



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN THE GENERAL FUND
FISCAL YEAR ENDED NOVEMBER 30, 2015

General Fund	
Budget	Actual
Fiscal Year Totals	Year To Date Totals

Revenues:			
Property Taxes	\$	33,012,567	32,855,916
Other Taxes		22,630,000	24,876,120
Licenses and Permits		650,000	725,907
Grants		618,930	579,981
Charges for Services		13,962,815	13,635,960
Fines		2,849,875	3,305,038
Reimbursements		5,795,844	8,074,419
Interest		265,683	230,576
Miscellaneous		208,199	180,281
Cash on Hand		6,903,758	0
Total Revenues	\$	86,897,671	84,464,198

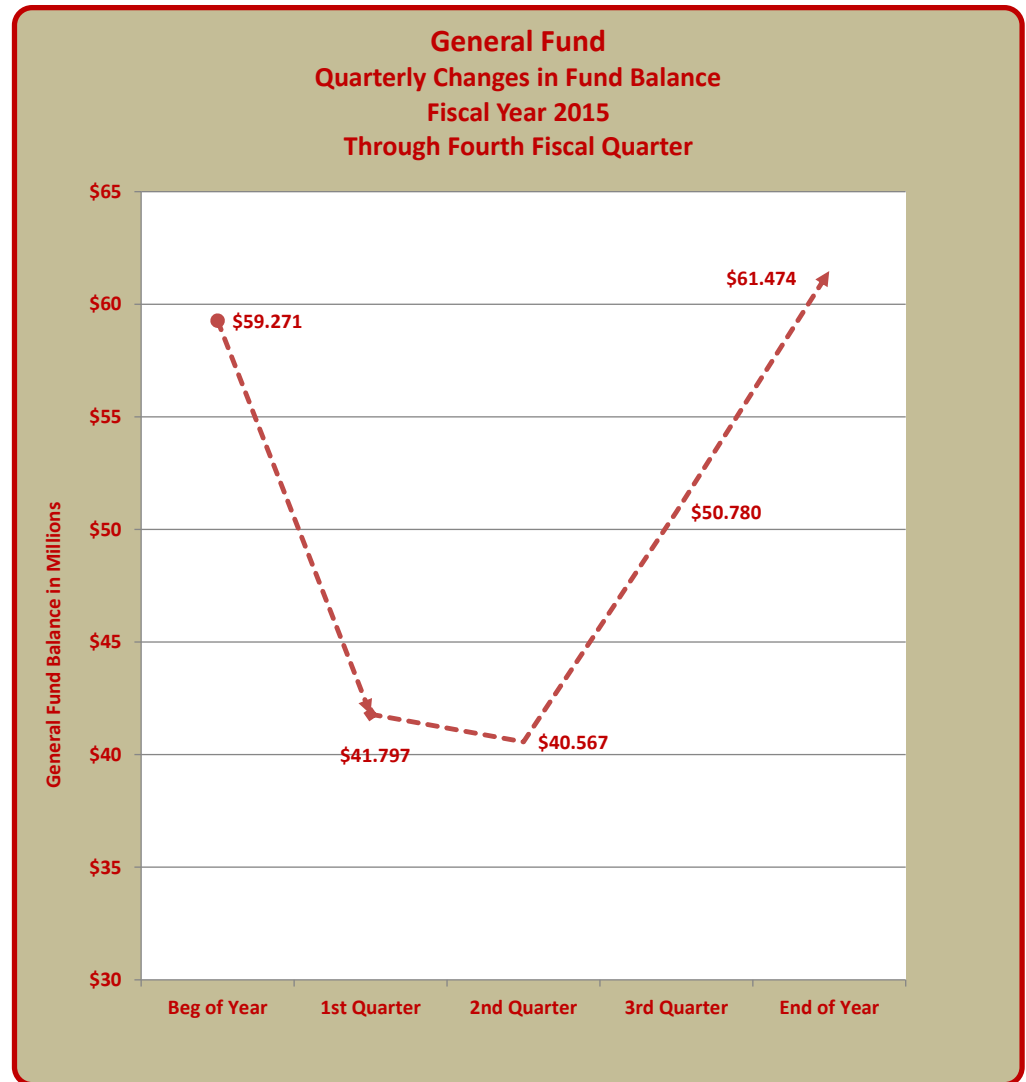
Expenditures and Encumbrances:			
Personnel	\$	59,814,017	58,129,293
Contractual Services		10,329,149	10,338,568
Commodities		5,379,488	5,348,065
Capital		375,500	140,691
Debt Service - Principal		1,005,000	1,005,000
Debt Service - Interest		21,357	21,357
Debt Service - Requirement		0	0
Contingency and Other		2,756,822	0
Total Expenditures and Encumbrances	\$	79,681,333	74,982,974
Excess (Deficiency) of Revenues Over Expenditures	\$	7,216,338	9,481,224

Other Financing Sources (Uses):			
Issuance of Bonds	\$	0	0
Premium on Bonds Sold		0	0
Transfers In		5,291,573	5,229,133
Transfers Out		12,507,911	12,507,911
Total Other Financing Sources (Uses)	\$	(7,216,338)	(7,278,778)

Less Encumbrances included above:			
Contractual Services	\$		0
Commodities			0
Capital			0
Contingency and Other			0
Total Encumbrances included above			0
Net Change in Fund Balance	\$	0	2,202,446

