

The background features a large, faint seal of the State of Illinois. The seal is circular with a central five-pointed star. The words "OFFICE OF THE KANE COUNTY AUDITOR" are printed across the top of the seal. Below the star, the date "JAN. 16, 1818" is visible. The words "STATE OF ILLINOIS" are written around the bottom edge of the seal. The seal is surrounded by a decorative border of small triangles.

OFFICE OF THE KANE COUNTY AUDITOR

Terry Hunt, Kane County Auditor

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

Mariola Oscarson
Deputy Auditor

Kristin Jenkins
Staff Auditor

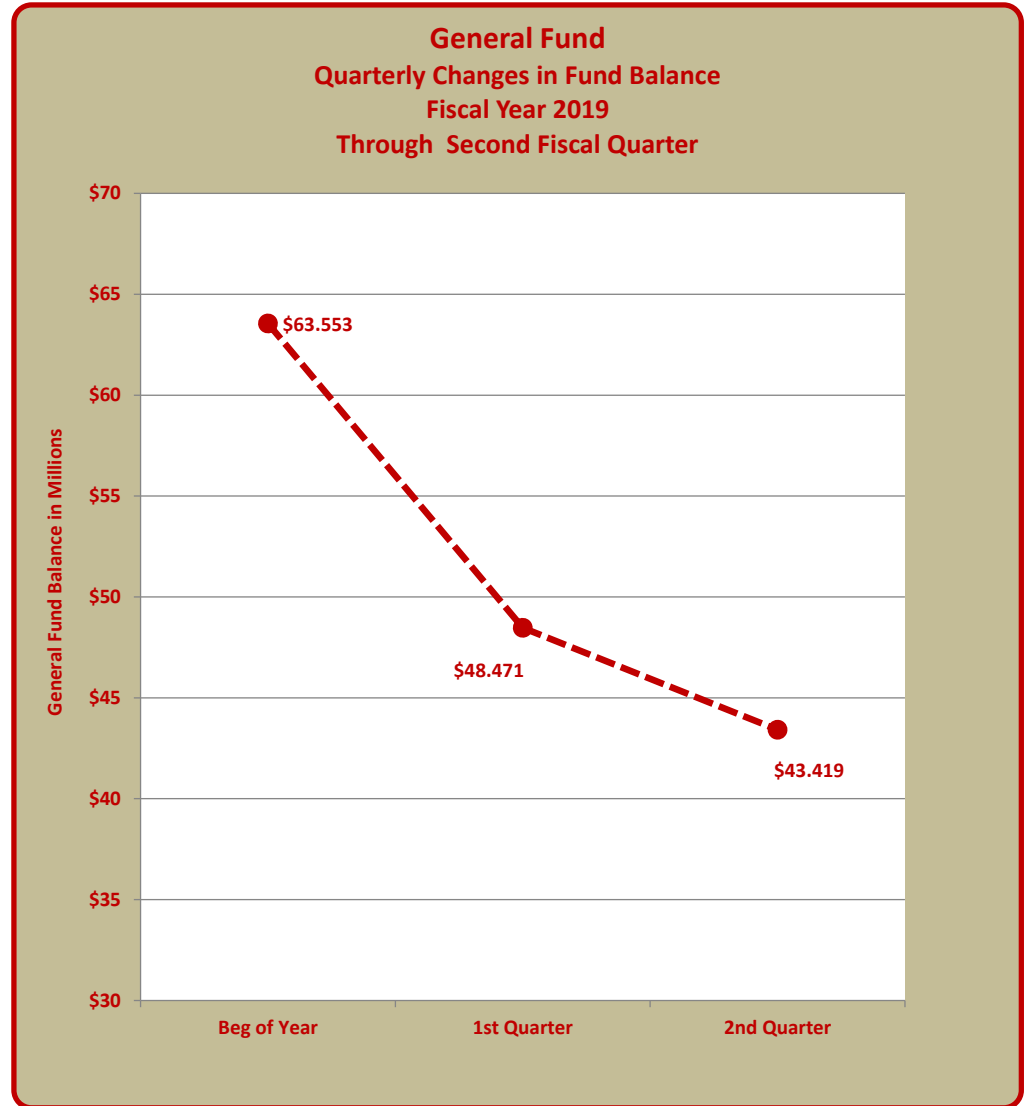
719 S. Batavia Ave, Geneva, IL 60134
(630) 232-5915 FAX: (630) 208-3838

KaneCountyAuditor.org



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN THE GENERAL FUND
 SECOND QUARTER FISCAL YEAR 2019

	General Fund	
	Budget Fiscal Year Totals	Actual Year To Date Totals
Revenues:		
Property Taxes	\$ 34,674,704	419,945
Other Taxes	26,468,000	10,096,587
Licenses and Permits	1,208,735	464,840
Grants	167,134	40,320
Charges for Services	13,483,378	6,229,641
Fines	2,218,000	388,350
Reimbursements	5,162,918	3,364,124
Interest	1,093,286	355,063
Insurance Recovery	0	0
Miscellaneous	257,173	229,466
Cash on Hand	2,724,349	0
Total Revenues	\$ 87,457,677	21,588,335
Expenditures and Encumbrances:		
Personnel	\$ 68,517,137	30,560,461
Contractual Services	10,283,599	4,808,295
Commodities	5,221,713	2,450,305
Capital	99,000	39,191
Unallocated Reduction to Budget Request	(2,327,309)	0
Debt Service - Principal	0	0
Debt Service - Interest	0	0
Debt Service - Requirement	0	0
Contingency and Other	1,522,770	0
Total Expenditures and Encumbrances	\$ 83,316,910	37,858,252
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,140,767	(16,269,917)
Other Financing Sources (Uses):		
Issuance of Bonds	\$ 0	0
Premium on Bonds Sold	0	0
Transfers In	4,051,281	3,499,654
Transfers Out	8,192,048	7,587,638
Total Other Financing Sources (Uses)	\$ (4,140,767)	(4,087,984)
Less Encumbrances included above:		
Contractual Services	\$ 163,008	163,008
Commodities	45,939	45,939
Capital	14,750	14,750
Contingency and Other	0	0
Total Encumbrances included above	223,696	223,696
Net Change in Fund Balance	\$ 0	(20,134,204)
Fund Balance, Beginning of Year	\$ 63,552,874	63,552,874
Fund Balance, End of Quarter	\$ 43,418,670	43,418,670

