

The seal of Kane County Auditor is a circular emblem with a scalloped outer edge. It features a central diamond shape with a smaller diamond inside it. The word "ORGANIZED" is written in an arc at the top, and "JAN. 16, 1831" is written in an arc at the bottom. The words "SEAL OF KANE COUNTY" are written around the inner circle. The seal is light gray and serves as a background for the text.

**OFFICE OF THE KANE COUNTY AUDITOR**

*Terry Hunt, Kane County Auditor*

**County Auditor's Quarterly  
Financial Report  
First Quarter FY2019**

Mariola Oscarson  
Deputy Auditor

Kristin Jenkins  
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[KaneCountyAuditor.org](http://KaneCountyAuditor.org)



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 2019

General Fund		
	Budget	Actual
	Fiscal Year Totals	Year To Date Totals

<b>Revenues:</b>		
Property Taxes	\$ 34,674,704	0
Other Taxes	26,468,000	2,896,572
Licenses and Permits	1,208,735	413,442
Grants	167,134	0
Charges for Services	12,620,352	2,645,844
Fines	2,218,000	185,268
Reimbursements	5,162,918	1,697,483
Interest	1,093,286	83,883
Miscellaneous	257,173	45,405
Cash on Hand	1,801,819	0
<b>Total Revenues</b>	<b>\$ 85,672,121</b>	<b>7,967,896</b>

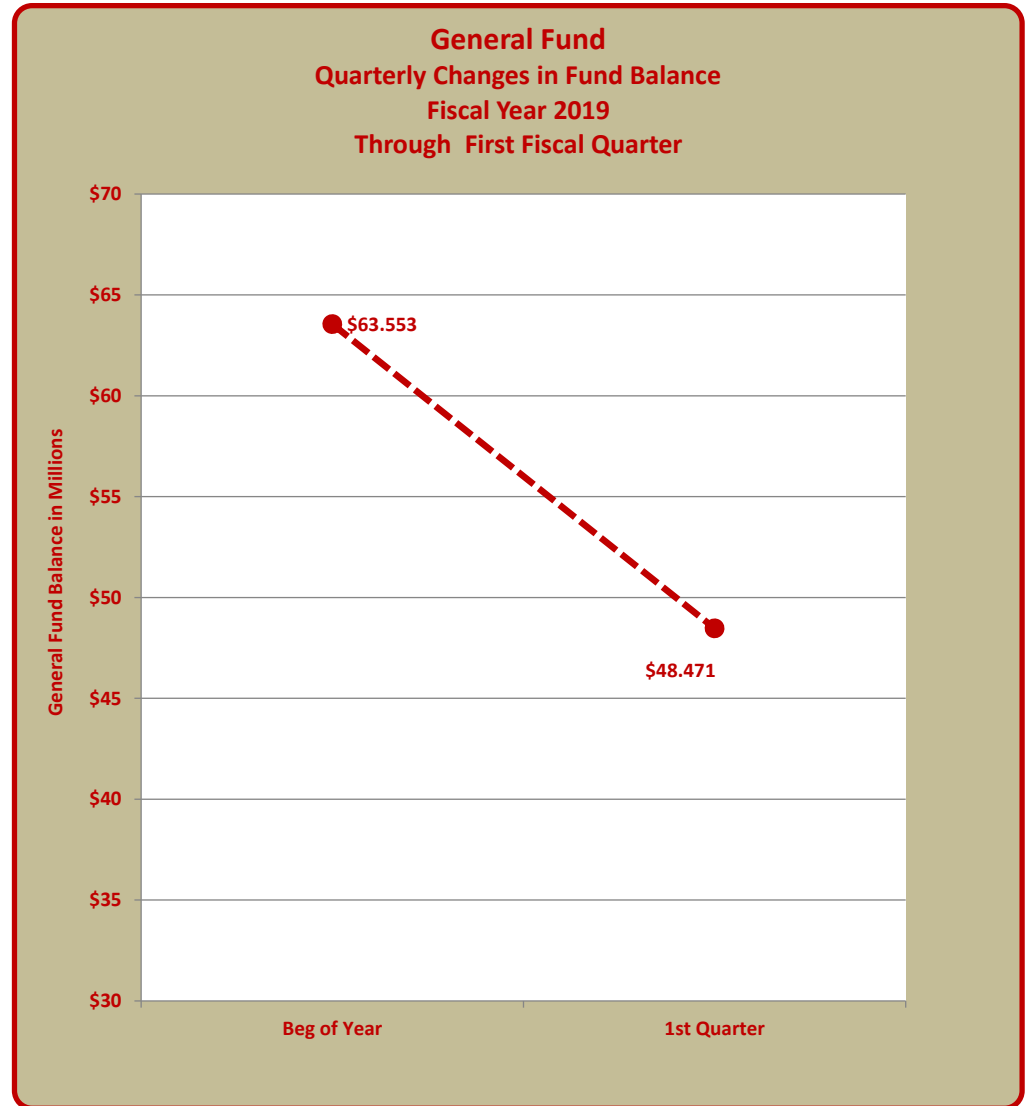
<b>Expenditures and Encumbrances:</b>		
Personnel	\$ 66,955,841	16,171,784
Contractual Services	10,287,858	2,539,757
Commodities	5,206,815	999,669
Capital	99,000	43,174
Unallocated Reduction to Budget Request	(2,532,554)	0
Debt Service - Principal	0	0
Debt Service - Interest	0	0
Debt Service - Requirement	0	0
Contingency and Other	1,588,603	0
<b>Total Expenditures and Encumbrances</b>	<b>\$ 81,605,563</b>	<b>19,754,384</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,066,558	(11,786,488)

<b>Other Financing Sources (Uses):</b>		
Issuance of Bonds	\$ 0	0
Premium on Bonds Sold	0	0
Transfers In	3,094,810	1,786,127
Transfers Out	7,161,368	5,454,623
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (4,066,558)</b>	<b>(3,668,496)</b>

<b>Less Encumbrances included above:</b>		
Contractual Services	\$ 305,949	305,949
Commodities	47,454	47,454
Capital	19,416	19,416
Contingency and Other	0	0
<b>Total Encumbrances included above</b>	<b>372,819</b>	<b>372,819</b>
Net Change in Fund Balance	\$ 0	(15,082,165)

**Fund Balance, Beginning of Year** \$ 63,552,874

**Fund Balance, End of Quarter** \$ 48,470,709

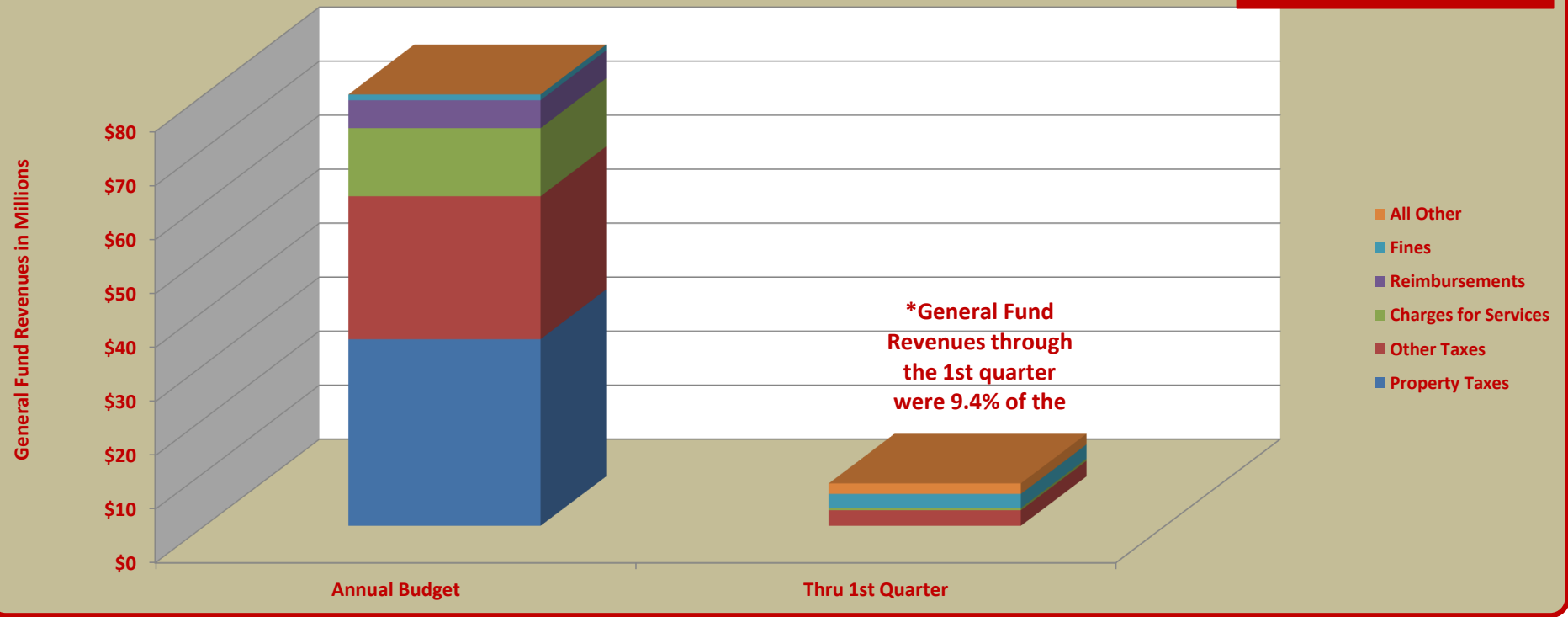




TERRY HUNT, KANE COUNTY AUDITOR  
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
 GENERAL FUND REVENUES FISCAL YEAR 2019  
 FIRST QUARTER FISCAL YEAR 2019

