



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN THE GENERAL FUND
FOURTH QUARTER FISCAL YEAR 2017

General Fund	
Budget	Actual
Fiscal Year Totals	Year To Date Totals

Revenues:			
Property Taxes	\$	33,359,875	33,238,973
Other Taxes		24,548,596	25,523,327
Licenses and Permits		696,550	786,737
Grants		211,641	61,835
Charges for Services		14,300,068	12,752,745
Fines		2,965,420	2,215,569
Reimbursements		6,253,601	5,927,925
Interest		425,933	412,674
Miscellaneous		256,138	408,713
Cash on Hand		4,707,187	0
Total Revenues	\$	87,725,009	81,328,498

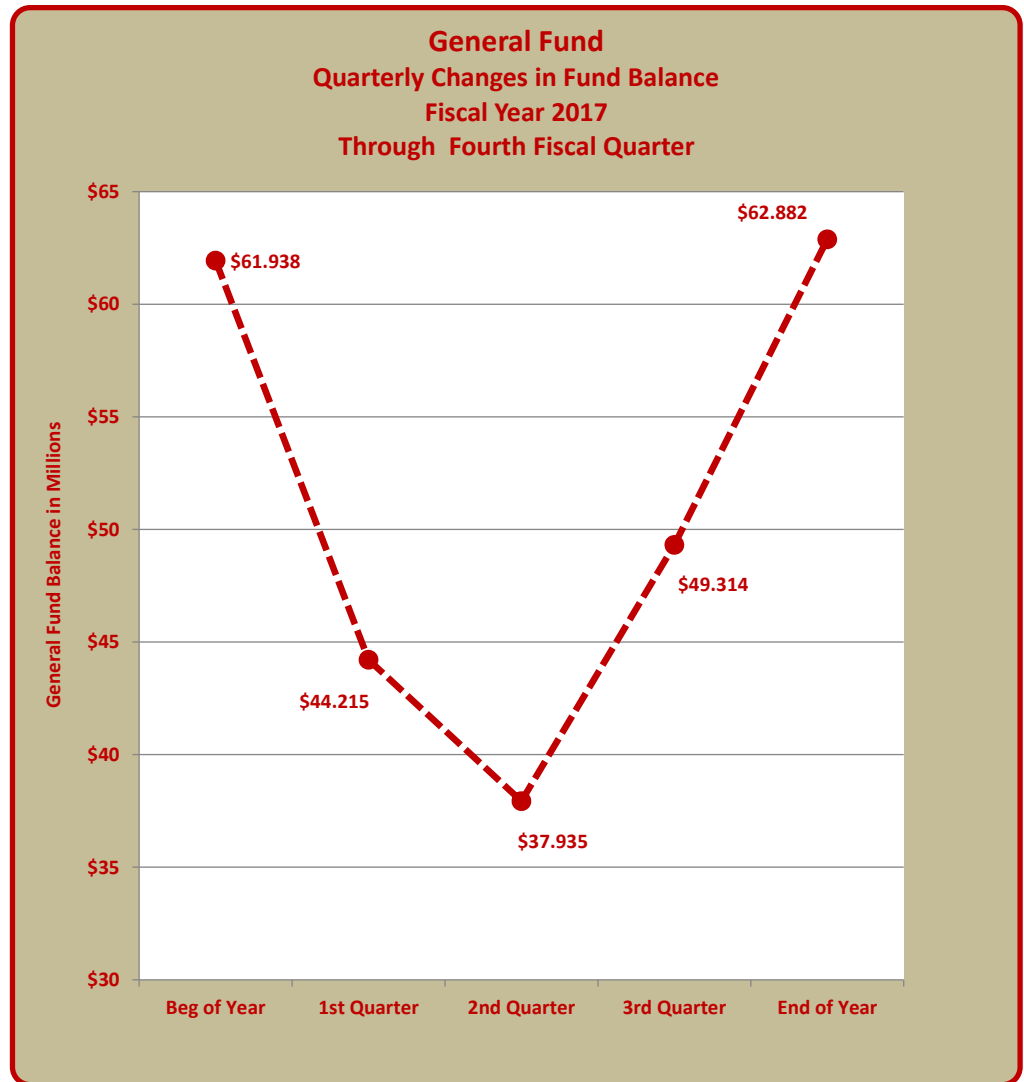
Expenditures and Encumbrances:			
Personnel	\$	63,738,486	61,150,232
Contractual Services		11,235,258	10,330,876
Commodities		5,217,812	4,677,307
Capital		270,000	299,755
Debt Service - Principal		0	0
Debt Service - Interest		0	0
Debt Service - Requirement		0	0
Contingency and Other		3,414,430	0
Total Expenditures and Encumbrances	\$	83,875,986	76,458,170
Excess (Deficiency) of Revenues Over Expenditures	\$	3,849,023	4,870,328

Other Financing Sources (Uses):			
Issuance of Bonds	\$	0	0
Premium on Bonds Sold		0	0
Transfers In		7,326,245	7,249,136
Transfers Out		11,175,268	11,175,268
Total Other Financing Sources (Uses)	\$	(3,849,023)	(3,926,132)

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	944,196

Fund Balance, Beginning of Year	\$		61,938,304
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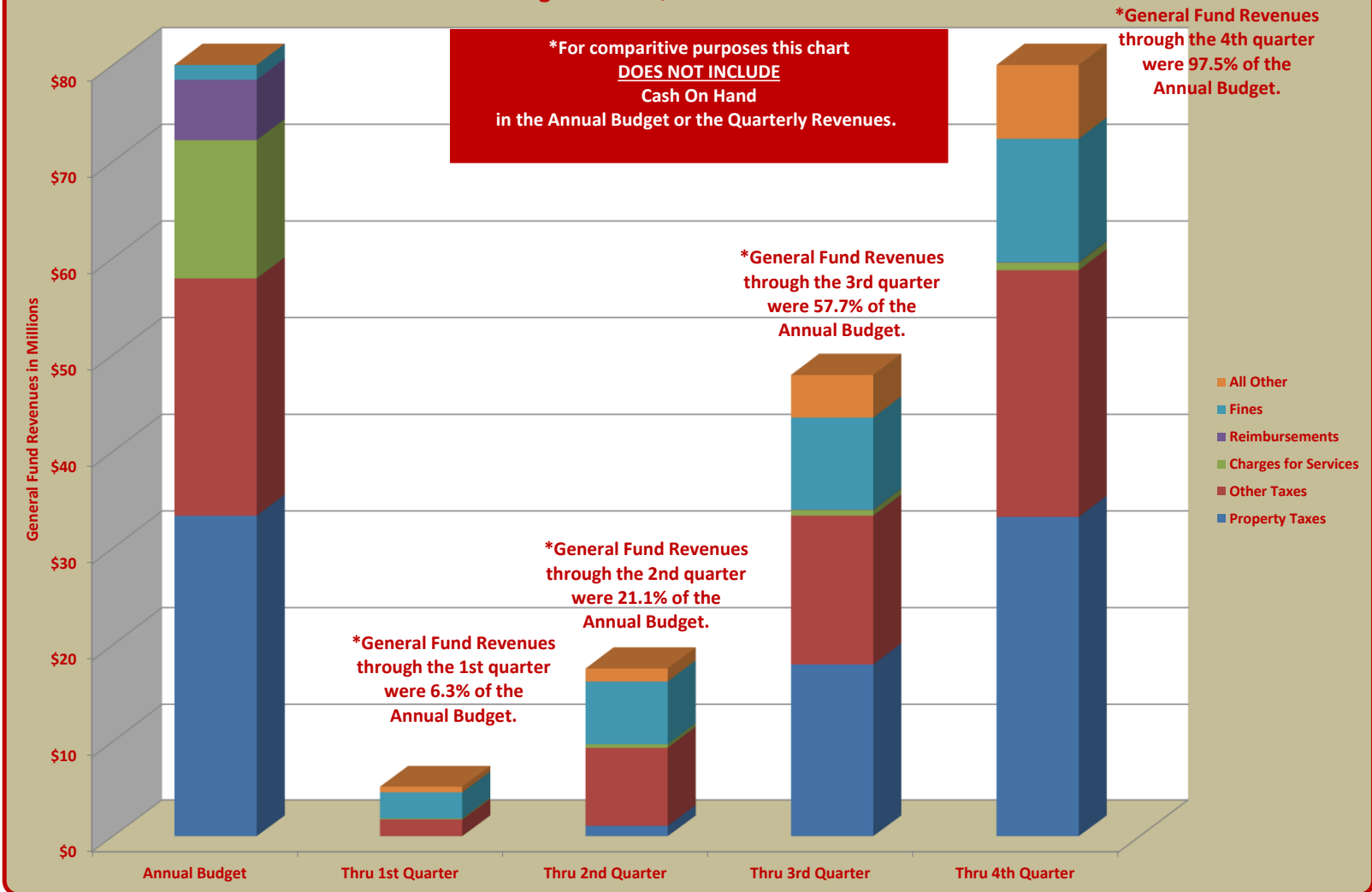
Fund Balance, End of Quarter	\$		62,882,500
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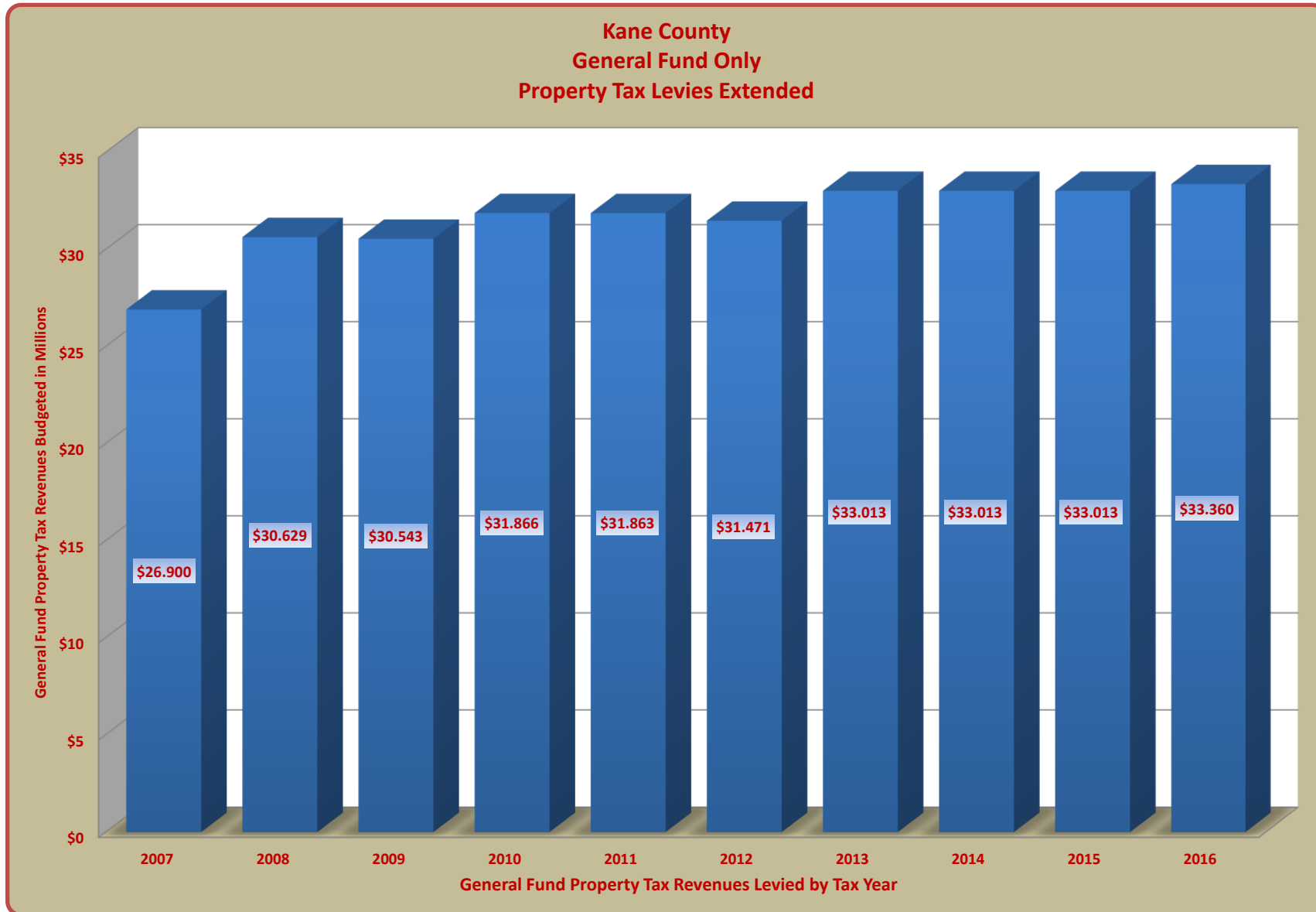
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GENERAL FUND REVENUES FISCAL YEAR 2017
 FOURTH QUARTER FISCAL YEAR 2017