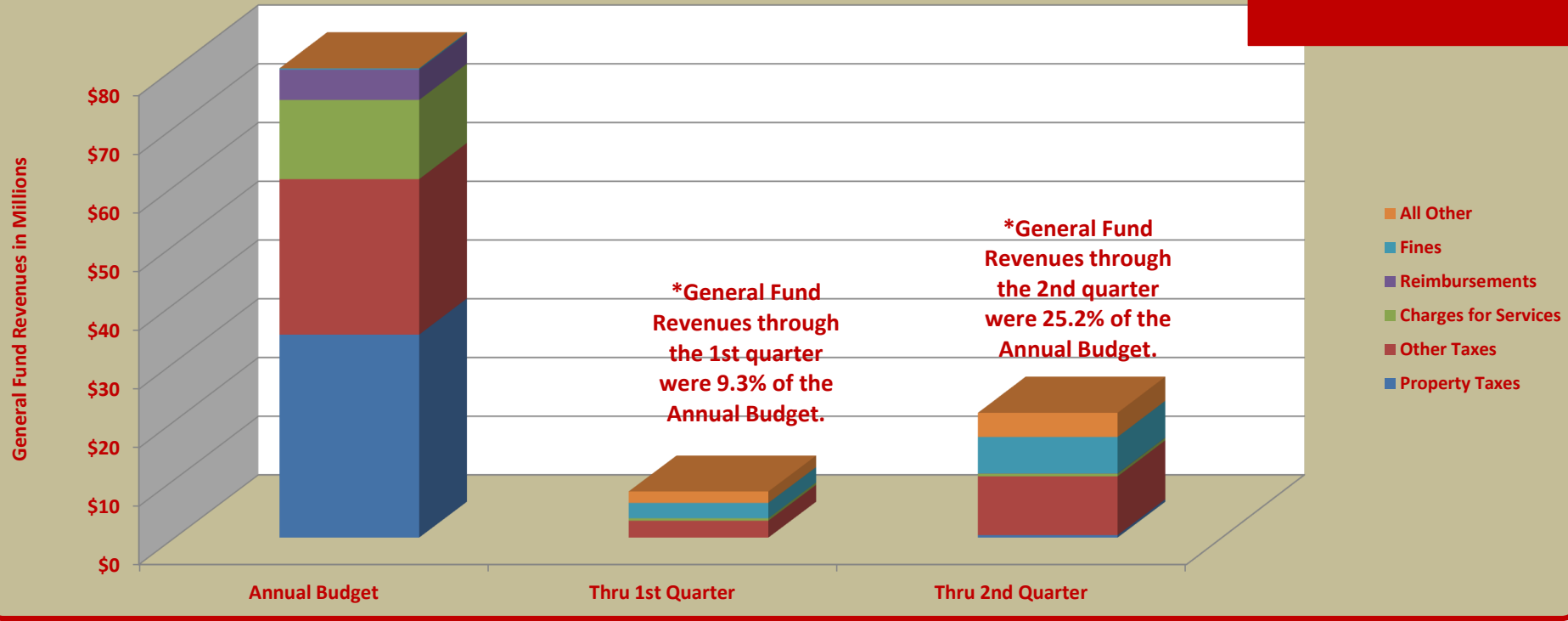




TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GENERAL FUND REVENUES FISCAL YEAR 2019
 SECOND QUARTER FISCAL YEAR 2019

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

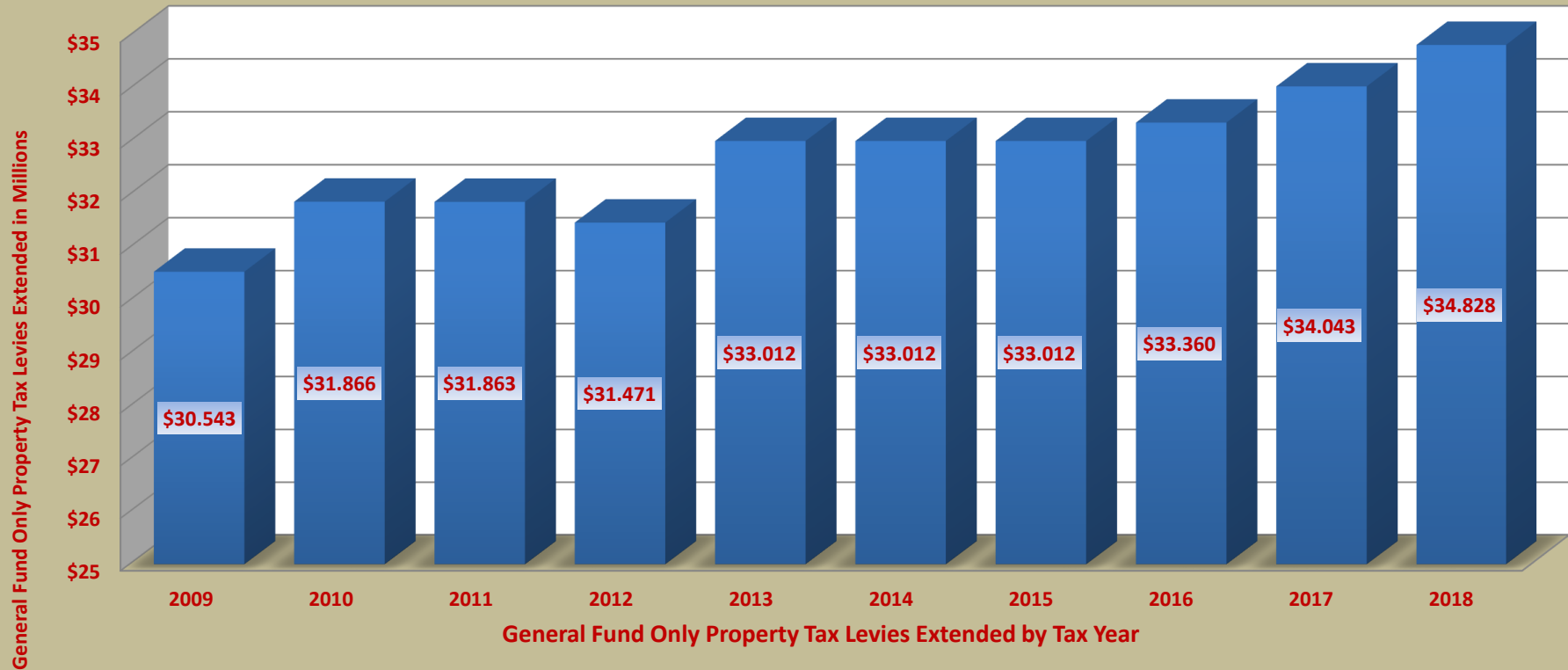
***For comparative purposes this chart
 DOES NOT INCLUDE
 Cash On Hand
 in the Annual Budget.**





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

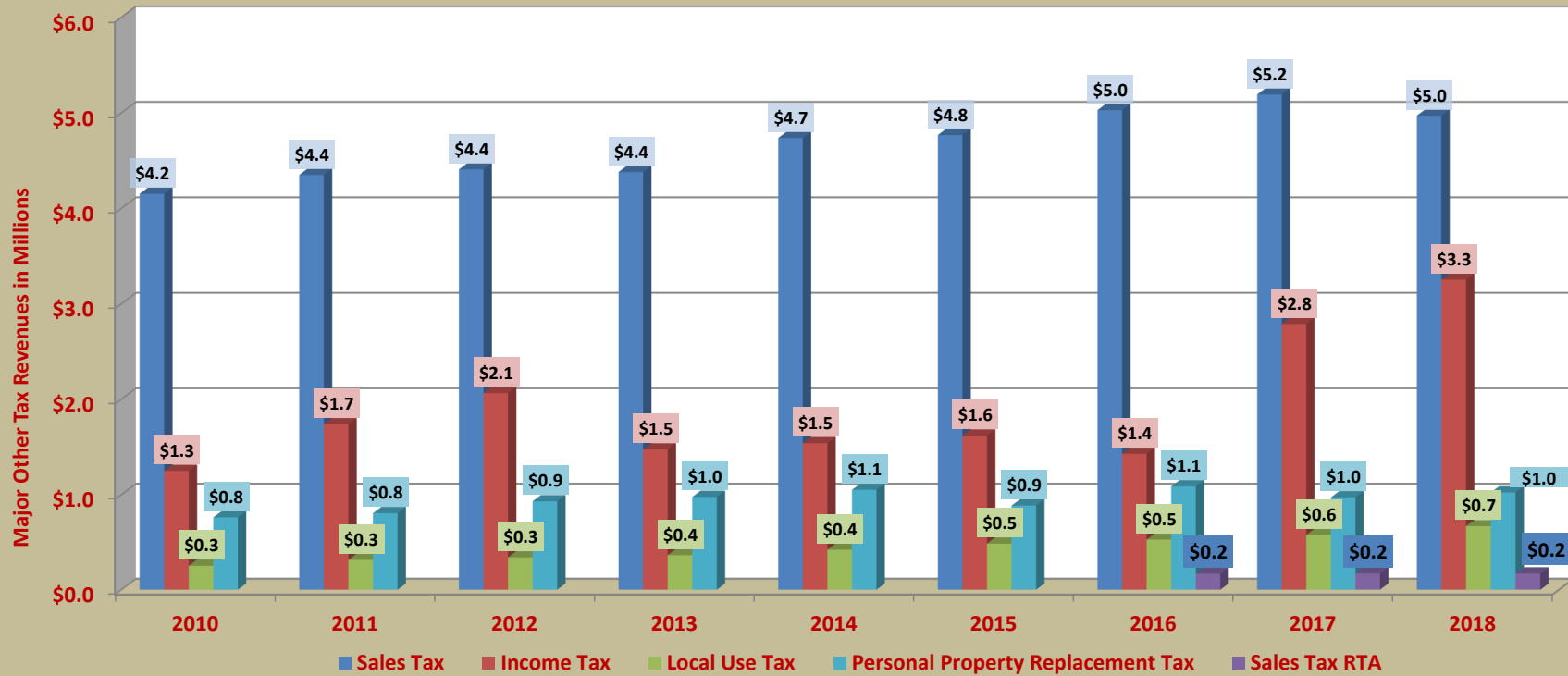
**General Fund Only
Property Tax Levies Extended**





