



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN THE GENERAL FUND
FIRST QUARTER FISCAL YEAR 2016

General Fund		
	Budget	Actual
	Fiscal Year Totals	Year To Date Totals

Revenues:

Property Taxes	\$ 33,012,567	1,577
Other Taxes	23,740,000	1,478,935
Licenses and Permits	794,800	89,171
Grants	733,787	2,920
Charges for Services	13,551,435	2,165,772
Fines	2,759,920	172,740
Reimbursements	6,284,552	240,127
Interest	310,551	236,872
Miscellaneous	273,610	24,638
Cash on Hand	807,464	0
Total Revenues	\$ 82,268,686	4,412,752

Expenditures and Encumbrances:

Personnel	\$ 62,049,118	15,598,823
Contractual Services	11,342,477	2,460,852
Commodities	5,445,215	945,746
Capital	336,141	45,415
Debt Service - Principal	0	0
Debt Service - Interest	0	0
Debt Service - Requirement	0	0
Contingency and Other	1,214,818	0
Total Expenditures and Encumbrances	\$ 80,387,769	19,050,836
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,880,917	(14,638,084)

Other Financing Sources (Uses):

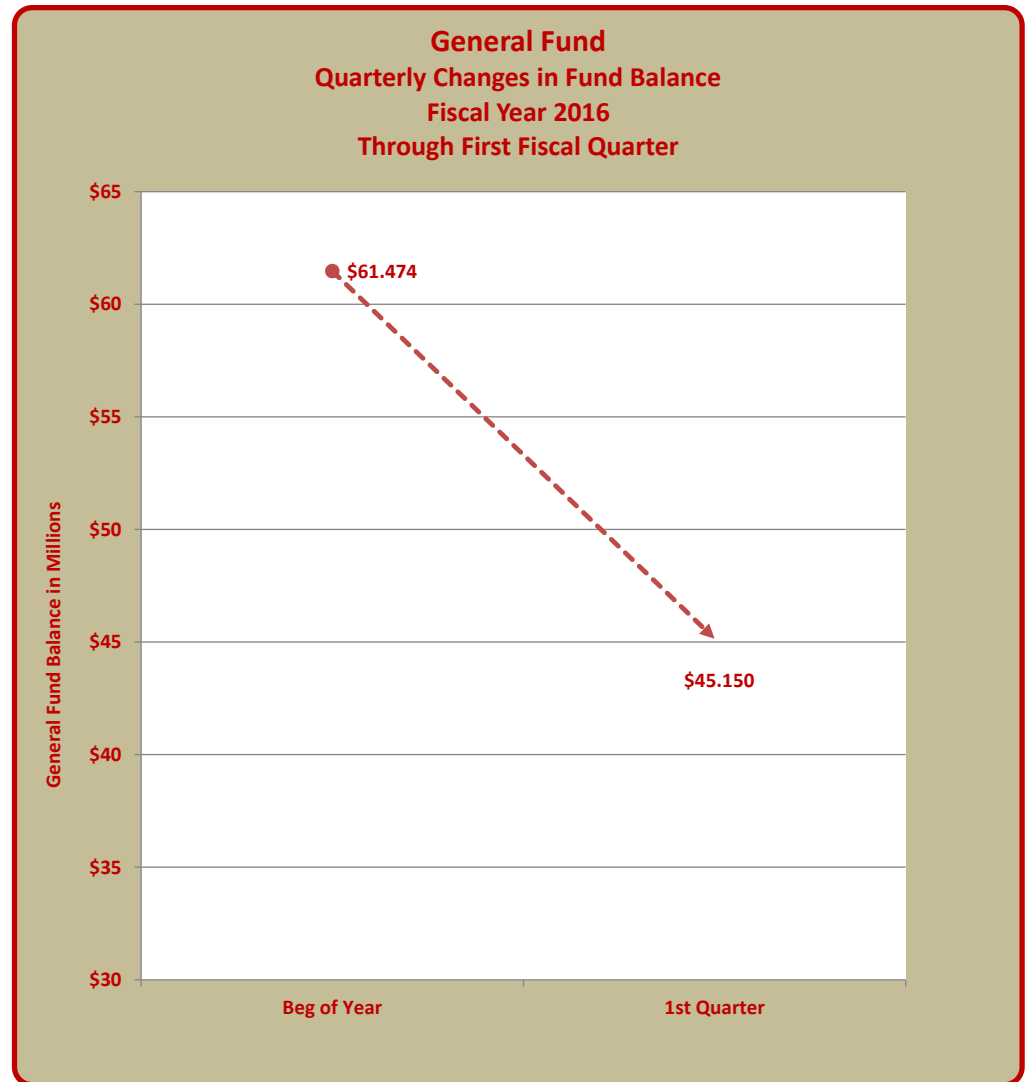
Issuance of Bonds	\$ 0	0
Premium on Bonds Sold	0	0
Transfers In	2,738,838	2,654,729
Transfers Out	4,619,755	4,604,631
Total Other Financing Sources (Uses)	\$ (1,880,917)	(1,949,902)

Less Encumbrances included above:

Contractual Services	\$ 185,040	
Commodities	61,924	
Capital	17,268	
Contingency and Other	0	
Total Encumbrances included above	264,232	
Net Change in Fund Balance	\$ 0	(16,323,754)

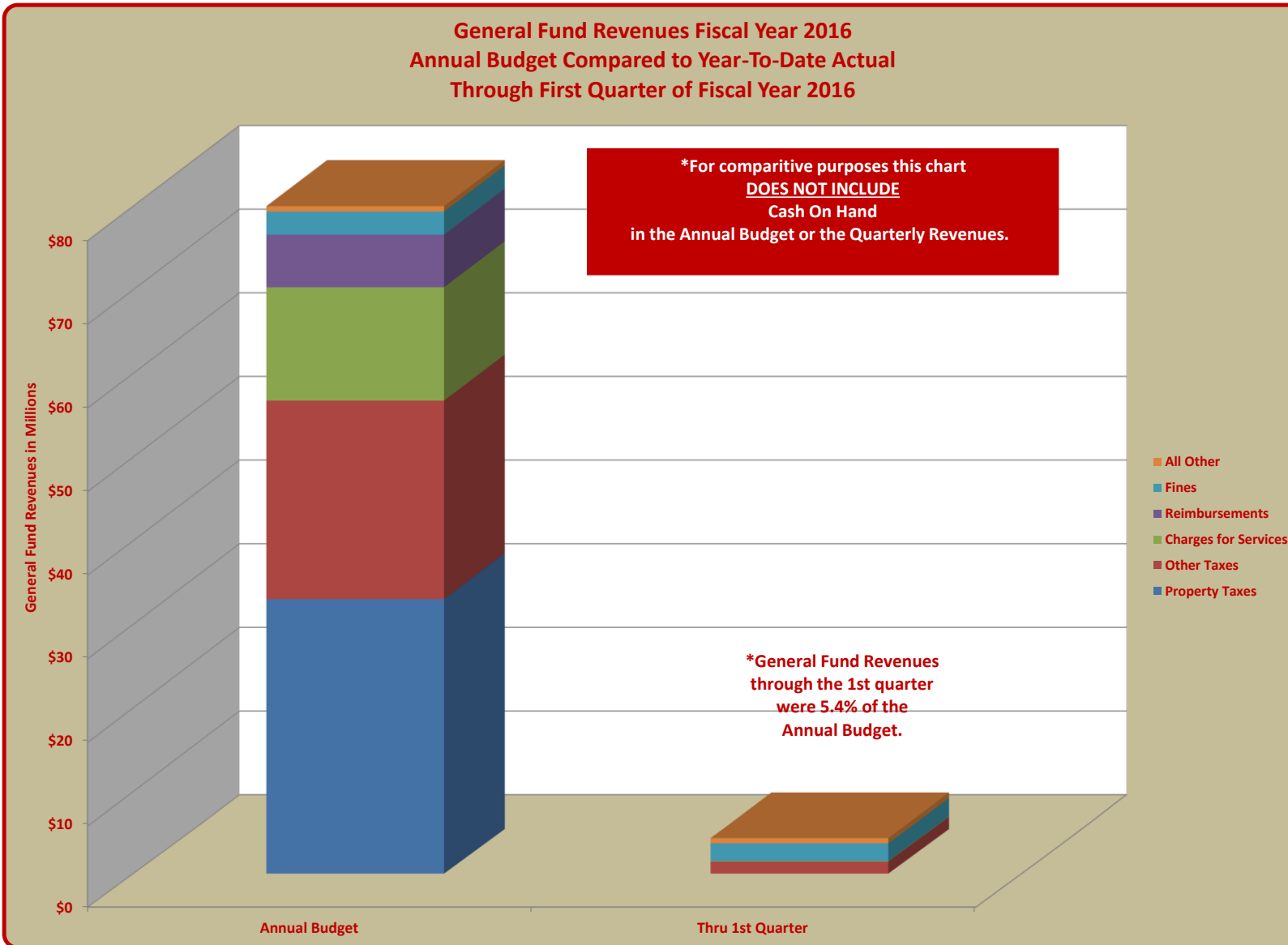
Fund Balance, Beginning of Year \$ 61,473,670

