



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN THE GENERAL FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL QUARTER ENDED FEBRUARY 28, 2013

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

Revenues:

Property Taxes	\$ 31,470,802	24,274
Other Taxes	18,600,000	1,859,042
Licenses and Permits	456,550	164,232
Grants	515,545	133,283
Charges for Services	13,545,104	3,661,336
Fines	3,844,500	429,796
Reimbursements	4,626,033	523,830
Interest	131,088	9,290
Miscellaneous	684,930	7,394
Cash on Hand	236,889	0
Total Revenues	\$ 74,111,441	6,812,477

Expenditures and Encumbrances:

Personnel	\$ 54,570,134	12,588,660
Contractual Services	9,661,127	2,250,570
Commodities	5,272,727	1,017,749
Capital	1,445,824	259,439
Debt Service - Principal	1,270,000	1,270,000
Debt Service - Interest	1,217,810	621,484
Debt Service - Requirement	0	0
Contingency and Other	1,010,848	0
Total Expenditures and Encumbrances	\$ 74,448,470	18,007,902
Excess (Deficiency) of Revenues Over Expenditures	\$ (337,029)	(11,195,425)

Other Financing Sources (Uses):

Issuance of Bonds	\$ 0	0
Premium on Bonds Sold	0	0
Transfers In	2,073,269	2,964
Transfers Out	1,736,240	0
Total Other Financing Sources (Uses)	\$ 337,029	2,964

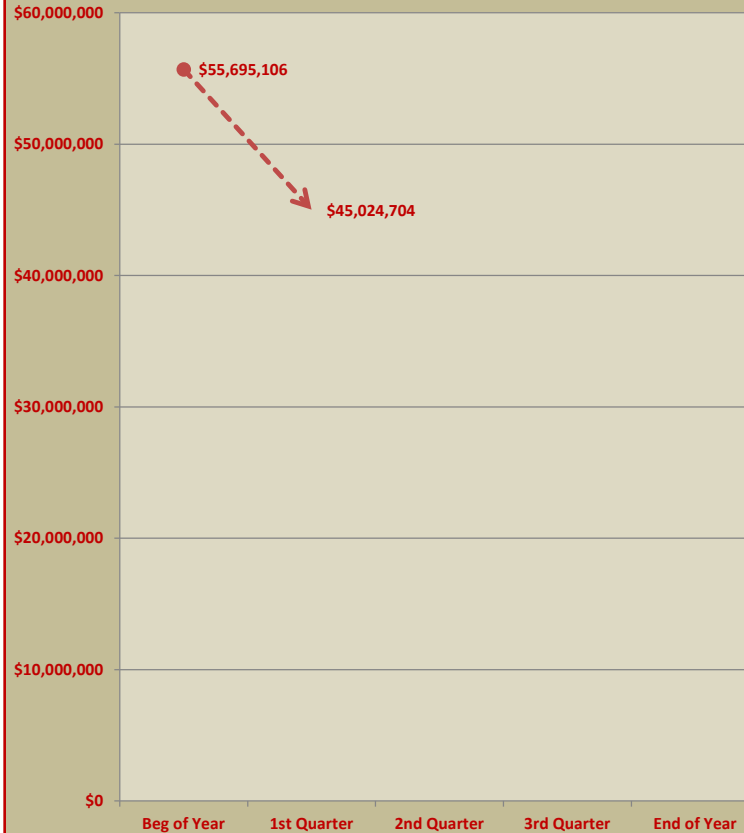
Less Encumbrances included above:

Contractual Services	\$ 166,682
Commodities	88,356
Capital	267,021
Contingency and Other	0
Total Encumbrances included above	522,059
Net Change in Fund Balance	\$ 0 (10,670,402)

Fund Balance, Beginning of Year \$ 55,695,106

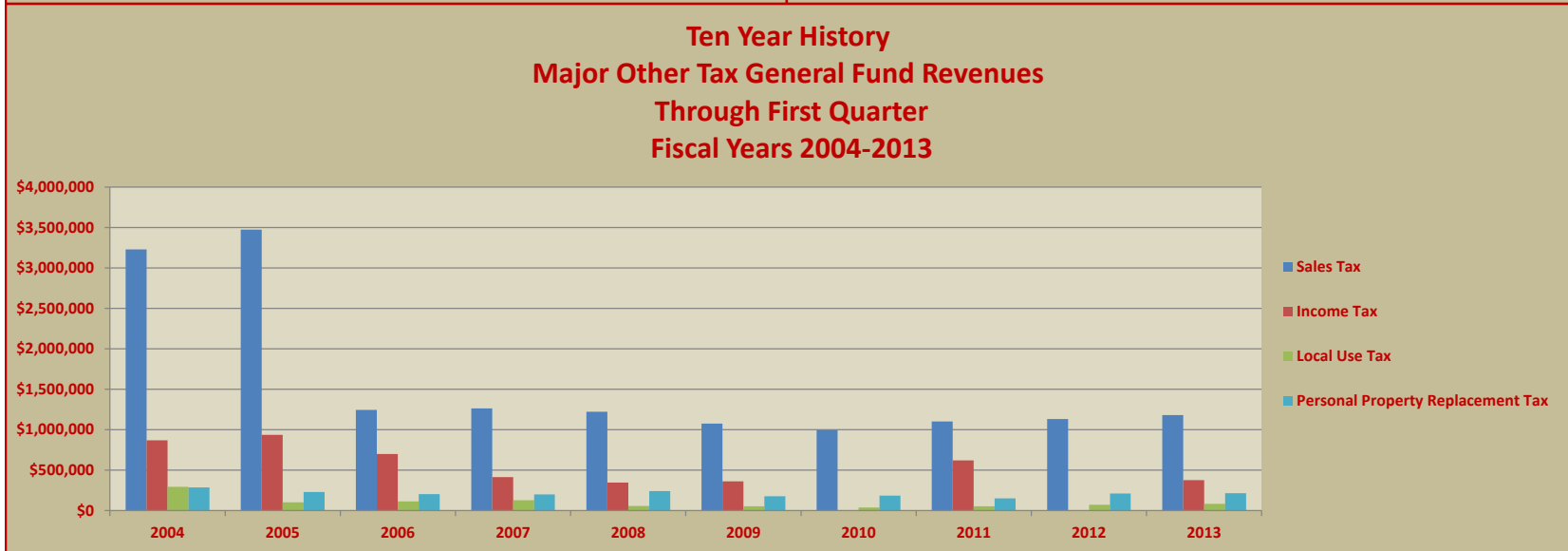
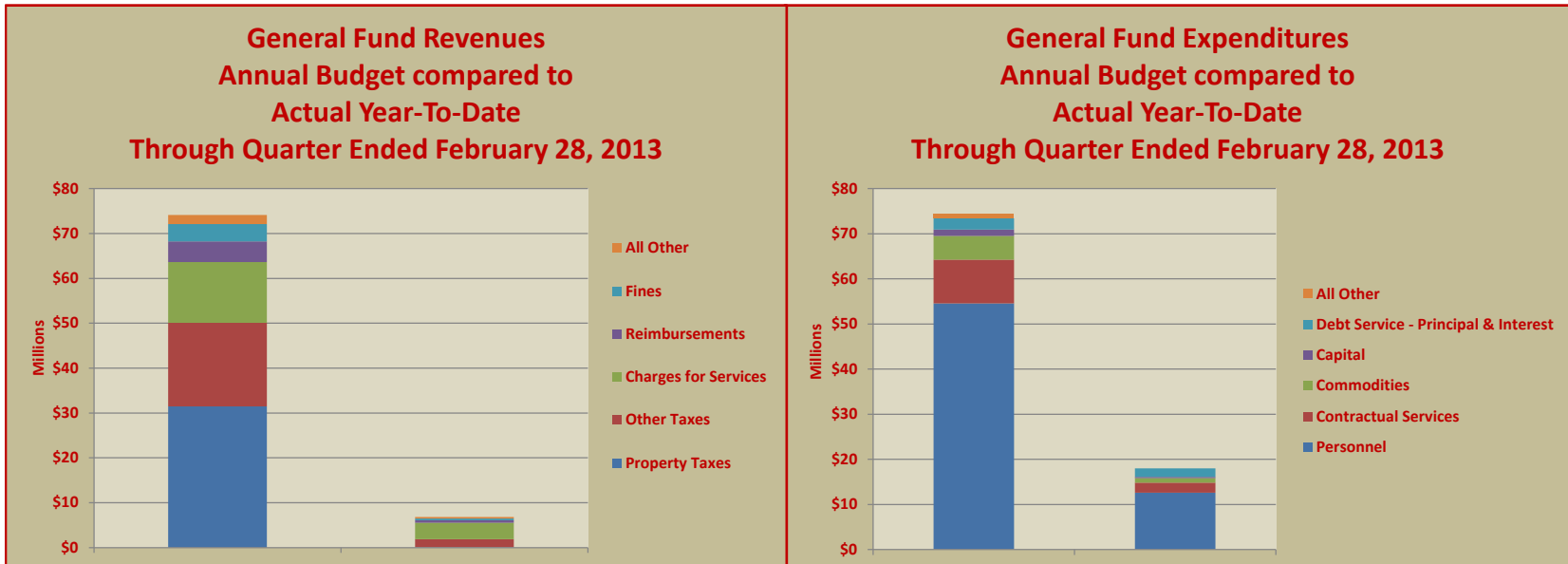
Fund Balance, End of Quarter \$ 45,024,704

