



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN THE GENERAL FUND
 FIRST QUARTER FISCAL YEAR 2018

General Fund		
	Budget	Actual
	Fiscal Year Totals	Year To Date Totals

<u>Revenues:</u>		
Property Taxes	\$ 33,988,288	0
Other Taxes	25,211,000	2,946,309
Licenses and Permits	653,950	102,934
Grants	239,300	2,882
Charges for Services	12,388,026	3,007,755
Fines	2,383,470	169,909
Reimbursements	5,744,833	1,429,271
Interest	548,563	86,269
Miscellaneous	253,533	39,958
Cash on Hand	1,145,600	0
Total Revenues	\$ 82,556,563	7,785,287

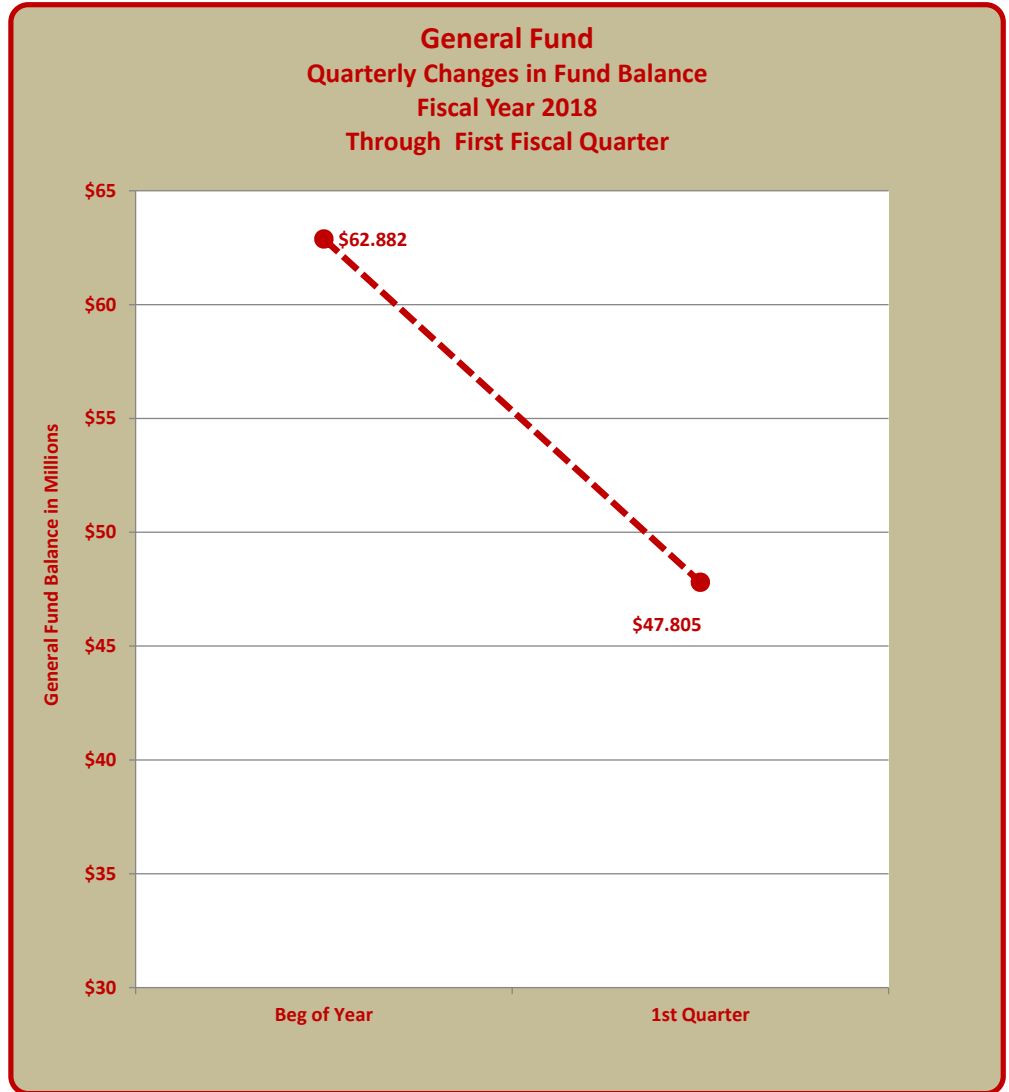
<u>Expenditures and Encumbrances:</u>		
Personnel	\$ 64,079,692	16,117,051
Contractual Services	10,386,291	2,754,625
Commodities	5,050,579	1,014,825
Capital	76,000	66,407
Budget Cut Amount	(1,904,150)	0
Debt Service - Principal	0	0
Debt Service - Interest	0	0
Debt Service - Requirement	0	0
Contingency and Other	1,362,787	0
Total Expenditures and Encumbrances	\$ 79,051,199	19,952,907
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,505,364	(12,167,621)

<u>Other Financing Sources (Uses):</u>		
Issuance of Bonds	\$ 0	0
Premium on Bonds Sold	0	0
Transfers In	2,729,989	2,356,700
Transfers Out	6,235,353	5,707,353
Total Other Financing Sources (Uses)	\$ (3,505,364)	(3,350,653)

<u>Less Encumbrances included above:</u>		
Contractual Services	\$ 309,788	
Commodities	94,919	
Capital	36,007	
Contingency and Other	0	
Total Encumbrances included above	440,714	
Net Change in Fund Balance	\$ 0	(15,077,559)

Fund Balance, Beginning of Year \$ 62,882,500

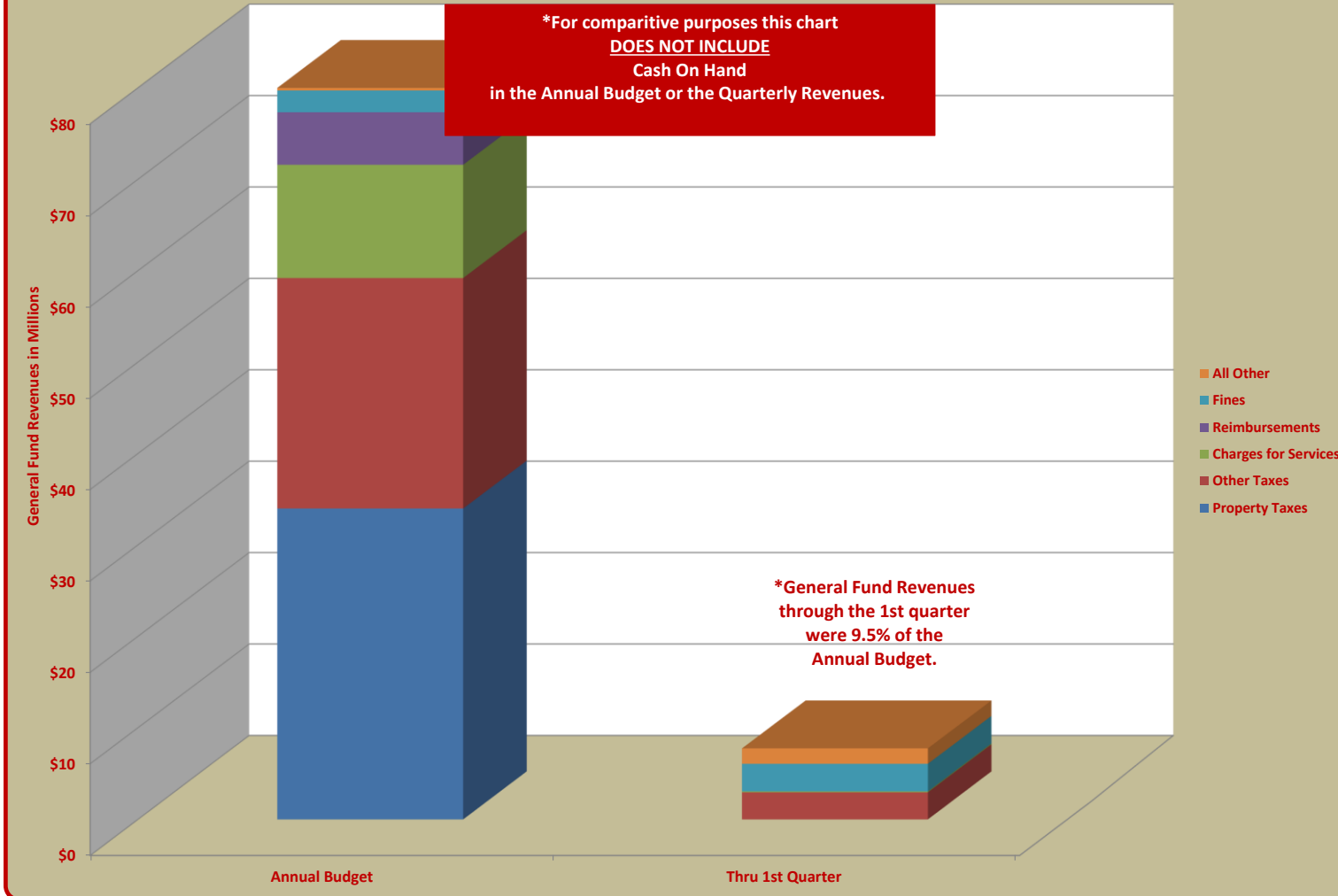
Fund Balance, End of Quarter \$ 47,804,940