Fund Balance, End of Quarter \$ 45,149,916



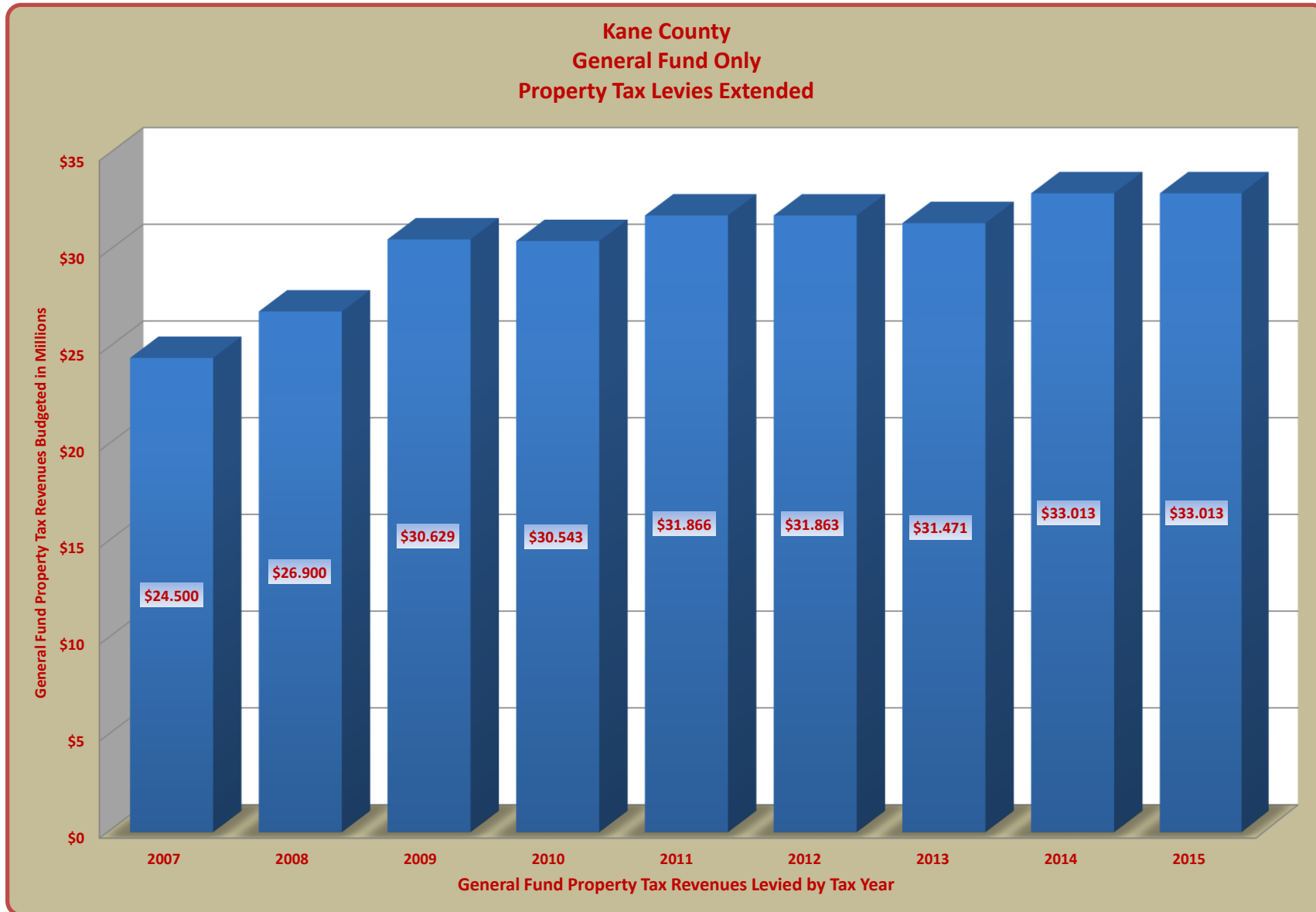


TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
GENERAL FUND REVENUES FISCAL YEAR 2016
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH FIRST QUARTER OF FISCAL YEAR 2016





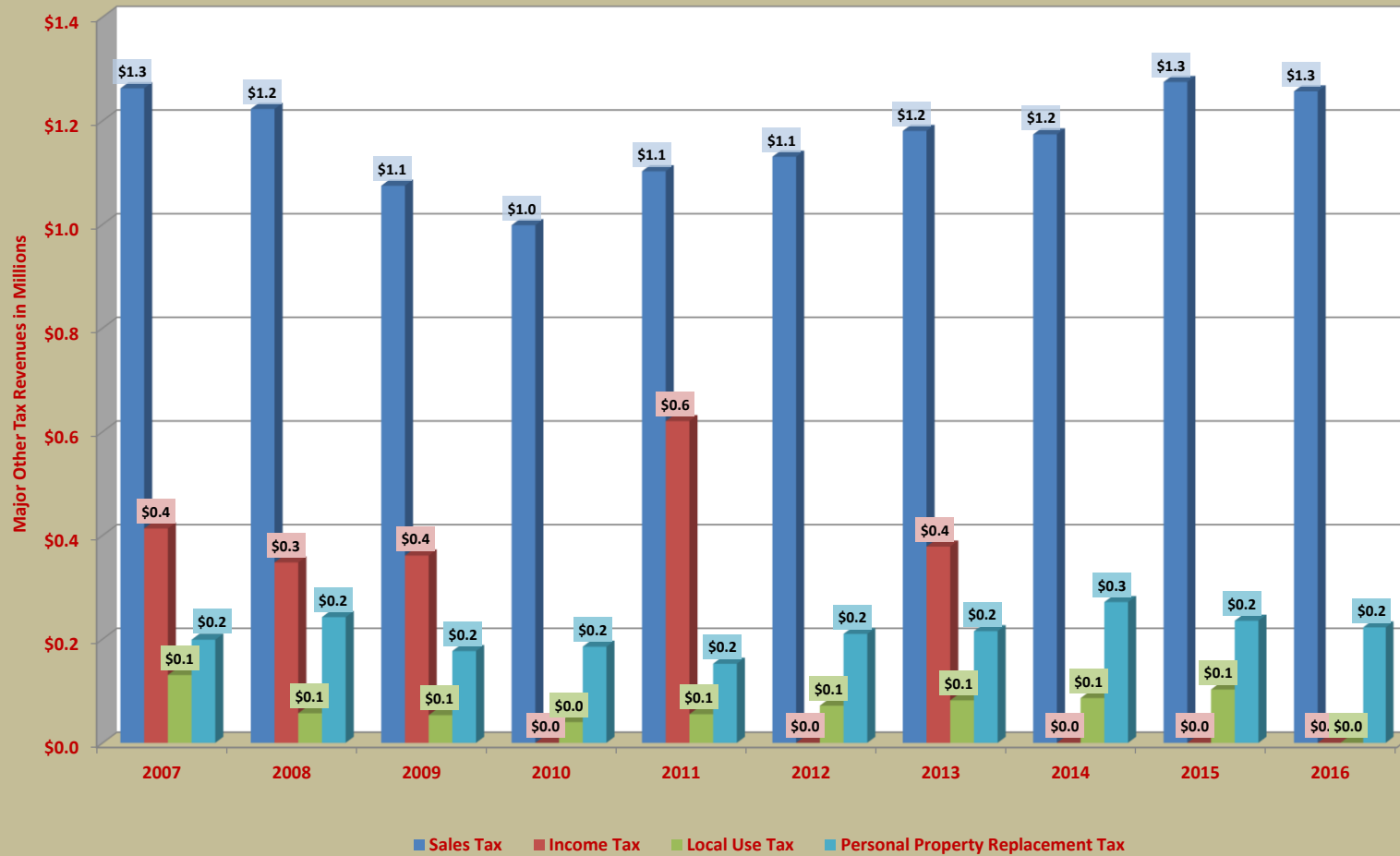
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR GENERAL FUND ONLY
BY TAX YEAR FOR REVENUES RELATED TO FISCAL YEARS 2007 - 2016





