



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 FEBRUARY 28, 2015

General Fund		
	Budget	Actual
	Fiscal Year Totals	Year To Date Totals

Revenues:		
Property Taxes	\$ 33,012,567	11,076
Other Taxes	22,630,000	1,612,535
Licenses and Permits	650,000	132,238
Grants	599,000	210,922
Charges for Services	13,962,815	2,566,933
Fines	2,849,875	435,902
Reimbursements	7,595,062	765,811
Interest	265,683	64,613
Miscellaneous	171,199	9,221
Cash on Hand	803,758	0
Total Revenues	\$ 82,539,959	5,809,251

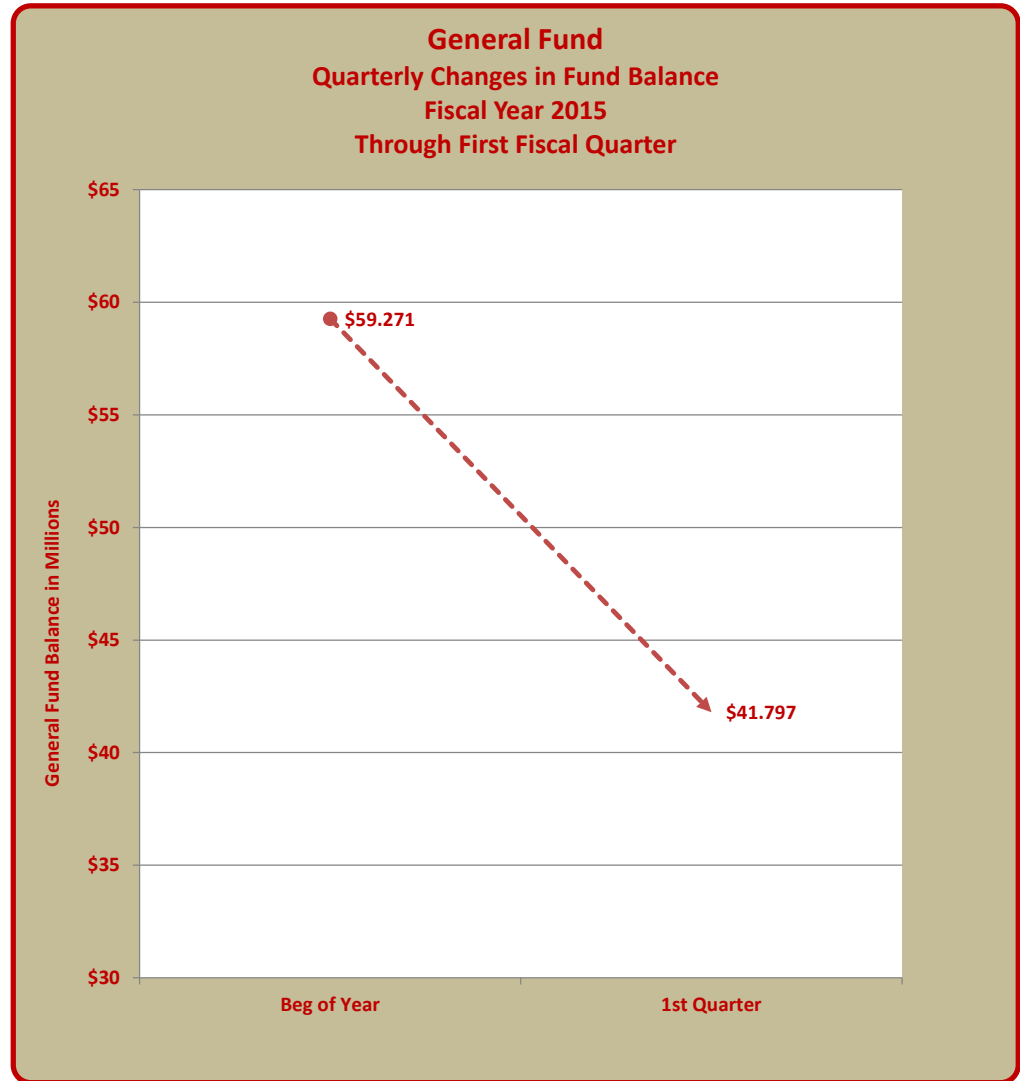
Expenditures and Encumbrances:		
Personnel	\$ 59,648,915	15,261,887
Contractual Services	10,621,131	2,661,720
Commodities	5,753,342	969,096
Capital	382,500	46,888
Debt Service - Principal	1,005,000	1,005,000
Debt Service - Interest	21,357	21,356
Debt Service - Requirement	0	0
Contingency and Other	1,481,820	0
Total Expenditures and Encumbrances	\$ 78,914,065	19,965,947
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,625,894	(14,156,696)

Other Financing Sources (Uses):		
Issuance of Bonds	\$ 0	0
Premium on Bonds Sold	0	0
Transfers In	2,590,073	2,512,839
Transfers Out	6,215,967	6,215,967
Total Other Financing Sources (Uses)	\$ (3,625,894)	(3,703,128)

Less Encumbrances included above:		
Contractual Services	\$ 252,133	252,133
Commodities	91,674	91,674
Capital	41,793	41,793
Contingency and Other	0	0
Total Encumbrances included above	385,600	385,600
Net Change in Fund Balance	\$ 0	(17,474,224)

Fund Balance, Beginning of Year \$ 59,271,225

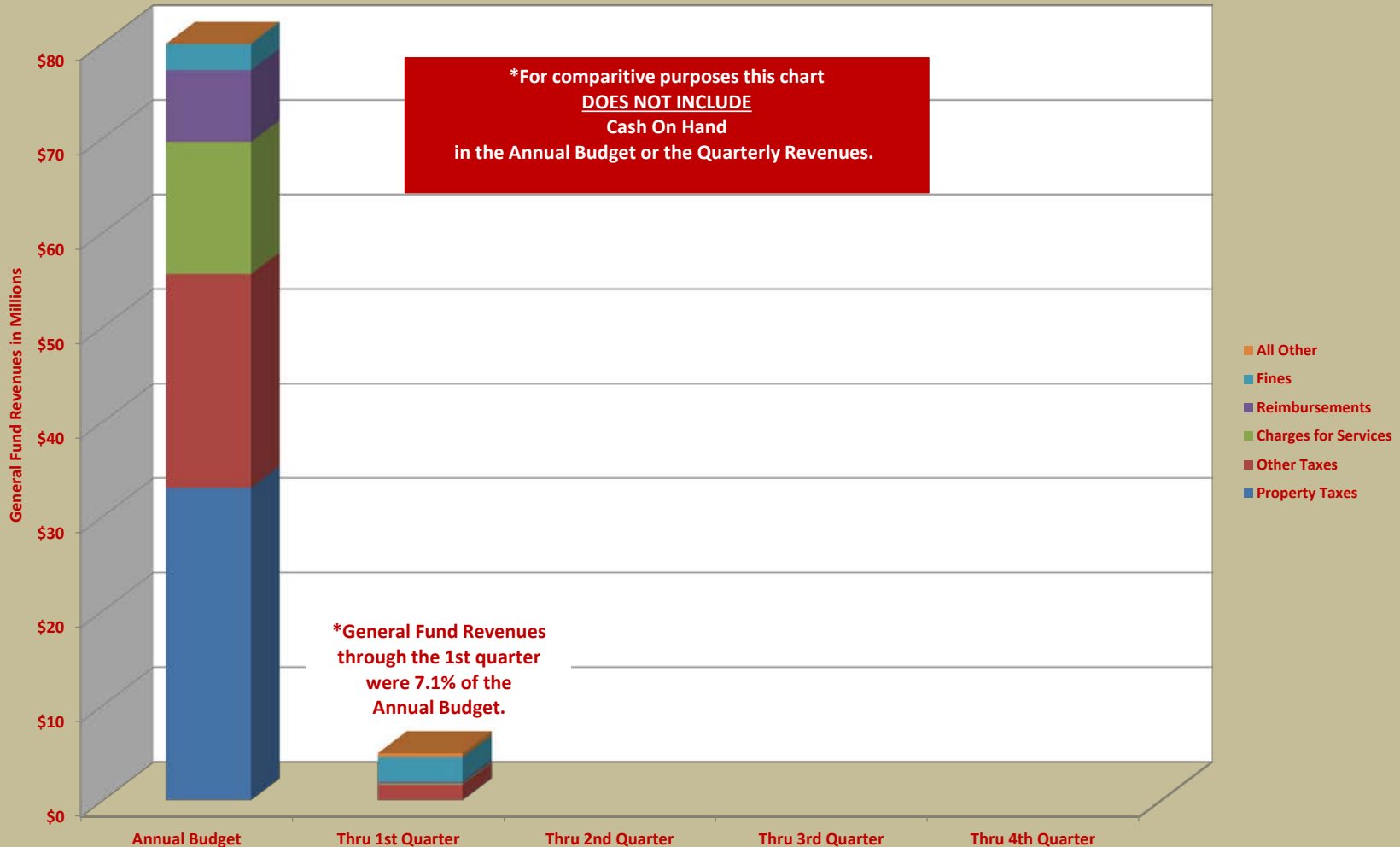
Fund Balance, End of Quarter \$ 41,797,001





