



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 MAY 31 28, 2015

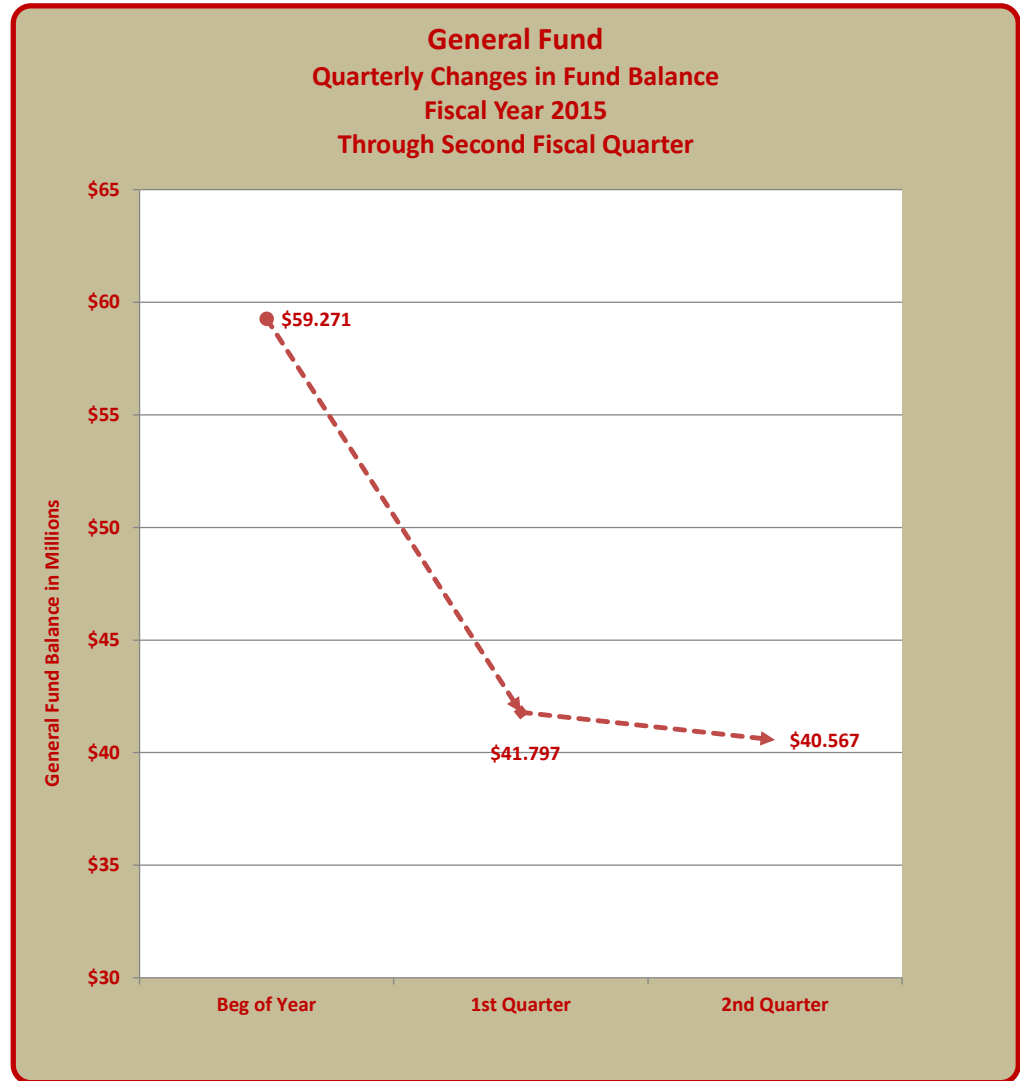
General Fund		
	Budget	Actual
	Fiscal Year Totals	Year To Date Totals

Revenues:		
Property Taxes	\$ 33,012,567	3,003,938
Other Taxes	22,630,000	7,752,678
Licenses and Permits	650,000	364,405
Grants	599,000	337,196
Charges for Services	13,962,815	6,160,343
Fines	2,849,875	817,841
Reimbursements	5,551,062	2,738,297
Interest	265,683	145,080
Miscellaneous	171,199	60,278
Cash on Hand	803,758	0
Total Revenues	\$ 80,495,959	21,380,056

Expenditures and Encumbrances:		
Personnel	\$ 59,067,415	28,688,481
Contractual Services	10,228,531	5,125,147
Commodities	5,308,942	2,314,563
Capital	382,500	82,581
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	\$ 77,495,565	37,237,128
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,000,394	(15,857,072)

Other Financing Sources (Uses):		
Issuance of Bonds	\$ 0	0
Premium on Bonds Sold	0	0
Transfers In	3,215,573	3,138,339
Transfers Out	6,215,967	6,215,967
Total Other Financing Sources (Uses)	\$ (3,000,394)	(3,077,628)

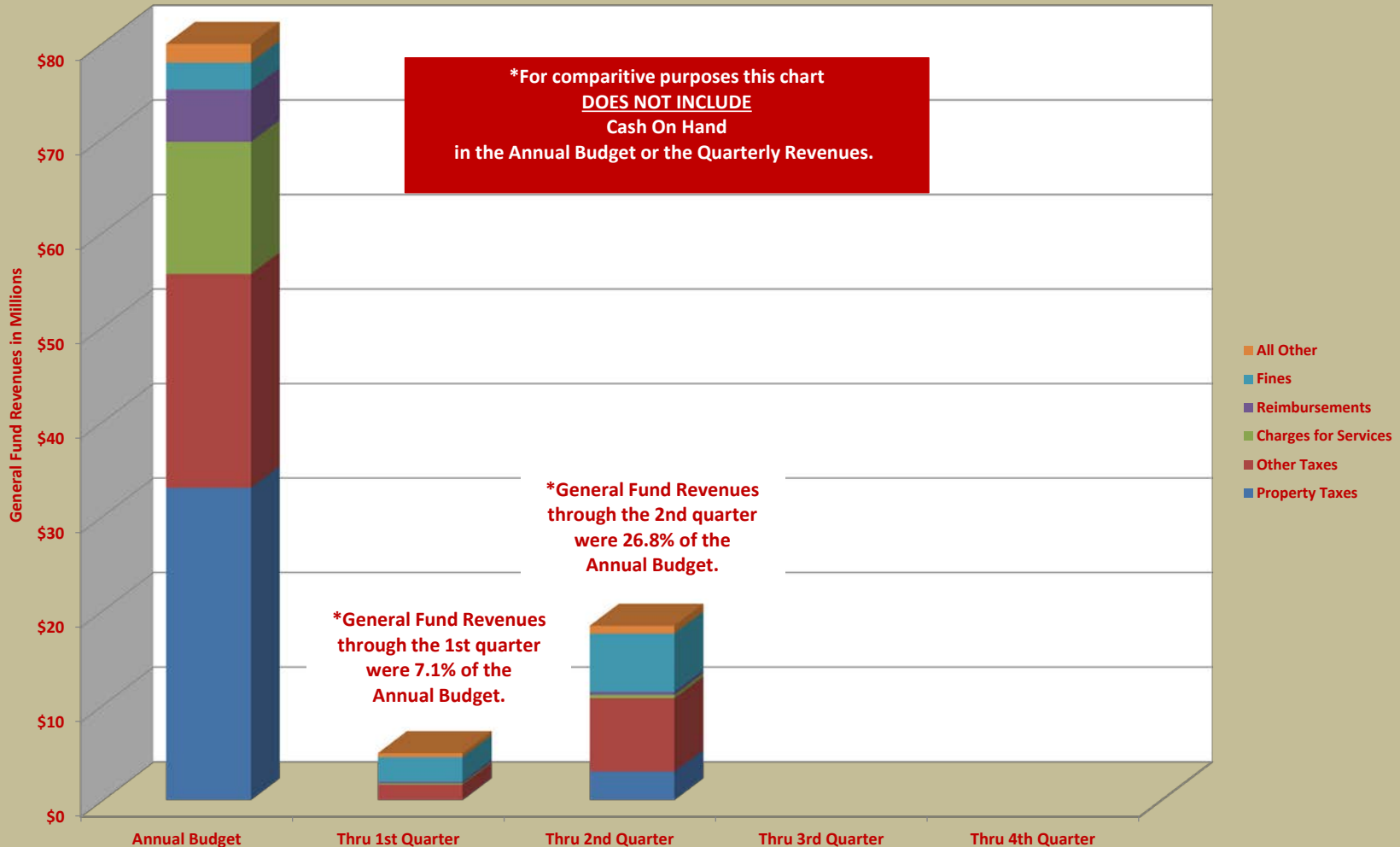
Less Encumbrances included above:		
Contractual Services	\$ 165,353	
Commodities	53,525	
Capital	11,837	
Contingency and Other	0	
Total Encumbrances included above	230,715	
Net Change in Fund Balance	\$ 0	(18,703,985)
Fund Balance, Beginning of Year	\$ 59,271,225	
Fund Balance, End of Quarter	\$ 40,567,240	