General Fund Balance
Changes from Beginning of Year
to Quarter ended February 28, 2013





TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 CHART OF GENERAL FUND REVENUES AND EXPENDITURES COMPARING ANNUAL BUDGET TO YEAR-TO-DATE ACTUALS
 FOR THE FISCAL QUARTER ENDED FEBRUARY 28, 2013





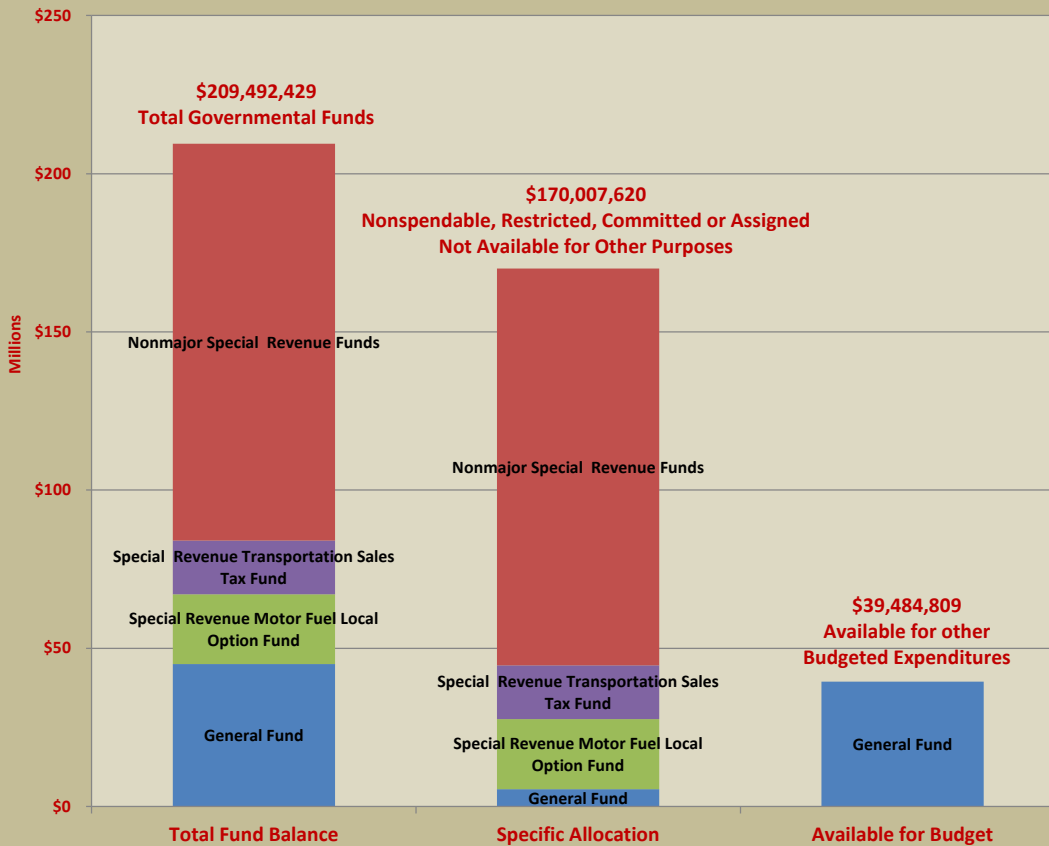
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL QUARTER ENDED FEBRUARY 28, 2013

