



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

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

Revenues:		
Property Taxes	\$ 31,470,802	2,665,680
Other Taxes	18,600,000	7,767,879
Licenses and Permits	456,550	314,155
Grants	519,545	147,693
Charges for Services	13,545,104	7,273,277
Fines	3,844,500	837,498
Reimbursements	5,035,399	2,859,887
Interest	131,088	51,888
Miscellaneous	684,930	98,458
Cash on Hand	1,766,874	0
Total Revenues	\$ 76,054,792	22,016,415

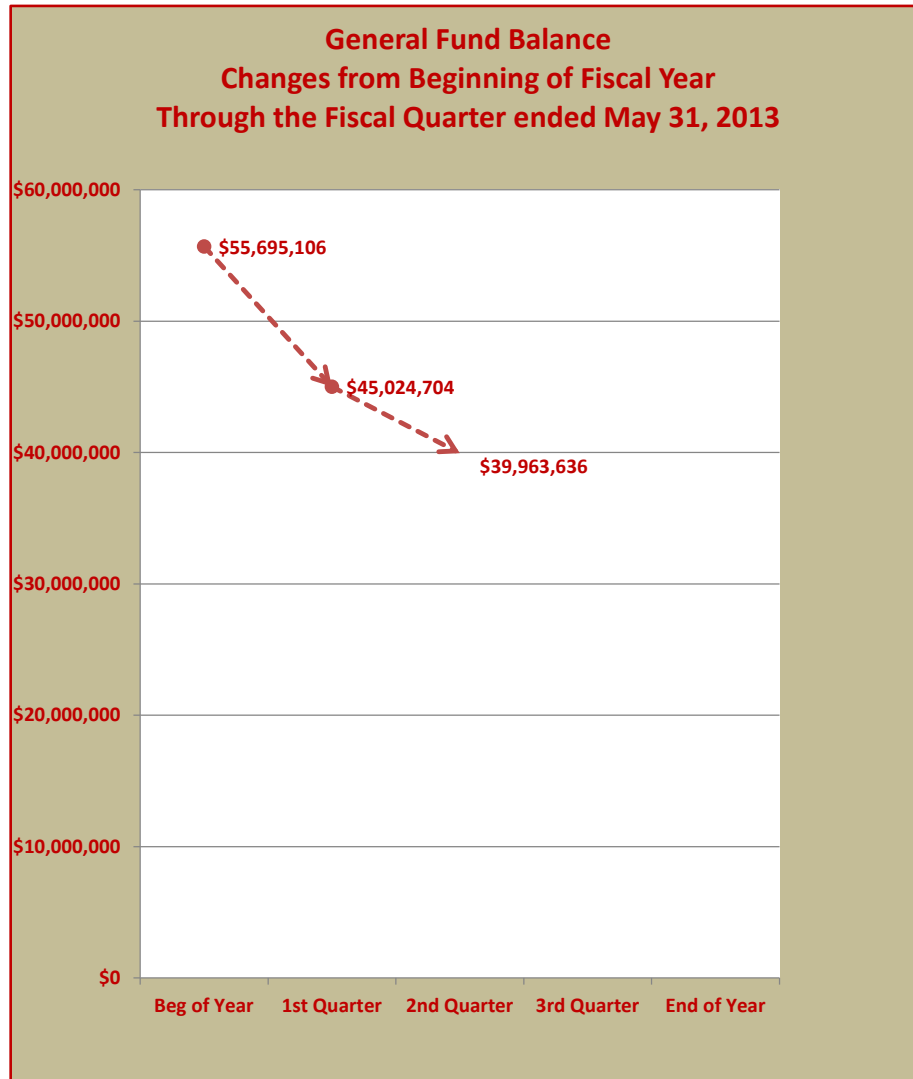
Expenditures and Encumbrances:		
Personnel	\$ 55,829,063	26,885,039
Contractual Services	9,788,935	4,805,008
Commodities	5,344,374	2,443,447
Capital	1,455,824	440,287
Debt Service - Principal	1,270,000	1,270,000
Debt Service - Interest	670,840	621,484
Debt Service - Requirement	0	0
Contingency and Other	1,037,399	0
Total Expenditures and Encumbrances	\$ 75,396,435	36,465,265
Excess (Deficiency) of Revenues Over Expenditures	\$ 658,357	(14,448,850)

Other Financing Sources (Uses):		
Issuance of Bonds	\$ 0	0
Premium on Bonds Sold	0	0
Transfers In	2,973,269	902,964
Transfers Out	3,631,626	2,727,874
Total Other Financing Sources (Uses)	\$ (658,357)	(1,824,910)

Less Encumbrances included above:		
Contractual Services	\$ 149,805	
Commodities	60,118	
Capital	332,367	
Contingency and Other	0	
Total Encumbrances included above	542,290	
Net Change in Fund Balance	\$ 0	(15,731,470)

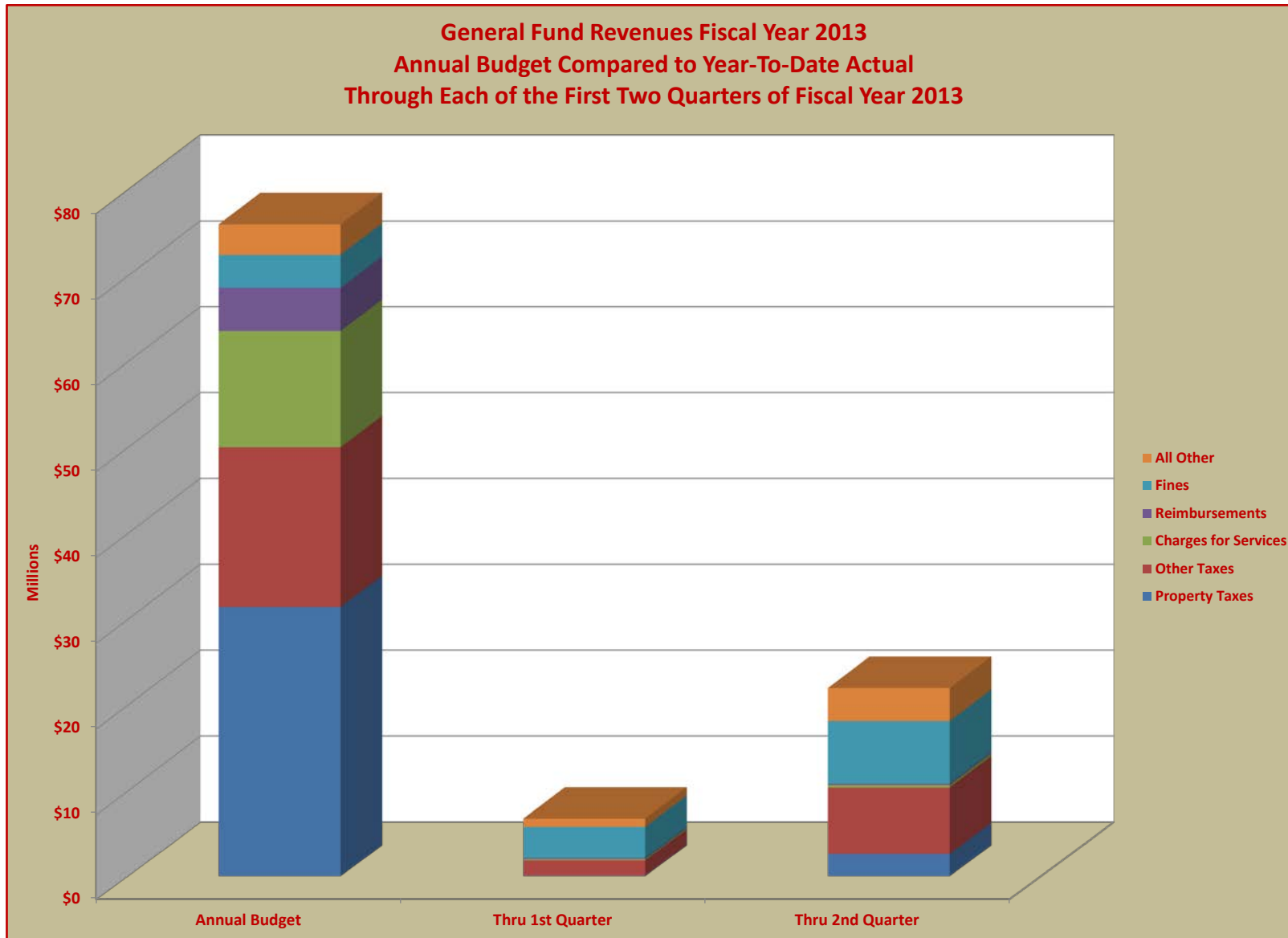
Fund Balance, Beginning of Year	\$ 55,695,106	
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Fund Balance, End of Quarter	\$ 39,963,636	
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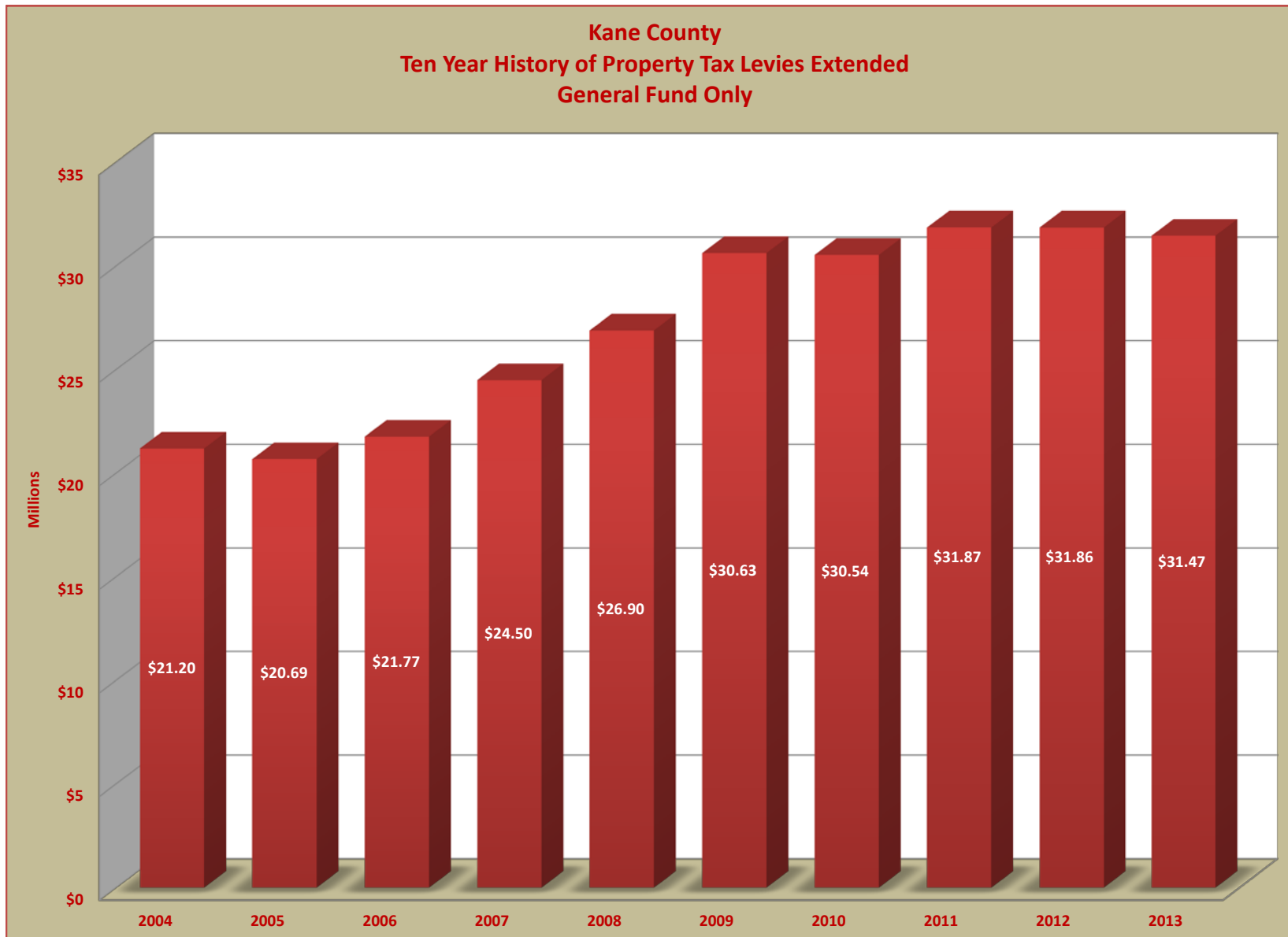


TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
GENERAL FUND REVENUES FISCAL YEAR 2013
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH EACH OF THE FIRST TWO QUARTER OF FISCAL YEAR 2013



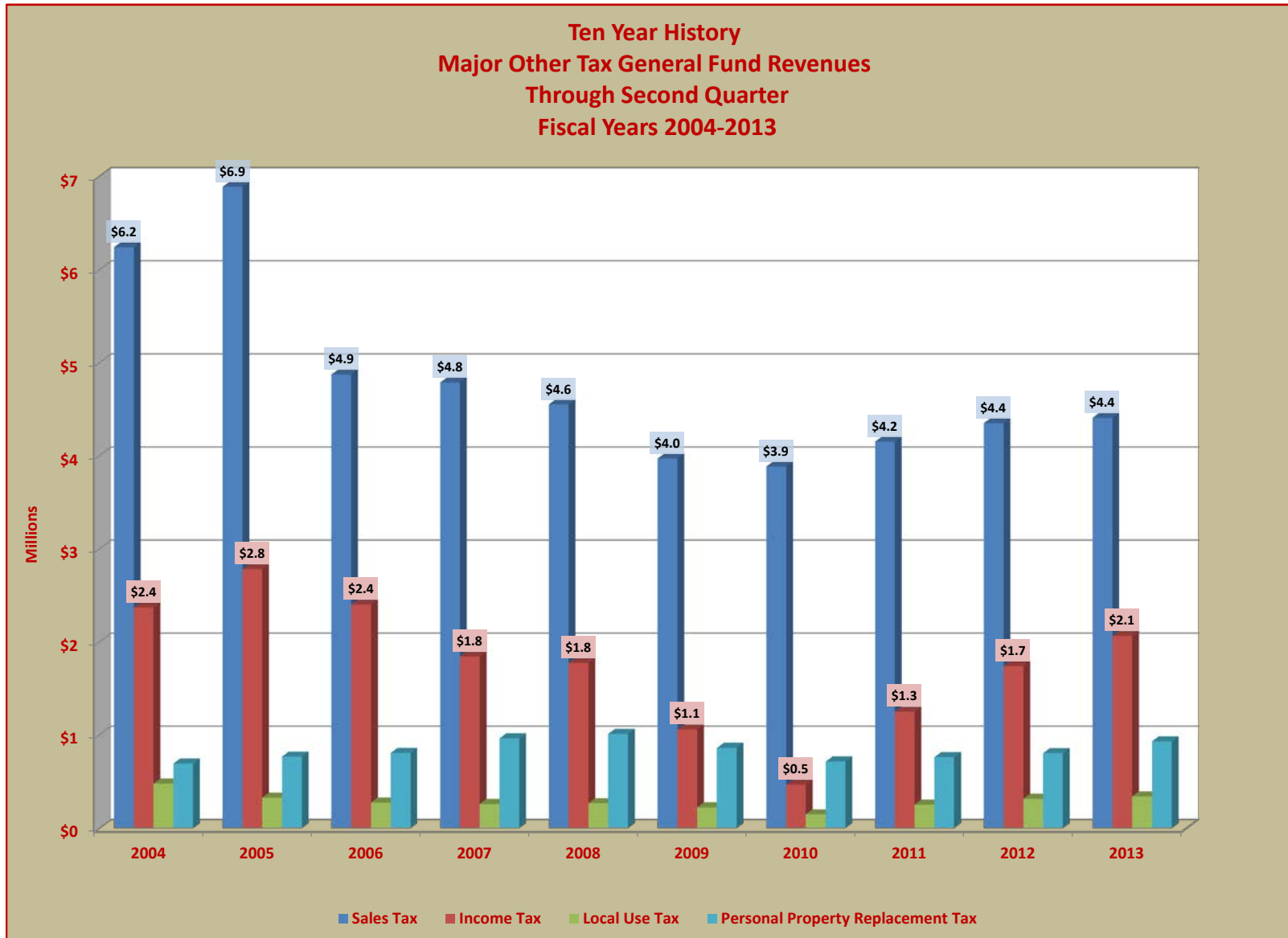


TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR FOR GENERAL FUND ONLY
REVENUES RELATED TO FISCAL YEARS 2004 - 2013



