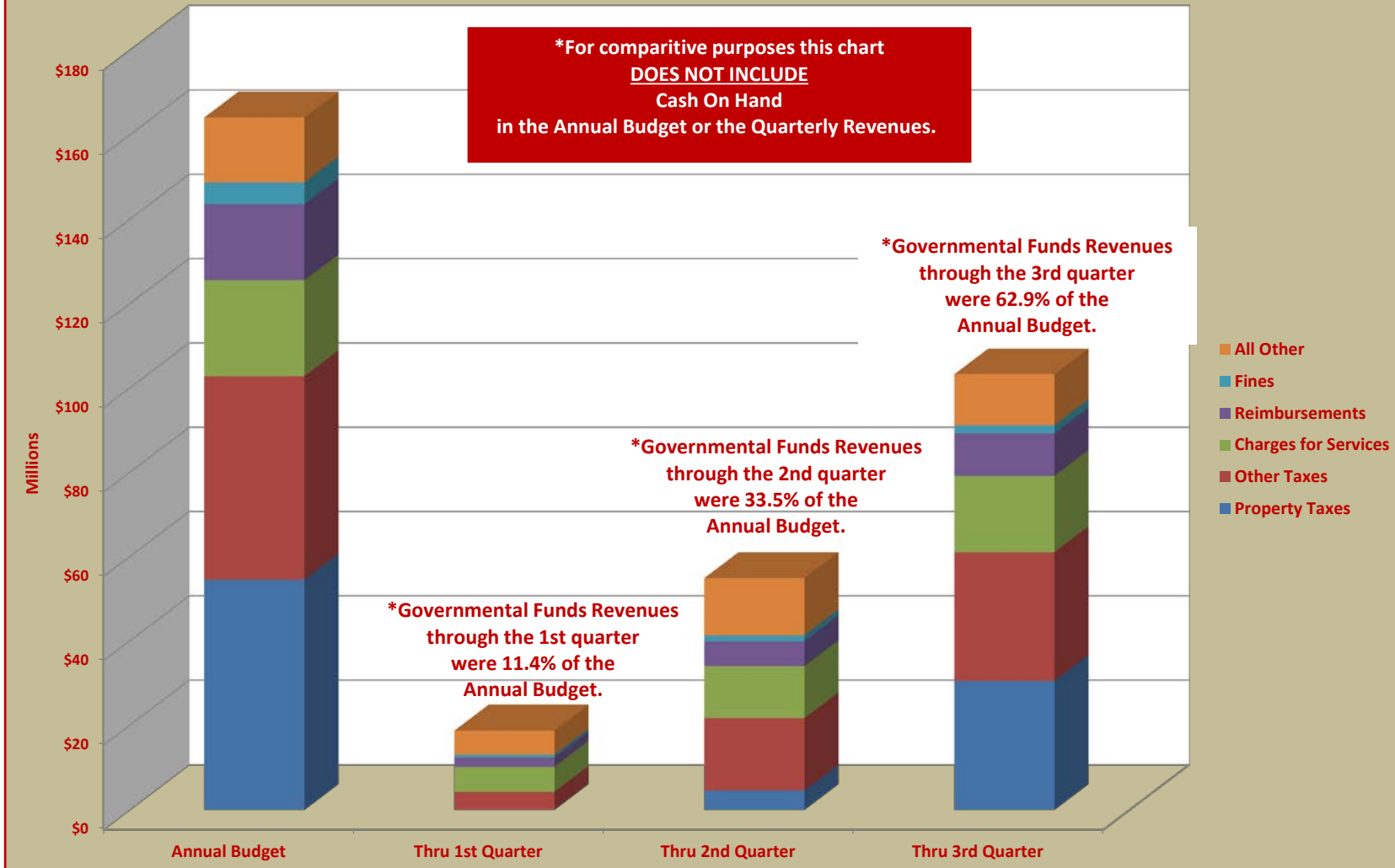
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 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR COUNTY GOVERNMENTAL FUNDS BY FUND CATEGORY
 REVENUES RELATED TO FISCAL YEARS 2004 - 2013