	Major Funds				Nonmajor Funds		Total Governmental Funds	
	General Fund		Major Special Revenue Funds		Other Governmental Funds		Total 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	24,274	0	0	23,100,211	16,763	54,571,013	41,037
Other Taxes	18,600,000	1,859,042	20,275,000	1,723,072	9,340,000	684,220	48,215,000	4,266,334
Licenses and Permits	456,550	164,232	0	0	1,273,061	926,464	1,729,611	1,090,696
Grants	515,545	133,283	0	0	7,065,559	4,415,403	7,581,104	4,548,686
Charges for Services	13,545,104	3,661,336	0	0	9,203,546	2,244,161	22,748,650	5,905,497
Fines	3,844,500	429,796	0	0	1,298,100	279,055	5,142,600	708,851
Reimbursements	4,626,033	523,830	6,879,604	448,292	6,185,943	1,206,444	17,691,580	2,178,566
Interest	131,088	9,290	45,000	4,965	272,356	19,007	448,444	33,262
Miscellaneous	684,930	7,394	0	0	4,924,830	2,155	5,609,760	9,549
Cash on Hand	236,889	0	20,664,385	0	29,123,906	0	50,025,180	0
Total Revenues	\$ 74,111,441	6,812,477	47,863,989	2,176,329	91,787,512	9,793,672	213,762,942	18,782,478
Expenditures and Encumbrances:								
Personnel	\$ 54,570,134	12,588,660	0	0	34,119,683	6,699,204	88,689,817	19,287,864
Contractual Services	9,661,127	2,250,570	20,134,094	3,469,104	19,461,397	8,394,286	49,256,618	14,113,960
Commodities	5,272,727	1,017,749	1,034,138	689,034	2,736,170	1,307,853	9,043,035	3,014,636
Capital	1,445,824	259,439	18,218,633	7,456,428	27,134,260	10,866,878	46,798,717	18,582,745
Debt Service - Principal	1,270,000	1,270,000	0	0	12,510,000	12,510,000	13,780,000	13,780,000
Debt Service - Interest	1,217,810	621,484	0	0	2,396,411	1,163,652	3,614,221	1,785,136
Debt Service - Requirement	0	0	0	0	200,658	0	200,658	0
Contingency and Other	1,010,848	0	0	0	1,562,538	981,112	2,573,386	981,112
Total Expenditures and Encumbrances	\$ 74,448,470	18,007,902	39,386,865	11,614,566	100,121,117	41,922,985	213,956,452	71,545,453
Excess (Deficiency) of Revenues Over Expenditures	\$ (337,029)	(11,195,425)	8,477,124	(9,438,237)	(8,333,605)	(32,129,313)	(193,510)	(52,762,975)
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
Transfers In	2,073,269	2,964	0	0	16,144,880	11,998,208	18,218,149	12,001,172
Transfers Out	1,736,240	0	8,477,124	8,472,437	7,811,275	3,528,735	18,024,639	12,001,172
Total Other Financing Sources (Uses)	\$ 337,029	2,964	(8,477,124)	(8,472,437)	8,333,605	8,469,473	193,510	0
Less Encumbrances included above:								
Contractual Services	\$	166,682		3,162,120		4,442,769		7,771,571
Commodities		88,356		562,138		924,355		1,574,849
Capital		267,021		8,861,832		11,284,588		20,413,441
Contingency and Other		0		0		219,825		219,825
Total Encumbrances included above		522,059		12,586,090		16,871,537		29,979,686
Net Change in Fund Balance	\$ 0	(10,670,402)	0	(5,324,584)	0	(6,788,303)	0	(22,783,289)
Fund Balance, Beginning of Year	\$	55,695,106		44,387,358		132,193,254		232,275,718
Fund Balance, End of Quarter	\$	45,024,704		39,062,774		125,404,951		209,492,429



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMPARISONS OF GOVERNMENTAL FUNDS OVERALL, RESTRICTED AND AVAILABLE
 FOR THE FISCAL QUARTER ENDED FEBRUARY 28, 2013

Governmental Fund Balances
February 28, 2013
Comparison between
Total Funds and
Funds Available for Budgeted Expenditures



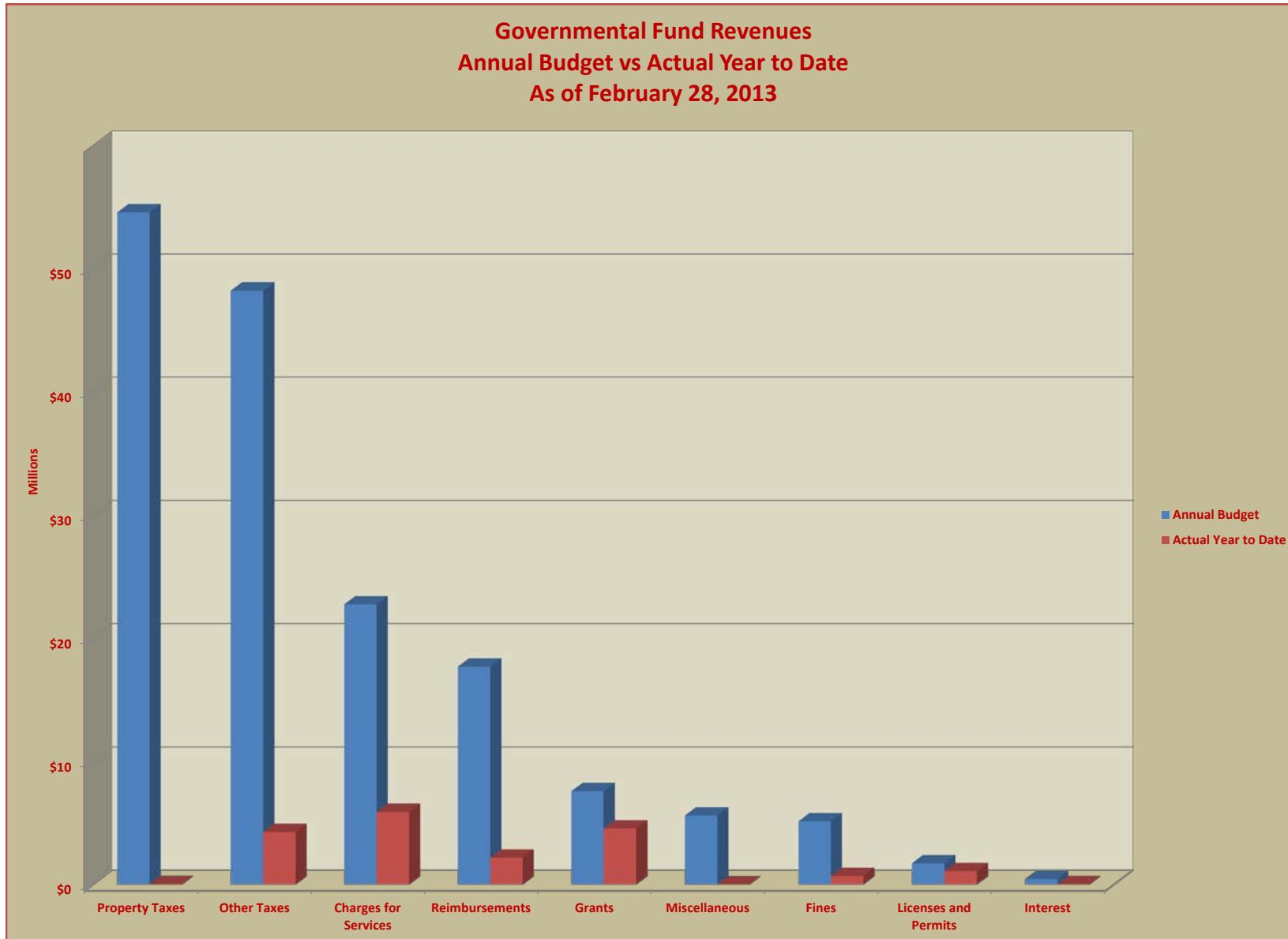


TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR COUNTY GOVERNMENTAL FUNDS BY FUND CATEGORY
REVENUES RELATED TO FISCAL YEARS 2004 - 2013



