

**OFFICE OF THE KANE COUNTY AUDITOR**  
**TERRY HUNT, KANE COUNTY AUDITOR**

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**February 24, 2016**

**FINANCE and BUDGET COMMITTEE REPORT**

**Updates from the Auditor's Office**

- The Internal Audit Status Report has been updated to include audit recommendations arising from projects completed since the midyear status report. Changes in status of the outstanding recommendations are noted. The report was circulated electronically to all stakeholders on February 18th and is available on the County Auditor's section of the Kane County website at <http://www.kanecountyauditor.com/Documents/Internal%20Audit%20Status%20Reports/Fiscal%20Year%202015%20Internal%20Audit%20Status%20Report%20Year%20End%20Update.pdf>
- An interim draft version of the Auditor's Quarterly Financial Report for the fiscal year ended November 30, 2015 was circulated electronically to all stakeholders on February 18th and is available on the County Auditor's section of the Kane County website at [http://www.kanecountyauditor.com/Documents/Auditors%20Quarterly%20Financial%20Reports/County%20Auditor's%20Quarterly%20Financial%20Report%20-%202015/4th%20Quarter%20\(Interim%20Draft\)%20Fiscal%202015.pdf](http://www.kanecountyauditor.com/Documents/Auditors%20Quarterly%20Financial%20Reports/County%20Auditor's%20Quarterly%20Financial%20Report%20-%202015/4th%20Quarter%20(Interim%20Draft)%20Fiscal%202015.pdf)

It should be noted that this report is to be considered an interim draft, subject to final budget and year-end audit adjustments. It is intended only to provide an update based upon the information currently available, and will be issued in a final format after the completion of the Fiscal 2015 CAFR. A short power point will be presented to provide an overall summary perspective and to highlight areas of particular interest. Slides will be made available as an addendum to the agenda.

- The Kane County OpenGov platform has a new report since the last meeting. Credit card transactions are now available. As with the other report options, there is database providing seven years of transaction history. The information can be sorted in many ways, including department, individual card holder, vendor, date, amount, etc. Visit Kane County OpenGov.org and chose the P-Card transaction report or follow the link below [https://kanecountyil.opengov.com/data#/4964/query=2AE56436B16B6933133520004DEBA73D&isVisible=1&breakdown=dept\\_office&showBy=sum&graphType=treemap](https://kanecountyil.opengov.com/data#/4964/query=2AE56436B16B6933133520004DEBA73D&isVisible=1&breakdown=dept_office&showBy=sum&graphType=treemap)

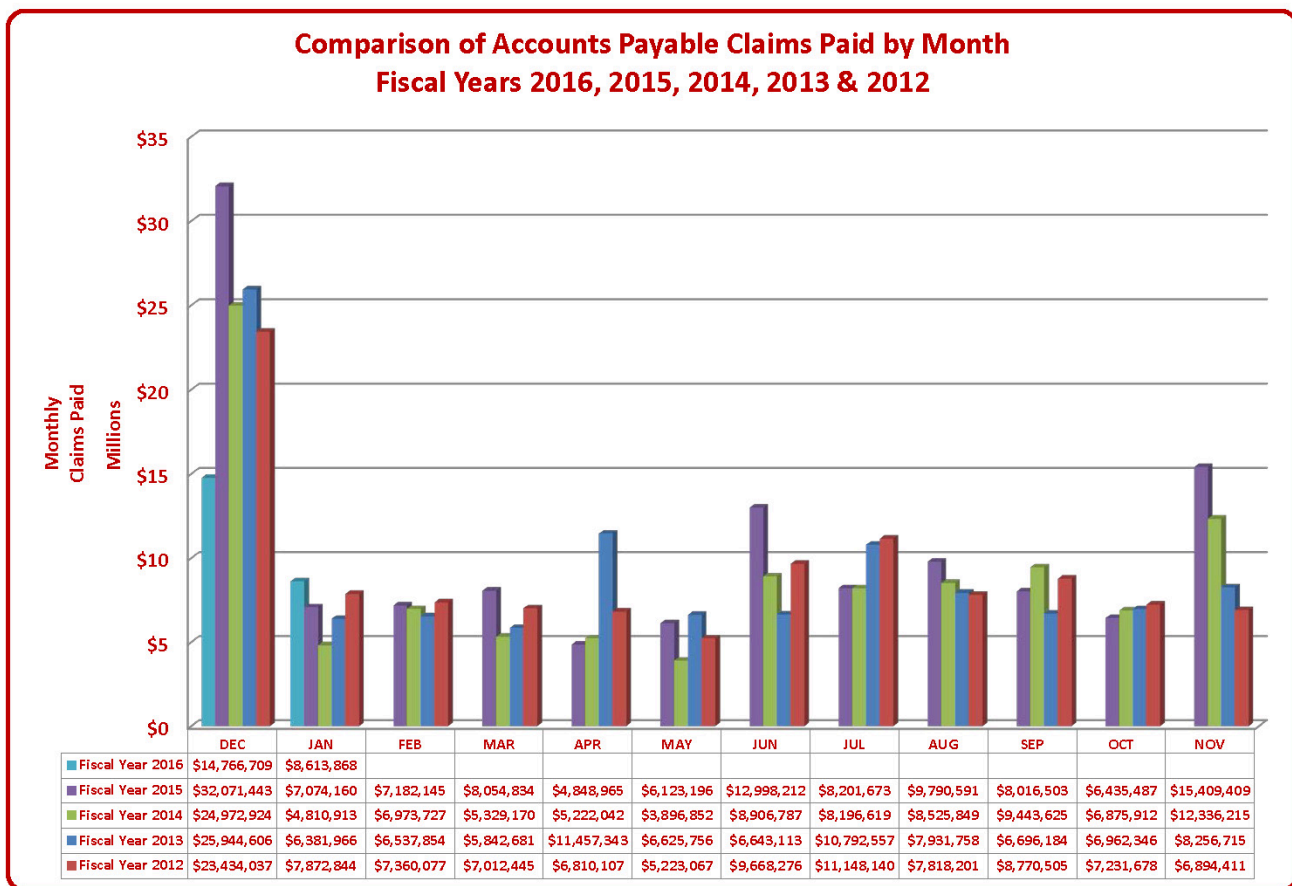
## Accounts Payable Claims Paid Report

- 1,424 invoices were processed in January 2016 which resulted in payments of \$8,613,868. The detailed report is available on the County Auditor's section of the Kane County website at <http://www.kanecountyauditor.com/Documents/Monthly%20Claims%20Paid%20Reports/January%202016.pdf>

That same information, in a user friendly format, is available on the **Kane County OpenGov** platform. Click on the link below to see the online checkbook for January 2016.

<https://kanecountyil.opengov.com/data#/1401/query=E1AF42E74DE40053B37761D2E5D6B4F8&isVisible=0&breakdown=department&showBy=sum&graphType=bar>

The following chart illustrates the comparison between accounts payable claims paid by month for fiscal years 2015, 2014, 2013 and 2012.







TERRY HUNT, KANE COUNTY AUDITOR  
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN THE GENERAL FUND  
 INTERIM DRAFT FISCAL YEAR ENDED NOVEMBER 30, 2015  
***SUBJECT TO FINAL BUDGET AND YEAR END AUDIT ADJUSTMENTS***

General Fund		
	Budget	Actual
	Fiscal Year Totals	Year To Date Totals

<b>Revenues:</b>		
Property Taxes	\$ 33,012,567	32,866,991
Other Taxes	22,630,000	24,865,045
Licenses and Permits	650,000	720,357
Grants	618,930	581,317
Charges for Services	13,962,815	13,509,784
Fines	2,849,875	3,305,038
Reimbursements	5,795,844	8,066,895
Interest	265,683	230,576
Miscellaneous	208,199	166,137
Cash on Hand	803,758	0
<b>Total Revenues</b>	<b>\$ 80,797,671</b>	<b>84,312,140</b>

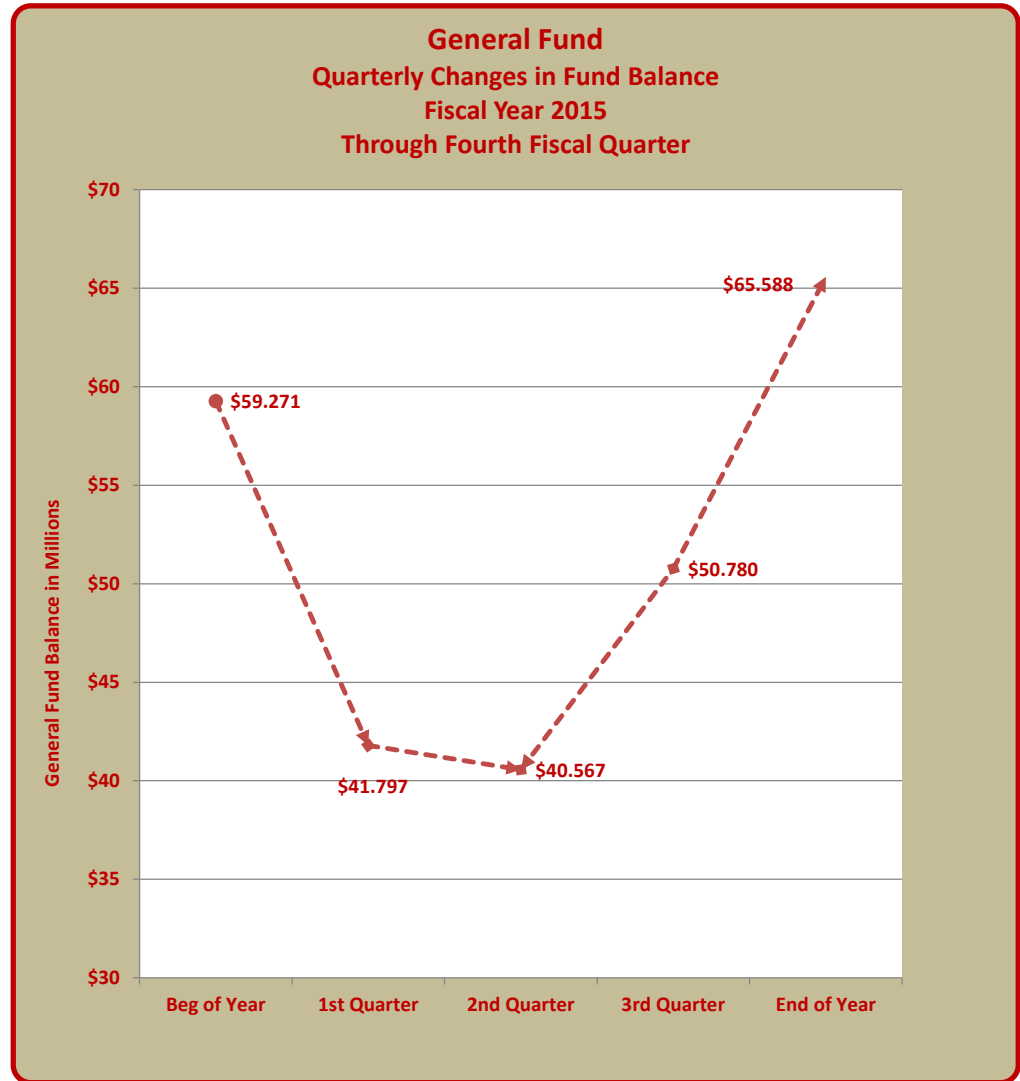
<b>Expenditures and Encumbrances:</b>		
Personnel	\$ 59,805,772	58,077,944
Contractual Services	10,308,307	10,398,728
Commodities	5,379,488	5,118,471
Capital	382,500	140,691
Debt Service - Principal	1,005,000	1,005,000
Debt Service - Interest	21,357	21,356
Debt Service - Requirement	0	0
Contingency and Other	734,909	0
<b>Total Expenditures and Encumbrances</b>	<b>\$ 77,637,333</b>	<b>74,762,190</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,160,338	9,549,950

<b>Other Financing Sources (Uses):</b>		
Issuance of Bonds	\$ 0	0
Premium on Bonds Sold	0	0
Transfers In	3,240,573	3,167,417
Transfers Out	6,400,911	6,400,911
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (3,160,338)</b>	<b>(3,233,494)</b>

<b>Less Encumbrances included above:</b>		
Contractual Services	\$ 0	0
Commodities	0	0
Capital	0	0
Contingency and Other	0	0
<b>Total Encumbrances included above</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balance	\$ 0	6,316,456