**General Fund Revenues Fiscal Year 2017
 Annual Budget Compared to Year-To-Date Actual
 Through Fourth Quarter Fiscal Year 2017**





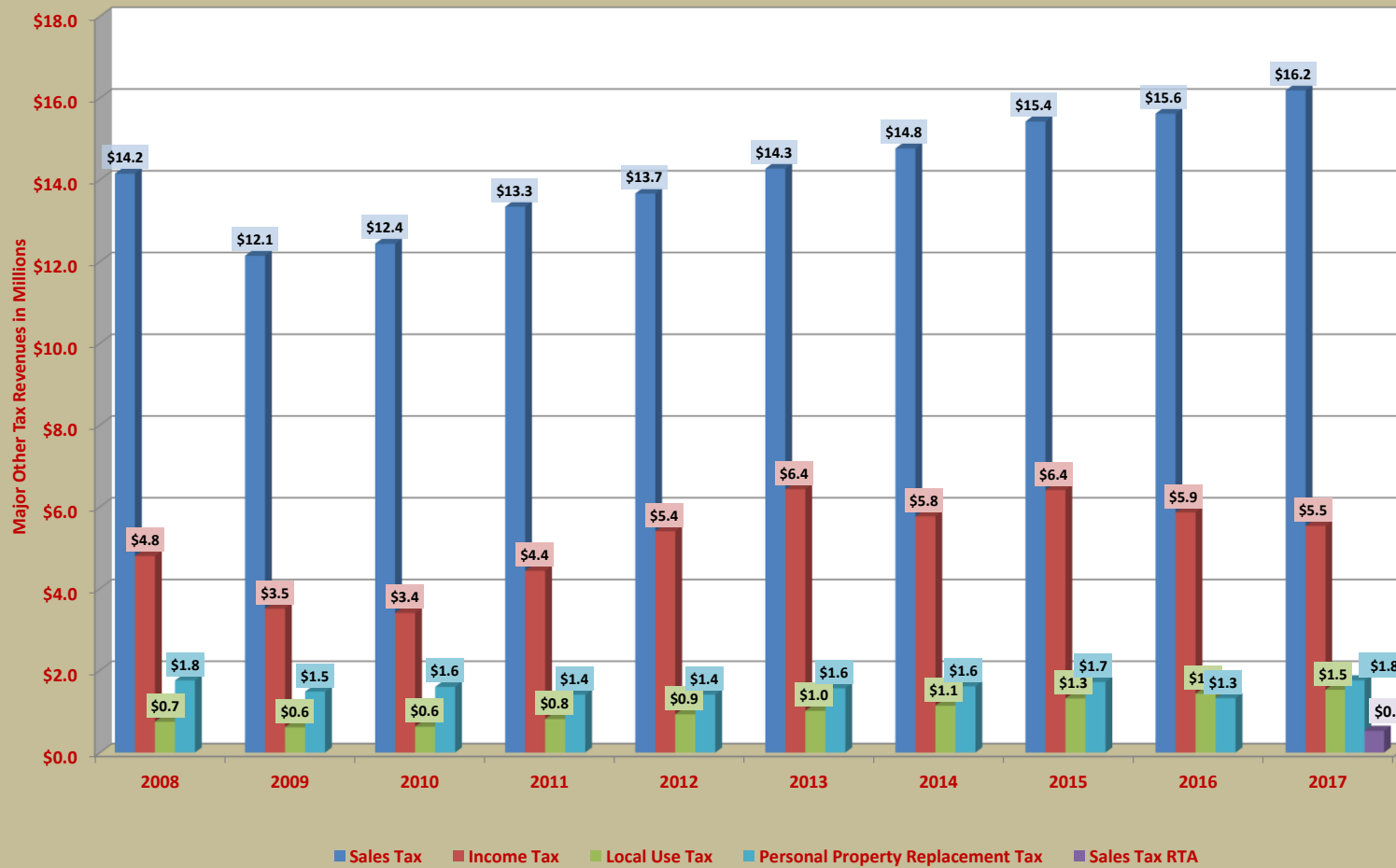
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR GENERAL FUND ONLY
FOURTH QUARTER FISCAL YEAR 2017





TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 MAJOR OTHER TAX GENERAL FUND REVENUES COMPARATIVE HISTORY
 FOURTH QUARTER FISCAL YEAR 2017