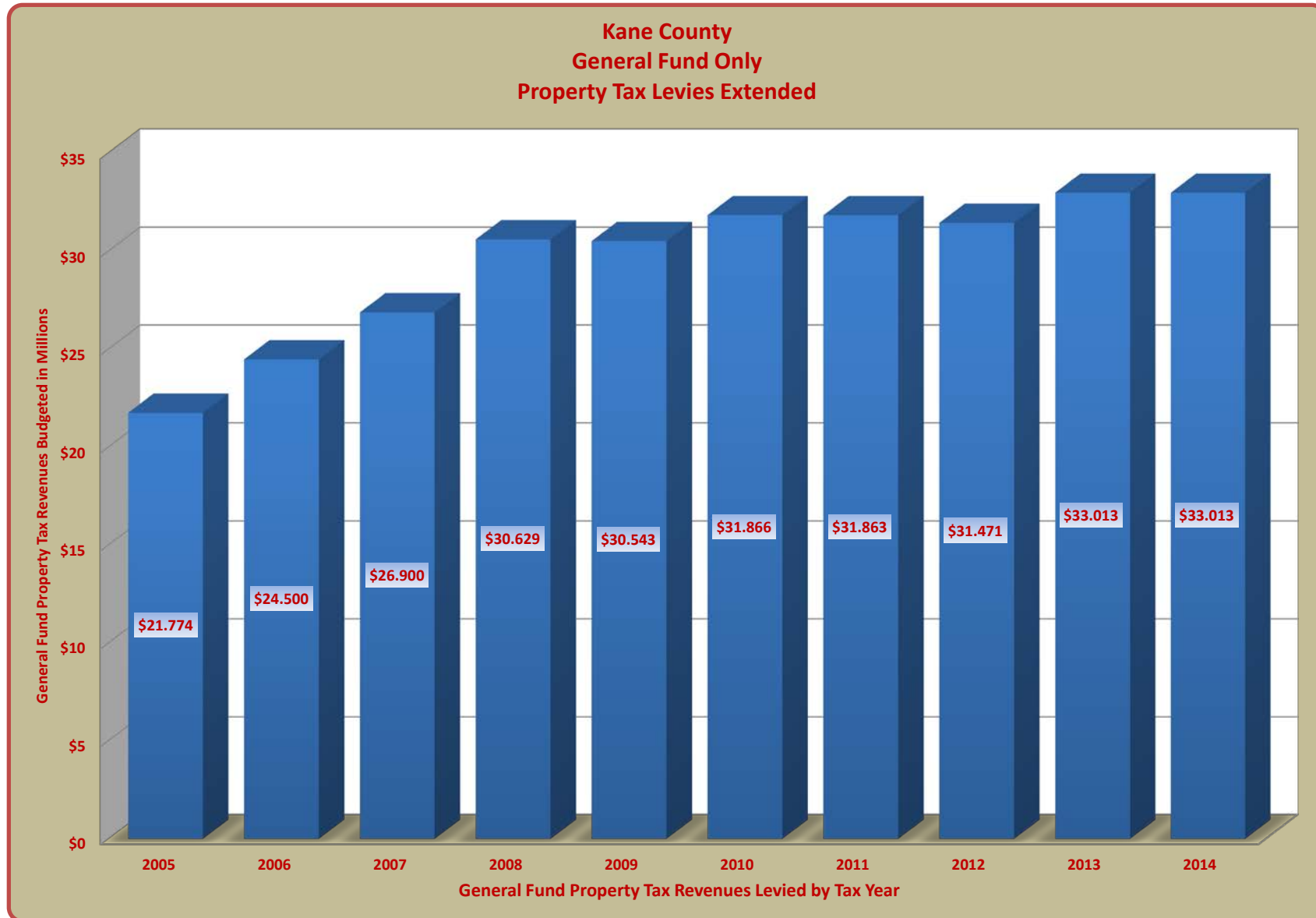
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GENERAL FUND REVENUES FISCAL YEAR 2015
 ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH SECOND QUARTER OF FISCAL YEAR 2015

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





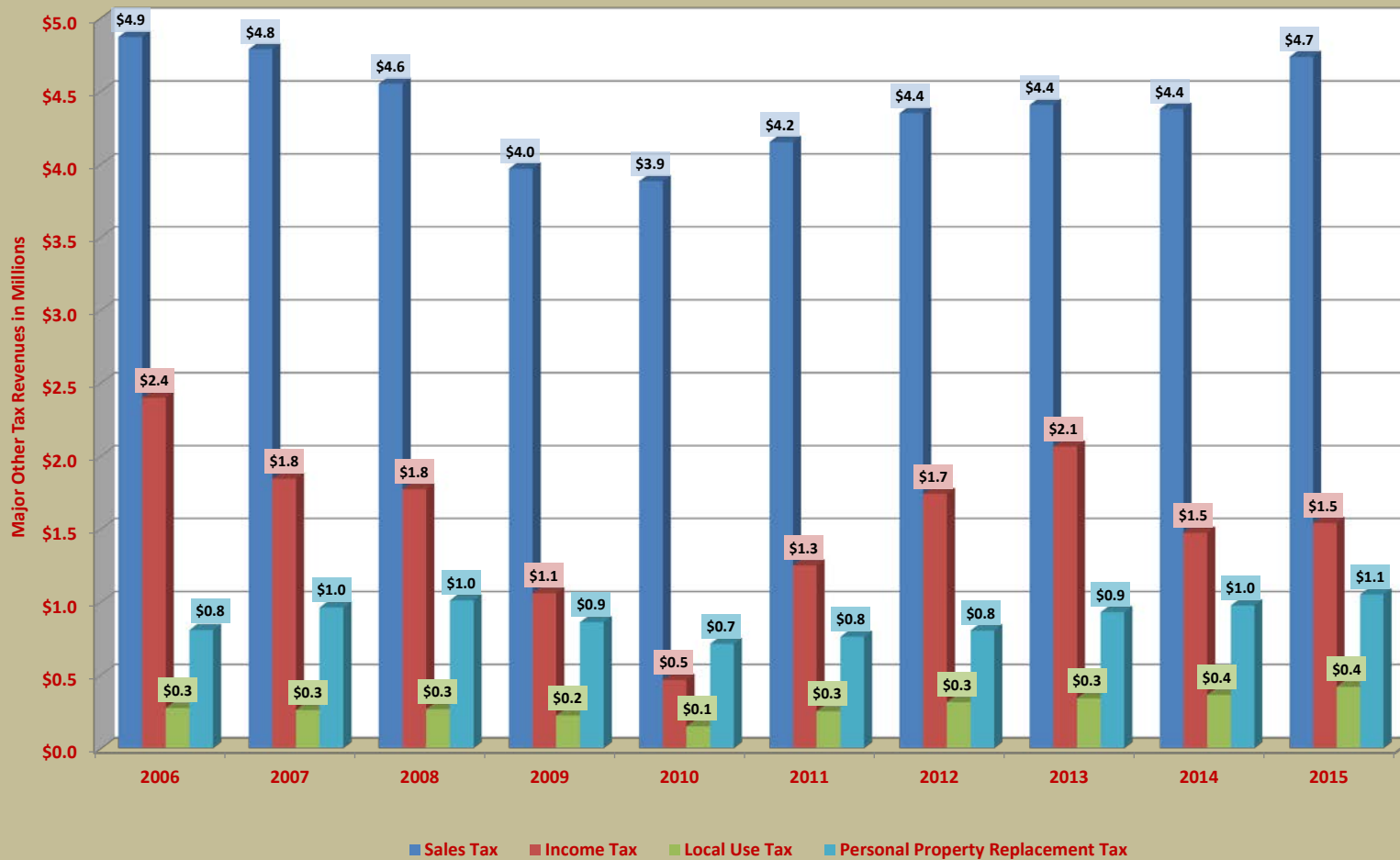
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR FOR GENERAL FUND ONLY
REVENUES RELATED TO FISCAL YEARS 2006 - 2015