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

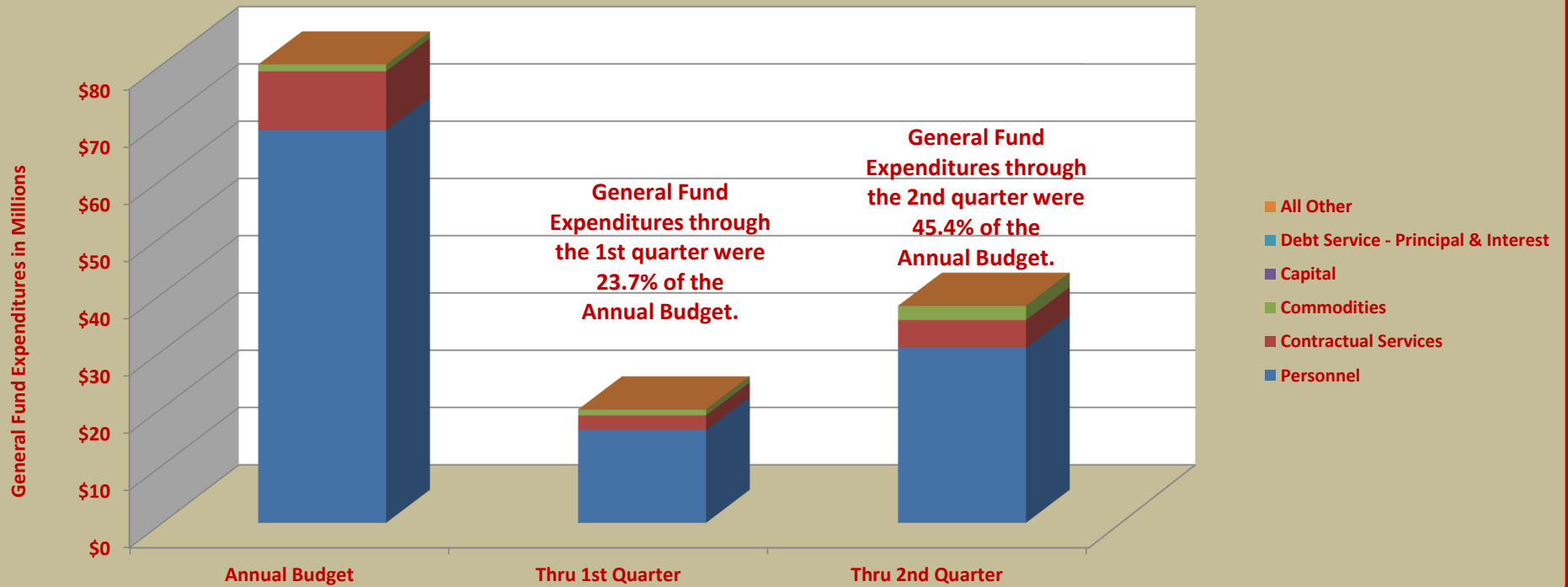
**Ten Year History
 Major Other Tax General Fund Revenues
 Through Second Quarter Fiscal Years 2010-2019**





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

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





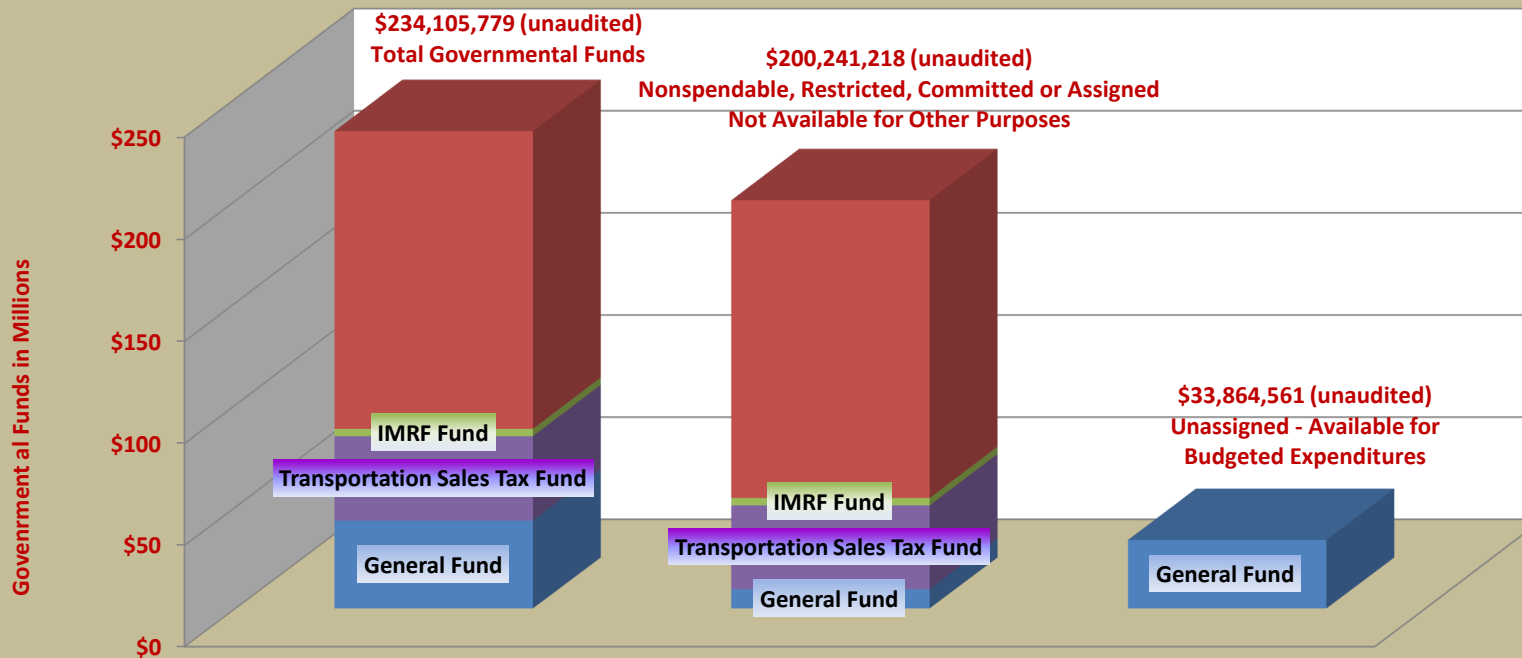
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
SECOND QUARTER FISCAL YEAR 2019