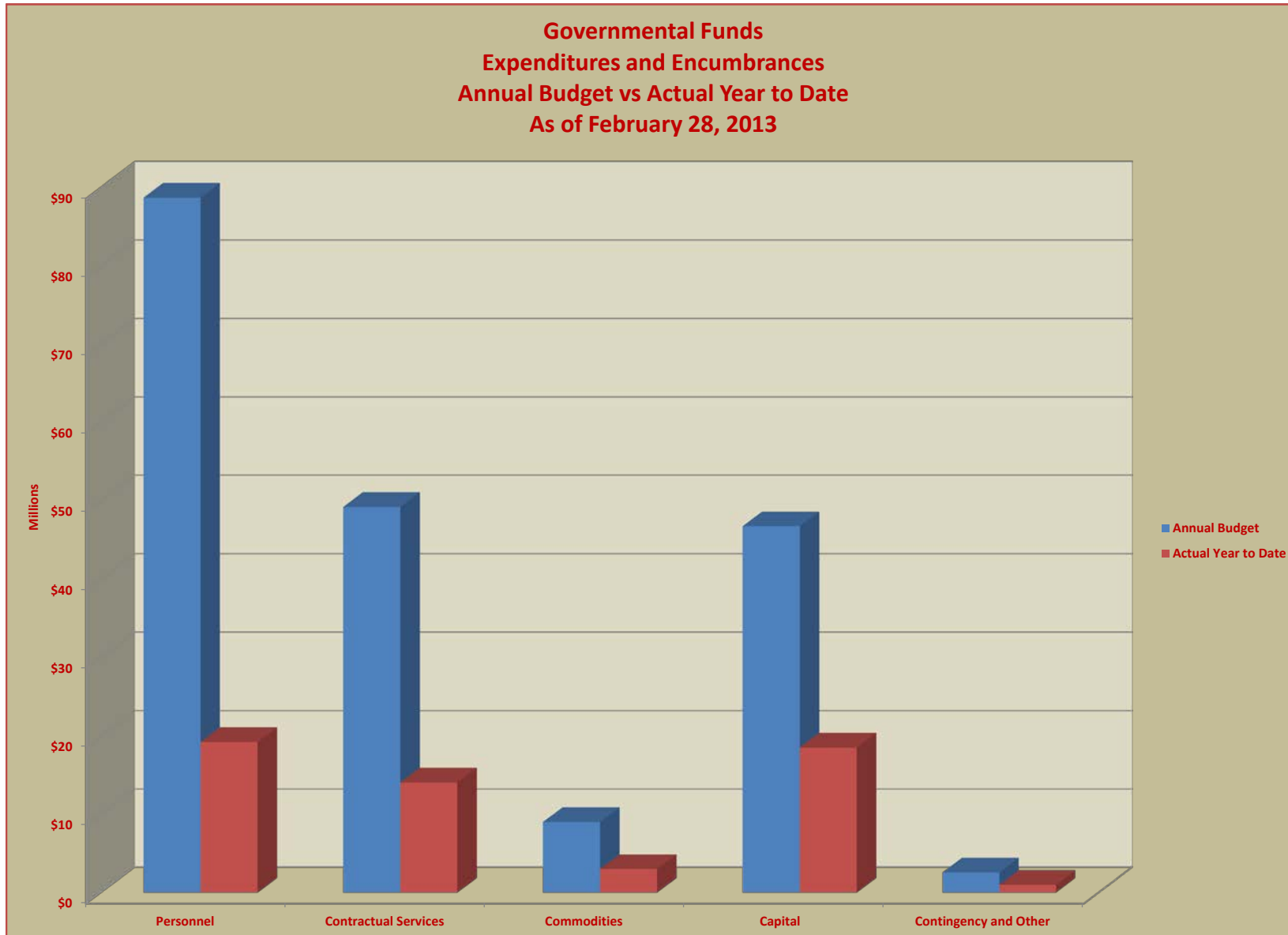


TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMPARISONS OF GOVERNMENTAL FUND REVENUES ANNUAL BUDGET vs ACTUAL YEAR-TO-DATE
FOR THE FISCAL QUARTER ENDED FEBRUARY 28, 2013





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMPARISONS OF GOVERNMENTAL FUND EXPENDITURES ANNUAL BUDGET vs ACTUAL YEAR-TO-DATE
FOR THE FISCAL QUARTER ENDED FEBRUARY 28, 2013





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL QUARTER ENDED FEBRUARY 28, 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	24,274	0	0	0	0	22,104,436	15,992
Other Taxes	18,600,000	1,859,042	8,250,000	681,925	12,025,000	1,041,147	9,340,000	684,220
Licenses and Permits	456,550	164,232	0	0	0	0	1,273,061	926,464
Grants	515,545	133,283	0	0	0	0	7,065,559	4,415,403
Charges for Services	13,545,104	3,661,336	0	0	0	0	8,903,546	1,959,677
Fines	3,844,500	429,796	0	0	0	0	1,298,100	279,055
Reimbursements	4,626,033	523,830	1,811,779	385,189	5,067,825	63,103	2,216,959	592,252
Interest	131,088	9,290	20,000	4,624	25,000	341	165,093	9,286
Miscellaneous	684,930	7,394	0	0	0	0	4,924,830	2,151
Cash on Hand	236,889	0	9,074,675	0	11,589,710	0	10,441,102	0
Total Revenues	\$ 74,111,441	6,812,477	19,156,454	1,071,738	28,707,535	1,104,591	67,732,686	8,884,500
Expenditures and Encumbrances:								
Personnel	\$ 54,570,134	12,588,660	0	0	0	0	34,119,683	6,699,204
Contractual Services	9,661,127	2,250,570	14,639,126	2,890,551	5,494,968	578,553	16,786,353	5,935,176
Commodities	5,272,727	1,017,749	1,034,138	689,034	0	0	2,736,170	1,307,853
Capital	1,445,824	259,439	3,430,032	1,193,549	14,788,601	6,262,879	7,523,390	1,487,905
Debt Service - Principal	1,270,000	1,270,000	0	0	0	0	0	0
Debt Service - Interest	1,217,810	621,484	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0
Contingency and Other	1,010,848	0	0	0	0	0	1,552,038	981,112
Total Expenditures and Encumbrances	\$ 74,448,470	18,007,902	19,103,296	4,773,134	20,283,569	6,841,432	62,717,634	16,411,250
Excess (Deficiency) of Revenues Over Expenditures	\$ (337,029)	(11,195,425)	53,158	(3,701,396)	8,423,966	(5,736,841)	5,015,052	(7,526,750)
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
Transfers In	2,073,269	2,964	0	0	0	0	2,759,223	32,158
Transfers Out	1,736,240	0	53,158	48,471	8,423,966	8,423,966	7,774,275	3,528,735
Total Other Financing Sources (Uses)	\$ 337,029	2,964	(53,158)	(48,471)	(8,423,966)	(8,423,966)	(5,015,052)	(3,496,577)
Less Encumbrances included above:								
Contractual Services	\$ 0	166,682	0	2,697,557	0	464,563	0	2,203,073
Commodities	0	88,356	0	562,138	0	0	0	924,355
Capital	0	267,021	0	2,533,179	0	6,328,653	0	1,174,883
Contingency and Other	0	0	0	0	0	0	0	219,825
Total Encumbrances included above	0	522,059	0	5,792,874	0	6,793,216	0	4,522,136
Net Change in Fund Balance	\$ 0	(10,670,402)	0	2,043,007	0	(7,367,591)	0	(6,501,191)
Fund Balance, Beginning of Year	\$ 55,695,106	55,695,106	20,050,559	20,050,559	24,336,799	24,336,799	74,217,254	74,217,254
Fund Balance, End of Quarter	\$ 45,024,704	45,024,704	22,093,566	22,093,566	16,969,208	16,969,208	67,716,063	67,716,063