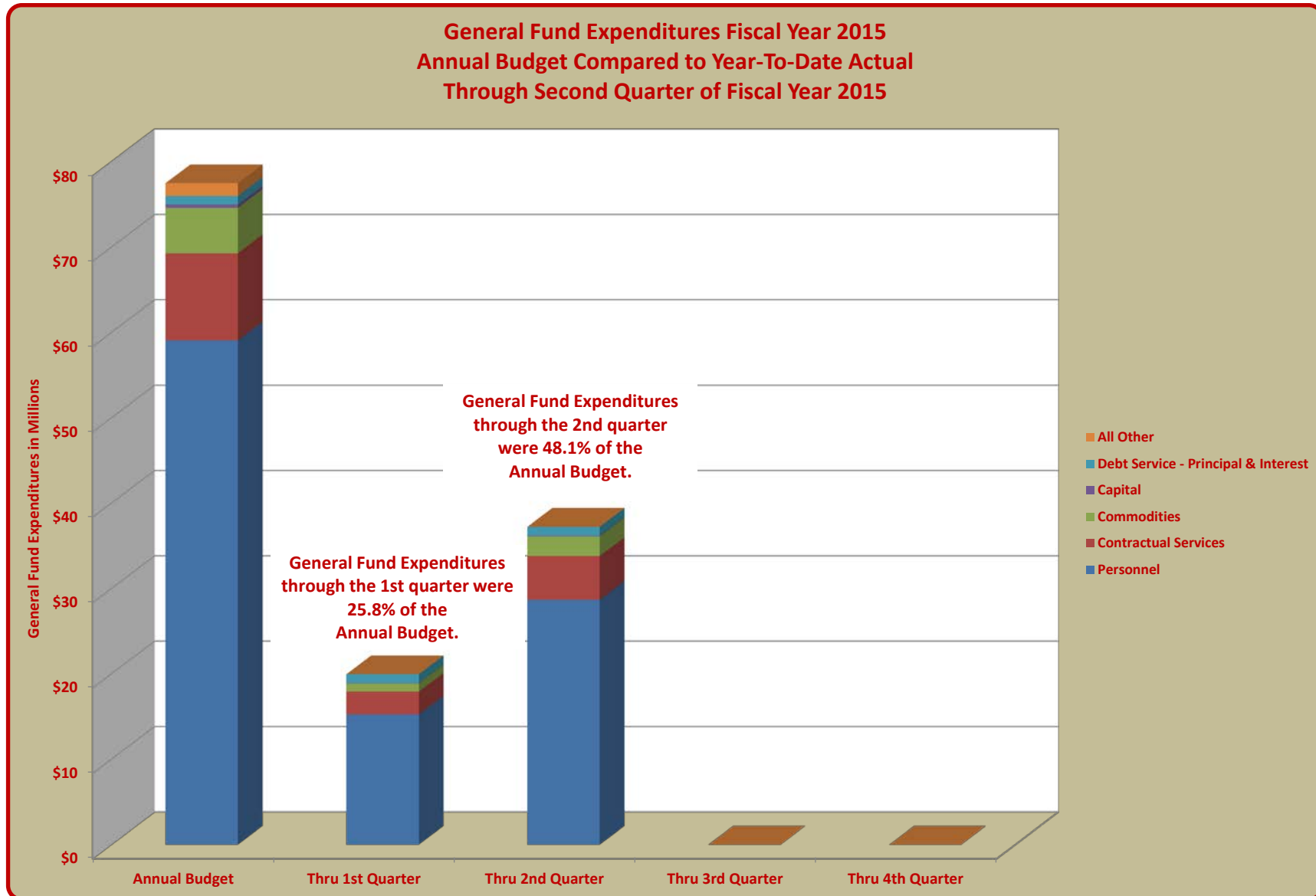
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 MAJOR OTHER TAX GENERAL FUND REVENUES COMPARATIVE HISTORY
 FOR FISCAL YEARS 2006 - 2015

**Ten Year History
 Major Other Tax General Fund Revenues
 Through Second 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 SECOND QUARTER OF FISCAL YEAR 2015





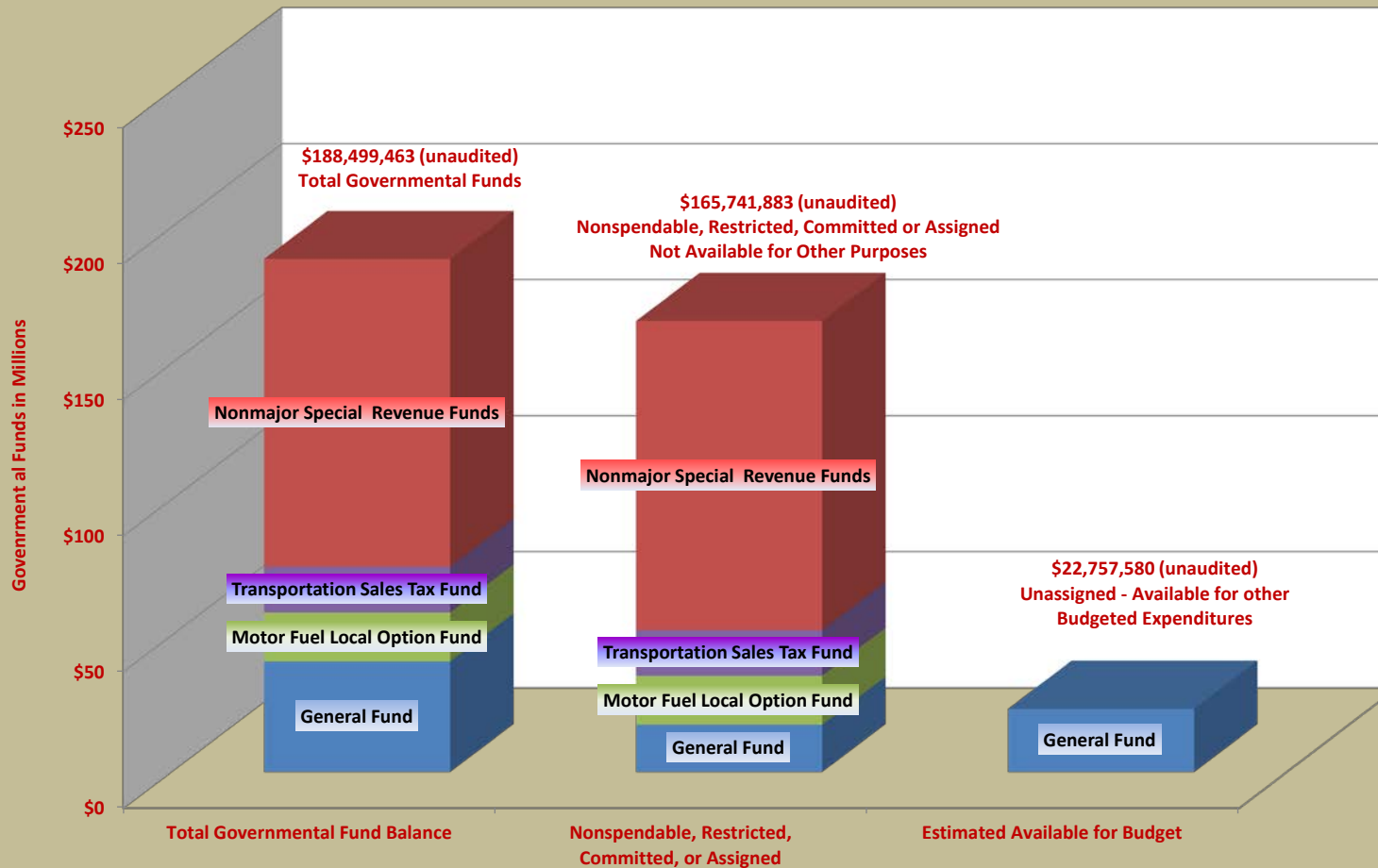
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FISCAL QUARTER ENDED MAY 31, 2015