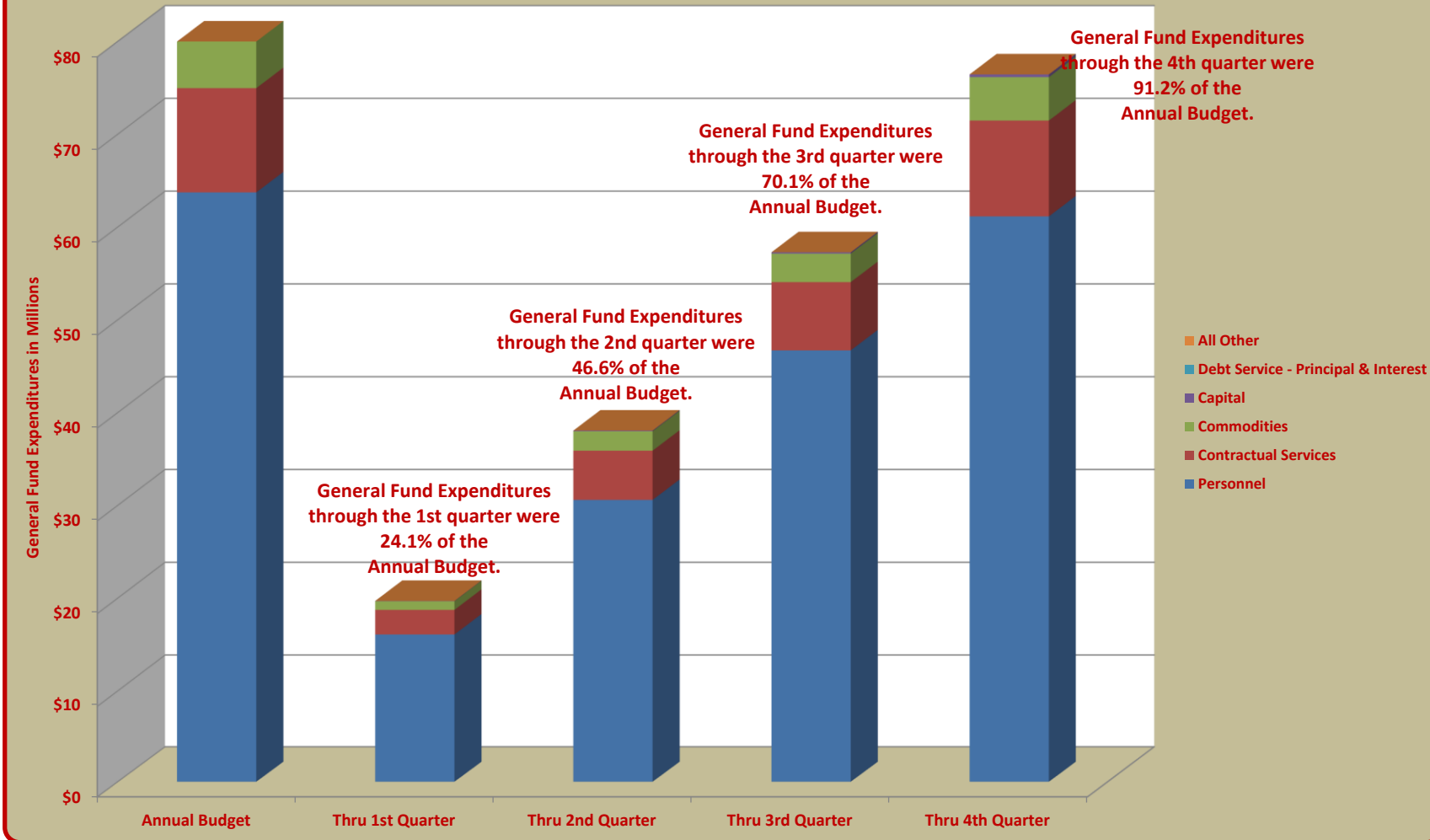
Ten Year History
Major Other Tax General Fund Revenues
Through Fourth Quarter
Fiscal Years 2008-2017





TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GENERAL FUND EXPENDITURES FISCAL YEAR 2017
 FOURTH QUARTER FISCAL YEAR 2017

**General Fund Expenditures Fiscal Year 2017
 Annual Budget Compared to Year-To-Date Actual
 Through Fourth Quarter Fiscal Year 2017**





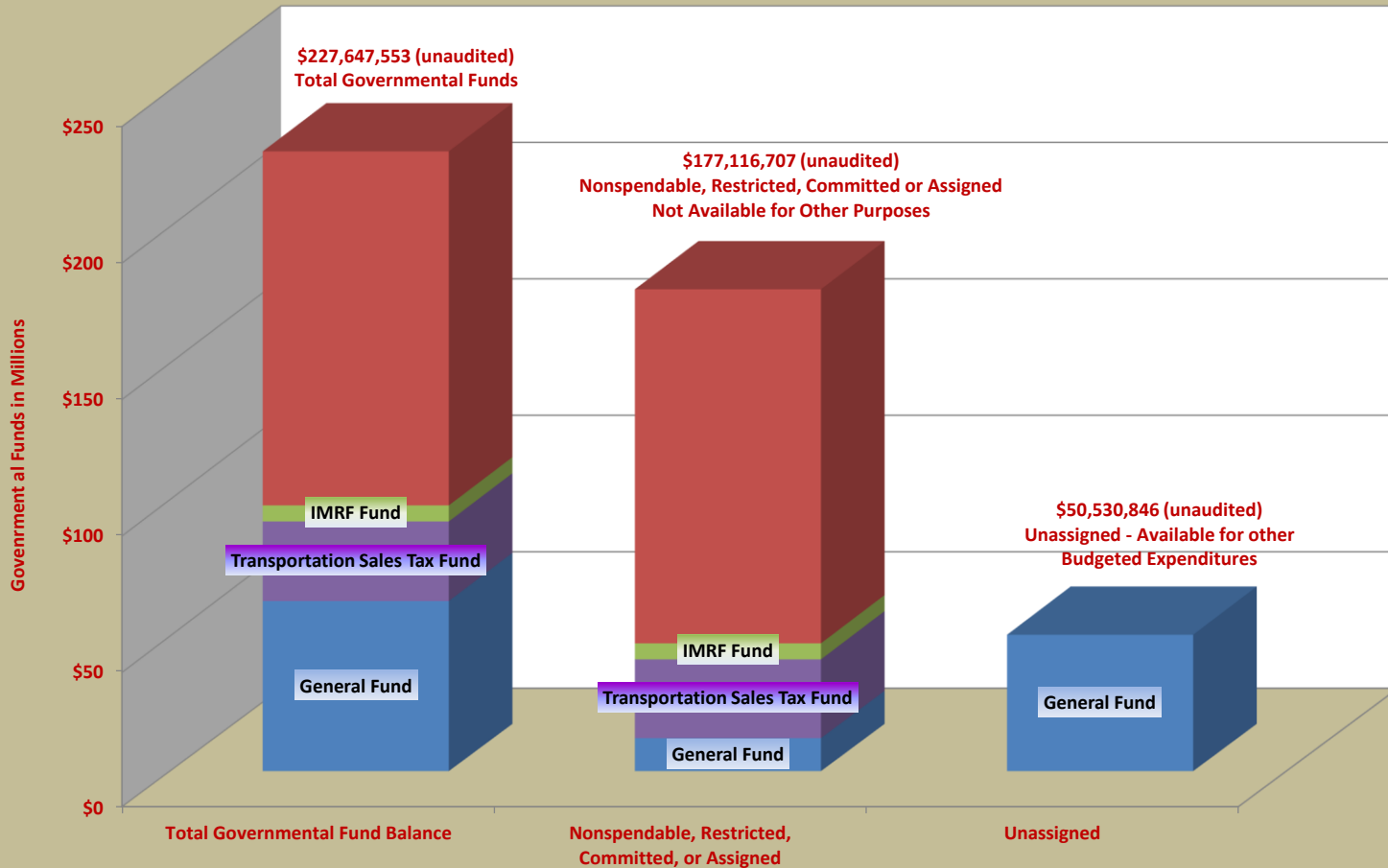
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FOURTH QUARTER FISCAL YEAR 2017

	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	\$ 33,359,875	33,238,973	6,796,568	6,771,862	14,908,209	14,839,014	55,064,652	54,849,849
Other Taxes	24,548,596	25,523,327	14,250,000	14,409,614	17,982,000	19,361,200	56,780,596	59,294,141
Licenses and Permits	696,550	786,737	0	0	1,530,150	1,570,115	2,226,700	2,356,851
Grants	211,641	61,835	0	0	7,374,459	8,374,498	7,586,100	8,436,333
Charges for Services	14,300,068	12,752,745	0	0	15,272,334	15,160,025	29,572,402	27,912,770
Fines	2,965,420	2,215,569	0	0	1,670,625	1,914,233	4,636,045	4,129,802
Reimbursements	6,253,601	5,927,925	15,721,346	1,752,118	2,559,022	3,080,986	24,533,969	10,761,029
Interest	425,933	412,674	135,160	247,986	548,329	1,074,743	1,109,422	1,735,403
Miscellaneous	256,138	408,713	0	1,778	3,826,161	6,346,321	4,082,299	6,756,813
Cash on Hand	4,707,187	0	250,000	0	22,547,674	0	27,504,861	0
Total Revenues	\$ 87,725,009	81,328,498	37,153,074	23,183,358	88,218,963	71,721,136	213,097,046	176,232,991
Expenditures and Encumbrances:								
Personnel	\$ 63,738,486	61,150,232	7,128,667	6,764,380	30,722,559	28,115,436	101,589,712	96,030,048
Contractual Services	11,235,258	10,330,876	8,589,962	2,413,437	29,319,108	24,675,311	49,144,328	37,419,624
Commodities	5,217,812	4,677,307	0	0	3,795,624	2,835,683	9,013,436	7,512,990
Capital	270,000	299,755	21,466,384	6,650,518	27,574,109	6,563,364	49,310,493	13,513,637
Debt Service - Principal	0	0	0	0	5,225,000	5,225,000	5,225,000	5,225,000
Debt Service - Interest	0	0	0	0	1,557,215	1,557,214	1,557,215	1,557,214
Debt Service - Requirement	0	0	0	0	924,325	0	924,325	0
Contingency and Other	3,414,430	0	0	0	22,442,853	1,679,554	25,857,283	1,679,554
Total Expenditures and Encumbrances	\$ 83,875,986	76,458,170	37,185,013	15,828,335	121,560,793	70,651,562	242,621,792	162,938,067
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,849,023	4,870,328	(31,939)	7,355,022	(33,341,830)	1,069,574	(29,524,746)	13,294,924
Other Financing Sources (Uses):								
Issuance of Bonds	\$ 0	0	0	0	30,000,000	0	30,000,000	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	7,326,245	7,249,136	31,939	31,939	13,907,885	13,254,605	21,266,069	20,535,679
Transfers Out	11,175,268	11,175,268	0	0	10,566,055	9,749,764	21,741,323	20,925,032
Total Other Financing Sources (Uses)	\$ (3,849,023)	(3,926,132)	31,939	31,939	33,341,830	3,504,841	29,524,746	(389,352)
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	0	0	1,220	0	1,220
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	(97,053)	0	(97,053)
Total Encumbrances included above	\$ 0	0	0	0	0	(95,833)	0	(95,833)
Net Change in Fund Balance	\$ 0	944,196	0	7,386,961	0	4,478,582	0	12,809,739
Fund Balance, Beginning of Year	\$ 61,938,304		27,664,076		125,235,433		214,837,814	
Fund Balance, End of Quarter	\$ 62,882,500		35,051,038		129,714,016		227,647,553	