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUND BALANCES - BUDGET AND ACTUAL (Continued)
FOR THE FISCAL QUARTER ENDED FEBRUARY 28, 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	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	771	0	0	0	0	54,571,013	41,037
Other Taxes	0	0	0	0	0	0	48,215,000	4,266,334
Licenses and Permits	0	0	0	0	0	0	1,729,611	1,090,696
Grants	0	0	0	0	0	0	7,581,104	4,548,686
Charges for Services	0	0	300,000	284,484	0	0	22,748,650	5,905,497
Fines	0	0	0	0	0	0	5,142,600	708,851
Reimbursements	1,041,253	384,135	2,927,731	230,057	0	0	17,691,580	2,178,566
Interest	29,900	3,168	67,363	5,957	10,000	596	448,444	33,262
Miscellaneous	0	0	0	4	0	0	5,609,760	9,549
Cash on Hand	0	0	18,682,804	0	0	0	50,025,180	0
Total Revenues	\$ 2,066,928	388,074	21,977,898	520,502	10,000	596	213,762,942	18,782,478
Expenditures and Encumbrances:								
Personnel	\$ 0	0	0	0	0	0	88,689,817	19,287,864
Contractual Services	8,100	450	2,666,944	2,458,660	0	0	49,256,618	14,113,960
Commodities	0	0	0	0	0	0	9,043,035	3,014,636
Capital	0	0	19,610,870	9,378,973	0	0	46,798,717	18,582,745
Debt Service - Principal	12,510,000	12,510,000	0	0	0	0	13,780,000	13,780,000
Debt Service - Interest	2,396,411	1,163,652	0	0	0	0	3,614,221	1,785,136
Debt Service - Requirement	200,658	0	0	0	0	0	200,658	0
Contingency and Other	500	0	0	0	10,000	0	2,573,386	981,112
Total Expenditures and Encumbrances	\$ 15,115,669	13,674,102	22,277,814	11,837,633	10,000	0	213,956,452	71,545,453
Excess (Deficiency) of Revenues Over Expenditures	\$ (13,048,741)	(13,286,028)	(299,916)	(11,317,131)	0	596	(193,510)	(52,762,975)
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
Transfers In	13,048,741	11,966,050	336,916	0	0	0	18,218,149	12,001,172
Transfers Out	0	0	37,000	0	0	0	18,024,639	12,001,172
Total Other Financing Sources (Uses)	\$ 13,048,741	11,966,050	299,916	0	0	0	193,510	0
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	2,239,696	0	0	0	7,771,571
Commodities	0	0	0	0	0	0	0	1,574,849
Capital	0	0	0	10,109,705	0	0	0	20,413,441
Contingency and Other	0	0	0	0	0	0	0	219,825
Total Encumbrances included above	0	0	0	12,349,401	0	0	0	29,979,686
Net Change in Fund Balance	\$ 0	(1,319,978)	0	1,032,270	0	596	0	(22,783,289)
Fund Balance, Beginning of Year	\$ 20,416,855		34,482,997		3,076,148		232,275,718	
Fund Balance, End of Quarter	\$ 19,096,877		35,515,267		3,076,744		209,492,429	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
GENERAL FUND ACCOUNTS REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL QUARTER ENDED FEBRUARY 28, 2013

	General Fund (Corp Acct) -001		General Fund - Other (Noncorporate) Accounts					
			Special Reserve Acct -112		SAO Domestic Violence - 223		Environmental Pros Acct - 224	
	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	24,274	0	0	0	0	0	0
Other Taxes	18,600,000	1,859,042	0	0	0	0	0	0
Licenses and Permits	456,550	164,232	0	0	0	0	0	0
Grants	515,545	133,283	0	0	0	0	0	0
Charges for Services	13,469,604	3,661,336	0	0	0	0	1,000	0
Fines	3,844,500	429,796	0	0	0	0	0	0
Reimbursements	4,626,033	523,830	0	0	0	0	0	0
Interest	125,100	8,735	0	0	1,800	19	650	(6)
Miscellaneous	219,324	7,394	0	0	0	0	570	0
Cash on Hand	8,826	0	0	0	0	0	0	0
Total Revenues	\$ 73,336,284	6,811,922	0	0	1,800	19	2,220	(6)
Expenditures and Encumbrances:								
Personnel	\$ 53,721,769	12,435,365	0	0	448,504	97,564	232,412	54,349
Contractual Services	9,301,825	2,198,382	0	0	21,910	135	9,078	45
Commodities	5,271,827	1,017,749	0	0	0	0	500	0
Capital	742,426	68,414	0	0	0	0	0	0
Debt Service - Principal	1,270,000	1,270,000	0	0	0	0	0	0
Debt Service - Interest	1,217,810	621,484	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0
Contingency and Other	1,009,592	0	0	0	1,256	0	0	0
Total Expenditures and Encumbrances	\$ 72,535,249	17,611,394	0	0	471,670	97,699	241,990	54,394
Excess (Deficiency) of Revenues Over Expenditures	\$ 801,035	(10,799,472)	0	0	(469,870)	(97,680)	(239,770)	(54,400)
Other Financing Sources (Uses):								
Issuance of Bonds	\$							
Premium on Bonds Sold								
Transfers In	934,415	2,964	0	0	469,870	0	239,770	0
Transfers Out	1,735,450	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ (801,035)	2,964	0	0	469,870	0	239,770	0
Less Encumbrances included above:								
Contractual Services	\$	115,164		0		0		0
Commodities		88,356		0		0		0
Capital		75,996		0		0		0
Contingency and Other		0		0		0		0
Total Encumbrances included above		279,516		0		0		0
Net Change in Fund Balance	\$ 0	(10,516,992)	0	0	0	(97,680)	0	(54,400)
Fund Balance, Beginning of Year	\$ 50,723,850		1,800,000		230,195		35,299	
Fund Balance, End of Quarter	\$ 40,206,858		1,800,000		132,515		(19,101)	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
GENERAL FUND ACCOUNTS REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (Continued)
FOR THE FISCAL QUARTER ENDED FEBRUARY 28, 2013