	Major Funds				Nonmajor 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	3,003,938	0	0	21,592,993	1,948,426	54,605,560	4,952,364
Other Taxes	22,630,000	7,752,678	21,487,700	7,263,283	9,160,517	2,852,249	53,278,217	17,868,210
Licenses and Permits	650,000	364,405	0	0	1,335,800	1,172,274	1,985,800	1,536,679
Grants	599,000	337,196	0	0	7,743,281	3,013,127	8,342,281	3,350,323
Charges for Services	13,962,815	6,160,343	0	0	10,824,914	4,696,593	24,787,729	10,856,936
Fines	2,849,875	817,841	0	0	1,126,595	455,212	3,976,470	1,273,053
Reimbursements	5,551,062	2,738,297	6,179,565	1,819,287	7,489,859	4,561,619	19,220,486	9,119,203
Interest	265,683	145,080	45,000	99,454	289,420	329,226	600,103	573,760
Miscellaneous	171,199	60,278	0	0	3,567,610	3,305,002	3,738,809	3,365,280
Cash on Hand	803,758	0	14,745,399	0	39,368,788	0	54,917,945	0
Total Revenues	\$ 80,495,959	21,380,056	42,457,664	9,182,024	102,499,777	22,333,728	225,453,400	52,895,808
Expenditures and Encumbrances:								
Personnel	\$ 59,067,415	28,688,481	0	0	35,416,392	16,664,155	94,483,807	45,352,636
Contractual Services	10,228,531	5,125,147	17,215,573	15,643,468	22,070,795	13,137,667	49,514,899	33,906,282
Commodities	5,308,942	2,314,563	2,054,000	1,770,884	1,839,190	838,008	9,202,132	4,923,455
Capital	382,500	82,581	23,134,522	12,132,524	30,058,363	14,396,242	53,575,385	26,611,347
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	222,459	1,772,652	222,459
Total Expenditures and Encumbrances	\$ 77,495,565	37,237,128	42,404,095	29,546,876	105,722,315	59,140,051	225,621,975	125,924,055
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,000,394	(15,857,072)	53,569	(20,364,852)	(3,222,538)	(36,806,323)	(168,575)	(73,028,247)
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	3,215,573	3,138,339	0	0	13,539,691	13,379,876	16,755,264	16,518,215
Transfers Out	6,215,967	6,215,967	53,569	49,563	10,317,153	10,084,110	16,586,689	16,349,640
Total Other Financing Sources (Uses)	\$ (3,000,394)	(3,077,628)	(53,569)	(49,563)	3,222,538	3,295,766	168,575	168,575
Less Encumbrances included above:								
Contractual Services	\$	165,353		13,670,704		6,062,520		19,898,577
Commodities		53,525		679,754		357,650		1,090,929
Capital		11,837		9,278,428		11,498,647		20,788,912
Contingency and Other		0		0		0		0
Total Encumbrances included above		230,715		23,628,886		17,918,817		41,778,418
Net Change in Fund Balance	\$ 0	(18,703,985)	0	3,214,471	0	(15,591,740)	0	(31,081,254)
Fund Balance, Beginning of Year	\$	59,271,225		31,667,422		128,642,070		219,580,717
Fund Balance, End of Quarter	\$	40,567,240		34,881,893		113,050,330		188,499,463



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 SECOND QUARTER OF FISCAL YEAR 2015

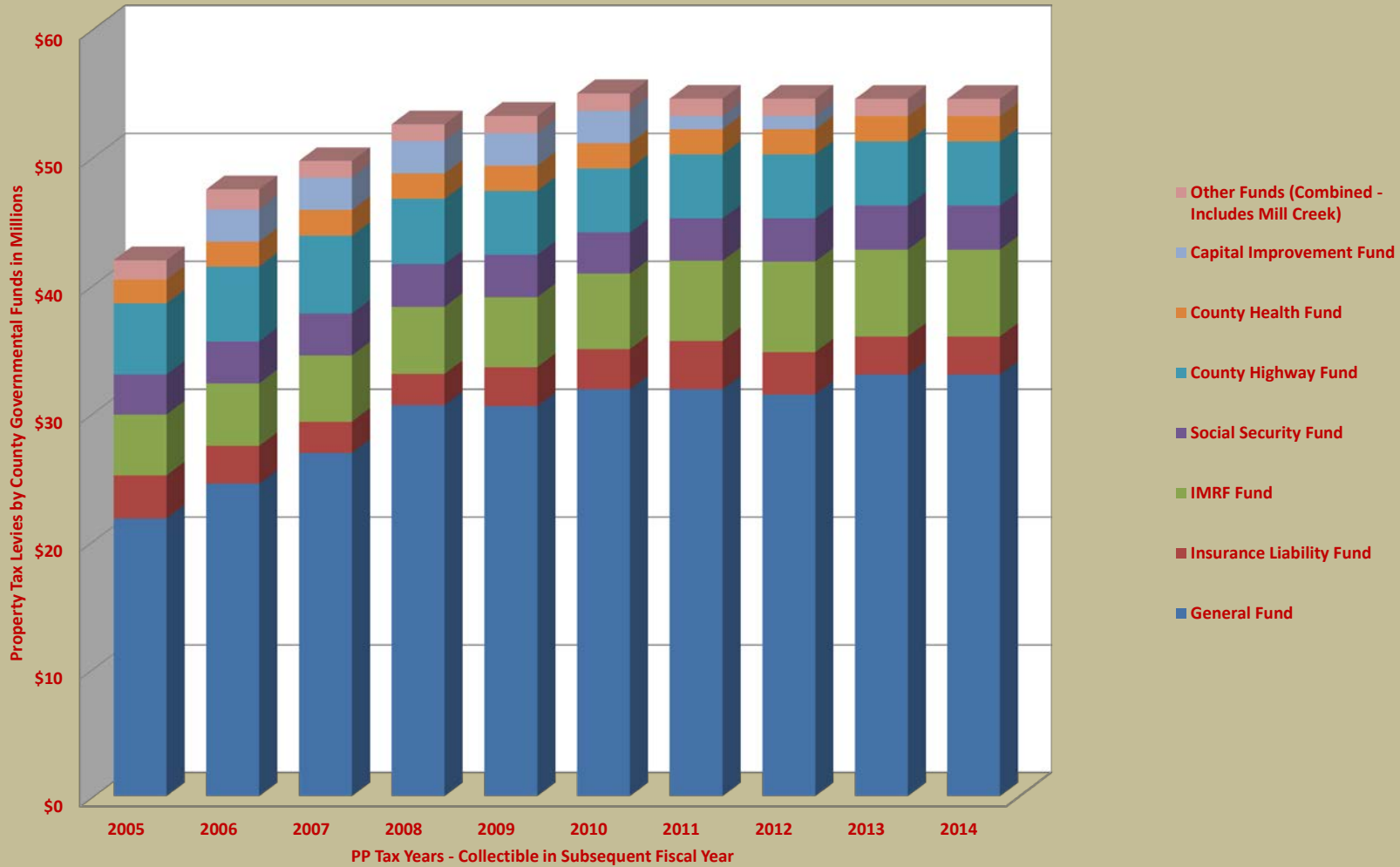
**Total Governmental Funds, Funds Restricted, and
 Estimated Funds Available for Budgeted Expenditures
 Fiscal Quarter ended May 31, 2015**