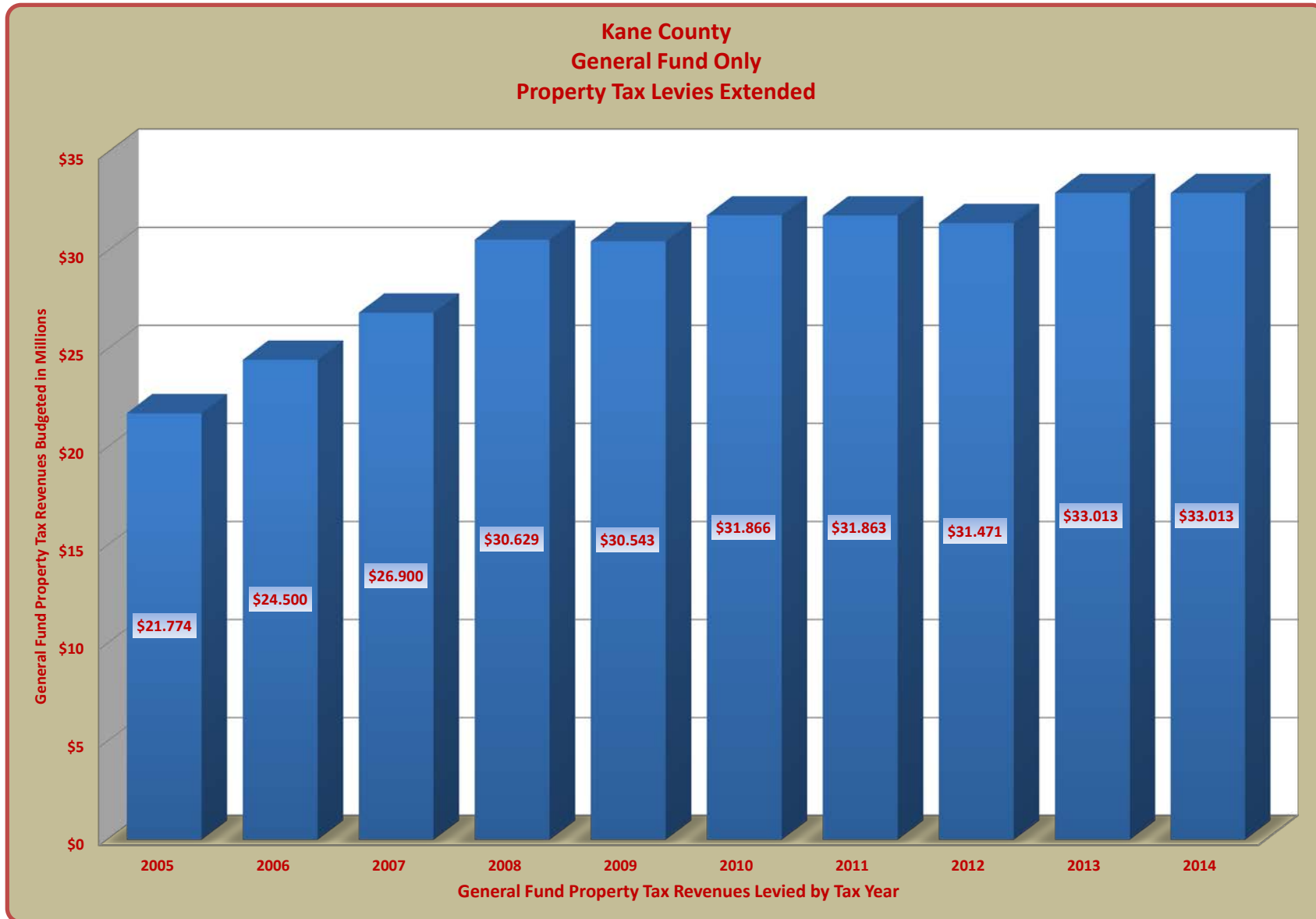
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GENERAL FUND REVENUES FISCAL YEAR 2015
 ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH FIRST QUARTER OF FISCAL YEAR 2015

**General Fund Revenues Fiscal Year 2015
 Annual Budget Compared to Year-To-Date Actual
 Through First Quarter of Fiscal Year 2015**





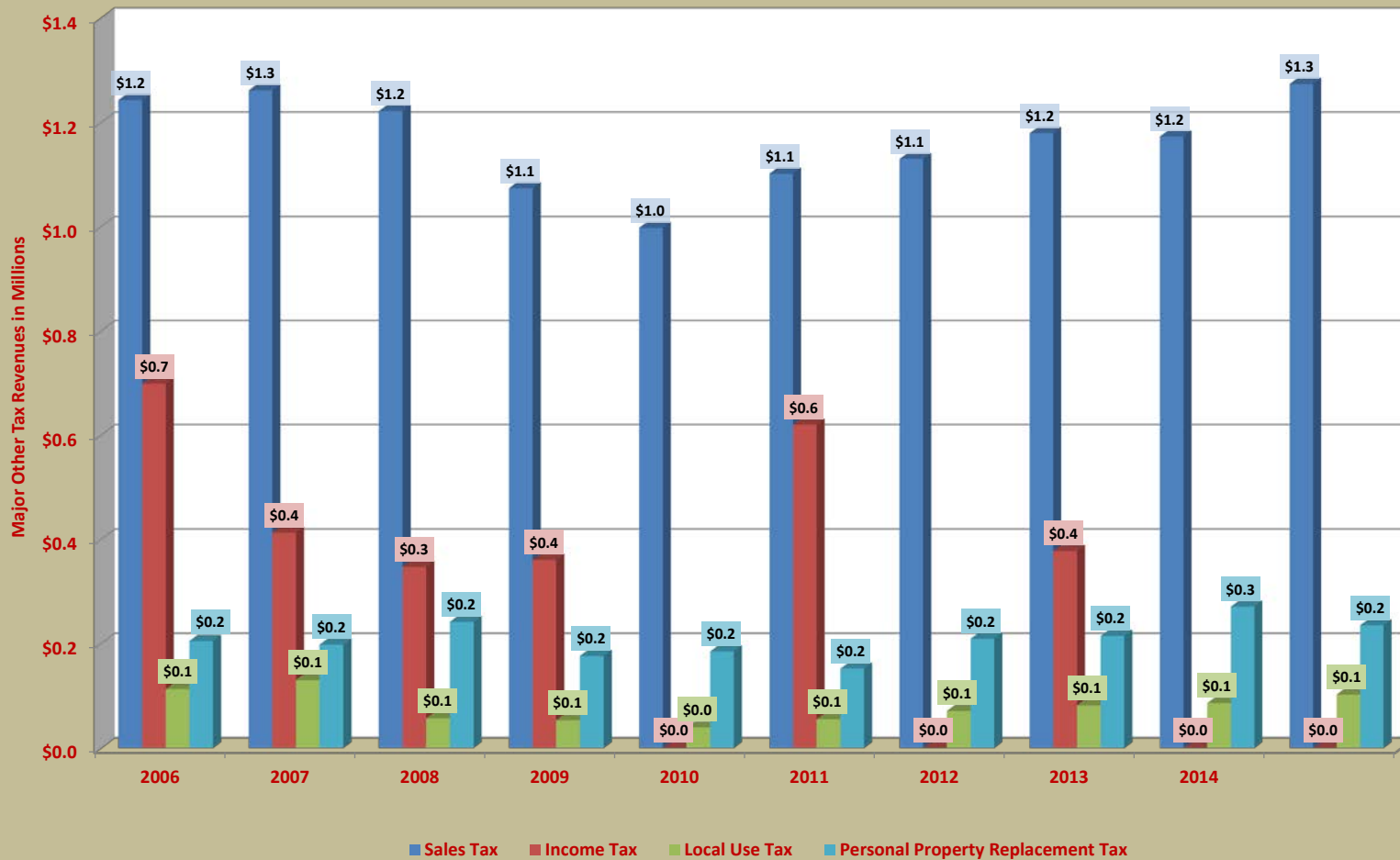
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR FOR GENERAL FUND ONLY
REVENUES RELATED TO FISCAL YEARS 2006 - 2015