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
GOVERNMENTAL FUNDS REVENUES FISCAL YEAR 2013
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH EACH OF THE FIRST THREE QUARTERS OF FISCAL YEAR 2013

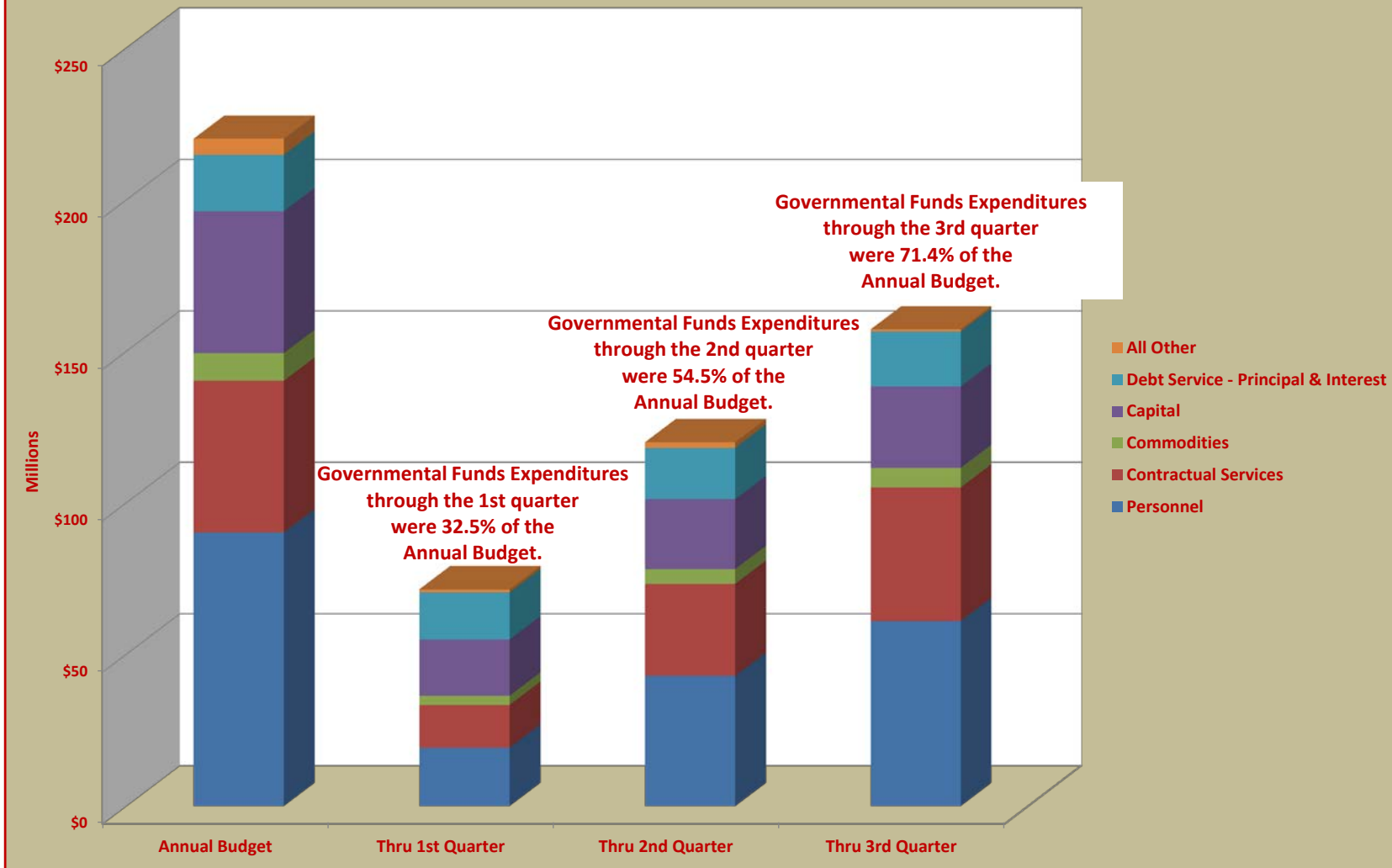
Governmental Funds Revenues Fiscal Year 2013
Annual Budget Compared to Year-To-Date Actual
Through Each of the First Three Quarters of Fiscal Year 2013