	Major Funds				Nonmajor Funds		Total Governmental Funds	
	General Fund		Major Special Revenue Funds		Other Governmental Funds		Budget	Actual
	Budget	Actual	Budget	Actual	Budget	Actual		
	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	\$ 34,674,704	419,945	5,497,470	66,553	15,876,231	192,674	56,048,405	679,171
Other Taxes	26,468,000	10,096,587	14,980,000	4,650,538	19,100,000	6,158,095	60,548,000	20,905,219
Licenses and Permits	1,208,735	464,840	0	0	1,585,000	1,336,912	2,793,735	1,801,753
Grants	167,134	40,320	0	0	7,761,232	7,560,635	7,928,366	7,600,955
Charges for Services	13,483,378	6,229,641	0	0	11,445,599	5,983,649	24,928,977	12,213,290
Fines	2,218,000	388,350	0	0	1,645,540	880,664	3,863,540	1,269,014
Reimbursements	5,162,918	3,364,124	2,794,775	21,237	4,971,337	1,565,802	12,929,030	4,951,163
Interest	1,093,286	355,063	275,871	300,187	1,368,868	977,020	2,738,025	1,632,271
Miscellaneous	257,173	229,466	0	0	3,404,719	3,801,893	3,661,892	4,031,359
Insurance Recovery	0	0	0	0	150,000	8,062	150,000	8,062
Cash on Hand	2,724,349	0	19,540,646	0	32,114,736	0	54,379,731	0
Total Revenues	\$ 87,457,677	21,588,335	43,088,762	5,038,515	99,423,262	28,465,406	229,969,701	55,092,257
Expenditures and Encumbrances:								
Personnel	\$ 68,517,137	30,560,461	6,109,049	2,781,630	30,507,130	15,041,468	105,133,316	48,383,559
Contractual Services	10,283,599	4,808,295	9,789,717	11,613,523	37,551,628	31,896,342	57,624,944	48,318,160
Commodities	5,221,713	2,450,305	0	0	4,713,942	2,707,868	9,935,655	5,158,173
Capital	99,000	39,191	27,439,704	25,170,851	38,060,848	35,821,535	65,599,552	61,031,577
Unallocated Reduction to Budget Request	(2,327,309)	0	0	0	(373,812)	0	(2,701,121)	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	1,522,770	0	0	0	12,206,763	5,969	13,729,533	5,969
Total Expenditures and Encumbrances	\$ 83,316,910	37,858,252	43,338,470	39,566,004	130,987,696	92,346,806	257,643,076	169,771,061
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,140,767	(16,269,917)	(249,708)	(34,527,489)	(31,564,434)	(63,881,399)	(27,673,375)	(114,678,805)
Other Financing Sources (Uses):								
Issuance of Bonds	\$ 0	0	0	0	26,467,512	26,467,512	26,467,512	26,467,512
Premium on Bonds Sold	0	0	0	0	1,307,892	1,307,891	1,307,892	1,307,891
Transfer to Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	4,051,281	3,499,654	249,708	199,491	12,542,898	11,828,073	16,843,887	15,527,218
Transfers Out	8,192,048	7,587,638	0	0	8,753,868	8,041,609	16,945,916	15,629,247
Total Other Financing Sources (Uses)	\$ (4,140,767)	(4,087,984)	249,708	199,491	31,564,434	31,561,867	27,673,375	27,673,374
Less Encumbrances included above:								
Contractual Services	\$ 0	163,008	0	10,545,507	0	19,451,788	0	30,160,303
Commodities	0	45,939	0	0	0	729,484	0	775,423
Capital	0	14,750	0	24,501,291	0	31,056,385	0	55,572,425
Contingency and Other	0	0	0	0	0	0	0	0
Total Encumbrances included above	\$ 0	223,696	0	35,046,798	0	51,237,657	0	86,508,152
Net Change in Fund Balance	\$ 0	(20,134,204)	0	718,800	0	18,918,125	0	(497,279)
Fund Balance, Beginning of Year	\$ 63,552,874		44,209,122		126,841,062		234,603,058	
Fund Balance, End of Quarter	\$ 43,418,670		44,927,923		145,759,187		234,105,779	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMPARISONS OF OVERALL GOVERNMENTAL FUNDS TO RESTRICTED AND UNASSIGNED FUNDS
SECOND QUARTER FISCAL YEAR 2019

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



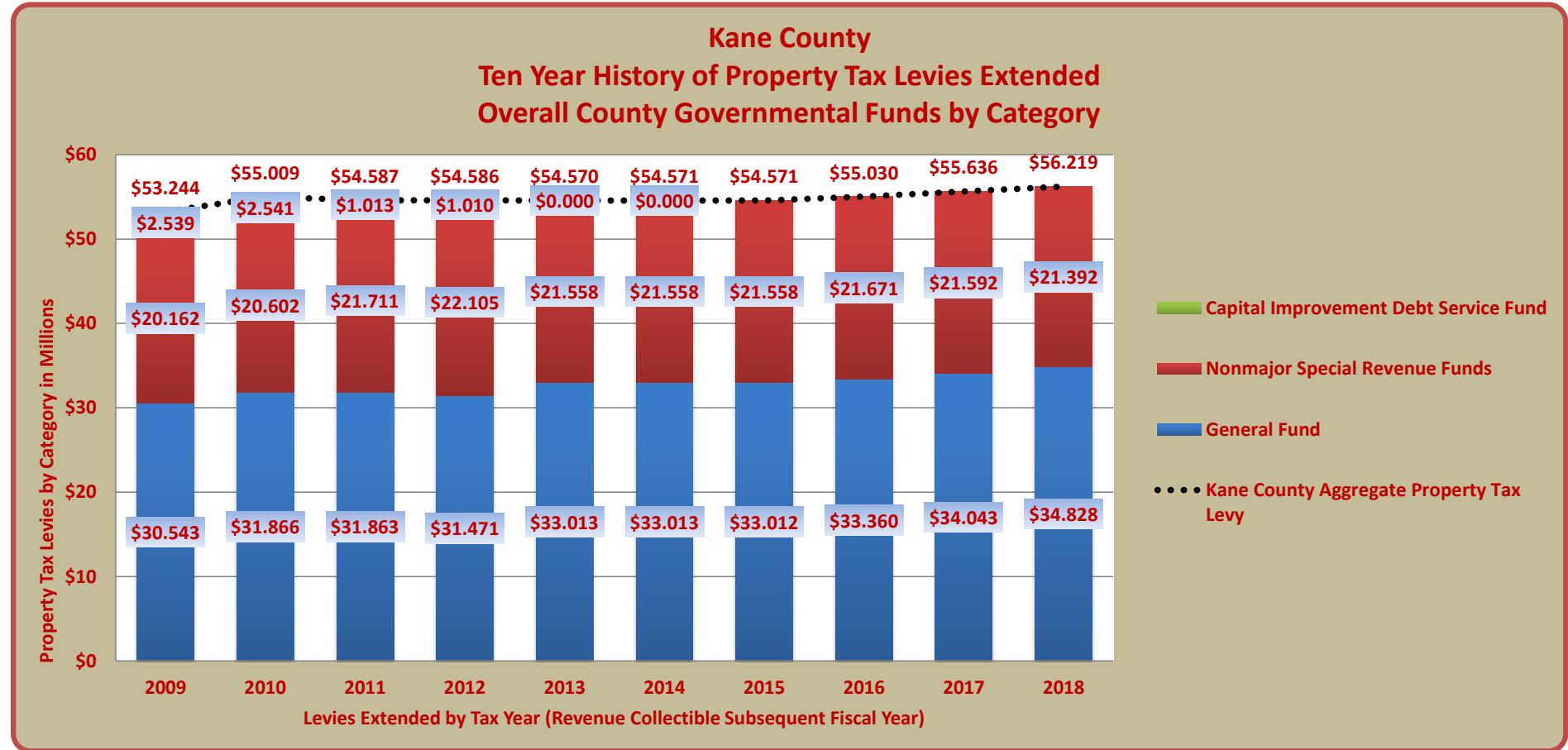


TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR COUNTY GOVERNMENTAL FUNDS BY FUND
 SECOND QUARTER FISCAL YEAR 2019





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
 SECOND QUARTER FISCAL YEAR 2019