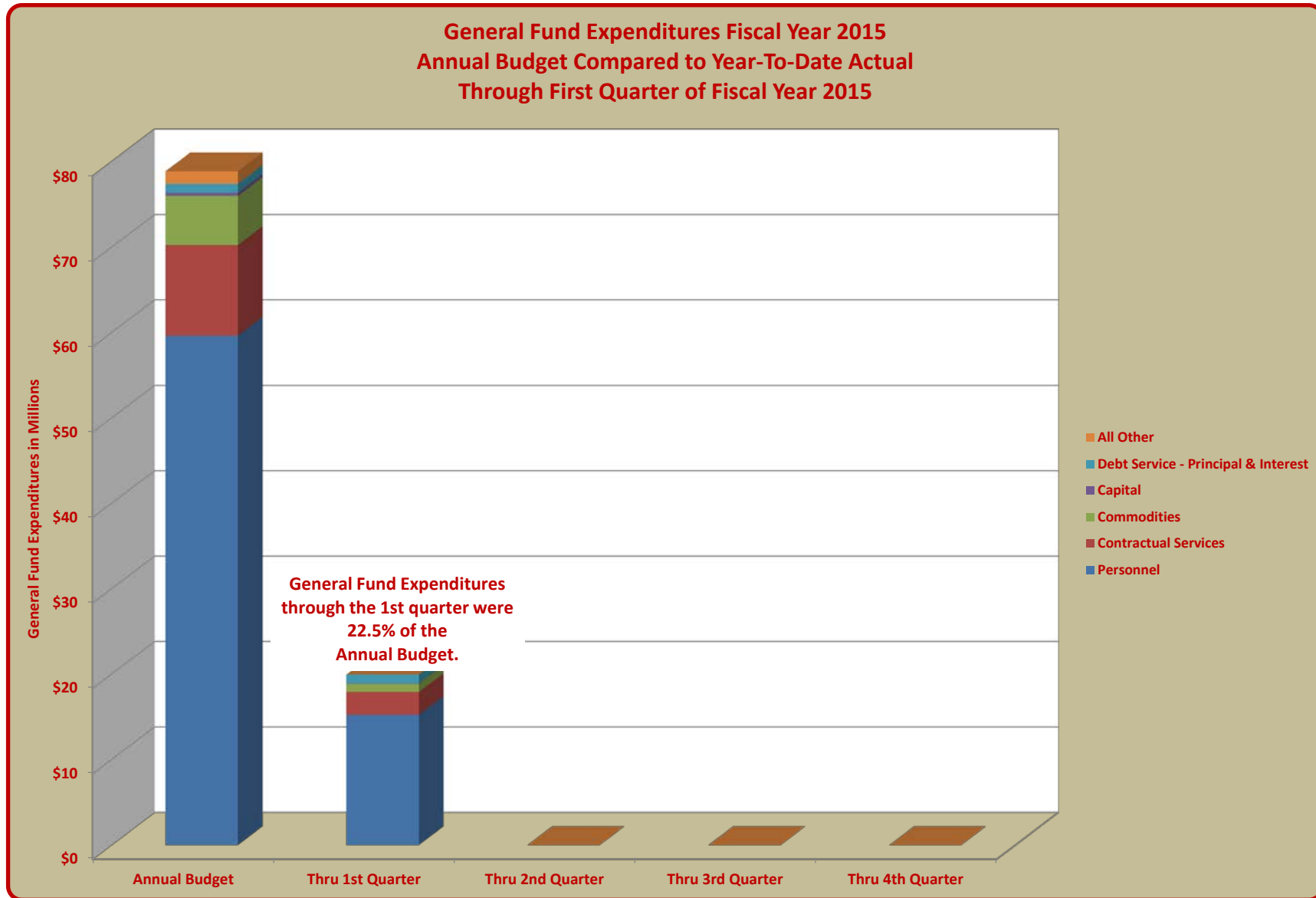
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 MAJOR OTHER TAX GENERAL FUND REVENUES COMPARATIVE HISTORY
 FOR FISCAL YEARS 2006 - 2015

**Ten Year History
 Major Other Tax General Fund Actual Revenues
 Through First Quarter of
 Fiscal Years 2006-2015**





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
GENERAL FUND EXPENDITURES FISCAL YEAR 2015
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH FIRST QUARTER OF FISCAL YEAR 2015





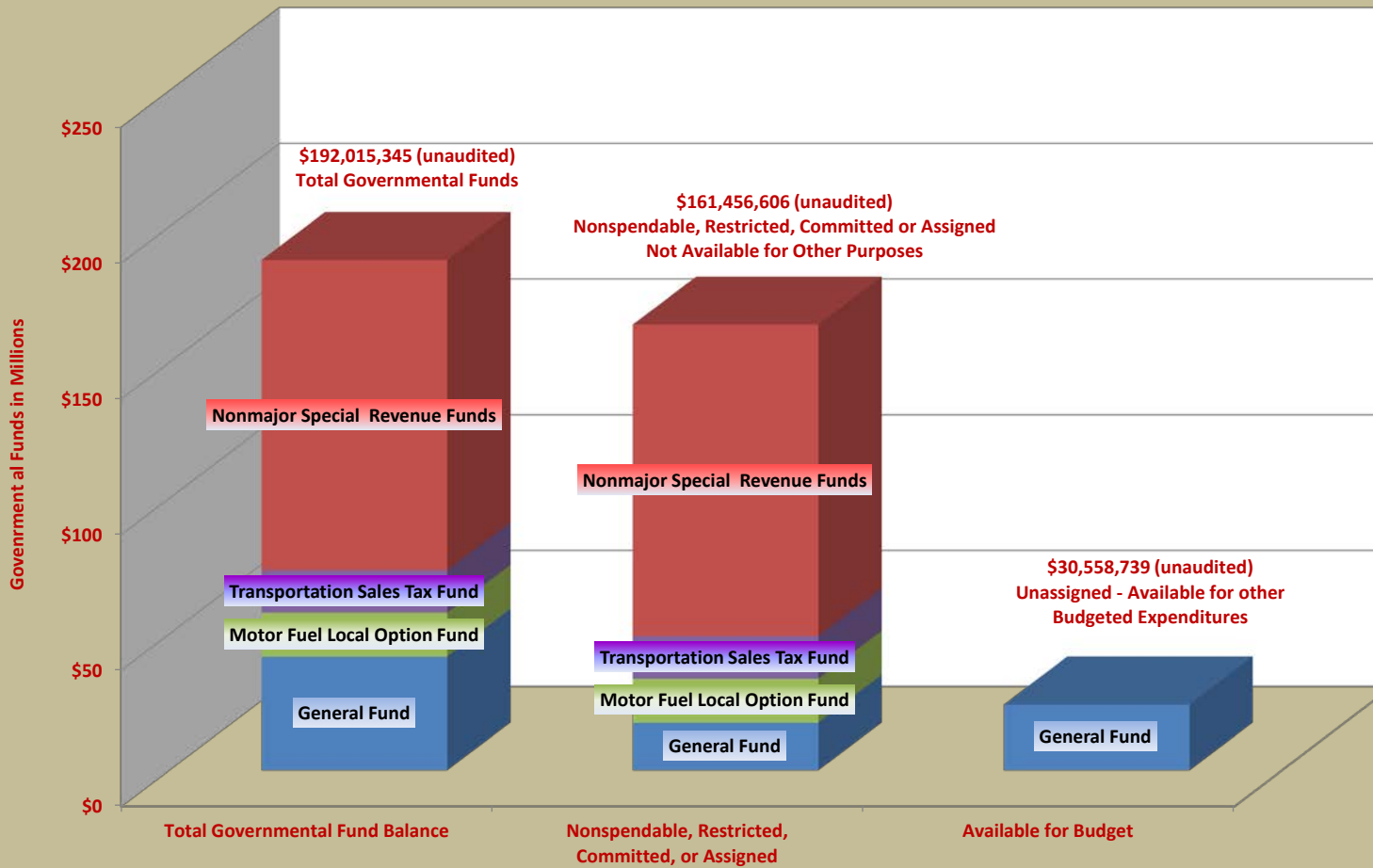
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FISCAL QUARTER ENDED FEBRUARY 28, 2015

	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	11,076	0	0	21,592,993	7,005	54,605,560	18,081
Other Taxes	22,630,000	1,612,535	21,487,700	1,902,916	9,192,817	871,635	53,310,517	4,387,086
Licenses and Permits	650,000	132,238	0	0	1,335,800	969,211	1,985,800	1,101,449
Grants	599,000	210,922	0	0	7,598,803	2,081,196	8,197,803	2,292,118
Charges for Services	13,962,815	2,566,933	0	0	10,824,914	1,883,138	24,787,729	4,450,071
Fines	2,849,875	435,902	0	0	1,126,595	181,403	3,976,470	617,305
Reimbursements	7,595,062	765,811	6,179,565	1,553,723	7,489,859	3,699,359	21,264,486	6,018,893
Interest	265,683	64,613	45,000	38,989	257,120	126,395	567,803	229,997
Miscellaneous	171,199	9,221	0	0	3,567,610	157,053	3,738,809	166,274
Cash on Hand	803,758	0	14,745,399	0	36,873,207	0	52,422,364	0
Total Revenues	\$ 82,539,959	5,809,251	42,457,664	3,495,628	99,859,718	9,976,395	224,857,341	19,281,274
Expenditures and Encumbrances:								
Personnel	\$ 59,648,915	15,261,887	0	0	35,405,754	7,796,670	95,054,669	23,058,557
Contractual Services	10,621,131	2,661,720	17,215,573	6,923,329	22,026,600	11,104,405	49,863,304	20,689,454
Commodities	5,753,342	969,096	2,054,000	1,424,018	1,819,900	572,976	9,627,242	2,966,090
Capital	382,500	46,888	23,134,522	11,520,505	28,117,927	12,147,207	51,634,949	23,714,600
Debt Service - Principal	1,005,000	1,005,000	0	0	12,715,000	12,715,000	13,720,000	13,720,000
Debt Service - Interest	21,357	21,356	0	0	2,116,100	1,166,520	2,137,457	1,187,876
Debt Service - Requirement	0	0	0	0	1,215,643	0	1,215,643	0
Contingency and Other	1,481,820	0	0	0	290,832	371,138	1,772,652	371,138
Total Expenditures and Encumbrances	\$ 78,914,065	19,965,947	42,404,095	19,867,852	103,707,756	45,873,916	225,025,916	85,707,715
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,625,894	(14,156,696)	53,569	(16,372,224)	(3,848,038)	(35,897,521)	(168,575)	(66,426,441)
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	2,590,073	2,512,839	0	0	13,539,691	13,379,876	16,129,764	15,892,715
Transfers Out	6,215,967	6,215,967	53,569	49,563	9,691,653	9,458,610	15,961,189	15,724,140
Total Other Financing Sources (Uses)	\$ (3,625,894)	(3,703,128)	(53,569)	(49,563)	3,848,038	3,921,266	168,575	168,575
Less Encumbrances included above:								
Contractual Services	\$	252,133		6,286,923		6,859,681		13,398,737
Commodities		91,674		634,770		383,081		1,109,525
Capital		41,793		9,706,051		10,331,359		20,079,203
Contingency and Other		0		0		(404)		(404)
Total Encumbrances included above		385,600		16,627,744		17,573,717		34,587,061
Net Change in Fund Balance	\$ 0	(17,474,224)	0	205,957	0	(14,402,538)	0	(31,670,805)
Fund Balance, Beginning of Year	\$	59,271,225		31,667,422		128,641,110		219,579,757
Fund Balance, End of Quarter	\$	41,797,001		31,873,379		114,238,572		187,908,952