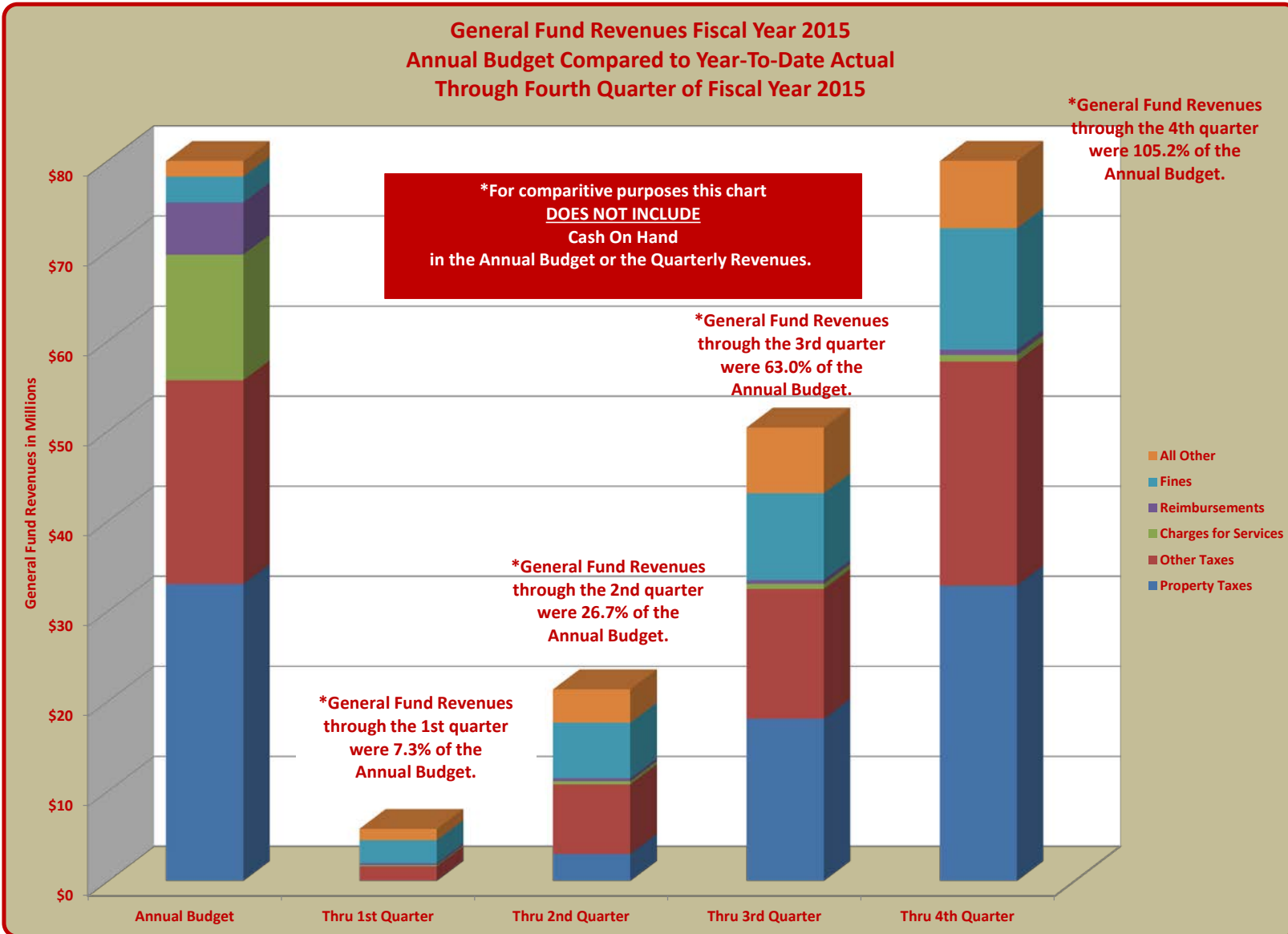
**Fund Balance, Beginning of Year** \$ 59,271,225

**Fund Balance, End of Quarter** \$ 65,587,681



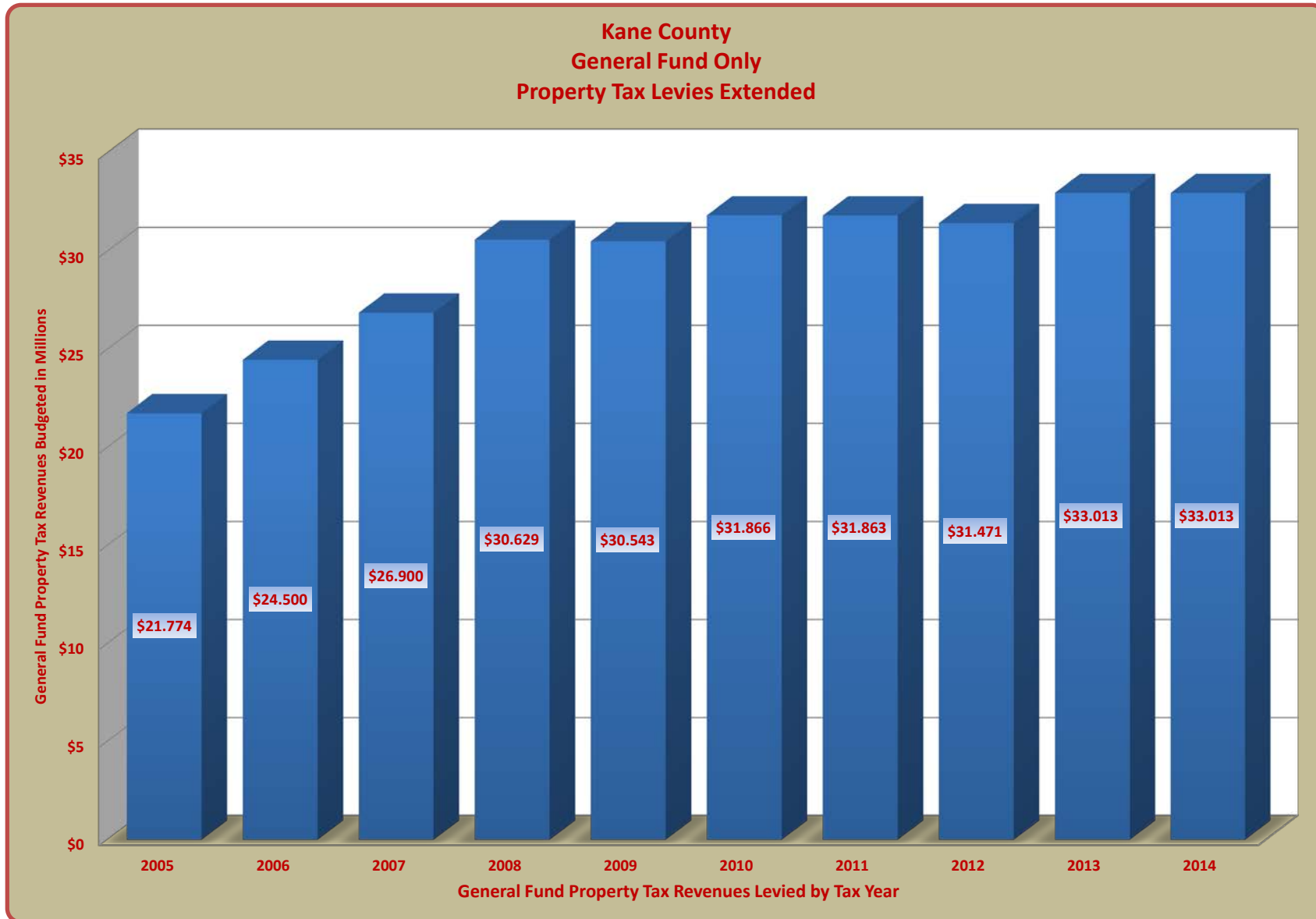


TERRY HUNT, KANE COUNTY AUDITOR  
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
 GENERAL FUND REVENUES FISCAL YEAR 2015  
 ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH FOURTH QUARTER OF FISCAL YEAR 2015  
SUBJECT TO FINAL BUDGET AND YEAR END AUDIT ADJUSTMENTS





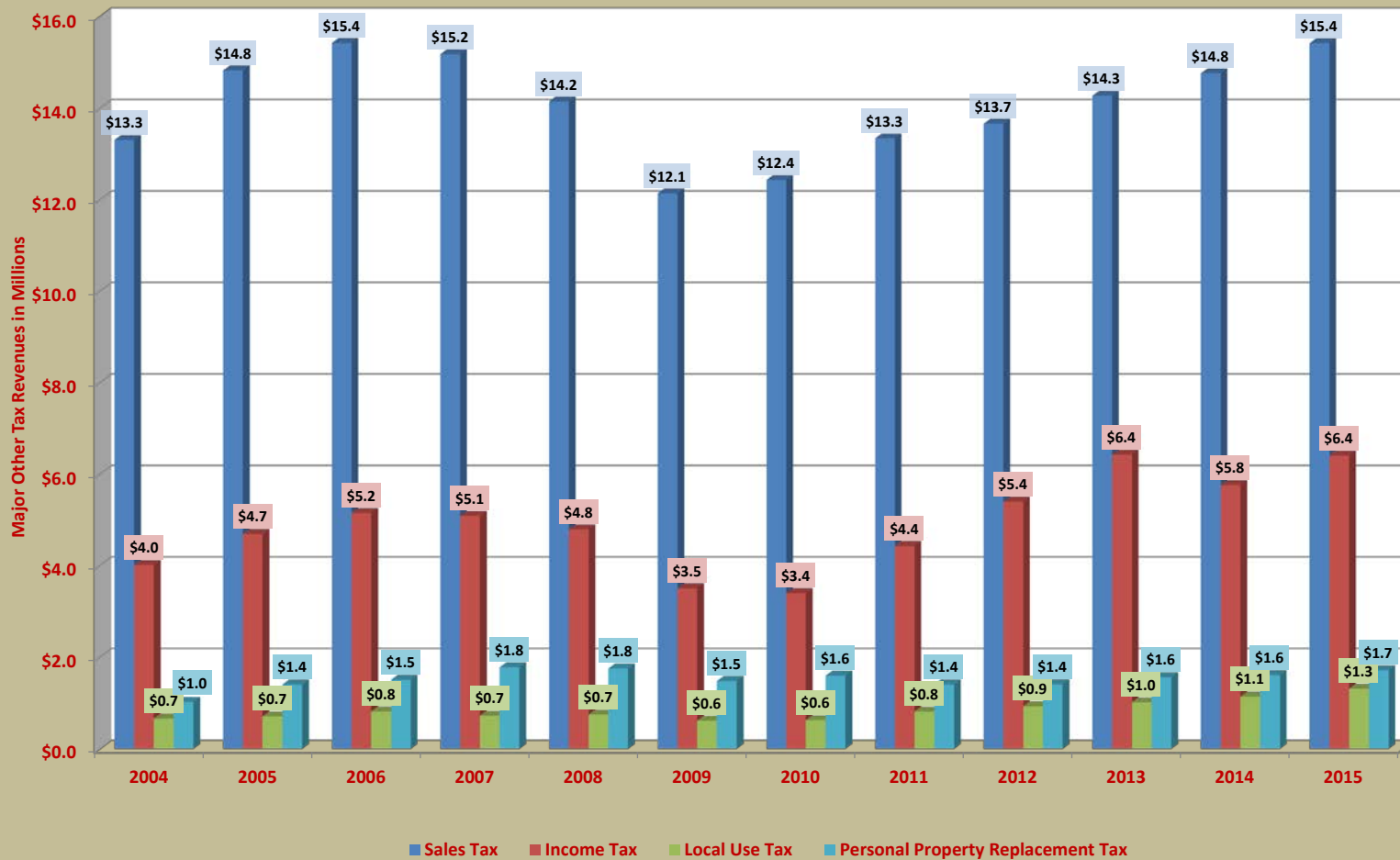
TERRY HUNT, KANE COUNTY AUDITOR  
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR FOR GENERAL FUND ONLY  
REVENUES RELATED TO FISCAL YEARS 2006 - 2015