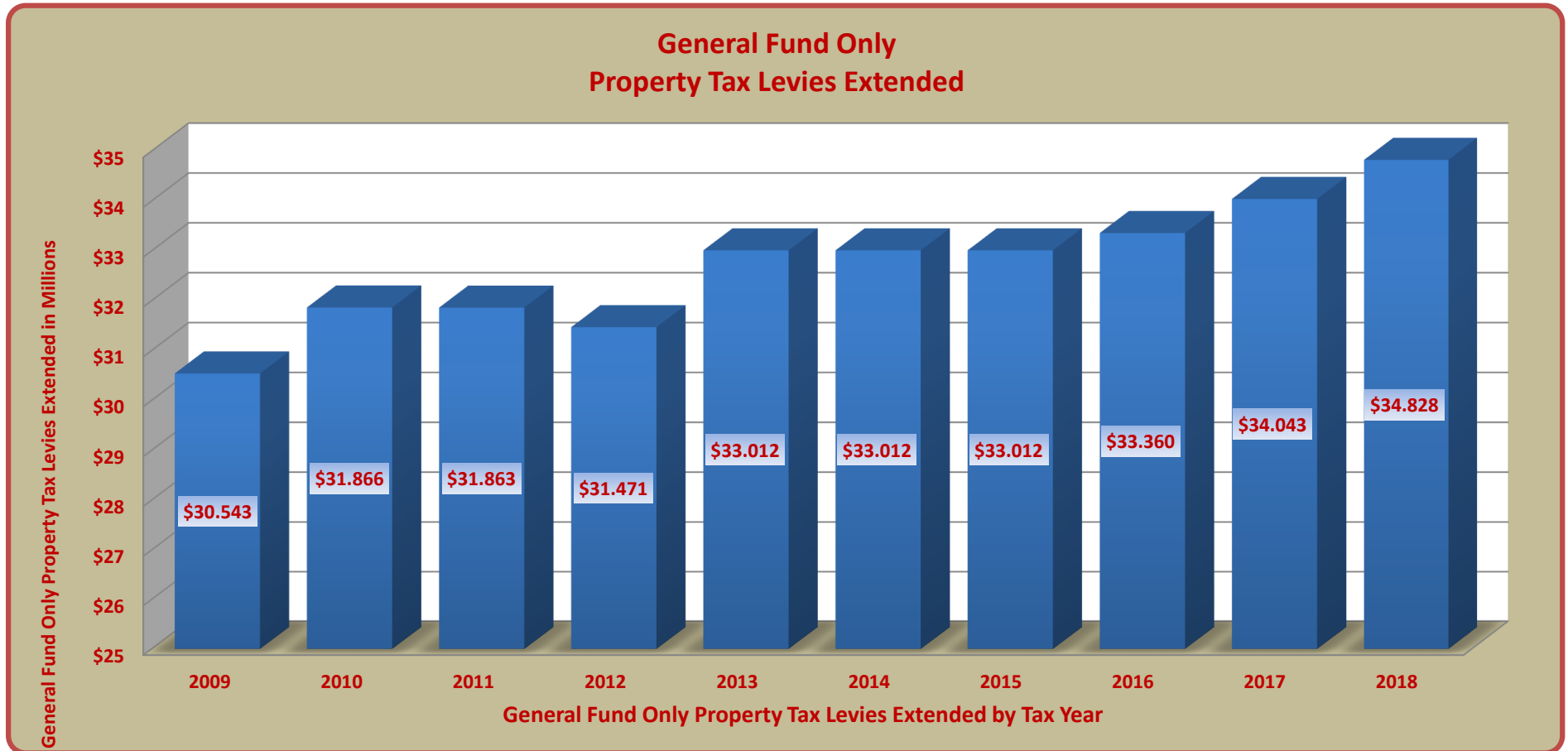
**General Fund Revenues Fiscal Year 2019  
 Annual Budget Compared to Year-To-Date Actual  
 Through First Quarter Fiscal Year 2019**

**\*For comparative purposes this chart  
 does NOT INCLUDE  
 Cash On Hand  
 in the Annual Budget.**



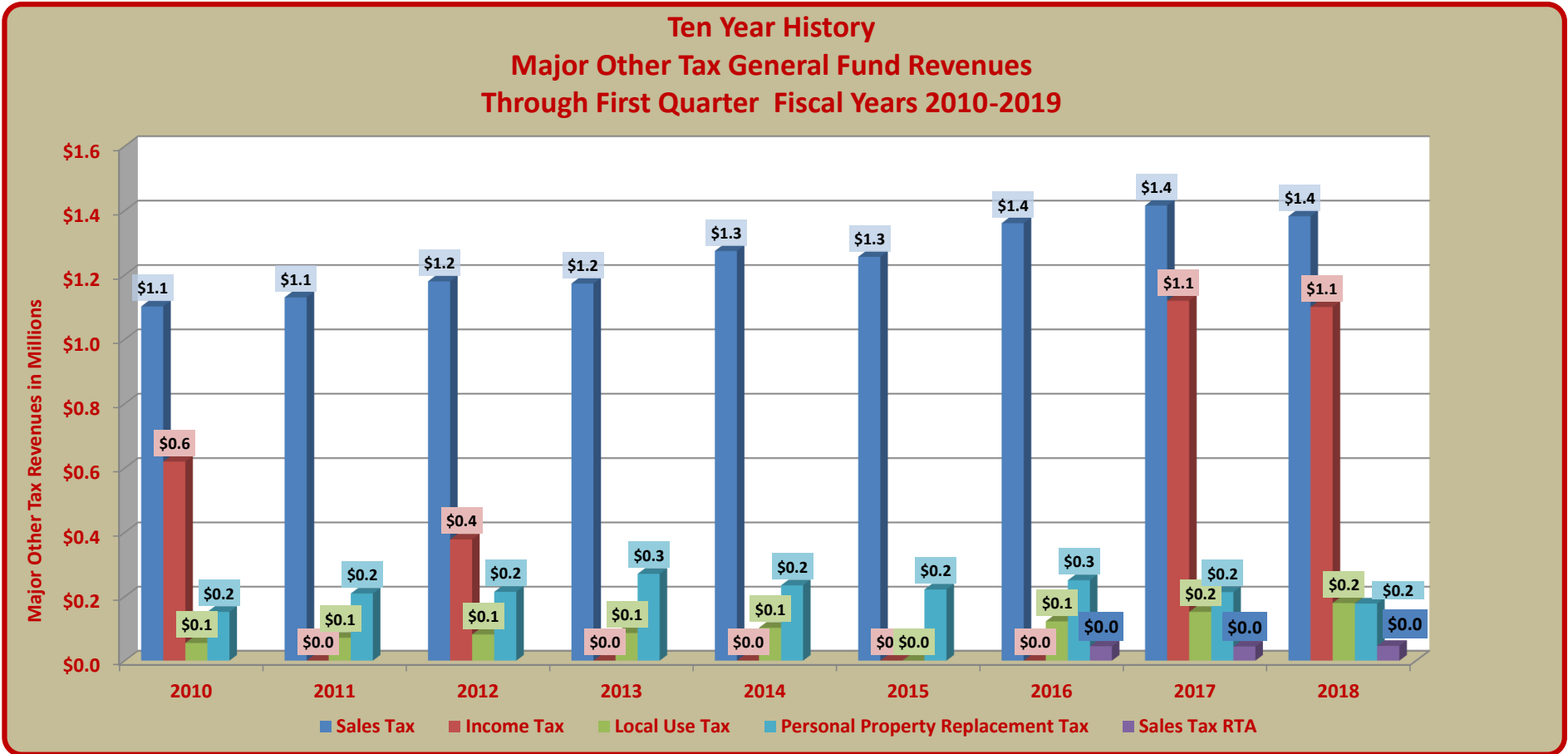


TERRY HUNT, KANE COUNTY AUDITOR  
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR THE GENERAL FUND  
FIRST QUARTER FISCAL YEAR 2019





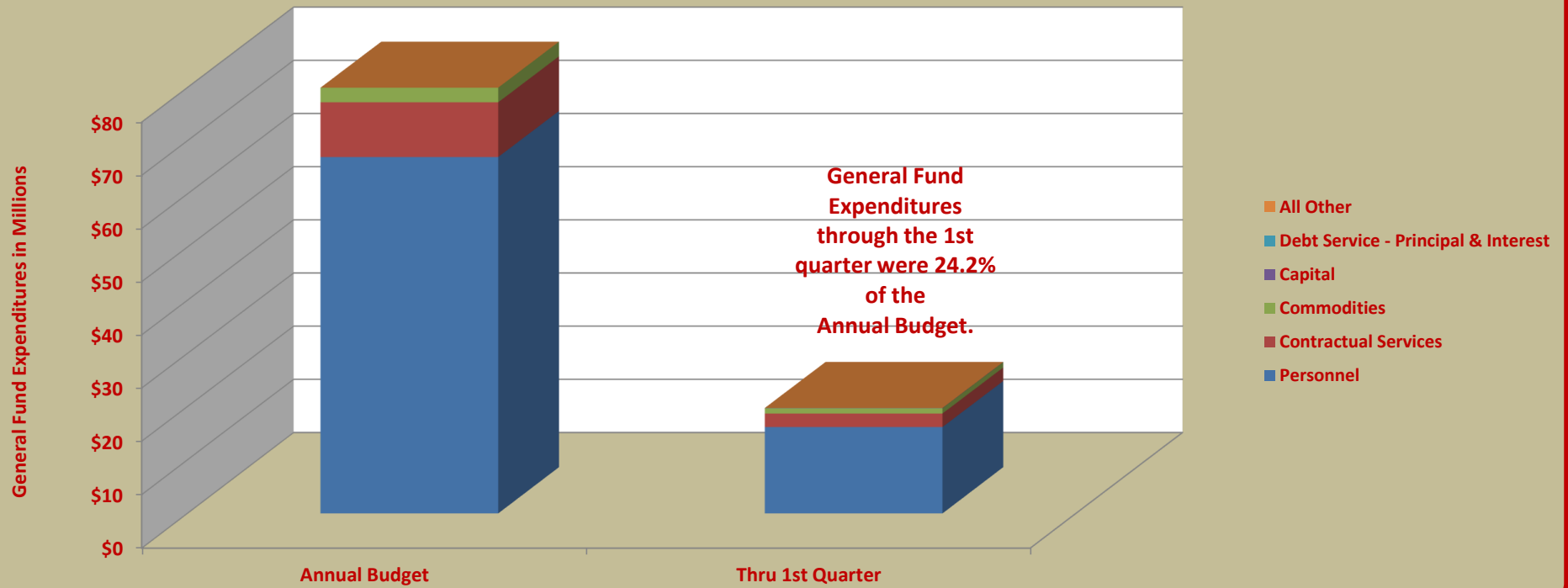
TERRY HUNT, KANE COUNTY AUDITOR  
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
 MAJOR OTHER TAX GENERAL FUND REVENUES COMPARATIVE HISTORY  
 FIRST QUARTER FISCAL YEAR 2019