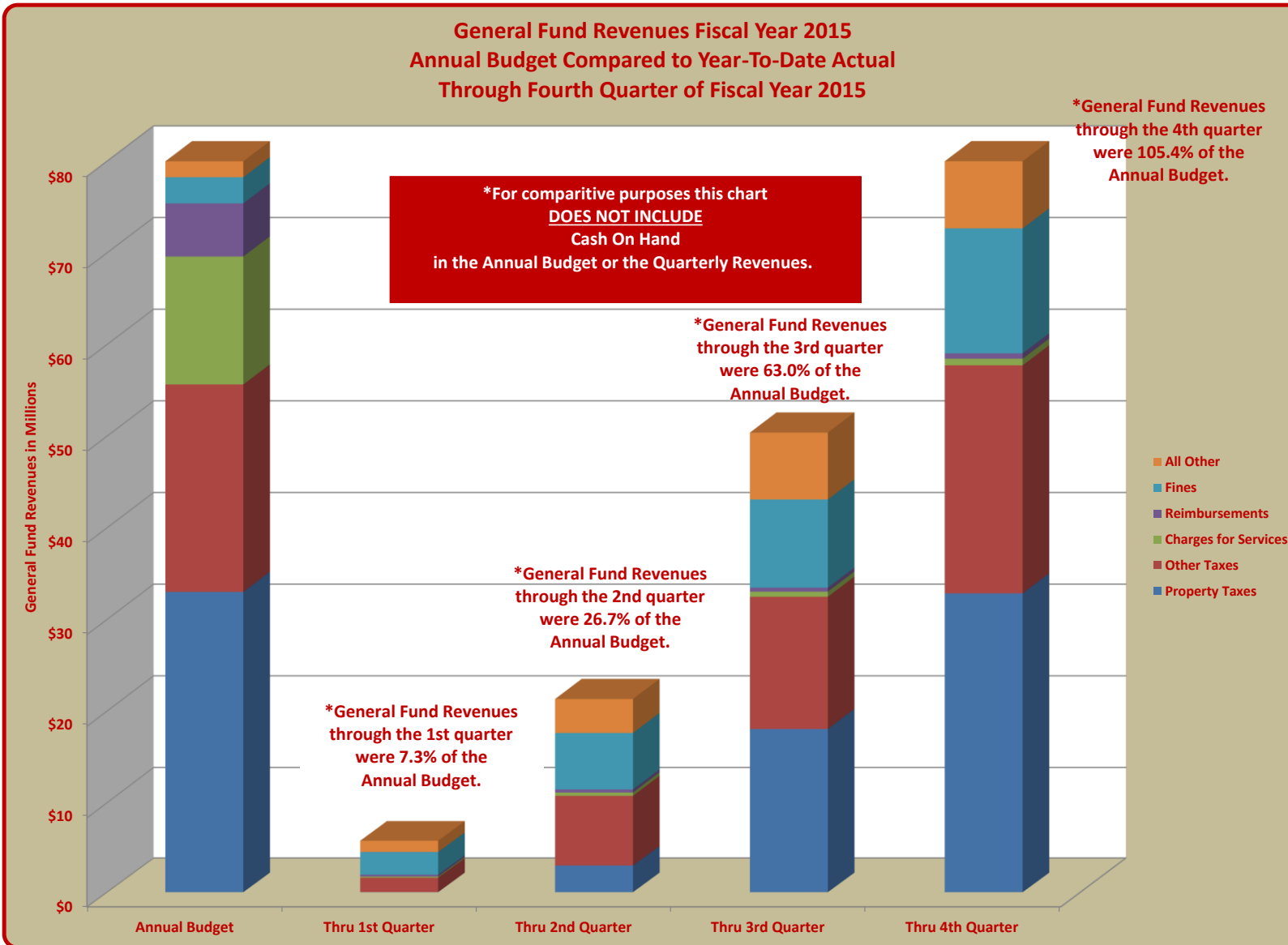
Fund Balance, Beginning of Year	\$	59,271,225
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Fund Balance, End of Quarter	\$	<u>61,473,671</u>
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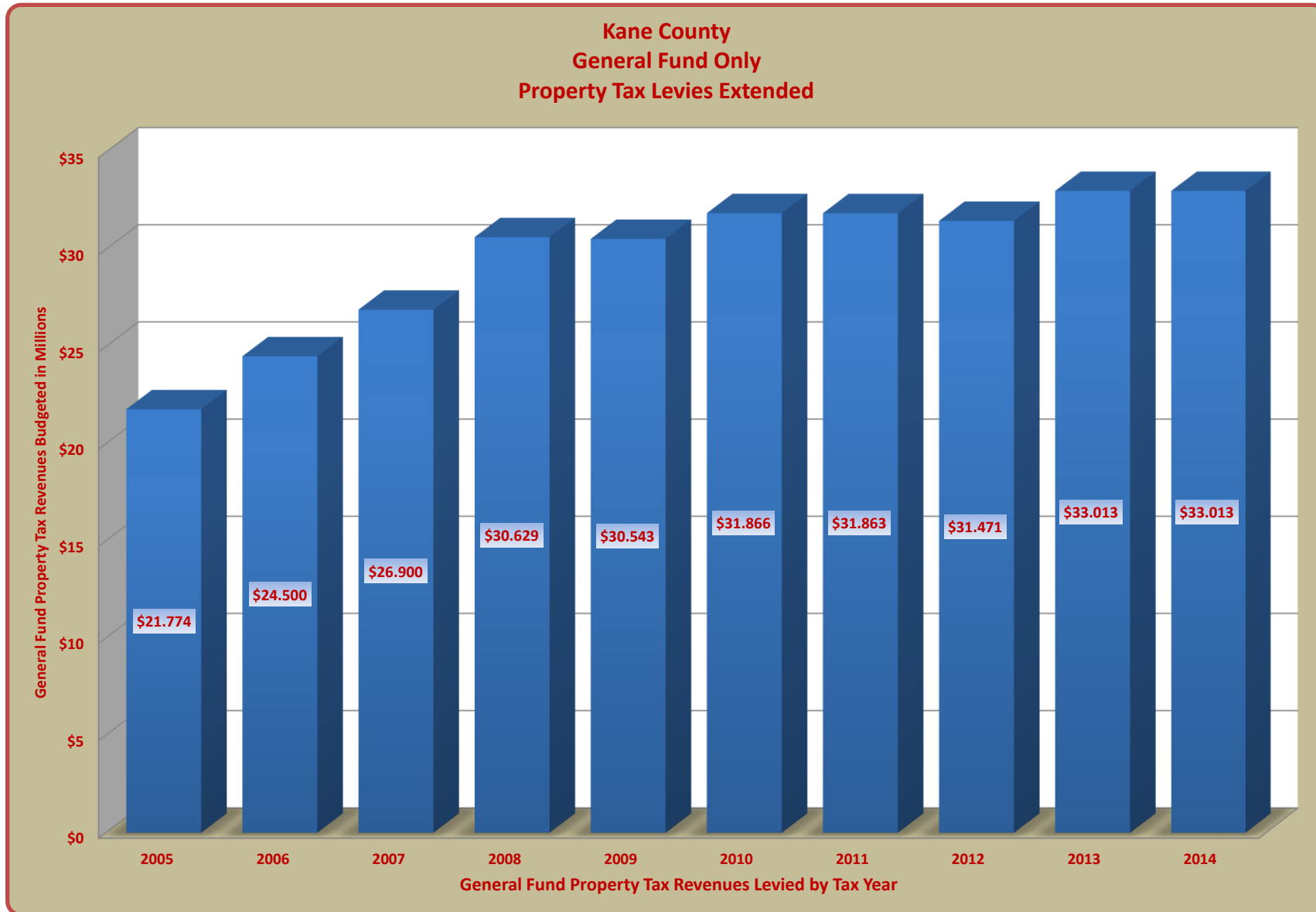


TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GENERAL FUND REVENUES FISCAL YEAR 2015
 ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH FOURTH QUARTER OF FISCAL YEAR 2015





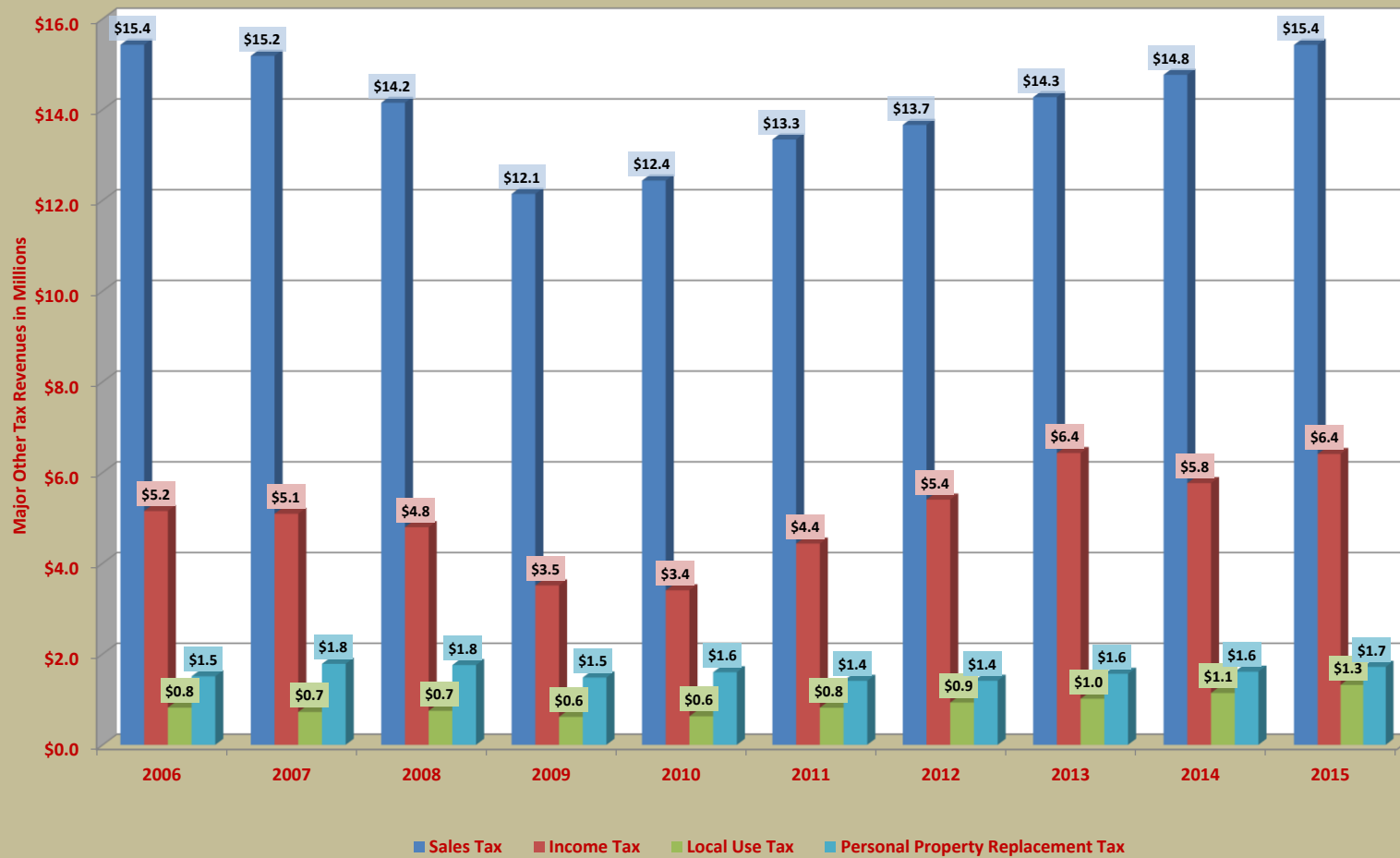
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR FOR GENERAL FUND ONLY
REVENUES RELATED TO FISCAL YEARS 2006 - 2015