	General Fund - Other (Noncorporate) Accounts							
	Economic Development Acct - 400		Cost Share Drainage Acct		Public Bldg Comm Acct		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	24,274
Other Taxes	0	0	0	0	0	0	18,600,000	1,859,042
Licenses and Permits	0	0	0	0	0	0	456,550	164,232
Grants	0	0	0	0	0	0	515,545	133,283
Charges for Services	0	0	74,500	0	0	0	13,545,104	3,661,336
Fines	0	0	0	0	0	0	3,844,500	429,796
Reimbursements	0	0	0	0	0	0	4,626,033	523,830
Interest	1,100	70	2,438	70	0	402	131,088	9,290
Miscellaneous	0	0	465,036	0	0	0	684,930	7,394
Cash on Hand	228,063	0	0	0	0	0	236,889	0
Total Revenues	\$ 229,163	70	541,974	70	0	402	74,111,441	6,812,477
Expenditures and Encumbrances:								
Personnel	\$ 167,449	1,382	0	0	0	0	54,570,134	12,588,660
Contractual Services	61,314	490	267,000	51,518	0	0	9,661,127	2,250,570
Commodities	400	0	0	0	0	0	5,272,727	1,017,749
Capital	0	0	703,398	191,025	0	0	1,445,824	259,439
Debt Service - Principal	0	0	0	0	0	0	1,270,000	1,270,000
Debt Service - Interest	0	0	0	0	0	0	1,217,810	621,484
Debt Service - Requirement	0	0	0	0	0	0	0	0
Contingency and Other	0	0	0	0	0	0	1,010,848	0
Total Expenditures	\$ 229,163	1,872	970,398	242,543	0	0	74,448,470	18,007,902
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(1,802)	(428,424)	(242,473)	0	402	(337,029)	(11,195,425)
Other Financing Sources (Uses):								
Issuance of Bonds	\$							
Premium on Bonds Sold								
Transfers In	0	0	429,214	0	0	0	2,073,269	2,964
Transfers Out	0	0	790	0	0	0	1,736,240	0
Total Other Financing Sources (Uses)	\$ 0	0	428,424	0	0	0	337,029	2,964
Less Encumbrances included above:								
Contractual Services	\$	0		51,518		0		166,682
Commodities		0		0		0		88,356
Capital		0		191,025		0		267,021
Contingency and Other		0		0		0		0
Total Encumbrances included above		0		242,543		0		522,059
Net Change in Fund Balance	\$ 0	(1,802)	0	70	0	402	0	(10,670,402)
Fund Balance, Beginning of Year	\$	350,382		514,587		2,040,793		55,695,106
Fund Balance, End of Quarter	\$	348,580		514,657		2,041,195		45,024,704



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 DEBT SERVICE FUNDS REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE FISCAL QUARTER ENDED FEBRUARY 28, 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	771	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	1,100	(28)	1,300	(289)	10,000	1,178
Miscellaneous	0	0	0	0	0	0
Total Revenues	\$ 1,100	(28)	997,075	482	10,000	1,178
Expenditures:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	1,100	0	0	0	1,000	0
Commodities	0	0	0	0	0	0
Capital	0	0	0	0	0	0
Debt Service - Principal	710,000	710,000	975,000	975,000	2,215,000	2,215,000
Debt Service - Interest	107,688	60,677	22,075	14,700	1,223,988	639,681
Debt Service - Requirement	0	0	0	0	63,625	0
Contingency and Other	0	0	0	0	0	0
Total Expenditures	\$ 818,788	770,677	997,075	989,700	3,503,613	2,854,681
Excess (Deficiency) of Revenues Over Expenditures	\$ (817,688)	(770,705)	0	(989,218)	(3,493,613)	(2,853,503)
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	817,688	0	0	0	3,493,613	3,493,613
Transfers Out	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ 817,688	0	0	0	3,493,613	3,493,613
Net Change in Fund Balance	\$ 0	(770,705)	0	(989,218)	0	640,110
Fund Balance, Beginning of Year	\$ 1,807,167		1,237,036		2,857,340	
Fund Balance, End of Quarter	\$ 1,036,462		247,818		3,497,450	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
DEBT SERVICE FUNDS REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (Continued)
FOR THE FISCAL QUARTER ENDED FEBRUARY 28, 2013

	Debt Service Funds					
	Transit Sales Tax - 621		Recovery Zone Bond - 622		Total Debt Service Funds	
	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:						
Property Taxes	\$ 0	0	0	0	995,775	771
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	191,657	109,820	849,596	274,315	1,041,253	384,135
Interest	15,000	2,106	2,500	201	29,900	3,168
Miscellaneous	0	0	0	0	0	0
Total Revenues	\$ 206,657	111,926	852,096	274,516	2,066,928	388,074
Expenditures:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	1,000	0	5,000	450	8,100	450
Commodities	0	0	0	0	0	0
Capital	0	0	0	0	0	0
Debt Service - Principal	7,995,000	7,995,000	615,000	615,000	12,510,000	12,510,000
Debt Service - Interest	547,590	313,770	495,070	134,824	2,396,411	1,163,652
Debt Service - Requirement	87,033	0	50,000	0	200,658	0
Contingency and Other	0	0	500	0	500	0
Total Expenditures	\$ 8,630,623	8,308,770	1,165,570	750,274	15,115,669	13,674,102
Excess (Deficiency) of Revenues Over Expenditures	\$ (8,423,966)	(8,196,844)	(313,474)	(475,758)	(13,048,741)	(13,286,028)
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	8,423,966	8,423,966	313,474	48,471	13,048,741	11,966,050
Transfers Out	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ 8,423,966	8,423,966	313,474	48,471	13,048,741	11,966,050
Net Change in Fund Balance	\$ 0	227,122	0	(427,287)	0	(1,319,978)
Fund Balance, Beginning of Year	\$	8,311,277	6,204,035	6,204,035	20,416,855	20,416,855
Fund Balance, End of Quarter	\$	8,538,399	5,776,748	5,776,748	19,096,877	19,096,877