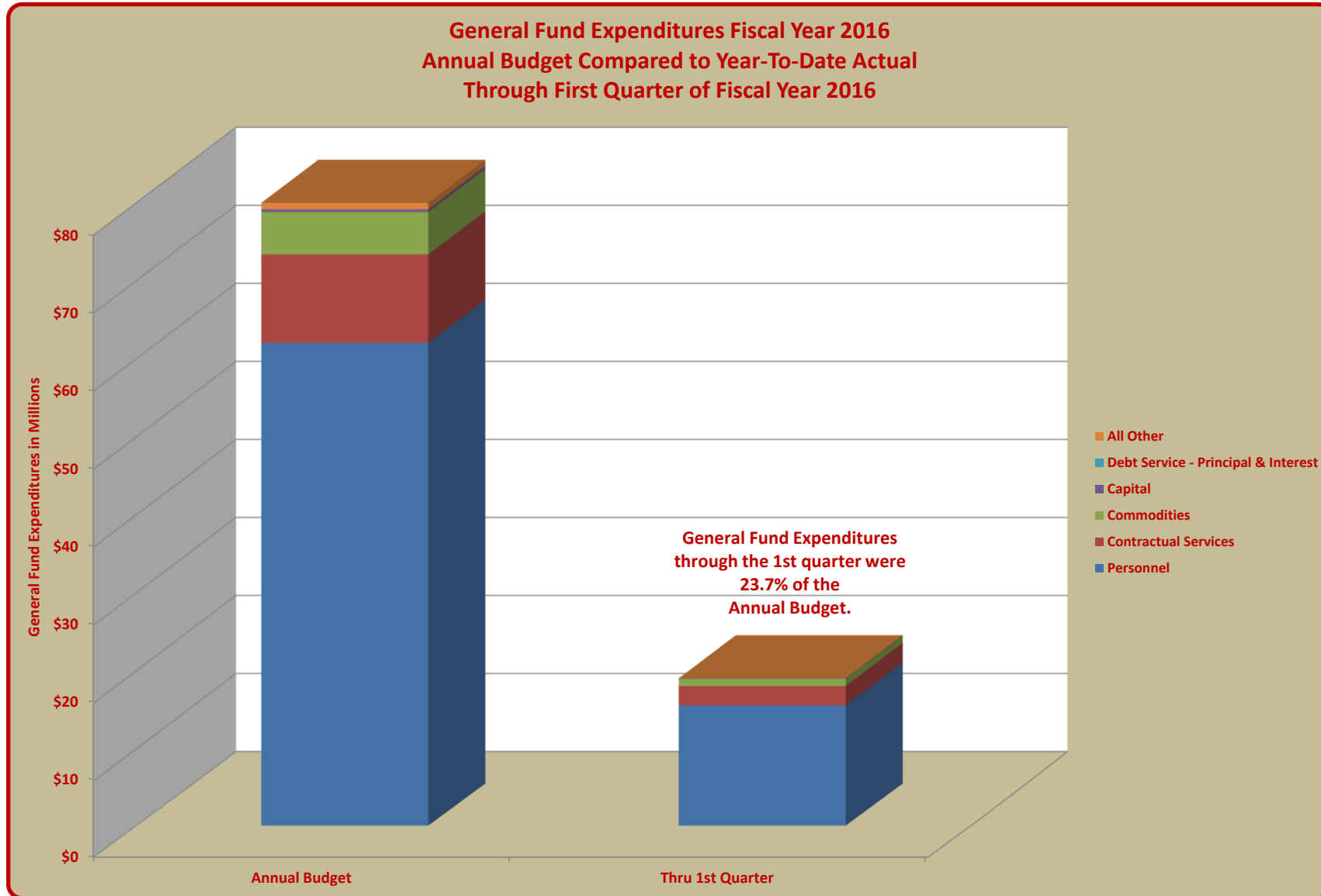
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 MAJOR OTHER TAX GENERAL FUND REVENUES COMPARATIVE HISTORY
 FOR FISCAL YEARS 2007 - 2016

**Ten Year History
 Major Other Tax General Fund Revenues
 Through First Quarter of
 Fiscal Years 2007-2016**





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
GENERAL FUND REVENUES FISCAL YEAR 2016
ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH FIRST QUARTER OF FISCAL YEAR 2016





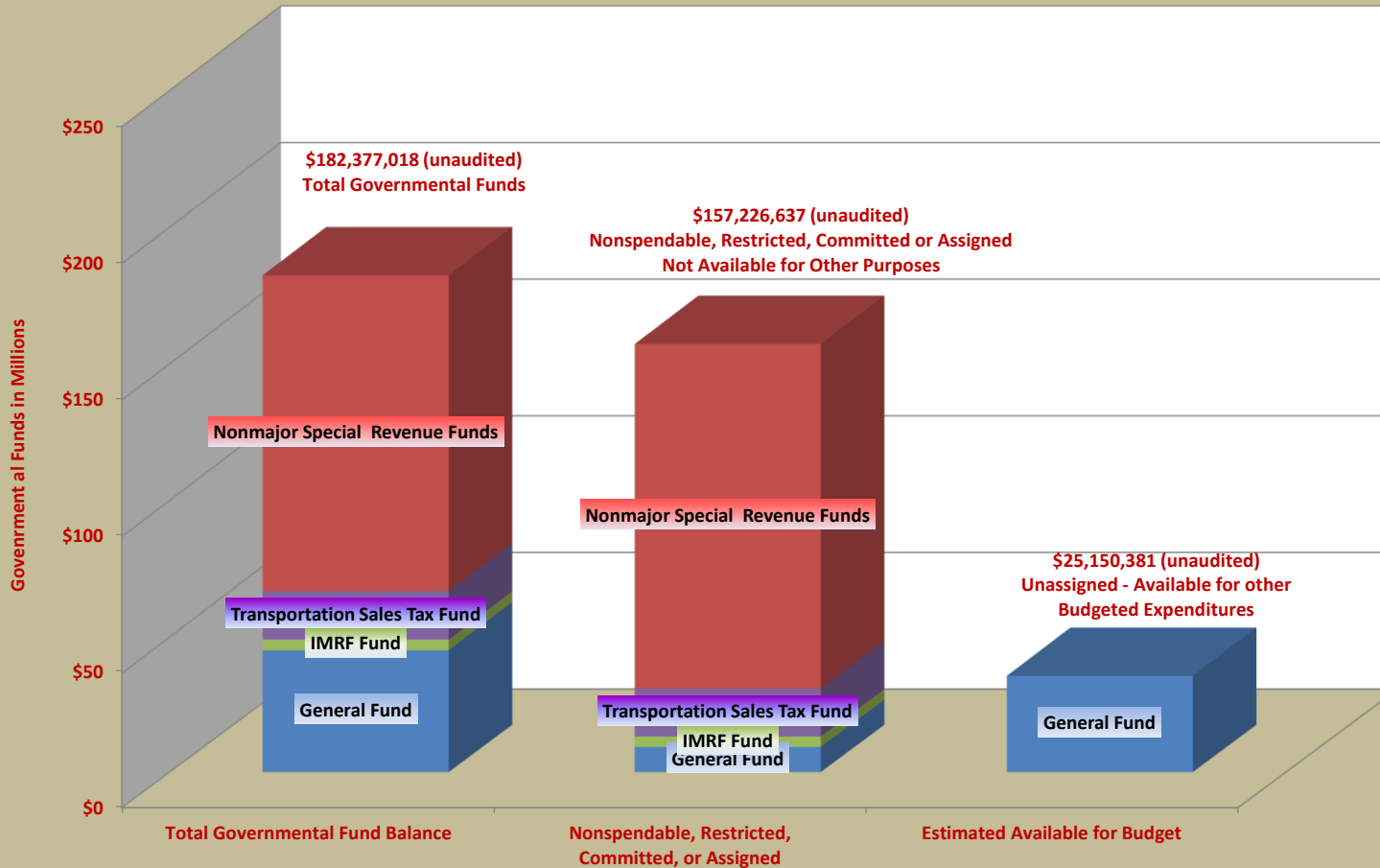
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FIRST QUARTER FISCAL YEAR 2016

	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	1,577	6,796,568	0	14,797,092	0	54,606,227	1,577
Other Taxes	23,740,000	1,478,935	13,525,000	1,145,364	18,023,920	1,579,967	55,288,920	4,204,266
Licenses and Permits	794,800	89,171	0	0	1,443,000	1,003,620	2,237,800	1,092,791
Grants	733,787	2,920	0	0	7,514,080	4,360,168	8,247,867	4,363,088
Charges for Services	13,551,435	2,165,772	0	0	11,676,403	1,929,516	25,227,838	4,095,288
Fines	2,759,920	172,740	0	0	1,095,519	157,714	3,855,439	330,454
Reimbursements	6,284,552	240,127	1,999,234	264,509	4,518,811	1,338,822	12,802,597	1,843,458
Interest	310,551	236,872	90,018	85,021	409,814	440,329	810,383	762,222
Miscellaneous	273,610	24,638	0	0	3,545,812	30,781	3,819,422	55,419
Cash on Hand	807,464	0	4,320,224	0	28,519,407	0	33,647,095	0
Total Revenues	\$ 82,268,686	4,412,752	26,731,044	1,494,894	91,543,858	10,840,917	200,543,588	16,748,563
Expenditures and Encumbrances:								
Personnel	\$ 62,049,118	15,598,823	6,828,664	1,712,378	29,146,986	8,116,714	98,024,768	25,427,915
Contractual Services	11,342,477	2,460,852	4,474,996	2,278,026	31,141,800	12,057,095	46,959,273	16,795,973
Commodities	5,445,215	945,746	0	0	3,652,850	2,183,948	9,098,065	3,129,694
Capital	336,141	45,415	15,419,462	8,561,672	21,352,528	8,093,515	37,108,131	16,700,602
Debt Service - Principal	0	0	0	0	5,750,000	5,750,000	5,750,000	5,750,000
Debt Service - Interest	0	0	0	0	1,783,610	949,579	1,783,610	949,579
Debt Service - Requirement	0	0	0	0	82,447	0	82,447	0
Contingency and Other	1,214,818	0	12,527	0	577,336	1,532,959	1,804,681	1,532,959
Total Expenditures and Encumbrances	\$ 80,387,769	19,050,836	26,735,649	12,552,076	93,487,557	38,683,810	200,610,975	70,286,722
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,880,917	(14,638,084)	(4,605)	(11,057,182)	(1,943,699)	(27,842,893)	(67,387)	(53,538,159)
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	2,738,838	2,654,729	4,605	0	10,724,582	10,499,307	13,468,025	13,154,036
Transfers Out	4,619,755	4,604,631	0	0	8,780,883	8,482,018	13,400,638	13,086,649
Total Other Financing Sources (Uses)	\$ (1,880,917)	(1,949,902)	4,605	0	1,943,699	2,017,289	67,387	67,387
Less Encumbrances included above:								
Contractual Services	\$	185,040		1,828,429		6,723,215		8,736,684
Commodities		61,924		0		1,635,086		1,697,010
Capital		17,268		8,327,173		7,193,238		15,537,679
Contingency and Other		0		0		45,908		45,908
Total Encumbrances included above		264,232		10,155,602		15,597,447		26,017,281
Net Change in Fund Balance	\$ 0	(16,323,754)	0	(901,580)	0	(10,228,157)	0	(27,453,491)
Fund Balance, Beginning of Year	\$	61,473,670		22,584,772		125,772,067		209,830,509
Fund Balance, End of Quarter	\$	45,149,916		21,683,192		115,543,910		182,377,018