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 OF THE FIRST THREE QUARTERS OF FISCAL YEAR 2013

**Governmental Funds Expenditures Fiscal Year 2013
 Annual Budget Compared to Year-To-Date Actual
 Through Each of the First Three Quarters 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
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH THE FISCAL QUARTER ENDED AUGUST 31, 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	17,619,306	0	0	0	0	22,104,436	12,367,679
Other Taxes	18,600,000	13,983,320	8,250,000	4,481,486	12,025,000	7,275,207	9,340,000	4,803,174
Licenses and Permits	456,550	547,573	0	0	0	0	1,273,061	1,246,973
Grants	519,545	156,008	0	0	0	0	7,065,559	4,930,318
Charges for Services	13,545,104	10,354,548	0	0	0	0	8,903,546	6,646,347
Fines	3,844,500	1,166,979	0	0	0	0	1,298,100	786,178
Reimbursements	5,035,399	5,506,930	1,811,779	818,526	5,067,825	881,191	2,216,959	1,519,169
Interest	131,088	87,936	20,000	40,599	25,000	33,562	165,093	122,572
Miscellaneous	684,930	107,095	0	0	0	0	4,924,830	4,716,313
Cash on Hand	1,766,874	0	9,074,675	0	11,589,710	0	12,567,757	0
Total Revenues	\$ 76,054,792	49,529,695	19,156,454	5,340,611	28,707,535	8,189,960	69,859,341	37,138,723
Expenditures and Encumbrances:								
Personnel	\$ 55,852,451	39,058,131	0	0	0	0	34,491,466	22,044,828
Contractual Services	9,795,991	7,629,382	14,639,126	11,551,347	5,494,968	6,834,770	17,378,371	10,399,269
Commodities	5,344,374	3,892,760	1,034,138	808,158	0	0	2,736,170	1,736,137
Capital	1,455,824	638,354	3,430,032	2,717,741	14,788,601	7,882,402	7,523,390	1,995,990
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	1,006,955	0	0	0	0	0	2,829,033	691,566
Total Expenditures and Encumbrances	\$ 75,396,435	53,159,471	19,103,296	15,077,246	20,283,569	14,717,172	64,958,430	36,867,790
Excess (Deficiency) of Revenues Over Expenditures	\$ 658,357	(3,629,776)	53,158	(9,736,635)	8,423,966	(6,527,212)	4,900,911	270,933
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	2,973,269	2,010,279	0	0	0	0	4,413,364	4,454,244
Transfers Out	3,631,626	2,807,714	53,158	53,158	8,423,966	8,423,966	9,314,275	8,824,895
Total Other Financing Sources (Uses)	\$ (658,357)	(797,435)	(53,158)	(53,158)	(8,423,966)	(8,423,966)	(4,900,911)	(4,370,651)
Less Encumbrances included above:								
Contractual Services	\$ 0	219,934	0	5,282,752	0	6,389,583	0	2,054,055
Commodities	0	63,160	0	332,791	0	0	0	193,900
Capital	0	269,228	0	1,295,125	0	6,524,980	0	1,110,192
Contingency and Other	0	0	0	0	0	0	0	(15,655)
Total Encumbrances included above	\$ 0	552,322	0	6,910,668	0	12,914,563	0	3,342,492
Net Change in Fund Balance	\$ 0	(3,874,889)	0	(2,879,125)	0	(2,036,615)	0	(757,226)
Fund Balance, Beginning of Year	\$ 55,695,106		20,050,559		24,336,799		74,217,254	
Fund Balance, End of Quarter	\$ 51,820,217		17,171,434		22,300,184		73,460,028	



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)
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH THE FISCAL QUARTER ENDED AUGUST 31, 2013