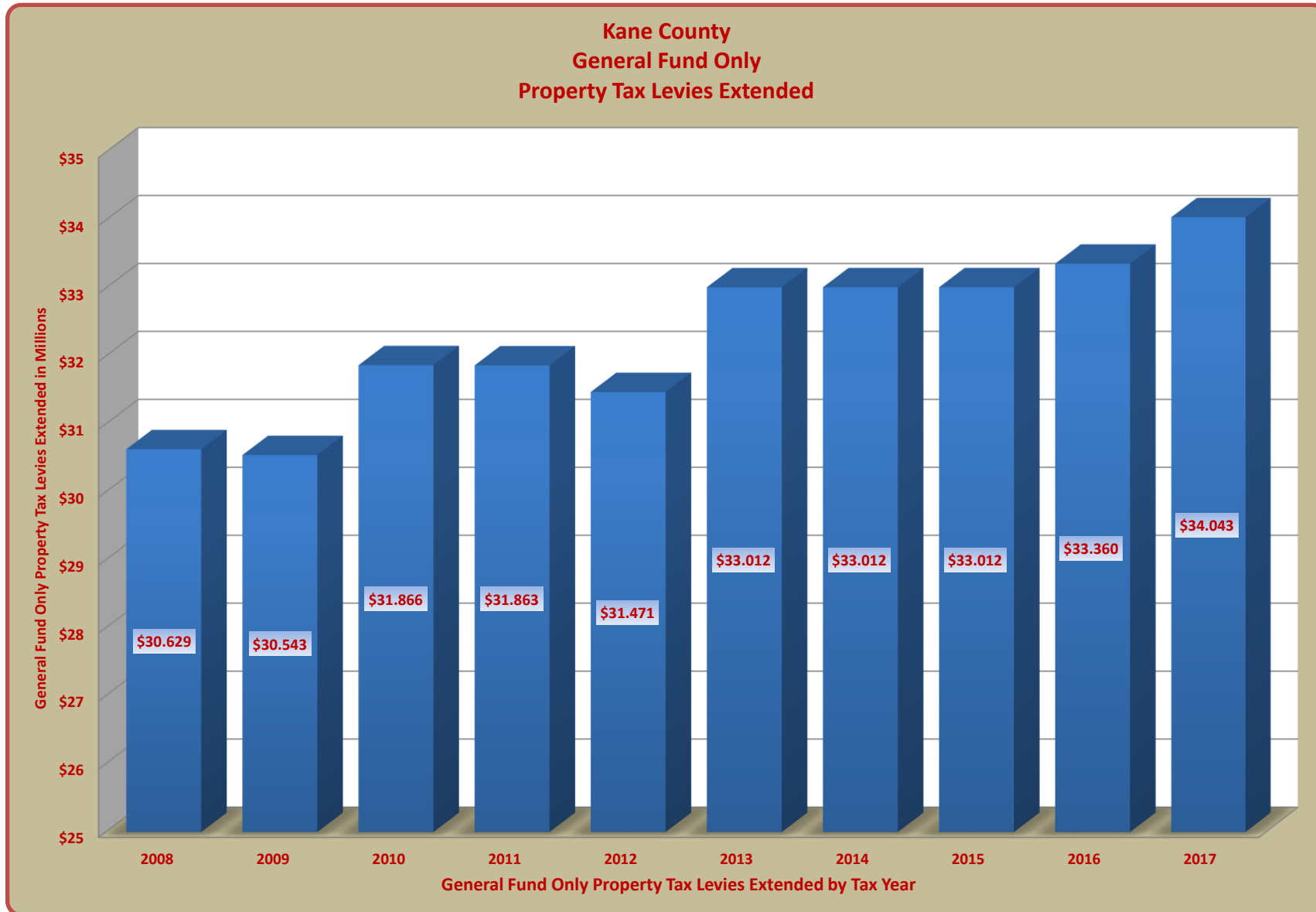
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GENERAL FUND REVENUES FISCAL YEAR 2018
 FIRST QUARTER FISCAL YEAR 2018

**General Fund Revenues Fiscal Year 2018
 Annual Budget Compared to Year-To-Date Actual
 Through First Quarter Fiscal Year 2018**





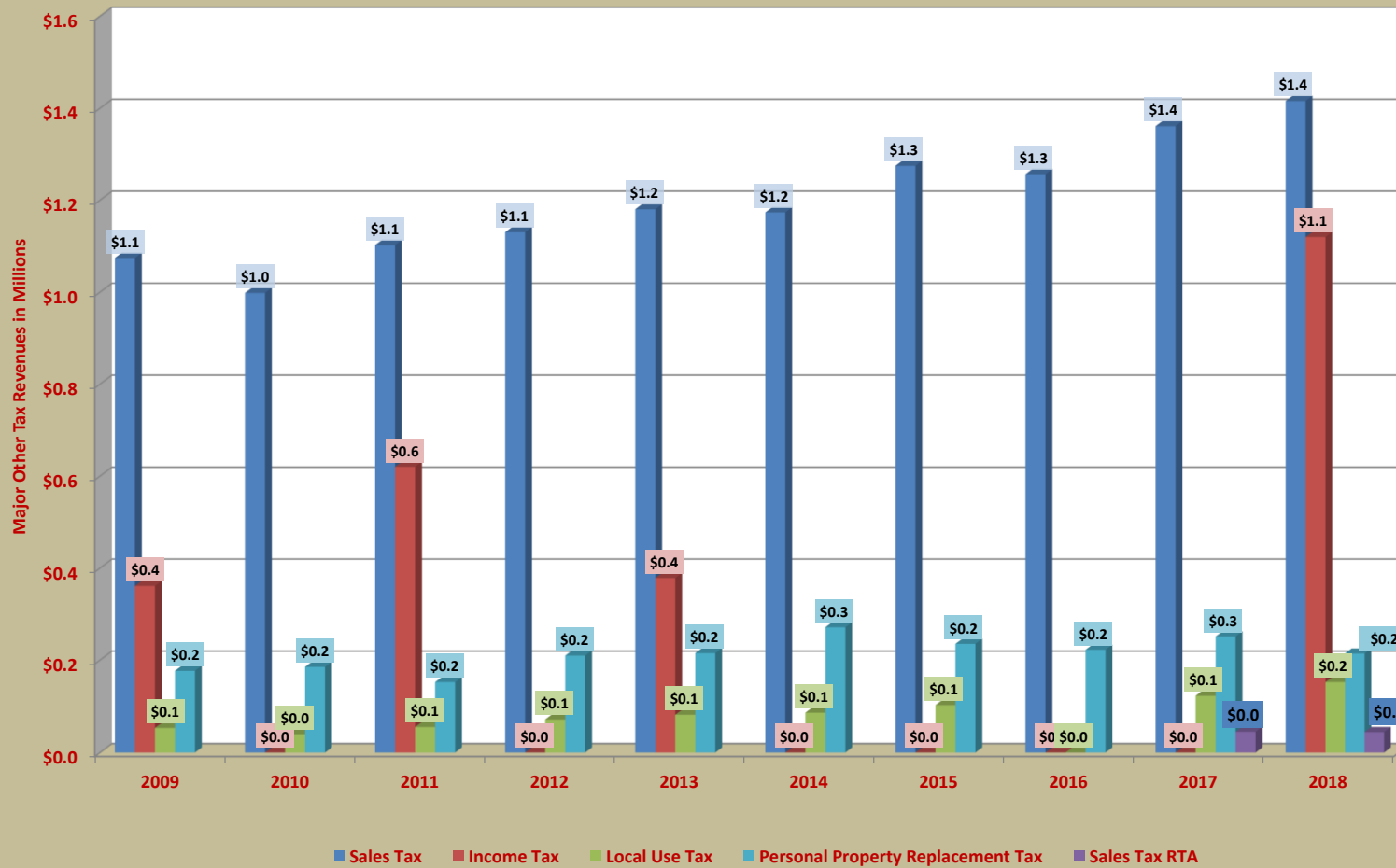
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR THE GENERAL FUND





TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 MAJOR OTHER TAX GENERAL FUND REVENUES COMPARATIVE HISTORY
 FIRST QUARTER FISCAL YEAR 2018