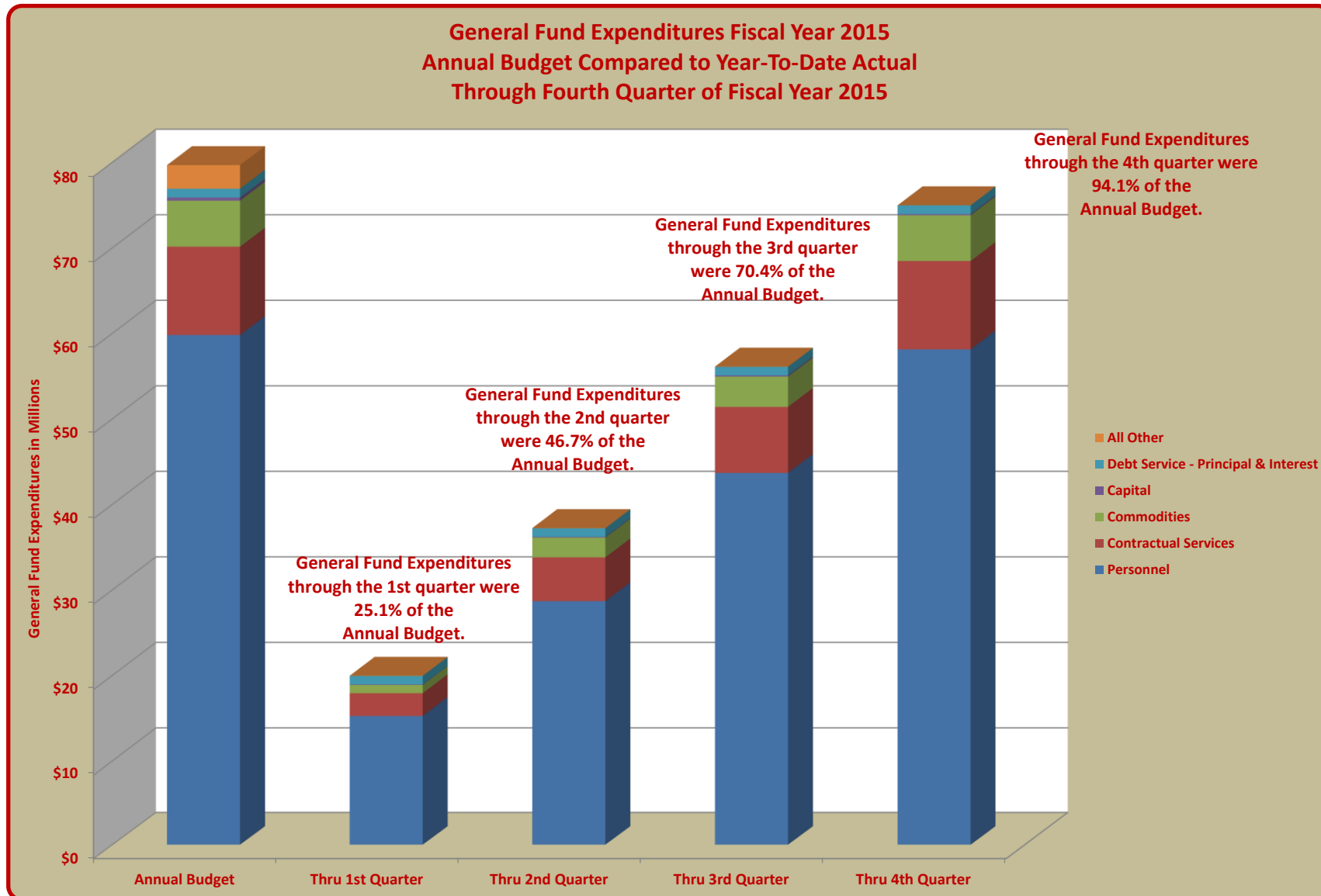
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 MAJOR OTHER TAX GENERAL FUND REVENUES COMPARATIVE HISTORY
 FOR FISCAL YEARS 2006 - 2015

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





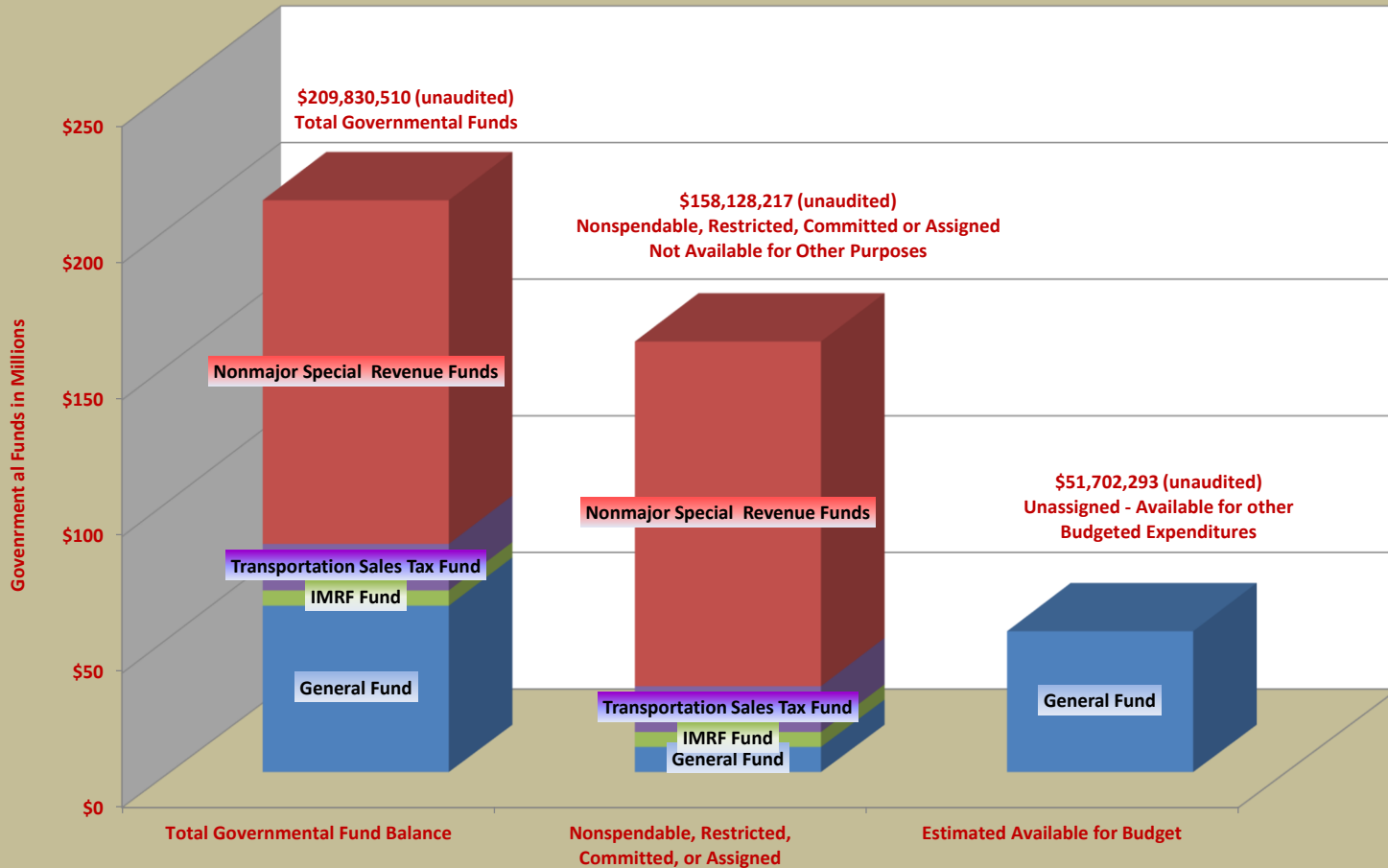
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FISCAL YEAR ENDED NOVEMBER 30, 2015

	Major Funds				Nonmajor Funds		Total Governmental Funds	
	General Fund		Major Special Revenue Funds		Other Governmental 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	Total Fiscal Year	Year-To-Date
Revenues:								
Property Taxes	\$ 33,012,567	32,855,916	6,796,568	6,765,413	14,796,425	14,710,702	54,605,560	54,332,031
Other Taxes	22,630,000	24,876,120	12,803,500	13,792,907	17,844,717	19,006,657	53,278,217	57,675,684
Licenses and Permits	650,000	725,907	0	0	1,335,800	1,545,867	1,985,800	2,271,774
Grants	618,930	579,981	0	0	7,835,988	7,968,650	8,454,918	8,548,631
Charges for Services	13,962,815	13,635,960	0	0	10,519,914	11,467,649	24,482,729	25,103,609
Fines	2,849,875	3,305,038	0	0	1,126,595	1,118,818	3,976,470	4,423,856
Reimbursements	5,795,844	8,074,419	5,864,273	2,467,815	7,805,151	7,807,055	19,465,268	18,349,289
Interest	265,683	230,576	57,300	133,481	277,120	623,139	600,103	987,196
Miscellaneous	208,199	180,281	0	0	3,567,610	3,998,251	3,775,809	4,178,532
Cash on Hand	6,903,758	0	10,267,580	0	44,776,985	0	61,948,323	0
Total Revenues	\$ 86,897,671	84,464,198	35,789,221	23,159,616	109,886,305	68,246,788	232,573,197	175,870,602
Expenditures and Encumbrances:								
Personnel	\$ 59,814,017	58,129,293	7,648,594	7,379,183	28,427,742	26,545,919	95,890,353	92,054,395
Contractual Services	10,329,149	10,338,568	5,708,458	5,089,819	33,641,432	25,162,442	49,679,039	40,590,829
Commodities	5,379,488	5,348,065	0	0	3,910,075	2,889,703	9,289,563	8,237,768
Capital	375,500	140,691	22,459,522	9,570,429	30,871,041	15,182,149	53,706,063	24,893,269
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	21,357	0	0	2,116,100	2,116,100	2,137,457	2,137,457
Debt Service - Requirement	0	0	0	0	1,215,643	0	1,215,643	0
Contingency and Other	2,756,822	0	0	0	1,312,832	779,923	4,069,654	779,923
Total Expenditures and Encumbrances	\$ 79,681,333	74,982,974	35,816,574	22,039,431	114,209,865	85,391,236	229,707,772	182,413,641
Excess (Deficiency) of Revenues Over Expenditures	\$ 7,216,338	9,481,224	(27,353)	1,120,185	(4,323,560)	(17,144,448)	2,865,425	(6,543,039)
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	5,291,573	5,229,133	118,153	118,153	14,983,566	14,940,479	20,393,292	20,287,765
Transfers Out	12,507,911	12,507,911	90,800	90,800	10,660,006	10,554,479	23,258,717	23,153,190
Total Other Financing Sources (Uses)	\$ (7,216,338)	(7,278,778)	27,353	27,353	4,323,560	4,386,000	(2,865,425)	(2,865,425)
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	0	0	(127,005)	0	(127,005)
Commodities	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Contingency and Other	0	0	0	0	0	(204,512)	0	(204,512)
Total Encumbrances included above	0	0	0	0	0	(331,517)	0	(331,517)
Net Change in Fund Balance	\$ 0	2,202,446	0	1,147,538	0	(13,089,965)	0	(9,739,981)
Fund Balance, Beginning of Year	\$ 59,271,225		21,437,234		138,862,032		219,570,491	
Fund Balance, End of Quarter	\$ 61,473,671		22,584,772		125,772,067		209,830,510	