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMPARISONS OF GOVERNMENTAL FUNDS OVERALL, RESTRICTED AND AVAILABLE
 YEAR-TO-DATE ACTUAL THROUGH FIRST QUARTER OF FISCAL YEAR 2015

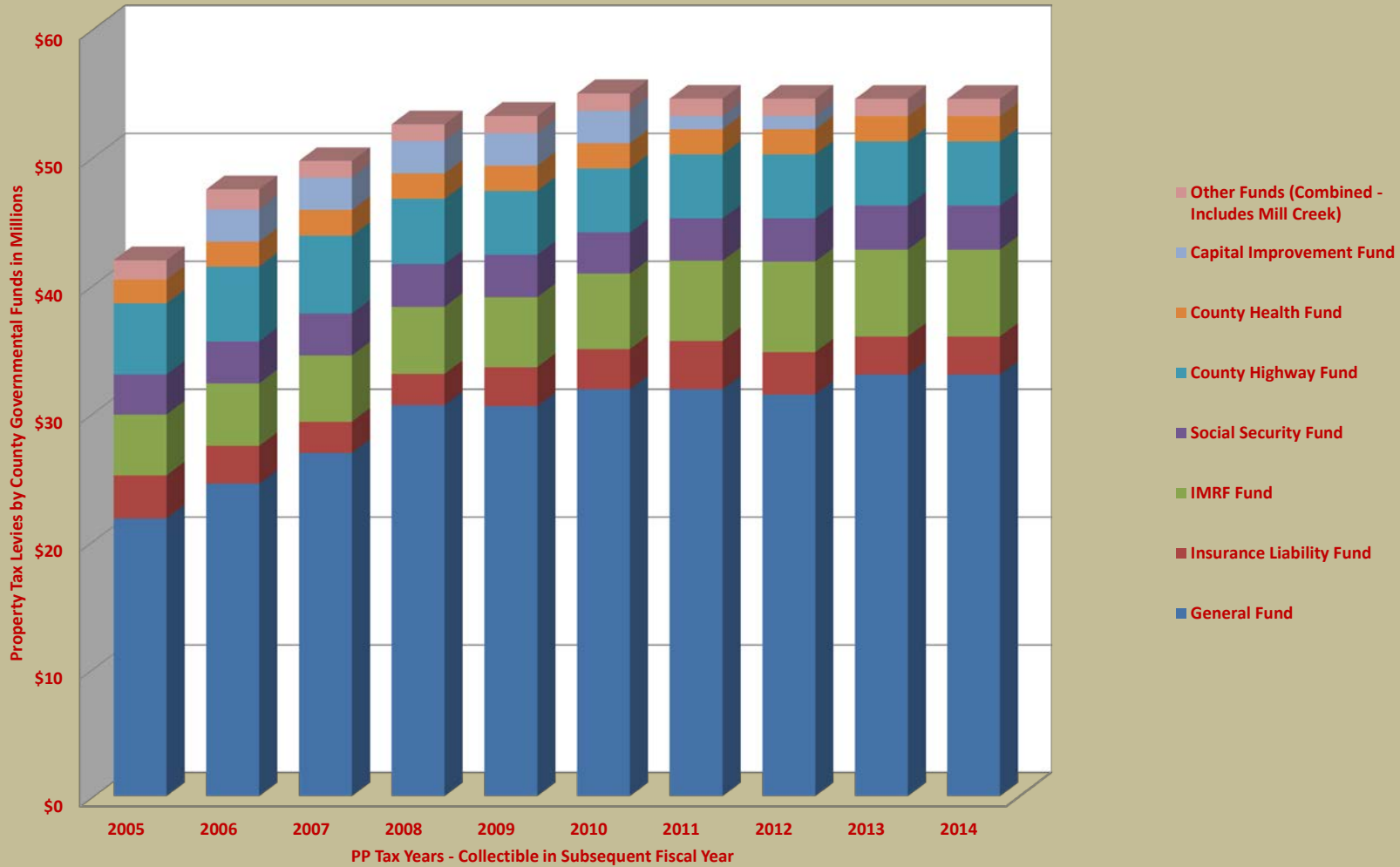
**Total Governmental Funds, Funds Restricted, and
 Funds Available for Budgeted Expenditures
 Fiscal Quarter ended February 28, 2015**





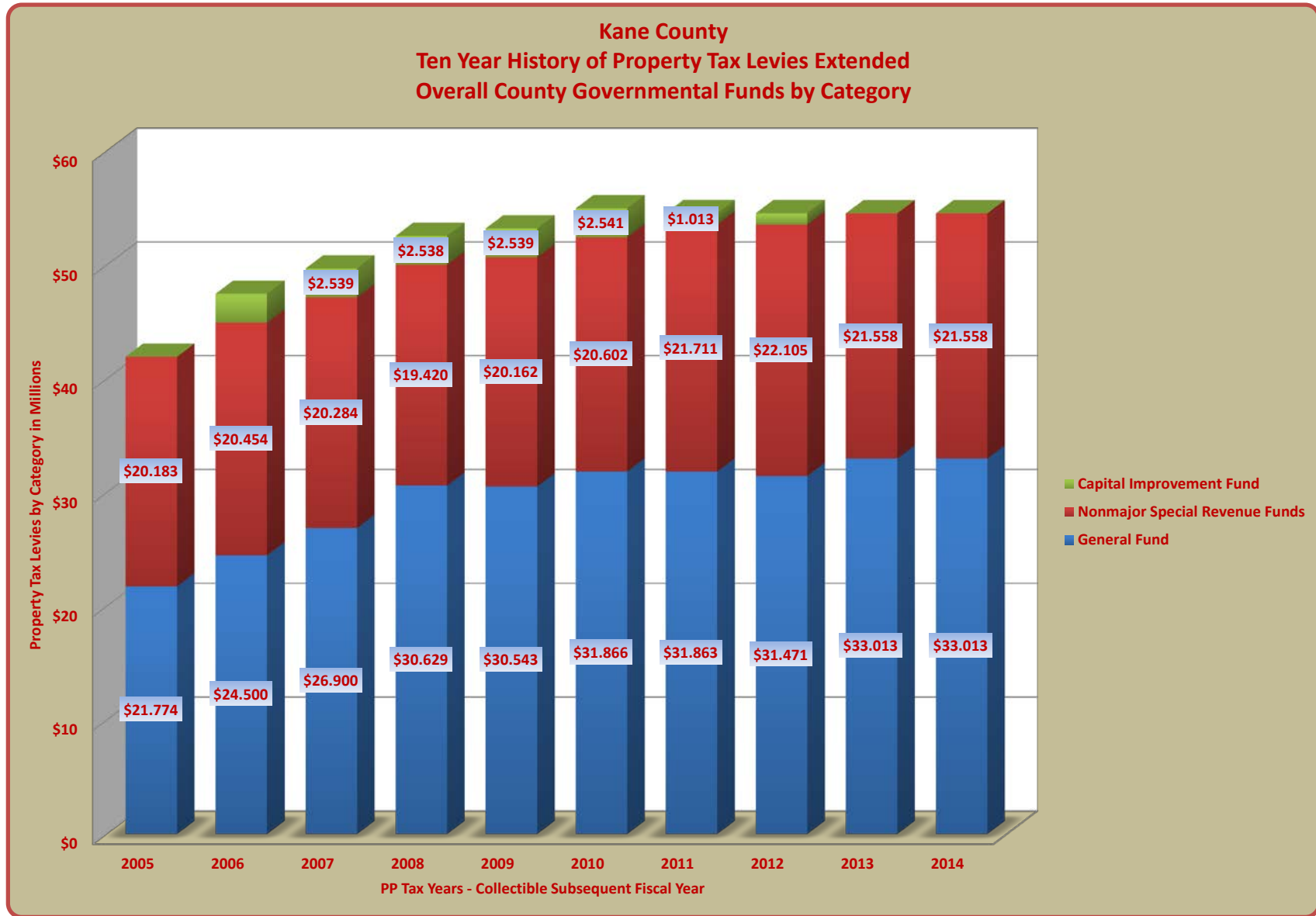
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR COUNTY GOVERNMENTAL FUNDS BY FUND
 REVENUES RELATED TO FISCAL YEARS 2006 - 2015