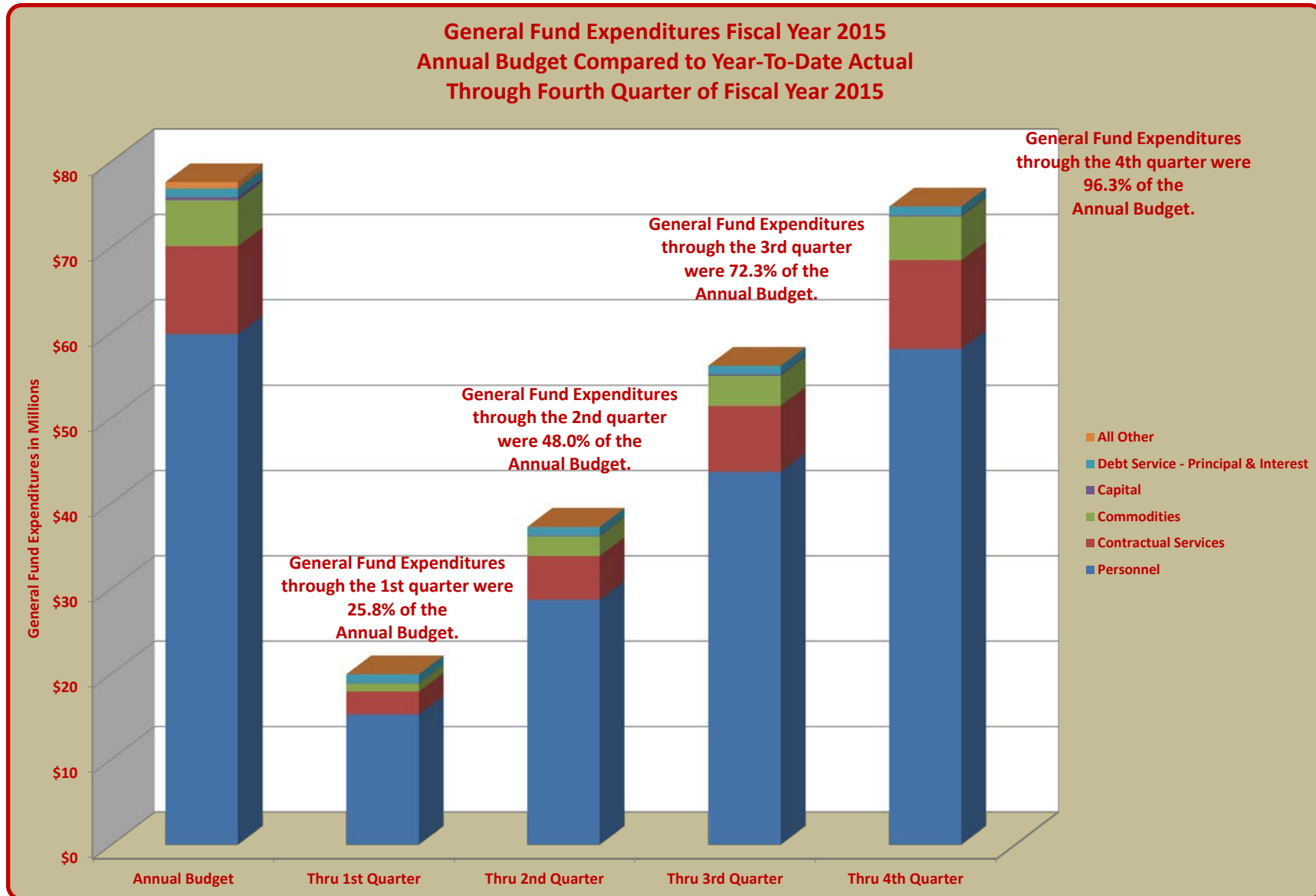
TERRY HUNT, KANE COUNTY AUDITOR  
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
 MAJOR OTHER TAX GENERAL FUND REVENUES COMPARATIVE HISTORY  
 FOR FISCAL YEARS 2006 - 2015

**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  
SUBJECT TO FINAL BUDGET AND YEAR END AUDIT ADJUSTMENTS







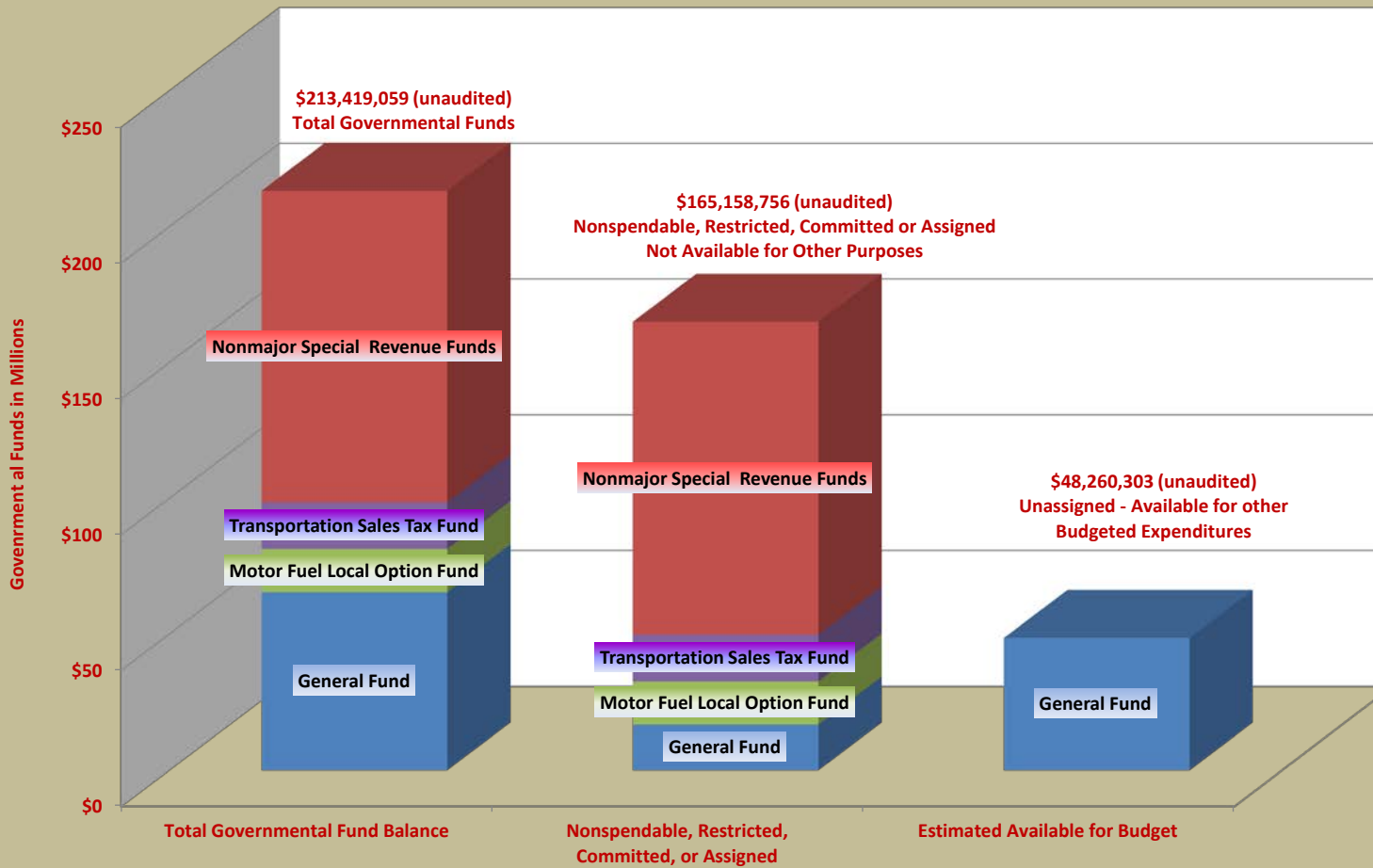
**TERRY HUNT, KANE COUNTY AUDITOR**  
**KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS**  
**INTERIM DRAFT FISCAL YEAR ENDED NOVEMBER 30, 2015**  
***SUBJECT TO FINAL BUDGET AND YEAR END AUDIT ADJUSTMENTS***

	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
<b>Revenues:</b>								
Property Taxes	\$ 33,012,567	32,866,991	0	0	21,592,993	21,499,132	54,605,560	54,366,123
Other Taxes	22,630,000	24,865,045	21,487,700	22,909,918	9,160,517	9,882,641	53,278,217	57,657,604
Licenses and Permits	650,000	720,357	0	0	1,335,800	1,545,867	1,985,800	2,266,224
Grants	618,930	581,317	0	0	7,835,988	7,978,612	8,454,918	8,559,929
Charges for Services	13,962,815	13,509,784	0	0	10,519,914	11,435,171	24,482,729	24,944,955
Fines	2,849,875	3,305,038	0	0	1,126,595	1,053,871	3,976,470	4,358,909
Reimbursements	5,795,844	8,066,895	6,179,565	3,162,693	7,489,859	7,945,073	19,465,268	19,174,661
Interest	265,683	230,576	45,000	187,505	289,420	568,334	600,103	986,415
Miscellaneous	208,199	166,137	0	0	3,567,610	3,679,769	3,775,809	3,845,906
Cash on Hand	803,758	0	14,745,399	0	40,299,166	0	55,848,323	0
<b>Total Revenues</b>	<b>\$ 80,797,671</b>	<b>84,312,140</b>	<b>42,457,664</b>	<b>26,260,116</b>	<b>103,217,862</b>	<b>65,588,470</b>	<b>226,473,197</b>	<b>176,160,726</b>
<b>Expenditures and Encumbrances:</b>								
Personnel	\$ 59,805,772	58,077,944	0	0	36,076,336	33,914,315	95,882,108	91,992,259
Contractual Services	10,308,307	10,398,728	17,215,573	12,881,992	22,134,317	17,324,321	49,658,197	40,605,041
Commodities	5,379,488	5,118,471	2,054,000	1,690,356	1,856,075	1,198,903	9,289,563	8,007,730
Capital	382,500	140,691	23,134,522	10,199,550	30,196,041	14,411,818	53,713,063	24,752,059
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	21,356	0	0	2,116,100	2,116,100	2,137,457	2,137,456
Debt Service - Requirement	0	0	0	0	1,215,643	0	1,215,643	0
Contingency and Other	734,909	0	0	0	290,832	934,671	1,025,741	934,671
<b>Total Expenditures and Encumbrances</b>	<b>\$ 77,637,333</b>	<b>74,762,190</b>	<b>42,404,095</b>	<b>24,771,898</b>	<b>106,600,344</b>	<b>82,615,128</b>	<b>226,641,772</b>	<b>182,149,216</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,160,338	9,549,950	53,569	1,488,218	(3,382,482)	(17,026,658)	(168,575)	(5,988,490)
<b>Other Financing Sources (Uses):</b>								
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	3,240,573	3,167,417	0	0	14,079,719	14,025,390	17,320,292	17,192,807
Transfers Out	6,400,911	6,400,911	53,569	53,569	10,697,237	10,569,752	17,151,717	17,024,232
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (3,160,338)</b>	<b>(3,233,494)</b>	<b>(53,569)</b>	<b>(53,569)</b>	<b>3,382,482</b>	<b>3,455,638</b>	<b>168,575</b>	<b>168,575</b>
<b>Less Encumbrances included above:</b>								
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)
<b>Total Encumbrances included above</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(331,517)</b>	<b>0</b>	<b>(331,517)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 0</b>	<b>6,316,456</b>	<b>0</b>	<b>1,434,649</b>	<b>0</b>	<b>(13,902,537)</b>	<b>0</b>	<b>(6,151,432)</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$ 59,271,225</b>			<b>31,667,422</b>		<b>128,631,844</b>		<b>219,570,491</b>
<b>Fund Balance, End of Quarter</b>	<b>\$ 65,587,681</b>			<b>33,102,071</b>		<b>114,729,307</b>		<b>213,419,059</b>



**TERRY HUNT, KANE COUNTY AUDITOR**  
**KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT**  
**COMPARISONS OF GOVERNMENTAL FUNDS OVERALL, RESTRICTED AND AVAILABLE**  
**INTERIM DRAFT FOR FISCAL YEAR ENDED NOVEMBER 30, 2015**  
**SUBJECT TO FINAL BUDGET AND YEAR END AUDIT ADJUSTMENTS**