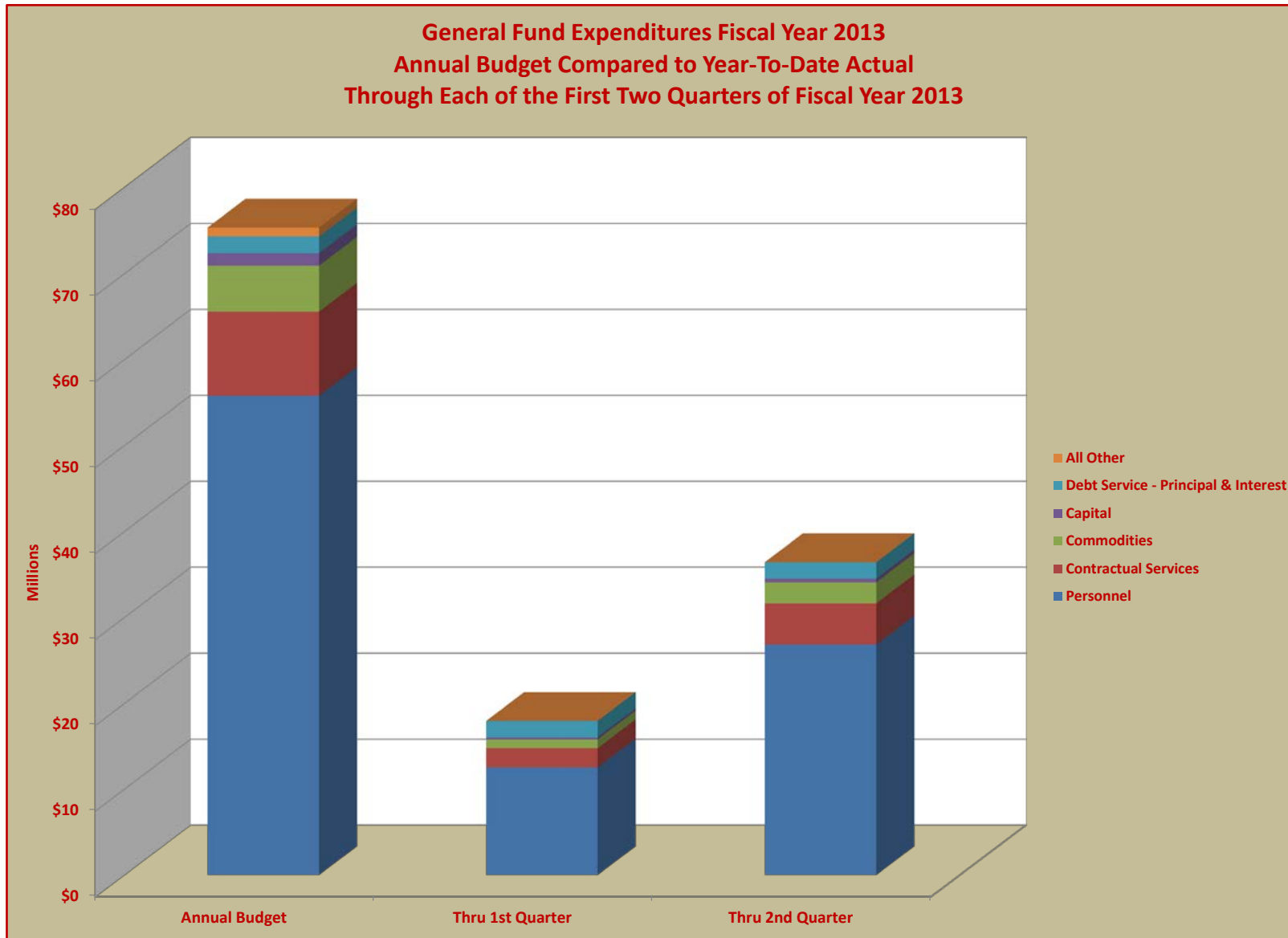


TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 MAJOR OTHER TAX GENERAL FUND REVENUES COMPARATIVE QUARTER-TO-DATE HISTORY
 THROUGH THE QUARTER ENDED MAY 31 FOR FISCAL YEARS 2004 - 2013





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





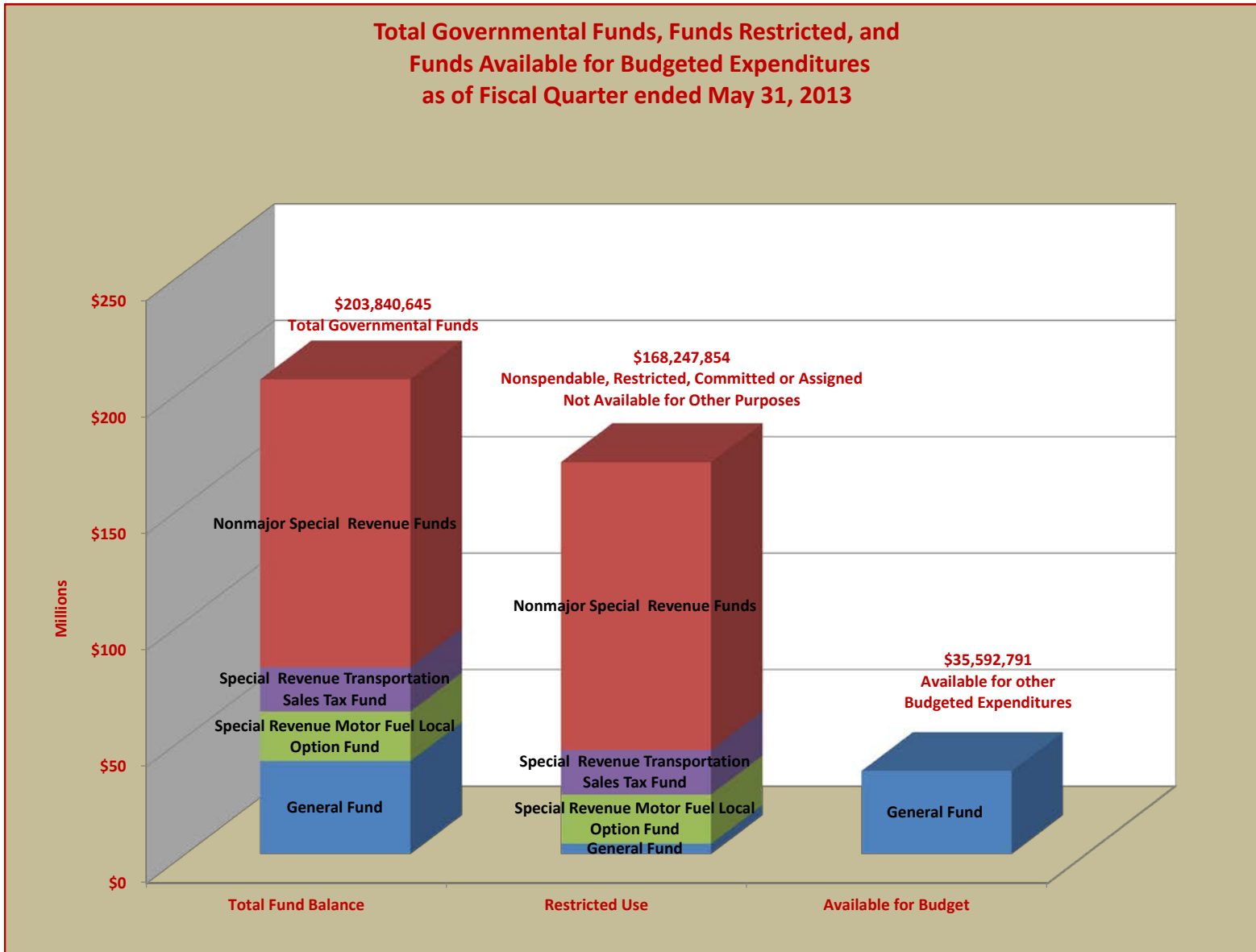
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS FISCAL YEAR 2013
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH THE FISCAL QUARTER ENDED MAY 31, 2013

	Major Funds				Nonmajor Funds		Total Governmental Funds	
	General Fund		Major Special Revenue Funds		Other Governmental Funds			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:								
Property Taxes	\$ 31,470,802	2,665,680	0	0	23,135,075	1,949,770	54,605,877	4,615,450
Other Taxes	18,600,000	7,767,879	20,275,000	6,780,588	9,340,000	2,577,302	48,215,000	17,125,769
Licenses and Permits	456,550	314,155	0	0	1,273,061	1,102,236	1,729,611	1,416,391
Grants	519,545	147,693	0	0	7,065,559	7,076,707	7,585,104	7,224,400
Charges for Services	13,545,104	7,273,277	0	0	9,203,546	5,047,690	22,748,650	12,320,967
Fines	3,844,500	837,498	0	0	1,298,100	589,989	5,142,600	1,427,487
Reimbursements	5,035,399	2,859,887	6,879,604	775,776	6,188,746	2,294,596	18,103,749	5,930,259
Interest	131,088	51,888	45,000	45,288	272,356	133,545	448,444	230,721
Miscellaneous	684,930	98,458	0	0	4,924,830	4,572,062	5,609,760	4,670,520
Cash on Hand	1,766,874	0	20,664,385	0	30,931,160	0	53,362,419	0
Total Revenues	\$ 76,054,792	22,016,415	47,863,989	7,601,652	93,632,433	25,343,897	217,551,214	54,961,964
Expenditures and Encumbrances:								
Personnel	\$ 55,829,063	26,885,039	0	0	34,323,824	16,141,637	90,152,887	43,026,676
Contractual Services	9,788,935	4,805,008	20,134,094	13,631,521	19,463,997	11,942,497	49,387,026	30,379,026
Commodities	5,344,374	2,443,447	1,034,138	768,580	2,736,170	1,667,394	9,114,682	4,879,421
Capital	1,455,824	440,287	18,218,633	9,823,948	27,134,260	12,771,339	46,808,717	23,035,574
Debt Service - Principal	1,270,000	1,270,000	0	0	13,546,100	13,546,100	14,816,100	14,816,100
Debt Service - Interest	670,840	621,484	0	0	2,923,077	1,562,858	3,593,917	2,184,342
Debt Service - Requirement	0	0	0	0	201,758	0	201,758	0
Contingency and Other	1,037,399	0	0	0	3,011,915	1,783,001	4,049,314	1,783,001
Total Expenditures and Encumbrances	\$ 75,396,435	36,465,265	39,386,865	24,224,049	103,341,101	59,414,826	218,124,401	120,104,140
Excess (Deficiency) of Revenues Over Expenditures	\$ 658,357	(14,448,850)	8,477,124	(16,622,397)	(9,708,668)	(34,070,929)	(573,187)	(65,142,176)
Other Financing Sources (Uses):								
Issuance of Bonds	\$ 0	0	0	0	27,225,000	27,225,000	27,225,000	27,225,000
Premium on Bonds Sold	0	0	0	0	1,812,684	1,812,684	1,812,684	1,812,684
Transfer to Escrow Agent	0	0	0	0	(28,625,267)	(28,625,267)	(28,625,267)	(28,625,267)
Transfers In	2,973,269	902,964	0	0	17,141,533	13,846,192	20,114,802	14,749,156
Transfers Out	3,631,626	2,727,874	8,477,124	8,477,124	7,845,282	3,544,158	19,954,032	14,749,156
Total Other Financing Sources (Uses)	\$ (658,357)	(1,824,910)	(8,477,124)	(8,477,124)	9,708,668	10,714,451	573,187	412,417
Less Encumbrances included above:								
Contractual Services	\$	149,805		12,962,386		4,857,915		17,970,106
Commodities		60,118		479,638		388,313		928,069
Capital		332,367		7,614,744		9,359,621		17,306,732
Contingency and Other		0		0		89,779		89,779
Total Encumbrances included above		542,290		21,056,768		14,695,628		36,294,686
Net Change in Fund Balance	\$ 0	(15,731,470)	0	(4,042,753)	0	(8,660,850)	0	(28,435,073)
Fund Balance, Beginning of Year	\$	55,695,106		44,387,358		132,193,254		232,275,718
Fund Balance, End of Quarter	\$	39,963,636		40,344,605		123,532,404		203,840,645