TERRY HUNT, KANE COUNTY AUDITOR  
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
 GENERAL FUND EXPENDITURES FISCAL YEAR 2019  
 FIRST QUARTER FISCAL YEAR 2019

**General Fund Expenditures Fiscal Year 2019  
 Annual Budget Compared to Year-To-Date Actual  
 Through First Quarter Fiscal Year 2019**





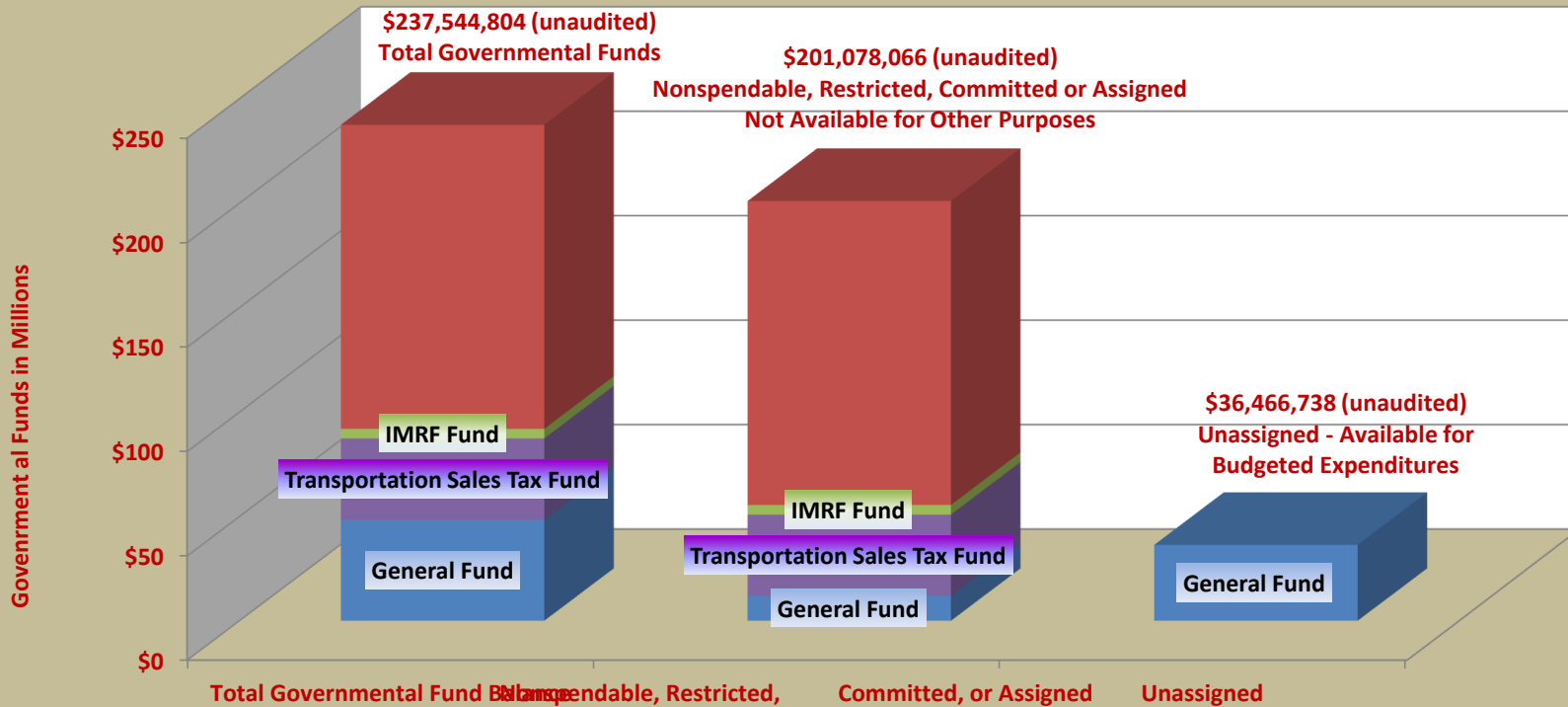
**TERRY HUNT, KANE COUNTY AUDITOR**  
**KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS**  
**FIRST QUARTER FISCAL YEAR 2019**

	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
<b>Revenues:</b>								
Property Taxes	\$ 34,674,704	0	5,497,470	0	15,876,231	0	56,048,405	0
Other Taxes	26,468,000	2,896,572	14,980,000	1,260,208	19,100,000	1,721,313	60,548,000	5,878,092
Licenses and Permits	1,208,735	413,442	0	0	1,585,000	1,009,608	2,793,735	1,423,050
Grants	167,134	0	0	0	7,724,204	4,452,224	7,891,338	4,452,224
Charges for Services	12,620,352	2,645,844	0	0	12,287,653	2,426,395	24,908,005	5,072,239
Fines	2,218,000	185,268	0	0	1,645,540	396,635	3,863,540	581,903
Reimbursements	5,162,918	1,697,483	2,794,775	272	4,971,337	559,663	12,929,030	2,257,417
Interest	1,093,286	83,883	275,871	59,042	1,368,868	299,355	2,738,025	442,279
Miscellaneous	257,173	45,405	0	0	3,612,719	138,860	3,869,892	184,265
Cash on Hand	1,801,819	0	19,540,646	0	31,993,085	0	53,335,550	0
<b>Total Revenues</b>	<b>\$ 85,672,121</b>	<b>7,967,896</b>	<b>43,088,762</b>	<b>1,319,521</b>	<b>100,164,637</b>	<b>11,004,052</b>	<b>228,925,520</b>	<b>20,291,470</b>
<b>Expenditures and Encumbrances:</b>								
Personnel	\$ 66,955,841	16,171,784	5,931,814	1,510,611	31,407,309	8,389,434	104,294,964	26,071,830
Contractual Services	10,287,858	2,539,757	9,789,717	7,961,784	37,594,657	19,224,502	57,672,232	29,726,042
Commodities	5,206,815	999,669	0	0	4,728,840	2,143,893	9,935,655	3,143,561
Capital	99,000	43,174	27,439,704	15,704,117	37,947,244	33,084,398	65,485,948	48,831,689
Unallocated Reduction to Budget Request	(2,532,554)	0	0	0	(373,812)	0	(2,906,366)	0
Debt Service - Principal	0	0	0	0	5,855,000	5,855,000	5,855,000	5,855,000
Debt Service - Interest	0	0	0	0	1,729,356	604,571	1,729,356	604,571
Debt Service - Requirement	0	0	0	0	736,841	414,052	736,841	414,052
Contingency and Other	1,588,603	0	0	0	12,206,662	49,446	13,795,265	49,446
<b>Total Expenditures and Encumbrances</b>	<b>\$ 81,605,563</b>	<b>19,754,384</b>	<b>43,161,235</b>	<b>25,176,512</b>	<b>131,832,097</b>	<b>69,765,296</b>	<b>256,598,895</b>	<b>114,696,192</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,066,558	(11,786,488)	(72,473)	(23,856,991)	(31,667,460)	(58,761,244)	(27,673,375)	(94,404,722)
<b>Other Financing Sources (Uses):</b>								
Issuance of Bonds	\$ 0	0	0	0	27,060,000	27,060,000	27,060,000	27,060,000
Premium on Bonds Sold	0	0	0	0	715,404	715,403	715,404	715,403
Transfer to Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	3,094,810	1,786,127	72,473	1,906	12,637,877	10,820,079	15,805,160	12,608,112
Transfers Out	7,161,368	5,454,623	0	0	8,745,821	7,255,518	15,907,189	12,710,141
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (4,066,558)</b>	<b>(3,668,496)</b>	<b>72,473</b>	<b>1,906</b>	<b>31,667,460</b>	<b>31,339,964</b>	<b>27,673,375</b>	<b>27,673,374</b>
<b>Less Encumbrances included above:</b>								
Contractual Services	\$ 305,949	0	0	7,558,529	0	13,195,454	0	21,059,933
Commodities	47,454	0	0	0	0	1,255,912	0	1,303,366
Capital	19,416	0	0	15,656,283	0	31,634,097	0	47,309,796
Contingency and Other	0	0	0	0	0	0	0	0
<b>Total Encumbrances included above</b>	<b>\$ 372,819</b>	<b>0</b>	<b>0</b>	<b>23,214,813</b>	<b>0</b>	<b>46,085,463</b>	<b>0</b>	<b>69,673,095</b>
Net Change in Fund Balance	\$ 0	(15,082,165)	0	(640,272)	0	18,664,183	0	2,941,747
<b>Fund Balance, Beginning of Year</b>	<b>\$ 63,552,874</b>	<b>0</b>	<b>44,209,122</b>	<b>0</b>	<b>126,841,062</b>	<b>0</b>	<b>234,603,058</b>	<b>0</b>
<b>Fund Balance, End of Quarter</b>	<b>\$ 48,470,709</b>	<b>0</b>	<b>43,568,850</b>	<b>0</b>	<b>145,505,245</b>	<b>0</b>	<b>237,544,804</b>	<b>0</b>