	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	565,440	34,864	18,064	0	0	54,605,877	30,570,489
Other Taxes	0	0	0	0	0	0	48,215,000	30,543,187
Licenses and Permits	0	0	0	0	0	0	1,729,611	1,794,546
Grants	0	0	0	0	0	0	7,585,104	5,086,326
Charges for Services	0	0	300,000	1,083,861	0	0	22,748,650	18,084,756
Fines	0	0	0	0	0	0	5,142,600	1,953,157
Reimbursements	1,041,253	591,388	2,930,534	744,005	0	0	18,103,749	10,061,209
Interest	29,900	27,848	67,363	62,939	10,000	5,862	448,444	381,318
Miscellaneous	0	0	0	459	0	0	5,609,760	4,823,867
Cash on Hand	1,807,254	0	18,809,594	0	0	0	55,615,864	0
Total Revenues	\$ 3,874,182	1,184,676	22,142,355	1,909,328	10,000	5,862	219,804,659	103,298,855
Expenditures and Encumbrances:								
Personnel	\$ 0	0	0	0	0	0	90,343,917	61,102,959
Contractual Services	8,100	1,375	2,770,569	7,676,104	0	0	50,087,125	44,092,247
Commodities	0	0	0	0	0	0	9,114,682	6,437,055
Capital	0	0	19,637,735	13,661,855	0	0	46,835,582	26,896,342
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	1,227	0	10,000	0	5,295,865	691,566
Total Expenditures and Encumbrances	\$ 18,126,585	16,230,930	22,409,531	21,337,959	10,000	0	220,287,846	157,390,568
Excess (Deficiency) of Revenues Over Expenditures	\$ (14,252,403)	(15,046,254)	(267,176)	(19,428,631)	0	5,862	(483,187)	(54,091,713)
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	13,636,197	337,706	150,790	0	0	21,564,802	20,251,510
Transfers Out	477	477	70,530	70,042	0	0	21,494,032	20,180,252
Total Other Financing Sources (Uses)	\$ 14,252,403	14,048,137	267,176	80,748	0	0	483,187	483,675
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	6,532,561	0	0	0	20,478,885
Commodities	0	0	0	0	0	0	0	589,851
Capital	0	0	0	10,407,758	0	0	0	19,607,283
Contingency and Other	0	0	0	0	0	0	0	(15,655)
Total Encumbrances included above	0	0	0	16,940,319	0	0	0	40,660,364
Net Change in Fund Balance	\$ 0	(998,117)	0	(2,407,564)	0	5,862	0	(12,947,674)
Fund Balance, Beginning of Year	\$ 20,416,855		34,482,997		3,076,148		232,275,718	
Fund Balance, End of Quarter	\$ 19,418,738		32,075,433		3,082,010		219,328,044	



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
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH THE FISCAL QUARTER ENDED AUGUST 31, 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	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	17,619,306	0	0	0	0	0	0
Other Taxes	18,600,000	13,983,320	0	0	0	0	0	0
Licenses and Permits	456,550	547,573	0	0	0	0	0	0
Grants	519,545	156,008	0	0	0	0	0	0
Charges for Services	13,469,604	10,348,149	0	0	0	0	1,000	0
Fines	3,844,500	1,166,979	0	0	0	0	0	0
Reimbursements	5,035,399	5,506,930	0	0	0	0	0	0
Interest	125,100	79,699	0	2,316	1,800	392	650	87
Miscellaneous	219,324	107,095	0	0	0	0	570	0
Cash on Hand	638,811	0	900,000	0	0	0	0	0
Total Revenues	\$ 74,379,635	49,515,059	900,000	2,316	1,800	392	2,220	87
Expenditures and Encumbrances:								
Personnel	\$ 55,004,086	38,595,568	0	0	448,504	296,283	232,412	164,898
Contractual Services	9,436,689	7,428,118	0	0	21,910	16,446	9,078	7,797
Commodities	5,343,474	3,892,760	0	0	0	0	500	0
Capital	752,426	429,393	0	0	0	0	0	0
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	1,005,699	0	0	0	1,256	0	0	0
Total Expenditures and Encumbrances	\$ 73,483,214	52,286,683	0	0	471,670	312,729	241,990	172,695
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>896,421</u>	<u>(2,771,624)</u>	<u>900,000</u>	<u>2,316</u>	<u>(469,870)</u>	<u>(312,337)</u>	<u>(239,770)</u>	<u>(172,608)</u>
Other Financing Sources (Uses):								
Issuance of Bonds	\$							
Premium on Bonds Sold								
Transfers In	1,834,415	971,425	0	0	469,870	469,870	239,770	239,770
Transfers Out	2,730,836	1,906,924	900,000	900,000	0	0	0	0
Total Other Financing Sources (Uses)	\$ (896,421)	(935,499)	(900,000)	(900,000)	469,870	469,870	239,770	239,770
Less Encumbrances included above:								
Contractual Services	\$	132,103		0		0		0
Commodities		63,160		0		0		0
Capital		106,232		0		0		0
Contingency and Other		0		0		0		0
Total Encumbrances included above		301,495		0		0		0
Net Change in Fund Balance	\$ <u>0</u>	<u>(3,405,628)</u>	<u>0</u>	<u>(897,684)</u>	<u>0</u>	<u>157,533</u>	<u>0</u>	<u>67,162</u>
Fund Balance, Beginning of Year	\$ 50,723,850		1,800,000		230,195		35,299	
Fund Balance, End of Quarter	\$ 47,318,222		902,316		387,728		102,461	