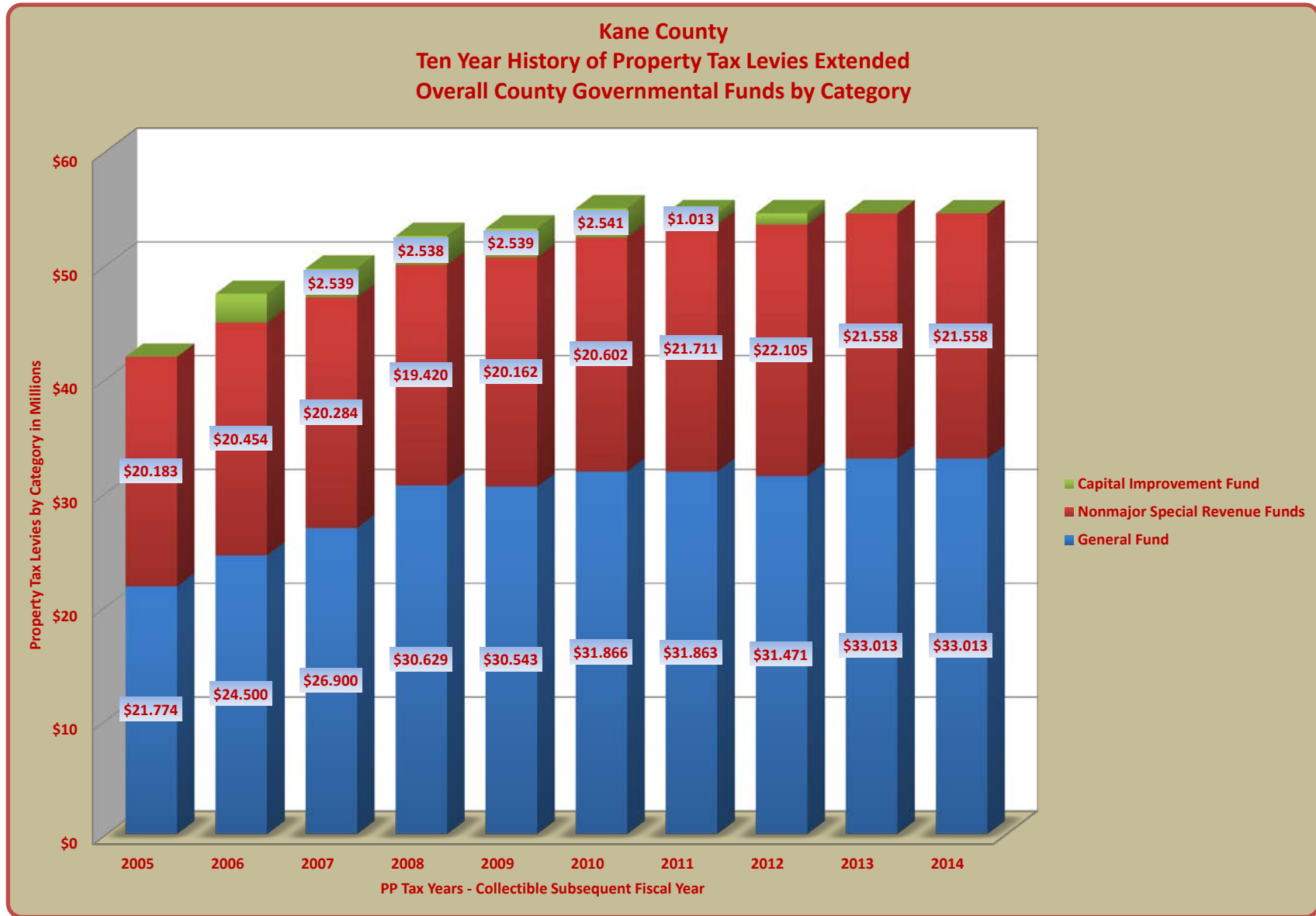
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR COUNTY GOVERNMENTAL FUNDS BY FUND
 REVENUES RELATED TO FISCAL YEARS 2006 - 2015

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



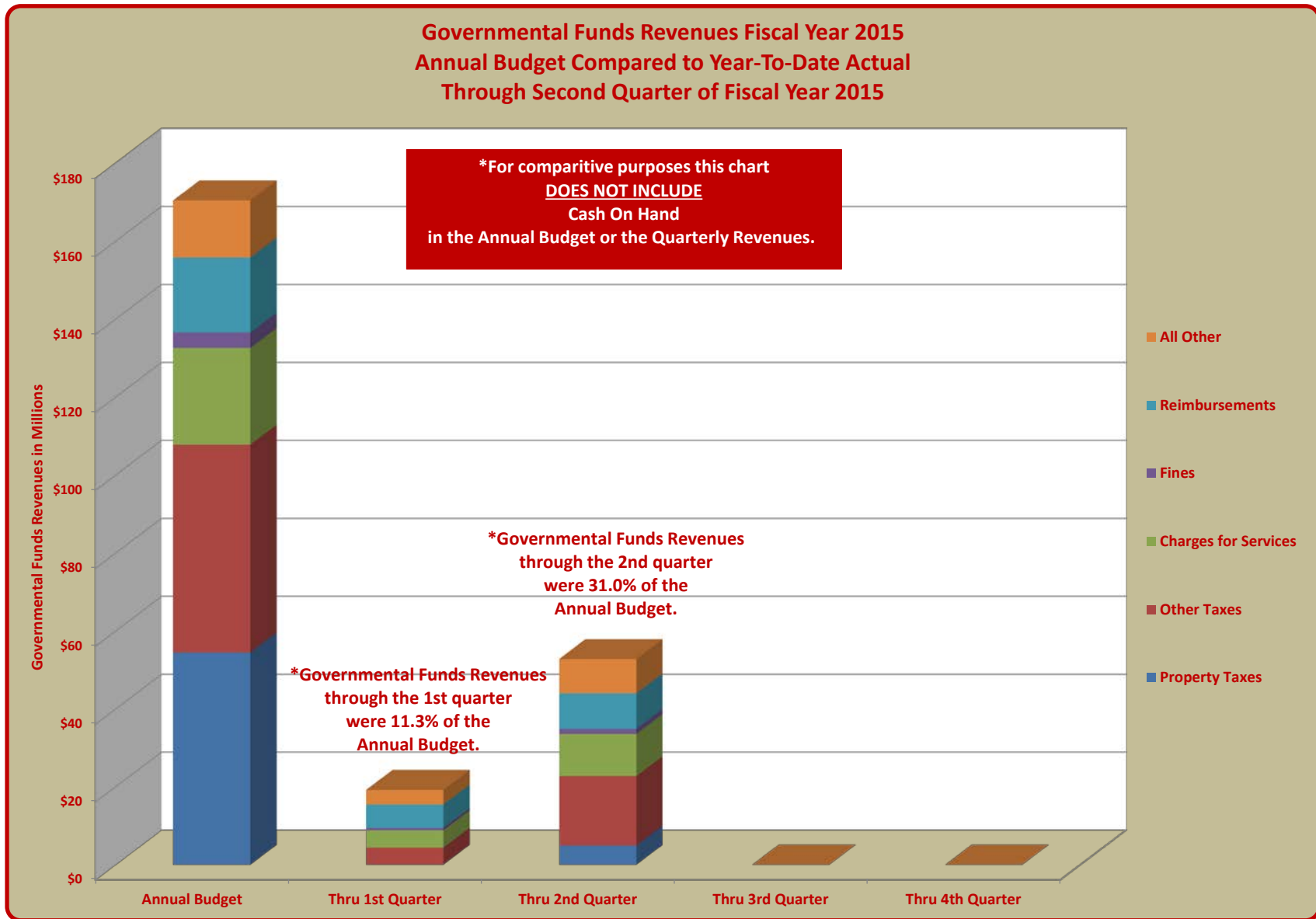


TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR COUNTY GOVERNMENTAL FUNDS BY FUND CATEGORY
 REVENUES RELATED TO FISCAL YEARS 2006 - 2015