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMPARISONS OF OVERALL GOVERNMENTAL FUNDS TO RESTRICTED AND AVAILABLE FUNDS
 FIRST QUARTER FISCAL YEAR 2016

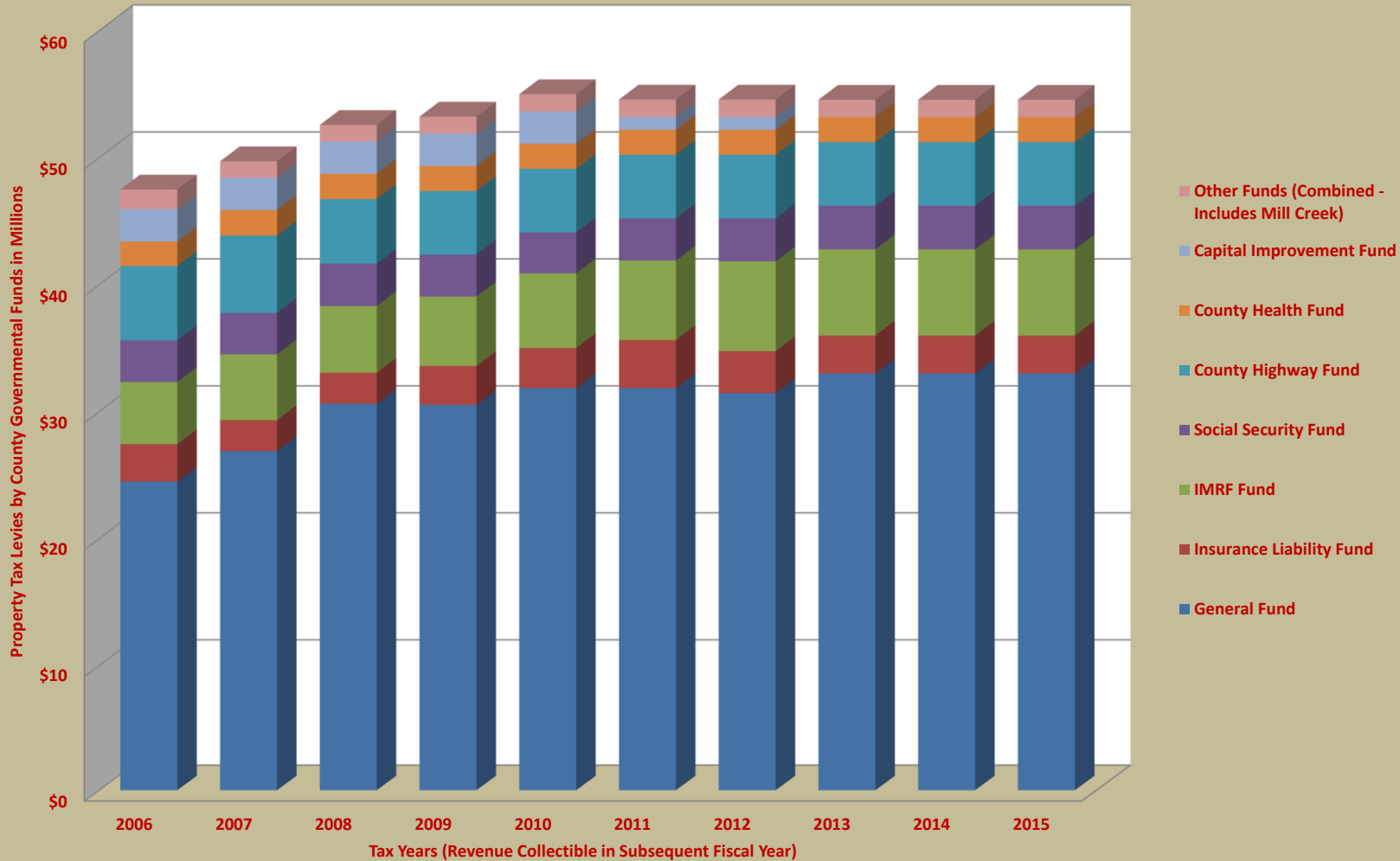
**Total Governmental Funds, Funds Restricted, and
 Estimated Funds Available for Budgeted Expenditures
 First Quarter of Fiscal Year 2016**





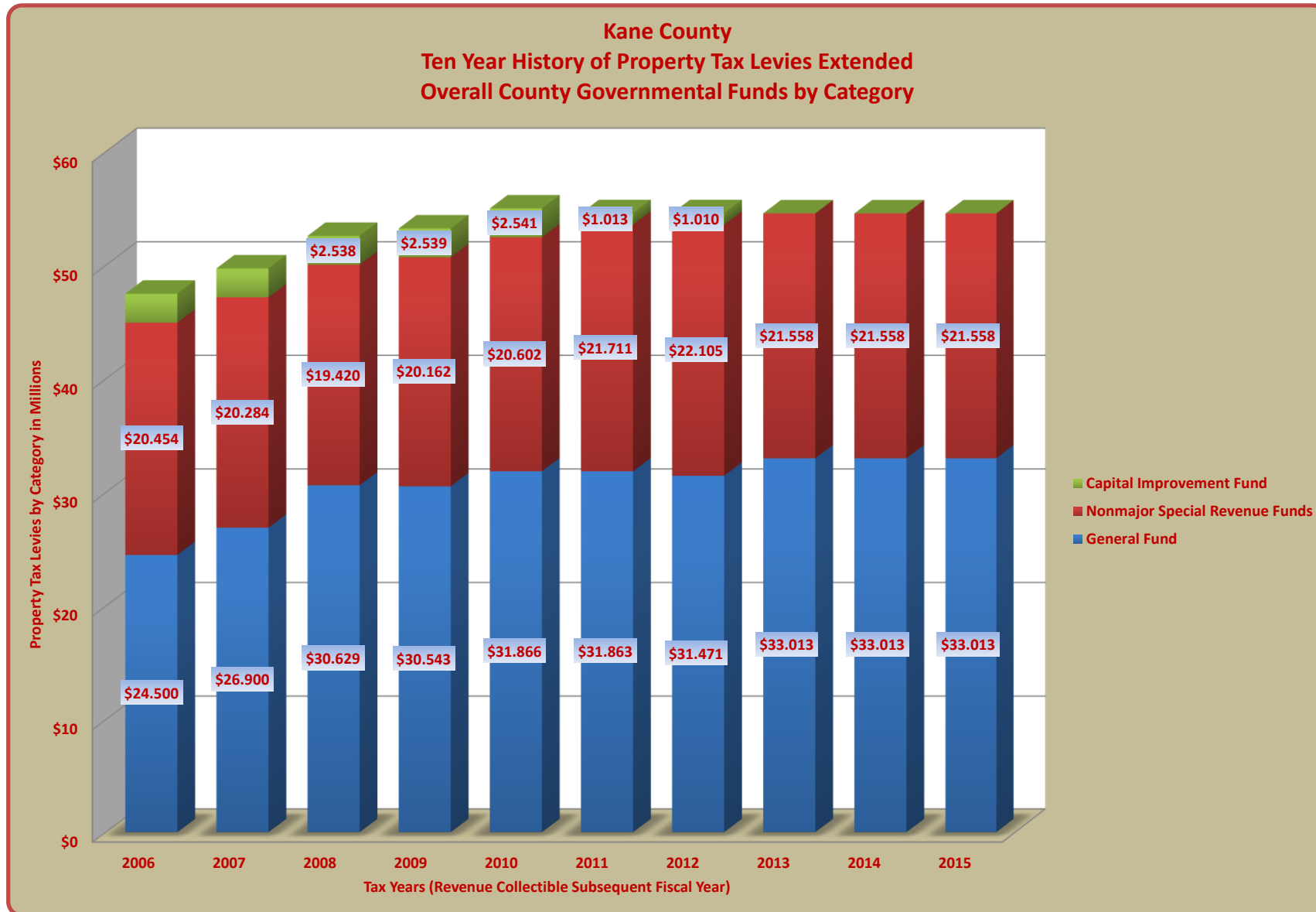
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR COUNTY GOVERNMENTAL FUNDS BY FUND
 BY TAX YEAR FOR REVENUES RELATED TO FISCAL YEARS 2007 - 2016