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)
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH THE FISCAL QUARTER ENDED AUGUST 31, 2013

	General Fund - Other (Noncorporate) Accounts							
	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
	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	17,619,306
Other Taxes	0	0	0	0	0	0	18,600,000	13,983,320
Licenses and Permits	0	0	0	0	0	0	456,550	547,573
Grants	0	0	0	0	0	0	519,545	156,008
Charges for Services	0	0	74,500	6,399	0	0	13,545,104	10,354,548
Fines	0	0	0	0	0	0	3,844,500	1,166,979
Reimbursements	0	0	0	0	0	0	5,035,399	5,506,930
Interest	1,100	638	2,438	879	0	3,925	131,088	87,936
Miscellaneous	0	0	465,036	0	0	0	684,930	107,095
Cash on Hand	228,063	0	0	0	0	0	1,766,874	0
Total Revenues	\$ 229,163	638	541,974	7,278	0	3,925	76,054,792	49,529,695
Expenditures and Encumbrances:								
Personnel	\$ 167,449	1,382	0	0	0	0	55,852,451	39,058,131
Contractual Services	61,314	26,554	267,000	150,467	0	0	9,795,991	7,629,382
Commodities	400	0	0	0	0	0	5,344,374	3,892,760
Capital	0	0	703,398	208,961	0	0	1,455,824	638,354
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	1,006,955	0
Total Expenditures	\$ 229,163	27,936	970,398	359,428	0	0	75,396,435	53,159,471
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(27,298)	(428,424)	(352,150)	0	3,925	658,357	(3,629,776)
Other Financing Sources (Uses):								
Issuance of Bonds	\$							
Premium on Bonds Sold								
Transfers In	0	0	429,214	329,214	0	0	2,973,269	2,010,279
Transfers Out	0	0	790	790	0	0	3,631,626	2,807,714
Total Other Financing Sources (Uses)	\$ 0	0	428,424	328,424	0	0	(658,357)	(797,435)
Less Encumbrances included above:								
Contractual Services	\$	0		87,831		0		219,934
Commodities		0		0		0		63,160
Capital		0		162,996		0		269,228
Contingency and Other		0		0		0		0
Total Encumbrances included above		0		250,827		0		552,322
Net Change in Fund Balance	\$ 0	(27,298)	0	227,101	0	3,925	0	(3,874,889)
Fund Balance, Beginning of Year	\$	350,382		514,587		2,040,793		55,695,106
Fund Balance, End of Quarter	\$	323,084		741,688		2,044,718		51,820,217