**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 2019**

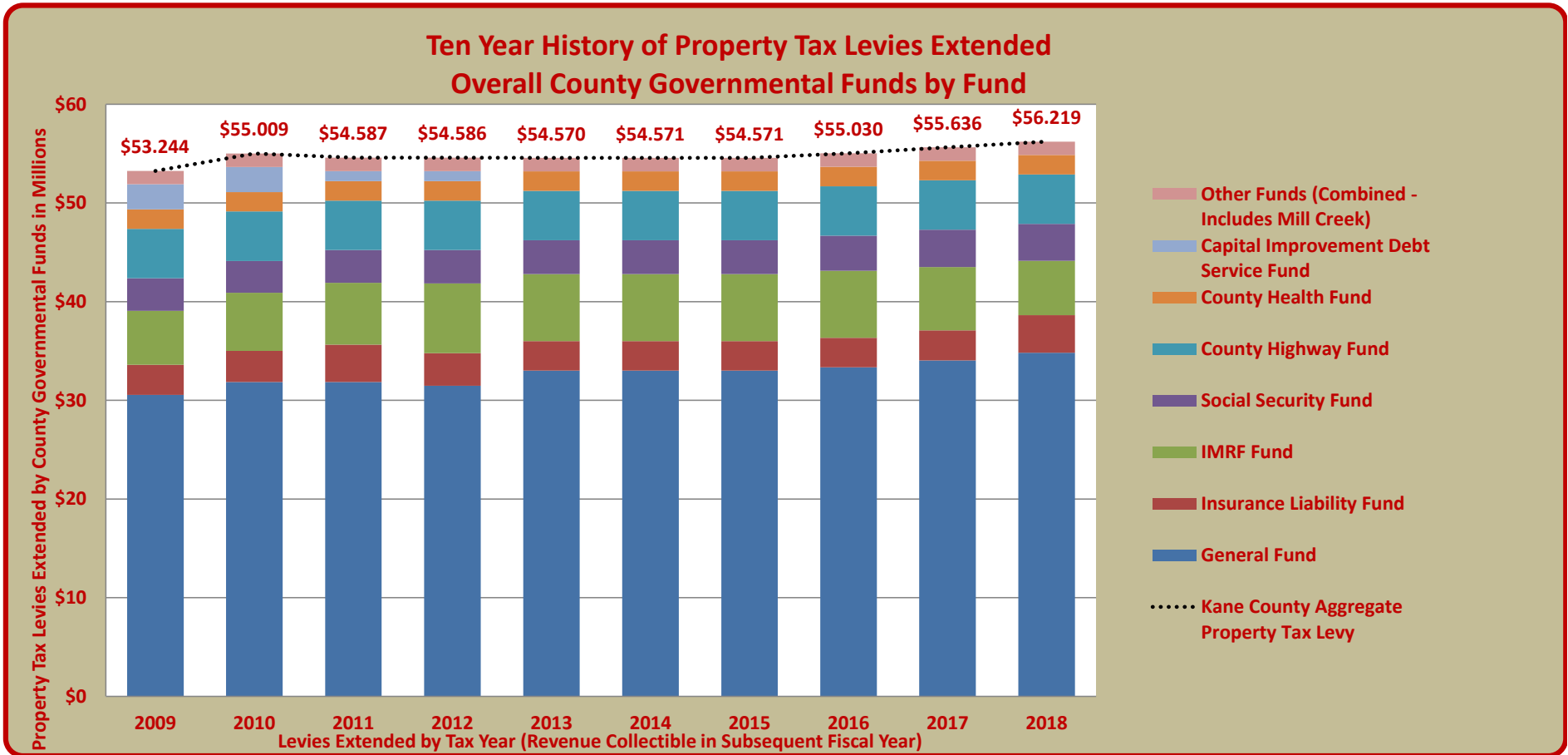
**Total Governmental Funds, Funds Restricted, and  
 Estimated Funds Unassigned  
 First Quarter Fiscal Year 2019**





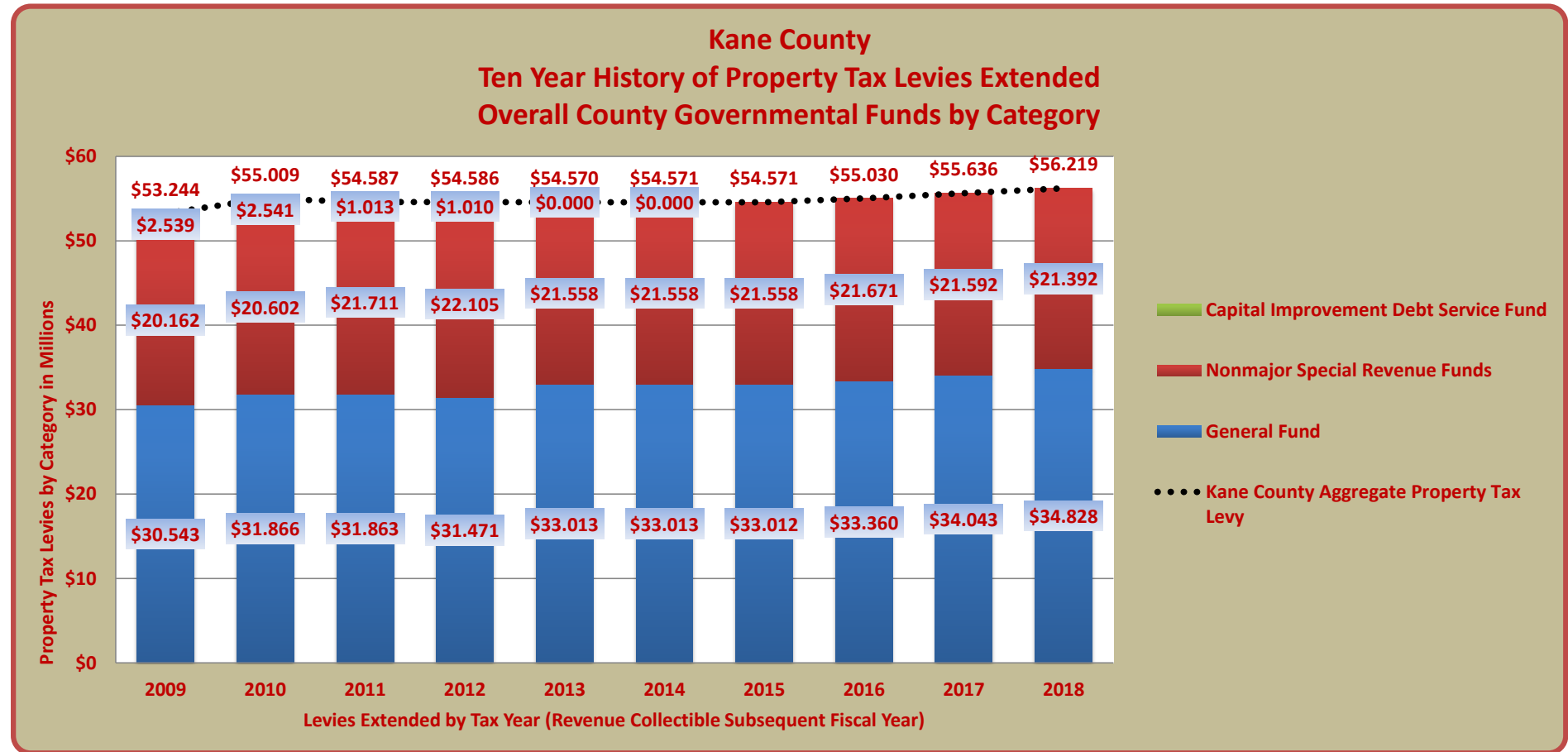


TERRY HUNT, KANE COUNTY AUDITOR  
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR COUNTY GOVERNMENTAL FUNDS BY FUND  
 FIRST QUARTER FISCAL YEAR 2019