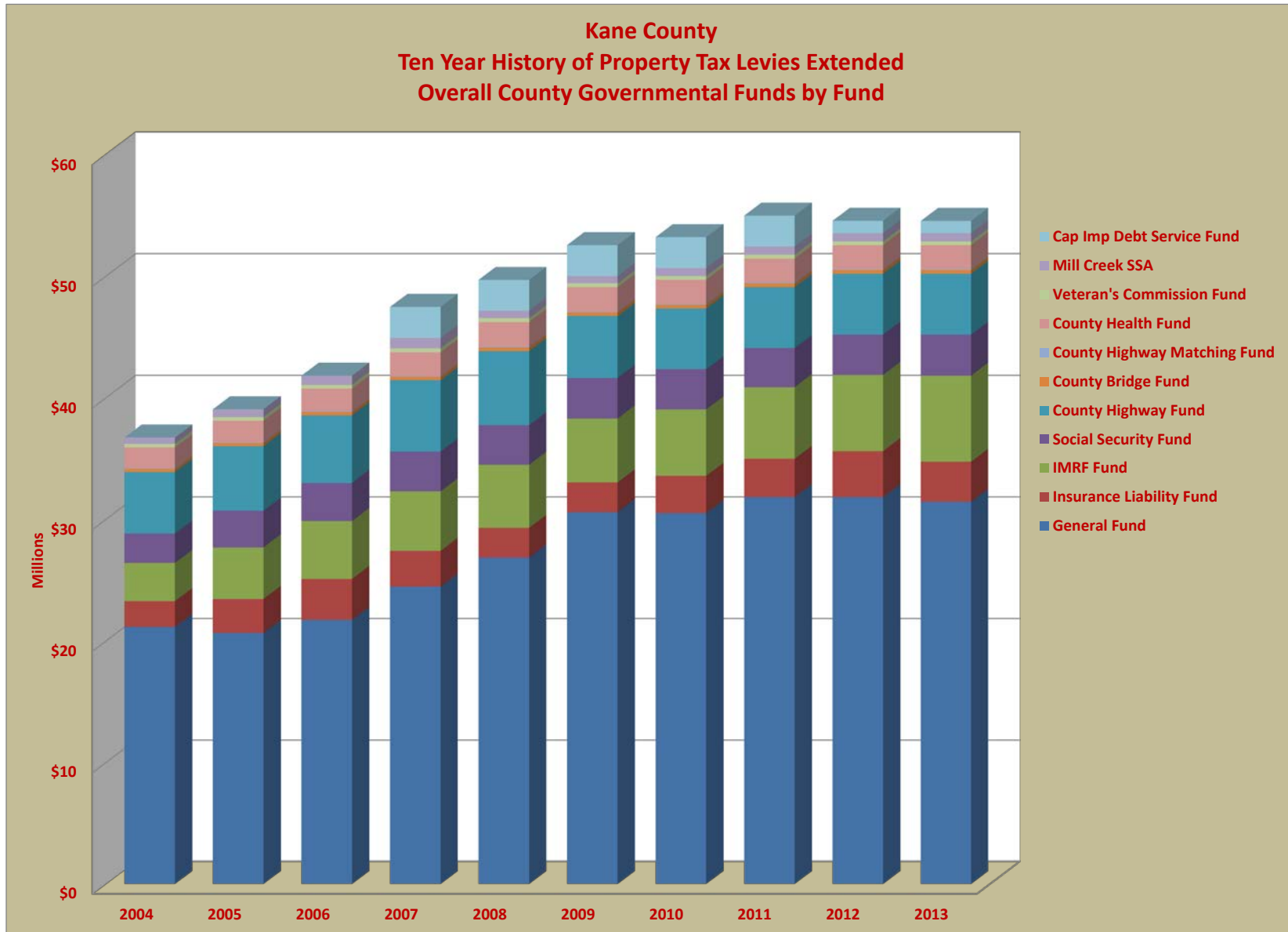
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMPARISONS OF GOVERNMENTAL FUNDS OVERALL, RESTRICTED AND AVAILABLE
 THROUGH THE FISCAL QUARTER ENDED MAY 31, 2013

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





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



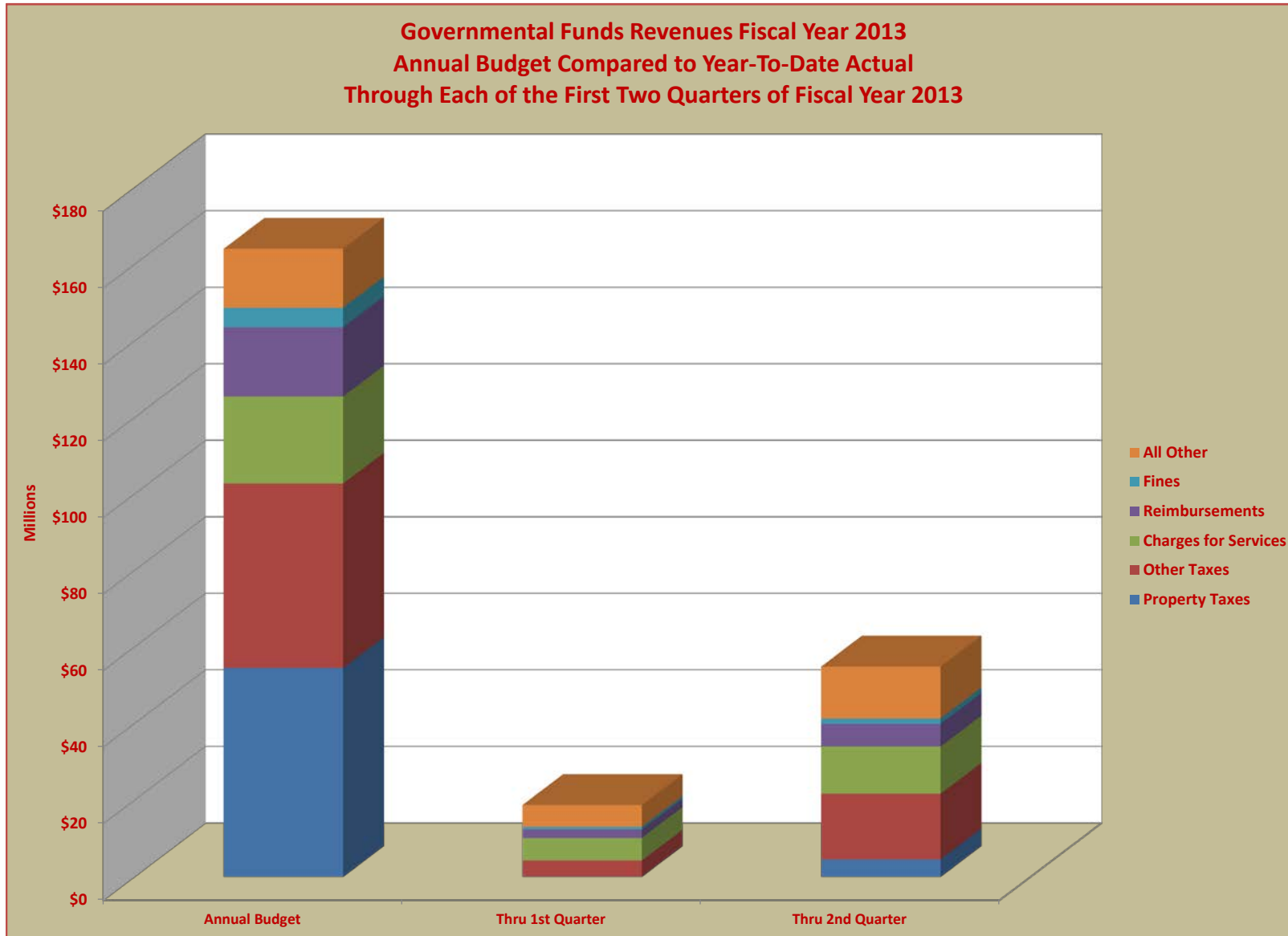


TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR COUNTY GOVERNMENTAL FUNDS BY FUND CATEGORY
 REVENUES RELATED TO FISCAL YEARS 2004 - 2013