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
CAPITAL PROJECTS FUNDS REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL QUARTER ENDED FEBRUARY 28, 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	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	767	4,363	157	0	21
Miscellaneous	0	0	0	0	0	0
Cash on Hand	1,483,084	0	845,637	0	22,000	0
Total Revenues	\$ 1,483,084	767	850,000	157	22,000	21
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	100,000	92,800	0	0	0	0
Commodities	0	0	0	0	0	0
Capital	1,720,000	748,535	850,000	247,429	0	0
Debt Service - Principal	0	0	0	0	0	0
Debt Service - Interest	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0
Contingency and Other	0	0	0	0	0	0
Total Expenditures and Encumbrances	\$ 1,820,000	841,335	850,000	247,429	0	0
Excess (Deficiency) of Revenues Over Expenditures	\$ (336,916)	(840,568)	0	(247,272)	22,000	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	336,916	0	0	0	0	0
Transfers Out	0	0	0	0	22,000	0
Total Other Financing Sources (Uses)	\$ 336,916	0	0	0	(22,000)	0
Less Encumbrances included above:						
Contractual Services	\$ 92,800		0		0	
Commodities	0		0		0	
Capital	743,442		190,330		0	
Total Encumbrances included above	836,242		190,330		0	
Net Change in Fund Balance	\$ 0	(4,326)	0	(56,942)	0	21
Fund Balance, Beginning of Year	\$ 8,881,437		623,121		57,417	
Fund Balance, End of Quarter	\$ 8,877,111		566,179		57,438	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
CAPITAL PROJECTS FUNDS REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (Continued)
FOR THE FISCAL QUARTER ENDED FEBRUARY 28, 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	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	300,000	284,484	300,000	284,484
Fines	0	0	0	0	0	0
Reimbursements	2,604,609	224,557	323,122	5,500	2,927,731	230,057
Interest	50,000	3,220	13,000	1,792	67,363	5,957
Miscellaneous	0	0	0	4	0	4
Cash on Hand	11,092,094	0	5,239,989	0	18,682,804	0
Total Revenues	\$ 13,746,703	227,777	5,876,111	291,780	21,977,898	520,502
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	1,547,412	1,340,881	1,019,532	1,024,979	2,666,944	2,458,660
Commodities	0	0	0	0	0	0
Capital	12,199,291	5,778,305	4,841,579	2,604,704	19,610,870	9,378,973
Debt Service - Principal	0	0	0	0	0	0
Debt Service - Interest	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0
Contingency and Other	0	0	0	0	0	0
Total Expenditures and Encumbrances	\$ 13,746,703	7,119,186	5,861,111	3,629,683	22,277,814	11,837,633
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(6,891,409)	15,000	(3,337,903)	(299,916)	(11,317,131)
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	336,916	0
Transfers Out	0	0	15,000	0	37,000	0
Total Other Financing Sources (Uses)	\$ 0	0	(15,000)	0	299,916	0
Less Encumbrances included above:						
Contractual Services	\$ 0	1,141,643	0	1,005,253	0	2,239,696
Commodities	0	0	0	0	0	0
Capital	0	6,582,512	0	2,593,421	0	10,109,705
Total Encumbrances in year to date expenditures	0	7,724,155	0	3,598,674	0	12,349,401
Net Change in Fund Balance	\$ 0	(6,891,409)	0	(3,337,903)	0	(11,317,131)
Fund Balance, Beginning of Year	\$ 16,078,938	16,078,938	8,842,084	8,842,084	34,482,997	34,482,997
Fund Balance, End of Quarter	\$ 16,911,684	16,911,684	9,102,855	9,102,855	35,515,267	35,515,267



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
BOND ACTIVITY FISCAL YEAR 2013 THROUGH QUARTER ENDED FEBRUARY 28, 2013
PROJECTED PAYMENT SCHEDULE FOR CURRENT YEAR, NEXT FOUR YEARS, & BEYOND FIVE YEARS

Long Term General Obligation Bonds and Debt Certificates

	Balance		Balance	
	Dec. 1, 2012	Additions	Retirements	Feb. 28, 2013
General Obligation Bonds and Debt Certificates Payable:				
Series 2002 - G.O. Refunding Bonds	\$ 3,030,000		710,000	2,320,000
Series 2004 - G.O. Refunding Bonds	24,585,000		2,215,000	22,370,000
Series 2005 - Debt Certificates	6,845,000		525,000	6,320,000
Series 2006 - Debt Certificates	22,240,000		745,000	21,495,000
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. Gonds	1,960,000		975,000	985,000
Total G.O. Bonds and Debt Certificates Payable	\$ 90,115,000	0	13,780,000	76,335,000

Payment Schedule

	Remaining Current Fiscal Year		Fiscal Years 2014 - 2017		Beyond Fiscal Year 2017		Balance
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation Bonds and Debt Certificates Payable:							
Series 2002 - G.O. Refunding Bonds	\$ 0	47,011	2,320,000	145,010	0	0	0
Series 2004 - G.O. Refunding Bonds	0	584,307	10,050,000	2,816,475	12,320,000	1,334,813	0
Series 2005 - Debt Certificates	0	121,546	2,100,000	819,424	4,220,000	578,801	0
Series 2006 - Debt Certificates	0	474,778	4,320,000	3,461,408	17,175,000	3,477,285	0
Series 2009A - G.O. Alt. Rev. Bonds	0	0	0	0	0	0	0
Series 2009B - G.O. Alt. Rev. Bonds	0	233,820	16,400,000	482,220	0	0	0
Series 2010 - G.O. Alt. Rev. Bonds	0	130,211	2,615,000	909,429	3,830,000	789,719	0
Series 2011 - G.O. Gonds	0	7,388	985,000	7,388	0	0	0
Total G.O. Bonds and Debt Certificates Payable	\$ 0	1,599,061	38,790,000	8,641,354	37,545,000	6,180,618	0