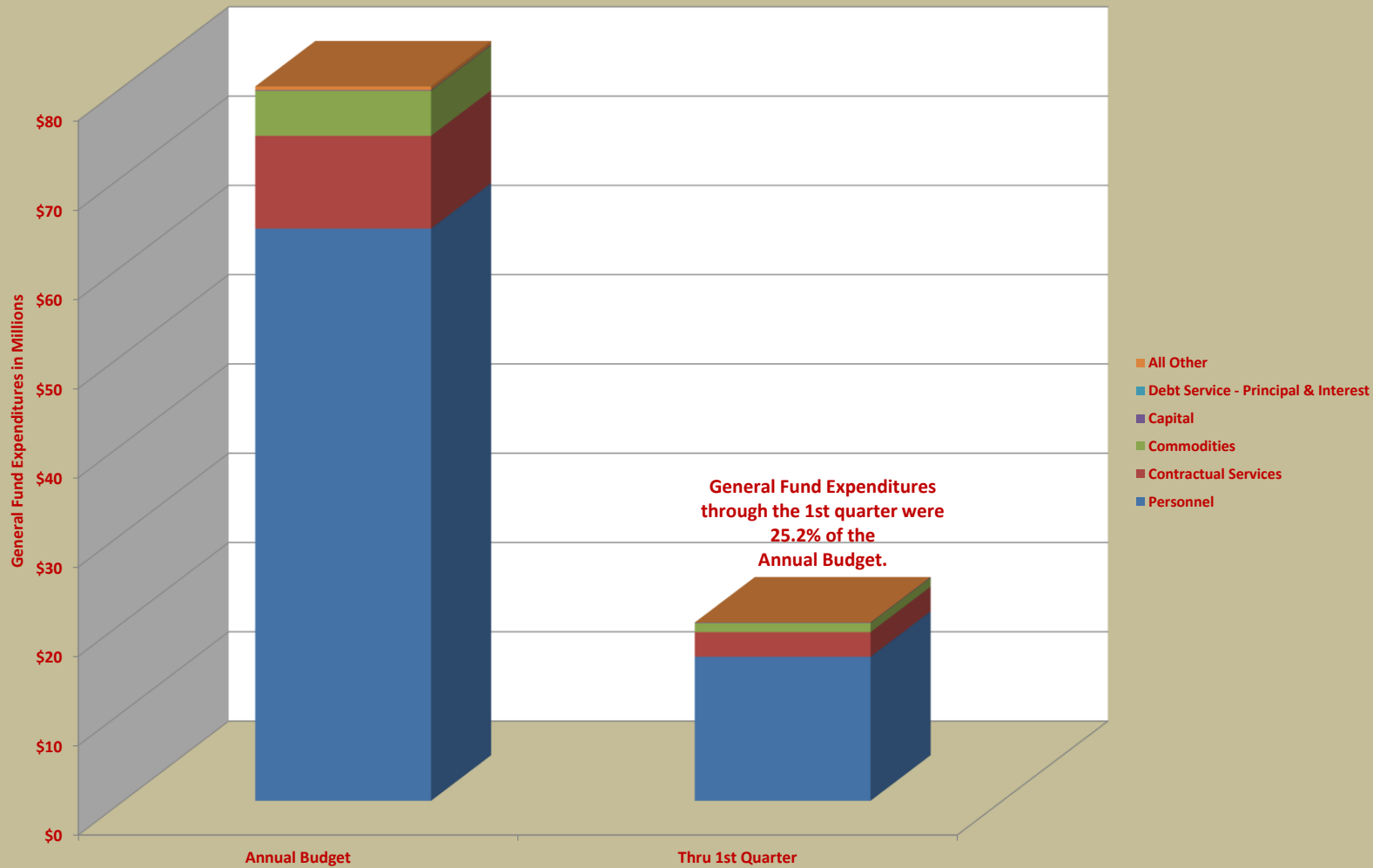
Ten Year History
Major Other Tax General Fund Revenues
Through First Quarter
Fiscal Years 2009-2018





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
GENERAL FUND EXPENDITURES FISCAL YEAR 2018
FIRST QUARTER FISCAL YEAR 2018

**General Fund Expenditures Fiscal Year 2018
Annual Budget Compared to Year-To-Date Actual
Through First Quarter Fiscal Year 2018**





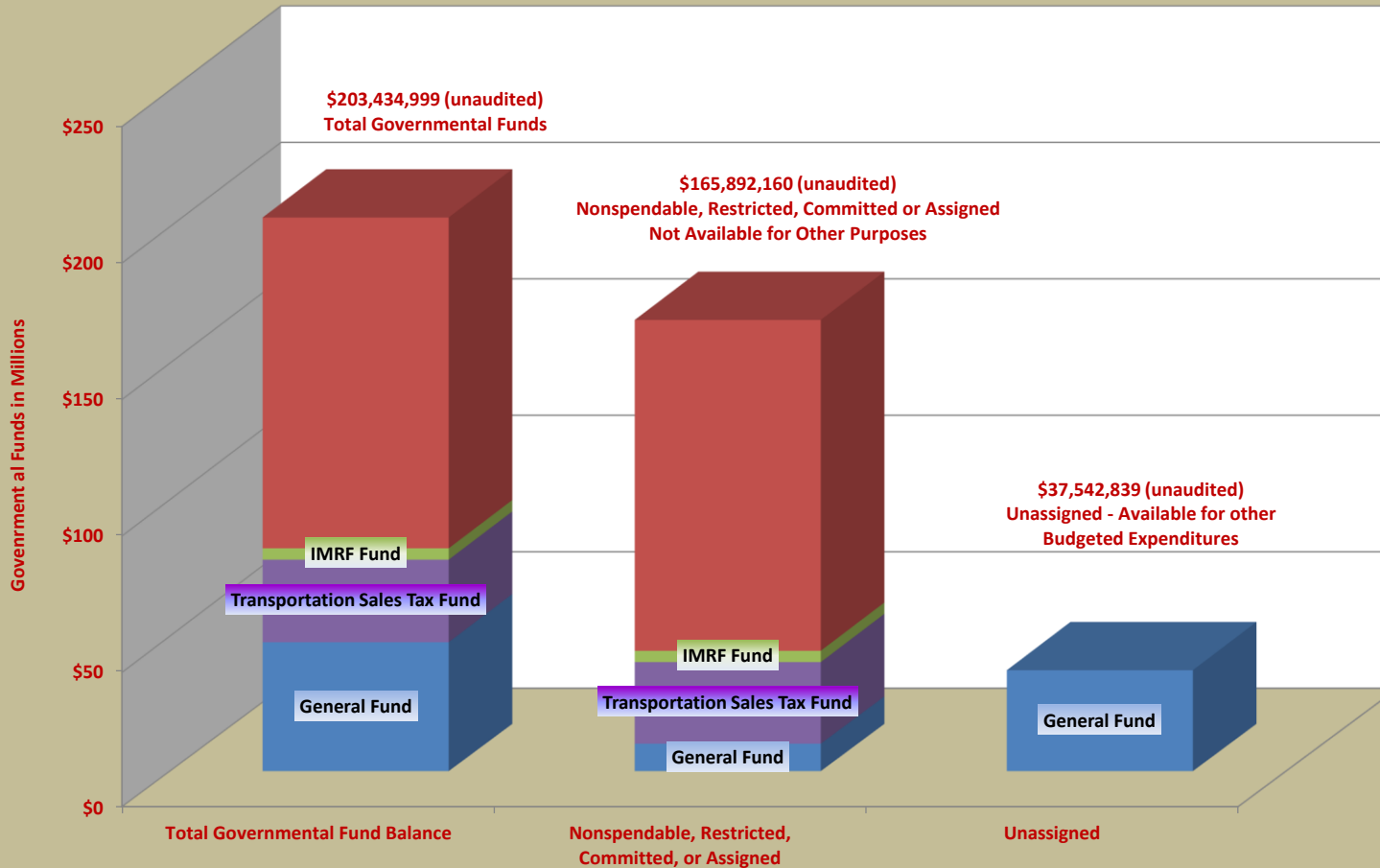
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FIRST QUARTER FISCAL YEAR 2018

	Major Funds				Nonmajor Funds		Total Governmental Funds	
	General Fund		Major Special Revenue Funds		Other Governmental Funds		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	\$ 33,988,288	0	6,415,937	0	15,210,427	0	55,614,652	0
Other Taxes	25,211,000	2,946,309	14,250,000	1,206,483	18,407,000	1,682,690	57,868,000	5,835,482
Licenses and Permits	653,950	102,934	0	0	1,601,683	955,543	2,255,633	1,058,477
Grants	239,300	2,882	0	0	6,659,193	5,432,275	6,898,493	5,435,157
Charges for Services	12,388,026	3,007,755	0	0	12,461,219	2,598,251	24,849,245	5,606,006
Fines	2,383,470	169,909	0	0	1,799,845	382,711	4,183,315	552,619
Reimbursements	5,744,833	1,429,271	12,134,407	154,638	3,745,261	871,262	21,624,501	2,455,171
Interest	548,563	86,269	160,177	48,805	622,693	168,359	1,331,433	303,433
Miscellaneous	253,533	39,958	0	0	3,659,747	279,719	3,913,280	319,677
Cash on Hand	1,145,600	0	11,308,917	0	32,538,108	0	44,992,625	0
Total Revenues	\$ 82,556,563	7,785,287	44,269,438	1,409,926	96,705,176	12,370,810	223,531,177	21,566,023
Expenditures and Encumbrances:								
Personnel	\$ 64,079,692	16,117,051	6,739,868	1,734,171	30,940,558	8,407,515	101,760,118	26,258,736
Contractual Services	10,386,291	2,754,625	8,201,801	4,693,987	33,482,199	13,639,717	52,070,291	21,088,329
Commodities	5,050,579	1,014,825	0	0	4,085,340	2,672,852	9,135,919	3,687,677
Capital	76,000	66,407	28,638,523	8,425,768	39,271,264	9,603,766	67,985,787	18,095,940
Budget Cut Amount	(1,904,150)	0	0	0	0	0	(1,904,150)	0
Debt Service - Principal	0	0	0	0	5,535,000	5,535,000	5,535,000	5,535,000
Debt Service - Interest	0	0	0	0	1,327,756	723,184	1,327,756	723,184
Debt Service - Requirement	0	0	0	0	939,362	0	939,362	0
Contingency and Other	1,362,787	0	0	0	15,272,847	2,327,446	16,635,634	2,327,446
Total Expenditures and Encumbrances	\$ 79,051,199	19,952,907	43,580,192	14,853,926	130,854,326	42,909,479	253,485,717	77,716,312
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,505,364	(12,167,621)	689,246	(13,444,000)	(34,149,150)	(30,538,669)	(29,954,540)	(56,150,290)
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	2,729,989	2,356,700	2,370	2,370	11,695,984	10,364,015	14,428,343	12,723,085
Transfers Out	6,235,353	5,707,353	691,616	1,616	7,546,834	7,059,576	14,473,803	12,768,545
Total Other Financing Sources (Uses)	\$ (3,505,364)	(3,350,653)	(689,246)	754	34,149,150	3,304,439	29,954,540	(45,460)
Less Encumbrances included above:								
Contractual Services	\$ 309,788		4,393,724		7,563,122		12,266,634	
Commodities	94,919		0		1,927,311		2,022,230	
Capital	36,007		8,415,672		8,860,210		17,311,889	
Contingency and Other	0		0		382,442		382,442	
Total Encumbrances included above	440,714		12,809,396		18,733,085		31,983,196	
Net Change in Fund Balance	\$ 0	(15,077,559)	0	(633,850)	0	(8,501,144)	0	(24,212,554)
Fund Balance, Beginning of Year	\$ 62,882,500		35,051,038		129,714,016		227,647,553	
Fund Balance, End of Quarter	\$ 47,804,940		34,417,188		121,212,871		203,434,999	