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



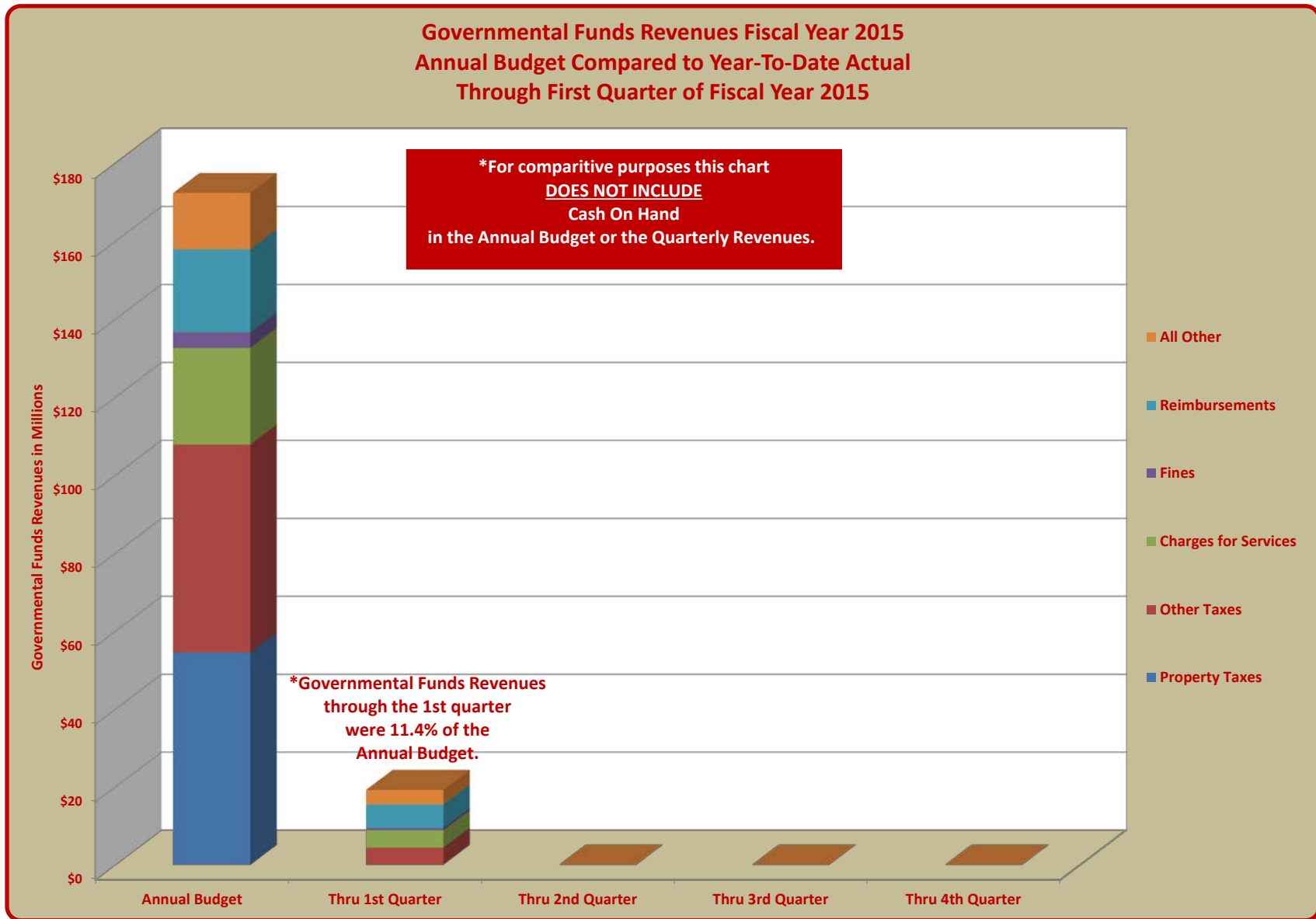


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 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR COUNTY GOVERNMENTAL FUNDS BY FUND CATEGORY
 REVENUES RELATED TO FISCAL YEARS 2006 - 2015





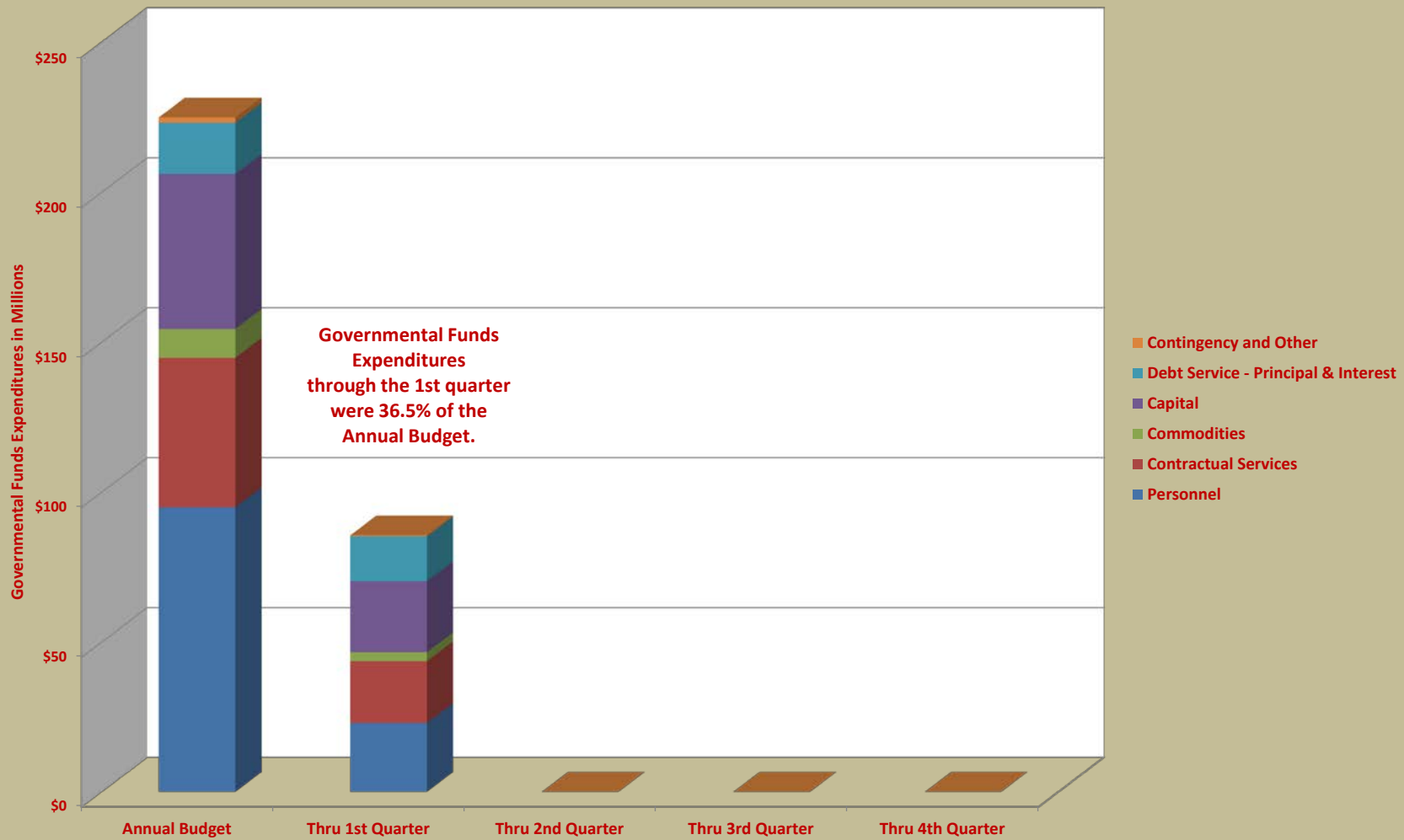
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GOVERNMENTAL FUNDS REVENUES FISCAL YEAR 2015
 ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH FIRST QUARTER OF FISCAL YEAR 2015





TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GOVERNMENTAL FUNDS EXPENDITURES FISCAL YEAR 2015
 ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH FOURTH QUARTER OF FISCAL YEAR 2015

**Governmental Funds Expenditures Fiscal Year 2015
 Annual Budget Compared to Year-To-Date Actual
 Through First Quarter of Fiscal Year 2015**