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



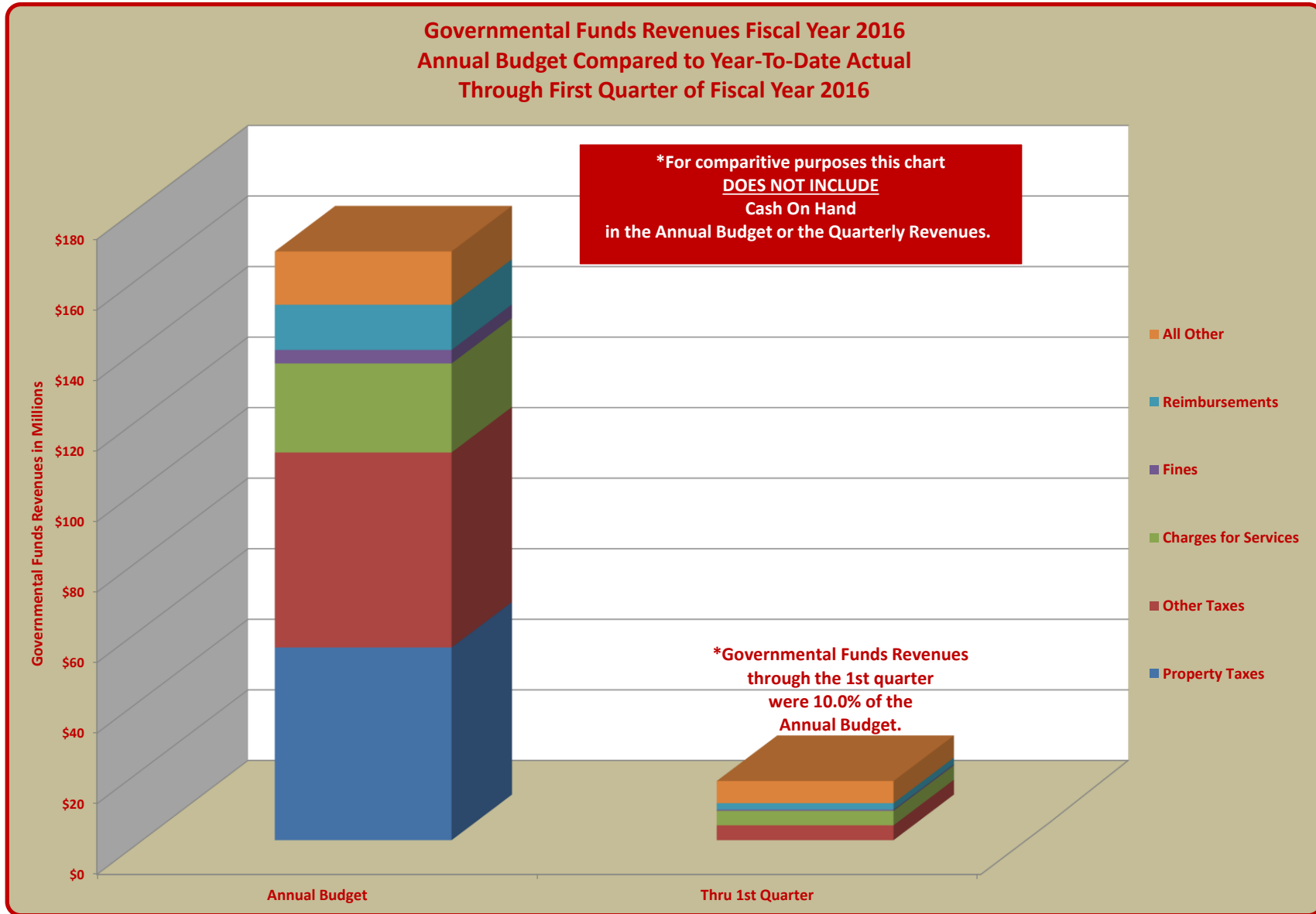


TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR COUNTY GOVERNMENTAL FUNDS BY FUND CATEGORY
 BY TAX YEAR FOR REVENUES RELATED TO FISCAL YEARS 2007 - 2016





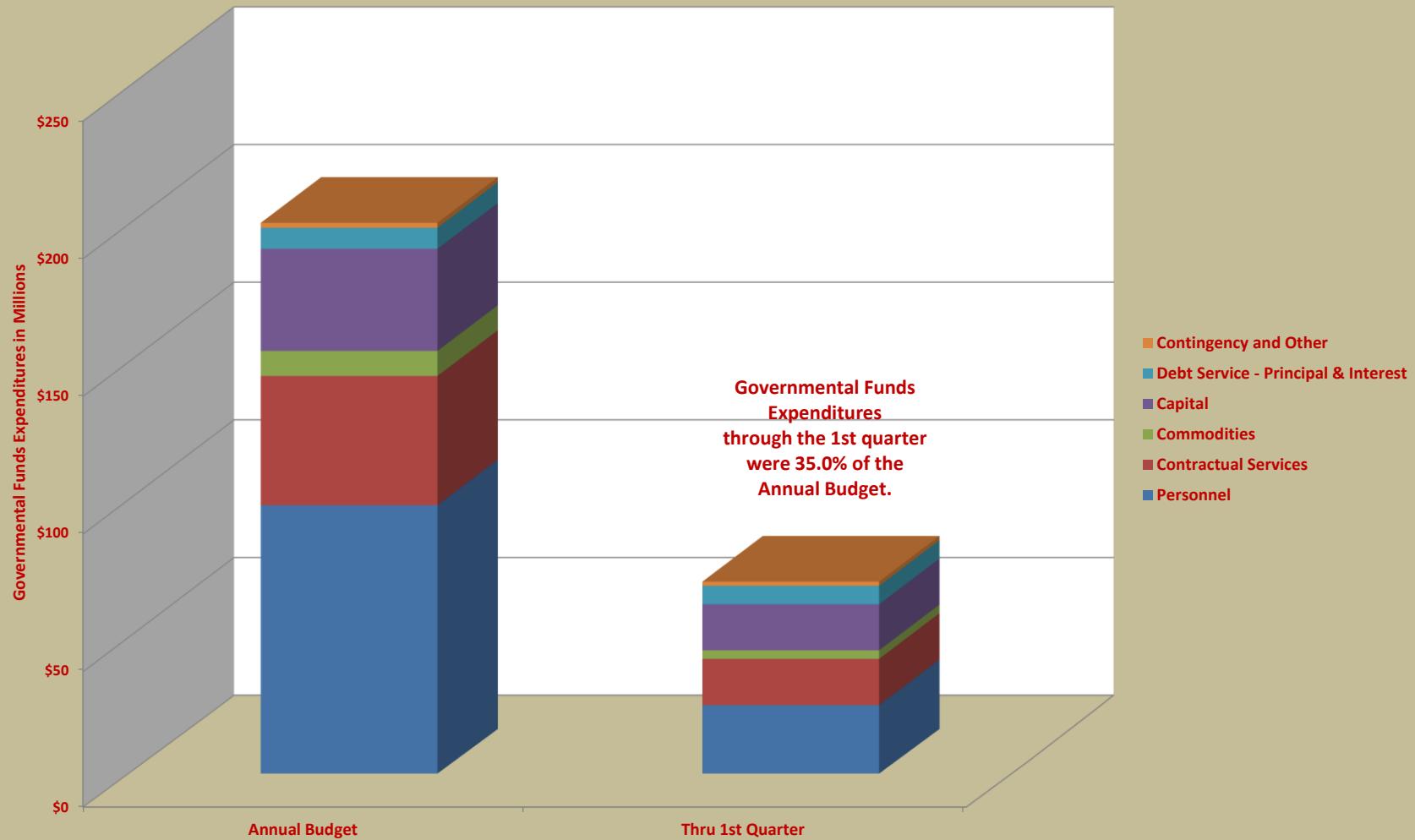
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GOVERNMENTAL FUND REVENUES FISCAL YEAR 2016
 ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH FIRST QUARTER OF FISCAL YEAR 2016





TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GENERAL FUND REVENUES FISCAL YEAR 2016
 FISCAL YEAR QUARTER ENDED FEBRUARY 29, 2016

**Governmental Funds Expenditures Fiscal Year 2016
 Annual Budget Compared to Year-To-Date Actual
 Through First Quarter of Fiscal Year 2016**





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FIRST QUARTER FISCAL YEAR 2016