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMPARISONS OF OVERALL GOVERNMENTAL FUNDS TO RESTRICTED AND UNASSIGNED FUNDS
 FOURTH QUARTER FISCAL YEAR 2017

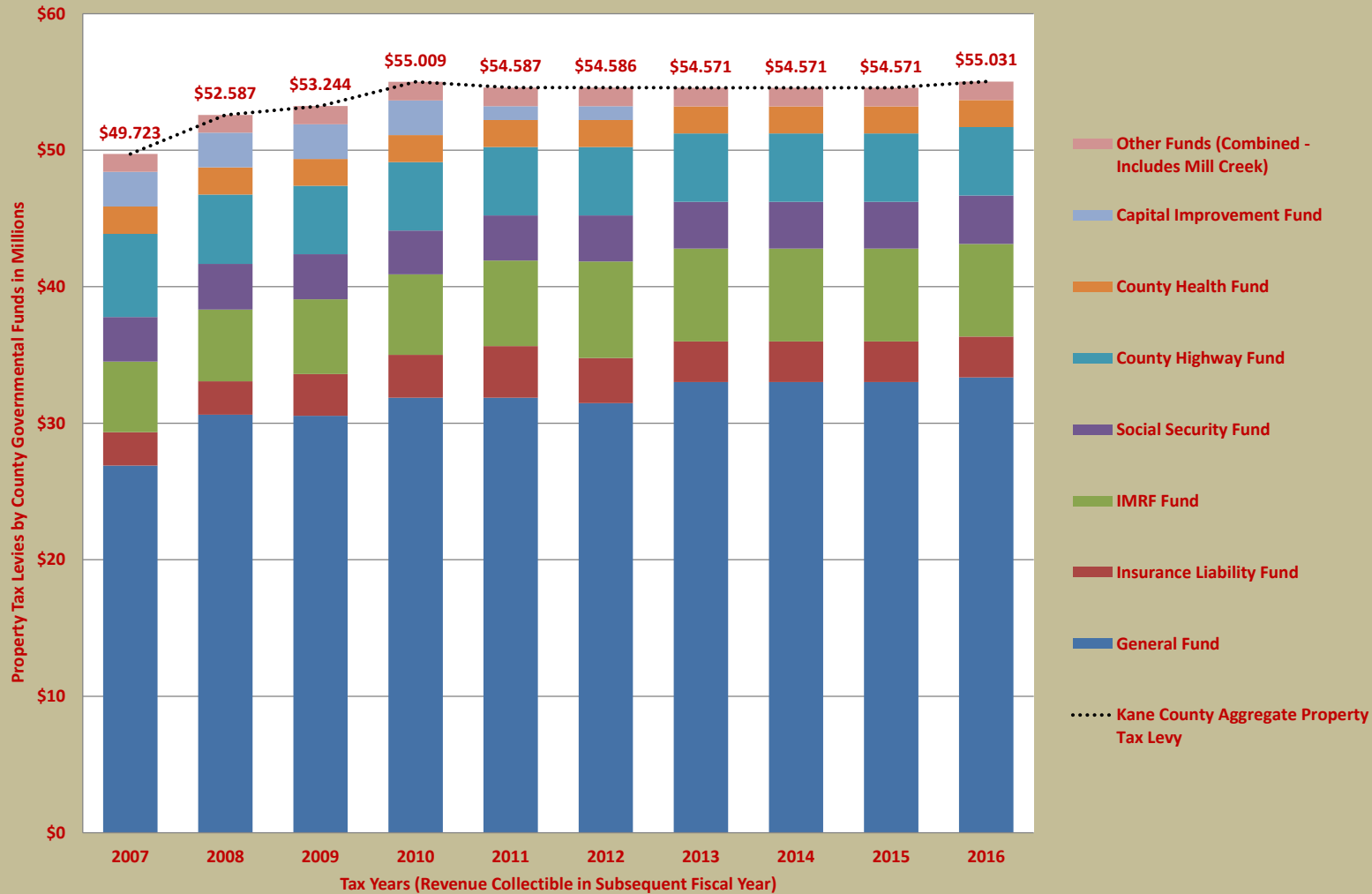
**Total Governmental Funds, Funds Restricted, and
 Estimated Funds Unassigned
 Fourth Quarter Fiscal Year 2017**





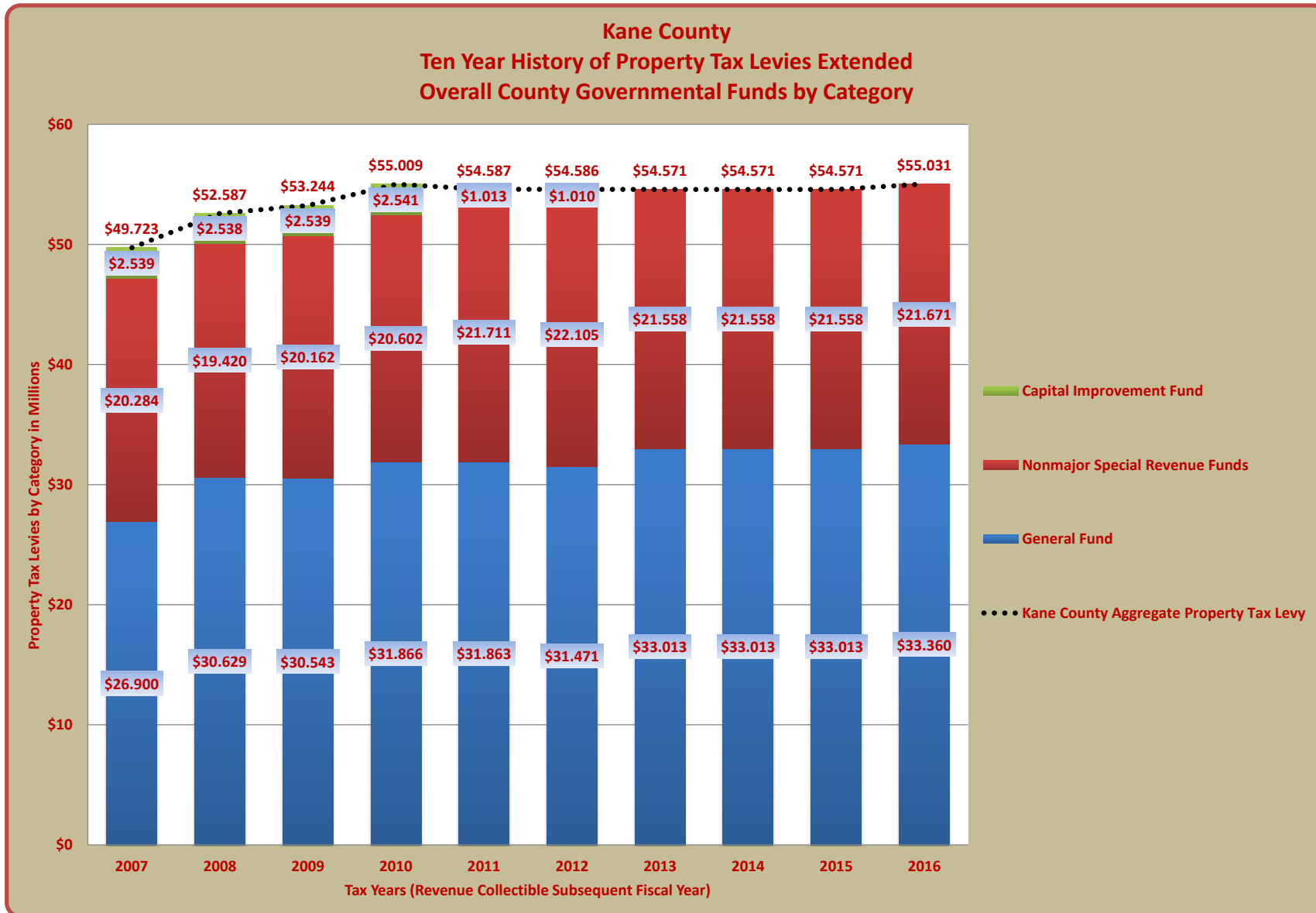
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR COUNTY GOVERNMENTAL FUNDS BY FUND
 FOURTH QUARTER FISCAL YEAR 2017