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
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH THE FISCAL QUARTER ENDED AUGUST 31, 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	565,440	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	461	10,000	6,840
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	565,901	10,000	6,840
Expenditures:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	0	0	0	400	1,000	175
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	3,439,163
Excess (Deficiency) of Revenues Over Expenditures	\$ 477	(1,806,690)	0	(431,587)	(3,493,613)	(3,432,323)
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	3,493,613
Transfers Out	477	477	0	0	0	0
Total Other Financing Sources (Uses)	\$ (477)	(477)	0	0	3,493,613	3,493,613
Net Change in Fund Balance	\$ 0	(1,807,167)	0	(431,587)	0	61,290
Fund Balance, Beginning of Year	\$ 1,807,167		1,237,036		2,857,340	
Fund Balance, End of Quarter	\$ (0)		805,449		2,918,630	



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)
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH THE FISCAL QUARTER ENDED AUGUST 31, 2013

	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	565,440
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	406,851	0	0	1,041,253	591,388
Interest	15,000	16,747	2,500	1,767	1,100	1,946	29,900	27,848
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	201,284	852,096	408,618	1,100	1,946	3,874,182	1,184,676
Expenditures:								
Personnel	\$ 0	0	0	0	0	0	0	0
Contractual Services	1,000	0	5,000	450	1,100	350	8,100	1,375
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	16,230,930
Excess (Deficiency) of Revenues Over Expenditures	\$ (8,423,966)	(8,341,306)	(313,474)	(471,867)	(2,021,827)	(562,481)	(14,252,403)	(15,046,254)
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	109,208	1,609,410	1,609,410	13,840,463	13,636,197
Transfers Out	0	0	0	0	0	0	477	477
Total Other Financing Sources (Uses)	\$ 8,423,966	8,423,966	313,474	109,208	2,021,827	2,021,827	14,252,403	14,048,137
Net Change in Fund Balance	\$ 0	82,660	0	(362,659)	0	1,459,346	0	(998,117)
Fund Balance, Beginning of Year	\$ 8,311,277		6,204,035		0		20,416,855	
Fund Balance, End of Quarter	\$ 8,393,937		5,841,376		1,459,346		19,418,738	



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
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH THE FISCAL QUARTER ENDED AUGUST 31, 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	18,064
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	15,120	4,363	918	0	54
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	15,120	850,000	918	59,667	18,118
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	199,925	92,920	0	0	3,700	488
Commodities	0	0	0	0	0	0
Capital	1,746,865	854,228	850,000	399,589	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	1,227	0
Total Expenditures and Encumbrances	\$ 1,946,790	947,148	850,000	399,589	4,927	488
Excess (Deficiency) of Revenues Over Expenditures	\$ (336,916)	(932,028)	0	(398,671)	54,740	17,630
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	336,916	150,000	0	0	790	790
Transfers Out	0	0	0	0	55,530	55,042
Total Other Financing Sources (Uses)	\$ 336,916	150,000	0	0	(54,740)	(54,252)
Less Encumbrances included above:						
Contractual Services	\$ 73,660		0		0	
Commodities	0		0		0	
Capital	729,223		86,443		0	
Total Encumbrances included above	802,883		86,443		0	
Net Change in Fund Balance	\$ 0	20,855	0	(312,228)	0	(36,622)
Fund Balance, Beginning of Year	\$ 8,881,437		623,121		57,417	
Fund Balance, End of Quarter	\$ 8,902,292		310,893		20,795	

* 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)
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH THE FISCAL QUARTER ENDED AUGUST 31, 2013