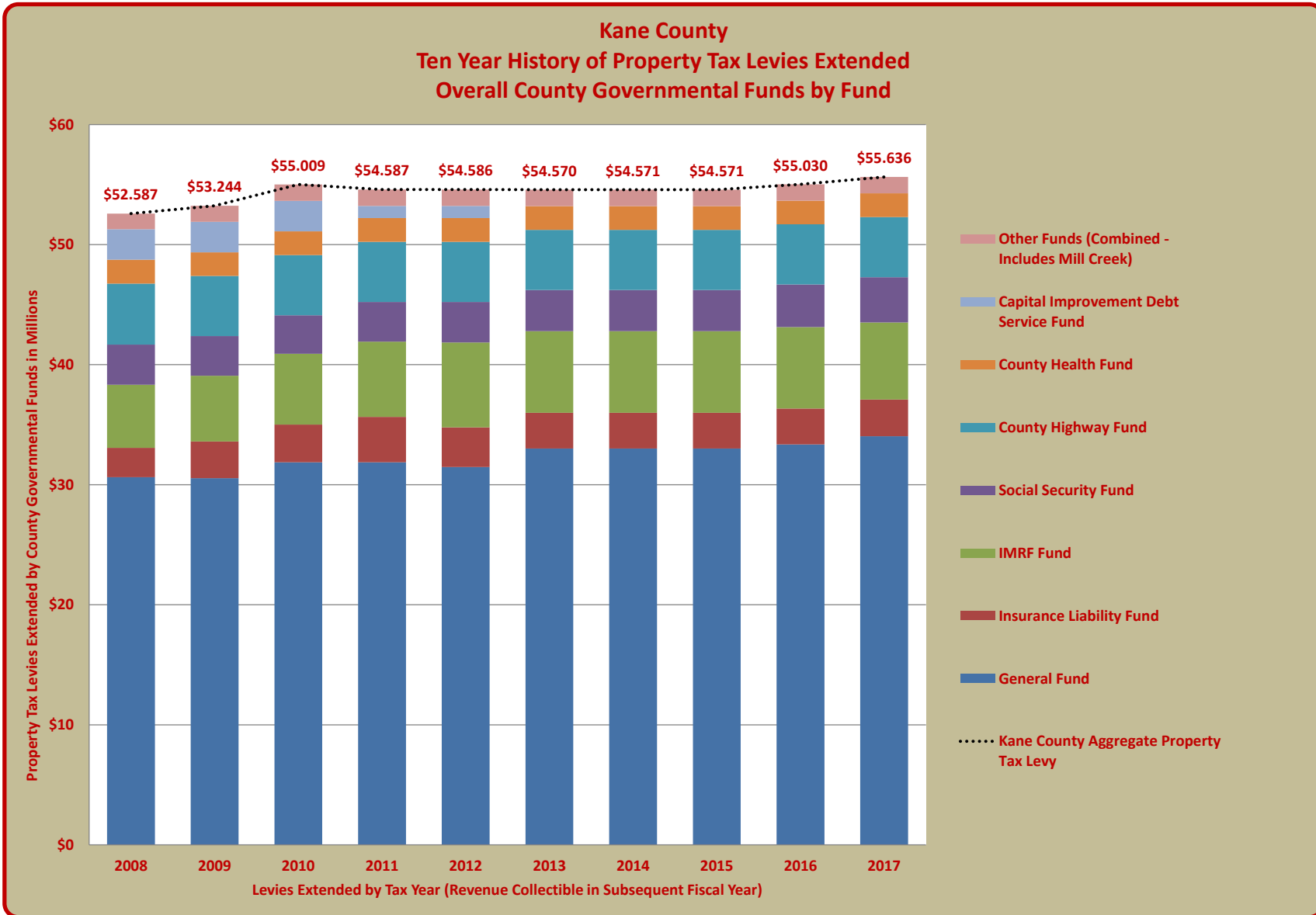
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMPARISONS OF OVERALL GOVERNMENTAL FUNDS TO RESTRICTED AND UNASSIGNED FUNDS
 FIRST QUARTER FISCAL YEAR 2018

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



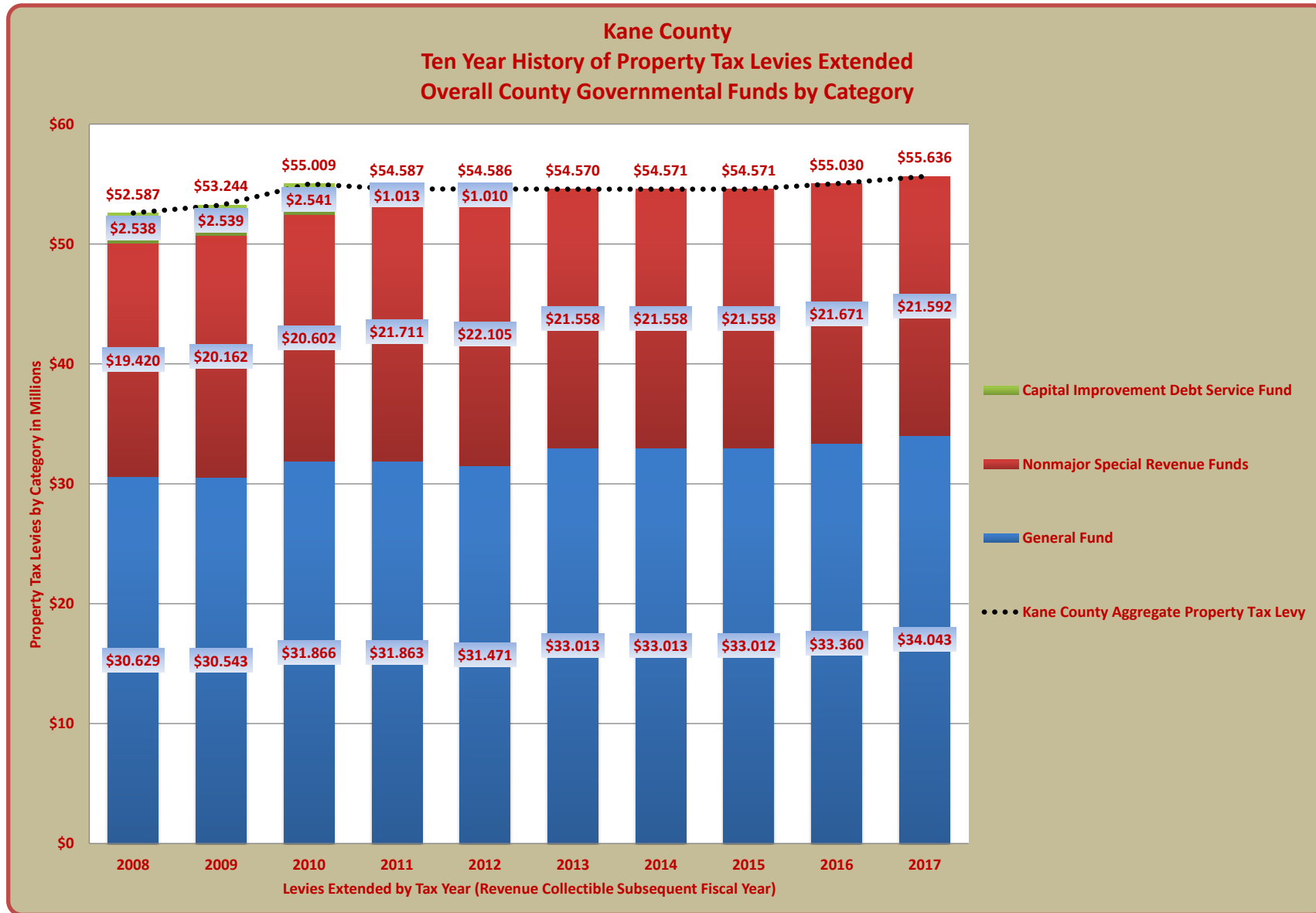


TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR COUNTY GOVERNMENTAL FUNDS BY FUND
 FIRST QUARTER FISCAL YEAR 2018