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



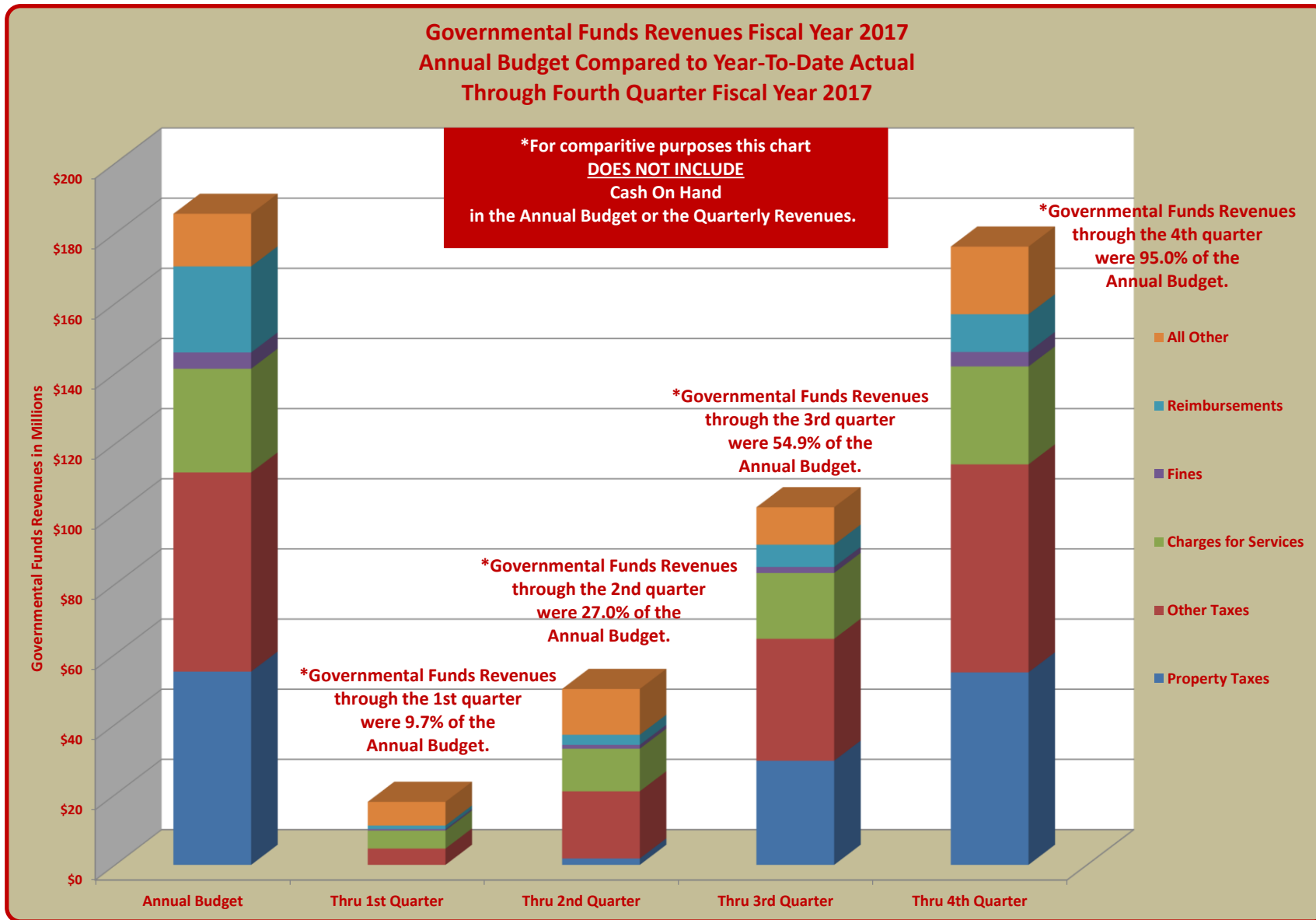


TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR COUNTY GOVERNMENTAL FUNDS BY FUND CATEGORY
 FOURTH QUARTER FISCAL YEAR 2017





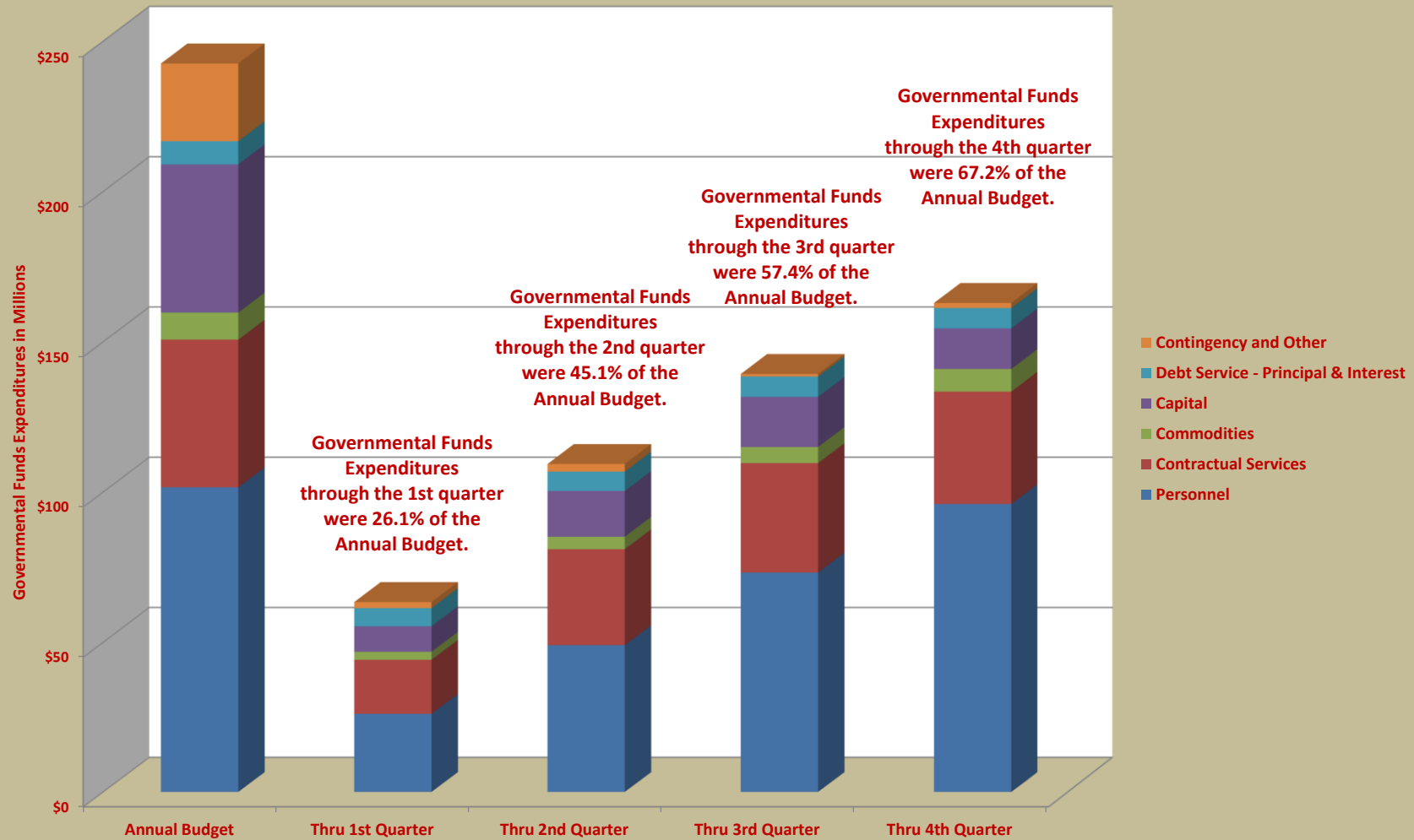
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GOVERNMENTAL FUNDS REVENUES FISCAL YEAR 2017
 FOURTH QUARTER FISCAL YEAR 2017





TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GOVERNMENTAL FUND EXPENDITURES FISCAL YEAR 2017
 FOURTH QUARTER FISCAL YEAR 2017

**Governmental Funds Expenditures Fiscal Year 2017
 Annual Budget Compared to Year-To-Date Actual
 Through Fourth Quarter Fiscal Year 2017**





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FOURTH QUARTER FISCAL YEAR 2017