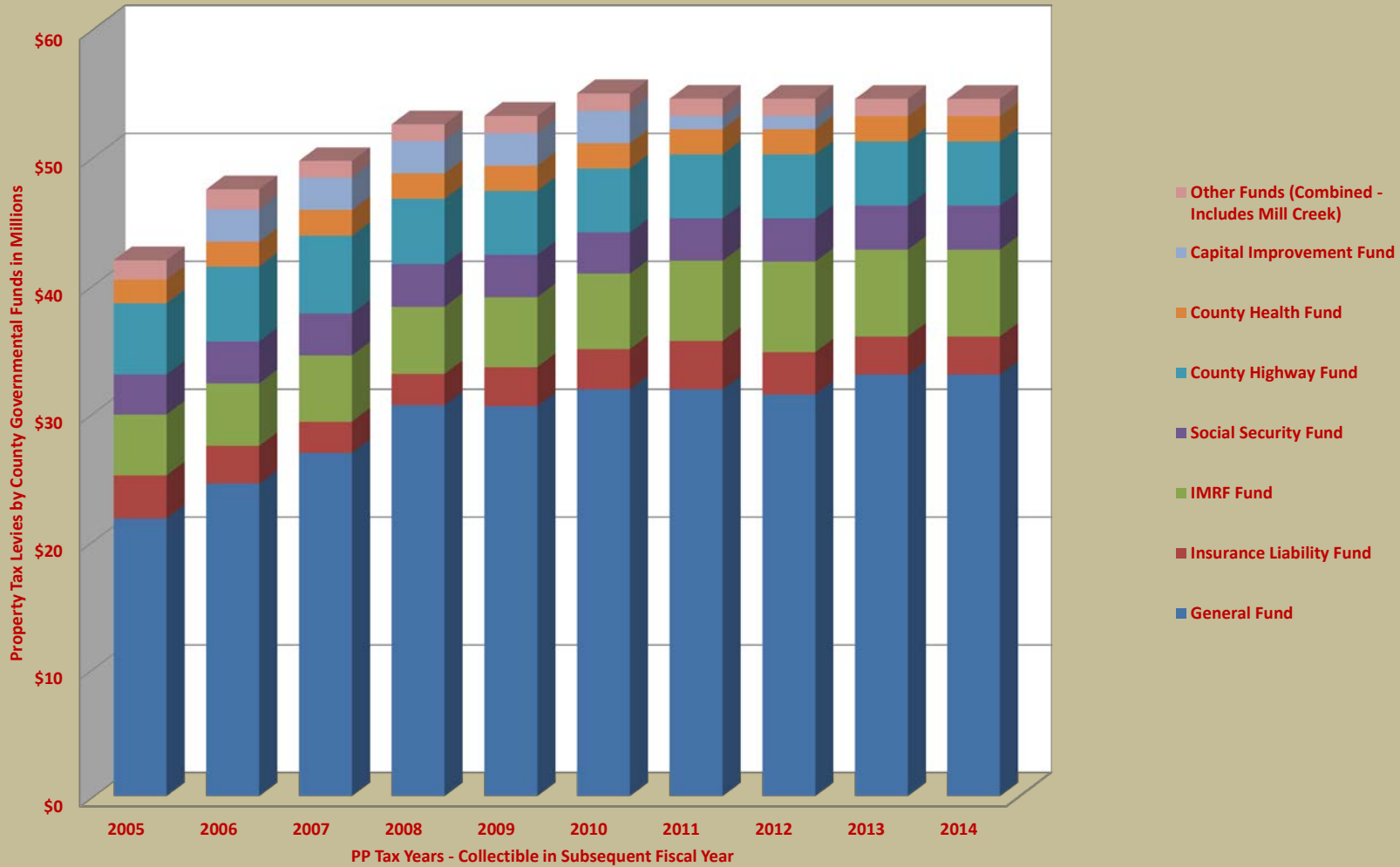
**Total Governmental Funds, Funds Restricted, and  
 Estimated Funds Available for Budgeted Expenditures**  
**Fiscal Year ended November 30, 2015**





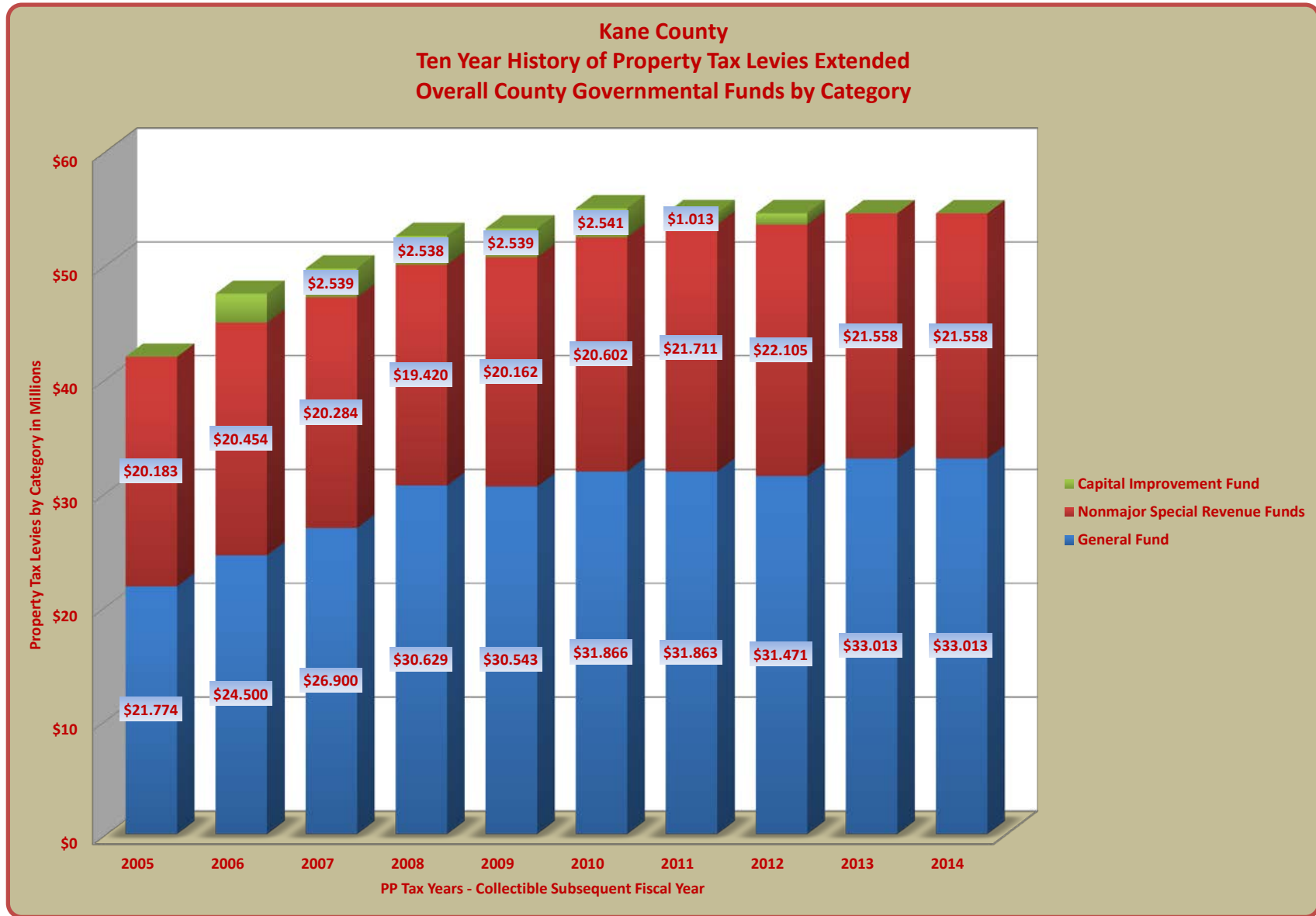
TERRY HUNT, KANE COUNTY AUDITOR  
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR COUNTY GOVERNMENTAL FUNDS BY FUND  
 REVENUES RELATED TO FISCAL YEARS 2006 - 2015

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



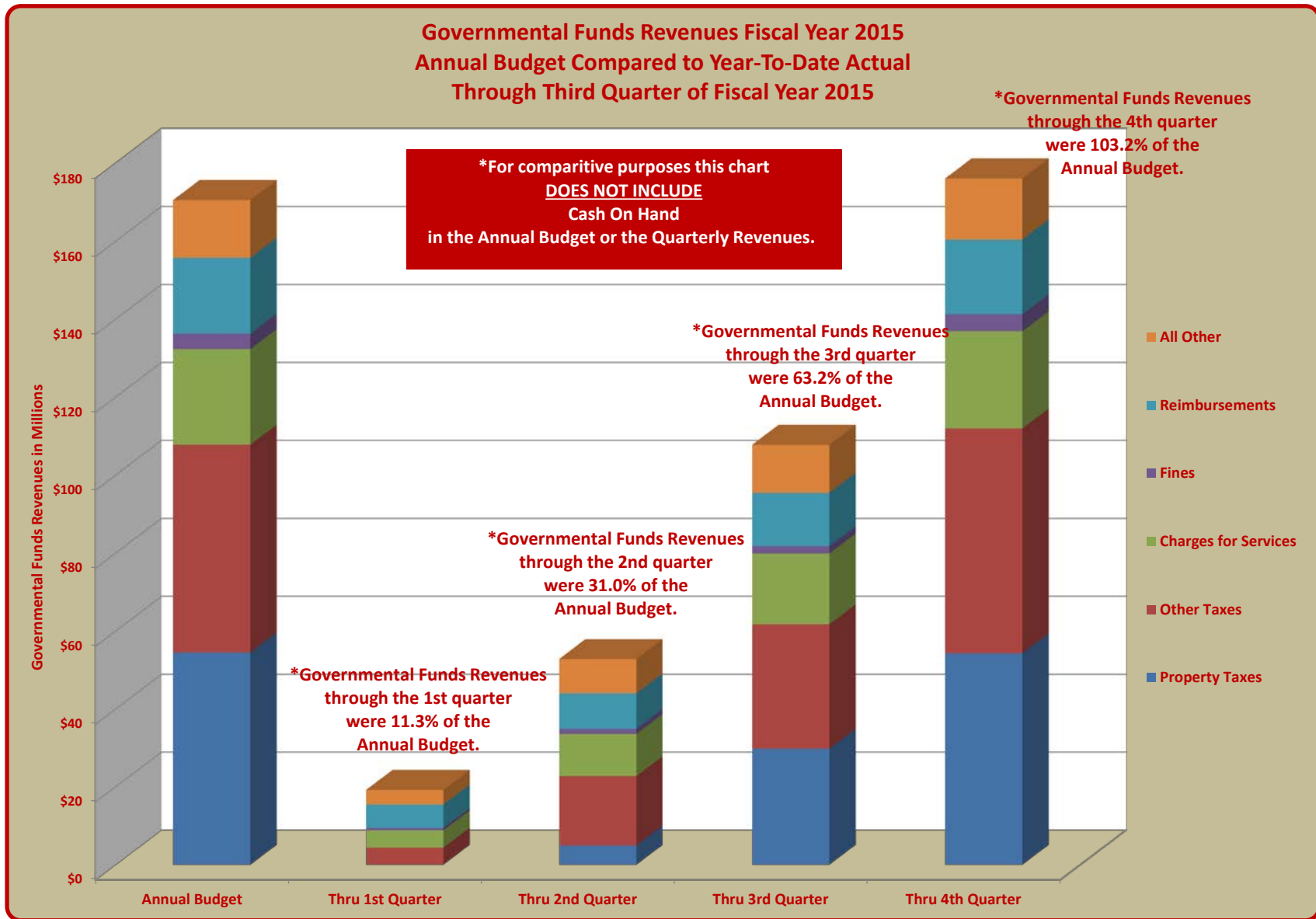


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 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR COUNTY GOVERNMENTAL FUNDS BY FUND CATEGORY  
 REVENUES RELATED TO FISCAL YEARS 2006 - 2015