	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	18,064
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	1,083,861	300,000	1,083,861
Fines	0	0	0	0	0	0
Reimbursements	2,604,609	649,490	323,122	94,515	2,930,534	744,005
Interest	50,000	28,463	13,000	18,384	67,363	62,939
Miscellaneous	0	0	0	459	0	459
Cash on Hand	11,092,094	0	5,239,989	0	18,809,594	0
Total Revenues	\$ 13,746,703	677,953	5,876,111	1,197,219	22,142,355	1,909,328
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	1,547,412	6,057,716	1,019,532	1,524,980	2,770,569	7,676,104
Commodities	0	0	0	0	0	0
Capital	12,199,291	9,855,805	4,841,579	2,552,233	19,637,735	13,661,855
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	1,227	0
Total Expenditures and Encumbrances	\$ 13,746,703	15,913,521	5,861,111	4,077,213	22,409,531	21,337,959
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(15,235,568)	15,000	(2,879,994)	(267,176)	(19,428,631)
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	337,706	150,790
Transfers Out	0	0	15,000	15,000	70,530	70,042
Total Other Financing Sources (Uses)	\$ 0	0	(15,000)	(15,000)	267,176	80,748
Less Encumbrances included above:						
Contractual Services	\$ 5,236,415		1,222,486		6,532,561	
Commodities	0		0		0	
Capital	7,054,746		2,537,346		10,407,758	
Total Encumbrances in year to date expenditures		12,291,161		3,759,832	16,940,319	
Net Change in Fund Balance	\$ 0	(15,235,568)	0	(2,894,994)	0	(19,347,883)
Fund Balance, Beginning of Year	\$ 16,078,938		8,842,084		34,482,997	
Fund Balance, End of Quarter	\$ 13,134,531		9,706,922		32,075,433	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
BOND ACTIVITY FISCAL YEAR 2013 THROUGH QUARTER ENDED AUGUST 31, 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 August 31, 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

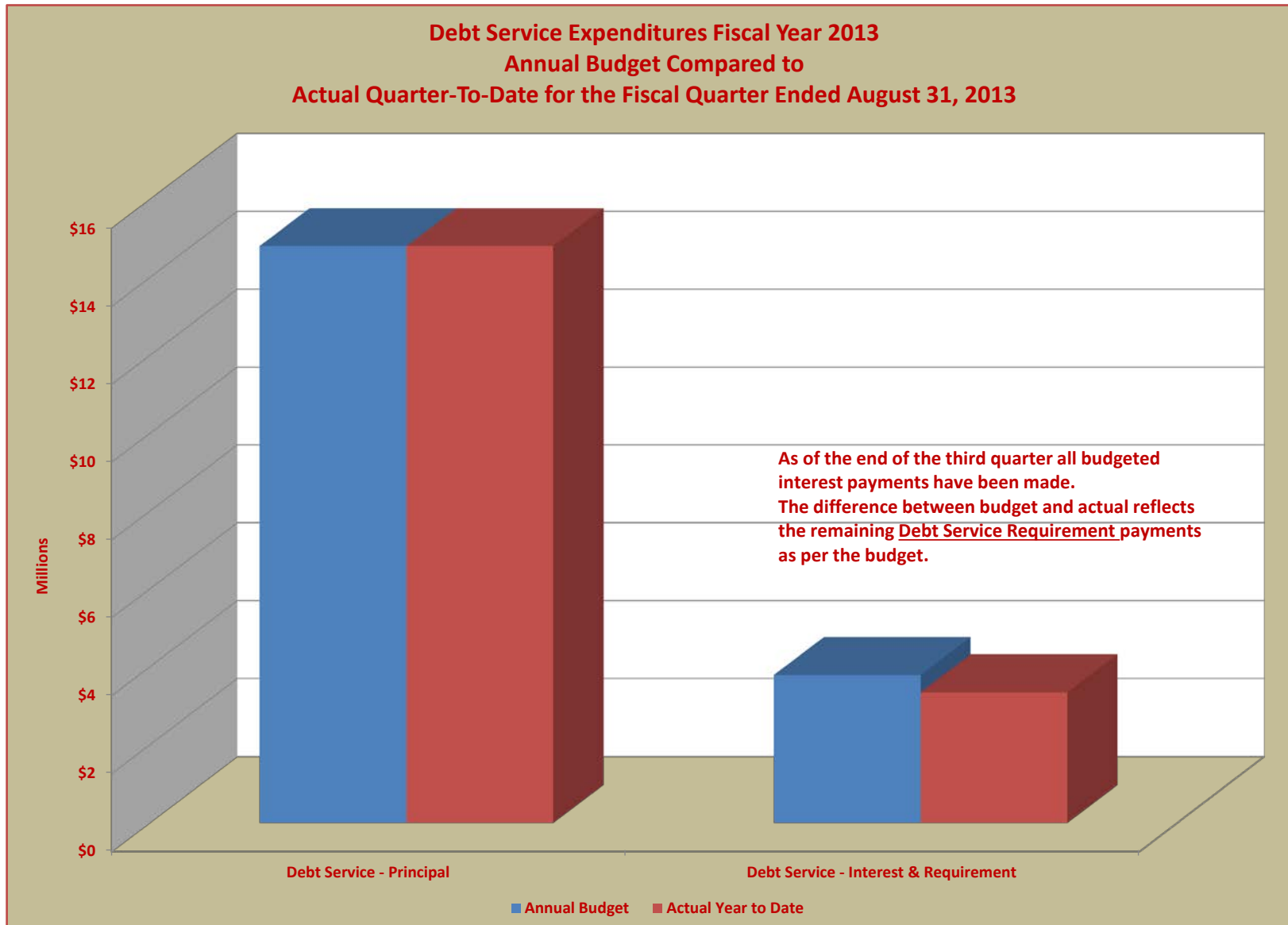
★ **Note - Interest expense paid in third quarter totalled \$1,168,120, which included \$1,778 of expense related to the refunded debt issuance**