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 2019

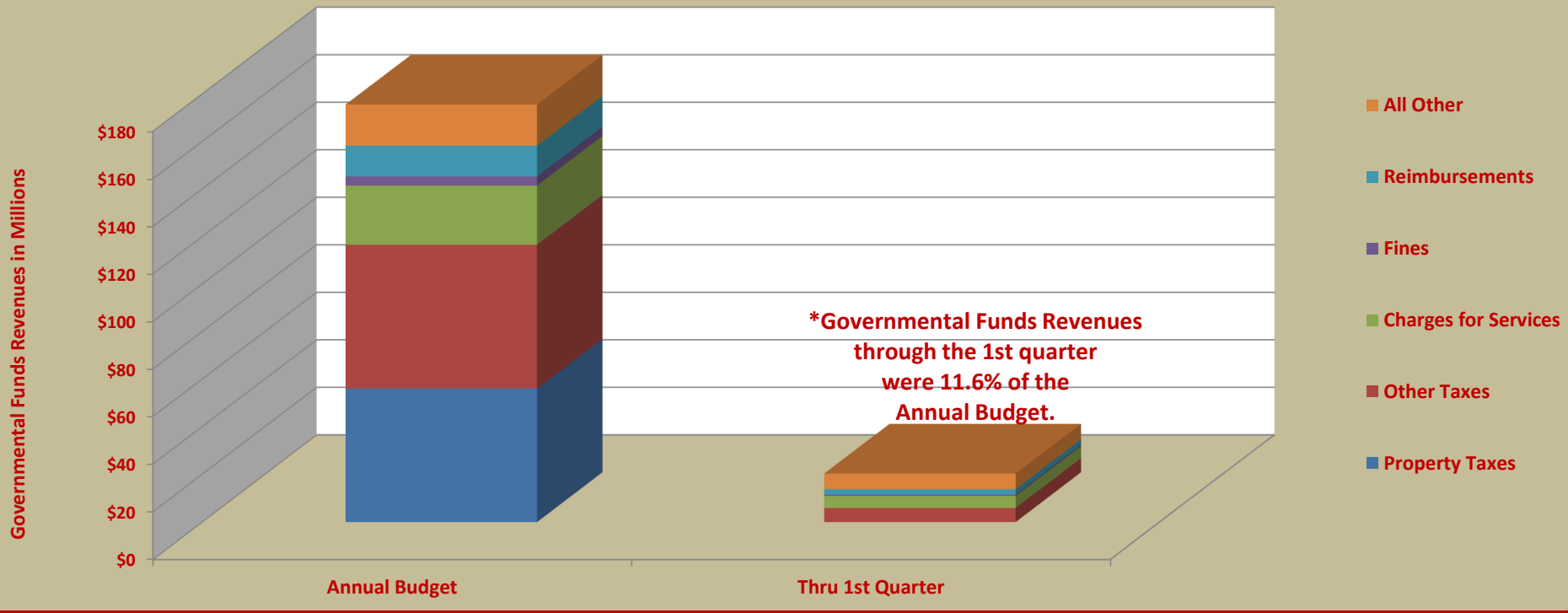




TERRY HUNT, KANE COUNTY AUDITOR  
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
 GOVERNMENTAL FUNDS REVENUES FISCAL YEAR 2019  
 FIRST QUARTER FISCAL YEAR 2019

**Governmental Funds Revenues Fiscal Year 2019  
 Annual Budget Compared to Year-To-Date Actual  
 Through First Quarter Fiscal Year 2019**

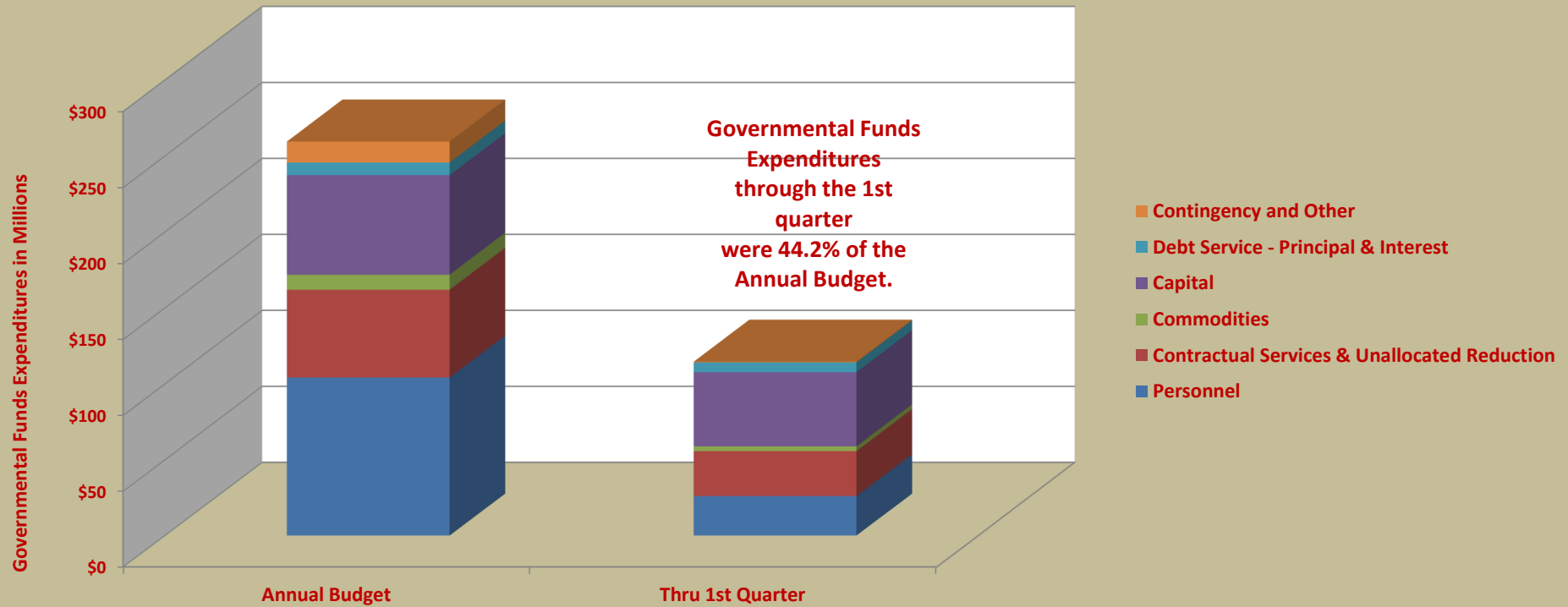
**\*For comparative purposes this  
 chart  
 DOES NOT INCLUDE  
 Cash On Hand  
 in the Annual Budget.**





TERRY HUNT, KANE COUNTY AUDITOR  
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
GOVERNMENTAL FUND EXPENDITURES FISCAL YEAR 2019  
FIRST QUARTER FISCAL YEAR 2019

**Governmental Funds Expenditures Fiscal Year 2019  
Annual Budget Compared to Year-To-Date Actual  
Through First Quarter Fiscal Year 2019**





**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 2019**

	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
<b>Revenues:</b>								
Property Taxes	\$ 34,674,704	0	5,497,470	0	0	0	15,842,592	0
Other Taxes	26,468,000	2,896,572	0	0	14,980,000	1,260,208	18,890,000	1,670,593
Licenses and Permits	1,208,735	413,442	0	0	0	0	1,585,000	1,009,608
Grants	167,134	0	0	0	0	0	7,724,204	4,452,224
Charges for Services	12,620,352	2,645,844	0	0	0	0	10,201,153	2,135,990
Fines	2,218,000	185,268	0	0	0	0	1,645,540	396,635
Reimbursements	5,162,918	1,697,483	0	0	2,794,775	272	3,268,485	325,474
Interest	1,093,286	83,883	115,871	10,070	160,000	48,971	574,416	115,806
Miscellaneous	257,173	45,405	0	0	0	0	3,612,719	138,860
Cash on Hand	1,801,819	0	246,000	0	19,294,646	0	21,718,144	0
<b>Total Revenues</b>	<b>\$ 85,672,121</b>	<b>7,967,896</b>	<b>5,859,341</b>	<b>10,070</b>	<b>37,229,421</b>	<b>1,309,451</b>	<b>85,062,253</b>	<b>10,245,191</b>
<b>Expenditures and Encumbrances:</b>								
Personnel	\$ 66,955,841	16,171,784	5,931,814	1,510,611	0	0	31,407,309	8,389,434
Contractual Services	10,287,858	2,539,757	0	0	9,789,717	7,961,784	33,901,547	14,519,256
Commodities	5,206,815	999,669	0	0	0	0	4,728,840	2,143,893
Capital	99,000	43,174	0	0	27,439,704	15,704,117	11,144,227	5,607,559
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	1,588,603	0	0	0	0	0	430,104	49,446
<b>Total Expenditures and Encumbrances</b>	<b>\$ 84,138,117</b>	<b>19,754,384</b>	<b>5,931,814</b>	<b>1,510,611</b>	<b>37,229,421</b>	<b>23,665,901</b>	<b>81,612,027</b>	<b>30,709,587</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,534,004	(11,786,488)	(72,473)	(1,500,541)	0	(22,356,450)	3,450,226	(20,464,397)
<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	3,094,810	1,786,127	72,473	1,906	0	0	4,787,169	3,536,829
Transfers Out	7,161,368	5,454,623	0	0	0	0	8,611,207	7,255,518
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (4,066,558)</b>	<b>(3,668,496)</b>	<b>72,473</b>	<b>1,906</b>	<b>0</b>	<b>0</b>	<b>(3,824,038)</b>	<b>(3,718,689)</b>
<b>Less Encumbrances included above:</b>								
Contractual Services	\$ 0	305,949	0	0	0	7,558,529	0	8,661,106
Commodities	0	47,454	0	0	0	0	0	1,255,912
Capital	0	19,416	0	0	0	15,656,283	0	5,404,538
Contingency and Other	0	0	0	0	0	0	0	0
<b>Total Encumbrances included above</b>	<b>0</b>	<b>372,819</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,214,813</b>	<b>0</b>	<b>15,321,557</b>
<b>Net Change in Fund Balance</b>	<b>\$ (2,532,554)</b>	<b>(15,082,165)</b>	<b>0</b>	<b>(1,498,635)</b>	<b>0</b>	<b>858,363</b>	<b>(373,812)</b>	<b>(8,861,529)</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$ 63,552,874</b>		<b>6,119,730</b>		<b>38,089,392</b>		<b>92,608,920</b>	
<b>Fund Balance, End of Quarter</b>	<b>\$ 48,470,709</b>		<b>4,621,095</b>		<b>38,947,756</b>		<b>83,747,391</b>	