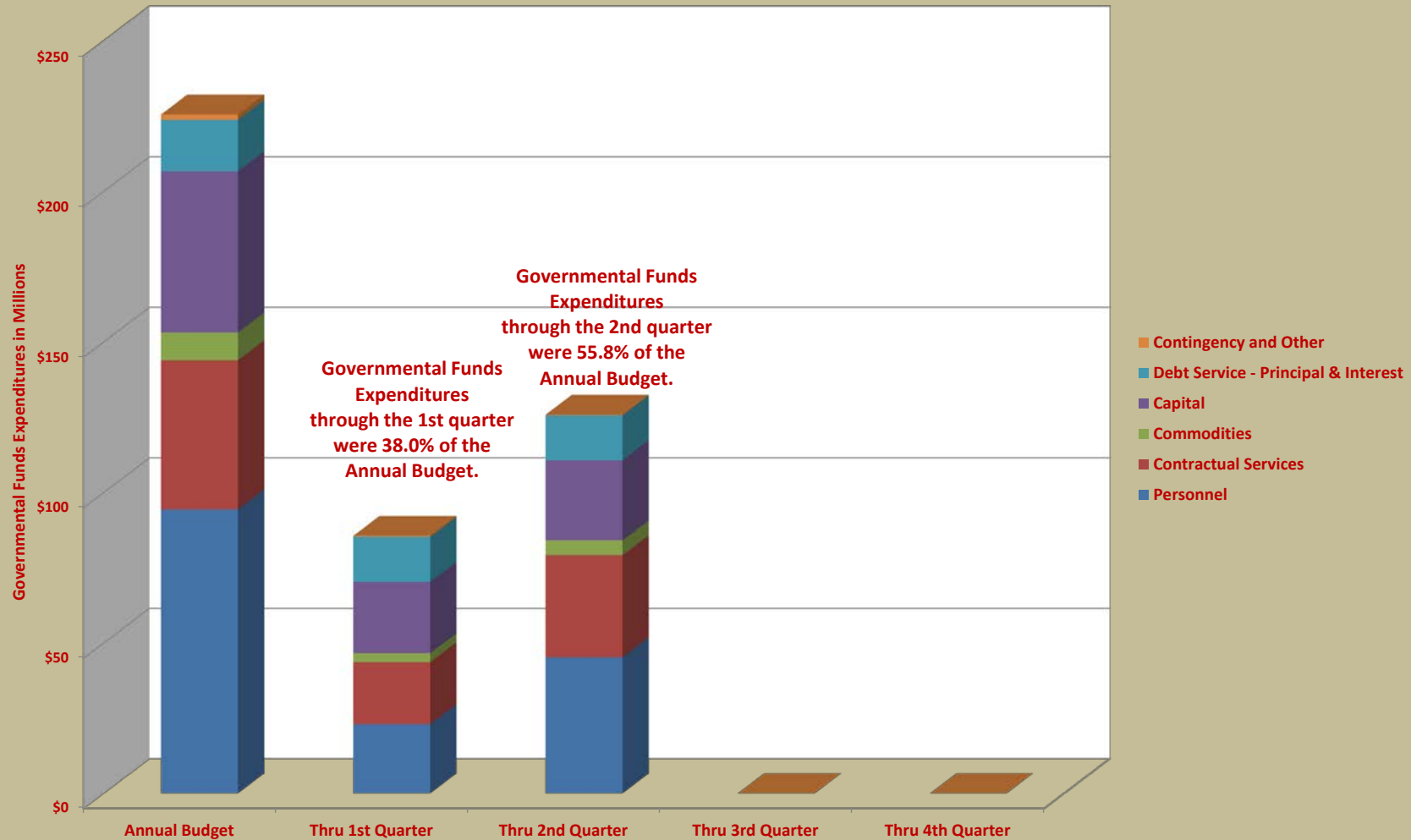
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 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GOVERNMENTAL FUNDS REVENUES FISCAL YEAR 2015
 ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH SECOND QUARTER OF FISCAL YEAR 2015





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 MAY 31, 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	3,003,938	0	0	0	0	21,558,446	1,946,641
Other Taxes	22,630,000	7,752,678	8,684,200	2,921,927	12,803,500	4,341,356	9,060,517	2,717,557
Licenses and Permits	650,000	364,405	0	0	0	0	1,335,800	1,172,274
Grants	599,000	337,196	0	0	0	0	7,743,281	2,913,127
Charges for Services	13,962,815	6,160,343	0	0	0	0	9,624,914	3,914,578
Fines	2,849,875	817,841	0	0	0	0	1,126,595	450,581
Reimbursements	5,551,062	2,738,297	315,292	280,199	5,864,273	1,539,088	5,243,944	3,428,619
Interest	265,683	145,080	20,000	50,198	25,000	49,256	191,920	205,563
Miscellaneous	171,199	60,278	0	0	0	0	3,567,610	3,304,638
Cash on Hand	803,758	0	5,270,192	0	9,475,207	0	12,572,359	0
Total Revenues	\$ 80,495,959	21,380,056	14,289,684	3,252,324	28,167,980	5,929,700	72,025,386	20,053,578
Expenditures and Encumbrances:								
Personnel	\$ 59,067,415	28,688,481	0	0	0	0	35,416,392	16,664,155
Contractual Services	10,228,531	5,125,147	11,507,115	9,601,370	5,708,458	6,042,098	17,041,898	7,505,007
Commodities	5,308,942	2,314,563	2,054,000	1,770,884	0	0	1,839,190	838,008
Capital	382,500	82,581	675,000	651,904	22,459,522	11,480,620	12,872,105	6,288,177
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	222,459
Total Expenditures and Encumbrances	\$ 77,495,565	37,237,128	14,236,115	12,024,158	28,167,980	17,522,718	67,419,466	31,517,806
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,000,394	(15,857,072)	53,569	(8,771,834)	0	(11,593,018)	4,605,920	(11,464,228)
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	3,215,573	3,138,339	0	0	0	0	5,616,950	5,556,950
Transfers Out	6,215,967	6,215,967	53,569	49,563	0	0	10,222,870	10,069,597
Total Other Financing Sources (Uses)	\$ (3,000,394)	(3,077,628)	(53,569)	(49,563)	0	0	(4,605,920)	(4,512,647)
Less Encumbrances included above:								
Contractual Services	\$ 0	165,353	0	9,333,817	0	4,336,887	0	1,802,913
Commodities	0	53,525	0	679,754	0	0	0	357,650
Capital	0	11,837	0	441,346	0	8,837,082	0	5,493,248
Contingency and Other	0	0	0	0	0	0	0	0
Total Encumbrances included above	0	230,715	0	10,454,917	0	13,173,969	0	7,653,811
Net Change in Fund Balance	\$ 0	(18,703,985)	0	1,633,520	0	1,580,951	0	(8,323,064)
Fund Balance, Beginning of Year	\$ 59,271,225		16,354,217		15,313,205		77,450,383	
Fund Balance, End of Quarter	\$ 40,567,240		17,987,737		16,894,156		69,127,319	



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 MAY 31, 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		
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	1,785	0	0	54,605,560	4,952,364
Other Taxes	0	0	100,000	134,692	0	0	53,278,217	17,868,210
Licenses and Permits	0	0	0	0	0	0	1,985,800	1,536,679
Grants	0	0	0	100,000	0	0	8,342,281	3,350,323
Charges for Services	0	0	1,200,000	782,015	0	0	24,787,729	10,856,936
Fines	0	0	0	4,631	0	0	3,976,470	1,273,053
Reimbursements	860,690	485,514	1,385,225	647,486	0	0	19,220,486	9,119,203
Interest	55,500	28,466	27,000	85,828	15,000	9,369	600,103	573,760
Miscellaneous	0	0	0	364	0	0	3,738,809	3,365,280
Cash on Hand	8,329,011	0	18,467,418	0	0	0	54,917,945	0
Total Revenues	\$ 9,245,201	513,980	21,214,190	1,756,801	15,000	9,369	225,453,400	52,895,808
Expenditures and Encumbrances:								
Personnel	\$ 0	0	0	0	0	0	94,483,807	45,352,636
Contractual Services	2,100	800	5,026,797	5,631,860	0	0	49,514,899	33,906,282
Commodities	0	0	0	0	0	0	9,202,132	4,923,455
Capital	0	0	17,186,258	8,108,065	0	0	53,575,385	26,611,347
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	222,459
Total Expenditures and Encumbrances	\$ 16,074,484	13,882,320	22,213,365	13,739,925	15,000	0	225,621,975	125,924,055
Excess (Deficiency) of Revenues Over Expenditures	\$ (6,829,283)	(13,368,340)	(999,175)	(11,983,124)	0	9,369	(168,575)	(73,028,247)
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	16,755,264	16,518,215
Transfers Out	0	0	94,283	14,513	0	0	16,586,689	16,349,640
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	4,259,607	0	0	0	19,898,577
Commodities	0	0	0	0	0	0	0	1,090,929
Capital	0	0	0	6,005,399	0	0	0	20,788,912
Contingency and Other	0	0	0	0	0	0	0	0
Total Encumbrances included above	0	0	0	10,265,006	0	0	0	41,778,418
Net Change in Fund Balance	\$ 0	(6,545,414)	0	(732,631)	0	9,369	0	(31,081,254)
Fund Balance, Beginning of Year	\$ 18,724,545		29,370,369		3,096,773		219,580,717	
Fund Balance, End of Quarter	\$ 12,179,131		28,637,738		3,106,142		188,499,463	