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
DEBT SERVICE FUNDS EXPENDITURES FISCAL YEAR 2013
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH EACH OF THE FIRST THREE QUARTERS OF FISCAL YEAR 2013





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
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH THE FISCAL QUARTER QUARTER ENDED AUGUST 31, 2013

	Governmental Funds		Proprietary Funds		Total Countywide 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	\$ 54,605,877	30,570,489	0	0	54,605,877	30,570,489
Other Taxes	48,215,000	30,543,187	0	0	48,215,000	30,543,187
Licenses and Permits	1,729,611	1,794,546	0	0	1,729,611	1,794,546
Grants	7,585,104	5,086,326	0	0	7,585,104	5,086,326
Charges for Services	22,748,650	18,084,756	84,000	10,203	22,832,650	18,094,959
Fines	5,142,600	1,953,157	0	0	5,142,600	1,953,157
Reimbursements	18,103,749	10,061,209	23,000	15,077	18,126,749	10,076,286
Interest	448,444	381,318	50,000	30,573	498,444	411,891
Miscellaneous	5,609,760	4,823,867	3,000	6,136	5,612,760	4,830,003
Cash on Hand	55,615,864	0	599,387	0	56,215,251	0
Total Revenues	\$ 219,804,659	103,298,855	759,387	61,989	220,564,046	103,360,844
Expenditures and Encumbrances:						
Personnel	\$ 90,343,917	61,102,959	230,928	138,921	90,574,845	61,241,880
Contractual Services	50,087,125	44,092,247	427,479	164,909	50,514,604	44,257,156
Commodities	9,114,682	6,437,055	10,210	7,233	9,124,892	6,444,288
Capital	46,835,582	26,896,342	0	1,305	46,835,582	26,897,647
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	5,295,865	691,566	20,000	0	5,315,865	691,566
Total Expenditures and Encumbrances	\$ 220,287,846	157,390,568	688,617	312,368	220,976,463	157,702,936
Excess (Deficiency) of Revenues Over Expenditures	\$ (483,187)	(54,091,713)	70,770	(250,379)	(412,417)	(54,342,092)
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	21,564,802	20,251,510	169,000	169,000	21,733,802	20,420,510
Transfers Out	21,494,032	20,180,252	239,770	239,770	21,733,802	20,420,022
Total Other Financing Sources (Uses)	\$ 483,187	483,675	(70,770)	(70,770)	412,417	412,905
Less Encumbrances included above:						
Contractual Services	\$	20,478,885		73,641		20,552,526
Commodities		589,851		218		590,069
Capital		19,607,283		0		19,607,283
Contingency and Other		(15,655)		0		(15,655)
Total Encumbrances included above		40,660,364		73,859		40,734,223
Net Change in Fund Balance	\$ 0	(12,947,674)	0	(247,290)	0	(13,194,964)
Fund Balance, Beginning of Year	\$	232,275,718		18,974,964		251,250,682
Fund Balance, End of Quarter	\$	219,328,044		18,727,674		238,055,718