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMPARISONS OF GOVERNMENTAL FUNDS OVERALL, RESTRICTED AND AVAILABLE
 FISCAL YEAR ENDED NOVEMBER 30, 2015

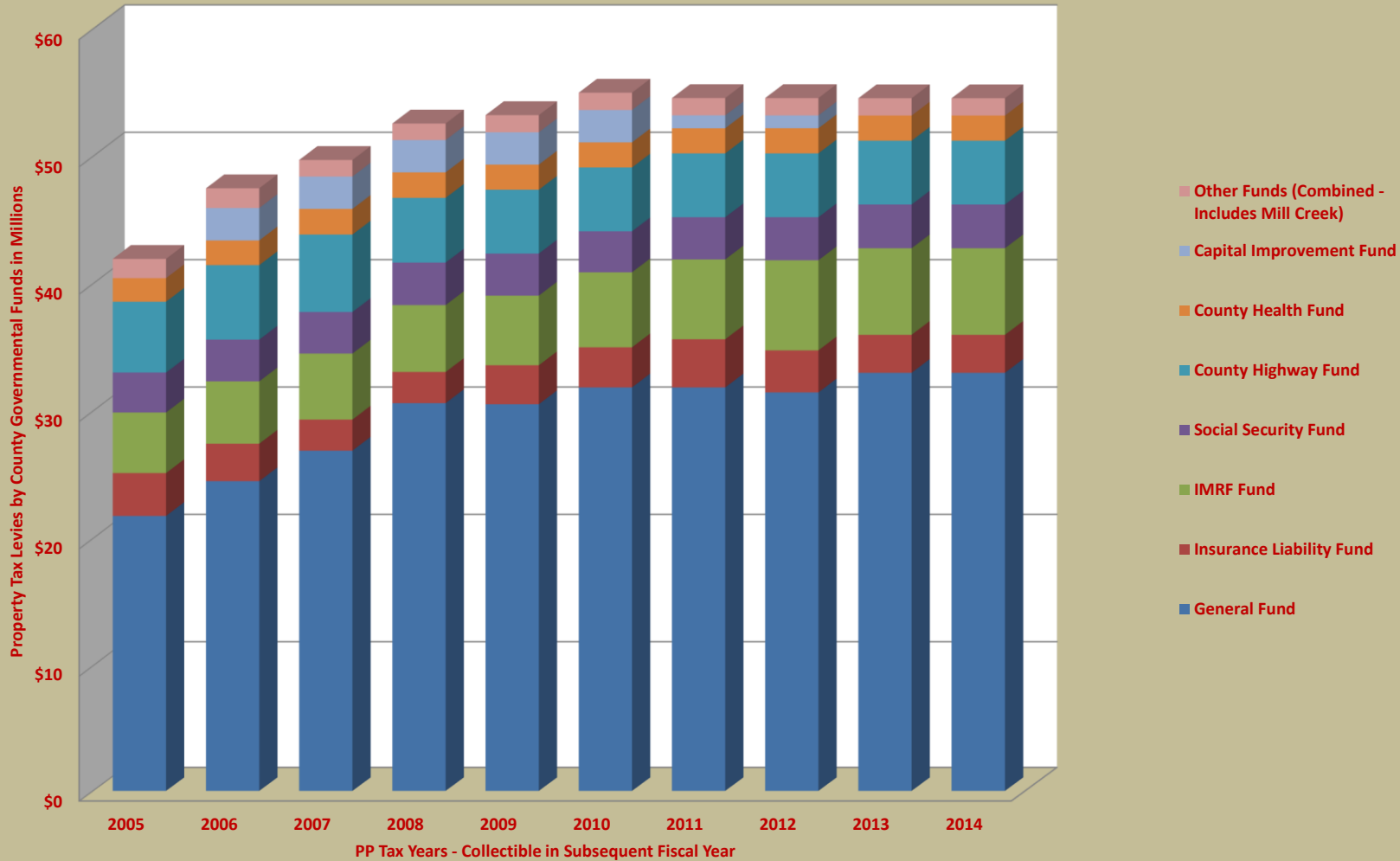
**Total Governmental Funds, Funds Restricted, and
 Estimated Funds Available for Budgeted Expenditures
 Fiscal Year ended November 30, 2015**





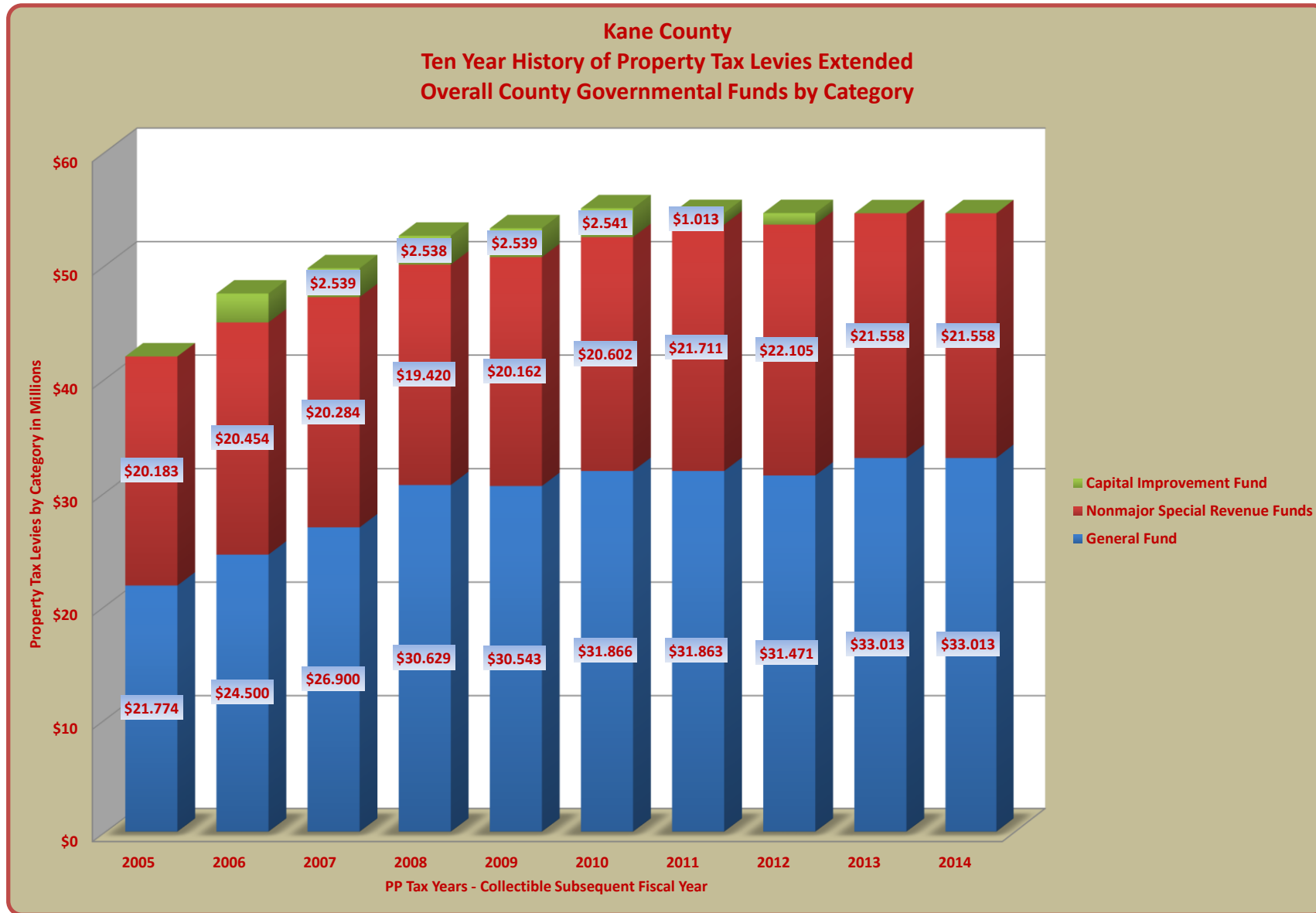
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR COUNTY GOVERNMENTAL FUNDS BY FUND
 REVENUES RELATED TO FISCAL YEARS 2006 - 2015