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 FEBRUARY 28, 2015

	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	11,076	0	0	0	0	21,558,446	7,005
Other Taxes	22,630,000	1,612,535	8,684,200	767,401	12,803,500	1,135,515	9,092,817	819,059
Licenses and Permits	650,000	132,238	0	0	0	0	1,335,800	969,211
Grants	599,000	210,922	0	0	0	0	7,598,803	2,081,196
Charges for Services	13,962,815	2,566,933	0	0	0	0	9,624,914	1,588,126
Fines	2,849,875	435,902	0	0	0	0	1,126,595	179,716
Reimbursements	7,595,062	765,811	315,292	213,319	5,864,273	1,340,404	5,243,944	2,755,058
Interest	265,683	64,613	20,000	18,904	25,000	20,085	159,620	76,261
Miscellaneous	171,199	9,221	0	0	0	0	3,567,610	57,048
Cash on Hand	803,758	0	5,270,192	0	9,475,207	0	12,514,244	0
Total Revenues	\$ 82,539,959	5,809,251	14,289,684	999,624	28,167,980	2,496,004	71,822,793	8,532,680
Expenditures and Encumbrances:								
Personnel	\$ 59,648,915	15,261,887	0	0	0	0	35,405,754	7,796,670
Contractual Services	10,621,131	2,661,720	11,507,115	1,395,486	5,708,458	5,527,843	16,997,703	5,265,046
Commodities	5,753,342	969,096	2,054,000	1,424,018	0	0	1,819,900	572,976
Capital	382,500	46,888	675,000	637,268	22,459,522	10,883,237	13,369,135	6,120,314
Debt Service - Principal	1,005,000	1,005,000	0	0	0	0	0	0
Debt Service - Interest	21,357	21,356	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0
Contingency and Other	1,481,820	0	0	0	0	0	249,881	371,138
Total Expenditures and Encumbrances	\$ 78,914,065	19,965,947	14,236,115	3,456,772	28,167,980	16,411,080	67,842,373	20,126,144
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,625,894	(14,156,696)	53,569	(2,457,148)	0	(13,915,076)	3,980,420	(11,593,464)
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	2,590,073	2,512,839	0	0	0	0	5,616,950	5,556,950
Transfers Out	6,215,967	6,215,967	53,569	49,563	0	0	9,597,370	9,444,097
Total Other Financing Sources (Uses)	\$ (3,625,894)	(3,703,128)	(53,569)	(49,563)	0	0	(3,980,420)	(3,887,147)
Less Encumbrances included above:								
Contractual Services	\$ 0	252,133	0	1,265,010	0	5,021,913	0	1,738,463
Commodities	0	91,674	0	634,770	0	0	0	383,081
Capital	0	41,793	0	477,608	0	9,228,443	0	4,376,552
Contingency and Other	0	0	0	0	0	0	0	(404)
Total Encumbrances included above	0	385,600	0	2,377,388	0	14,250,356	0	6,497,692
Net Change in Fund Balance	\$ 0	(17,474,224)	0	(129,323)	0	335,280	0	(8,982,919)
Fund Balance, Beginning of Year	\$ 59,271,225		16,354,217		15,313,205		77,449,423	
Fund Balance, End of Quarter	\$ 41,797,001		16,224,894		15,648,485		68,466,504	



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 FEBRUARY 28, 2015

	Nonmajor Funds				Permanent Fund		Total Governmental Funds	
	Debt Service Funds		Capital Project Funds		Working Cash Fund		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
Revenues:								
Property Taxes	\$ 0	0	34,547	0	0	0	54,605,560	18,081
Other Taxes	0	0	100,000	52,576	0	0	53,310,517	4,387,086
Licenses and Permits	0	0	0	0	0	0	1,985,800	1,101,449
Grants	0	0	0	0	0	0	8,197,803	2,292,118
Charges for Services	0	0	1,200,000	295,012	0	0	24,787,729	4,450,071
Fines	0	0	0	1,687	0	0	3,976,470	617,305
Reimbursements	860,690	307,107	1,385,225	637,194	0	0	21,264,486	6,018,893
Interest	55,500	13,143	27,000	33,368	15,000	3,623	567,803	229,997
Miscellaneous	0	0	0	100,005	0	0	3,738,809	166,274
Cash on Hand	8,329,011	0	16,029,952	0	0	0	52,422,364	0
Total Revenues	\$ 9,245,201	320,250	18,776,724	1,119,842	15,000	3,623	224,857,341	19,281,274
Expenditures and Encumbrances:								
Personnel	\$ 0	0	0	0	0	0	95,054,669	23,058,557
Contractual Services	2,100	450	5,026,797	5,838,909	0	0	49,863,304	20,689,454
Commodities	0	0	0	0	0	0	9,627,242	2,966,090
Capital	0	0	14,748,792	6,026,893	0	0	51,634,949	23,714,600
Debt Service - Principal	12,715,000	12,715,000	0	0	0	0	13,720,000	13,720,000
Debt Service - Interest	2,116,100	1,166,520	0	0	0	0	2,137,457	1,187,876
Debt Service - Requirement	1,215,643	0	0	0	0	0	1,215,643	0
Contingency and Other	25,641	0	310	0	15,000	0	1,772,652	371,138
Total Expenditures and Encumbrances	\$ 16,074,484	13,881,970	19,775,899	11,865,802	15,000	0	225,025,916	85,707,715
Excess (Deficiency) of Revenues Over Expenditures	\$ (6,829,283)	(13,561,720)	(999,175)	(10,745,960)	0	3,623	(168,575)	(66,426,441)
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	6,829,283	6,822,926	1,093,458	1,000,000	0	0	16,129,764	15,892,715
Transfers Out	0	0	94,283	14,513	0	0	15,961,189	15,724,140
Total Other Financing Sources (Uses)	\$ 6,829,283	6,822,926	999,175	985,487	0	0	168,575	168,575
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	5,121,218	0	0	0	13,398,737
Commodities	0	0	0	0	0	0	0	1,109,525
Capital	0	0	0	5,954,807	0	0	0	20,079,203
Contingency and Other	0	0	0	0	0	0	0	(404)
Total Encumbrances included above	0	0	0	11,076,025	0	0	0	34,587,061
Net Change in Fund Balance	\$ 0	(6,738,794)	0	1,315,552	0	3,623	0	(31,670,805)
Fund Balance, Beginning of Year	\$ 18,724,545		29,370,369		3,096,773		219,579,757	
Fund Balance, End of Quarter	\$ 11,985,751		30,685,921		3,100,396		187,908,952	



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 FEBRUARY 28, 2015

	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	11,076	0	0	0	0	0	0	0	0
Other Taxes	22,630,000	1,612,535	0	0	0	0	0	0	0	0
Licenses and Permits	650,000	132,238	0	0	0	0	0	0	0	0
Grants	599,000	210,922	0	0	0	0	0	0	0	0
Charges for Services	13,958,315	2,566,933	0	0	0	0	0	0	0	0
Fines	2,849,875	435,902	0	0	0	0	0	0	0	0
Reimbursements	7,595,062	765,811	0	0	0	0	0	0	0	0
Interest	245,200	55,855	1,500	341	10,000	2,365	5,000	1,184	1,800	773
Miscellaneous	171,199	9,221	0	0	0	0	0	0	0	0
Cash on Hand	0	0	300,000	0	0	0	0	0	0	0
Total Revenues	\$ 81,711,218	5,800,493	301,500	341	10,000	2,365	5,000	1,184	1,800	773
Expenditures and Encumbrances:										
Personnel	\$ 58,775,462	15,078,898	0	0	0	0	0	0	457,212	120,891
Contractual Services	10,302,934	2,618,294	0	0	0	0	0	0	18,420	240
Commodities	5,751,359	969,096	0	0	0	0	0	0	1,188	0
Capital	39,000	2,698	0	0	0	0	0	0	0	0
Debt Service - Principal	1,005,000	1,005,000	0	0	0	0	0	0	0	0
Debt Service - Interest	21,357	21,356	0	0	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0	0	0
Contingency and Other	1,182,216	0	281,500	0	10,000	0	5,000	0	2,447	0
Total Expenditures and Encumbrances	\$ 77,077,328	19,695,342	281,500	0	10,000	0	5,000	0	479,267	121,131
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,633,890	(13,894,849)	20,000	341	0	2,365	0	1,184	(477,467)	(120,358)
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	1,282,077	1,222,262	280,000	280,000	0	0	0	0	477,467	477,467
Transfers Out	5,915,967	5,915,967	300,000	300,000	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ (4,633,890)	(4,693,705)	(20,000)	(20,000)	0	0	0	0	477,467	477,467
Less Encumbrances included above:										
Contractual Services	\$	210,967			0	0	0	0	0	0
Commodities		91,674			0	0	0	0	0	0
Capital		481			0	0	0	0	0	0
Contingency and Other		0			0	0	0	0	0	0
Total Encumbrances included above		303,122			0	0	0	0	0	0
Net Change in Fund Balance	\$ 0	(18,285,432)	0	(19,659)	0	2,365	0	1,184	0	357,109
Fund Balance, Beginning of Year	\$	50,735,104		303,886	0	3,834,792	0	1,004,896	0	287,442
Fund Balance, End of Quarter	\$	32,449,672		284,227		3,837,157		1,006,080		644,551