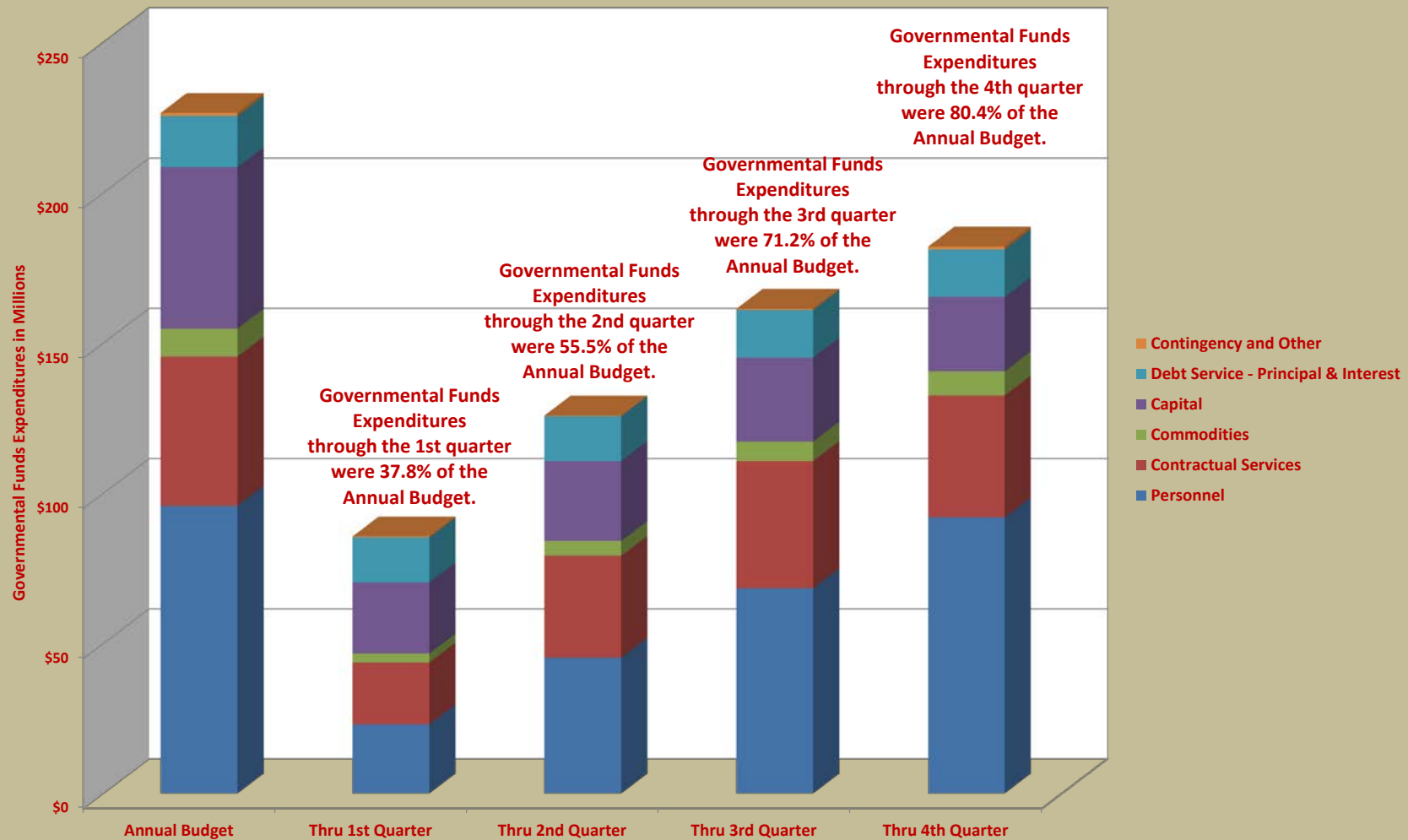
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 GOVERNMENTAL FUNDS REVENUES FISCAL YEAR 2015  
 ANNUAL BUDGET COMPARED TO YEAR-TO-DATE ACTUAL THROUGH FOURTH QUARTER OF FISCAL YEAR 2015  
*SUBJECT TO FINAL BUDGET AND YEAR END AUDIT ADJUSTMENTS*





**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**  
*SUBJECT TO FINAL BUDGET AND YEAR END AUDIT ADJUSTMENTS*

**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**  
**INTERIM DRAFT FISCAL YEAR ENDED NOVEMBER 30, 2015**

***SUBJECT TO FINAL BUDGET AND YEAR END AUDIT ADJUSTMENTS***

	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
<b>Revenues:</b>								
Property Taxes	\$ 33,012,567	32,866,991	0	0	0	0	21,558,446	21,466,363
Other Taxes	22,630,000	24,865,045	8,684,200	9,119,291	12,803,500	13,790,627	9,060,517	9,750,971
Licenses and Permits	650,000	720,357	0	0	0	0	1,335,800	1,545,867
Grants	618,930	581,317	0	0	0	0	7,835,988	7,878,612
Charges for Services	13,962,815	13,509,784	0	0	0	0	9,319,914	9,397,420
Fines	2,849,875	3,305,038	0	0	0	0	1,126,595	1,053,871
Reimbursements	5,795,844	8,066,895	315,292	467,454	5,864,273	2,695,239	5,243,944	6,476,412
Interest	265,683	230,576	20,000	87,382	25,000	100,123	191,920	348,083
Miscellaneous	208,199	166,137	0	0	0	0	3,567,610	3,666,394
Cash on Hand	803,758	0	5,270,192	0	9,475,207	0	13,427,359	0
Total Revenues	\$ 80,797,671	84,312,140	14,289,684	9,674,127	28,167,980	16,585,989	72,668,093	61,583,993
<b>Expenditures and Encumbrances:</b>								
Personnel	\$ 59,805,772	58,077,944	0	0	0	0	36,076,336	33,914,315
Contractual Services	10,308,307	10,398,728	11,507,115	7,792,173	5,708,458	5,089,819	17,105,420	14,751,753
Commodities	5,379,488	5,118,471	2,054,000	1,690,356	0	0	1,856,075	1,198,903
Capital	382,500	140,691	675,000	629,120	22,459,522	9,570,430	12,934,405	5,702,158
Debt Service - Principal	1,005,000	1,005,000	0	0	0	0	0	0
Debt Service - Interest	21,357	21,356	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0
Contingency and Other	734,909	0	0	0	0	0	249,881	934,671
Total Expenditures and Encumbrances	\$ 77,637,333	74,762,190	14,236,115	10,111,649	28,167,980	14,660,249	68,222,117	56,501,800
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,160,338	9,549,950	53,569	(437,522)	0	1,925,740	4,445,976	5,082,193
<b>Other Financing Sources (Uses):</b>								
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	3,240,573	3,167,417	0	0	0	0	6,081,894	6,123,374
Transfers Out	6,400,911	6,400,911	53,569	53,569	0	0	10,527,870	10,378,675
Total Other Financing Sources (Uses)	\$ (3,160,338)	(3,233,494)	(53,569)	(53,569)	0	0	(4,445,976)	(4,255,301)
<b>Less Encumbrances included above:</b>								
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	6,316,456	0	(491,091)	0	1,925,740	0	495,375
<b>Fund Balance, Beginning of Year</b>	\$ 59,271,225		16,354,217		15,313,205		77,440,157	
<b>Fund Balance, End of Quarter</b>	\$ 65,587,681		15,863,126		17,238,945		77,935,532	



**TERRY HUNT, KANE COUNTY AUDITOR**  
**KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT**  
**SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS**  
**INTERIM DRAFT FISCAL YEAR ENDED NOVEMBER 30, 2015**  
***SUBJECT TO FINAL BUDGET AND YEAR END AUDIT ADJUSTMENTS***

	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
<b>Revenues:</b>								
Property Taxes	\$ 0	0	34,547	32,769	0	0	54,605,560	54,366,123
Other Taxes	0	0	100,000	131,670	0	0	53,278,217	57,657,604
Licenses and Permits	0	0	0	0	0	0	1,985,800	2,266,224
Grants	0	0	0	100,000	0	0	8,454,918	8,559,929
Charges for Services	0	0	1,200,000	2,037,751	0	0	24,482,729	24,944,955
Fines	0	0	0	0	0	0	3,976,470	4,358,909
Reimbursements	860,690	497,425	1,385,225	971,236	0	0	19,465,268	19,174,661
Interest	55,500	48,414	27,000	156,410	15,000	15,427	600,103	986,415
Miscellaneous	0	0	0	13,375	0	0	3,775,809	3,845,906
Cash on Hand	8,404,095	0	18,467,712	0	0	0	55,848,323	0
<b>Total Revenues</b>	<b>\$ 9,320,285</b>	<b>545,839</b>	<b>21,214,484</b>	<b>3,443,211</b>	<b>15,000</b>	<b>15,427</b>	<b>226,473,197</b>	<b>176,160,726</b>
<b>Expenditures and Encumbrances:</b>								
Personnel	\$ 0	0	0	0	0	0	95,882,108	91,992,259
Contractual Services	2,100	800	5,026,797	2,571,768	0	0	49,658,197	40,605,041
Commodities	0	0	0	0	0	0	9,289,563	8,007,730
Capital	0	0	17,261,636	8,709,660	0	0	53,713,063	24,752,059
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	2,137,456
Debt Service - Requirement	1,215,643	0	0	0	0	0	1,215,643	0
Contingency and Other	25,641	0	310	0	15,000	0	1,025,741	934,671
<b>Total Expenditures and Encumbrances</b>	<b>\$ 16,074,484</b>	<b>14,831,900</b>	<b>22,288,743</b>	<b>11,281,428</b>	<b>15,000</b>	<b>0</b>	<b>226,641,772</b>	<b>182,149,216</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (6,754,199)	(14,286,061)	(1,074,259)	(7,838,217)	0	15,427	(168,575)	(5,988,490)
<b>Other Financing Sources (Uses):</b>								
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	6,826,932	1,168,542	1,075,084	0	0	17,320,292	17,192,807
Transfers Out	75,084	75,084	94,283	115,993	0	0	17,151,717	17,024,232
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 6,754,199</b>	<b>6,751,848</b>	<b>1,074,259</b>	<b>959,091</b>	<b>0</b>	<b>0</b>	<b>168,575</b>	<b>168,575</b>
<b>Less Encumbrances included above:</b>								
Contractual Services	\$ 0	0	0	0	0	0	(127,005)	(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	(204,512)	(204,512)
<b>Total Encumbrances included above</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(331,517)</b>	<b>(331,517)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 0</b>	<b>(7,534,213)</b>	<b>0</b>	<b>(6,879,126)</b>	<b>0</b>	<b>15,427</b>	<b>0</b>	<b>(6,151,432)</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$ 18,724,545</b>	<b>18,724,545</b>	<b>29,370,369</b>	<b>29,370,369</b>	<b>3,096,773</b>	<b>3,096,773</b>	<b>219,570,491</b>	<b>219,570,491</b>
<b>Fund Balance, End of Quarter</b>	<b>\$ 11,190,332</b>	<b>11,190,332</b>	<b>22,491,243</b>	<b>22,491,243</b>	<b>3,112,200</b>	<b>3,112,200</b>	<b>213,419,059</b>	<b>213,419,059</b>





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

**SUBJECT TO FINAL BUDGET AND YEAR END AUDIT ADJUSTMENTS**

	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	
			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
<b>Revenues:</b>										
Property Taxes	\$ 33,012,567	32,866,991	0	0	0	0	0	0	0	0
Other Taxes	22,630,000	24,865,045	0	0	0	0	0	0	0	0
Licenses and Permits	650,000	720,357	0	0	0	0	0	0	0	0
Grants	618,930	581,317	0	0	0	0	0	0	0	0
Charges for Services	13,958,315	13,509,784	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	8,066,895	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	0	0	300,000	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$ 79,968,930</b>	<b>84,275,987</b>	<b>301,500</b>	<b>2,781</b>	<b>10,000</b>	<b>10,826</b>	<b>5,000</b>	<b>2,742</b>	<b>1,800</b>	<b>2,941</b>
<b>Expenditures and Encumbrances:</b>										
Personnel	\$ 58,932,319	57,396,060	0	0	0	0	0	0	457,212	450,501
Contractual Services	9,990,110	10,228,697	0	0	0	0	0	0	18,420	17,513
Commodities	5,377,505	5,118,471	0	0	0	0	0	0	1,188	0
Capital	39,000	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	21,356	0	0	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0	0	0
Contingency and Other	410,305	0	306,500	0	10,000	0	5,000	0	2,447	0
<b>Total Expenditures and Encumbrances</b>	<b>\$ 75,775,596</b>	<b>73,826,671</b>	<b>306,500</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>479,267</b>	<b>468,014</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>4,193,334</u>	<u>10,449,316</u>	<u>(5,000)</u>	<u>2,781</u>	<u>0</u>	<u>10,826</u>	<u>0</u>	<u>2,742</u>	<u>(477,467)</u>	<u>(465,073)</u>
<b>Other Financing Sources (Uses):</b>										
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	305,000	305,000	0	0	0	0	477,467	477,467
Transfers Out	6,100,911	6,100,911	300,000	300,000	0	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (4,193,334)</b>	<b>(4,249,071)</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>477,467</b>	<b>477,467</b>
<b>Less Encumbrances included above:</b>										
Contractual Services	\$	0	0	0	0	0	0	0	0	0
Commodities		0	0	0	0	0	0	0	0	0
Capital		0	0	0	0	0	0	0	0	0
Contingency and Other		0	0	0	0	0	0	0	0	0
<b>Total Encumbrances included above</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balance	\$ <u>0</u>	<u>6,200,245</u>	<u>0</u>	<u>7,781</u>	<u>0</u>	<u>10,826</u>	<u>0</u>	<u>2,742</u>	<u>0</u>	<u>12,394</u>
<b>Fund Balance, Beginning of Year</b>	<b>\$</b>	<b>50,735,104</b>		<b>303,886</b>	<b>0</b>	<b>3,834,792</b>	<b>0</b>	<b>1,004,896</b>	<b>0</b>	<b>287,442</b>
<b>Fund Balance, End of Quarter</b>	<b>\$</b>	<b>56,935,349</b>		<b>311,667</b>		<b>3,845,618</b>		<b>1,007,638</b>		<b>299,836</b>