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 MAY 31, 2015

	General Fund (Corp Acct) -001		General Fund - Other (Noncorporate) Accounts							
	Budget	Actual	Special Reserve Acct -112		Emergency Reserve Acct - 113		PP Tax Freeze Acct - 114		SAO Domestic Violence - 223	
	Total Fiscal Year	Year-To-Date	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:										
Property Taxes	\$ 33,012,567	3,003,938	0	0	0	0	0	0	0	0
Other Taxes	22,630,000	7,752,678	0	0	0	0	0	0	0	0
Licenses and Permits	650,000	364,405	0	0	0	0	0	0	0	0
Grants	599,000	337,196	0	0	0	0	0	0	0	0
Charges for Services	13,958,315	6,160,343	0	0	0	0	0	0	0	0
Fines	2,849,875	817,841	0	0	0	0	0	0	0	0
Reimbursements	5,551,062	2,738,297	0	0	0	0	0	0	0	0
Interest	245,200	119,141	1,500	875	10,000	9,513	5,000	3,061	1,800	1,954
Miscellaneous	171,199	60,278	0	0	0	0	0	0	0	0
Cash on Hand	0	0	300,000	0	0	0	0	0	0	0
Total Revenues	\$ 79,667,218	21,354,117	301,500	875	10,000	9,513	5,000	3,061	1,800	1,954
Expenditures and Encumbrances:										
Personnel	\$ 58,193,962	28,355,021	0	0	0	0	0	0	457,212	218,326
Contractual Services	9,910,334	5,056,006	0	0	0	0	0	0	18,420	12,700
Commodities	5,306,959	2,314,563	0	0	0	0	0	0	1,188	0
Capital	39,000	25,228	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	\$ 75,658,828	36,777,174	281,500	0	10,000	0	5,000	0	479,267	231,026
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,008,390	(15,423,057)	20,000	875	0	9,513	0	3,061	(477,467)	(229,072)
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	1,907,577	1,847,762	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)	\$ (4,008,390)	(4,068,205)	(20,000)	(20,000)	0	0	0	0	477,467	477,467
Less Encumbrances included above:										
Contractual Services	\$	134,874		0	0	0	0	0	0	0
Commodities		53,525		0	0	0	0	0	0	0
Capital		385		0	0	0	0	0	0	0
Contingency and Other		0		0	0	0	0	0	0	0
Total Encumbrances included above		188,784		0		0		0		0
Net Change in Fund Balance	\$ 0	(19,302,478)	0	(19,125)	0	9,513	0	3,061	0	248,395
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	\$	31,432,626		284,761		3,844,305		1,007,957		535,837



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 MAY 31, 2015

	General Fund - Other (Noncorporate) Accounts								Total General Fund Accts		
	Environmental Pros Acct - 224		Economic Development Acct - 400		Cost Share Drainage Acct -405		Public Bldg Comm Acct -601				
	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	33,012,567	3,003,938	
Other Taxes		0	0	0	0	0	0	0	22,630,000	7,752,678	
Licenses and Permits		0	0	0	0	0	0	0	650,000	364,405	
Grants		0	0	0	0	0	0	0	599,000	337,196	
Charges for Services		0	0	0	0	4,500	0	0	13,962,815	6,160,343	
Fines		0	0	0	0	0	0	0	2,849,875	817,841	
Reimbursements		0	0	0	0	0	0	0	5,551,062	2,738,297	
Interest		583	715	1,100	883	500	2,670	0	6,268	265,683	
Miscellaneous		0	0	0	0	0	0	0	171,199	60,278	
Cash on Hand		0	0	227,877	0	275,881	0	0	803,758	0	
Total Revenues	\$	583	715	228,977	883	280,881	2,670	0	6,268	80,495,959	21,380,056
Expenditures and Encumbrances:											
Personnel	\$	239,882	115,134	176,359	0	0	0	0	0	59,067,415	28,688,481
Contractual Services		7,559	7,117	52,218	5,697	240,000	43,627	0	0	10,228,531	5,125,147
Commodities		395	0	400	0	0	0	0	0	5,308,942	2,314,563
Capital		0	0	0	0	343,500	57,353	0	0	382,500	82,581
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	122,251	228,977	5,697	583,500	100,980	0	0	77,495,565	37,237,128
Excess (Deficiency) of Revenues Over Expenditures	\$	<u>(247,910)</u>	<u>(121,536)</u>	<u>0</u>	<u>(4,814)</u>	<u>(302,619)</u>	<u>(98,310)</u>	<u>0</u>	<u>6,268</u>	<u>3,000,394</u>	<u>(15,857,072)</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	3,215,573	3,138,339
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	(3,000,394)	(3,077,628)
Less Encumbrances included above:											
Contractual Services	\$		0		0		30,479		0	0	165,353
Commodities			0		0		0		0	0	53,525
Capital			0		0		11,452		0	0	11,837
Contingency and Other			0		0		0		0	0	0
Total Encumbrances included above			0		0		41,931		0	0	230,715
Net Change in Fund Balance	\$	0	126,374	0	(4,814)	0	228,821	0	6,268	0	(18,703,985)
Fund Balance, Beginning of Year	\$		51,189		289,384		709,936		2,054,596		59,271,225
Fund Balance, End of Quarter	\$		177,563		284,570		938,757		2,060,864		40,567,240



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 MAY 31, 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	821,001
Interest		0	11,423	36,000	3,504	4,500
Miscellaneous		0	0	0	0	0
Cash on Hand		0	0	8,329,011	0	0
Total Revenues	\$	0	11,423	8,404,700	43,801	825,501
448,221						
Expenditures:						
Personnel	\$	0	0	0	0	0
Contractual Services		0	0	500	0	500
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
768,889						
Excess (Deficiency) of Revenues Over Expenditures	\$	(3,499,000)	(2,959,758)	0	(8,360,399)	(70,233)
(320,668)						
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
63,876						
Net Change in Fund Balance	\$	0	539,242	0	(8,360,399)	0
(256,792)						
Fund Balance, Beginning of Year	\$		2,996,723		8,514,678	5,199,668
Fund Balance, End of Quarter	\$		3,535,965		154,279	4,942,876



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 MAY 31, 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	485,514
Interest	15,000	10,535	55,500	28,466
Miscellaneous	0	0	0	0
Cash on Hand	0	0	8,329,011	0
Total Revenues	\$ 15,000	10,535	9,245,201	513,980
Expenditures:				
Personnel	\$ 0	0	0	0
Contractual Services	1,100	350	2,100	800
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	1,738,050	16,074,484	13,882,320
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,260,050)	(1,727,515)	(6,829,283)	(13,368,340)
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	1,532,535	0	(6,545,414)
Fund Balance, Beginning of Year	\$ 2,013,476			18,724,545
Fund Balance, End of Quarter	\$ 3,546,011			12,179,131



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 MAY 31, 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	1,785
Other Taxes	100,000	67,416	0	0	0	0
Licenses and Permits	0	0	0	0	0	0
Grants	0	100,000	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	32,144	0	180	0	58
Miscellaneous	0	359	0	0	0	0
Cash on Hand	8,191,281	0	0	0	0	0
Total Revenues	\$ 8,316,281	199,919	0	180	37,372	1,843
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	400,000	16,221	0	0	2,779	0
Commodities	0	0	0	0	0	0
Capital	9,009,739	3,144,794	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	\$ 9,409,739	3,161,015	0	0	3,089	0
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,093,458)	(2,961,096)	0	180	34,283	1,843
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	1,127,041	1,127,041	0	0	0	0
Total Encumbrances included above	1,127,041	1,127,041	0	0	0	0
Net Change in Fund Balance	\$ 0	(834,055)	0	180	0	(12,670)
Fund Balance, Beginning of Year	\$ 10,376,048		58,813		43,340	
Fund Balance, End of Quarter	\$ 9,541,993		58,993		30,670	