**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 2019**

	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	33,639	0	0	0	56,048,405	0	
Other Taxes	0	0	210,000	50,720	0	0	60,548,000	5,878,092	
Licenses and Permits	0	0	0	0	0	0	2,793,735	1,423,050	
Grants	0	0	0	0	0	0	7,891,338	4,452,224	
Charges for Services	0	0	2,086,500	290,405	0	0	24,908,005	5,072,239	
Fines	0	0	0	0	0	0	3,863,540	581,903	
Reimbursements	784,437	234,189	918,415	0	0	0	12,929,030	2,257,417	
Interest	215,940	24,215	521,272	155,099	57,240	4,234	2,738,025	442,279	
Miscellaneous	0	0	0	0	0	0	3,869,892	184,265	
Cash on Hand	0	0	10,274,941	0	0	0	53,335,550	0	
<b>Total Revenues</b>	<b>\$ 1,000,377</b>	<b>258,404</b>	<b>14,044,767</b>	<b>496,224</b>	<b>57,240</b>	<b>4,234</b>	<b>228,925,520</b>	<b>20,291,470</b>	
<b>Expenditures and Encumbrances:</b>									
Personnel	\$ 0	0	0	0	0	0	104,294,964	26,071,830	
Contractual Services	1,000	550	3,692,110	4,704,696	0	0	57,672,232	29,726,042	
Commodities	0	0	0	0	0	0	9,935,655	3,143,561	
Capital	0	0	26,803,017	27,476,839	0	0	65,485,948	48,831,689	
Budget Cut Amount							0	0	
Debt Service - Principal	5,855,000	5,855,000	0	0	0	0	5,855,000	5,855,000	
Debt Service - Interest	1,729,356	604,571	0	0	0	0	1,729,356	604,571	
Debt Service - Requirement	736,841	414,052	0	0	0	0	736,841	414,052	
Contingency and Other	3,801,039	0	7,918,279	0	57,240	0	13,795,265	49,446	
<b>Total Expenditures and Encumbrances</b>	<b>\$ 12,123,236</b>	<b>6,874,173</b>	<b>38,413,406</b>	<b>32,181,535</b>	<b>57,240</b>	<b>0</b>	<b>259,505,261</b>	<b>114,696,192</b>	
Excess (Deficiency) of Revenues Over Expenditures	\$ (11,122,859)	(6,615,770)	(24,368,639)	(31,685,311)	0	4,234	(30,579,741)	(94,404,722)	
<b>Other Financing Sources (Uses):</b>									
Issuance of Bonds	\$ 4,056,747	4,056,747	23,003,253	23,003,253	0	0	27,060,000	27,060,000	
Premium on Bonds Sold	715,404	715,403	23,003,253	23,003,253	0	0	23,718,657	23,718,656	
Transfer to Escrow Agent	0	0	0	0	0	0	0	0	
Transfers In	6,350,708	6,283,250	1,500,000	1,000,000	0	0	15,805,160	12,608,112	
Transfers Out	0	0	134,614	0	0	0	15,907,189	12,710,141	
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 11,122,859</b>	<b>11,055,401</b>	<b>47,371,892</b>	<b>47,006,505</b>	<b>0</b>	<b>0</b>	<b>50,676,628</b>	<b>50,676,627</b>	
<b>Less Encumbrances included above:</b>									
Contractual Services	\$ 0	0	0	4,534,348	0	0	0	21,059,933	
Commodities	0	0	0	0	0	0	0	1,303,366	
Capital	0	0	0	26,229,558	0	0	0	47,309,796	
Contingency and Other	0	0	0	0	0	0	0	0	
<b>Total Encumbrances included above</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>30,763,906</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,673,095</b>	
Net Change in Fund Balance	\$ 0	4,439,631	23,003,253	46,085,100	0	4,234	20,096,887	25,944,999	
<b>Fund Balance, Beginning of Year</b>	<b>\$ 9,220,891</b>		<b>21,794,215</b>		<b>3,217,037</b>		<b>234,603,058</b>		
<b>Fund Balance, End of Quarter</b>	<b>\$ 13,660,521</b>		<b>67,879,315</b>		<b>3,221,270</b>		<b>260,548,057</b>		



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 FIRST QUARTER FISCAL YEAR 2019

	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
<b>Revenues:</b>										
Property Taxes	\$ 34,674,704	0	0	0	0	0	0	0	0	0
Other Taxes	26,468,000	2,896,572	0	0	0	0	0	0	0	0
Licenses and Permits	1,208,735	413,442	0	0	0	0	0	0	0	0
Grants	246,188	0	0	0	0	0	0	0	0	0
Charges for Services	12,620,352	2,645,844	0	0	0	0	0	0	0	0
Fines	2,218,000	185,268	0	0	0	0	0	0	0	0
Reimbursements	5,162,918	1,697,483	0	0	0	0	0	0	0	0
Interest	936,100	70,859	5,526	19	90,000	6,663	22,320	2,696	0	155
Miscellaneous	257,173	45,405	0	0	0	0	0	0	0	0
Cash on Hand	0	0	0	0	0	0	1,463,970	0	99,210	0
<b>Total Revenues</b>	<b>\$ 83,792,170</b>	<b>7,954,873</b>	<b>5,526</b>	<b>19</b>	<b>90,000</b>	<b>6,663</b>	<b>1,486,290</b>	<b>2,696</b>	<b>99,210</b>	<b>155</b>
<b>Expenditures and Encumbrances:</b>										
Personnel	\$ 66,471,468	16,062,886	0	0	0	0	0	0	477,224	106,561
Contractual Services	10,005,639	2,398,112	0	0	0	0	0	0	23,164	0
Commodities	5,204,800	999,669	0	0	0	0	0	0	1,615	0
Capital	0	0	0	0	0	0	0	0	0	0
Budget Cut Amount	(2,532,554)	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	1,135,417	0	302,526	0	90,000	0	22,320	0	0	0
<b>Total Expenditures and Encumbrances</b>	<b>\$ 80,284,770</b>	<b>19,460,667</b>	<b>302,526</b>	<b>0</b>	<b>90,000</b>	<b>0</b>	<b>22,320</b>	<b>0</b>	<b>502,003</b>	<b>106,561</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,507,400	(11,505,794)	(297,000)	19	0	6,663	1,463,970	2,696	(402,793)	(106,406)
<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	2,114,223	822,834	297,000	297,000	0	0	0	0	402,793	402,793
Transfers Out	5,621,623	5,121,623	0	0	0	0	1,463,970	333,000	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (3,507,400)</b>	<b>(4,298,789)</b>	<b>297,000</b>	<b>297,000</b>	<b>0</b>	<b>0</b>	<b>(1,463,970)</b>	<b>(333,000)</b>	<b>402,793</b>	<b>402,793</b>
<b>Less Encumbrances included above:</b>										
Contractual Services	\$	185,086		0	0	0	0	0	0	0
Commodities		47,454		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	0
<b>Total Encumbrances included above</b>		<b>232,540</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>\$ 0</b>	<b>(15,572,043)</b>	<b>0</b>	<b>297,019</b>	<b>0</b>	<b>6,663</b>	<b>0</b>	<b>(330,304)</b>	<b>0</b>	<b>296,387</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$</b>	<b>50,749,815</b>		<b>17,067</b>	<b>0</b>	<b>5,021,264</b>	<b>0</b>	<b>5,011,745</b>	<b>0</b>	<b>100,731</b>
<b>Fund Balance, End of Quarter</b>	<b>\$</b>	<b>35,177,772</b>		<b>314,085</b>		<b>5,027,927</b>		<b>4,681,440</b>		<b>397,118</b>



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**FIRST QUARTER FISCAL YEAR 2019**

	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	34,674,704	0
Other Taxes	0	0	0	0	0	0	0	0	26,468,000	2,896,572
Licenses and Permits	0	0	0	0	0	0	0	0	1,208,735	413,442
Grants	(79,054)	0	0	0	0	0	0	0	167,134	0
Charges for Services	0	0	0	0	0	0	0	0	12,620,352	2,645,844
Fines	0	0	0	0	0	0	0	0	2,218,000	185,268
Reimbursements	0	0	0	0	0	0	0	0	5,162,918	1,697,483
Interest	0	101	500	173	500	385	38,340	2,833	1,093,286	83,883
Miscellaneous	0	0	0	0	0	0	0	0	257,173	45,405
Cash on Hand	154,829	0	50,104	0	33,706	0	0	0	1,801,819	0
<b>Total Revenues</b>	<b>\$ 75,775</b>	<b>101</b>	<b>50,604</b>	<b>173</b>	<b>34,206</b>	<b>385</b>	<b>38,340</b>	<b>2,833</b>	<b>85,672,121</b>	<b>7,967,896</b>
<b>Expenditures and Encumbrances:</b>										
Personnel	\$ 0	0	7,149	2,337	0	0	0	0	66,955,841	16,171,784
Contractual Services	0	0	134,055	15,000	125,000	126,644	0	0	10,287,858	2,539,757
Commodities	0	0	400	0	0	0	0	0	5,206,815	999,669
Capital	0	0	0	0	99,000	43,174	0	0	99,000	43,174
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	0	0	38,340	0	1,588,603	0
Total Expenditures	\$ 0	0	141,604	17,337	224,000	169,819	38,340	0	84,138,117	19,754,384
Excess (Deficiency) of Revenues Over Expenditures	\$ 75,775	101	(91,000)	(17,165)	(189,794)	(169,434)	0	2,833	1,534,004	(11,786,488)
<b>Other Financing Sources (Uses):</b>										
Issuance of Bonds	\$								0	0
Premium on Bonds Sold									0	0
Transfers In	0	0	91,000	91,000	189,794	172,500	0	0	3,094,810	1,786,127
Transfers Out	75,775	0	0	0	0	0	0	0	7,161,368	5,454,623
Total Other Financing Sources (Uses)	\$ (75,775)	0	91,000	91,000	189,794	172,500	0	0	(4,066,558)	(3,668,496)
<b>Less Encumbrances included above:</b>										
Contractual Services	\$	0		0		120,863		0	0	305,949
Commodities		0		0		0		0	0	47,454
Capital		0		0		19,416		0	0	19,416
Contingency and Other		0		0		0		0	0	0
Total Encumbrances included above		0		0		140,279		0		372,819
Net Change in Fund Balance	\$ 0	101	0	73,835	0	143,345	0	2,833	(2,532,554)	(15,082,165)
<b>Fund Balance, Beginning of Year</b>	\$	75,775		129,775		311,634		2,135,068		63,552,874
<b>Fund Balance, End of Quarter</b>	\$	<u>75,876</u>		<u>203,610</u>		<u>454,980</u>		<u>2,137,901</u>		<u>48,470,709</u>