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



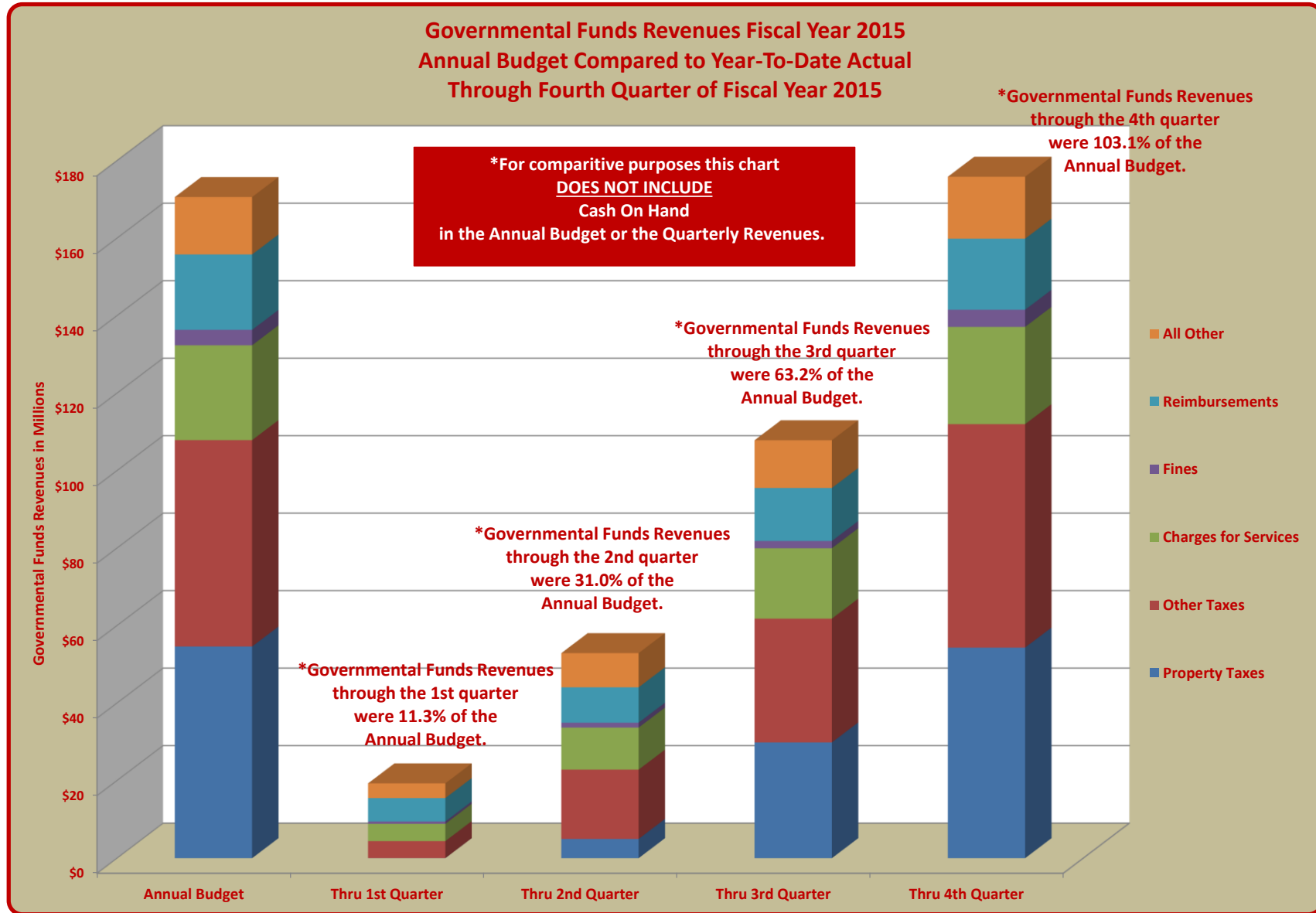


TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR COUNTY GOVERNMENTAL FUNDS BY FUND CATEGORY
 REVENUES RELATED TO FISCAL YEARS 2006 - 2015





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

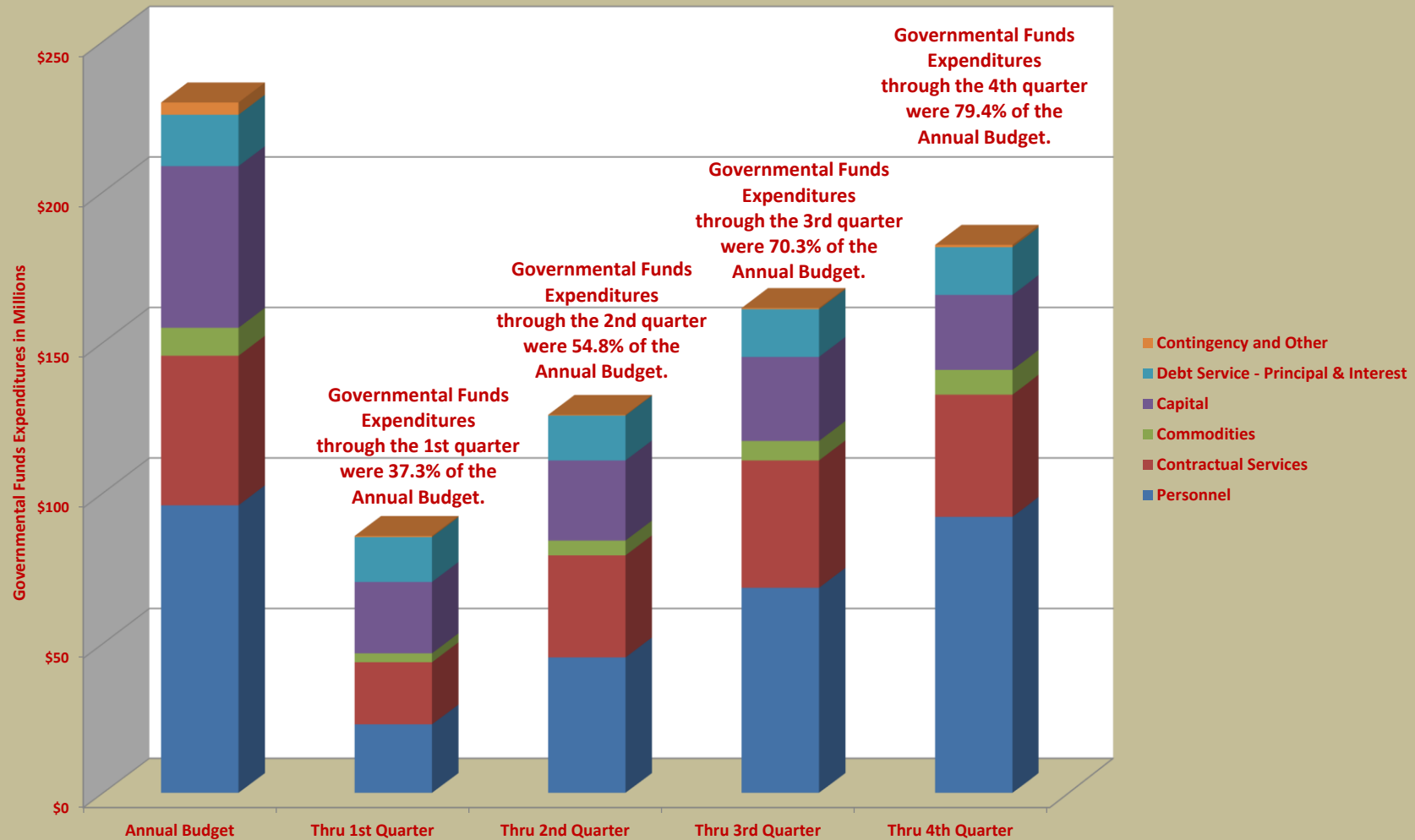




TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GOVERNMENTAL FUNDS EXPENDITURES FISCAL YEAR 2015
 ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH FOURTH QUARTER OF FISCAL YEAR 2015