* 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 MAY 31, 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	1,785
Other Taxes	0	0	0	67,276	100,000	134,692
Licenses and Permits	0	0	0	0	0	0
Grants	0	0	0	0	0	100,000
Charges for Services	0	0	1,200,000	782,015	1,200,000	782,015
Fines	0	0	0	4,631	0	4,631
Reimbursements	742,400	247,486	640,000	400,000	1,385,225	647,486
Interest	2,000	25,721	0	27,725	27,000	85,828
Miscellaneous	0	0	0	5	0	364
Cash on Hand	9,074,262	0	1,201,875	0	18,467,418	0
Total Revenues	\$ 9,818,662	273,207	3,041,875	1,281,652	21,214,190	1,756,801
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	2,783,750	4,268,381	1,840,268	1,347,258	5,026,797	5,631,860
Commodities	0	0	0	0	0	0
Capital	7,034,912	3,723,126	1,141,607	1,240,145	17,186,258	8,108,065
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	7,991,507	2,981,875	2,587,403	22,213,365	13,739,925
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(7,718,300)	60,000	(1,305,751)	(999,175)	(11,983,124)
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	\$ 2,959,844		1,299,763		4,259,607	
Commodities	0		0		0	
Capital	3,661,326		1,217,032		6,005,399	
Total Encumbrances in year to date expenditures		6,621,170		2,516,795	10,265,006	
Net Change in Fund Balance	\$ 0	(7,718,300)	0	(1,305,751)	0	(10,997,637)
Fund Balance, Beginning of Year	\$ 8,701,030		10,191,138		29,370,369	
Fund Balance, End of Quarter	\$ 7,603,900		11,402,182		28,637,738	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
BOND ACTIVITY FISCAL YEAR 2015 THROUGH QUARTER ENDED MAY 31, 2015
PROJECTED PAYMENT SCHEDULE FOR CURRENT YEAR, NEXT FOUR YEARS, & BEYOND FIVE YEARS

Long Term General Obligation Bonds and Debt Certificates

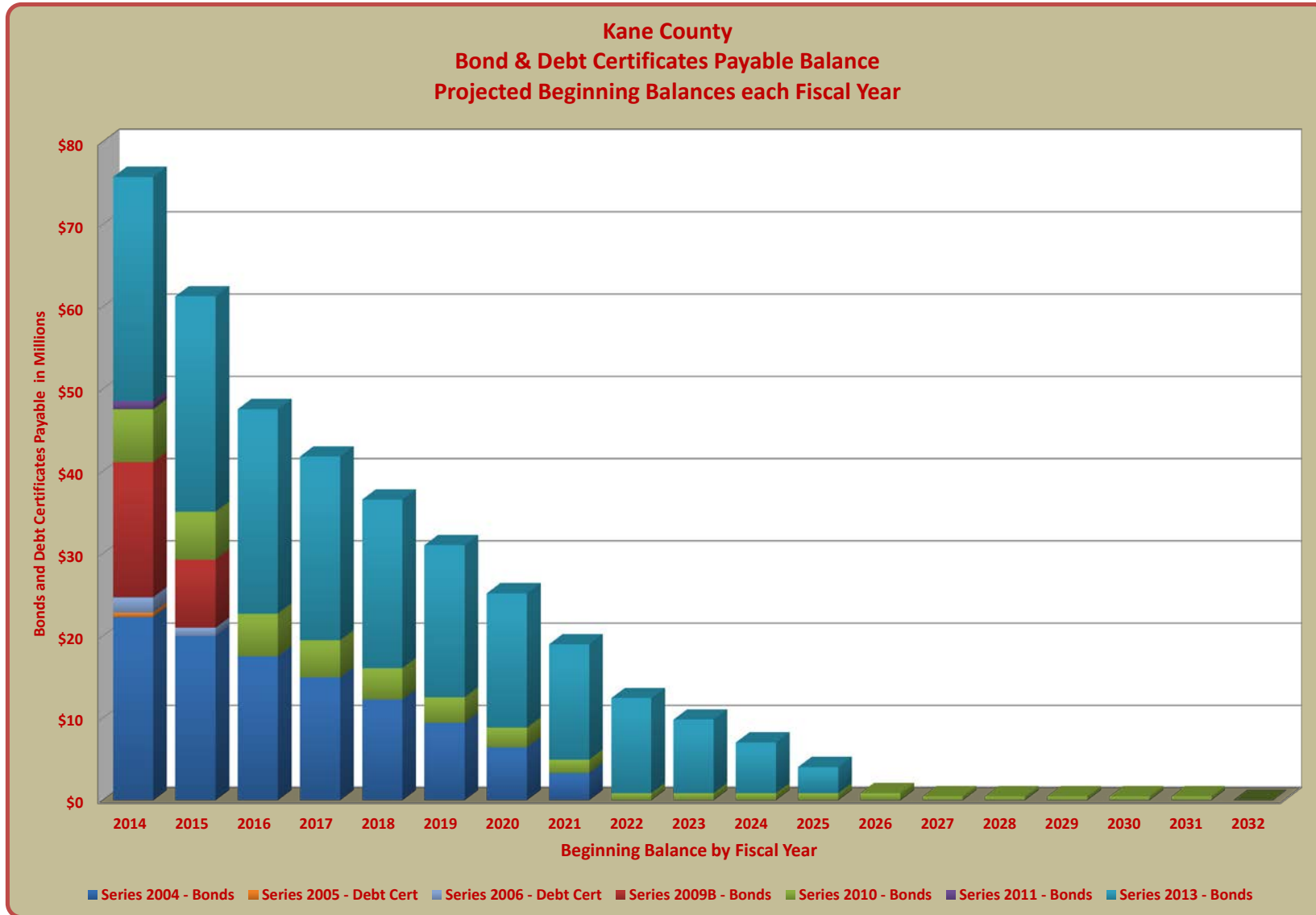
	Balance Nov. 30, 2014	Additions	Retirements	Refunding	Balance May 31, 2015
General Obligation Bonds and Debt Certificates Payable:					
<u>Bonds</u>					
Series 2004 - G.O. Refunding Bonds	\$ 20,045,000		2,445,000		17,600,000
Series 2009B - G.O. Alt. Rev. Bonds	8,280,000		8,280,000		0
Series 2010 - G.O. 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
<u>Debt Certificates</u>					
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:							
<u>Bonds</u>							
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
<u>Debt Certificates</u>							
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 MAY 31, 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	4,952,364	0	0	54,605,560	4,952,364
Other Taxes	53,278,217	17,868,210	0	0	53,278,217	17,868,210
Licenses and Permits	1,985,800	1,536,679	0	0	1,985,800	1,536,679
Grants	8,342,281	3,350,323	2,000	2,000	8,344,281	3,352,323
Charges for Services	24,787,729	10,856,936	19,000	18,062	24,806,729	10,874,998
Fines	3,976,470	1,273,053	0	0	3,976,470	1,273,053
Reimbursements	19,220,486	9,119,203	29,000	8,208	19,249,486	9,127,411
Interest	600,103	573,760	62,000	39,393	662,103	613,153
Miscellaneous	3,738,809	3,365,280	15,067,452	6,217,853	18,806,261	9,583,133
Cash on Hand	54,917,945	0	2,081,838	0	56,999,783	0
Total Revenues	\$ 225,453,400	52,895,808	17,261,290	6,285,516	242,714,690	59,181,324
Expenditures and Encumbrances:						
Personnel	\$ 94,483,807	45,352,636	237,479	112,133	94,721,286	45,464,769
Contractual Services	49,514,899	33,906,282	16,655,818	5,573,278	66,170,717	39,479,560
Commodities	9,202,132	4,923,455	18,400	7,216	9,220,532	4,930,671
Capital	53,575,385	26,611,347	32,287	32,287	53,607,672	26,643,634
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	222,459	148,731	0	1,921,383	222,459
Total Expenditures and Encumbrances	\$ 225,621,975	125,924,055	17,092,715	5,724,914	242,714,690	131,648,969
Excess (Deficiency) of Revenues Over Expenditures	\$ (168,575)	(73,028,247)	168,575	560,602	0	(72,467,645)
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	16,755,264	16,518,215	122,550	122,550	16,877,814	16,640,765
Transfers Out	16,586,689	16,349,640	291,125	291,125	16,877,814	16,640,765
Total Other Financing Sources (Uses)	\$ 168,575	168,575	(168,575)	(168,575)	0	0
Less Encumbrances included above:						
Contractual Services	\$	19,898,577		69,950		19,968,527
Commodities		1,090,929		101		1,091,030
Capital		20,788,912		0		20,788,912
Contingency and Other		0		0		0
Total Encumbrances included above		41,778,418		70,051		41,848,469
Net Change in Fund Balance	\$ 0	(31,081,254)	0	462,078	0	(30,619,176)
Fund Balance, Beginning of Year	\$	219,580,717		19,193,739		238,774,456
Fund Balance, End of Quarter	\$	188,499,463		19,655,817		208,155,280