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September 30, 2015

FINANCE and BUDGET COMMITTEE REPORT

Updates from the Auditor's Office

- The Auditor's Quarterly Report for the third quarter of fiscal 2015 was circulated to the Chairman, County Board and Finance Advisory Group on September 15th. It is available online at the Kane 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-%202015/3rd%20Quarter%20Fiscal%202015.pdf>

Kane County OpenGov offers a different and interesting perspective on the operational results. The link below is set to display year-to-date general fund revenues as a starting point.

https://kanecountyil.opengov.com/transparency#/1814/breakdown=types¤tYearPeriod=years¤tYearAmount=cumulative&accountType=revenues&graph=bar&month=8&selection=60D8502F866A1182FE83A49A18064683&legendSort=coa&saved_view=null&fiscal_start=earliest&fiscal_end=latest

By changing the filter settings, the report can be changed in many ways. Examples would be to include all funds, or focus on expenses, or a comparison of the two. It can be expanded to include all countywide activity or focus on a particular department or office.

It should be noted that there are certain differences between the Kane County OpenGov reports and the traditional reports from New World.

- For example, the budget column in New World represents the entire annual budget. The budget column in OpenGov is a pro-rated budget...so in this report for August year-to-date it displays a budget equal to 9/12ths of the annual budget.
- Also, Workforce Development (formerly KCDEE is an unbudgeted agency). The activity is included in the New World report, but due to the various timing differences that activity is not included on OpenGov.

- The internal audit of the Veteran's Commission Fund (380) has been completed. A draft version was provided to Superintendent Zimmerman for his review and management comments prior to the issuance of the final report. That final report was circulated to all stakeholders on September 23 via e-mail and is available on the website at

<http://www.kanecountyauditor.com/Documents/Internal%20Audit%20Reports/Internal%20Audit%20Reports%20Fiscal%20Year%202015/Veteran's%20Commission%20Fund%20Audit%20Report.pdf>

Accounts Payable Claims Paid Report

- 1,600 invoices were processed in August 2015 which resulted in payments of \$9,790,591. The detailed report is available on the County Auditor's section of the Kane County website at

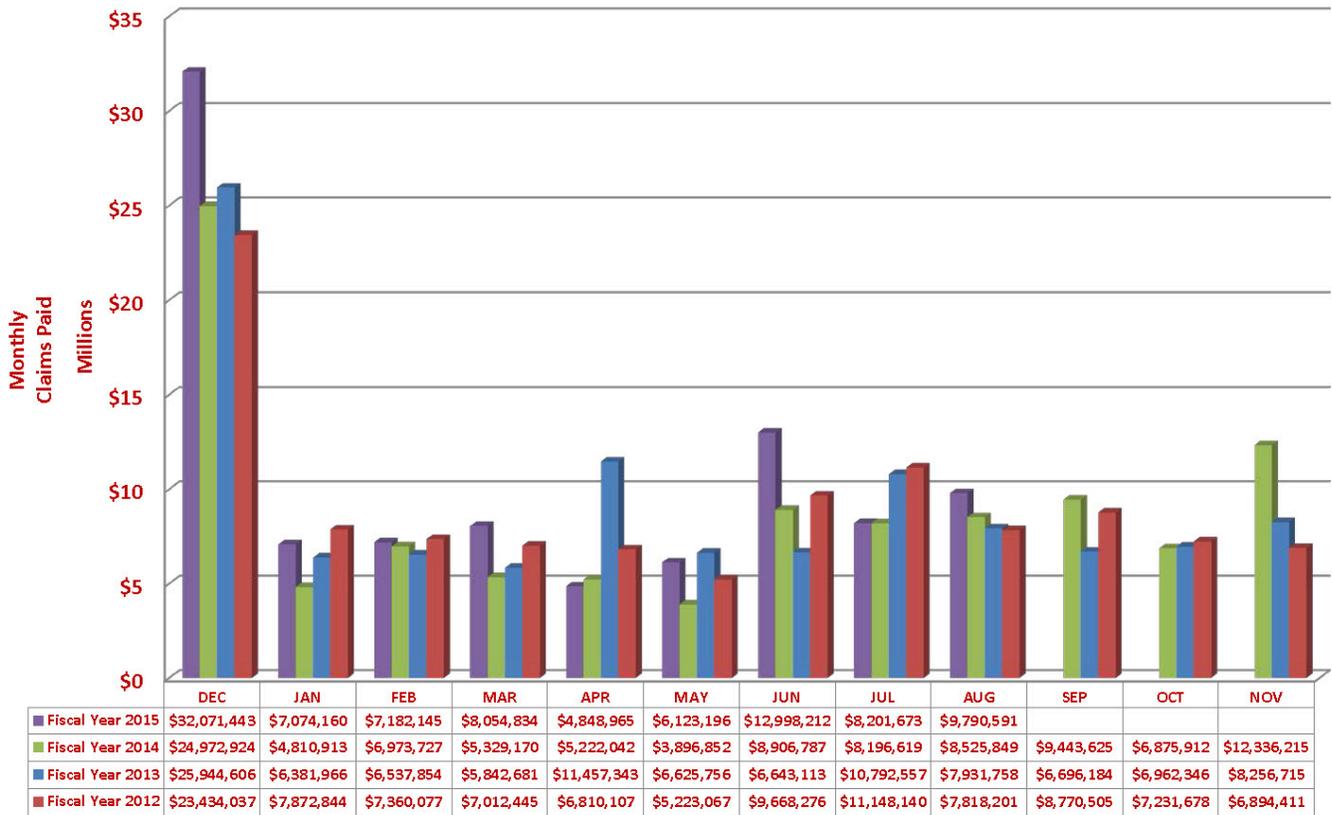
<http://www.kanecountyauditor.com/Documents/Monthly%20Claims%20Paid%20Reports/Monthly%20Claims%20Paid%20Fiscal%20Year%202015/August%202015.pdf>

That same information, in a much more user friendly format, is available on the Kane County OpenGov platform. Please visit the link below and compare the relative usefulness of the two reports. Feedback from this committee, the entire Board and the general public is appreciated.

<https://kanecountyil.opengov.com/data#/1401/query=9B74A3750DB047CF24A7F42C005D040B&isVisible=0&breakdown=department&showBy=sum&graphType=bar&year=2015>

The chart shown as follows illustrates the comparison between accounts payable claims paid by month for fiscal year 2015 and the individual monthly payments made for the 2014, 2013 and 2012 fiscal years.

Comparison of Accounts Payable Claims Paid by Month Fiscal Years 2015, 2014, 2013 & 2012



Auditor’s Quarterly Financial Report

- The Auditor’s Quarterly Report will be the subject of a short power point presentation. The slides of that presentation are included in the agenda packet for your convenience.