	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	1,577	6,796,568	0	0	0	14,761,878	0
Other Taxes	23,740,000	1,478,935	0	0	13,525,000	1,145,364	17,903,920	1,543,162
Licenses and Permits	794,800	89,171	0	0	0	0	1,443,000	1,003,620
Grants	733,787	2,920	0	0	0	0	7,514,080	4,360,168
Charges for Services	13,551,435	2,165,772	0	0	0	0	9,981,403	1,464,271
Fines	2,759,920	172,740	0	0	0	0	1,095,519	157,714
Reimbursements	6,284,552	240,127	0	0	1,999,234	264,509	2,590,664	964,638
Interest	310,551	236,872	40,018	23,007	50,000	62,014	276,698	306,628
Miscellaneous	273,610	24,638	0	0	0	0	3,545,812	30,781
Cash on Hand	807,464	0	0	0	4,320,224	0	16,776,454	0
Total Revenues	\$ 82,268,686	4,412,752	6,836,586	23,007	19,894,458	1,471,887	75,889,428	9,830,982
Expenditures and Encumbrances:								
Personnel	\$ 62,049,118	15,598,823	6,828,664	1,712,378	0	0	29,146,986	8,116,714
Contractual Services	11,342,477	2,460,852	0	0	4,474,996	2,278,026	28,080,033	8,449,792
Commodities	5,445,215	945,746	0	0	0	0	3,652,850	2,183,948
Capital	336,141	45,415	0	0	15,419,462	8,561,672	9,349,867	5,142,469
Debt Service - Principal	0	0	0	0	0	0	0	0
Debt Service - Interest	0	0	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0
Contingency and Other	1,214,818	0	12,527	0	0	0	554,656	1,532,959
Total Expenditures and Encumbrances	\$ 80,387,769	19,050,836	6,841,191	1,712,378	19,894,458	10,839,698	70,784,392	25,425,882
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,880,917	(14,638,084)	(4,605)	(1,689,371)	0	(9,367,811)	5,105,036	(15,594,900)
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	2,738,838	2,654,729	4,605	0	0	0	3,557,037	3,445,533
Transfers Out	4,619,755	4,604,631	0	0	0	0	8,662,073	8,482,018
Total Other Financing Sources (Uses)	\$ (1,880,917)	(1,949,902)	4,605	0	0	0	(5,105,036)	(5,036,485)
Less Encumbrances included above:								
Contractual Services	\$ 0	185,040	0	0	0	1,828,429	0	3,217,189
Commodities	0	61,924	0	0	0	0	0	1,635,086
Capital	0	17,268	0	0	0	8,327,173	0	4,362,529
Contingency and Other	0	0	0	0	0	0	0	45,908
Total Encumbrances included above	0	264,232	0	0	0	10,155,602	0	9,260,712
Net Change in Fund Balance	\$ 0	(16,323,754)	0	(1,689,371)	0	787,791	0	(11,370,673)
Fund Balance, Beginning of Year	\$ 61,473,670		5,573,251		17,011,521		88,169,854	
Fund Balance, End of Quarter	\$ 45,149,916		3,883,880		17,799,312		76,799,181	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FIRST QUARTER FISCAL YEAR 2016

	Nonmajor Funds				Permanent Fund		Total Governmental Funds	
	Debt Service Funds		Capital Project Funds		Working Cash Fund			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:								
Property Taxes	\$ 0	0	35,214	0	0	0	54,606,227	1,577
Other Taxes	0	0	120,000	36,805	0	0	55,288,920	4,204,266
Licenses and Permits	0	0	0	0	0	0	2,237,800	1,092,791
Grants	0	0	0	0	0	0	8,247,867	4,363,088
Charges for Services	0	0	1,695,000	465,245	0	0	25,227,838	4,095,288
Fines	0	0	0	0	0	0	3,855,439	330,454
Reimbursements	812,104	260,882	1,116,043	113,302	0	0	12,802,597	1,843,458
Interest	38,841	28,859	79,275	92,839	15,000	12,003	810,383	762,222
Miscellaneous	0	0	0	0	0	0	3,819,422	55,419
Cash on Hand	699,275	0	11,043,678	0	0	0	33,647,095	0
Total Revenues	\$ 1,550,220	289,741	14,089,210	708,191	15,000	12,003	200,543,588	16,748,563
Expenditures and Encumbrances:								
Personnel	\$ 0	0	0	0	0	0	98,024,768	25,427,915
Contractual Services	850	450	3,060,917	3,606,853	0	0	46,959,273	16,795,973
Commodities	0	0	0	0	0	0	9,098,065	3,129,694
Capital	0	0	12,002,661	2,951,046	0	0	37,108,131	16,700,602
Debt Service - Principal	5,750,000	5,750,000	0	0	0	0	5,750,000	5,750,000
Debt Service - Interest	1,783,610	949,579	0	0	0	0	1,783,610	949,579
Debt Service - Requirement	82,447	0	0	0	0	0	82,447	0
Contingency and Other	7,400	0	280	0	15,000	0	1,804,681	1,532,959
Total Expenditures and Encumbrances	\$ 7,624,307	6,700,029	15,063,858	6,557,899	15,000	0	200,610,975	70,286,722
Excess (Deficiency) of Revenues Over Expenditures	\$ (6,074,087)	(6,410,288)	(974,648)	(5,849,708)	0	12,003	(67,387)	(53,538,159)
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	6,074,087	6,053,774	1,093,458	1,000,000	0	0	13,468,025	13,154,036
Transfers Out	0	0	118,810	0	0	0	13,400,638	13,086,649
Total Other Financing Sources (Uses)	\$ 6,074,087	6,053,774	974,648	1,000,000	0	0	67,387	67,387
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	3,506,026	0	0	0	8,736,684
Commodities	0	0	0	0	0	0	0	1,697,010
Capital	0	0	0	2,830,709	0	0	0	15,537,679
Contingency and Other	0	0	0	0	0	0	0	45,908
Total Encumbrances included above	0	0	0	6,336,735	0	0	0	26,017,281
Net Change in Fund Balance	\$ 0	(356,514)	0	1,487,027	0	12,003	0	(27,453,491)
Fund Balance, Beginning of Year	\$ 11,003,424		23,486,589		3,112,200		209,830,509	
Fund Balance, End of Quarter	\$ 10,646,910		24,973,616		3,124,203		182,377,018	



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS
 FIRST QUARTER FISCAL YEAR 2016

	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	1,577	0	0	0	0	0	0	0	0
Other Taxes	23,740,000	1,478,935	0	0	0	0	0	0	0	0
Licenses and Permits	794,800	89,171	0	0	0	0	0	0	0	0
Grants	733,787	2,920	0	0	0	0	0	0	0	0
Charges for Services	13,551,435	2,156,474	0	0	0	0	0	0	0	0
Fines	2,759,920	172,740	0	0	0	0	0	0	0	0
Reimbursements	6,284,552	240,127	0	0	0	0	0	0	0	0
Interest	269,400	201,543	33	846	20,900	15,578	5,500	4,539	2,118	1,763
Miscellaneous	273,610	24,638	0	0	0	0	0	0	0	0
Cash on Hand	0	0	312,000	0	0	0	0	0	0	0
Total Revenues	\$ 81,420,071	4,368,125	312,033	846	20,900	15,578	5,500	4,539	2,118	1,763
Expenditures and Encumbrances:										
Personnel	\$ 61,281,207	15,423,989	0	0	0	0	0	0	456,514	139,707
Contractual Services	11,050,768	2,368,111	0	0	0	0	0	0	20,990	435
Commodities	5,442,739	945,746	0	0	0	0	0	0	2,076	0
Capital	21,141	11,081	0	0	0	0	0	0	0	0
Debt Service - Principal	0	0	0	0	0	0	0	0	0	0
Debt Service - Interest	0	0	0	0	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0	0	0
Contingency and Other	1,177,385	0	33	0	20,900	0	5,500	0	0	0
Total Expenditures and Encumbrances	\$ 78,973,240	18,748,927	33	0	20,900	0	5,500	0	479,580	140,142
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,446,831	(14,380,802)	312,000	846	0	15,578	0	4,539	(477,462)	(138,379)
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	1,860,924	1,794,109	0	0	0	0	0	0	477,462	477,462
Transfers Out	4,307,755	4,299,631	312,000	305,000	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ (2,446,831)	(2,505,522)	(312,000)	(305,000)	0	0	0	0	477,462	477,462
Less Encumbrances included above:										
Contractual Services	\$	160,575		0	0	0	0	0	0	0
Commodities		61,924		0	0	0	0	0	0	0
Capital		294		0	0	0	0	0	0	0
Contingency and Other		0		0	0	0	0	0	0	0
Total Encumbrances included above		222,793		0	0	0	0	0	0	0
Net Change in Fund Balance	\$ 0	(16,663,531)	0	(304,154)	0	15,578	0	4,539	0	339,083
Fund Balance, Beginning of Year	\$	50,745,479		318,667	0	4,867,618	0	2,029,638	0	299,836
Fund Balance, End of Quarter	\$	34,081,948		14,513		4,883,196		2,034,177		638,919



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS
FIRST QUARTER FISCAL YEAR 2016