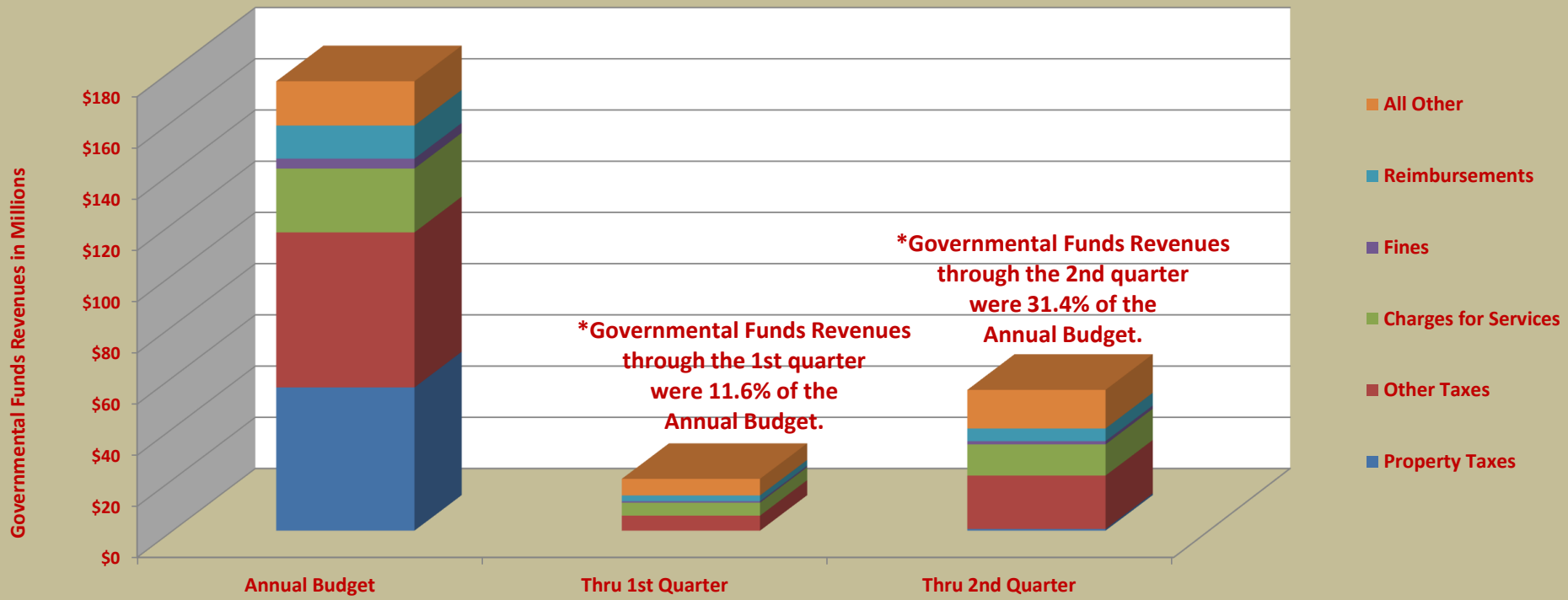




TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GOVERNMENTAL FUNDS REVENUES FISCAL YEAR 2019
 SECOND QUARTER FISCAL YEAR 2019

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

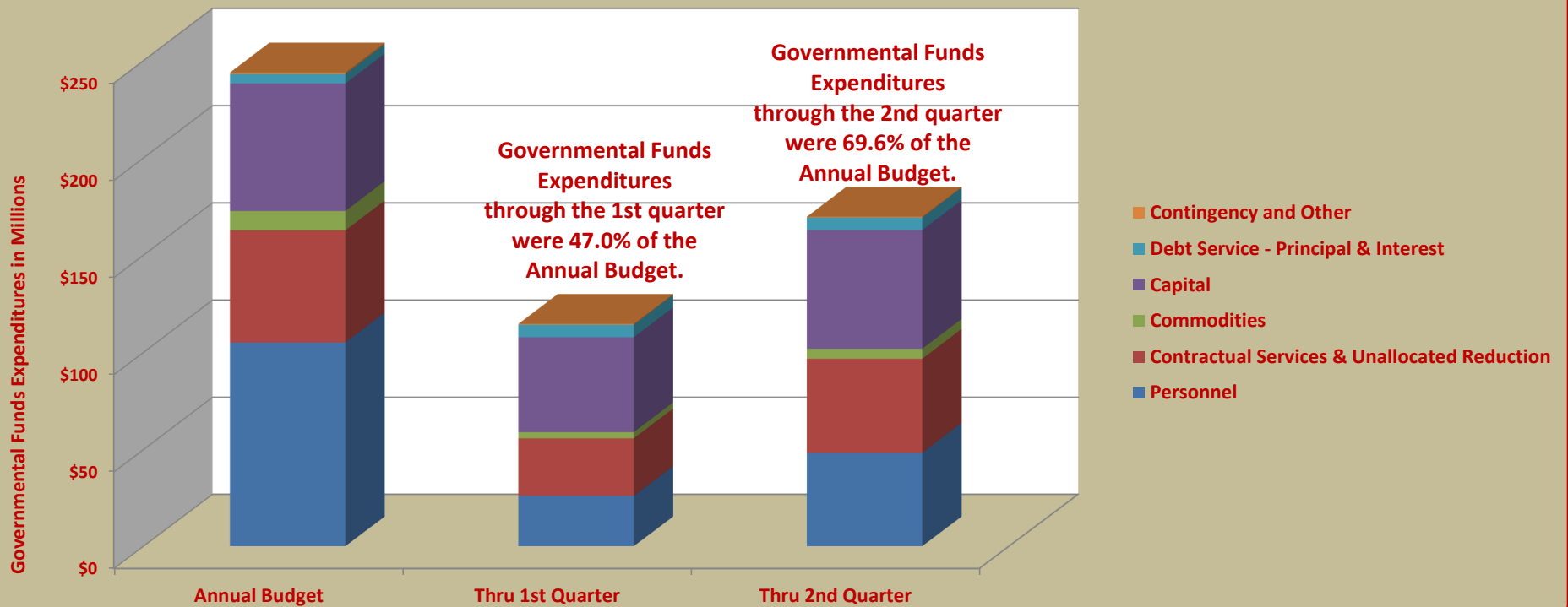
*For comparative purposes this chart **DOES NOT INCLUDE** Cash On Hand in the Annual Budget.





TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GOVERNMENTAL FUND EXPENDITURES FISCAL YEAR 2019
 SECOND 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
SECOND 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
Revenues:								
Property Taxes	\$ 34,674,704	419,945	5,497,470	66,553	0	0	15,842,592	191,291
Other Taxes	26,468,000	10,096,587	0	0	14,980,000	4,650,538	18,890,000	6,055,788
Licenses and Permits	1,208,735	464,840	0	0	0	0	1,585,000	1,336,912
Grants	167,134	40,320	0	0	0	0	7,761,232	7,560,635
Charges for Services	13,483,378	6,229,641	0	0	0	0	9,359,099	4,728,557
Fines	2,218,000	388,350	0	0	0	0	1,645,540	880,664
Reimbursements	5,162,918	3,364,124	0	0	2,794,775	21,237	3,268,485	1,330,314
Interest	1,093,286	355,063	115,871	43,007	160,000	257,180	574,416	556,202
Miscellaneous	257,173	229,466	0	0	0	0	3,404,719	3,801,893
Insurance Recovery	0	0	0	0	0	0	150,000	8,062
Cash on Hand	2,724,349	0	246,000	0	19,294,646	0	21,726,191	0
Total Revenues	\$ 87,457,677	21,588,335	5,859,341	109,560	37,229,421	4,928,955	84,207,274	26,450,319
Expenditures and Encumbrances:								
Personnel	\$ 68,517,137	30,560,461	6,109,049	2,781,630	0	0	30,507,130	15,041,468
Contractual Services	10,283,599	4,808,295	0	0	9,789,717	11,613,523	33,858,518	27,127,332
Commodities	5,221,713	2,450,305	0	0	0	0	4,713,942	2,707,868
Capital	99,000	39,191	0	0	27,439,704	25,170,851	11,144,227	6,625,410
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	1,522,770	0	0	0	0	0	430,205	5,969
Total Expenditures and Encumbrances	\$ 85,644,219	37,858,252	6,109,049	2,781,630	37,229,421	36,784,374	80,654,022	51,508,047
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,813,458	(16,269,917)	(249,708)	(2,672,070)	0	(31,855,419)	3,553,252	(25,057,729)
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	4,051,281	3,499,654	249,708	199,491	0	0	4,692,190	4,493,330
Transfers Out	8,192,048	7,587,638	0	0	0	0	8,619,254	8,041,609
Total Other Financing Sources (Uses)	\$ (4,140,767)	(4,087,984)	249,708	199,491	0	0	(3,927,064)	(3,548,280)
Less Encumbrances included above:								
Contractual Services	\$ 0	163,008	0	0	0	10,545,507	0	15,295,728
Commodities	0	45,939	0	0	0	0	0	729,484
Capital	0	14,750	0	0	0	24,501,291	0	6,282,993
Contingency and Other	0	0	0	0	0	0	0	0
Total Encumbrances included above	\$ 0	223,696	0	0	0	35,046,798	0	22,308,206
Net Change in Fund Balance	\$ (2,327,309)	(20,134,204)	0	(2,472,579)	0	3,191,379	(373,812)	(6,297,803)
Fund Balance, Beginning of Year	\$ 63,552,874		6,119,730		38,089,392		92,608,920	
Fund Balance, End of Quarter	\$ 43,418,670		3,647,151		41,280,772		86,311,117	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
SECOND 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
Revenues:								
Property Taxes	\$ 0	0	33,639	1,383	0	0	56,048,405	679,171
Other Taxes	0	0	210,000	102,306	0	0	60,548,000	20,905,219
Licenses and Permits	0	0	0	0	0	0	2,793,735	1,801,753
Grants	0	0	0	0	0	0	7,928,366	7,600,955
Charges for Services	0	0	2,086,500	1,255,093	0	0	24,928,977	12,213,290
Fines	0	0	0	0	0	0	3,863,540	1,269,014
Reimbursements	784,437	234,189	918,415	1,300	0	0	12,929,030	4,951,163
Interest	215,940	75,693	521,272	323,391	57,240	21,734	2,738,025	1,632,271
Miscellaneous	0	0	0	0	0	0	3,661,892	4,031,359
Cash on Hand	0	0	10,388,545	0	0	0	54,379,731	0
Total Revenues	\$ 1,000,377	309,881	14,158,371	1,683,473	57,240	21,734	229,819,701	55,084,195
Expenditures and Encumbrances:								
Personnel	\$ 0	0	0	0	0	0	105,133,316	48,383,559
Contractual Services	1,000	550	3,692,110	4,768,460	0	0	57,624,944	48,318,160
Commodities	0	0	0	0	0	0	9,935,655	5,158,173
Capital	0	0	26,916,621	29,196,125	0	0	65,599,552	61,031,577
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	13,729,533	5,969
Total Expenditures and Encumbrances	\$ 12,123,236	6,874,173	38,527,010	33,964,585	57,240	0	260,344,197	169,771,061
Excess (Deficiency) of Revenues Over Expenditures	\$ (11,122,859)	(6,564,292)	(24,368,639)	(32,281,112)	0	21,734	(30,524,496)	(114,686,867)
Other Financing Sources (Uses):								
Issuance of Bonds	\$ 4,056,747	4,056,747	22,410,765	22,410,764	0	0	26,467,512	26,467,512
Premium on Bonds Sold	715,404	715,403	22,410,765	22,410,764	0	0	23,126,169	23,126,167
Transfer to Escrow Agent	0	0	592,488	592,488	0	0	592,488	592,488
Transfers In	6,350,708	6,334,743	1,500,000	1,000,000	0	0	16,843,887	15,527,218
Transfers Out	0	0	134,614	0	0	0	16,945,916	15,629,247
Total Other Financing Sources (Uses)	\$ 11,122,859	11,106,894	46,779,404	46,414,017	0	0	50,084,140	50,084,138
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	4,156,059	0	0	0	30,160,303
Commodities	0	0	0	0	0	0	0	775,423
Capital	0	0	0	24,773,392	0	0	0	55,572,425
Contingency and Other	0	0	0	0	0	0	0	0
Total Encumbrances included above	\$ 0	0	0	28,929,452	0	0	0	86,508,152
Net Change in Fund Balance	\$ 0	4,542,602	22,410,765	43,062,357	0	21,734	19,559,644	21,905,424
Fund Balance, Beginning of Year	\$ 9,220,891		21,794,215		3,217,037		234,603,058	
Fund Balance, End of Quarter	\$ 13,763,492		64,856,572		3,238,770		256,508,481	



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS
 SECOND 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	
Revenues:											
Property Taxes	\$ 34,674,704	419,945	0	0	0	0	0	0	0	0	0
Other Taxes	26,468,000	10,096,587	0	0	0	0	0	0	0	0	0
Licenses and Permits	1,208,735	464,840	0	0	0	0	0	0	0	0	0
Grants	246,188	40,320	0	0	0	0	0	0	0	0	0
Charges for Services	13,483,378	6,229,641	0	0	0	0	0	0	0	0	0
Fines	2,218,000	388,350	0	0	0	0	0	0	0	0	0
Reimbursements	5,162,918	3,364,124	0	0	0	0	0	0	0	0	0
Interest	936,100	269,133	5,526	1,726	90,000	34,203	22,320	28,326	0	2,560	
Miscellaneous	257,173	229,466	0	0	0	0	0	0	0	0	0
Insurance Recovery			0	0	0	0	0	0	0	0	0
Cash on Hand	0	0	0	0	0	0	2,386,399	0	99,210	0	
Total Revenues	\$ 84,655,196	21,502,405	5,526	1,726	90,000	34,203	2,408,719	28,326	99,210	2,560	
Expenditures and Encumbrances:											
Personnel	\$ 67,985,476	30,364,591	0	0	0	0	0	0	477,224	191,459	
Contractual Services	10,050,309	4,659,989	0	0	0	0	0	0	23,164	0	
Commodities	5,219,698	2,450,305	0	0	0	0	0	0	1,615	0	
Capital	0	683	0	0	0	0	0	0	0	0	
Budget Cut Amount	(2,327,309)	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	1,069,584	0	302,526	0	90,000	0	22,320	0	0	0	
Total Expenditures and Encumbrances	\$ 81,997,758	37,475,567	302,526	0	90,000	0	22,320	0	502,003	191,459	
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,657,438	(15,973,163)	(297,000)	1,726	0	34,203	2,386,399	28,326	(402,793)	(188,899)	
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	3,070,694	2,536,361	297,000	297,000	0	0	0	0	402,793	402,793	
Transfers Out	5,728,132	5,125,363	0	0	0	0	2,386,399	2,386,399	0	0	
Total Other Financing Sources (Uses)	\$ (2,657,438)	(2,589,002)	297,000	297,000	0	0	(2,386,399)	(2,386,399)	402,793	402,793	
Less Encumbrances included above:											
Contractual Services	\$	43,134		0	0	0	0	0	0	0	
Commodities		45,939		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	
Total Encumbrances included above		89,073		0	0	0	0	0	0	0	
Net Change in Fund Balance	\$ 0	(18,473,091)	0	298,726	0	34,203	0	(2,358,073)	0	213,894	
Fund Balance, Beginning of Year	\$ 50,749,815	17,067	0	5,021,264	0	5,011,745	0	100,731			
Fund Balance, End of Quarter	\$ 32,276,724	315,793	5,055,467	2,653,671	314,625						