	Major Funds						Nonmajor Funds	
	General Fund		IMRF 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	\$ 33,359,875	33,238,973	6,796,568	6,771,862	0	0	14,874,570	14,822,040
Other Taxes	24,548,596	25,523,327	0	0	14,250,000	14,409,614	17,857,000	19,093,810
Licenses and Permits	696,550	786,737	0	0	0	0	1,530,150	1,570,115
Grants	211,641	61,835	0	0	0	0	7,374,459	8,374,498
Charges for Services	14,300,068	12,752,745	0	0	0	0	13,617,334	12,978,733
Fines	2,965,420	2,215,569	0	0	0	0	1,670,625	1,914,233
Reimbursements	6,253,601	5,927,925	0	0	15,721,346	1,752,118	1,095,842	2,452,301
Interest	425,933	412,674	50,160	49,856	85,000	198,131	384,408	739,974
Miscellaneous	256,138	408,713	0	1,778	0	0	3,826,161	6,329,928
Cash on Hand	4,707,187	0	250,000	0	0	0	15,124,833	0
Total Revenues	\$ 87,725,009	81,328,498	7,096,728	6,823,496	30,056,346	16,359,862	77,355,382	68,275,631
Expenditures and Encumbrances:								
Personnel	\$ 63,738,486	61,150,232	7,128,667	6,764,380	0	0	30,722,559	28,115,436
Contractual Services	11,235,258	10,330,876	0	0	8,589,962	2,413,437	27,820,425	22,560,238
Commodities	5,217,812	4,677,307	0	0	0	0	3,795,624	2,835,683
Capital	270,000	299,755	0	0	21,466,384	6,650,518	8,239,489	3,766,916
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	3,414,430	0	0	0	0	0	3,021,020	1,679,554
Total Expenditures and Encumbrances	\$ 83,875,986	76,458,170	7,128,667	6,764,380	30,056,346	9,063,956	73,599,117	58,957,828
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,849,023	4,870,328	(31,939)	59,116	0	7,295,907	3,756,265	9,317,803
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	7,326,245	7,249,136	31,939	31,939	0	0	5,962,573	6,095,040
Transfers Out	11,175,268	11,175,268	0	0	0	0	9,718,838	9,585,817
Total Other Financing Sources (Uses)	\$ (3,849,023)	(3,926,132)	31,939	31,939	0	0	(3,756,265)	(3,490,776)
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	0	0	0	0	1,220
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	(97,053)
Total Encumbrances included above	0	0	0	0	0	0	0	(95,833)
Net Change in Fund Balance	\$ 0	944,196	0	91,055	0	7,295,907	0	5,731,194
Fund Balance, Beginning of Year	\$ 61,938,304		5,793,491		21,870,585		87,013,014	
Fund Balance, End of Quarter	\$ 62,882,500		5,884,546		29,166,492		92,744,208	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FOURTH QUARTER FISCAL YEAR 2017

	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	33,639	16,974	0	0	55,064,652	54,849,849
Other Taxes	0	0	125,000	267,391	0	0	56,780,596	59,294,141
Licenses and Permits	0	0	0	0	0	0	2,226,700	2,356,851
Grants	0	0	0	0	0	0	7,586,100	8,436,333
Charges for Services	0	0	1,655,000	2,181,292	0	0	29,572,402	27,912,770
Fines	0	0	0	0	0	0	4,636,045	4,129,802
Reimbursements	818,830	224,836	644,350	403,849	0	0	24,533,969	10,761,029
Interest	50,821	65,357	89,850	241,043	23,250	28,369	1,109,422	1,735,403
Miscellaneous	0	0	0	16,393	0	0	4,082,299	6,756,813
Cash on Hand	0	0	7,422,841	0	0	0	27,504,861	0
Total Revenues	\$ 869,651	290,193	9,970,680	3,126,943	23,250	28,369	213,097,046	176,232,991
Expenditures and Encumbrances:								
Personnel	\$ 0	0	0	0	0	0	101,589,712	96,030,048
Contractual Services	850	800	1,497,833	2,114,272	0	0	49,144,328	37,419,624
Commodities	0	0	0	0	0	0	9,013,436	7,512,990
Capital	0	0	19,334,620	2,796,448	0	0	49,310,493	13,513,637
Debt Service - Principal	5,225,000	5,225,000	0	0	0	0	5,225,000	5,225,000
Debt Service - Interest	1,557,215	1,557,214	0	0	0	0	1,557,215	1,557,214
Debt Service - Requirement	924,325	0	0	0	0	0	924,325	0
Contingency and Other	14,115	0	19,384,468	0	23,250	0	25,857,283	1,679,554
Total Expenditures and Encumbrances	\$ 7,721,505	6,783,014	40,216,921	4,910,720	23,250	0	242,621,792	162,938,067
Excess (Deficiency) of Revenues Over Expenditures	\$ (6,851,854)	(6,492,821)	(30,246,241)	(1,783,777)	0	28,369	(29,524,746)	13,294,924
Other Financing Sources (Uses):								
Issuance of Bonds	\$ 0	0	30,000,000	0	0	0	30,000,000	0
Premium on Bonds Sold	0	0	30,000,000	0	0	0	30,000,000	0
Transfer to Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	6,851,854	6,159,564	1,093,458	1,000,000	0	0	21,266,069	20,535,679
Transfers Out	0	0	847,217	163,947	0	0	21,741,323	20,925,032
Total Other Financing Sources (Uses)	\$ 6,851,854	6,159,564	60,246,241	836,053	0	0	59,524,746	(389,352)
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	0	0	0	0	1,220
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	(97,053)
Total Encumbrances included above	0	0	0	0	0	0	0	(95,833)
Net Change in Fund Balance	\$ 0	(333,256)	30,000,000	(947,724)	0	28,369	30,000,000	12,809,739
Fund Balance, Beginning of Year	\$ 9,838,194		25,250,129		3,134,097		214,837,814	
Fund Balance, End of Quarter	\$ 9,504,937		24,302,405		3,162,466		227,647,553	



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS
 FOURTH QUARTER FISCAL YEAR 2017

	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	\$ 33,359,875	33,238,973	0	0	0	0	0	0	0	0
Other Taxes	24,548,596	25,523,327	0	0	0	0	0	0	0	0
Licenses and Permits	696,550	786,737	0	0	0	0	0	0	0	0
Grants	211,641	61,835	0	0	0	0	0	0	0	0
Charges for Services	14,300,068	12,693,010	0	0	0	0	0	0	0	0
Fines	2,965,420	2,215,569	0	0	0	0	0	0	0	0
Reimbursements	6,253,601	5,927,925	0	0	0	0	0	0	0	0
Interest	356,110	320,398	2,228	2,343	36,750	42,585	15,000	16,773	0	4,420
Miscellaneous	256,138	402,063	0	0	0	0	0	0	0	0
Cash on Hand	2,622,393	0	459,600	0	0	0	840,000	0	160,000	0
Total Revenues	\$ 85,570,392	81,169,837	461,828	2,343	36,750	42,585	855,000	16,773	160,000	4,420
Expenditures and Encumbrances:										
Personnel	\$ 63,186,715	60,698,763	0	0	0	0	0	0	456,105	383,979
Contractual Services	10,866,714	10,149,125	0	0	0	0	0	0	21,069	16,532
Commodities	5,215,797	4,676,795	0	0	0	0	0	0	1,615	512
Capital	0	161,686	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	880,452	0	2,467,228	0	36,750	0	15,000	0	0	0
Total Expenditures and Encumbrances	\$ 80,149,678	75,686,369	2,467,228	0	36,750	0	15,000	0	478,789	401,023
Excess (Deficiency) of Revenues Over Expenditures	\$ 5,420,714	5,483,468	(2,005,400)	2,343	0	42,585	840,000	16,773	(318,789)	(396,603)
Other Financing Sources (Uses):										
Issuance of Bonds	\$ 0	0	0	0	0	0	0	0	0	0
Premium on Bonds Sold	0	0	0	0	0	0	0	0	0	0
Transfers In	4,454,954	4,395,139	2,465,000	2,465,000	0	0	0	0	318,789	318,789
Transfers Out	9,875,668	9,875,668	459,600	459,600	0	0	840,000	840,000	0	0
Total Other Financing Sources (Uses)	\$ (5,420,714)	(5,480,529)	2,005,400	2,005,400	0	0	(840,000)	(840,000)	318,789	318,789
Less Encumbrances included above:										
Contractual Services	\$ 0	0	0	0	0	0	0	0	0	0
Commodities	0	0	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0	0	0
Contingency and Other	0	0	0	0	0	0	0	0	0	0
Total Encumbrances included above	0	0	0	0	0	0	0	0	0	0
Net Change in Fund Balance	\$ 0	2,939	0	2,007,743	0	42,585	0	(823,227)	0	(77,814)
Fund Balance, Beginning of Year	\$ 50,746,814	50,746,814	467,069	467,069	0	4,898,351	0	2,640,708	0	332,940
Fund Balance, End of Quarter	\$ 50,749,753	50,749,753	2,474,811	2,474,811	4,940,937	4,940,937	1,817,481	1,817,481	255,125	255,125



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS
 FOURTH QUARTER FISCAL YEAR 2017