0

**Governmental Funds Expenditures Fiscal Year 2015
 Annual Budget Compared to Year-To-Date Actual
 Through Fourth 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 YEAR ENDED NOVEMBER 30, 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	32,855,916	6,796,568	6,765,413	0	0	14,761,878	14,693,945
Other Taxes	22,630,000	24,876,120	0	2,280	12,803,500	13,790,627	17,744,717	18,874,987
Licenses and Permits	650,000	725,907	0	0	0	0	1,335,800	1,545,867
Grants	618,930	579,981	0	0	0	0	7,835,988	7,868,650
Charges for Services	13,962,815	13,635,960	0	0	0	0	9,319,914	9,429,898
Fines	2,849,875	3,305,038	0	0	0	0	1,126,595	1,118,818
Reimbursements	5,795,844	8,074,419	0	0	5,864,273	2,467,815	5,559,236	6,524,828
Interest	265,683	230,576	32,300	33,359	25,000	100,122	179,620	402,888
Miscellaneous	208,199	180,281	0	0	0	0	3,567,610	3,984,476
Cash on Hand	6,903,758	0	792,373	0	9,475,207	0	17,905,178	0
Total Revenues	\$ 86,897,671	84,464,198	7,621,241	6,801,052	28,167,980	16,358,564	79,336,536	64,444,357
Expenditures and Encumbrances:								
Personnel	\$ 59,814,017	58,129,293	7,648,594	7,379,183	0	0	28,427,742	26,545,919
Contractual Services	10,329,149	10,338,568	0	0	5,708,458	5,089,819	28,612,535	22,589,074
Commodities	5,379,488	5,348,065	0	0	0	0	3,910,075	2,889,703
Capital	375,500	140,691	0	0	22,459,522	9,570,429	13,609,405	6,472,489
Debt Service - Principal	1,005,000	1,005,000	0	0	0	0	0	0
Debt Service - Interest	21,357	21,357	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0
Contingency and Other	2,756,822	0	0	0	0	0	249,881	779,923
Total Expenditures and Encumbrances	\$ 79,681,333	74,982,974	7,648,594	7,379,183	28,167,980	14,660,248	74,809,638	59,277,108
Excess (Deficiency) of Revenues Over Expenditures	\$ 7,216,338	9,481,224	(27,353)	(578,131)	0	1,698,316	4,526,898	5,167,249
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	5,291,573	5,229,133	118,153	118,153	0	0	5,963,741	6,005,221
Transfers Out	12,507,911	12,507,911	90,800	90,800	0	0	10,490,639	10,341,444
Total Other Financing Sources (Uses)	\$ (7,216,338)	(7,278,778)	27,353	27,353	0	0	(4,526,898)	(4,336,223)
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	0	0	0	0	(127,005)
Commodities	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Contingency and Other	0	0	0	0	0	0	0	(204,512)
Total Encumbrances included above	0	0	0	0	0	0	0	(331,517)
Net Change in Fund Balance	\$ 0	2,202,446	0	(550,778)	0	1,698,316	0	499,509
Fund Balance, Beginning of Year	\$ 59,271,225	59,271,225	6,124,029	6,124,029	15,313,205	15,313,205	87,670,345	87,670,345
Fund Balance, End of Quarter	\$ 61,473,671	61,473,671	5,573,251	5,573,251	17,011,521	17,011,521	88,169,854	88,169,854



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FISCAL YEAR ENDED NOVEMBER 30, 2015

	Nonmajor Funds				Permanent Fund		Total Governmental Funds	
	Debt Service Funds		Capital Project Funds		Working Cash Fund		Budget	Actual
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:								
Property Taxes	\$ 0	0	34,547	16,757	0	0	54,605,560	54,332,031
Other Taxes	0	0	100,000	131,670	0	0	53,278,217	57,675,684
Licenses and Permits	0	0	0	0	0	0	1,985,800	2,271,774
Grants	0	0	0	100,000	0	0	8,454,918	8,548,631
Charges for Services	0	0	1,200,000	2,037,751	0	0	24,482,729	25,103,609
Fines	0	0	0	0	0	0	3,976,470	4,423,856
Reimbursements	860,690	310,991	1,385,225	971,236	0	0	19,465,268	18,349,289
Interest	55,500	48,414	27,000	156,410	15,000	15,427	600,103	987,196
Miscellaneous	0	0	0	13,775	0	0	3,775,809	4,178,532
Cash on Hand	8,404,095	0	18,467,712	0	0	0	61,948,323	0
Total Revenues	\$ 9,320,285	359,405	21,214,484	3,427,599	15,000	15,427	232,573,197	175,870,602
Expenditures and Encumbrances:								
Personnel	\$ 0	0	0	0	0	0	95,890,353	92,054,395
Contractual Services	2,100	800	5,026,797	2,572,568	0	0	49,679,039	40,590,829
Commodities	0	0	0	0	0	0	9,289,563	8,237,768
Capital	0	0	17,261,636	8,709,660	0	0	53,706,063	24,893,269
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	2,116,100	0	0	0	0	2,137,457	2,137,457
Debt Service - Requirement	1,215,643	0	0	0	0	0	1,215,643	0
Contingency and Other	25,641	0	1,022,310	0	15,000	0	4,069,654	779,923
Total Expenditures and Encumbrances	\$ 16,074,484	14,831,900	23,310,743	11,282,228	15,000	0	229,707,772	182,413,641
Excess (Deficiency) of Revenues Over Expenditures	\$ (6,754,199)	(14,472,495)	(2,096,259)	(7,854,629)	0	15,427	2,865,425	(6,543,039)
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	6,826,458	2,190,542	2,108,800	0	0	20,393,292	20,287,765
Transfers Out	75,084	75,084	94,283	137,951	0	0	23,258,717	23,153,190
Total Other Financing Sources (Uses)	\$ 6,754,199	6,751,374	2,096,259	1,970,849	0	0	(2,865,425)	(2,865,425)
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	0	0	0	0	(127,005)
Commodities	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Contingency and Other	0	0	0	0	0	0	0	(204,512)
Total Encumbrances included above	0	0	0	0	0	0	0	(331,517)
Net Change in Fund Balance	\$ 0	(7,721,121)	0	(5,883,780)	0	15,427	0	(9,739,981)
Fund Balance, Beginning of Year	\$ 18,724,545		29,370,369		3,096,773		219,570,491	
Fund Balance, End of Quarter	\$ 11,003,424		23,486,589		3,112,200		209,830,510	



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS
 FISCAL YEAR ENDED NOVEMBER 30, 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	32,855,916	0	0	0	0	0	0	0	0
Other Taxes	22,630,000	24,876,120	0	0	0	0	0	0	0	0
Licenses and Permits	650,000	725,907	0	0	0	0	0	0	0	0
Grants	618,930	579,981	0	0	0	0	0	0	0	0
Charges for Services	13,958,315	13,635,960	0	0	0	0	0	0	0	0
Fines	2,849,875	3,305,038	0	0	0	0	0	0	0	0
Reimbursements	5,795,844	8,074,419	0	0	0	0	0	0	0	0
Interest	245,200	194,423	1,500	2,781	10,000	10,826	5,000	2,742	1,800	2,941
Miscellaneous	208,199	166,137	0	0	0	0	0	0	0	0
Cash on Hand	6,100,000	0	300,000	0	0	0	0	0	0	0
Total Revenues	\$ 86,068,930	84,413,901	301,500	2,781	10,000	10,826	5,000	2,742	1,800	2,941
Expenditures and Encumbrances:										
Personnel	\$ 58,940,564	57,447,409	0	0	0	0	0	0	457,212	450,501
Contractual Services	10,010,952	10,168,537	0	0	0	0	0	0	18,420	17,513
Commodities	5,377,505	5,348,065	0	0	0	0	0	0	1,188	0
Capital	32,000	57,087	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	21,357	0	0	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0	0	0
Contingency and Other	381,218	0	313,500	0	1,032,000	0	1,027,000	0	2,447	0
Total Expenditures and Encumbrances	\$ 75,768,596	74,047,455	313,500	0	1,032,000	0	1,027,000	0	479,267	468,014
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>10,300,334</u>	<u>10,366,446</u>	<u>(12,000)</u>	<u>2,781</u>	<u>(1,022,000)</u>	<u>10,826</u>	<u>(1,022,000)</u>	<u>2,742</u>	<u>(477,467)</u>	<u>(465,073)</u>
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	1,851,840	312,000	312,000	1,022,000	1,022,000	1,022,000	1,022,000	477,467	477,467
Transfers Out	12,207,911	12,207,911	300,000	300,000	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ (10,300,334)	(10,356,071)	12,000	12,000	1,022,000	1,022,000	1,022,000	1,022,000	477,467	477,467
Less Encumbrances included above:										
Contractual Services	\$	0		0	0	0	0	0	0	0
Commodities		0		0	0	0	0	0	0	0
Capital		0		0	0	0	0	0	0	0
Contingency and Other		0		0	0	0	0	0	0	0
Total Encumbrances included above		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Net Change in Fund Balance	\$	<u>0</u>	<u>0</u>	<u>14,781</u>	<u>0</u>	<u>1,032,826</u>	<u>0</u>	<u>1,024,742</u>	<u>0</u>	<u>12,394</u>
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	\$	<u>50,745,479</u>		<u>318,667</u>		<u>4,867,618</u>		<u>2,029,638</u>		<u>299,836</u>