TERRY HUNT, KANE COUNTY AUDITOR  
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 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS  
 FIRST QUARTER FISCAL YEAR 2019

	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	0	784,437	234,189
Interest		61,686	4,407	0	222	19,008
Miscellaneous		0	0	0	0	0
Cash on Hand		0	0	0	0	0
<b>Total Revenues</b>	<b>\$</b>	<b>61,686</b>	<b>4,407</b>	<b>0</b>	<b>222</b>	<b>803,445</b>
<b>236,378</b>						
<b>Expenditures:</b>						
Personnel	\$	0	0	0	0	0
Contractual Services		0	0	0	500	550
Commodities		0	0	0	0	0
Capital		0	0	0	0	0
Debt Service - Principal		2,995,000	2,995,000	0	0	725,000
Debt Service - Interest		418,557	248,588	0	0	141,199
Debt Service - Requirement		143,067	0	0	0	0
Contingency and Other		0	0	0	0	6,566
<b>Total Expenditures</b>	<b>\$</b>	<b>3,556,624</b>	<b>3,243,588</b>	<b>0</b>	<b>0</b>	<b>873,265</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$</b>	<b>(3,494,938)</b>	<b>(3,239,180)</b>	<b>0</b>	<b>222</b>	<b>(69,820)</b>
<b>(567,656)</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		3,494,938	3,494,938	0	0	69,820
Transfers Out		0	0	0	0	2,362
<b>Total Other Financing Sources (Uses)</b>	<b>\$</b>	<b>3,494,938</b>	<b>3,494,938</b>	<b>0</b>	<b>0</b>	<b>69,820</b>
<b>Net Change in Fund Balance</b>	<b>\$</b>	<b>0</b>	<b>255,758</b>	<b>0</b>	<b>222</b>	<b>0</b>
<b>(565,294)</b>						
<b>Fund Balance, Beginning of Year</b>	<b>\$</b>	<b>3,399,919</b>		<b>167,496</b>		<b>2,857,922</b>
<b>Fund Balance, End of Quarter</b>	<b>\$</b>	<b>3,655,676</b>		<b>167,718</b>		<b>2,292,628</b>



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 2019

	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	784,437	234,189
Interest	51,246	3,709	131,940	10,528
Miscellaneous	0	0	0	0
Cash on Hand	0	0	0	0
<b>Total Revenues</b>	<b>\$ 51,246</b>	<b>3,709</b>	<b>916,377</b>	<b>244,716</b>
<b>Expenditures:</b>				
Personnel	\$ 0	0	0	0
Contractual Services	500	0	1,000	550
Commodities	0	0	0	0
Capital	0	0	0	0
Debt Service - Principal	2,135,000	2,135,000	5,855,000	5,855,000
Debt Service - Interest	522,975	277,500	1,082,731	604,571
Debt Service - Requirement	178,721	0	321,788	0
Contingency and Other	0	0	6,566	0
<b>Total Expenditures</b>	<b>\$ 2,837,196</b>	<b>2,412,500</b>	<b>7,267,085</b>	<b>6,460,121</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,785,950)	(2,408,791)	(6,350,708)	(6,215,405)
<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	2,785,950	2,785,950	6,350,708	6,283,250
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 2,785,950</b>	<b>2,785,950</b>	<b>6,350,708</b>	<b>6,283,250</b>
<b>Net Change in Fund Balance</b>	<b>\$ 0</b>	<b>377,159</b>	<b>0</b>	<b>67,845</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$ 2,795,554</b>			<b>9,220,891</b>
<b>Fund Balance, End of Quarter</b>	<b>\$ 3,172,714</b>			<b>9,288,736</b>



**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 2019**

	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
<b>Revenues:</b>						
Property Taxes	\$ 0	0	0	0	33,639	0
Other Taxes	210,000	50,720	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	0	0
Interest	38,000	8,043	415,000	126,221	22	53
Miscellaneous	0	0	0	0	0	0
Cash on Hand	1,449,200	0	0	0	55	0
<b>Total Revenues</b>	<b>\$ 1,697,200</b>	<b>58,762</b>	<b>415,000</b>	<b>126,221</b>	<b>33,716</b>	<b>53</b>
<b>Expenditures and Encumbrances:</b>						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	350,000	995	0	0	2,076	741
Commodities	0	0	0	0	0	0
Capital	2,847,200	183,837	15,500,000	23,000,000	0	0
Debt Service - Principal	0	0	0	0	0	0
Debt Service - Interest	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0
Contingency and Other	0	0	7,918,253	0	26	0
<b>Total Expenditures and Encumbrances</b>	<b>\$ 3,197,200</b>	<b>184,832</b>	<b>23,418,253</b>	<b>23,000,000</b>	<b>2,102</b>	<b>741</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,500,000)	(126,070)	(23,003,253)	(22,873,779)	31,614	(688)
<b>Other Financing Sources (Uses)</b>						
Issuance of Bonds	\$ 0	0	0	0	0	0
Premium on Bonds Sold	0	0	23,003,253	23,003,253	0	0
Transfers In	1,500,000	1,000,000	0	0	0	0
Transfers Out	0	0	0	0	31,614	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 1,500,000</b>	<b>1,000,000</b>	<b>23,003,253</b>	<b>23,003,253</b>	<b>(31,614)</b>	<b>0</b>
<b>Less Encumbrances included above:</b>						
Contractual Services	\$ 0	0	0	0	0	0
Commodities	0	0	0	0	0	0
Capital	84,914	84,914	21,874,305	21,874,305	0	0
<b>Total Encumbrances included above</b>	<b>84,914</b>	<b>84,914</b>	<b>21,874,305</b>	<b>21,874,305</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>\$ 0</b>	<b>958,844</b>	<b>0</b>	<b>22,003,779</b>	<b>0</b>	<b>(688)</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$ 6,508,896</b>	<b>6,508,896</b>	<b>0</b>	<b>(0)</b>	<b>39,724</b>	<b>39,724</b>
<b>Fund Balance, End of Quarter</b>	<b>\$ 7,467,740</b>	<b>7,467,740</b>	<b>22,003,779</b>	<b>22,003,779</b>	<b>39,035</b>	<b>39,035</b>

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



**TERRY HUNT, KANE COUNTY AUDITOR**  
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**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS**  
**FIRST QUARTER FISCAL YEAR 2019**

	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	33,639	0
Other Taxes	0	0	0	0	210,000	50,720
Licenses and Permits	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Charges for Services	0	0	2,086,500	290,405	2,086,500	290,405
Fines	0	0	0	0	0	0
Reimbursements	918,415	0	0	0	918,415	0
Interest	4,000	3,089	64,250	17,694	521,272	155,099
Miscellaneous	0	0	0	0	0	0
Cash on Hand	853,922	0	7,971,764	0	10,274,941	0
<b>Total Revenues</b>	<b>\$ 1,776,337</b>	<b>3,089</b>	<b>10,122,514</b>	<b>308,099</b>	<b>14,044,767</b>	<b>496,224</b>
<b>Expenditures and Encumbrances:</b>						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	1,102,444	1,990,300	2,237,590	2,712,661	3,692,110	4,704,696
Commodities	0	0	0	0	0	0
Capital	673,893	0	7,781,924	4,293,002	26,803,017	27,476,839
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	7,918,279	0
<b>Total Expenditures and Encumbrances</b>	<b>\$ 1,776,337</b>	<b>1,990,300</b>	<b>10,019,514</b>	<b>7,005,663</b>	<b>38,413,406</b>	<b>32,181,535</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(1,987,211)	103,000	(6,697,563)	(24,368,639)	(31,685,311)
<b>Other Financing Sources (Uses)</b>						
Issuance of Bonds	\$ 0	0	0	0	0	0
Premium on Bonds Sold	0	0	0	0	23,003,253	23,003,253
Transfers In	0	0	0	0	1,500,000	1,000,000
Transfers Out	0	0	103,000	0	134,614	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 0</b>	<b>0</b>	<b>(103,000)</b>	<b>0</b>	<b>24,368,639</b>	<b>24,003,253</b>
<b>Less Encumbrances included above:</b>						
Contractual Services	\$	1,990,300		2,544,048		4,534,348
Commodities		0		0		0
Capital		0		4,270,339		26,229,558
<b>Total Encumbrances in year to date expenditures</b>		<b>1,990,300</b>		<b>6,814,387</b>		<b>30,763,906</b>
<b>Net Change in Fund Balance</b>	<b>\$ 0</b>	<b>(1,987,211)</b>	<b>0</b>	<b>(6,697,563)</b>	<b>0</b>	<b>(7,682,059)</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$</b>	<b>2,338,170</b>		<b>12,907,426</b>		<b>21,794,215</b>
<b>Fund Balance, End of Quarter</b>	<b>\$</b>	<b>2,341,259</b>		<b>13,024,250</b>		<b>44,876,063</b>