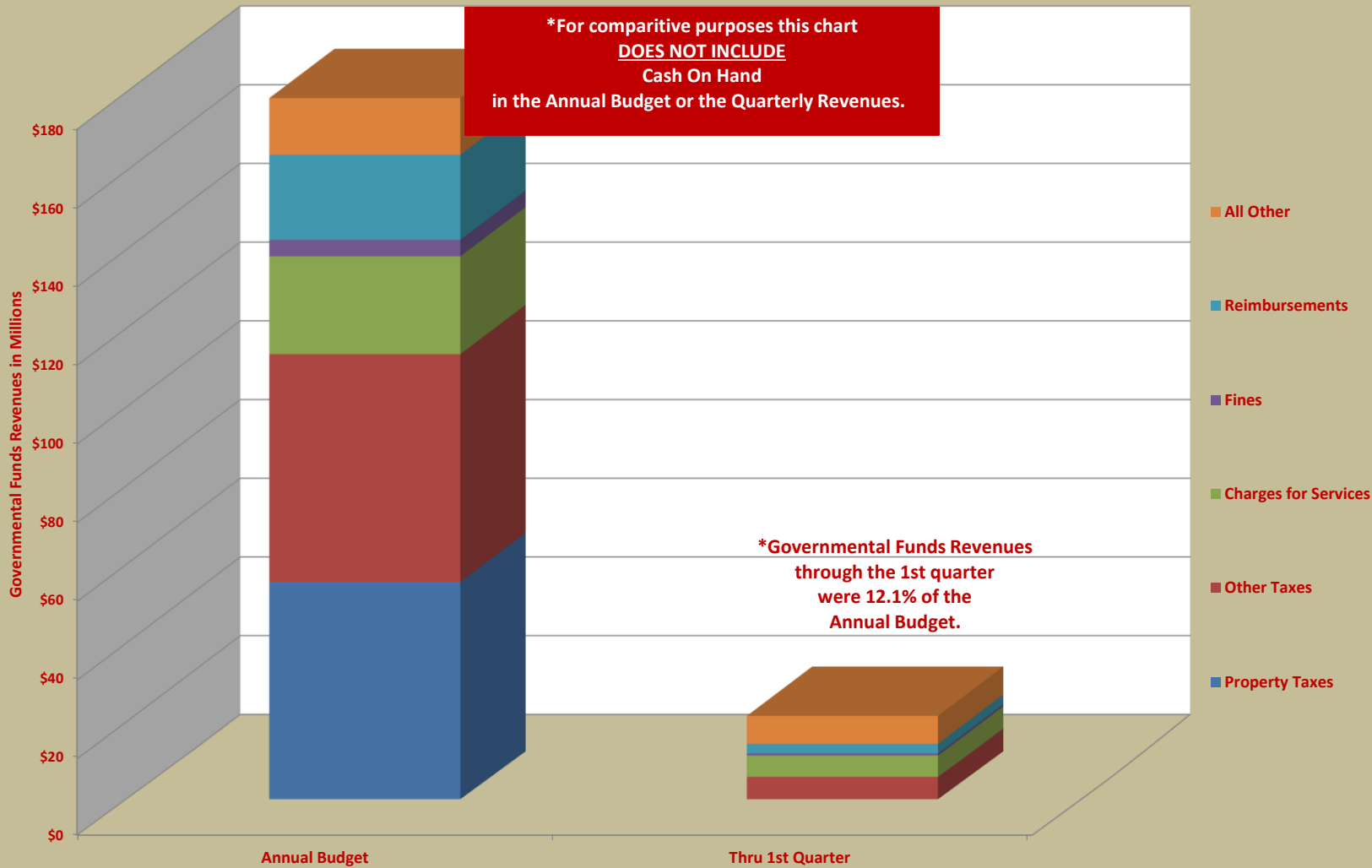
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR COUNTY GOVERNMENTAL FUNDS BY FUND CATEGORY
 FIRST QUARTER FISCAL YEAR 2018





TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GOVERNMENTAL FUNDS REVENUES FISCAL YEAR 2018
 FIRST QUARTER FISCAL YEAR 2018

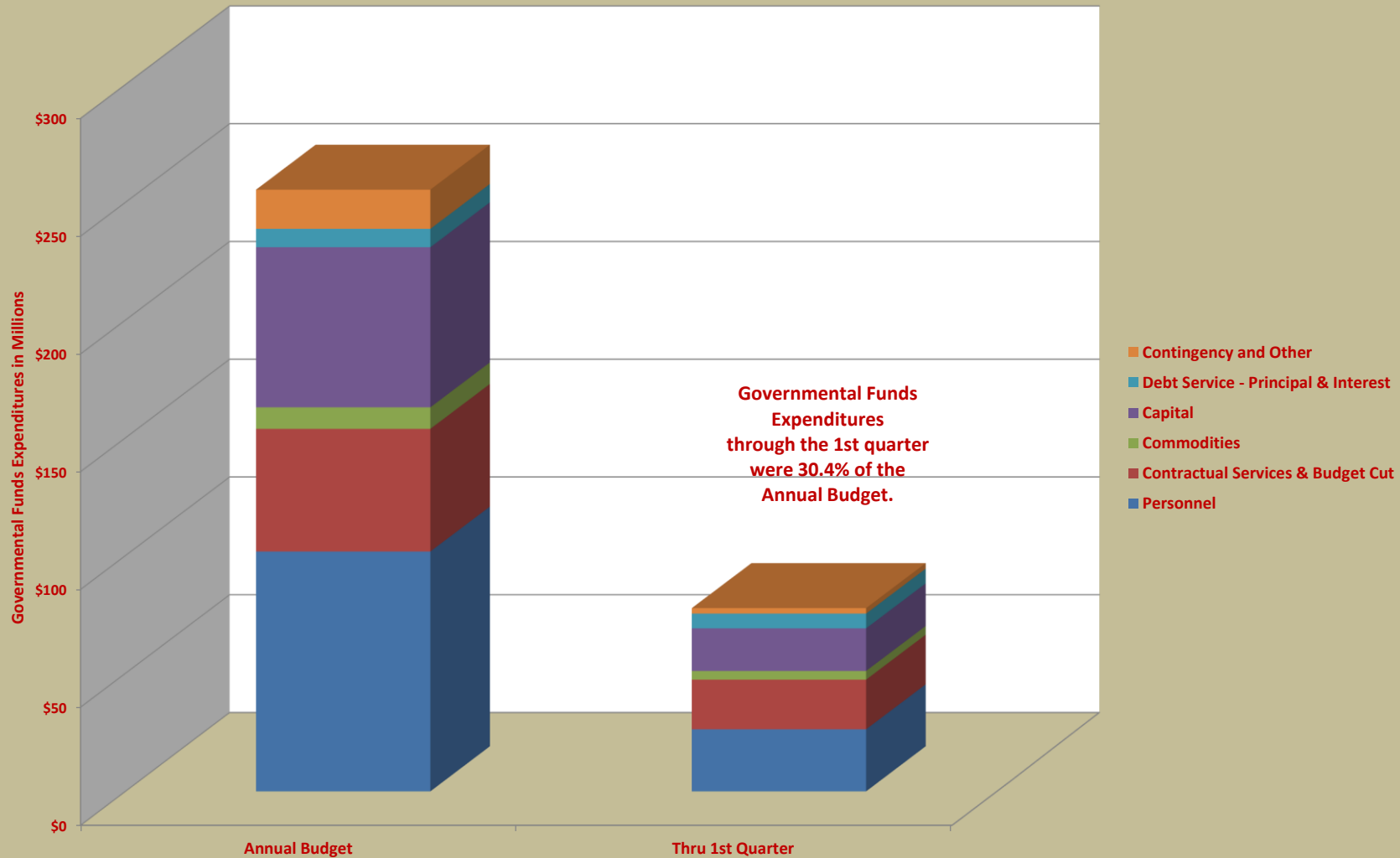
**Governmental Funds Revenues Fiscal Year 2018
 Annual Budget Compared to Year-To-Date Actual
 Through First Quarter Fiscal Year 2018**





TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GOVERNMENTAL FUND EXPENDITURES FISCAL YEAR 2018
 FIRST QUARTER FISCAL YEAR 2018

**Governmental Funds Expenditures Fiscal Year 2018
 Annual Budget Compared to Year-To-Date Actual
 Through First Quarter Fiscal Year 2018**





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FIRST QUARTER FISCAL YEAR 2018