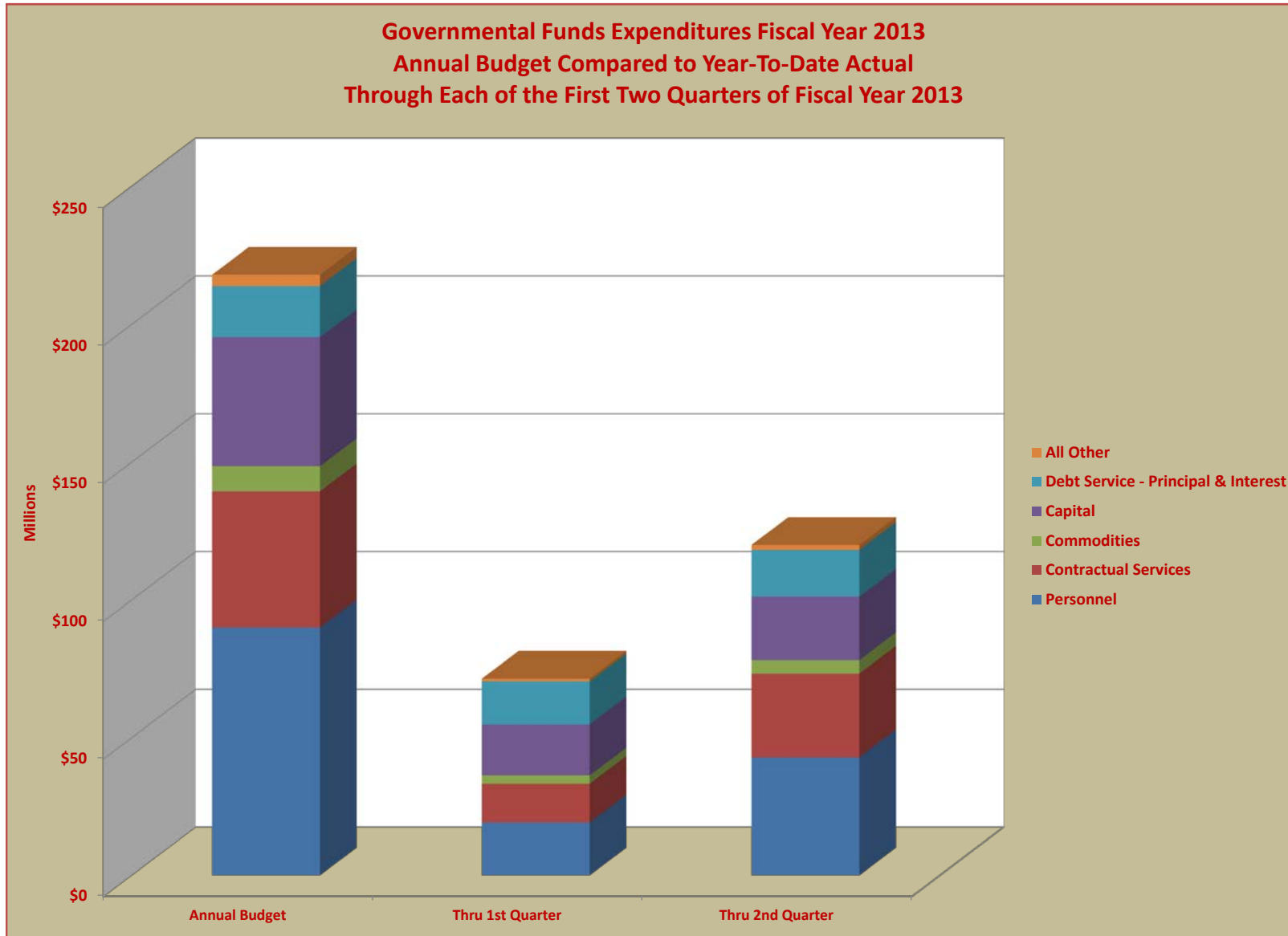


TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
GOVERNMENTAL FUNDS REVENUES FISCAL YEAR 2013
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH EACH OF THE FIRST TWO QUARTERS OF FISCAL YEAR 2013





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





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

	Major Funds						Nonmajor Funds	
	General Fund		Motor Fuel Local Option Fund		Transportation Sales Tax Fund		Special Revenue Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:								
Property Taxes	\$ 31,470,802	2,665,680	0	0	0	0	22,104,436	1,861,713
Other Taxes	18,600,000	7,767,879	8,250,000	2,743,820	12,025,000	4,036,768	9,340,000	2,577,302
Licenses and Permits	456,550	314,155	0	0	0	0	1,273,061	1,102,236
Grants	519,545	147,693	0	0	0	0	7,065,559	7,076,707
Charges for Services	13,545,104	7,273,277	0	0	0	0	8,903,546	4,238,419
Fines	3,844,500	837,498	0	0	0	0	1,298,100	589,989
Reimbursements	5,035,399	2,859,887	1,811,779	553,716	5,067,825	222,060	2,216,959	1,249,315
Interest	131,088	51,888	20,000	26,580	25,000	18,708	165,093	72,413
Miscellaneous	684,930	98,458	0	0	0	0	4,924,830	4,571,617
Cash on Hand	1,766,874	0	9,074,675	0	11,589,710	0	10,441,102	0
Total Revenues	\$ 76,054,792	22,016,415	19,156,454	3,324,116	28,707,535	4,277,536	67,732,686	23,339,711
Expenditures and Encumbrances:								
Personnel	\$ 55,829,063	26,885,039	0	0	0	0	34,323,824	16,141,637
Contractual Services	9,788,935	4,805,008	14,639,126	11,274,443	5,494,968	2,357,078	16,786,353	8,853,093
Commodities	5,344,374	2,443,447	1,034,138	768,580	0	0	2,736,170	1,667,394
Capital	1,455,824	440,287	3,430,032	2,573,897	14,788,601	7,250,051	7,523,390	1,566,960
Debt Service - Principal	1,270,000	1,270,000	0	0	0	0	0	0
Debt Service - Interest	670,840	621,484	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0
Contingency and Other	1,037,399	0	0	0	0	0	1,552,038	1,783,001
Total Expenditures and Encumbrances	\$ 75,396,435	36,465,265	19,103,296	14,616,920	20,283,569	9,607,129	62,921,775	30,012,085
Excess (Deficiency) of Revenues Over Expenditures	\$ 658,357	(14,448,850)	53,158	(11,292,804)	8,423,966	(5,329,593)	4,810,911	(6,672,374)
Other Financing Sources (Uses):								
Issuance of Bonds	\$ 0	0	0	0	0	0	0	0
Premium on Bonds Sold	0	0	0	0	0	0	0	0
Transfer to Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	2,973,269	902,964	0	0	0	0	2,963,364	933,733
Transfers Out	3,631,626	2,727,874	53,158	53,158	8,423,966	8,423,966	7,774,275	3,543,681
Total Other Financing Sources (Uses)	\$ (658,357)	(1,824,910)	(53,158)	(53,158)	(8,423,966)	(8,423,966)	(4,810,911)	(2,609,948)
Less Encumbrances included above:								
Contractual Services	\$ 0	149,805	0	10,813,958	0	2,148,428	0	2,549,244
Commodities	0	60,118	0	479,638	0	0	0	388,313
Capital	0	332,367	0	1,181,498	0	6,433,246	0	928,168
Contingency and Other	0	0	0	0	0	0	0	89,779
Total Encumbrances included above	0	542,290	0	12,475,094	0	8,581,674	0	3,955,504
Net Change in Fund Balance	\$ 0	(15,731,470)	0	1,129,132	0	(5,171,885)	0	(5,326,818)
Fund Balance, Beginning of Year	\$ 55,695,106		20,050,559		24,336,799		74,217,254	
Fund Balance, End of Quarter	\$ 39,963,636		21,179,691		19,164,914		68,890,436	