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

**SUBJECT TO FINAL BUDGET AND YEAR END AUDIT ADJUSTMENTS**

	General Fund - Other (Noncorporate) Accounts										
	Environmental Pros Acct - 224		Economic Development Acct - 400		Cost Share Drainage Acct -405		Public Bldg Comm Acct -601		Total General Fund Accts		
	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	
<b>Revenues:</b>											
Property Taxes	\$	0	0	0	0	0	0	0	0	33,012,567	32,866,991
Other Taxes		0	0	0	0	0	0	0	0	22,630,000	24,865,045
Licenses and Permits		0	0	0	0	0	0	0	0	650,000	720,357
Grants		0	0	0	0	0	0	0	0	618,930	581,317
Charges for Services		0	0	0	0	4,500	0	0	0	13,962,815	13,509,784
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	8,066,895
Interest		583	1,008	1,100	1,528	500	4,005	0	10,322	265,683	230,576
Miscellaneous		0	0	0	0	0	0	0	0	208,199	166,137
Cash on Hand		0	0	227,877	0	275,881	0	0	0	803,758	0
<b>Total Revenues</b>	<b>\$</b>	<b>583</b>	<b>1,008</b>	<b>228,977</b>	<b>1,528</b>	<b>280,881</b>	<b>4,005</b>	<b>0</b>	<b>10,322</b>	<b>80,797,671</b>	<b>84,312,140</b>
<b>Expenditures and Encumbrances:</b>											
Personnel	\$	239,882	231,383	176,359	0	0	0	0	0	59,805,772	58,077,944
Contractual Services		7,559	7,567	52,218	16,497	240,000	128,454	0	0	10,308,307	10,398,728
Commodities		395	0	400	0	0	0	0	0	5,379,488	5,118,471
Capital		0	0	0	0	343,500	83,604	0	0	382,500	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	21,356
Debt Service - Requirement		0	0	0	0	0	0	0	0	0	0
Contingency and Other		657	0	0	0	0	0	0	0	734,909	0
<b>Total Expenditures</b>	<b>\$</b>	<b>248,493</b>	<b>238,950</b>	<b>228,977</b>	<b>16,497</b>	<b>583,500</b>	<b>212,058</b>	<b>0</b>	<b>0</b>	<b>77,637,333</b>	<b>74,762,190</b>
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>(208,053)</u>	<u>0</u>	<u>10,322</u>	<u>3,160,338</u>	<u>9,549,950</u>
<b>Other Financing Sources (Uses):</b>											
Issuance of Bonds	\$									0	0
Premium on Bonds Sold										0	0
Transfers In		247,910	247,910	0	0	302,619	285,200	0	0	3,240,573	3,167,417
Transfers Out		0	0	0	0	0	0	0	0	6,400,911	6,400,911
<b>Total Other Financing Sources (Uses)</b>	<b>\$</b>	<b>247,910</b>	<b>247,910</b>	<b>0</b>	<b>0</b>	<b>302,619</b>	<b>285,200</b>	<b>0</b>	<b>0</b>	<b>(3,160,338)</b>	<b>(3,233,494)</b>
<b>Less Encumbrances included above:</b>											
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
<b>Total Encumbrances included above</b>			<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balance	\$	<u>0</u>	<u>9,968</u>	<u>0</u>	<u>(14,969)</u>	<u>0</u>	<u>77,147</u>	<u>0</u>	<u>10,322</u>	<u>0</u>	<u>6,316,456</u>
<b>Fund Balance, Beginning of Year</b>	<b>\$</b>		<b>51,189</b>		<b>289,384</b>		<b>709,936</b>		<b>2,054,596</b>		<b>59,271,225</b>
<b>Fund Balance, End of Quarter</b>	<b>\$</b>		<b>61,157</b>		<b>274,415</b>		<b>787,083</b>		<b>2,064,918</b>		<b>65,587,681</b>



**TERRY HUNT, KANE COUNTY AUDITOR**  
**KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS**  
**INTERIM DRAFT FISCAL YEAR ENDED NOVEMBER 30, 2015**  
***SUBJECT TO FINAL BUDGET AND YEAR END AUDIT ADJUSTMENTS***

	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
<b>Revenues:</b>						
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	39,689	40,296	821,001
Interest		0	17,484	36,000	11,218	4,500
Miscellaneous		0	0	0	0	0
Cash on Hand		0	0	8,329,011	0	75,084
<b>Total Revenues</b>	<b>\$</b>	<b>0</b>	<b>17,484</b>	<b>8,404,700</b>	<b>51,514</b>	<b>900,585</b>
<b>Expenditures:</b>						
Personnel	\$	0	0	0	0	0
Contractual Services		0	0	500	0	500
Commodities		0	0	0	0	0
Capital		0	0	0	0	0
Debt Service - Principal		2,445,000	2,445,000	8,280,000	8,280,000	645,000
Debt Service - Interest		988,182	988,182	124,200	124,200	238,493
Debt Service - Requirement		65,818	0	0	0	0
Contingency and Other		0	0	0	0	11,741
<b>Total Expenditures</b>	<b>\$</b>	<b>3,499,000</b>	<b>3,433,182</b>	<b>8,404,700</b>	<b>8,404,200</b>	<b>895,734</b>
Excess (Deficiency) of Revenues Over Expenditures	\$	<b>(3,499,000)</b>	<b>(3,415,698)</b>	<b>0</b>	<b>(8,352,686)</b>	<b>4,851</b>
<b>Other Financing Sources (Uses)</b>						
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		3,499,000	3,499,000	0	0	70,233
Transfers Out		0	0	0	0	75,084
<b>Total Other Financing Sources (Uses)</b>	<b>\$</b>	<b>3,499,000</b>	<b>3,499,000</b>	<b>0</b>	<b>0</b>	<b>(4,851)</b>
<b>Net Change in Fund Balance</b>	<b>\$</b>	<b>0</b>	<b>83,302</b>	<b>0</b>	<b>(8,352,686)</b>	<b>(428,967)</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$</b>	<b>2,996,723</b>		<b>8,514,678</b>		<b>5,199,668</b>
<b>Fund Balance, End of Quarter</b>	<b>\$</b>	<b>3,080,025</b>		<b>161,992</b>		<b>4,770,701</b>



**TERRY HUNT, KANE COUNTY AUDITOR**  
**KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS**  
**INTERIM DRAFT FISCAL YEAR ENDED NOVEMBER 30, 2015**  
***SUBJECT TO FINAL BUDGET AND YEAR END AUDIT ADJUSTMENTS***

	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
<b>Revenues:</b>				
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	497,425
Interest	15,000	14,663	55,500	48,414
Miscellaneous	0	0	0	0
Cash on Hand	0	0	8,404,095	0
<b>Total Revenues</b>	<b>\$ 15,000</b>	<b>14,663</b>	<b>9,320,285</b>	<b>545,839</b>
<b>Expenditures:</b>				
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
<b>Total Expenditures</b>	<b>\$ 3,275,050</b>	<b>2,110,575</b>	<b>16,074,484</b>	<b>14,831,900</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,260,050)	(2,095,912)	(6,754,199)	(14,286,061)
<b>Other Financing Sources (Uses)</b>				
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	6,826,932
Transfers Out	0	0	75,084	75,084
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 3,260,050</b>	<b>3,260,050</b>	<b>6,754,199</b>	<b>6,751,848</b>
<b>Net Change in Fund Balance</b>	<b>\$ 0</b>	<b>1,164,138</b>	<b>0</b>	<b>(7,534,213)</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$ 2,013,476</b>		<b>18,724,545</b>	
<b>Fund Balance, End of Quarter</b>	<b>\$ 3,177,614</b>		<b>11,190,332</b>	



**TERRY HUNT, KANE COUNTY AUDITOR**  
**KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS**  
**INTERIM DRAFT FISCAL YEAR ENDED NOVEMBER 30, 2015**  
***SUBJECT TO FINAL BUDGET AND YEAR END AUDIT ADJUSTMENTS***

	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	
<b>Revenues:</b>							
Property Taxes	\$	0	0	0	0	34,547	32,769
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	0
Cash on Hand		8,191,281	0	0	0	294	0
<b>Total Revenues</b>	<b>\$</b>	<b>8,316,281</b>	<b>291,388</b>	<b>0</b>	<b>812</b>	<b>37,666</b>	<b>32,832</b>
<b>Expenditures and Encumbrances:</b>							
Personnel	\$	0	0	0	0	0	0
Contractual Services		400,000	65,522	0	0	2,779	0
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		0	0	0	0	310	0
<b>Total Expenditures and Encumbrances</b>	<b>\$</b>	<b>9,409,739</b>	<b>6,886,951</b>	<b>0</b>	<b>0</b>	<b>78,467</b>	<b>75,377</b>
Excess (Deficiency) of Revenues Over Expenditures	\$	(1,093,458)	(6,595,563)	0	812	(40,801)	(42,545)
<b>Other Financing Sources (Uses)</b>							
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	75,084	75,084
Transfers Out		0	0	0	0	34,283	14,513
<b>Total Other Financing Sources (Uses)</b>	<b>\$</b>	<b>1,093,458</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>40,801</b>	<b>60,571</b>
<b>Less Encumbrances included above:</b>							
Contractual Services	\$		0		0		0
Commodities			0		0		0
Capital			0		0		0
<b>Total Encumbrances included above</b>			<b>0</b>		<b>0</b>		<b>0</b>
<b>Net Change in Fund Balance</b>	<b>\$</b>	<b>0</b>	<b>(5,595,563)</b>	<b>0</b>	<b>812</b>	<b>0</b>	<b>18,026</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$</b>		<b>10,376,048</b>		<b>58,813</b>		<b>43,340</b>
<b>Fund Balance, End of Quarter</b>	<b>\$</b>		<b>4,780,485</b>		<b>59,625</b>		<b>61,366</b>

\* 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**  
**INTERIM DRAFT FISCAL YEAR ENDED NOVEMBER 30, 2015**  
***SUBJECT TO FINAL BUDGET AND YEAR END AUDIT ADJUSTMENTS***

	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	
<b>Revenues:</b>							
Property Taxes	\$	0	0	0	0	34,547	32,769
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	13,375
Cash on Hand		9,074,262	0	1,201,875	0	18,467,712	0
<b>Total Revenues</b>	<b>\$</b>	<b>9,818,662</b>	<b>395,703</b>	<b>3,041,875</b>	<b>2,722,476</b>	<b>21,214,484</b>	<b>3,443,211</b>
<b>Expenditures and Encumbrances:</b>							
Personnel	\$	0	0	0	0	0	0
Contractual Services		2,783,750	1,979,027	1,840,268	527,219	5,026,797	2,571,768
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	310	0
<b>Total Expenditures and Encumbrances</b>	<b>\$</b>	<b>9,818,662</b>	<b>3,330,992</b>	<b>2,981,875</b>	<b>988,108</b>	<b>22,288,743</b>	<b>11,281,428</b>
Excess (Deficiency) of Revenues Over Expenditures	\$	0	(2,935,289)	60,000	1,734,368	(1,074,259)	(7,838,217)
<b>Other Financing Sources (Uses)</b>							
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	1,168,542	1,075,084
Transfers Out		0	0	60,000	101,480	94,283	115,993
<b>Total Other Financing Sources (Uses)</b>	<b>\$</b>	<b>0</b>	<b>0</b>	<b>(60,000)</b>	<b>(101,480)</b>	<b>1,074,259</b>	<b>959,091</b>
<b>Less Encumbrances included above:</b>							
Contractual Services	\$		0		0		0
Commodities			0		0		0
Capital			0		0		0
<b>Total Encumbrances in year to date expenditures</b>			<b>0</b>		<b>0</b>		<b>0</b>
<b>Net Change in Fund Balance</b>	<b>\$</b>	<b>0</b>	<b>(2,935,289)</b>	<b>0</b>	<b>1,632,888</b>	<b>0</b>	<b>(6,879,126)</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$</b>		<b>8,701,030</b>		<b>10,191,138</b>		<b>29,370,369</b>
<b>Fund Balance, End of Quarter</b>	<b>\$</b>		<b>5,765,741</b>		<b>11,824,026</b>		<b>22,491,243</b>