	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	\$ 33,988,288	0	6,415,937	0	0	0	15,176,788	0
Other Taxes	25,211,000	2,946,309	0	0	14,250,000	1,206,483	18,157,000	1,633,666
Licenses and Permits	653,950	102,934	0	0	0	0	1,601,683	955,543
Grants	239,300	2,882	0	0	0	0	6,659,193	5,432,275
Charges for Services	12,388,026	3,007,755	0	0	0	0	10,446,219	2,252,057
Fines	2,383,470	169,909	0	0	0	0	1,799,845	382,711
Reimbursements	5,744,833	1,429,271	0	0	12,134,407	154,638	1,839,746	623,683
Interest	548,563	86,269	60,177	9,935	100,000	38,870	422,240	117,325
Miscellaneous	253,533	39,958	0	0	0	0	3,659,747	279,563
Cash on Hand	1,145,600	0	263,000	0	11,045,917	0	21,867,057	0
Total Revenues	\$ 82,556,563	7,785,287	6,739,114	9,935	37,530,324	1,399,990	81,629,518	11,676,824
Expenditures and Encumbrances:								
Personnel	\$ 64,079,692	16,117,051	6,739,868	1,734,171	0	0	30,940,558	8,407,515
Contractual Services	10,386,291	2,754,625	0	0	8,201,801	4,693,987	30,557,255	10,318,858
Commodities	5,050,579	1,014,825	0	0	0	0	4,085,340	2,672,852
Capital	76,000	66,407	0	0	28,638,523	8,425,768	11,663,752	5,308,742
Debt Service - Principal	0	0	0	0	0	0	0	0
Debt Service - Interest	0	0	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0
Contingency and Other	1,362,787	0	0	0	0	0	224,756	2,327,446
Total Expenditures and Encumbrances	\$ 80,955,349	19,952,907	6,739,868	1,734,171	36,840,324	13,119,755	77,471,661	29,035,412
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,601,214	(12,167,621)	(754)	(1,724,236)	690,000	(11,719,765)	4,157,857	(17,358,589)
Other Financing Sources (Uses):								
Issuance of Bonds	\$ 0	0	0	0	0	0	0	0
Premium on Bonds Sold	0	0	0	0	0	0	0	0
Transfer to Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	2,729,989	2,356,700	2,370	2,370	0	0	3,251,881	3,129,331
Transfers Out	6,235,353	5,707,353	1,616	1,616	690,000	0	7,409,738	7,059,576
Total Other Financing Sources (Uses)	\$ (3,505,364)	(3,350,653)	754	754	(690,000)	0	(4,157,857)	(3,930,245)
Less Encumbrances included above:								
Contractual Services	\$ 0	309,788	0	0	0	4,393,724	0	4,376,662
Commodities	0	94,919	0	0	0	0	0	1,927,311
Capital	0	36,007	0	0	0	8,415,672	0	5,163,000
Contingency and Other	0	0	0	0	0	0	0	382,442
Total Encumbrances included above		440,714		0		12,809,396		11,849,415
Net Change in Fund Balance	\$ (1,904,150)	(15,077,559)	0	(1,723,482)	0	1,089,631	0	(9,439,418)
Fund Balance, Beginning of Year	\$ 62,882,500		5,884,546		29,166,492		92,744,208	
Fund Balance, End of Quarter	\$ 47,804,940		4,161,064		30,256,123		83,304,790	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FIRST QUARTER FISCAL YEAR 2018

	Nonmajor Funds				Permanent Fund		Total Governmental Funds	
	Debt Service Funds		Capital Project Funds		Working Cash Fund			
	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	0	0	0	55,614,652	0
Other Taxes	0	0	250,000	49,023	0	0	57,868,000	5,835,482
Licenses and Permits	0	0	0	0	0	0	2,255,633	1,058,477
Grants	0	0	0	0	0	0	6,898,493	5,435,157
Charges for Services	0	0	2,015,000	346,194	0	0	24,849,245	5,606,006
Fines	0	0	0	0	0	0	4,183,315	552,619
Reimbursements	813,189	247,580	1,092,326	0	0	0	21,624,501	2,455,171
Interest	65,052	10,598	106,736	36,068	28,665	4,367	1,331,433	303,433
Miscellaneous	0	0	0	156	0	0	3,913,280	319,677
Cash on Hand	0	0	10,671,051	0	0	0	44,992,625	0
Total Revenues	\$ 878,241	258,178	14,168,752	431,441	28,665	4,367	223,531,177	21,566,023
Expenditures and Encumbrances:								
Personnel	\$ 0	0	0	0	0	0	101,760,118	26,258,736
Contractual Services	850	450	2,924,094	3,320,409	0	0	52,070,291	21,088,329
Commodities	0	0	0	0	0	0	9,135,919	3,687,677
Capital	0	0	27,607,512	4,295,024	0	0	67,985,787	18,095,940
Budget Cut Amount							0	0
Debt Service - Principal	5,535,000	5,535,000	0	0	0	0	5,535,000	5,535,000
Debt Service - Interest	1,327,756	723,184	0	0	0	0	1,327,756	723,184
Debt Service - Requirement	939,362	0	0	0	0	0	939,362	0
Contingency and Other	19,376	0	15,000,050	0	28,665	0	16,635,634	2,327,446
Total Expenditures and Encumbrances	\$ 7,822,344	6,258,634	45,531,656	7,615,433	28,665	0	255,389,867	77,716,312
Excess (Deficiency) of Revenues Over Expenditures	\$ (6,944,103)	(6,000,456)	(31,362,904)	(7,183,992)	0	4,367	(31,858,690)	(56,150,290)
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	6,944,103	6,234,684	1,500,000	1,000,000	0	0	14,428,343	12,723,085
Transfers Out	0	0	137,096	0	0	0	14,473,803	12,768,545
Total Other Financing Sources (Uses)	\$ 6,944,103	6,234,684	61,362,904	1,000,000	0	0	59,954,540	(45,460)
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	3,186,460	0	0	0	12,266,634
Commodities	0	0	0	0	0	0	0	2,022,230
Capital	0	0	0	3,697,210	0	0	0	17,311,889
Contingency and Other	0	0	0	0	0	0	0	382,442
Total Encumbrances included above	\$ 0	0	0	6,883,670	0	0	0	31,983,196
Net Change in Fund Balance	\$ 0	234,227	30,000,000	699,679	0	4,367	28,095,850	(24,212,554)
Fund Balance, Beginning of Year	\$ 9,504,937	9,504,937	24,302,405	24,302,405	3,162,466	3,162,466	227,647,553	227,647,553
Fund Balance, End of Quarter	\$ 9,739,165	9,739,165	25,002,083	25,002,083	3,166,833	3,166,833	203,434,999	203,434,999



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS
 FIRST QUARTER FISCAL YEAR 2018

	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	\$ 33,988,288	0	0	0	0	0	0	0	0	0
Other Taxes	25,211,000	2,946,309	0	0	0	0	0	0	0	0
Licenses and Permits	653,950	102,934	0	0	0	0	0	0	0	0
Grants	239,300	2,882	0	0	0	0	0	0	0	0
Charges for Services	12,388,026	3,007,755	0	0	0	0	0	0	0	0
Fines	2,383,470	169,909	0	0	0	0	0	0	0	0
Reimbursements	5,744,833	1,429,271	0	0	0	0	0	0	0	0
Interest	471,243	72,845	1,530	427	44,820	6,368	11,070	2,531	0	397
Miscellaneous	253,533	39,958	0	0	0	0	0	0	0	0
Cash on Hand	0	0	325,000	0	0	0	588,930	0	163,844	0
Total Revenues	\$ 81,333,643	7,771,862	326,530	427	44,820	6,368	600,000	2,531	163,844	397
Expenditures and Encumbrances:										
Personnel	\$ 63,581,328	15,983,929	0	0	0	0	0	0	453,529	122,615
Contractual Services	10,113,070	2,685,836	0	0	0	0	0	0	21,146	0
Commodities	5,048,564	1,014,825	0	0	0	0	0	0	1,615	0
Capital	0	29,170	0	0	0	0	0	0	0	0
Budget Cut Amount	(1,904,150)	0								
Debt Service - Principal	0	0	0	0	0	0	0	0	0	0
Debt Service - Interest	0	0	0	0	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0	0	0
Contingency and Other	1,116,432	0	163,346	0	44,820	0	0	0	0	0
Total Expenditures and Encumbrances	\$ 77,955,244	19,713,760	163,346	0	44,820	0	0	0	476,290	122,615
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,378,399	(11,941,898)	163,184	427	0	6,368	600,000	2,531	(312,446)	(122,218)
Other Financing Sources (Uses):										
Issuance of Bonds	\$				0	0	0	0	0	0
Premium on Bonds Sold					0	0	0	0	0	0
Transfers In	1,931,954	1,577,954	161,816	161,816	0	0	0	0	312,446	312,446
Transfers Out	5,310,353	4,810,353	325,000	297,000	0	0	600,000	600,000	0	0
Total Other Financing Sources (Uses)	\$ (3,378,399)	(3,232,399)	(163,184)	(135,184)	0	0	(600,000)	(600,000)	312,446	312,446
Less Encumbrances included above:										
Contractual Services	\$	274,960		0	0	0	0	0	0	0
Commodities		94,919		0	0	0	0	0	0	0
Capital		25,835		0	0	0	0	0	0	0
Contingency and Other		0		0	0	0	0	0	0	0
Total Encumbrances included above		395,714		0		0		0		0
Net Change in Fund Balance	\$ 0	(14,778,582)	0	(134,757)	0	6,368	0	(597,469)	0	190,228
Fund Balance, Beginning of Year	\$	50,749,753		2,474,811		0	4,940,937	0	1,817,481	0
Fund Balance, End of Quarter	\$	35,971,170		2,340,055		4,947,304		1,220,012		445,353