TERRY HUNT, KANE COUNTY AUDITOR  
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
 BOND ACTIVITY FISCAL YEAR 2019  
 FIRST QUARTER FISCAL YEAR 2019

Long Term General Obligation Bonds and Toll Bridge Revenue Bond

	Balance Dec. 1, 2018	Additions	Retirements	Refunding	Balance February 28, 2019
<b>General Obligation Bonds Payable:</b>					
Series 2004 - G.O. Refunding Bonds	\$ 9,470,000		2,995,000		6,475,000
Series 2010 - G.O. Alt Rev. Bonds	3,125,000		725,000		2,400,000
Series 2013 - G.O. Alt. Rev. Bonds	18,500,000		2,135,000		16,365,000
<b>Toll Bridge Revenue Bond Payable:</b>					
Series 2018 - Toll Bridge Revenue Bonds	0	27,060,000	0		27,060,000
<b>Total Bonds Payable</b>	<b>\$ 31,095,000</b>	<b>27,060,000</b>	<b>5,855,000</b>	<b>0</b>	<b>52,300,000</b>

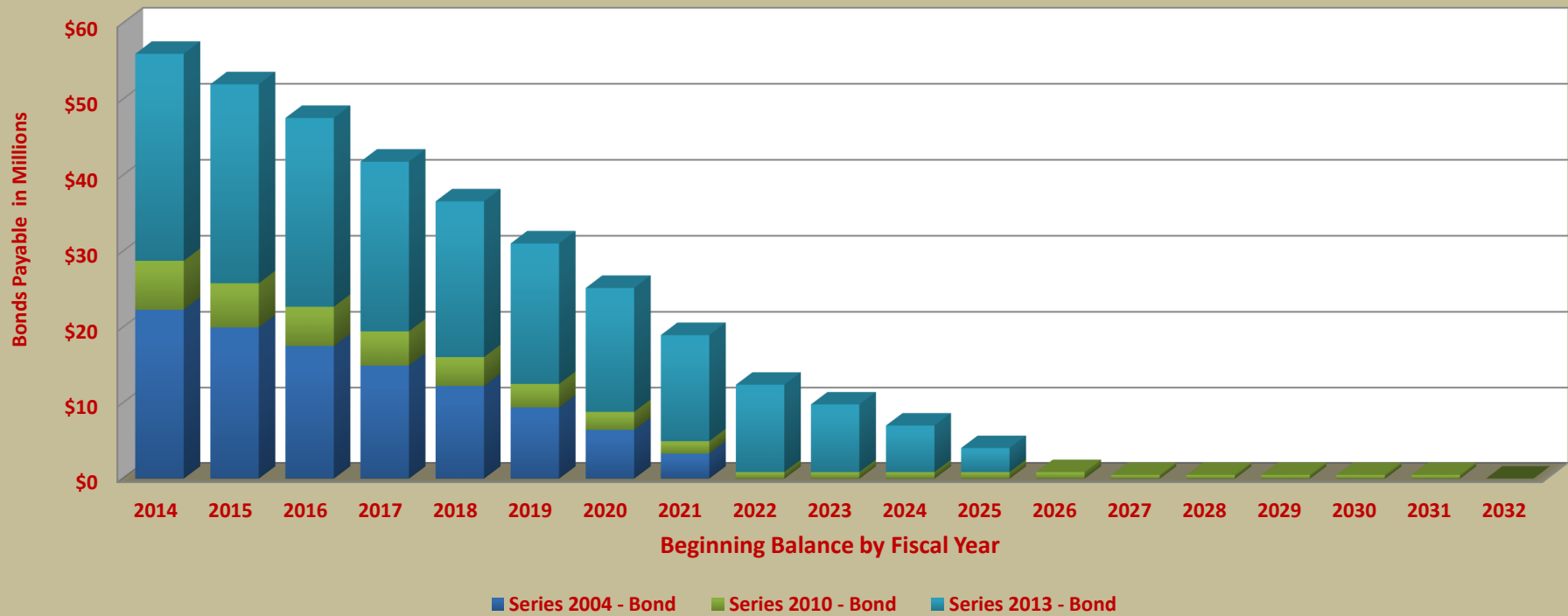
\*Remaining Payment Schedule

	Remaining Current Fiscal Year		Fiscal Years 2020 - 2024		Beyond Fiscal Year 2024		Balance Principal
	Principal	Interest	Principal	Interest	Principal	Interest	
<b>General Obligation Bonds Payable:</b>							
Series 2004 - G.O. Refunding Bonds	\$ 0	169,969	6,475,000	344,269	0	0	0
Series 2010 - G.O. Alt Rev. Bonds	0	62,715	1,530,000	342,548	870,000	199,853	0
Series 2013 - G.O. Alt. Rev. Bonds	0	245,475	13,170,000	1,519,500	3,195,000	47,925	0
<b>Toll Bridge Revenue Bond Payable:</b>							
Series 2018 - Toll Bridge Revenue Bonds	0	1,256,009	1,615,000	6,015,845	25,445,000	16,086,124	0
<b>Total Bonds Payable</b>	<b>\$ 0</b>	<b>1,734,168</b>	<b>22,790,000</b>	<b>8,222,161</b>	<b>29,510,000</b>	<b>16,333,902</b>	<b>0</b>



TERRY HUNT, KANE COUNTY AUDITOR  
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
 PROJECTED GENERAL OBLIGATION BONDS PAYABLE  
 FIRST QUARTER FISCAL YEAR 2019

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





TERRY HUNT, KANE COUNTY AUDITOR  
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
PROJECTED TOLL BRIDGE REVENUE BOND PAYABLE  
FIRST QUARTER FISCAL YEAR 2019

**Kane County**  
**Toll Bridge Revenue Bond Payable**  
**Projected Beginning Balances each Fiscal Year**





**TERRY HUNT, KANE COUNTY AUDITOR**  
**KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN COUNTYWIDE FUNDS**  
**FIRST QUARTER FISCAL YEAR 2019**

	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
<b>Revenues:</b>						
Property Taxes	\$ 56,048,405	0	0	0	56,048,405	0
Other Taxes	60,548,000	5,878,092	0	0	60,548,000	5,878,092
Licenses and Permits	2,793,735	1,423,050	0	0	2,793,735	1,423,050
Grants	7,891,338	4,452,224	0	0	7,891,338	4,452,224
Charges for Services	24,908,005	5,072,239	4,500	3,750	24,912,505	5,075,989
Fines	3,863,540	581,903	0	0	3,863,540	581,903
Reimbursements	12,929,030	2,257,417	80,000	0	13,009,030	2,257,417
Interest	2,738,025	442,279	178,479	0	2,916,504	442,279
Miscellaneous	3,869,892	184,265	19,759,796	3,700,247	23,629,688	3,884,512
Cash on Hand	53,335,550	0	8,640,347	0	61,975,897	0
<b>Total Revenues</b>	<b>\$ 228,925,520</b>	<b>20,291,470</b>	<b>28,663,122</b>	<b>3,703,997</b>	<b>257,588,642</b>	<b>23,995,466</b>
<b>Expenditures and Encumbrances:</b>						
Personnel	\$ 104,294,964	26,071,830	224,692	53,511	104,519,656	26,125,340
Contractual Services	57,672,232	29,726,042	28,503,984	7,969,108	86,176,216	37,695,151
Commodities	9,935,655	3,143,561	36,475	2,588	9,972,130	3,146,150
Capital	65,485,948	48,831,689	0	0	65,485,948	48,831,689
Unallocated Reduction to Budget Request	(2,906,366)	0	0	0	(2,906,366)	0
Debt Service - Principal	5,855,000	5,855,000	0	0	5,855,000	5,855,000
Debt Service - Interest	1,729,356	604,571	0	0	1,729,356	604,571
Debt Service - Requirement	736,841	414,052	0	0	736,841	414,052
Contingency and Other	13,795,265	49,446	0	0	13,795,265	49,446
<b>Total Expenditures and Encumbrances</b>	<b>\$ 256,598,895</b>	<b>114,696,192</b>	<b>28,765,151</b>	<b>8,025,207</b>	<b>285,364,046</b>	<b>122,721,399</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (27,673,375)	(94,404,722)	(102,029)	(4,321,210)	(27,775,404)	(98,725,933)
<b>Other Financing Sources (Uses):</b>						
Issuance of Bonds	\$ 27,060,000	27,060,000	0	0	27,060,000	27,060,000
Premium on Bonds Sold	715,404	715,403	0	0	715,404	715,403
Transfer to Escrow Agent	0	0	0	0	0	0
Transfers In	15,805,160	12,608,112	112,000	112,000	15,917,160	12,720,112
Transfers Out	15,907,189	12,710,141	9,971	9,971	15,917,160	12,720,112
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 27,673,375</b>	<b>27,673,374</b>	<b>102,029</b>	<b>102,029</b>	<b>27,775,404</b>	<b>27,775,403</b>
<b>Less Encumbrances included above:</b>						
Contractual Services	\$	21,059,933		2,530,952		23,590,885
Commodities		1,303,366		1,375		1,304,741
Capital		47,309,796		0		47,309,796
Contingency and Other		0		0		0
<b>Total Encumbrances included above</b>		<b>69,673,095</b>		<b>2,532,327</b>		<b>72,205,422</b>
Net Change in Fund Balance	\$ 0	2,941,747	0	(1,686,855)	0	1,254,892
<b>Fund Balance, Beginning of Year</b>	<b>\$</b>	<b>234,603,058</b>		<b>19,520,231</b>		<b>254,123,289</b>
<b>Fund Balance, End of Quarter</b>	<b>\$</b>	<b>237,544,804</b>		<b>17,833,376</b>		<b>255,378,181</b>