	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	Total Fiscal Year	Year-To-Date
Revenues:										
Property Taxes	\$ 0	0	0	0	0	0	0	0	33,012,567	1,577
Other Taxes	0	0	0	0	0	0	0	0	23,740,000	1,478,935
Licenses and Permits	0	0	0	0	0	0	0	0	794,800	89,171
Grants	0	0	0	0	0	0	0	0	733,787	2,920
Charges for Services	0	0	0	0	0	9,298	0	0	13,551,435	2,165,772
Fines	0	0	0	0	0	0	0	0	2,759,920	172,740
Reimbursements	0	0	0	0	0	0	0	0	6,284,552	240,127
Interest	0	419	1,100	1,068	500	3,084	11,000	8,032	310,551	236,872
Miscellaneous	0	0	0	0	0	0	0	0	273,610	24,638
Cash on Hand	0	0	227,758	0	267,706	0	0	0	807,464	0
Total Revenues	\$ 0	419	228,858	1,068	268,206	12,382	11,000	8,032	82,268,686	4,412,752
Expenditures and Encumbrances:										
Personnel	\$ 134,767	35,127	176,630	0	0	0	0	0	62,049,118	15,598,823
Contractual Services	3,891	0	51,828	14,120	215,000	78,186	0	0	11,342,477	2,460,852
Commodities	0	0	400	0	0	0	0	0	5,445,215	945,746
Capital	0	0	0	0	315,000	34,334	0	0	336,141	45,415
Debt Service - Principal	0	0	0	0	0	0	0	0	0	0
Debt Service - Interest	0	0	0	0	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0	0	0
Contingency and Other	0	0	0	0	0	0	11,000	0	1,214,818	0
Total Expenditures	\$ 138,658	35,127	228,858	14,120	530,000	112,520	11,000	0	80,387,769	19,050,836
Excess (Deficiency) of Revenues Over Expenditures	\$ (138,658)	(34,708)	0	(13,052)	(261,794)	(100,138)	0	8,032	1,880,917	(14,638,084)
Other Financing Sources (Uses):										
Issuance of Bonds	\$								0	0
Premium on Bonds Sold									0	0
Transfers In	138,658	138,658	0	0	261,794	244,500	0	0	2,738,838	2,654,729
Transfers Out	0	0	0	0	0	0	0	0	4,619,755	4,604,631
Total Other Financing Sources (Uses)	\$ 138,658	138,658	0	0	261,794	244,500	0	0	(1,880,917)	(1,949,902)
Less Encumbrances included above:										
Contractual Services	\$	0	0	0	0	24,465	0	0	0	185,040
Commodities		0	0	0	0	0	0	0	0	61,924
Capital		0	0	0	0	16,974	0	0	0	17,268
Contingency and Other		0	0	0	0	0	0	0	0	0
Total Encumbrances included above		0	0	0	0	41,439	0	0	0	264,232
Net Change in Fund Balance	\$ 0	103,950	0	(13,052)	0	185,801	0	8,032	0	(16,323,754)
Fund Balance, Beginning of Year	\$	61,157		274,415		811,942		2,064,918		61,473,670
Fund Balance, End of Quarter	\$	165,107		261,363		997,743		2,072,950		45,149,916



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
 FIRST QUARTER FISCAL YEAR 2016

	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	0	0	812,104	260,882
Interest	19,216	12,535	825	630	5,000	3,793
Miscellaneous	0	0	0	0	0	0
Cash on Hand	0	0	0	0	0	0
Total Revenues	\$ 19,216	12,535	825	630	817,104	264,675
Expenditures:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	0	0	0	0	500	450
Commodities	0	0	0	0	0	0
Capital	0	0	0	0	0	0
Debt Service - Principal	2,575,000	2,575,000	0	0	660,000	660,000
Debt Service - Interest	856,407	462,000	0	0	219,878	115,054
Debt Service - Requirement	81,622	0	825	0	0	0
Contingency and Other	0	0	0	0	7,400	0
Total Expenditures	\$ 3,513,029	3,037,000	825	0	887,778	775,504
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,493,813)	(3,024,465)	0	630	(70,674)	(510,829)
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	3,493,813	3,493,813	0	0	70,674	50,361
Transfers Out	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ 3,493,813	3,493,813	0	0	70,674	50,361
Net Change in Fund Balance	\$ 0	469,348	0	630	0	(460,468)
Fund Balance, Beginning of Year	\$ 3,080,025			161,992		4,583,793
Fund Balance, End of Quarter	\$ 3,549,373			162,622		4,123,325



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
 FIRST QUARTER FISCAL YEAR 2016

	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	812,104	260,882
Interest	13,800	11,901	38,841	28,859
Miscellaneous	0	0	0	0
Cash on Hand	699,275	0	699,275	0
Total Revenues	\$ 713,075	11,901	1,550,220	289,741
Expenditures:				
Personnel	\$ 0	0	0	0
Contractual Services	350	0	850	450
Commodities	0	0	0	0
Capital	0	0	0	0
Debt Service - Principal	2,515,000	2,515,000	5,750,000	5,750,000
Debt Service - Interest	707,325	372,525	1,783,610	949,579
Debt Service - Requirement	0	0	82,447	0
Contingency and Other	0	0	7,400	0
Total Expenditures	\$ 3,222,675	2,887,525	7,624,307	6,700,029
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,509,600)	(2,875,624)	(6,074,087)	(6,410,288)
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	2,509,600	2,509,600	6,074,087	6,053,774
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	\$ 2,509,600	2,509,600	6,074,087	6,053,774
Net Change in Fund Balance	\$ 0	(366,024)	0	(356,514)
Fund Balance, Beginning of Year	\$ 3,177,614		11,003,424	
Fund Balance, End of Quarter	\$ 2,811,590		10,646,910	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS
FIRST QUARTER FISCAL YEAR 2016

	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	35,214	0
Other Taxes	120,000	36,805	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	2,843	0
Interest	21,000	23,080	0	232	0	134
Miscellaneous	0	0	0	0	0	0
Cash on Hand	3,430,780	0	0	0	0	0
Total Revenues	\$ 3,571,780	59,885	0	232	38,057	134
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	400,000	4,275	0	0	3,717	0
Commodities	0	0	0	0	0	0
Capital	4,265,238	747,190	0	0	0	0
Debt Service - Principal	0	0	0	0	0	0
Debt Service - Interest	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0
Contingency and Other	0	0	0	0	280	0
Total Expenditures and Encumbrances	\$ 4,665,238	751,465	0	0	3,997	0
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,093,458)	(691,580)	0	232	34,060	134
Other Financing Sources (Uses)						
Issuance of Bonds	\$ 0	0	0	0	0	0
Premium on Bonds Sold	0	0	0	0	0	0
Transfers In	1,093,458	1,000,000	0	0	0	0
Transfers Out	0	0	0	0	34,060	0
Total Other Financing Sources (Uses)	\$ 1,093,458	1,000,000	0	0	(34,060)	0
Less Encumbrances included above:						
Contractual Services	\$ 0	0	0	0	0	0
Commodities	0	0	0	0	0	0
Capital	0	626,853	0	0	0	0
Total Encumbrances included above	0	626,853	0	0	0	0
Net Change in Fund Balance	\$ 0	935,273	0	232	0	134
Fund Balance, Beginning of Year	\$ 5,802,485	59,625	34,712	59,625	34,712	34,712
Fund Balance, End of Quarter	\$ 6,737,758	59,857	34,846	59,857	34,846	34,846

* 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
FIRST QUARTER FISCAL YEAR 2016

	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	35,214	0
Other Taxes	0	0	0	0	120,000	36,805
Licenses and Permits	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Charges for Services	0	0	1,695,000	465,245	1,695,000	465,245
Fines	0	0	0	0	0	0
Reimbursements	257,400	91,915	855,800	21,387	1,116,043	113,302
Interest	25,000	23,529	33,275	45,864	79,275	92,839
Miscellaneous	0	0	0	0	0	0
Cash on Hand	3,398,312	0	4,214,586	0	11,043,678	0
Total Revenues	\$ 3,680,712	115,444	6,798,661	532,496	14,089,210	708,191
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	644,691	2,288,038	2,012,509	1,314,540	3,060,917	3,606,853
Commodities	0	0	0	0	0	0
Capital	3,036,021	1,462,078	4,701,402	741,778	12,002,661	2,951,046
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	280	0
Total Expenditures and Encumbrances	\$ 3,680,712	3,750,116	6,713,911	2,056,318	15,063,858	6,557,899
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(3,634,672)	84,750	(1,523,822)	(974,648)	(5,849,708)
Other Financing Sources (Uses)						
Issuance of Bonds	\$ 0	0	0	0	0	0
Premium on Bonds Sold	0	0	0	0	0	0
Transfers In	0	0	0	0	1,093,458	1,000,000
Transfers Out	0	0	84,750	0	118,810	0
Total Other Financing Sources (Uses)	\$ 0	0	(84,750)	0	974,648	1,000,000
Less Encumbrances included above:						
Contractual Services	\$ 2,233,078		1,272,948		3,506,026	
Commodities	0		0		0	
Capital	1,462,078		741,778		2,830,709	
Total Encumbrances in year to date expenditures	3,695,156		2,014,726		6,336,735	
Net Change in Fund Balance	\$ 0	(3,634,672)	0	(1,523,822)	0	(4,849,708)
Fund Balance, Beginning of Year	\$ 5,765,741		11,824,026		23,486,589	
Fund Balance, End of Quarter	\$ 5,826,225		12,314,930		24,973,616	



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 BOND ACTIVITY FISCAL YEAR 2016