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS
 SECOND 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
Revenues:										
Property Taxes	\$ 0	0	0	0	0	0	0	0	34,674,704	419,945
Other Taxes	0	0	0	0	0	0	0	0	26,468,000	10,096,587
Licenses and Permits	0	0	0	0	0	0	0	0	1,208,735	464,840
Grants	(79,054)	0	0	0	0	0	0	0	167,134	40,320
Charges for Services	0	0	0	0	0	0	0	0	13,483,378	6,229,641
Fines	0	0	0	0	0	0	0	0	2,218,000	388,350
Reimbursements	0	0	0	0	0	0	0	0	5,162,918	3,364,124
Interest	0	516	500	1,349	500	2,707	38,340	14,543	1,093,286	355,063
Miscellaneous	0	0	0	0	0	0	0	0	257,173	229,466
Insurance Recovery	0	0	0	0	0	0	0	0	0	0
Cash on Hand	154,930	0	50,104	0	33,706	0	0	0	2,724,349	0
Total Revenues	\$ 75,876	516	50,604	1,349	34,206	2,707	38,340	14,543	87,457,677	21,588,335
Expenditures and Encumbrances:										
Personnel	\$ 0	0	54,437	4,411	0	0	0	0	68,517,137	30,560,461
Contractual Services	0	0	85,126	21,500	125,000	126,806	0	0	10,283,599	4,808,295
Commodities	0	0	400	0	0	0	0	0	5,221,713	2,450,305
Capital	0	0	0	0	99,000	38,508	0	0	99,000	39,191
Budget Cut Amount									(2,327,309)	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	0	0	0	0	0	0	38,340	0	1,522,770	0
Total Expenditures	\$ 0	0	139,963	25,911	224,000	165,315	38,340	0	83,316,910	37,858,252
Excess (Deficiency) of Revenues Over Expenditures	\$ 75,876	516	(89,359)	(24,562)	(189,794)	(162,607)	0	14,543	4,140,767	(16,269,917)
Other Financing Sources (Uses):										
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	4,051,281	3,499,654
Transfers Out	75,876	75,876	1,641	0	0	0	0	0	8,192,048	7,587,638
Total Other Financing Sources (Uses)	\$ (75,876)	(75,876)	89,359	91,000	189,794	172,500	0	0	(4,140,767)	(4,087,984)
Less Encumbrances included above:										
Contractual Services	\$	0		0		119,873		0	0	163,008
Commodities		0		0		0		0	0	45,939
Capital		0		0		14,750		0	0	14,750
Contingency and Other		0		0		0		0	0	0
Total Encumbrances included above		0		0		134,623		0		223,696
Net Change in Fund Balance	\$ 0	(75,359)	0	66,438	0	144,516	0	14,543	0	(20,134,204)
Fund Balance, Beginning of Year	\$	75,775		129,775		311,634		2,135,068		63,552,874
Fund Balance, End of Quarter	\$	416		196,213		456,150		2,149,611		43,418,670



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
 SECOND 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
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	784,437	234,189
Interest	61,686	24,428	0	1,141	19,008	7,614
Miscellaneous	0	0	0	0	0	0
Cash on Hand	0	0	0	0	0	0
Total Revenues	\$ 61,686	24,428	0	1,141	803,445	241,803
Expenditures:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	0	0	0	0	500	550
Commodities	0	0	0	0	0	0
Capital	0	0	0	0	0	0
Debt Service - Principal	2,995,000	2,995,000	0	0	725,000	725,000
Debt Service - Interest	418,557	248,588	0	0	141,199	78,484
Debt Service - Requirement	143,067	0	0	0	0	0
Contingency and Other	0	0	0	0	6,566	0
Total Expenditures	\$ 3,556,624	3,243,588	0	0	873,265	804,034
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,494,938)	(3,219,159)	0	1,141	(69,820)	(562,231)
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	3,494,938	3,494,938	0	0	69,820	53,855
Transfers Out	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ 3,494,938	3,494,938	0	0	69,820	53,855
Net Change in Fund Balance	\$ 0	275,779	0	1,141	0	(508,376)
Fund Balance, Beginning of Year	\$ 3,399,919		167,496		2,857,922	
Fund Balance, End of Quarter	\$ 3,675,697		168,637		2,349,546	



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
 SECOND 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
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	784,437	234,189
Interest	51,246	21,085	131,940	54,269
Miscellaneous	0	0	0	0
Cash on Hand	0	0	0	0
Total Revenues	\$ 51,246	21,085	916,377	288,457
Expenditures:				
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
Total Expenditures	\$ 2,837,196	2,412,500	7,267,085	6,460,121
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,785,950)	(2,391,415)	(6,350,708)	(6,171,664)
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	2,785,950	2,785,950	6,350,708	6,334,743
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	\$ 2,785,950	2,785,950	6,350,708	6,334,743
Net Change in Fund Balance	\$ 0	394,535	0	163,079
Fund Balance, Beginning of Year	\$ 2,795,554			9,220,891
Fund Balance, End of Quarter	\$ 3,190,089			9,383,970



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS
SECOND 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
Revenues:						
Property Taxes	\$ 0	0	0	0	33,639	1,383
Other Taxes	210,000	102,306	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	49,519	415,000	169,180	22	269
Miscellaneous	0	0	0	0	0	0
Cash on Hand	1,562,804	0	0	0	55	0
Total Revenues	\$ 1,810,804	151,826	415,000	169,180	33,716	1,652
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	350,000	64,758	0	0	2,076	741
Commodities	0	0	0	0	0	0
Capital	2,960,804	569,504	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
Total Expenditures and Encumbrances	\$ 3,310,804	634,262	23,418,253	23,000,000	2,102	741
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,500,000)	(482,437)	(23,003,253)	(22,830,820)	31,614	911
Other Financing Sources (Uses)						
Issuance of Bonds	\$ 0	0	0	0	0	0
Premium on Bonds Sold	0	0	22,410,765	22,410,764	0	0
Transfers In	1,500,000	1,000,000	0	0	0	0
Transfers Out	0	0	0	0	31,614	0
Total Other Financing Sources (Uses)	\$ 1,500,000	1,000,000	22,410,765	22,410,764	(31,614)	0
Less Encumbrances included above:						
Contractual Services	\$ 0	0	0	0	0	0
Commodities	0	0	0	0	0	0
Capital	0	130,184	0	19,039,250	0	0
Total Encumbrances included above	0	130,184	0	19,039,250	0	0
Net Change in Fund Balance	\$ 0	647,747	(592,488)	18,619,195	0	911
Fund Balance, Beginning of Year	\$ 6,508,896	6,508,896	6,508,896	(0)	6,508,896	39,724
Fund Balance, End of Quarter	\$ 7,156,643	7,156,643	5,916,408	18,619,195	6,508,896	40,635

* 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
SECOND 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
Revenues:						
Property Taxes	\$ 0	0	0	0	33,639	1,383
Other Taxes	0	0	0	0	210,000	102,306
Licenses and Permits	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Charges for Services	0	0	2,086,500	1,255,093	2,086,500	1,255,093
Fines	0	0	0	0	0	0
Reimbursements	918,415	1,300	0	0	918,415	1,300
Interest	4,000	15,736	64,250	88,687	521,272	323,391
Miscellaneous	0	0	0	0	0	0
Cash on Hand	853,922	0	7,971,764	0	10,388,545	0
Total Revenues	\$ 1,776,337	17,035	10,122,514	1,343,780	14,158,371	1,683,473
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	1,102,444	1,990,300	2,237,590	2,712,661	3,692,110	4,768,460
Commodities	0	0	0	0	0	0
Capital	673,893	1,333,619	7,781,924	4,293,002	26,916,621	29,196,125
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
Total Expenditures and Encumbrances	\$ 1,776,337	3,323,919	10,019,514	7,005,663	38,527,010	33,964,585
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(3,306,884)	103,000	(5,661,883)	(24,368,639)	(32,281,112)
Other Financing Sources (Uses)						
Issuance of Bonds	\$ 0	0	0	0	0	0
Premium on Bonds Sold	0	0	0	0	22,410,765	22,410,764
Transfers In	0	0	0	0	1,500,000	1,000,000
Transfers Out	0	0	103,000	0	134,614	0
Total Other Financing Sources (Uses)	\$ 0	0	(103,000)	0	23,776,151	23,410,764
Less Encumbrances included above:						
Contractual Services	\$	1,946,661		2,209,398		4,156,059
Commodities		0		0		0
Capital		1,333,619		4,270,339		24,773,392
Total Encumbrances in year to date expenditures		3,280,281		6,479,737		28,929,452
Net Change in Fund Balance	\$ 0	(3,306,884)	0	(5,661,883)	(592,488)	(8,870,348)
Fund Balance, Beginning of Year	\$	2,338,170		12,907,426		21,794,215
Fund Balance, End of Quarter	\$	2,311,567		13,725,280		41,853,319