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 FEBRUARY 28, 2015

	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	11,076
Other Taxes	0	0	0	0	0	0	0	0	22,630,000	1,612,535
Licenses and Permits	0	0	0	0	0	0	0	0	650,000	132,238
Grants	0	0	0	0	0	0	0	0	599,000	210,922
Charges for Services	0	0	0	0	4,500	0	0	0	13,962,815	2,566,933
Fines	0	0	0	0	0	0	0	0	2,849,875	435,902
Reimbursements	0	0	0	0	0	0	0	0	7,595,062	765,811
Interest	583	285	1,100	342	500	1,044	0	2,424	265,683	64,613
Miscellaneous	0	0	0	0	0	0	0	0	171,199	9,221
Cash on Hand	0	0	227,877	0	275,881	0	0	0	803,758	0
Total Revenues	\$ 583	285	228,977	342	280,881	1,044	0	2,424	82,539,959	5,809,251
Expenditures and Encumbrances:										
Personnel	\$ 239,882	62,098	176,359	0	0	0	0	0	59,648,915	15,261,887
Contractual Services	7,559	60	52,218	0	240,000	43,126	0	0	10,621,131	2,661,720
Commodities	395	0	400	0	0	0	0	0	5,753,342	969,096
Capital	0	0	0	0	343,500	44,190	0	0	382,500	46,888
Debt Service - Principal	0	0	0	0	0	0	0	0	1,005,000	1,005,000
Debt Service - Interest	0	0	0	0	0	0	0	0	21,357	21,356
Debt Service - Requirement	0	0	0	0	0	0	0	0	0	0
Contingency and Other	657	0	0	0	0	0	0	0	1,481,820	0
Total Expenditures	\$ 248,493	62,158	228,977	0	583,500	87,316	0	0	78,914,065	19,965,947
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>(247,910)</u>	<u>(61,873)</u>	<u>0</u>	<u>342</u>	<u>(302,619)</u>	<u>(86,272)</u>	<u>0</u>	<u>2,424</u>	<u>3,625,894</u>	<u>(14,156,696)</u>
Other Financing Sources (Uses):										
Issuance of Bonds	\$								0	0
Premium on Bonds Sold									0	0
Transfers In	247,910	247,910	0	0	302,619	285,200	0	0	2,590,073	2,512,839
Transfers Out	0	0	0	0	0	0	0	0	6,215,967	6,215,967
Total Other Financing Sources (Uses)	\$ 247,910	247,910	0	0	302,619	285,200	0	0	(3,625,894)	(3,703,128)
Less Encumbrances included above:										
Contractual Services	\$	0	0	0	0	41,166	0	0	0	252,133
Commodities		0	0	0	0	0	0	0	0	91,674
Capital		0	0	0	0	41,312	0	0	0	41,793
Contingency and Other		0	0	0	0	0	0	0	0	0
Total Encumbrances included above		0	0	0	0	82,478	0	0	0	385,600
Net Change in Fund Balance	\$ <u>0</u>	<u>186,037</u>	<u>0</u>	<u>342</u>	<u>0</u>	<u>281,406</u>	<u>0</u>	<u>2,424</u>	<u>0</u>	<u>(17,474,224)</u>
Fund Balance, Beginning of Year	\$	51,189	289,384		709,936	2,054,596			59,271,225	
Fund Balance, End of Quarter	\$	237,226	289,726		991,342	2,057,020			41,797,001	



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 FEBRUARY 28, 2015

	Debt Service Funds					
	Motor Fuel Tax - 620		Transit Sales Tax - 621		Recovery Zone Bond - 622	
	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		0	0	39,689	40,297	266,810
Interest		0	4,828	36,000	3,203	4,500
Miscellaneous		0	0	0	0	0
Cash on Hand		0	0	8,329,011	0	0
Total Revenues	\$	0	4,828	8,404,700	43,500	825,501
Expenditures:						
Personnel	\$	0	0	0	0	0
Contractual Services		0	0	500	0	450
Commodities		0	0	0	0	0
Capital		0	0	0	0	0
Debt Service - Principal		2,445,000	2,445,000	8,280,000	8,280,000	645,000
Debt Service - Interest		988,182	526,181	124,200	124,200	238,493
Debt Service - Requirement		65,818	0	0	0	0
Contingency and Other		0	0	0	0	11,741
Total Expenditures	\$	3,499,000	2,971,181	8,404,700	8,404,200	895,734
Excess (Deficiency) of Revenues Over Expenditures	\$	(3,499,000)	(2,966,353)	0	(8,360,700)	(70,233)
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		3,499,000	3,499,000	0	0	70,233
Transfers Out		0	0	0	0	63,876
Total Other Financing Sources (Uses)	\$	3,499,000	3,499,000	0	0	70,233
Net Change in Fund Balance	\$	0	532,647	0	(8,360,700)	(437,015)
Fund Balance, Beginning of Year	\$		2,996,723		8,514,678	5,199,668
Fund Balance, End of Quarter	\$		3,529,370		153,978	4,762,653



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 FEBRUARY 28, 2015

	Debt Service Funds			
	JJC/AJC Refunding - 623		Total Debt Service Funds	
	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:				
Property Taxes	\$ 0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Grants	0	0	0	0
Charges for Services	0	0	0	0
Fines	0	0	0	0
Reimbursements	0	0	860,690	307,107
Interest	15,000	3,924	55,500	13,143
Miscellaneous	0	0	0	0
Cash on Hand	0	0	8,329,011	0
Total Revenues	\$ 15,000	3,924	9,245,201	320,250
Expenditures:				
Personnel	\$ 0	0	0	0
Contractual Services	1,100	0	2,100	450
Commodities	0	0	0	0
Capital	0	0	0	0
Debt Service - Principal	1,345,000	1,345,000	12,715,000	12,715,000
Debt Service - Interest	765,225	392,700	2,116,100	1,166,520
Debt Service - Requirement	1,149,825	0	1,215,643	0
Contingency and Other	13,900	0	25,641	0
Total Expenditures	\$ 3,275,050	1,737,700	16,074,484	13,881,970
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,260,050)	(1,733,776)	(6,829,283)	(13,561,720)
Other Financing Sources (Uses)				
Issuance of Bonds	\$ 0	0	0	0
Premium on Bonds Sold	0	0	0	0
Transfer to Escrow Agent	0	0	0	0
Transfers In	3,260,050	3,260,050	6,829,283	6,822,926
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	\$ 3,260,050	3,260,050	6,829,283	6,822,926
Net Change in Fund Balance	\$ 0	1,526,274	0	(6,738,794)
Fund Balance, Beginning of Year	\$	2,013,476	18,724,545	18,724,545
Fund Balance, End of Quarter	\$	3,539,750	11,985,751	11,985,751



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 FEBRUARY 28, 2015

	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	34,547	0
Other Taxes	100,000	33,169	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	2,825	0
Interest	25,000	12,385	0	69	0	21
Miscellaneous	0	100,000	0	0	0	0
Cash on Hand	5,753,815	0	0	0	0	0
Total Revenues	\$ 5,878,815	145,554	0	69	37,372	21
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	400,000	222,064	0	0	2,779	0
Commodities	0	0	0	0	0	0
Capital	6,572,273	1,191,706	0	0	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	310	0
Total Expenditures and Encumbrances	\$ 6,972,273	1,413,770	0	0	3,089	0
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,093,458)	(1,268,216)	0	69	34,283	21
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	1,000,000	0	0	0	0
Transfers Out	0	0	0	0	34,283	14,513
Total Other Financing Sources (Uses)	\$ 1,093,458	1,000,000	0	0	(34,283)	(14,513)
Less Encumbrances included above:						
Contractual Services	\$ 0	0	0	0	0	0
Commodities	0	0	0	0	0	0
Capital	1,204,533	1,204,533	0	0	0	0
Total Encumbrances included above	1,204,533	1,204,533	0	0	0	0
Net Change in Fund Balance	\$ 0	936,317	0	69	0	(14,492)
Fund Balance, Beginning of Year	\$ 10,376,048		58,813		43,340	
Fund Balance, End of Quarter	\$ 11,312,365		58,882		28,848	

* 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 QUARTER ENDED FEBRUARY 28, 2015

	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	34,547	0
Other Taxes		0	0	0	19,407	100,000	52,576
Licenses and Permits		0	0	0	0	0	0
Grants		0	0	0	0	0	0
Charges for Services		0	0	1,200,000	295,012	1,200,000	295,012
Fines		0	0	0	1,687	0	1,687
Reimbursements		742,400	237,194	640,000	400,000	1,385,225	637,194
Interest		2,000	10,468	0	10,425	27,000	33,368
Miscellaneous		0	0	0	5	0	100,005
Cash on Hand		9,074,262	0	1,201,875	0	16,029,952	0
Total Revenues	\$	9,818,662	247,662	3,041,875	726,536	18,776,724	1,119,842
Expenditures and Encumbrances:							
Personnel	\$	0	0	0	0	0	0
Contractual Services		2,783,750	4,268,380	1,840,268	1,348,465	5,026,797	5,838,909
Commodities		0	0	0	0	0	0
Capital		7,034,912	3,595,042	1,141,607	1,240,145	14,748,792	6,026,893
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	310	0
Total Expenditures and Encumbrances	\$	9,818,662	7,863,422	2,981,875	2,588,610	19,775,899	11,865,802
Excess (Deficiency) of Revenues Over Expenditures	\$	0	(7,615,760)	60,000	(1,862,074)	(999,175)	(10,745,960)
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	1,000,000
Transfers Out		0	0	60,000	0	94,283	14,513
Total Other Financing Sources (Uses)	\$	0	0	(60,000)	0	999,175	985,487
Less Encumbrances included above:							
Contractual Services	\$		3,794,884		1,326,334		5,121,218
Commodities			0		0		0
Capital			3,533,242		1,217,032		5,954,807
Total Encumbrances in year to date expenditures			7,328,126		2,543,366		11,076,025
Net Change in Fund Balance	\$	0	(7,615,760)	0	(1,862,074)	0	(9,760,473)
Fund Balance, Beginning of Year	\$		8,701,030		10,191,138		29,370,369
Fund Balance, End of Quarter	\$		8,413,396		10,872,430		30,685,921