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS
FIRST QUARTER FISCAL YEAR 2018

	General Fund - Other (Noncorporate) Accounts								Total General Fund Accts		
	Environmental Pros Acct - 224		Economic Development Acct - 400		Cost Share Drainage Acct -405		Public Bldg Comm Acct -601				
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	
Revenues:											
Property Taxes	\$	0	0	0	0	0	0	0	0	33,988,288	0
Other Taxes		0	0	0	0	0	0	0	0	25,211,000	2,946,309
Licenses and Permits		0	0	0	0	0	0	0	0	653,950	102,934
Grants		0	0	0	0	0	0	0	0	239,300	2,882
Charges for Services		0	0	0	0	0	0	0	0	12,388,026	3,007,755
Fines		0	0	0	0	0	0	0	0	2,383,470	169,909
Reimbursements		0	0	0	0	0	0	0	0	5,744,833	1,429,271
Interest		0	103	500	180	500	496	18,900	2,922	548,563	86,269
Miscellaneous		0	0	0	0	0	0	0	0	253,533	39,958
Cash on Hand		0	0	67,826	0	0	0	0	0	1,145,600	0
Total Revenues	\$	0	103	68,326	180	500	496	18,900	2,922	82,556,563	7,785,287
Expenditures and Encumbrances:											
Personnel	\$	34,964	10,507	9,871	0	0	0	0	0	64,079,692	16,117,051
Contractual Services		1,030	0	147,045	21,657	104,000	47,132	0	0	10,386,291	2,754,625
Commodities		0	0	400	0	0	0	0	0	5,050,579	1,014,825
Capital		0	0	0	0	76,000	37,237	0	0	76,000	66,407
Budget Cut Amount											
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	19,289	0	18,900	0	1,362,787	0
Total Expenditures	\$	35,994	10,507	157,316	21,657	199,289	84,369	18,900	0	80,955,349	19,952,907
Excess (Deficiency) of Revenues Over Expenditures	\$	(35,994)	(10,404)	(88,990)	(21,477)	(198,789)	(83,872)	0	2,922	1,601,214	(12,167,621)
Other Financing Sources (Uses):											
Issuance of Bonds	\$									0	0
Premium on Bonds Sold										0	0
Transfers In		35,994	35,994	88,990	88,990	198,789	179,500	0	0	2,729,989	2,356,700
Transfers Out		0	0	0	0	0	0	0	0	6,235,353	5,707,353
Total Other Financing Sources (Uses)	\$	35,994	35,994	88,990	88,990	198,789	179,500	0	0	(3,505,364)	(3,350,653)
Less Encumbrances included above:											
Contractual Services	\$		0		0		34,828		0	0	309,788
Commodities			0		0		0		0	0	94,919
Capital			0		0		10,172		0	0	36,007
Contingency and Other			0		0		0		0	0	0
Total Encumbrances included above			0		0		45,000		0	0	440,714
Net Change in Fund Balance	\$	0	25,590	0	67,513	0	140,628	0	2,922	(1,904,150)	(15,077,559)
Fund Balance, Beginning of Year	\$		69,313		109,015		367,513		2,098,553		62,882,500
Fund Balance, End of Quarter	\$		94,903		176,527		508,141		2,101,475		47,804,940



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
 FIRST QUARTER FISCAL YEAR 2018

	Debt Service Funds					
	Motor Fuel Tax - 620		Transit Sales Tax - 621		Recovery Zone Bond - 622	
	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:						
Property Taxes	\$ 0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Licenses and Permits	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Fines	0	0	0	0	0	0
Reimbursements	0	0	0	0	807,367	247,580
Interest	29,925	4,555	1,467	229	9,360	2,163
Miscellaneous	0	0	0	0	0	0
Cash on Hand	0	0	0	0	0	0
Total Revenues	\$ 29,925	4,555	1,467	229	816,727	249,743
Expenditures:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	0	0	0	0	500	450
Commodities	0	0	0	0	0	0
Capital	0	0	0	0	0	0
Debt Service - Principal	2,850,000	2,850,000	0	0	705,000	705,000
Debt Service - Interest	571,988	323,400	0	0	171,068	92,584
Debt Service - Requirement	100,112	0	0	0	0	0
Contingency and Other	0	0	1,467	0	12,087	0
Total Expenditures	\$ 3,522,100	3,173,400	1,467	0	888,655	798,034
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,492,175)	(3,168,845)	0	229	(71,928)	(548,291)
Other Financing Sources (Uses)						
Issuance of Bonds	\$ 0	0	0	0	0	0
Premium on Bonds Sold	0	0	0	0	0	0
Transfer to Escrow Agent	0	0	0	0	0	0
Transfers In	3,492,175	3,492,175	0	0	71,928	52,509
Transfers Out	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ 3,492,175	3,492,175	0	0	71,928	52,509
Net Change in Fund Balance	\$ 0	323,330	0	229	0	(495,782)
Fund Balance, Beginning of Year	\$ 3,270,836			164,631		3,447,783
Fund Balance, End of Quarter	\$ 3,594,166			164,860		2,952,000



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
FIRST QUARTER FISCAL YEAR 2018

	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	807,367	247,580
Interest	24,300	3,651	65,052	10,598
Miscellaneous	0	0	0	0
Cash on Hand	0	0	0	0
Total Revenues	\$ 24,300	3,651	872,419	258,178
Expenditures:				
Personnel	\$ 0	0	0	0
Contractual Services	350	0	850	450
Commodities	0	0	0	0
Capital	0	0	0	0
Debt Service - Principal	1,980,000	1,980,000	5,535,000	5,535,000
Debt Service - Interest	584,700	307,200	1,327,756	723,184
Debt Service - Requirement	149,250	0	249,362	0
Contingency and Other	0	0	13,554	0
Total Expenditures	\$ 2,714,300	2,287,200	7,126,522	6,258,634
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,690,000)	(2,283,549)	(6,254,103)	(6,000,456)
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	2,690,000	2,690,000	6,254,103	6,234,684
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	\$ 2,690,000	2,690,000	6,254,103	6,234,684
Net Change in Fund Balance	\$ 0	406,451	0	234,227
Fund Balance, Beginning of Year	\$ 2,621,687			9,504,937
Fund Balance, End of Quarter	\$ 3,028,138			9,739,165



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS
FIRST QUARTER FISCAL YEAR 2018

	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	0
Other Taxes	250,000	49,023	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	2,894	0
Interest	39,375	8,908	0	0	11	57
Miscellaneous	0	0	0	0	0	0
Cash on Hand	3,104,974	0	0	0	1,995	0
Total Revenues	\$ 3,394,349	57,931	0	0	38,539	57
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	150,000	17,407	0	0	2,143	0
Commodities	0	0	0	0	0	0
Capital	4,244,349	256,994	15,500,000	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	500,000	0	14,500,000	0	50	0
Total Expenditures and Encumbrances	\$ 4,894,349	274,401	30,000,000	0	2,193	0
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,500,000)	(216,469)	(30,000,000)	0	36,346	57
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	1,500,000	1,000,000	0	0	0	0
Transfers Out	0	0	0	0	36,346	0
Total Other Financing Sources (Uses)	\$ 1,500,000	1,000,000	30,000,000	0	(36,346)	0
Less Encumbrances included above:						
Contractual Services	\$ 0	0	0	0	0	0
Commodities	0	0	0	0	0	0
Capital	0	131,034	0	0	0	0
Total Encumbrances included above	0	131,034	0	0	0	0
Net Change in Fund Balance	\$ 0	914,565	0	0	0	57
Fund Balance, Beginning of Year	\$ 5,929,630	5,929,630	(0)	(0)	41,205	41,205
Fund Balance, End of Quarter	\$ 6,844,195	6,844,195	(0)	(0)	41,262	41,262

* 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
FIRST QUARTER FISCAL YEAR 2018

	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	0
Other Taxes	0	0	0	0	250,000	49,023
Licenses and Permits	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Charges for Services	0	0	2,015,000	346,194	2,015,000	346,194
Fines	0	0	0	0	0	0
Reimbursements	1,061,603	0	27,829	0	1,092,326	0
Interest	25,000	5,684	42,350	21,419	106,736	36,068
Miscellaneous	0	0	0	156	0	156
Cash on Hand	1,213,640	0	6,350,442	0	10,671,051	0
Total Revenues	\$ 2,300,243	5,684	8,435,621	367,769	14,168,752	431,441
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	1,121,781	548,705	1,650,170	2,754,297	2,924,094	3,320,409
Commodities	0	0	0	0	0	0
Capital	1,178,462	1,390,909	6,684,701	2,647,121	27,607,512	4,295,024
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	15,000,050	0
Total Expenditures and Encumbrances	\$ 2,300,243	1,939,614	8,334,871	5,401,419	45,531,656	7,615,433
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(1,933,929)	100,750	(5,033,650)	(31,362,904)	(7,183,992)
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	1,500,000	1,000,000
Transfers Out	0	0	100,750	0	137,096	0
Total Other Financing Sources (Uses)	\$ 0	0	(100,750)	0	31,362,904	1,000,000
Less Encumbrances included above:						
Contractual Services	\$	466,941		2,719,519		3,186,460
Commodities		0		0		0
Capital		1,361,039		2,205,137		3,697,210
Total Encumbrances in year to date expenditures		1,827,980		4,924,656		6,883,670
Net Change in Fund Balance	\$ 0	(1,933,929)	0	(5,033,650)	0	(6,183,992)
Fund Balance, Beginning of Year	\$	3,951,612		14,379,958		24,302,405
Fund Balance, End of Quarter	\$	3,845,662		14,270,964		25,002,083