	General Fund - Other (Noncorporate) Accounts								Total General Fund Accts		
	Environmental Pros Acct - 224		Economic Development Acct - 400		Cost Share Drainage Acct -405		Public Bldg Comm Acct -601				
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	
Revenues:											
Property Taxes	\$	0	0	0	0	0	0	0	33,359,875	33,238,973	
Other Taxes		0	0	0	0	0	0	0	24,548,596	25,523,327	
Licenses and Permits		0	0	0	0	0	0	0	696,550	786,737	
Grants		0	0	0	0	0	0	0	211,641	61,835	
Charges for Services		0	0	0	0	59,736	0	0	14,300,068	12,752,745	
Fines		0	0	0	0	0	0	0	2,965,420	2,215,569	
Reimbursements		0	0	0	0	0	0	0	6,253,601	5,927,925	
Interest		0	929	345	1,541	500	4,702	15,000	18,983	425,933	
Miscellaneous		0	0	0	0	6,650	0	0	256,138	408,713	
Cash on Hand		0	0	157,988	0	467,206	0	0	4,707,187	0	
Total Revenues	\$	0	929	158,333	1,541	467,706	71,087	15,000	18,983	87,725,009	81,328,498
Expenditures and Encumbrances:											
Personnel	\$	68,257	67,490	27,409	0	0	0	0	0	63,738,486	61,150,232
Contractual Services		1,951	1,951	130,524	83,685	215,000	79,584	0	0	11,235,258	10,330,876
Commodities		0	0	400	0	0	0	0	0	5,217,812	4,677,307
Capital		0	0	0	0	270,000	138,069	0	0	270,000	299,755
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	15,000	0	3,414,430	0
Total Expenditures	\$	70,208	69,441	158,333	83,685	485,000	217,653	15,000	0	83,875,986	76,458,170
Excess (Deficiency) of Revenues Over Expenditures	\$	<u>(70,208)</u>	<u>(68,512)</u>	<u>0</u>	<u>(82,143)</u>	<u>(17,294)</u>	<u>(146,566)</u>	<u>0</u>	<u>18,983</u>	<u>3,849,023</u>	<u>4,870,328</u>
Other Financing Sources (Uses):											
Issuance of Bonds	\$									0	0
Premium on Bonds Sold										0	0
Transfers In		70,208	70,208	0	0	17,294	0	0	0	7,326,245	7,249,136
Transfers Out		0	0	0	0	0	0	0	0	11,175,268	11,175,268
Total Other Financing Sources (Uses)	\$	70,208	70,208	0	0	17,294	0	0	0	(3,849,023)	(3,926,132)
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>1,696</u>	<u>0</u>	<u>(82,143)</u>	<u>0</u>	<u>(146,566)</u>	<u>0</u>	<u>18,983</u>	<u>0</u>	<u>944,196</u>
Fund Balance, Beginning of Year	\$		67,617		191,158		514,078		2,079,570		61,938,304
Fund Balance, End of Quarter	\$		<u>69,313</u>		<u>109,015</u>		<u>367,513</u>		<u>2,098,553</u>		<u>62,882,500</u>



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
 FOURTH QUARTER FISCAL YEAR 2017

	Debt Service Funds					
	Motor Fuel Tax - 620		Transit Sales Tax - 621		Recovery Zone Bond - 622	
	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:						
Property Taxes	\$	0	0	0	0	0
Other Taxes		0	0	0	0	0
Licenses and Permits		0	0	0	0	0
Grants		0	0	0	0	0
Charges for Services		0	0	0	0	0
Fines		0	0	0	0	0
Reimbursements		0	0	0	813,655	224,836
Interest		24,054	30,785	0	1,489	7,714
Miscellaneous		0	0	0	0	8,633
Cash on Hand		0	0	0	0	0
Total Revenues	\$	24,054	30,785	0	1,489	821,369
					233,469	
Expenditures:						
Personnel	\$	0	0	0	0	0
Contractual Services		0	0	0	500	450
Commodities		0	0	0	0	0
Capital		0	0	0	0	0
Debt Service - Principal		2,705,000	2,705,000	0	0	680,000
Debt Service - Interest		717,807	717,806	0	0	197,408
Debt Service - Requirement		98,047	0	0	0	0
Contingency and Other		0	0	0	14,115	0
Total Expenditures	\$	3,520,854	3,422,806	0	0	892,023
Excess (Deficiency) of Revenues Over Expenditures	\$	(3,496,800)	(3,392,021)	0	1,489	(70,654)
					(644,388)	
Other Financing Sources (Uses)						
Issuance of Bonds	\$	0	0	0	0	0
Premium on Bonds Sold		0	0	0	0	0
Transfer to Escrow Agent		0	0	0	0	0
Transfers In		3,496,800	3,496,800	0	0	70,654
Transfers Out		0	0	0	0	68,364
Total Other Financing Sources (Uses)	\$	3,496,800	3,496,800	0	0	70,654
Net Change in Fund Balance	\$	0	104,779	0	1,489	0
Fund Balance, Beginning of Year	\$		3,166,058		163,142	4,023,806
Fund Balance, End of Quarter	\$		3,270,836		164,631	3,447,783



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
 FOURTH QUARTER FISCAL YEAR 2017

	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	813,655	224,836
Interest	19,053	24,450	50,821	65,357
Miscellaneous	0	0	0	0
Cash on Hand	0	0	0	0
Total Revenues	\$ 19,053	24,450	864,476	290,193
Expenditures:				
Personnel	\$ 0	0	0	0
Contractual Services	350	350	850	800
Commodities	0	0	0	0
Capital	0	0	0	0
Debt Service - Principal	1,840,000	1,840,000	5,225,000	5,225,000
Debt Service - Interest	642,000	642,000	1,557,215	1,557,214
Debt Service - Requirement	131,103	0	229,150	0
Contingency and Other	0	0	14,115	0
Total Expenditures	\$ 2,613,453	2,482,350	7,026,330	6,783,014
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,594,400)	(2,457,900)	(6,161,854)	(6,492,821)
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	2,594,400	2,594,400	6,161,854	6,159,564
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	\$ 2,594,400	2,594,400	6,161,854	6,159,564
Net Change in Fund Balance	\$ 0	136,500	0	(333,256)
Fund Balance, Beginning of Year	\$	2,485,188		9,838,194
Fund Balance, End of Quarter	\$	2,621,687		9,504,937



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS
FOURTH QUARTER FISCAL YEAR 2017

	Capital Projects Funds					
	Capital Projects - 500		Longmeadow Bond Const - 515		Combined SSA & SBA*	
	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	33,639	16,974
Other Taxes	125,000	267,391	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	2,290	0
Interest	27,000	64,577	0	0	0	444
Miscellaneous	0	15,540	0	0	0	0
Cash on Hand	1,281,819	0	0	0	0	0
Total Revenues	\$ 1,433,819	347,508	0	0	35,929	17,418
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	150,000	205,496	0	0	2,247	0
Commodities	0	0	0	0	0	0
Capital	2,336,424	1,724,484	9,925,600	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	19,384,400	0	68	0
Total Expenditures and Encumbrances	\$ 2,486,424	1,929,980	29,310,000	0	2,315	0
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,052,605)	(1,582,472)	(29,310,000)	0	33,614	17,418
Other Financing Sources (Uses)						
Issuance of Bonds	\$ 0	0	0	0	0	0
Premium on Bonds Sold	0	0	30,000,000	0	0	0
Transfers In	1,093,458	1,000,000	0	0	0	0
Transfers Out	40,853	40,853	690,000	0	33,614	14,030
Total Other Financing Sources (Uses)	\$ 1,052,605	959,147	29,310,000	0	(33,614)	(14,030)
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	(623,325)	0	0	0	3,388
Fund Balance, Beginning of Year	\$ 6,552,955			(0)		37,817
Fund Balance, End of Quarter	\$ 5,929,630			(0)		41,205

* All SSA & SBA Funds are combined for this report.



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS
FOURTH QUARTER FISCAL YEAR 2017

	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	33,639	16,974
Other Taxes	0	0	0	0	125,000	267,391
Licenses and Permits	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Charges for Services	0	0	1,655,000	2,181,292	1,655,000	2,181,292
Fines	0	0	0	0	0	0
Reimbursements	565,794	319,371	76,266	84,478	644,350	403,849
Interest	25,000	44,552	37,850	131,471	89,850	241,043
Miscellaneous	0	0	0	853	0	16,393
Cash on Hand	2,747,122	0	3,393,900	0	7,422,841	0
Total Revenues	\$ 3,337,916	363,922	5,163,016	2,398,094	9,970,680	3,126,943
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	921,185	1,497,853	424,401	410,923	1,497,833	2,114,272
Commodities	0	0	0	0	0	0
Capital	2,416,731	0	4,655,865	1,071,964	19,334,620	2,796,448
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	19,384,468	0
Total Expenditures and Encumbrances	\$ 3,337,916	1,497,853	5,080,266	1,482,887	40,216,921	4,910,720
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(1,133,931)	82,750	915,207	(30,246,241)	(1,783,777)
Other Financing Sources (Uses)						
Issuance of Bonds	\$ 0	0	0	0	0	0
Premium on Bonds Sold	0	0	0	0	30,000,000	0
Transfers In	0	0	0	0	1,093,458	1,000,000
Transfers Out	0	0	82,750	109,064	847,217	163,947
Total Other Financing Sources (Uses)	\$ 0	0	(82,750)	(109,064)	30,246,241	836,053
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	(1,133,931)	0	806,143	0	(947,724)
Fund Balance, Beginning of Year	\$ 5,085,542		13,573,814		25,250,129	
Fund Balance, End of Quarter	\$ 3,951,612		14,379,958		24,302,405	