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
BOND ACTIVITY FISCAL YEAR 2015 THROUGH QUARTER ENDED FEBRUARY 28, 2015
PROJECTED PAYMENT SCHEDULE FOR CURRENT YEAR, NEXT FOUR YEARS, & BEYOND FIVE YEARS

Long Term General Obligation Bonds and Debt Certificates

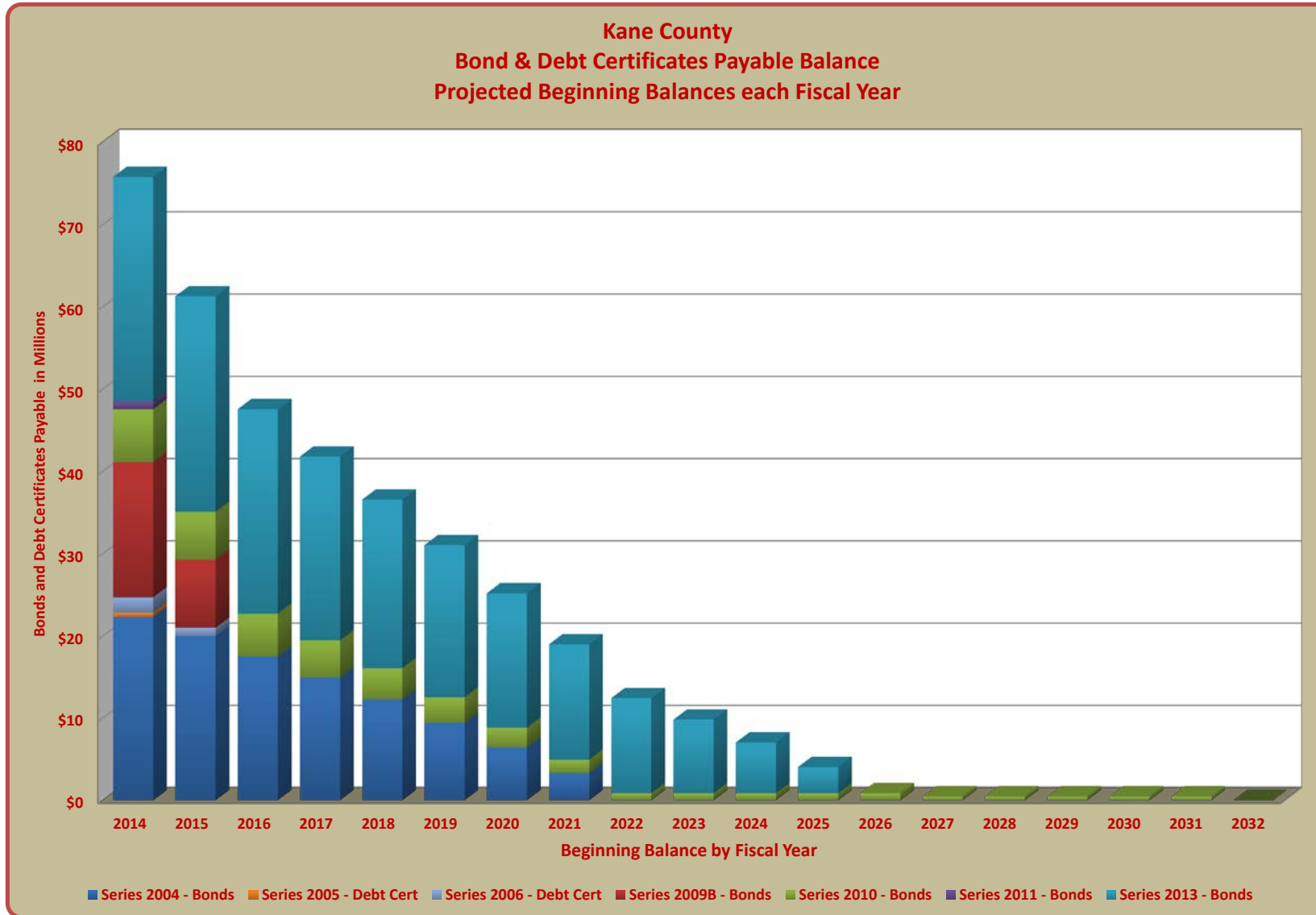
	Balance Nov. 30, 2014	Additions	Retirements	Refunding	Balance Feb. 28, 2015
General Obligation Bonds and Debt Certificates Payable:					
Bonds					
Series 2004 - G.O. Refunding Bonds	\$ 20,045,000		2,445,000		17,600,000
Series 2009B - G.O. Alt. Rev. Bonds	8,280,000		8,280,000		0
Series 2010 - G.O. Alt Rev. Bonds	5,815,000		645,000		5,170,000
Series 2013 - G.O. Alt. Rev. Bonds	26,180,000		1,345,000		24,835,000
Debt Certificates					
Series 2006 - Debt Certificates	1,005,000		1,005,000		0
Total G.O. Bonds and Debt Certificates Payable	\$ 61,325,000	0	13,720,000	0	47,605,000

Remaining Payment Schedule

	Remaining Current Fiscal Year		Fiscal Years 2016 - 2019		Beyond Fiscal Year 2019		Balance Principal
	Principal	Interest	Principal	Interest	Principal	Interest	
General Obligation Bonds and Debt Certificates Payable:							
Bonds							
Series 2004 - G.O. Refunding Bonds	\$ 0	462,000	11,125,000	2,564,756	6,475,000	344,269	0
Series 2009B - G.O. Alt. Rev. Bonds	0	0	0	0	0	0	0
Series 2010 - G.O. Alt Rev. Bonds	0	115,054	2,770,000	729,551	2,400,000	542,400	0
Series 2013 - G.O. Alt. Rev. Bonds	0	372,525	8,470,000	2,457,000	16,365,000	1,567,425	0
Debt Certificates							
Series 2006 - Debt Certificates	0	0	0	0	0	0	0
Total G.O. Bonds and Debt Certificates Payable	\$ 0	949,579	22,365,000	5,751,308	25,240,000	2,454,094	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 FEBRUARY 28, 2015

	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	\$ 54,605,560	18,081	0	0	54,605,560	18,081
Other Taxes	53,310,517	4,387,086	0	0	53,310,517	4,387,086
Licenses and Permits	1,985,800	1,101,449	0	0	1,985,800	1,101,449
Grants	8,197,803	2,292,118	2,000	2,000	8,199,803	2,294,118
Charges for Services	24,787,729	4,450,071	19,000	3,660	24,806,729	4,453,731
Fines	3,976,470	617,305	0	0	3,976,470	617,305
Reimbursements	21,264,486	6,018,893	29,000	0	21,293,486	6,018,893
Interest	567,803	229,997	62,000	19,418	629,803	249,415
Miscellaneous	3,738,809	166,274	15,067,452	2,821,029	18,806,261	2,987,303
Cash on Hand	52,422,364	0	2,081,838	0	54,504,202	0
Total Revenues	\$ 224,857,341	19,281,274	17,261,290	2,846,107	242,118,631	22,127,381
Expenditures and Encumbrances:						
Personnel	\$ 95,054,669	23,058,557	237,479	60,107	95,292,148	23,118,664
Contractual Services	49,863,304	20,689,454	16,655,818	1,959,284	66,519,122	22,648,738
Commodities	9,627,242	2,966,090	18,400	5,330	9,645,642	2,971,420
Capital	51,634,949	23,714,600	32,287	32,287	51,667,236	23,746,887
Debt Service - Principal	13,720,000	13,720,000	0	0	13,720,000	13,720,000
Debt Service - Interest	2,137,457	1,187,876	0	0	2,137,457	1,187,876
Debt Service - Requirement	1,215,643	0	0	0	1,215,643	0
Contingency and Other	1,772,652	371,138	148,731	0	1,921,383	371,138
Total Expenditures and Encumbrances	\$ 225,025,916	85,707,715	17,092,715	2,057,008	242,118,631	87,764,723
Excess (Deficiency) of Revenues Over Expenditures	\$ (168,575)	(66,426,441)	168,575	789,099	0	(65,637,342)
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	16,129,764	15,892,715	122,550	122,550	16,252,314	16,015,265
Transfers Out	15,961,189	15,724,140	291,125	291,125	16,252,314	16,015,265
Total Other Financing Sources (Uses)	\$ 168,575	168,575	(168,575)	(168,575)	0	0
Less Encumbrances included above:						
Contractual Services	\$	13,398,737		91,292		13,490,029
Commodities		1,109,525		4,880		1,114,405
Capital		20,079,203		32,287		20,111,490
Contingency and Other		(404)		0		(404)
Total Encumbrances included above		34,587,061		128,459		34,715,520
Net Change in Fund Balance	\$ 0	(31,670,805)	0	748,983	0	(30,921,822)
Fund Balance, Beginning of Year	\$	219,579,757		19,193,739		238,773,496
Fund Balance, End of Quarter	\$	187,908,952		19,942,722		207,851,674