**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**

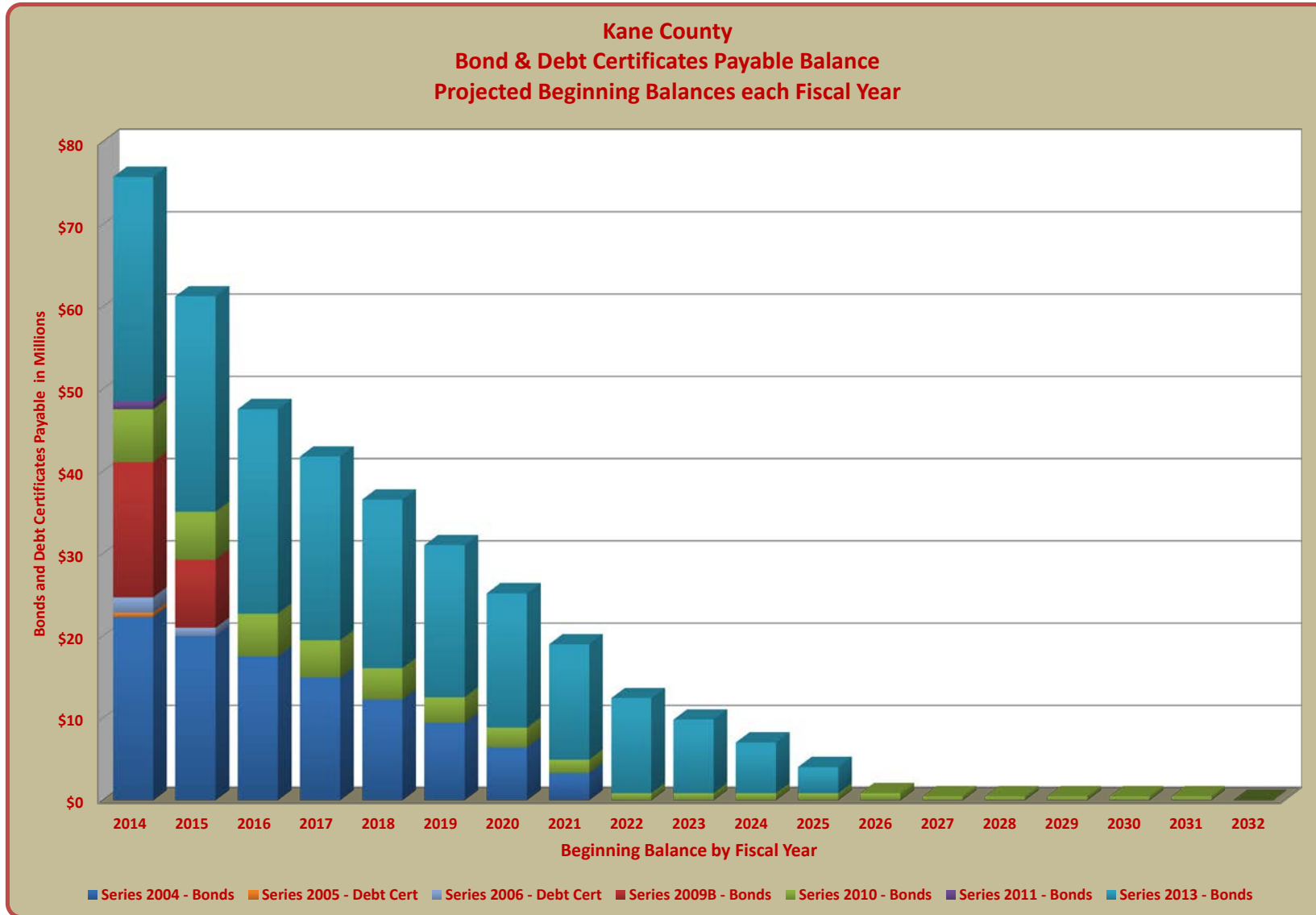
	Balance Nov. 30, 2014	Additions	Retirements	Refunding	Balance Nov. 30, 2015
<b>General Obligation Bonds and Debt Certificates Payable:</b>					
<b>Bonds</b>					
Series 2004 - G.O. Refunding Bonds	\$ 20,045,000		2,445,000		17,600,000
Series 2009B - G.O. Alt. Rev. Bonds	8,280,000		8,280,000		0
Series 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
<b>Debt Certificates</b>					
Series 2006 - Debt Certificates	1,005,000		1,005,000		0
<b>Total G.O. Bonds and Debt Certificates Payable</b>	<b>\$ 61,325,000</b>	<b>0</b>	<b>13,720,000</b>	<b>0</b>	<b>47,605,000</b>

**Remaining Payment Schedule**

	Remaining Current Fiscal Year		Fiscal Years 2016 - 2019		Beyond Fiscal Year 2019		Balance Principal
	Principal	Interest	Principal	Interest	Principal	Interest	
<b>General Obligation Bonds and Debt Certificates Payable:</b>							
<b>Bonds</b>							
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
<b>Debt Certificates</b>							
Series 2006 - Debt Certificates	0	0	0	0	0	0	0
<b>Total G.O. Bonds and Debt Certificates Payable</b>	<b>\$ 0</b>	<b>0</b>	<b>22,365,000</b>	<b>5,751,308</b>	<b>25,240,000</b>	<b>2,454,094</b>	<b>0</b>



TERRY HUNT, KANE COUNTY AUDITOR  
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
 PROJECTED BOND AND DEBT CERTIFICATES PAYABLE  
 THROUGH RETIREMENT OF CURRENTLY EXISTING DEBT







**TERRY HUNT, KANE COUNTY AUDITOR**  
**KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT**  
**SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN COUNTYWIDE FUNDS**  
**INTERIM DRAFT FISCAL YEAR ENDED NOVEMBER 30, 2015**  
**SUBJECT TO FINAL BUDGET AND YEAR END AUDIT ADJUSTMENTS**

	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
<b>Revenues:</b>						
Property Taxes	\$ 54,605,560	54,366,123	0	0	54,605,560	54,366,123
Other Taxes	53,278,217	57,657,604	0	0	53,278,217	57,657,604
Licenses and Permits	1,985,800	2,266,224	0	0	1,985,800	2,266,224
Grants	8,454,918	8,559,929	2,000	2,000	8,456,918	8,561,929
Charges for Services	24,482,729	24,944,955	19,000	19,184	24,501,729	24,964,139
Fines	3,976,470	4,358,909	0	0	3,976,470	4,358,909
Reimbursements	19,465,268	19,174,661	29,000	652,283	19,494,268	19,826,944
Interest	600,103	986,415	62,000	77,692	662,103	1,064,107
Miscellaneous	3,775,809	3,845,906	15,067,452	13,899,424	18,843,261	17,745,330
Cash on Hand	55,848,323	0	2,081,838	0	57,930,161	0
<b>Total Revenues</b>	<b>\$ 226,473,197</b>	<b>176,160,726</b>	<b>17,261,290</b>	<b>14,650,583</b>	<b>243,734,487</b>	<b>190,811,309</b>
<b>Expenditures and Encumbrances:</b>						
Personnel	\$ 95,882,108	91,992,259	237,479	222,424	96,119,587	92,214,683
Contractual Services	49,658,197	40,605,041	16,655,818	14,963,957	66,314,015	55,568,998
Commodities	9,289,563	8,007,730	18,400	19,702	9,307,963	8,027,432
Capital	53,713,063	24,752,059	32,287	32,287	53,745,350	24,784,346
Debt Service - Principal	13,720,000	13,720,000	0	0	13,720,000	13,720,000
Debt Service - Interest	2,137,457	2,137,456	0	0	2,137,457	2,137,456
Debt Service - Requirement	1,215,643	0	0	0	1,215,643	0
Contingency and Other	1,025,741	934,671	148,731	0	1,174,472	934,671
<b>Total Expenditures and Encumbrances</b>	<b>\$ 226,641,772</b>	<b>182,149,216</b>	<b>17,092,715</b>	<b>15,238,370</b>	<b>243,734,487</b>	<b>197,387,586</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (168,575)	(5,988,490)	168,575	(587,787)	0	(6,576,277)
<b>Other Financing Sources (Uses):</b>						
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	17,320,292	17,192,807	122,550	122,550	17,442,842	17,315,357
Transfers Out	17,151,717	17,024,232	291,125	291,125	17,442,842	17,315,357
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 168,575</b>	<b>168,575</b>	<b>(168,575)</b>	<b>(168,575)</b>	<b>0</b>	<b>0</b>
<b>Less Encumbrances included above:</b>						
Contractual Services	\$	(127,005)		0		(127,005)
Commodities		0		0		0
Capital		0		0		0
Contingency and Other		(204,512)		0		(204,512)
<b>Total Encumbrances included above</b>		<b>(331,517)</b>		<b>0</b>		<b>(331,517)</b>
Net Change in Fund Balance	\$ 0	(6,151,432)	0	(756,362)	0	(6,907,794)
<b>Fund Balance, Beginning of Year</b>	<b>\$</b>	<b>219,570,491</b>		<b>19,193,739</b>		<b>238,764,230</b>
<b>Fund Balance, End of Quarter</b>	<b>\$</b>	<b>213,419,059</b>		<b>18,437,377</b>		<b>231,856,436</b>



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# KANE COUNTY INTERNAL AUDIT STATUS REPORT

## Update as of February 24, 2016

Covering Recommendations Made To

Animal Control, County Sheriff, Court Services, Facilities,  
Human Resources, Judiciary, KaneComm, Merit Commission,  
Public Defender and Veteran’s Assistance Commission



### Finance & Budget Committee Members

Chris Lauzen – Kane County Board Chairman  
John Hoscheit – Finance & Budget Committee Chairman  
Drew Frasz – Vice Chairman  
Deborah Allan – Committeeman  
Theresa Barreiro – Committeeman  
Cristina Castro – Committeeman  
T.R. Smith – Committeeman  
Susan Starrett - Committeeman

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## Introduction

### BACKGROUND

As per 55 ILCS 5/3-1003, the Kane County Auditor is commissioned by the Governor. The County Auditor is authorized and mandated to perform certain duties in 55 ILCS 5/3-1005.

Among the enumerated responsibilities described in that section, the duties of the County Auditor shall be to

- (f) Audit the receipts of all county officers and departments presented for deposit with the County Treasurer.
- (g) Maintain a continuous internal audit of the operations and financial records of the officers, agents or divisions of the county. The County Auditor shall have access to all records, documents, and resources necessary for the discharge of this responsibility.
- (h) Audit the inventory of all real and personal property owned by the county under the control and management of the various officers and departments of the county.

Section 2-192 of the Kane County Code deals with the Internal Audit Procedures. This section re-affirms the County Auditor's unlimited access, and proscribes the course of actions required as a follow-up to an internal audit report.

- Access To Records: The County Auditor shall have access to all records, documents and resources necessary to maintain a continuous internal audit.
- Response To Internal Audit Report:
  - (1) Each county officer, agent or division shall, within three (3) business days, acknowledge receipt of the internal audit report.
  - (2) Within thirty (30) days of receipt of the internal audit report, each county officer, agent or division shall submit a written response to the County Auditor, outlining the action that has been taken in response to the recommendations made by the auditor.
  - (3) Subsequent to the issuance of the internal audit report, the County Auditor shall review the operations and financial reporting of the affected county officer, agent or division. This review will focus on, but not be limited to, the recommendations suggested in the internal audit report. Upon completion of the review, a report outlining the conditions found at the time of the review will be prepared and delivered to the county board.

## OBJECTIVE AND SCOPE

### OBJECTIVE:

The objective of this report is to monitor recommendations offered from internal audit reports, and to report their updated status as either completed, in progress, open or declined.