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

Long Term General Obligation Bonds and Toll Bridge Revenue Bond

	Balance Dec. 1, 2018	Additions	Retirements	Refunding	Balance May 31, 2019
General Obligation Bonds Payable:					
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
Toll Bridge Revenue Bond Payable:					
Series 2018 - Toll Bridge Revenue Bonds	0	27,060,000	0		27,060,000
Total Bonds Payable	\$ 31,095,000	27,060,000	5,855,000	0	52,300,000

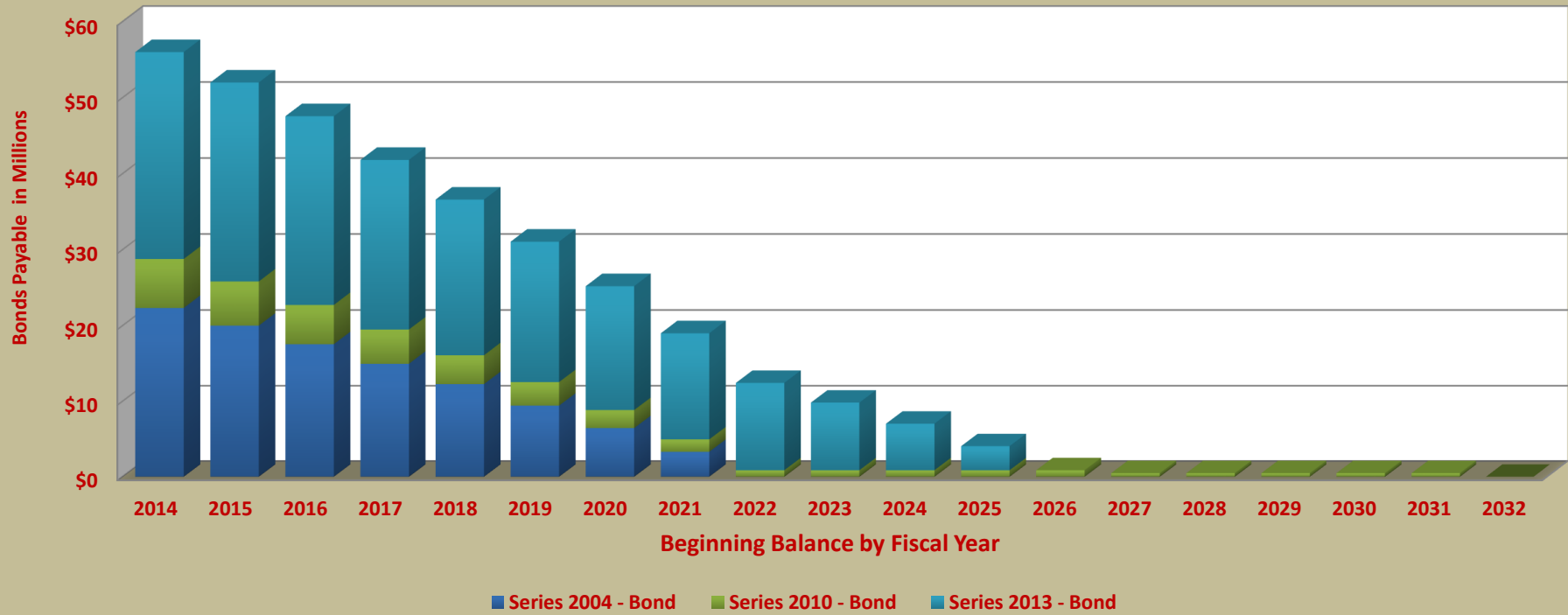
*Remaining Payment Schedule

	Remaining Current Fiscal Year		Fiscal Years 2020 - 2024		Beyond Fiscal Year 2024		Balance Principal
	Principal	Interest	Principal	Interest	Principal	Interest	
General Obligation Bonds Payable:							
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
Toll Bridge Revenue Bond Payable:							
Series 2018 - Toll Bridge Revenue Bonds	0	1,256,009	1,615,000	6,015,845	25,445,000	16,086,124	0
Total Bonds Payable	\$ 0	1,734,168	22,790,000	8,222,161	29,510,000	16,333,902	0



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 PROJECTED GENERAL OBLIGATION BONDS PAYABLE
 SECOND 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
SECOND 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
SECOND 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
Revenues:						
Property Taxes	\$ 56,048,405	679,171	0	0	56,048,405	679,171
Other Taxes	60,548,000	20,905,219	0	0	60,548,000	20,905,219
Licenses and Permits	2,793,735	1,801,753	0	0	2,793,735	1,801,753
Grants	7,928,366	7,600,955	0	0	7,928,366	7,600,955
Charges for Services	24,928,977	12,213,290	4,500	3,750	24,933,477	12,217,040
Fines	3,863,540	1,269,014	0	0	3,863,540	1,269,014
Reimbursements	12,929,030	4,951,163	80,000	6,837	13,009,030	4,958,000
Interest	2,738,025	1,632,271	178,479	74,483	2,916,504	1,706,753
Miscellaneous	3,661,892	4,031,359	19,759,796	8,063,755	23,421,688	12,095,114
Insurance Recovery	150,000	8,062	0	0	150,000	8,062
Cash on Hand	54,379,731	0	8,640,347	0	63,020,078	0
Total Revenues	\$ 229,969,701	55,092,257	28,663,122	8,148,825	258,632,823	63,241,082
Expenditures and Encumbrances:						
Personnel	\$ 105,133,316	48,383,559	224,692	99,286	105,358,008	48,482,845
Contractual Services	57,624,944	48,318,160	28,503,984	12,218,738	86,128,928	60,536,898
Commodities	9,935,655	5,158,173	36,475	6,535	9,972,130	5,164,708
Capital	65,599,552	61,031,577	0	0	65,599,552	61,031,577
Unallocated Reduction to Budget Request	(2,701,121)	0	0	0	(2,701,121)	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	13,729,533	5,969	0	0	13,729,533	5,969
Total Expenditures and Encumbrances	\$ 257,643,076	169,771,061	28,765,151	12,324,559	286,408,227	182,095,620
Excess (Deficiency) of Revenues Over Expenditures	\$ (27,673,375)	(114,678,805)	(102,029)	(4,175,734)	(27,775,404)	(118,854,538)
Other Financing Sources (Uses):						
Issuance of Bonds	\$ 26,467,512	26,467,512	0	0	26,467,512	26,467,512
Premium on Bonds Sold	1,307,892	1,307,891	0	0	1,307,892	1,307,891
Transfer to Escrow Agent	0	0	0	0	0	0
Transfers In	16,843,887	15,527,218	112,000	112,000	16,955,887	15,639,218
Transfers Out	16,945,916	15,629,247	9,971	9,971	16,955,887	15,639,218
Total Other Financing Sources (Uses)	\$ 27,673,375	27,673,374	102,029	102,029	27,775,404	27,775,403
Less Encumbrances included above:						
Contractual Services	\$	30,160,303		2,405,602		32,565,905
Commodities		775,423		1,375		776,798
Capital		55,572,425		0		55,572,425
Contingency and Other		0		0		0
Total Encumbrances included above		86,508,152		2,406,977		88,915,129
Net Change in Fund Balance	\$ 0	(497,279)	0	(1,666,728)	0	(2,164,007)
Fund Balance, Beginning of Year	\$	234,603,058		19,520,231		254,123,289
Fund Balance, End of Quarter	\$	234,105,779		17,853,503		251,959,282