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

	Nonmajor Funds				Permanent Fund		Total Governmental Funds	
	Debt Service Funds		Capital Project Funds		Working Cash Fund		Budget	Actual
	Budget	Actual	Budget	Actual	Budget	Actual	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	85,536	34,864	2,521	0	0	54,605,877	4,615,450
Other Taxes	0	0	0	0	0	0	48,215,000	17,125,769
Licenses and Permits	0	0	0	0	0	0	1,729,611	1,416,391
Grants	0	0	0	0	0	0	7,585,104	7,224,400
Charges for Services	0	0	300,000	809,271	0	0	22,748,650	12,320,967
Fines	0	0	0	0	0	0	5,142,600	1,427,487
Reimbursements	1,041,253	577,349	2,930,534	467,932	0	0	18,103,749	5,930,259
Interest	29,900	17,451	67,363	40,016	10,000	3,665	448,444	230,721
Miscellaneous	0	0	0	445	0	0	5,609,760	4,670,520
Cash on Hand	1,807,254	0	18,682,804	0	0	0	53,362,419	0
Total Revenues	\$ 3,874,182	680,336	22,015,565	1,320,185	10,000	3,665	217,551,214	54,961,964
Expenditures and Encumbrances:								
Personnel	\$ 0	0	0	0	0	0	90,152,887	43,026,676
Contractual Services	7,000	1,200	2,670,644	3,088,204	0	0	49,387,026	30,379,026
Commodities	0	0	0	0	0	0	9,114,682	4,879,421
Capital	0	0	19,610,870	11,204,379	0	0	46,808,717	23,035,574
Debt Service - Principal	13,546,100	13,546,100	0	0	0	0	14,816,100	14,816,100
Debt Service - Interest	2,923,077	1,562,858	0	0	0	0	3,593,917	2,184,342
Debt Service - Requirement	201,758	0	0	0	0	0	201,758	0
Contingency and Other	1,448,650	0	1,227	0	10,000	0	4,049,314	1,783,001
Total Expenditures and Encumbrances	\$ 18,126,585	15,110,158	22,282,741	14,292,583	10,000	0	218,124,401	120,104,140
Excess (Deficiency) of Revenues Over Expenditures	\$ (14,252,403)	(14,429,822)	(267,176)	(12,972,398)	0	3,665	(573,187)	(65,142,176)
Other Financing Sources (Uses):								
Issuance of Bonds	\$ 27,225,000	27,225,000	0	0	0	0	27,225,000	27,225,000
Premium on Bonds Sold	1,812,684	1,812,684	0	0	0	0	1,812,684	1,812,684
Transfer to Escrow Agent	(28,625,267)	(28,625,267)	0	0	0	0	(28,625,267)	(28,625,267)
Transfers In	13,840,463	12,762,459	337,706	150,000	0	0	20,114,802	14,749,156
Transfers Out	477	477	70,530	0	0	0	19,954,032	14,749,156
Total Other Financing Sources (Uses)	\$ 14,252,403	13,174,399	267,176	150,000	0	0	573,187	412,417
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	2,308,671	0	0	0	17,970,106
Commodities	0	0	0	0	0	0	0	928,069
Capital	0	0	0	8,431,453	0	0	0	17,306,732
Contingency and Other	0	0	0	0	0	0	0	89,779
Total Encumbrances included above	0	0	0	10,740,124	0	0	0	36,294,686
Net Change in Fund Balance	\$ 0	(1,255,423)	0	(2,082,274)	0	3,665	0	(28,435,073)
Fund Balance, Beginning of Year	\$ 20,416,855	20,416,855	34,482,997	34,482,997	3,076,148	3,076,148	232,275,718	232,275,718
Fund Balance, End of Quarter	\$ 19,161,432	19,161,432	32,400,723	32,400,723	3,079,813	3,079,813	203,840,645	203,840,645



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

	General Fund (Corp Acct) -001		General Fund - Other (Noncorporate) Accounts					
	Budget	Actual	Special Reserve Acct -112		SAO Domestic Violence - 223		Environmental Pros Acct - 224	
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:								
Property Taxes	\$ 31,470,802	2,665,680	0	0	0	0	0	0
Other Taxes	18,600,000	7,767,879	0	0	0	0	0	0
Licenses and Permits	456,550	314,155	0	0	0	0	0	0
Grants	519,545	147,693	0	0	0	0	0	0
Charges for Services	13,469,604	7,272,287	0	0	0	0	1,000	0
Fines	3,844,500	837,498	0	0	0	0	0	0
Reimbursements	5,035,399	2,859,887	0	0	0	0	0	0
Interest	125,100	46,847	0	1,666	1,800	97	650	(6)
Miscellaneous	219,324	98,458	0	0	0	0	570	0
Cash on Hand	638,811	0	900,000	0	0	0	0	0
Total Revenues	\$ 74,379,635	22,010,384	900,000	1,666	1,800	97	2,220	(6)
Expenditures and Encumbrances:								
Personnel	\$ 54,980,698	26,564,620	0	0	448,504	205,989	232,412	113,048
Contractual Services	9,429,633	4,695,546	0	0	21,910	16,012	9,078	7,744
Commodities	5,343,474	2,443,447	0	0	0	0	500	0
Capital	752,426	248,167	0	0	0	0	0	0
Debt Service - Principal	1,270,000	1,270,000	0	0	0	0	0	0
Debt Service - Interest	670,840	621,484	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0
Contingency and Other	1,036,143	0	0	0	1,256	0	0	0
Total Expenditures and Encumbrances	\$ 73,483,214	35,843,264	0	0	471,670	222,001	241,990	120,792
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>896,421</u>	<u>(13,832,880)</u>	<u>900,000</u>	<u>1,666</u>	<u>(469,870)</u>	<u>(221,904)</u>	<u>(239,770)</u>	<u>(120,798)</u>
Other Financing Sources (Uses):								
Issuance of Bonds	\$							
Premium on Bonds Sold								
Transfers In	1,834,415	902,964	0	0	469,870	0	239,770	0
Transfers Out	2,730,836	1,827,874	900,000	900,000	0	0	0	0
Total Other Financing Sources (Uses)	\$ (896,421)	(924,910)	(900,000)	(900,000)	469,870	0	239,770	0
Less Encumbrances included above:								
Contractual Services	\$	119,828		0		0		0
Commodities		60,118		0		0		0
Capital		168,834		0		0		0
Contingency and Other		0		0		0		0
Total Encumbrances included above		348,780		0		0		0
Net Change in Fund Balance	\$ 0	(14,409,010)	0	(898,334)	0	(221,904)	0	(120,798)
Fund Balance, Beginning of Year	\$ 50,723,850		1,800,000		230,195		35,299	
Fund Balance, End of Quarter	\$ 36,314,840		901,666		8,291		(85,499)	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS FISCAL YEAR 2013 (CONTINUED)
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH THE FISCAL QUARTER ENDED MAY 31, 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	2,665,680
Other Taxes	0	0	0	0	0	0	18,600,000	7,767,879
Licenses and Permits	0	0	0	0	0	0	456,550	314,155
Grants	0	0	0	0	0	0	519,545	147,693
Charges for Services	0	0	74,500	990	0	0	13,545,104	7,273,277
Fines	0	0	0	0	0	0	3,844,500	837,498
Reimbursements	0	0	0	0	0	0	5,035,399	2,859,887
Interest	1,100	406	2,438	423	0	2,455	131,088	51,888
Miscellaneous	0	0	465,036	0	0	0	684,930	98,458
Cash on Hand	228,063	0	0	0	0	0	1,766,874	0
Total Revenues	\$ 229,163	406	541,974	1,413	0	2,455	76,054,792	22,016,415
Expenditures and Encumbrances:								
Personnel	\$ 167,449	1,382	0	0	0	0	55,829,063	26,885,039
Contractual Services	61,314	26,554	267,000	59,152	0	0	9,788,935	4,805,008
Commodities	400	0	0	0	0	0	5,344,374	2,443,447
Capital	0	0	703,398	192,120	0	0	1,455,824	440,287
Debt Service - Principal	0	0	0	0	0	0	1,270,000	1,270,000
Debt Service - Interest	0	0	0	0	0	0	670,840	621,484
Debt Service - Requirement	0	0	0	0	0	0	0	0
Contingency and Other	0	0	0	0	0	0	1,037,399	0
Total Expenditures	\$ 229,163	27,936	970,398	251,272	0	0	75,396,435	36,465,265
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(27,530)	(428,424)	(249,859)	0	2,455	658,357	(14,448,850)
Other Financing Sources (Uses):								
Issuance of Bonds	\$							
Premium on Bonds Sold								
Transfers In	0	0	429,214	0	0	0	2,973,269	902,964
Transfers Out	0	0	790	0	0	0	3,631,626	2,727,874
Total Other Financing Sources (Uses)	\$ 0	0	428,424	0	0	0	(658,357)	(1,824,910)
Less Encumbrances included above:								
Contractual Services	\$	0		29,977		0		149,805
Commodities		0		0		0		60,118
Capital		0		163,533		0		332,367
Contingency and Other		0		0		0		0
Total Encumbrances included above		0		193,510		0		542,290
Net Change in Fund Balance	\$ 0	(27,530)	0	(56,349)	0	2,455	0	(15,731,470)
Fund Balance, Beginning of Year	\$	350,382		514,587		2,040,793		55,695,106
Fund Balance, End of Quarter	\$	322,852		458,238		2,043,248		39,963,636



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

	Debt Service Funds						
	Juvenile Bonds - 600		Capital Improvement - 610		Motor Fuel Tax - 620		
	Budget	Actual	Budget	Actual	Budget	Actual	
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	
Revenues:							
Property Taxes	\$	0	0	995,775	85,536	0	0
Other Taxes		0	0	0	0	0	0
Licenses and Permits		0	0	0	0	0	0
Grants		0	0	0	0	0	0
Charges for Services		0	0	0	0	0	0
Fines		0	0	0	0	0	0
Reimbursements		0	0	0	0	0	0
Interest		0	87	1,300	(39)	10,000	4,697
Miscellaneous		0	0	0	0	0	0
Cash on Hand		1,807,254	0	0	0	0	0
Total Revenues	\$	1,807,254	87	997,075	85,497	10,000	4,697
Expenditures:							
Personnel	\$	0	0	0	0	0	0
Contractual Services		0	0	0	400	1,000	0
Commodities		0	0	0	0	0	0
Capital		0	0	0	0	0	0
Debt Service - Principal		1,746,100	1,746,100	975,000	975,000	2,215,000	2,215,000
Debt Service - Interest		60,677	60,677	22,075	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	\$	1,806,777	1,806,777	997,075	990,100	3,503,613	2,854,681
Excess (Deficiency) of Revenues Over Expenditures	\$	477	(1,806,690)	0	(904,603)	(3,493,613)	(2,849,984)
Other Financing Sources (Uses)							
Issuance of Bonds	\$	0	0	0	0	0	0
Premium on Bonds Sold		0	0	0	0	0	0
Transfer to Escrow Agent		0	0	0	0	0	0
Transfers In		0	0	0	0	3,493,613	3,493,613
Transfers Out		477	477	0	0	0	0
Total Other Financing Sources (Uses)	\$	(477)	(477)	0	0	3,493,613	3,493,613
Net Change in Fund Balance	\$	0	(1,807,167)	0	(904,603)	0	643,629
Fund Balance, Beginning of Year	\$		1,807,167		1,237,036		2,857,340
Fund Balance, End of Quarter	\$		(0)		332,433		3,500,969