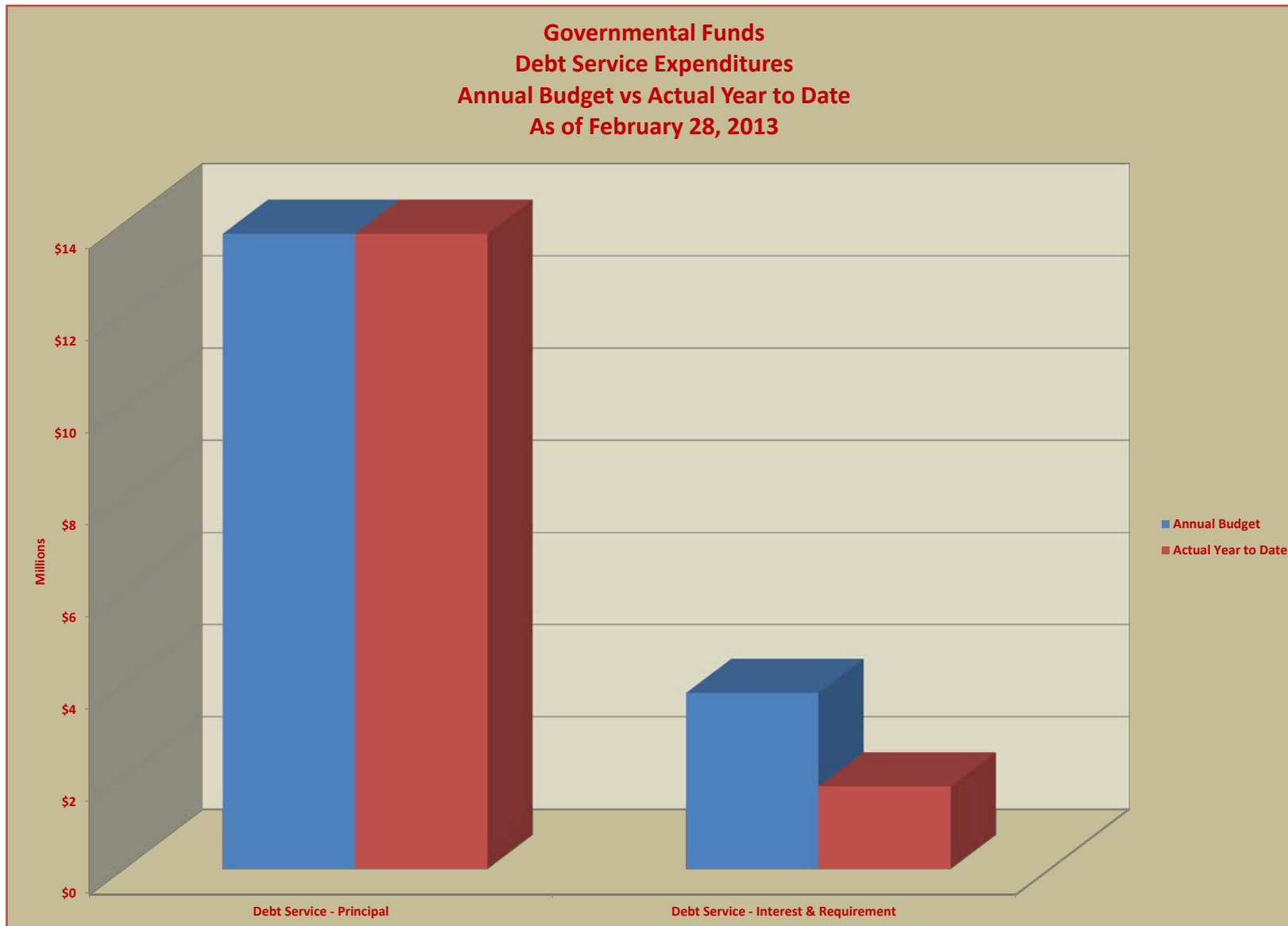
Memo -Subsequent Events

On April 3, 2013 the County issued \$27,225,000 of General Obligation Alternate Revenue Bonds Series 2013 which was used to refund the remaining outstanding G.O. Refunding Bonds - Series 2002 and partially refund Series 2005 and 2006, and will be repaid as follows:

Schedule of maturation	Principal Due	Interest Due
12/15/2013	\$ 1,045,000	2.00%
12/15/2014	1,345,000	3.00%
12/15/2015	2,515,000	3.00%
12/15/2016	1,840,000	3.00%
12/15/2017	1,980,000	3.00%
12/15/2018	2,135,000	3.00%
12/15/2019	2,295,000	3.00%
12/15/2020	2,455,000	3.00%
12/15/2021	2,620,000	3.00%
12/15/2022	2,805,000	3.00%
12/15/2023	2,995,000	3.00%
12/15/2024	3,195,000	3.00%
	\$ 27,225,000	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMPARISONS OF DEBT SERVICE FUND EXPENDITURES ANNUAL BUDGET vs YEAR-TO-DATE ACTUAL
FOR THE FISCAL QUARTER ENDED FEBRUARY 28, 2013





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN COUNTYWIDE FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL QUARTER ENDED FEBRUARY 28, 2013

	Governmental Funds		Proprietary Funds		SSA & SBA Funds		Total Countywide 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	\$ 54,571,013	41,037	0	0	34,864	0	54,605,877	41,037
Other Taxes	48,215,000	4,266,334	0	0	0	0	48,215,000	4,266,334
Licenses and Permits	1,729,611	1,090,696	0	0	0	0	1,729,611	1,090,696
Grants	7,581,104	4,548,686	0	0	0	0	7,581,104	4,548,686
Charges for Services	22,748,650	5,905,497	84,000	3,680	0	0	22,832,650	5,909,177
Fines	5,142,600	708,851	0	0	0	0	5,142,600	708,851
Reimbursements	17,691,580	2,178,566	23,000	2,225	2,803	0	17,717,383	2,180,791
Interest	448,444	33,262	50,000	3,132	0	0	498,444	36,394
Miscellaneous	5,609,760	9,549	3,000	500	0	0	5,612,760	10,049
Cash on Hand	50,025,180	0	481,512	0	0	0	50,506,692	0
Total Revenues	\$ 213,762,942	18,782,478	641,512	9,537	37,667	0	214,442,121	18,792,015
Expenditures and Encumbrances:								
Personnel	\$ 88,689,817	19,287,864	230,928	44,089	0	0	88,920,745	19,287,864
Contractual Services	49,256,618	14,113,960	219,604	84,755	3,700	0	49,479,922	14,113,960
Commodities	9,043,035	3,014,636	10,210	1,645	0	0	9,053,245	3,014,636
Capital	46,798,717	18,582,745	0	0	0	0	46,798,717	18,582,745
Debt Service - Principal	13,780,000	13,780,000	0	0	0	0	13,780,000	13,780,000
Debt Service - Interest	3,614,221	1,785,136	0	0	0	0	3,614,221	1,785,136
Debt Service - Requirement	200,658	0	0	0	0	0	200,658	0
Contingency and Other	2,573,386	981,112	20,000	0	1,227	0	2,594,613	981,112
Total Expenditures and Encumbrances	\$ 213,956,452	71,545,453	480,742	130,489	4,927	0	214,442,121	71,545,453
Excess (Deficiency) of Revenues Over Expenditures	\$ (193,510)	(52,762,975)	160,770	(120,952)	32,740	0	0	(52,753,438)
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
Transfers In	18,218,149	12,001,172	79,000	0	790	0	18,297,939	12,001,172
Transfers Out	18,024,639	12,001,172	239,770	0	33,530	0	18,297,939	12,001,172
Total Other Financing Sources (Uses)	\$ 193,510	0	(160,770)	0	(32,740)	0	0	0
Less Encumbrances included above:								
Contractual Services	\$ 7,771,571		70,917		0		7,842,488	
Commodities	1,574,849		1,272		0		1,576,121	
Capital	20,413,441		0		0		20,413,441	
Contingency and Other	219,825		0		0		219,825	
Total Encumbrances included above	29,979,686		72,189		0		30,051,875	
Net Change in Fund Balance	\$ 0	(22,783,289)	0	(48,763)	0	0	0	(22,701,563)
Fund Balance, Beginning of Year	\$ 232,275,718		19,822,992		0		252,098,710	
Fund Balance, End of Quarter	\$ 209,492,429		19,774,229		0		229,397,147	