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS
FISCAL YEAR ENDED NOVEMBER 30, 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	0	33,012,567	32,855,916
Other Taxes		0	0	0	0	0	0	0	0	22,630,000	24,876,120
Licenses and Permits		0	0	0	0	0	0	0	0	650,000	725,907
Grants		0	0	0	0	0	0	0	0	618,930	579,981
Charges for Services		0	0	0	0	4,500	0	0	0	13,962,815	13,635,960
Fines		0	0	0	0	0	0	0	0	2,849,875	3,305,038
Reimbursements		0	0	0	0	0	0	0	0	5,795,844	8,074,419
Interest		583	1,008	1,100	1,528	500	4,005	0	10,322	265,683	230,576
Miscellaneous		0	0	0	0	0	14,144	0	0	208,199	180,281
Cash on Hand		0	0	227,877	0	275,881	0	0	0	6,903,758	0
Total Revenues	\$	583	1,008	228,977	1,528	280,881	18,149	0	10,322	86,897,671	84,464,198
Expenditures and Encumbrances:											
Personnel	\$	239,882	231,383	176,359	0	0	0	0	0	59,814,017	58,129,293
Contractual Services		7,559	7,567	52,218	16,497	240,000	128,454	0	0	10,329,149	10,338,568
Commodities		395	0	400	0	0	0	0	0	5,379,488	5,348,065
Capital		0	0	0	0	343,500	83,604	0	0	375,500	140,691
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	21,357
Debt Service - Requirement		0	0	0	0	0	0	0	0	0	0
Contingency and Other		657	0	0	0	0	0	0	0	2,756,822	0
Total Expenditures	\$	248,493	238,950	228,977	16,497	583,500	212,058	0	0	79,681,333	74,982,974
Excess (Deficiency) of Revenues Over Expenditures	\$	<u>(247,910)</u>	<u>(237,942)</u>	<u>0</u>	<u>(14,969)</u>	<u>(302,619)</u>	<u>(193,909)</u>	<u>0</u>	<u>10,322</u>	<u>7,216,338</u>	<u>9,481,224</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	295,916	0	0	5,291,573	5,229,133
Transfers Out		0	0	0	0	0	0	0	0	12,507,911	12,507,911
Total Other Financing Sources (Uses)	\$	247,910	247,910	0	0	302,619	295,916	0	0	(7,216,338)	(7,278,778)
Less Encumbrances included above:											
Contractual Services	\$		0		0		0		0	0	0
Commodities			0		0		0		0	0	0
Capital			0		0		0		0	0	0
Contingency and Other			0		0		0		0	0	0
Total Encumbrances included above			0		0		0		0	0	0
Net Change in Fund Balance	\$	<u>0</u>	<u>9,968</u>	<u>0</u>	<u>(14,969)</u>	<u>0</u>	<u>102,007</u>	<u>0</u>	<u>10,322</u>	<u>0</u>	<u>2,202,446</u>
Fund Balance, Beginning of Year	\$		51,189		289,384		709,936		2,054,596		59,271,225
Fund Balance, End of Quarter	\$		61,157		274,415		811,943		2,064,918		61,473,671



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
 FISCAL YEAR ENDED NOVEMBER 30, 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	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	39,689	40,296	821,001	270,695
Interest	0	17,484	36,000	11,218	4,500	5,049
Miscellaneous	0	0	0	0	0	0
Cash on Hand	0	0	8,329,011	0	75,084	0
Total Revenues	\$ 0	17,484	8,404,700	51,514	900,585	275,744
Expenditures:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	0	0	500	0	500	450
Commodities	0	0	0	0	0	0
Capital	0	0	0	0	0	0
Debt Service - Principal	2,445,000	2,445,000	8,280,000	8,280,000	645,000	645,000
Debt Service - Interest	988,182	988,182	124,200	124,200	238,493	238,493
Debt Service - Requirement	65,818	0	0	0	0	0
Contingency and Other	0	0	0	0	11,741	0
Total Expenditures	\$ 3,499,000	3,433,182	8,404,700	8,404,200	895,734	883,943
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,499,000)	(3,415,698)	0	(8,352,686)	4,851	(608,199)
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	3,499,000	3,499,000	0	0	70,233	67,408
Transfers Out	0	0	0	0	75,084	75,084
Total Other Financing Sources (Uses)	\$ 3,499,000	3,499,000	0	0	(4,851)	(7,676)
Net Change in Fund Balance	\$ 0	83,302	0	(8,352,686)	0	(615,875)
Fund Balance, Beginning of Year	\$ 2,996,723		8,514,678		5,199,668	
Fund Balance, End of Quarter	\$ 3,080,025		161,992		4,583,793	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
FISCAL YEAR ENDED NOVEMBER 30, 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	310,991
Interest	15,000	14,663	55,500	48,414
Miscellaneous	0	0	0	0
Cash on Hand	0	0	8,404,095	0
Total Revenues	\$ 15,000	14,663	9,320,285	359,405
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	765,225	2,116,100	2,116,100
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	2,110,575	16,074,484	14,831,900
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,260,050)	(2,095,912)	(6,754,199)	(14,472,495)
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	6,826,458
Transfers Out	0	0	75,084	75,084
Total Other Financing Sources (Uses)	\$ 3,260,050	3,260,050	6,754,199	6,751,374
Net Change in Fund Balance	\$ 0	1,164,138	0	(7,721,121)
Fund Balance, Beginning of Year	\$	2,013,476	18,724,545	18,724,545
Fund Balance, End of Quarter	\$	3,177,614	11,003,424	11,003,424



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED NOVEMBER 30, 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	16,757
Other Taxes	100,000	131,670	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	50,659	0	812	0	63
Miscellaneous	0	9,059	0	0	0	400
Cash on Hand	8,191,281	0	0	0	294	0
Total Revenues	\$ 8,316,281	291,388	0	812	37,666	17,220
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	400,000	65,522	0	0	2,779	800
Commodities	0	0	0	0	0	0
Capital	9,009,739	6,821,429	0	0	75,378	75,377
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	1,022,000	0	0	0	310	0
Total Expenditures and Encumbrances	\$ 10,431,739	6,886,951	0	0	78,467	76,177
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,115,458)	(6,595,563)	0	812	(40,801)	(58,957)
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	2,115,458	2,022,000	0	0	75,084	86,800
Transfers Out	0	0	0	0	34,283	36,471
Total Other Financing Sources (Uses)	\$ 2,115,458	2,022,000	0	0	40,801	50,329
Less Encumbrances included above:						
Contractual Services	\$ 0	0	0	0	0	0
Commodities	0	0	0	0	0	0
Capital	0	0	0	0	0	0
Total Encumbrances included above	0	0	0	0	0	0
Net Change in Fund Balance	\$ 0	(4,573,563)	0	812	0	(8,628)
Fund Balance, Beginning of Year	\$ 10,376,048		58,813		43,340	
Fund Balance, End of Quarter	\$ 5,802,485		59,625		34,712	

* Fund 514 combines 514, 521 and all 5300 funds. All funds relate to recovery bond issue projects and, with the exception of Fund 514, they are all relatively short term.



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED NOVEMBER 30, 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	16,757
Other Taxes	0	0	0	0	100,000	131,670
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	2,037,751	1,200,000	2,037,751
Fines	0	0	0	0	0	0
Reimbursements	742,400	341,418	640,000	629,818	1,385,225	971,236
Interest	2,000	49,974	0	54,902	27,000	156,410
Miscellaneous	0	4,311	0	5	0	13,775
Cash on Hand	9,074,262	0	1,201,875	0	18,467,712	0
Total Revenues	\$ 9,818,662	395,703	3,041,875	2,722,476	21,214,484	3,427,599
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	2,783,750	1,979,027	1,840,268	527,219	5,026,797	2,572,568
Commodities	0	0	0	0	0	0
Capital	7,034,912	1,351,965	1,141,607	460,889	17,261,636	8,709,660
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	1,022,310	0
Total Expenditures and Encumbrances	\$ 9,818,662	3,330,992	2,981,875	988,108	23,310,743	11,282,228
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(2,935,289)	60,000	1,734,368	(2,096,259)	(7,854,629)
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	2,190,542	2,108,800
Transfers Out	0	0	60,000	101,480	94,283	137,951
Total Other Financing Sources (Uses)	\$ 0	0	(60,000)	(101,480)	2,096,259	1,970,849
Less Encumbrances included above:						
Contractual Services	\$ 0	0	0	0	0	0
Commodities	0	0	0	0	0	0
Capital	0	0	0	0	0	0
Total Encumbrances in year to date expenditures	0	0	0	0	0	0
Net Change in Fund Balance	\$ 0	(2,935,289)	0	1,632,888	0	(5,883,780)
Fund Balance, Beginning of Year	\$ 8,701,030		10,191,138		29,370,369	
Fund Balance, End of Quarter	\$ 5,765,741		11,824,026		23,486,589	