PROJECTED PAYMENT SCHEDULE FOR CURRENT FISCAL YEAR, NEXT FOUR FISCAL YEARS & BEYOND FIVE FISCAL YEARS

Long Term General Obligation Bonds and Debt Certificates

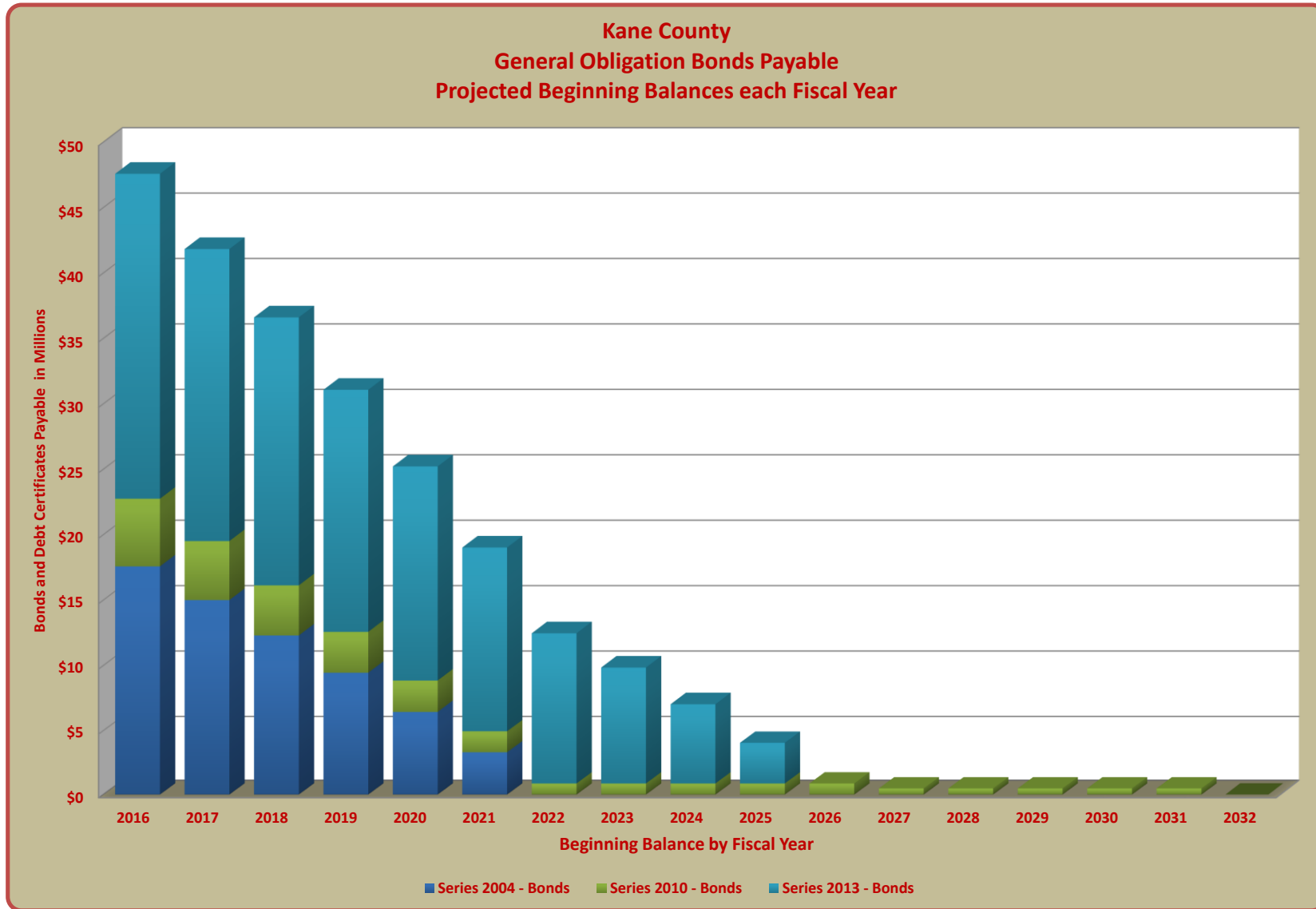
	Balance Dec. 1, 2015	Additions	Retirements	Refunding	Balance Nov. 30, 2016
General Obligation Bonds Payable:					
Series 2004 - G.O. Refunding Bonds	\$ 17,600,000		2,575,000		15,025,000
Series 2010 - G.O. Alt Rev. Bonds	5,170,000		660,000		4,510,000
Series 2013 - G.O. Alt. Rev. Bonds	24,835,000		2,515,000		22,320,000
Total General Obligation Bonds Payable	\$ 47,605,000	0	5,750,000	0	41,855,000

Remaining Payment Schedule

	Remaining Current Fiscal Year		Fiscal Years 2017 - 2020		Beyond Fiscal Year 2020		Balance Principal
	Principal	Interest	Principal	Interest	Principal	Interest	
General Obligation Bonds Payable:							
Series 2004 - G.O. Refunding Bonds	\$ 0	394,406	11,705,000	1,965,469	3,320,000	344,269	0
Series 2010 - G.O. Alt Rev. Bonds	0	104,824	2,860,000	618,041	1,650,000	434,033	0
Series 2013 - G.O. Alt. Rev. Bonds	0	334,800	8,250,000	2,206,200	14,070,000	1,110,900	0
Total General Obligation Bonds Payable	\$ 0	834,030	22,815,000	4,789,710	19,040,000	1,889,201	0



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
PROJECTED GENERAL OBLIGATION BONDS PAYABLE
THROUGH RETIREMENT OF CURRENTLY EXISTING DEBT AS OF THE BEGINNING BALANCE FOR FISCAL YEAR 2016





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
GENERAL FUND REVENUES FISCAL YEAR 2016
FISCAL YEAR QUARTER ENDED FEBRUARY 29, 2016

	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	\$ 54,606,227	1,577	0	0	54,606,227	1,577
Other Taxes	55,288,920	4,204,266	0	0	55,288,920	4,204,266
Licenses and Permits	2,237,800	1,092,791	0	0	2,237,800	1,092,791
Grants	8,247,867	4,363,088	2,000	0	8,249,867	4,363,088
Charges for Services	25,227,838	4,095,288	4,000	4,000	25,231,838	4,099,288
Fines	3,855,439	330,454	0	0	3,855,439	330,454
Reimbursements	12,802,597	1,843,458	77,909	55,848	12,880,506	1,899,306
Interest	810,383	762,222	71,300	18,073	881,683	780,295
Miscellaneous	3,819,422	55,419	16,695,378	2,921,302	20,514,800	2,976,721
Cash on Hand	33,647,095	0	2,724,254	0	36,371,349	0
Total Revenues	<u>\$ 200,543,588</u>	<u>16,748,563</u>	<u>19,574,841</u>	<u>2,999,223</u>	<u>220,118,429</u>	<u>19,747,786</u>
Expenditures and Encumbrances:						
Personnel	\$ 98,024,768	25,427,915	213,931	59,164	98,238,699	25,487,079
Contractual Services	46,959,273	16,795,973	19,246,423	5,402,222	66,205,696	22,198,195
Commodities	9,098,065	3,129,694	19,100	(624)	9,117,165	3,129,070
Capital	37,108,131	16,700,602	0	0	37,108,131	16,700,602
Debt Service - Principal	5,750,000	5,750,000	0	0	5,750,000	5,750,000
Debt Service - Interest	1,783,610	949,579	0	0	1,783,610	949,579
Debt Service - Requirement	82,447	0	0	0	82,447	0
Contingency and Other	1,804,681	1,532,959	28,000	0	1,832,681	1,532,959
Total Expenditures and Encumbrances	<u>\$ 200,610,975</u>	<u>70,286,722</u>	<u>19,507,454</u>	<u>5,460,762</u>	<u>220,118,429</u>	<u>75,747,484</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (67,387)</u>	<u>(53,538,159)</u>	<u>67,387</u>	<u>(2,461,539)</u>	<u>0</u>	<u>(55,999,698)</u>
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	13,468,025	13,154,036	105,500	105,500	13,573,525	13,259,536
Transfers Out	13,400,638	13,086,649	172,887	172,887	13,573,525	13,259,536
Total Other Financing Sources (Uses)	<u>\$ 67,387</u>	<u>67,387</u>	<u>(67,387)</u>	<u>(67,387)</u>	<u>0</u>	<u>0</u>
Less Encumbrances included above:						
Contractual Services	\$ 8,736,684		236,524		8,973,208	
Commodities	1,697,010		256		1,697,266	
Capital	15,537,679		0		15,537,679	
Contingency and Other	45,908		0		45,908	
Total Encumbrances included above	<u>26,017,281</u>		<u>236,780</u>		<u>26,254,061</u>	
Net Change in Fund Balance	<u>\$ 0</u>	<u>(27,453,491)</u>	<u>0</u>	<u>(2,292,146)</u>	<u>0</u>	<u>(29,745,637)</u>
Fund Balance, Beginning of Year	<u>\$ 209,830,509</u>		<u>20,617,693</u>		<u>230,448,202</u>	
Fund Balance, End of Quarter	<u>\$ 182,377,018</u>		<u>18,325,547</u>		<u>200,702,565</u>	