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 BOND ACTIVITY FISCAL YEAR 2017
 FOURTH QUARTER FISCAL YEAR 2017

Long Term General Obligation Bonds and Debt Certificates

	Balance Dec. 1, 2016	Additions	Retirements	Refunding	Balance Nov. 30, 2017
General Obligation Bonds Payable:					
Series 2004 - G.O. Refunding Bonds	\$ 15,025,000		2,705,000		12,320,000
Series 2010 - G.O. Alt Rev. Bonds	4,510,000		680,000		3,830,000
Series 2013 - G.O. Alt. Rev. Bonds	22,320,000		1,840,000		20,480,000
Total General Obligation Bonds Payable	\$ 41,855,000	0	5,225,000	0	36,630,000

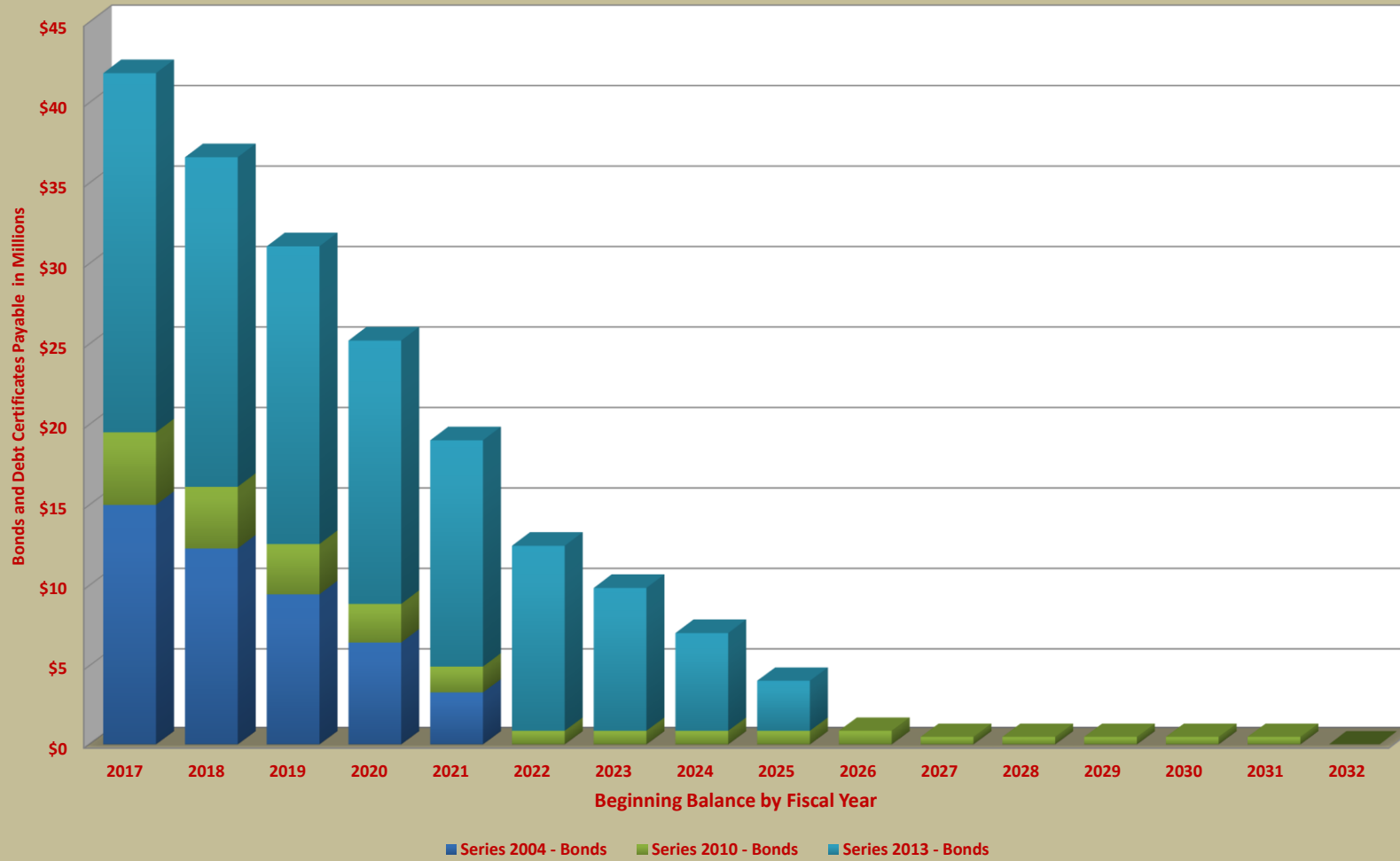
Remaining Payment Schedule

	Remaining Current Fiscal Year		Fiscal Years 2018 - 2021		Beyond Fiscal Year 2021		Balance Principal
	Principal	Interest	Principal	Interest	Principal	Interest	
General Obligation Bonds Payable:							
Series 2004 - G.O. Refunding Bonds	\$ 0	0	9,000,000	1,247,663	3,320,000	87,150	0
Series 2010 - G.O. Alt Rev. Bonds	0	0	2,960,000	493,219	870,000	361,448	0
Series 2013 - G.O. Alt. Rev. Bonds	0	0	8,865,000	1,949,475	11,615,000	725,625	0
Total General Obligation Bonds Payable	\$ 0	0	20,825,000	3,690,356	15,805,000	1,174,223	0



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 PROJECTED GENERAL OBLIGATION BONDS PAYABLE
 FOURTH QUARTER FISCAL YEAR 2017

**Kane County
 General Obligation Bonds Payable
 Projected Beginning Balances each Fiscal Year**





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN COUNTYWIDE FUNDS
FOURTH QUARTER FISCAL YEAR 2017

	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	\$ 55,064,652	54,849,849	0	0	55,064,652	54,849,849
Other Taxes	56,780,596	59,294,141	0	0	56,780,596	59,294,141
Licenses and Permits	2,226,700	2,356,851	0	0	2,226,700	2,356,851
Grants	7,586,100	8,436,333	0	0	7,586,100	8,436,333
Charges for Services	29,572,402	27,912,770	4,000	4,975	29,576,402	27,917,746
Fines	4,636,045	4,129,802	0	0	4,636,045	4,129,802
Reimbursements	24,533,969	10,761,029	25,000	26,128	24,558,969	10,787,157
Interest	1,109,422	1,735,403	109,538	135,730	1,218,960	1,871,133
Miscellaneous	4,082,299	6,756,813	17,919,521	15,785,877	22,001,820	22,542,690
Cash on Hand	27,504,861	0	5,461,586	0	32,966,447	0
Total Revenues	\$ 213,097,046	176,232,991	23,519,645	15,952,710	236,616,691	192,185,702
Expenditures and Encumbrances:						
Personnel	\$ 101,589,712	96,030,048	212,108	213,614	101,801,820	96,243,662
Contractual Services	49,144,328	37,419,624	23,228,475	15,811,817	72,372,803	53,231,441
Commodities	9,013,436	7,512,990	24,600	19,038	9,038,036	7,532,029
Capital	49,310,493	13,513,637	0	6,457	49,310,493	13,520,095
Debt Service - Principal	5,225,000	5,225,000	0	0	5,225,000	5,225,000
Debt Service - Interest	1,557,215	1,557,214	0	0	1,557,215	1,557,214
Debt Service - Requirement	924,325	0	0	0	924,325	0
Contingency and Other	25,857,283	1,679,554	529,716	0	26,386,999	1,679,554
Total Expenditures and Encumbrances	\$ 242,621,792	162,938,067	23,994,899	16,050,926	266,616,691	178,988,993
Excess (Deficiency) of Revenues Over Expenditures	\$ (29,524,746)	13,294,924	(475,254)	(98,216)	(30,000,000)	13,196,708
Other Financing Sources (Uses):						
Issuance of Bonds	\$ 30,000,000	0	0	0	30,000,000	0
Premium on Bonds Sold	0	0	0	0	0	0
Transfer to Escrow Agent	0	0	0	0	0	0
Transfers In	21,266,069	20,535,679	636,217	636,217	21,902,286	21,171,896
Transfers Out	21,741,323	20,925,032	160,963	246,865	21,902,286	21,171,896
Total Other Financing Sources (Uses)	\$ 29,524,746	(389,352)	475,254	389,352	30,000,000	0
Less Encumbrances included above:						
Contractual Services	\$	1,220		0		1,220
Commodities		0		0		0
Capital		0		0		0
Contingency and Other		(97,053)		0		(97,053)
Total Encumbrances included above		(95,833)		0		(95,833)
Net Change in Fund Balance	\$ 0	12,809,739	0	291,137	0	13,100,876
Fund Balance, Beginning of Year	\$	214,837,814		19,911,058		234,748,872
Fund Balance, End of Quarter	\$	227,647,553		20,202,195		247,849,748