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

Long Term General Obligation Bonds and Debt Certificates

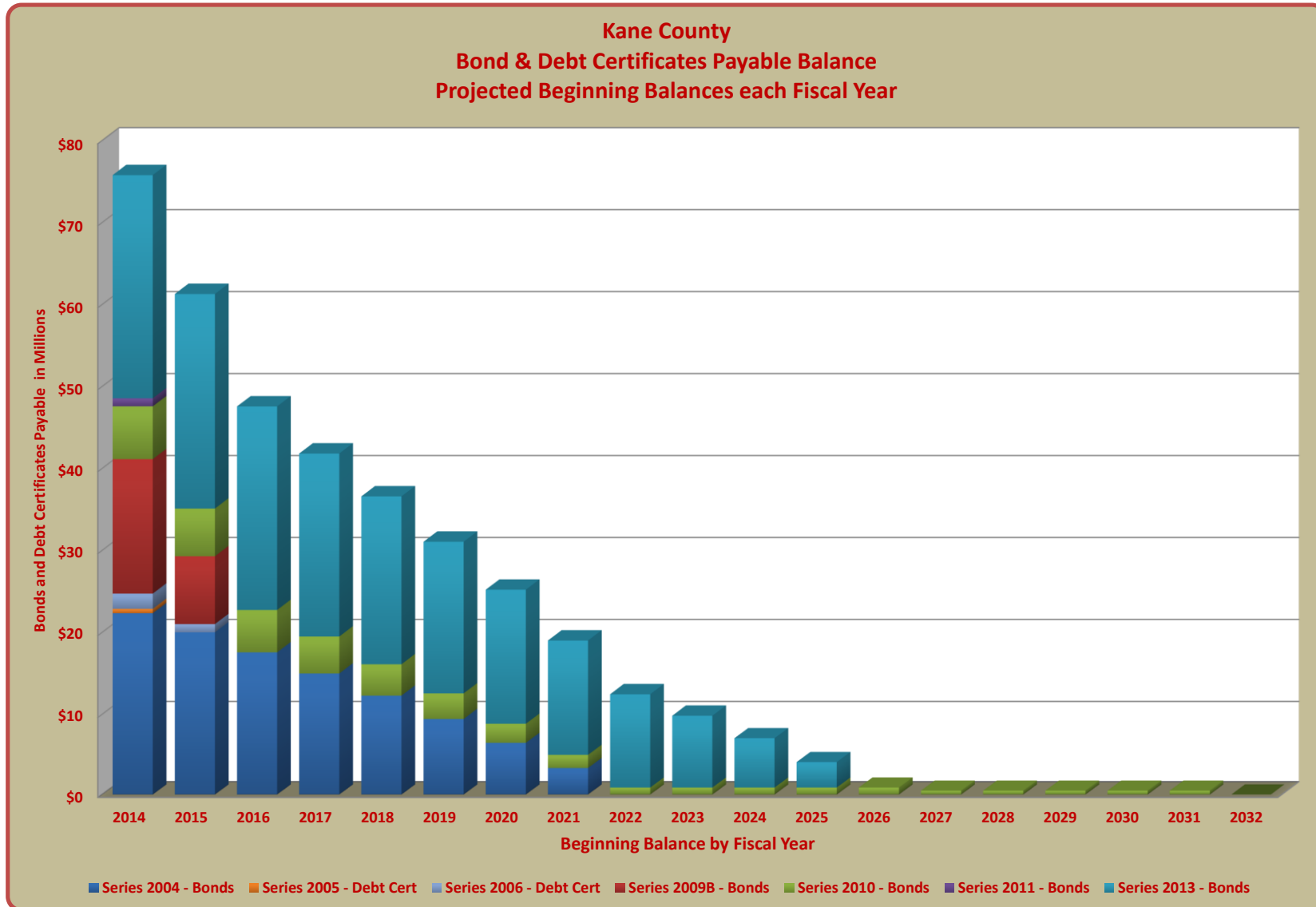
	Balance Nov. 30, 2014	Additions	Retirements	Refunding	Balance Nov. 30, 2015
General Obligation Bonds and Debt Certificates Payable:					
Bonds					
Series 2004 - G.O. Refunding Bonds	\$ 20,045,000		2,445,000		17,600,000
Series 2009B - G.O. Alt. Rev. Bonds	8,280,000		8,280,000		0
Series 2010 - G.O. Alt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

Remaining Payment Schedule

	Remaining Current Fiscal Year		Fiscal Years 2016 - 2019		Beyond Fiscal Year 2019		Balance Principal
	Principal	Interest	Principal	Interest	Principal	Interest	
General Obligation Bonds and Debt Certificates Payable:							
Bonds							
Series 2004 - G.O. Refunding Bonds	\$ 0	0	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	0	2,770,000	729,551	2,400,000	542,400	0
Series 2013 - G.O. Alt. Rev. Bonds	0	0	8,470,000	2,457,000	16,365,000	1,567,425	0
Debt Certificates							
Series 2006 - Debt Certificates	0	0	0	0	0	0	0
Total G.O. Bonds and Debt Certificates Payable	\$ 0	0	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 AS OF BEGINNING OF FISCAL YEAR 2014





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN COUNTYWIDE FUNDS
FISCAL YEAR ENDED NOVEMBER 30, 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	54,332,031	0	0	54,605,560	54,332,031
Other Taxes	53,278,217	57,675,684	0	0	53,278,217	57,675,684
Licenses and Permits	1,985,800	2,271,774	0	0	1,985,800	2,271,774
Grants	8,454,918	8,548,631	2,000	2,000	8,456,918	8,550,631
Charges for Services	24,482,729	25,103,609	19,000	19,184	24,501,729	25,122,793
Fines	3,976,470	4,423,856	0	0	3,976,470	4,423,856
Reimbursements	19,465,268	18,349,289	29,000	652,283	19,494,268	19,001,572
Interest	600,103	987,196	62,000	116,048	662,103	1,103,244
Miscellaneous	3,775,809	4,178,532	15,067,452	13,899,424	18,843,261	18,077,956
Cash on Hand	61,948,323	0	2,081,838	0	64,030,161	0
Total Revenues	<u>\$ 232,573,197</u>	<u>175,870,602</u>	<u>17,261,290</u>	<u>14,688,939</u>	<u>249,834,487</u>	<u>190,559,541</u>
Expenditures and Encumbrances:						
Personnel	\$ 95,890,353	92,054,395	237,479	222,424	96,127,832	92,276,819
Contractual Services	49,679,039	40,590,829	16,655,818	15,855,997	66,334,857	56,446,826
Commodities	9,289,563	8,237,768	18,400	19,702	9,307,963	8,257,470
Capital	53,706,063	24,893,269	32,287	32,287	53,738,350	24,925,556
Debt Service - Principal	13,720,000	13,720,000	0	0	13,720,000	13,720,000
Debt Service - Interest	2,137,457	2,137,457	0	0	2,137,457	2,137,457
Debt Service - Requirement	1,215,643	0	0	0	1,215,643	0
Contingency and Other	4,069,654	779,923	3,182,731	0	7,252,385	779,923
Total Expenditures and Encumbrances	<u>\$ 229,707,772</u>	<u>182,413,641</u>	<u>20,126,715</u>	<u>16,130,410</u>	<u>249,834,487</u>	<u>198,544,051</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,865,425	(6,543,039)	(2,865,425)	(1,441,471)	0	(7,984,510)
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	20,393,292	20,287,765	3,156,550	3,156,550	23,549,842	23,444,315
Transfers Out	23,258,717	23,153,190	291,125	291,125	23,549,842	23,444,315
Total Other Financing Sources (Uses)	<u>\$ (2,865,425)</u>	<u>(2,865,425)</u>	<u>2,865,425</u>	<u>2,865,425</u>	<u>0</u>	<u>0</u>
Less Encumbrances included above:						
Contractual Services	\$	(127,005)	0	0	0	(127,005)
Commodities	0	0	0	0	0	0
Capital	0	0	0	0	0	0
Contingency and Other	0	(204,512)	0	0	0	(204,512)
Total Encumbrances included above	<u>0</u>	<u>(331,517)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(331,517)</u>
Net Change in Fund Balance	<u>\$ 0</u>	<u>(9,739,981)</u>	<u>0</u>	<u>1,423,954</u>	<u>0</u>	<u>(8,316,027)</u>
Fund Balance, Beginning of Year	<u>\$</u>	<u>219,570,491</u>	<u>19,193,739</u>	<u>19,193,739</u>	<u>238,764,230</u>	<u>238,764,230</u>
Fund Balance, End of Quarter	<u>\$</u>	<u>209,830,510</u>	<u>20,617,693</u>	<u>20,617,693</u>	<u>230,448,203</u>	<u>230,448,203</u>