### SCOPE:

The Internal Audit Status Report was first created based upon the recommendations from the internal audits performed during the fiscal year ended November 30, 2014. The report is a fluid document and audit recommendations will continue to be added and/or removed, accordingly. Recommendations from newly completed audits will be added; recommendations that have been completed or declined are included as part of the update, but will be removed from future versions of the status report. Recommendations that remain as in progress or open will continue to be part of future status reports. With each update, we reach out to each office/department for changes which are reflected in the status of recommendations.

### STATUS DEFINITIONS

- |                    |  |
|--------------------|--|
| <b>Completed</b>   | The office/department has successfully resolved the audit point through implementing the audit recommendation, adopted mitigating controls, etc.               |
| <b>In Progress</b> | The office/department has made some plans and moved toward completing the audit recommendation.  |
| <b>Open</b>        | The audit point remains unchanged. The office/department may be in the discussion phase. Audit recommendations that remain open for over six months are noted. |
| <b>Declined</b>    | The office/department does not intend to resolve the audit point.  |

## METHODOLOGY

The status report was developed from various sources of information including

- Recommendations included in the original Internal Audit Report
- Management responses included in the original Internal Audit Report
- Subsequent communication with the audit stakeholders
- Follow-ups from the Kane County Auditor

In cases where recommendations have not been implemented, comments were sought for either the rationale behind the decision not to implement the recommendations or for the planned timing to address the issues in question. It is understandable that some of the recommendations will take an extended period of time to fully implement. Offices and departments in that process are acknowledged in this report for the effort and commitment to address the recommendations.

It is also possible that a recommendation cannot be implemented, or cannot be fully implemented, due to financial or personnel limitations. Even in those cases, however, a response from the affected stakeholders should be documented as part of best financial practices.

As the Kane County Internal Audit Status Report itself required no substantive audit work, there is no requirement to meet or follow *Government Auditing Standards* (aka "Yellow Book") issued by the Comptroller General of the United States. The report is intended to meet the requirement set forth by the Kane County Code for subsequent reporting to the County Board.

Audit #	Office/Department	Report Date	Audit Subject	Audit Recommendation	Status
14-5	Animal Control	October 20, 2014	Transition Audit	(7) Enhance and document cross training duties related to cash and controlled substances.	Complete
			Transition Audit	(8) Consider change to municipal billing frequency to enhance KPASS support, improve notification process for non-compliant animal owners.	In Progress Over 6 mos
			Transition Audit	(12) Enhance and document the inventory process and control of rabies vaccination tags, reconciling beginning and ending inventory to recorded activity.	In Progress Over 6 mos
			Transition Audit	(15) Review current practice relative to service providers with large or repeat spend to comply with County Financial Policy.	In Progress Over 6 mos
14-1	Human Resources Management	October 23, 2014	Review of Payroll Overpayment	Work with New World Systems (software provider) to correct the problem with the payroll module which allowed this to occur.	In Progress Over 6 mos
14-7	Judiciary	November 13, 2014	DUI Fund	Consider following or amending current County Code. County Code specifies these revenues be placed in the General Fund. In practice, the revenues and expenses are going through this special revenue fund.	Open Over 6 mos

Audit #	Office/Department	Report Date	Audit Subject	Audit Recommendation	Status
14-8	Judiciary	November 13, 2014	Children's Waiting Room - Statutory	(1) State Statute allows for the Children's Waiting Room fee to be \$10 per filing. Kane County currently charges \$5. As expenses to operate the facility continue to increase causing this fund to operate at a deficit, consideration should be given to raising the fee.	In Progress
			Children's Waiting Room - Statutory	(2) There is an agreement between the Kane County Bar Foundation (as licensee) and Kane County (as licensor) related to construction, operation and maintenance of the Children's Waiting Room. The application of the agreement should be reconciled.	Open Over 6 mos
15-2	Facilities	February 18, 2015	Mill Creek Special Area	(1) Recommend development of a long-range maintenance plan.	In Progress
			Mill Creek Special Area	(2) Recommend expensing items to proper expense codes with particular attention to "capital outlay" coding.	In Progress
			Mill Creek Special Area	(3) Recommend tighter controls over documenting quotes, maintaining contracts, tracking contract expiration dates to be proactive on renewal or bidding, and ensuring proper approvals. Purchase orders in NWS should be utilized.	In Progress
15-1	Facilities	February 18, 2015	Building Management	(1) Building Management should adhere to County purchasing policy. Both Building Management and Purchasing need to establish roles and responsibilities regarding various components of documentation for insurance, prevailing wage, etc.	In Progress



Audit #	Office/Department	Report Date	Audit Subject	Audit Recommendation	Status
15-1	Facilities	February 18, 2015	Building Management	(2) Although services covered under the Local Government Professional Services Select Act are excluded from the County's purchasing policy, presenting these contracts to the Board for approval would enhance transparency.	Complete
			Building Management	(3) Restructure invoice entry and approval process to better align responsibilities between the administrative officer and the department head.	Complete
			Building Management	(4) Improve invoice description with Alarm Detection System, consolidate billing and combine the countywide budget for security into Building Management.	Open Over 6 mos
			Building Management	(5) Building Management should review, process and analyze all utility bills by meter/location - some are processed through other offices/departments.	Open Over 6 mos
			Building Management	(6) Building Management should optimize utilization of the Help Desk software.	Complete
			Building Management	(7) Enhance internal controls over quick supply pickups, including segregation of duties.	In Progress

Audit #	Office/Department	Report Date	Audit Subject	Audit Recommendation	Status
15-4	Sheriff's Office	April 8, 2015	Transition Audit	(1) Recommend the Sheriff's Office collect W9's on vendors paid through off balance sheet bank accounts and provide the Finance Department information to be included with the County's 1099 filings.	Complete
			Transition Audit	(2) Recommend that unclaimed funds in the Foreclosure Fund be reviewed and rectified.	Open Over 6 mos
			Transition Audit	(3) Various recommendations to improve internal controls over vault cash and off balance sheet petty cash accounts.	In Progress
			Transition Audit	(4) Recommend that all off balance sheet bank accounts - except DEF Federal and DEF Local - be established as special funds or agency accounts within the County's New World System financial reporting system. (also a repeat recommendation from Baker Tilly)	Declined
			Transition Audit	(5) The revenue flux review noted a substantial reduction in Federal Marshall's Program revenue. Recommendation is to aggressively pursue all options, including cost savings, to balance the FY 2015 budget. Various recommendations to comply with the purchasing policy and best practice financial policies.	In Progress
			Transition Audit	(6) Recommendation to enhance and formalize the process for tracking forfeited vehicles.	In Progress
			Transition Audit	Baker Tilly findings on capitalized and non-capitalized assets.	In Progress

Audit #	Office/Department	Report Date	Audit Subject	Audit Recommendation	Status
15-4	Sheriff's Office	April 8, 2015	Transition Audit	Baker Tilly findings on Cash.	Complete
			Transition Audit	Baker Tilly findings on procurement and dispensing of fuel.	Open Over 6 mos
			Transition Audit	Baker Tilly findings on vehicle maintenance.	Open Over 6 mos
			Transition Audit	Baker Tilly findings on medical service billings from contract details with Wexford.	Open
			Transition Audit	Baker Tilly findings regarding procedures to review and pay invoices from Aramark.	Open
			Transition Audit	Baker Tilly findings for off balance sheet Commissary bank account.	In Progress
15-7	Court Services	August 17, 2015	Court Services Audit	(1) Recommend that Court Services consolidate off balance sheet bank accounts into New World Systems where possible. For accounts which need to continue as off balance sheet, enhance documentation of controls.	In Progress
			Court Services Audit	(2) Recommend that Court Services present the Board with contracts equal to or greater than \$30,000 to improve transparency and meet best practice policies. Contract copies should be provided to the Auditor's Office.	Open
			Court Services Audit	(3) Recommend that Court Services follow Kane County purchasing policy for quotes and RFP's to enhance transparency and to meet best practices for purchasing.	In Progress

Audit #	Office/Department	Report Date	Audit Subject	Audit Recommendation	Status
15-7	Court Services	August 17, 2015	Court Services Audit	(4) Recommend utilization of intergovernmental agreements to document and track significant reimbursements and expenses.	In Progress
			Court Services Audit	(5) Recommend improvements on vendor invoice numbering procedures to enhance controls.	In Progress
			Court Services Audit	(6) Recommend that individual receipts supporting p-card transactions be approved by the cardholder with indication that the charges are valid County expenses.	In Progress
			Court Services Audit	(7) Recommend enhanced process and documentation to ensure receipt of billings for Youth Home Reimbursements, etc.	In Progress
15-6	Court Services	August 17, 2015	Probation Services Fund	(1) Combination of recommendations relative to Capita Technologies contract, and subsequent accounting distribution for expenditures which should be capitalized.	In Progress
			Probation Services Fund	(2) Recommendations relative to certain expenditures of \$55,770 which had been incurred with no quotes/RFP's and/or contracts.	Open
15-8	Veteran's Commission	September 23, 2015	Veteran's Commission	Recommend periodic review of the VAC operation manual.	In progress

Audit #	Office/Department	Report Date	Audit Subject	Audit Recommendation	Status
15-9	Merit Commission	October 8, 2015	Merit Commission	Consider annual performance forecasting of deputy and correction officer rotation lists to project possible declines in eligible applicants from both lists.	Complete
15-10	Human Resources Management	November 16, 2015	Human Resource Management	(1) Recommend that the Treasurer's Office no longer print paystubs.	Declined
			Human Resource Management	(2) Recommend eliminating the "Green Sheet" and utilizing the system generated summary of payroll information to provide the Treasurer's Office.	Open
			Human Resource Management	(3) Recommend incorporating the exception invoices, Blue Cross Blue Shield, IMRF, etc., into the normal A/P bi-weekly process.	Complete
			Human Resource Management	(4) Recommend that departments/offices forward quotes for insurance repair to HRM with the invoice. Also recommend that the insurance auto repair spend be consolidated with the general auto repair and maintenance spend and taken out to bid.	Complete
			Human Resource Management	(5) Recommend pursuing a new agreement with the Regional Office of Education for finger printing services and obtaining a copy of the Metropolitan Family Services Contract.	Complete

Audit #	Office/Department	Report Date	Audit Subject	Audit Recommendation	Status
15-10	Human Resources Management	November 16, 2015	Human Resource Management	(6) Recommend additional wording to the County's Ethics Ordinance to specifically prohibit any employee from participating directly or indirectly in procurement of any kind when there is a possible personal interest, ownership, employment, prospective employment, or family interest pertaining to the procurement. Further, no employee shall disclose County information which may aid an outside party in obtaining the County's business.	Open
			Human Resource Management	(7) Recommend pursuing the capability to include personal expense voucher reimbursement with an employee's paycheck.	Declined
			Human Resource Management	(8) Establish consistent job titles/responsibilities and salary bands for similar positions throughout the County.	Complete
			Human Resource Management	(9) Recommend pursuing on-line benefit enrollment.	Complete
			Human Resource Management	(10) Recommend bank reconciliations are approved by someone other than the person performing the bank reconciliation.	Complete
			Human Resource Management	(11) Recommend that HRM establish certain annual review procedures to validate the reporting of the outsourced vendor managing employee flexible spend accounts.	Complete

Audit #	Office/Department	Report Date	Audit Subject	Audit Recommendation	Status
15-12	Public Defender	November 30, 2015	Public Defender	(1) Recommend that Public Defender and departments/offices using the same vendor (e.g., Thomson Reuters), bid the services to provide the County with potential savings and enhanced functionality.	Open
			Public Defender	(2) Require regularly used vendors to include a distinct invoice number on each invoice. Additionally, vendors should provide enough information on the invoice in order to validate the charge.	Open
16-1	KaneComm	January 16, 2016	Transition Audit	(1) Recommend setting up an approval matrix allowing for approval levels and separation of purchasing and invoice approval functions.	In Progress
			Transition Audit	(2) Recommend budgeting and recording expenses in the most descriptive, appropriate line item, pursuing consistent line item classification across the County.	Complete
			Transition Audit	(3) Recommend all accounts set up with vendors be set up as KaneComm, not an individual employee.	In Progress
			Transition Audit	(4) Recommend establishing a combined KaneComm Contingency and Reserve Fund which should receive 2% of the annual operating budget of KaneComm, and implementing procedures for required reporting and acceptable uses.	In Progress
			Transition Audit	(5) Recommend that when subscriber contracts are renegotiated consideration be given to a fee structure based upon a fully loaded charge (i.e., inclusive of rent, utilities, property insurance, capital, etc.).	In Progress