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
BOND ACTIVITY FISCAL YEAR 2018
FIRST QUARTER FISCAL YEAR 2018

Long Term General Obligation Bonds and Debt Certificates

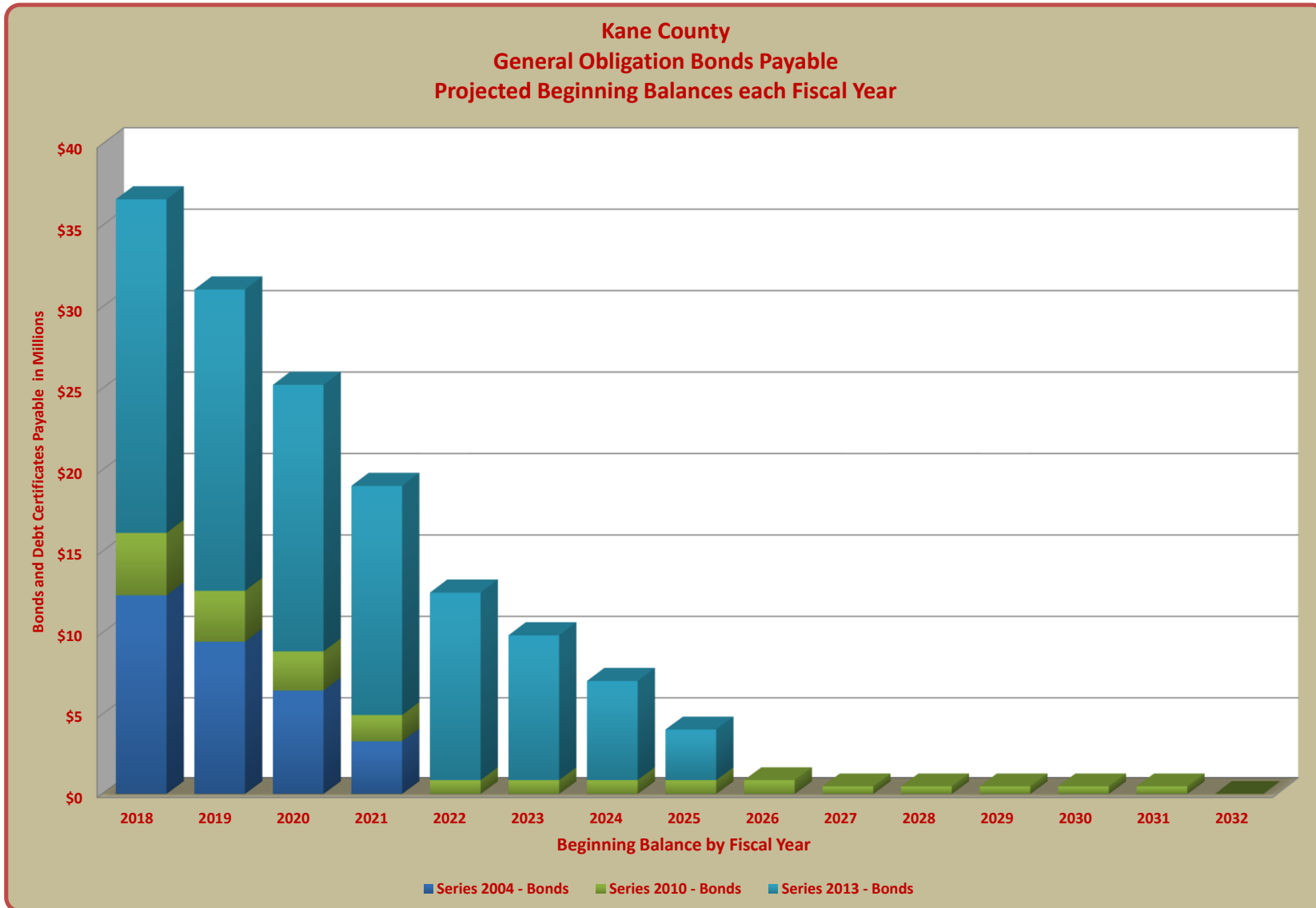
	Balance Dec. 1, 2017	Additions	Retirements	Refunding	Balance Nov. 30, 2018
General Obligation Bonds Payable:					
Series 2004 - G.O. Refunding Bonds	\$ 12,320,000		2,850,000		9,470,000
Series 2010 - G.O. Alt Rev. Bonds	3,830,000		705,000		3,125,000
Series 2013 - G.O. Alt. Rev. Bonds	20,480,000		1,980,000		18,500,000
Total General Obligation Bonds Payable	\$ 36,630,000	0	5,535,000	0	31,095,000

Remaining Payment Schedule

	Remaining Current Fiscal Year		Fiscal Years 2019 - 2023		Beyond Fiscal Year 2023		Balance Principal
	Principal	Interest	Principal	Interest	Principal	Interest	
General Obligation Bonds Payable:							
Series 2004 - G.O. Refunding Bonds	\$ 0	248,588	9,470,000	762,825	0	0	0
Series 2010 - G.O. Alt Rev. Bonds	0	78,484	2,255,000	429,881	870,000	253,718	0
Series 2013 - G.O. Alt. Rev. Bonds	0	277,500	12,310,000	1,901,700	6,190,000	188,700	0
Total General Obligation Bonds Payable	\$ 0	604,571	24,035,000	3,094,406	7,060,000	442,418	0



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
PROJECTED GENERAL OBLIGATION BONDS PAYABLE





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN COUNTYWIDE FUNDS
FIRST QUARTER FISCAL YEAR 2018

	Governmental Funds		Proprietary Funds		Total Countywide Funds	
	Budget Total Fiscal Year	Actual Year-To-Date	Budget Total Fiscal Year	Actual Year-To-Date	Budget Total Fiscal Year	Actual Year-To-Date
Revenues:						
Property Taxes	\$ 55,614,652	0	0	0	55,614,652	0
Other Taxes	57,868,000	5,835,482	0	0	57,868,000	5,835,482
Licenses and Permits	2,255,633	1,058,477	0	0	2,255,633	1,058,477
Grants	6,898,493	5,435,157	0	0	6,898,493	5,435,157
Charges for Services	24,849,245	5,606,006	4,500	3,849	24,853,745	5,609,855
Fines	4,183,315	552,619	0	0	4,183,315	552,619
Reimbursements	21,624,501	2,455,171	45,000	4,720	21,669,501	2,459,891
Interest	1,331,433	303,433	122,124	0	1,453,557	303,433
Miscellaneous	3,913,280	319,677	17,633,797	3,369,162	21,547,077	3,688,839
Cash on Hand	44,992,625	0	5,463,556	0	50,456,181	0
Total Revenues	\$ 223,531,177	21,566,023	23,268,977	3,377,731	246,800,154	24,943,754
Expenditures and Encumbrances:						
Personnel	\$ 101,760,118	26,258,736	212,811	54,376	101,972,929	26,313,112
Contractual Services	52,070,291	21,088,329	23,066,526	5,473,576	75,136,817	26,561,905
Commodities	9,135,919	3,687,677	35,100	6,490	9,171,019	3,694,167
Capital	67,985,787	18,095,940	0	0	67,985,787	18,095,940
Budget Cut Amount	(1,904,150)	0	0	0	(1,904,150)	0
Debt Service - Principal	5,535,000	5,535,000	0	0	5,535,000	5,535,000
Debt Service - Interest	1,327,756	723,184	0	0	1,327,756	723,184
Debt Service - Requirement	939,362	0	0	0	939,362	0
Contingency and Other	16,635,634	2,327,446	0	0	16,635,634	2,327,446
Total Expenditures and Encumbrances	\$ 253,485,717	77,716,312	23,314,437	5,534,441	276,800,154	83,250,754
Excess (Deficiency) of Revenues Over Expenditures	\$ (29,954,540)	(56,150,290)	(45,460)	(2,156,710)	(30,000,000)	(58,307,000)
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	14,428,343	12,723,085	116,000	116,000	14,544,343	12,839,085
Transfers Out	14,473,803	12,768,545	70,540	70,540	14,544,343	12,839,085
Total Other Financing Sources (Uses)	\$ 29,954,540	(45,460)	45,460	45,460	30,000,000	0
Less Encumbrances included above:						
Contractual Services	\$	12,266,634		74,454		12,341,088
Commodities		2,022,230		5,885		2,028,115
Capital		17,311,889		0		17,311,889
Contingency and Other		382,442		0		382,442
Total Encumbrances included above		31,983,196		80,339		32,063,534
Net Change in Fund Balance	\$ 0	(24,212,554)	0	(2,030,912)	0	(26,243,466)
Fund Balance, Beginning of Year	\$	227,647,553	20,202,195		247,849,748	
Fund Balance, End of Quarter	\$	203,434,999	18,171,283		221,606,282	