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS FISCAL YEAR 2013 (CONTINUED)
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH THE FISCAL QUARTER ENDED MAY 31, 2013

	Debt Service Funds							
	Transit Sales Tax - 621		Recovery Zone Bond - 622		JJC/AJC Refunding - 623		Total Debt Service Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:								
Property Taxes	\$ 0	0	0	0	0	0	995,775	85,536
Other Taxes	0	0	0	0	0	0	0	0
Licenses and Permits	0	0	0	0	0	0	0	0
Grants	0	0	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Reimbursements	191,657	184,537	849,596	392,812	0	0	1,041,253	577,349
Interest	15,000	10,701	2,500	1,087	1,100	918	29,900	17,451
Miscellaneous	0	0	0	0	0	0	0	0
Cash on Hand	0	0	0	0	0	0	1,807,254	0
Total Revenues	\$ 206,657	195,238	852,096	393,899	1,100	918	3,874,182	680,336
Expenditures:								
Personnel	\$ 0	0	0	0	0	0	0	0
Contractual Services	1,000	0	5,000	450	0	350	7,000	1,200
Commodities	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Service - Principal	7,995,000	7,995,000	615,000	615,000	0	0	13,546,100	13,546,100
Debt Service - Interest	547,590	313,770	495,070	134,824	573,677	399,206	2,923,077	1,562,858
Debt Service - Requirement	87,033	0	50,000	0	1,100	0	201,758	0
Contingency and Other	0	0	500	0	1,448,150	0	1,448,650	0
Total Expenditures	\$ 8,630,623	8,308,770	1,165,570	750,274	2,022,927	399,556	18,126,585	15,110,158
Excess (Deficiency) of Revenues Over Expenditures	\$ (8,423,966)	(8,113,532)	(313,474)	(356,375)	(2,021,827)	(398,638)	(14,252,403)	(14,429,822)
Other Financing Sources (Uses)								
Issuance of Bonds	\$ 0	0	0	0	27,225,000	27,225,000	27,225,000	27,225,000
Premium on Bonds Sold	0	0	0	0	1,812,684	1,812,684	1,812,684	1,812,684
Transfer to Escrow Agent	0	0	0	0	(28,625,267)	(28,625,267)	(28,625,267)	(28,625,267)
Transfers In	8,423,966	8,423,966	313,474	53,158	1,609,410	791,722	13,840,463	12,762,459
Transfers Out	0	0	0	0	0	0	477	477
Total Other Financing Sources (Uses)	\$ 8,423,966	8,423,966	313,474	53,158	2,021,827	1,204,139	14,252,403	13,174,399
Net Change in Fund Balance	\$ 0	310,434	0	(303,217)	0	805,501	0	(1,255,423)
Fund Balance, Beginning of Year	\$	8,311,277	6,204,035	0	0	0	20,416,855	0
Fund Balance, End of Quarter	\$	8,621,711	5,900,818	805,501	0	19,161,432	0	0



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

	Capital Projects Funds					
	Capital Projects - 500		Capital Improvement - 510		Recovery Zone Bond - 514*	
	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:						
Property Taxes	\$ 0	0	0	0	34,864	2,521
Other Taxes	0	0	0	0	0	0
Licenses and Permits	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Fines	0	0	0	0	0	0
Reimbursements	0	0	0	0	2,803	0
Interest	0	9,081	4,363	654	0	51
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	9,081	850,000	654	59,667	2,572
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	100,000	92,919	0	0	3,700	0
Commodities	0	0	0	0	0	0
Capital	1,720,000	791,349	850,000	304,698	0	0
Debt Service - Principal	0	0	0	0	0	0
Debt Service - Interest	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0
Contingency and Other	0	0	0	0	1,227	0
Total Expenditures and Encumbrances	\$ 1,820,000	884,268	850,000	304,698	4,927	0
Excess (Deficiency) of Revenues Over Expenditures	\$ (336,916)	(875,187)	0	(304,044)	54,740	2,572
Other Financing Sources (Uses)						
Issuance of Bonds	\$ 0	0	0	0	0	0
Premium on Bonds Sold	0	0	0	0	0	0
Transfers In	336,916	150,000	0	0	790	0
Transfers Out	0	0	0	0	55,530	0
Total Other Financing Sources (Uses)	\$ 336,916	150,000	0	0	(54,740)	0
Less Encumbrances included above:						
Contractual Services	\$ 78,400		0			0
Commodities	0		0			0
Capital	734,742		86,443			0
Total Encumbrances included above	813,142		86,443			0
Net Change in Fund Balance	\$ 0	87,955	0	(217,601)	0	2,572
Fund Balance, Beginning of Year	\$ 8,881,437		623,121			57,417
Fund Balance, End of Quarter	\$ 8,969,392		405,520			59,989

* 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
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS FISCAL YEAR 2013 (CONTINUED)
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH THE FISCAL QUARTER ENDED MAY 31, 2013

	Capital Projects Funds					
	Transportation Capital - 540		Combined Impact Fees		Total Capital Projects Funds	
	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:						
Property Taxes	\$ 0	0	0	0	34,864	2,521
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	809,271	300,000	809,271
Fines	0	0	0	0	0	0
Reimbursements	2,604,609	404,042	323,122	63,890	2,930,534	467,932
Interest	50,000	18,942	13,000	11,288	67,363	40,016
Miscellaneous	0	0	0	445	0	445
Cash on Hand	11,092,094	0	5,239,989	0	18,682,804	0
Total Revenues	\$ 13,746,703	422,984	5,876,111	884,894	22,015,565	1,320,185
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	1,547,412	1,970,306	1,019,532	1,024,979	2,670,644	3,088,204
Commodities	0	0	0	0	0	0
Capital	12,199,291	7,556,099	4,841,579	2,552,233	19,610,870	11,204,379
Debt Service - Principal	0	0	0	0	0	0
Debt Service - Interest	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0
Contingency and Other	0	0	0	0	1,227	0
Total Expenditures and Encumbrances	\$ 13,746,703	9,526,405	5,861,111	3,577,212	22,282,741	14,292,583
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(9,103,421)	15,000	(2,692,318)	(267,176)	(12,972,398)
Other Financing Sources (Uses)						
Issuance of Bonds	\$ 0	0	0	0	0	0
Premium on Bonds Sold	0	0	0	0	0	0
Transfers In	0	0	0	0	337,706	150,000
Transfers Out	0	0	15,000	0	70,530	0
Total Other Financing Sources (Uses)	\$ 0	0	(15,000)	0	267,176	150,000
Less Encumbrances included above:						
Contractual Services	\$ 1,381,920	848,351	2,308,671	0	0	0
Commodities	0	0	0	0	0	0
Capital	5,072,372	2,537,896	8,431,453	0	0	0
Total Encumbrances in year to date expenditures	6,454,292	3,386,247	10,740,124	0	0	0
Net Change in Fund Balance	\$ 0	(9,103,421)	0	(2,692,318)	0	(12,822,398)
Fund Balance, Beginning of Year	\$ 16,078,938	8,842,084	34,482,997	0	0	0
Fund Balance, End of Quarter	\$ 13,429,809	9,536,013	32,400,723	0	0	0



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
BOND ACTIVITY FISCAL YEAR 2013 THROUGH QUARTER ENDED MAY 31, 2013
PROJECTED PAYMENT SCHEDULE FOR CURRENT YEAR, NEXT FOUR YEARS, & BEYOND FIVE YEARS

Long Term General Obligation Bonds and Debt Certificates

	Balance Dec. 1, 2012	Additions	Retirements	Refunding	Balance May 31, 2013
General Obligation Bonds and Debt Certificates Payable:					
Bonds					
Series 2002 - G.O. Refunding Bonds	\$ 3,030,000		710,000	2,320,000	0
Series 2004 - G.O. Refunding Bonds	24,585,000		2,215,000		22,370,000
Series 2009A - G.O. Alt. Rev. Bonds	7,995,000		7,995,000		0
Series 2009B - G.O. Alt. Rev. Bonds	16,400,000				16,400,000
Series 2010 - G.O. Alt Rev. Bonds	7,060,000		615,000		6,445,000
Series 2011 - G.O. Bonds	1,960,000		975,000		985,000
Series 2013 - G.O. Alt. Rev. Bonds		27,225,000			27,225,000
Debt Certificates					
Series 2005 - Debt Certificates	6,845,000		525,000	5,795,000	525,000
Series 2006 - Debt Certificates	22,240,000		745,000	19,620,000	1,875,000
Total G.O. Bonds and Debt Certificates Payable	\$ 90,115,000	27,225,000	13,780,000	27,735,000	75,825,000

Payment Schedule

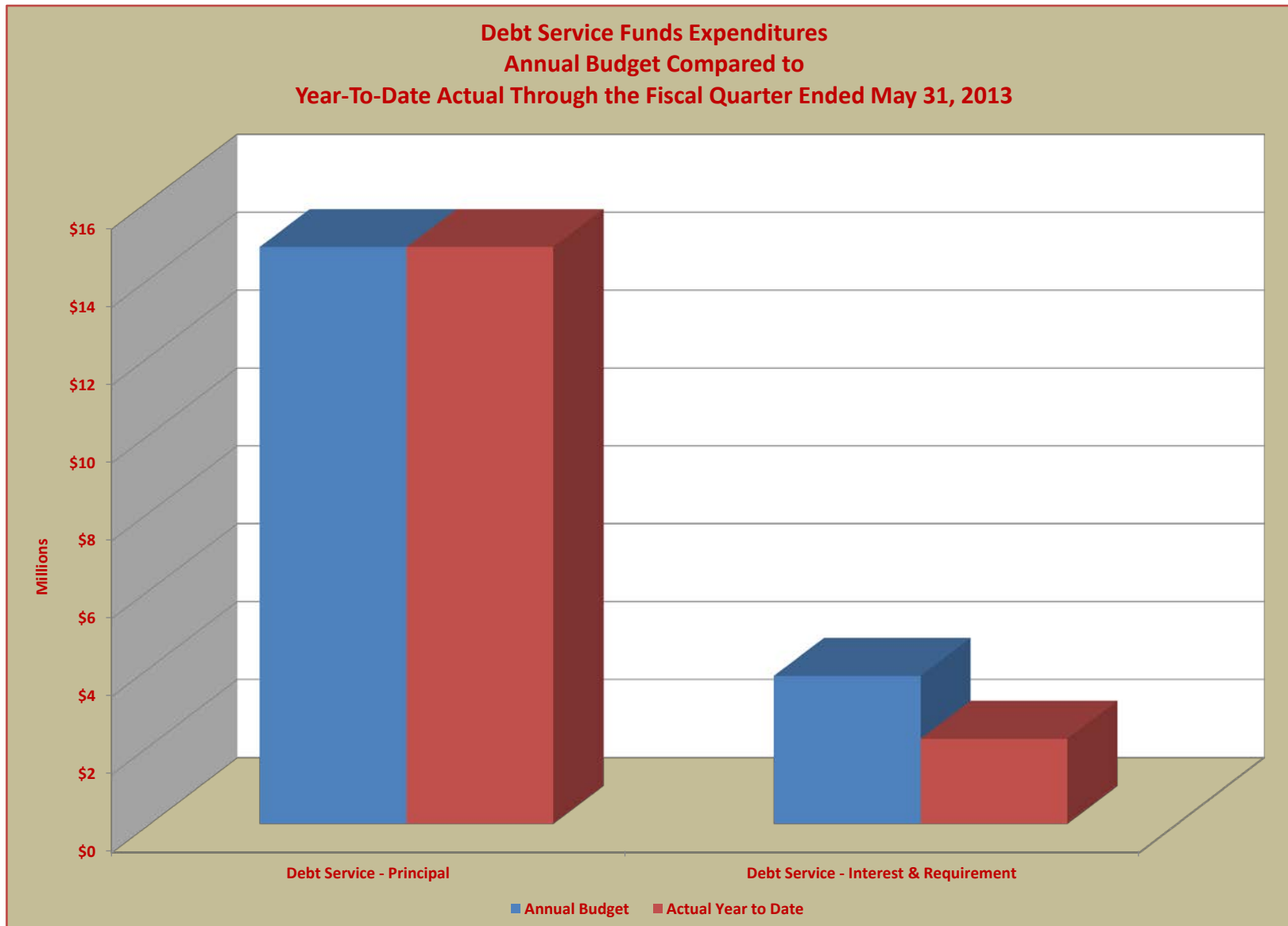
	Remaining Current Fiscal Year		Fiscal Years 2014 - 2017		Beyond Fiscal Year 2017		Balance Principal
	Principal	Interest	Principal	Interest	Principal	Interest	
General Obligation Bonds and Debt Certificates Payable:							
Bonds							
Series 2002 - G.O. Refunding Bonds	\$ 0	0	0	0	0	0	0
Series 2004 - G.O. Refunding Bonds	0	584,307	10,050,000	3,672,881	12,320,000	1,334,813	0
Series 2009A - G.O. Alt. Rev. Bonds	0	0	0	0	0	0	0
Series 2009B - G.O. Alt. Rev. Bonds	0	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. Bonds	0	7,388	985,000	7,387	0	0	0
Series 2013 - G.O. Alt. Rev. Bonds	0	161,260	6,745,000	2,910,400	20,480,000	2,675,100	0
Debt Certificates							
Series 2005 - Debt Certificates	0	9,516	525,000	9,516	0	0	0
Series 2006 - Debt Certificates	0	39,844	1,875,000	82,556	0	0	0
Total G.O. Bonds and Debt Certificates Payable	\$ 0	1,166,346	39,195,000	8,074,389	36,630,000	4,799,632	0

Memo Only Scheduled Payments from Escrow

	Fiscal Year 2013		Fiscal Years 2014 - 2017		Beyond Fiscal Year 2017		Total Refunding
	Principal	Interest	Principal	Interest	Principal	Interest	
General Obligation Bonds and Debt Certificates Refunded:							
Series 2002 - G.O. Refunding Bonds	\$ 0	47,010	2,320,000	145,010	0	0	2,320,000
Series 2005 - Debt Certificates	0	112,031	1,575,000	809,817	4,220,000	675,525	5,795,000
Series 2006 - Debt Certificates	0	434,934	2,445,000	3,378,851	17,175,000	3,477,283	19,620,000
Total Future Payments from Escrow	\$ 0	593,975	6,340,000	4,333,678	21,395,000	4,152,808	27,735,000



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
DEBT SERVICE FUNDS EXPENDITURES FISCAL YEAR 2013
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH THE FISCAL QUARTER ENDED MAY 31, 2013





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

	Governmental Funds		Proprietary Funds		Total Countywide Funds	
	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:						
Property Taxes	\$ 54,605,877	4,615,450	0	0	54,605,877	4,615,450
Other Taxes	48,215,000	17,125,769	0	0	48,215,000	17,125,769
Licenses and Permits	1,729,611	1,416,391	0	0	1,729,611	1,416,391
Grants	7,585,104	7,224,400	0	0	7,585,104	7,224,400
Charges for Services	22,748,650	12,320,967	84,000	8,160	22,832,650	12,329,127
Fines	5,142,600	1,427,487	0	0	5,142,600	1,427,487
Reimbursements	18,103,749	5,930,259	23,000	2,225	18,126,749	5,932,484
Interest	448,444	230,721	50,000	19,225	498,444	249,946
Miscellaneous	5,609,760	4,670,520	3,000	4,350	5,612,760	4,674,870
Cash on Hand	53,362,419	0	481,512	0	53,843,931	0
Total Revenues	\$ 217,551,214	54,961,964	641,512	33,960	218,192,726	54,995,924
Expenditures and Encumbrances:						
Personnel	\$ 90,152,887	43,026,676	230,928	94,967	90,383,815	43,121,643
Contractual Services	49,387,026	30,379,026	219,604	162,766	49,606,630	30,541,792
Commodities	9,114,682	4,879,421	10,210	5,556	9,124,892	4,884,977
Capital	46,808,717	23,035,574	0	1,305	46,808,717	23,036,879
Debt Service - Principal	14,816,100	14,816,100	0	0	14,816,100	14,816,100
Debt Service - Interest	3,593,917	2,184,342	0	0	3,593,917	2,184,342
Debt Service - Requirement	201,758	0	0	0	201,758	0
Contingency and Other	4,049,314	1,783,001	20,000	0	4,069,314	1,783,001
Total Expenditures and Encumbrances	\$ 218,124,401	120,104,140	480,742	264,594	218,605,143	120,368,734
Excess (Deficiency) of Revenues Over Expenditures	\$ (573,187)	(65,142,176)	160,770	(230,634)	(412,417)	(65,372,810)
Other Financing Sources (Uses):						
Issuance of Bonds	\$ 27,225,000	27,225,000	0	0	27,225,000	27,225,000
Premium on Bonds Sold	1,812,684	1,812,684	0	0	1,812,684	1,812,684
Transfer to Escrow Agent	(28,625,267)	(28,625,267)	0	0	(28,625,267)	(28,625,267)
Transfers In	20,114,802	14,749,156	79,000	0	20,193,802	14,749,156
Transfers Out	19,954,032	14,749,156	239,770	0	20,193,802	14,749,156
Total Other Financing Sources (Uses)	\$ 573,187	412,417	(160,770)	0	412,417	412,417
Less Encumbrances included above:						
Contractual Services	\$	17,970,106		83,179		18,053,285
Commodities		928,069		1,281		929,350
Capital		17,306,732		0		17,306,732
Contingency and Other		89,779		0		89,779
Total Encumbrances included above		36,294,686		84,460		36,379,146
Net Change in Fund Balance	\$ 0	(28,435,073)	0	(146,174)	0	(28,581,247)
Fund Balance, Beginning of Year	\$	232,275,718		18,974,964		251,250,682
Fund Balance, End of Quarter	\$	203,840,645		18,828,790		222,669,435