

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  
Third Quarter FY2019**

Mariola Oscarson  
Deputy Auditor

Kristin Jenkins  
Staff Auditor

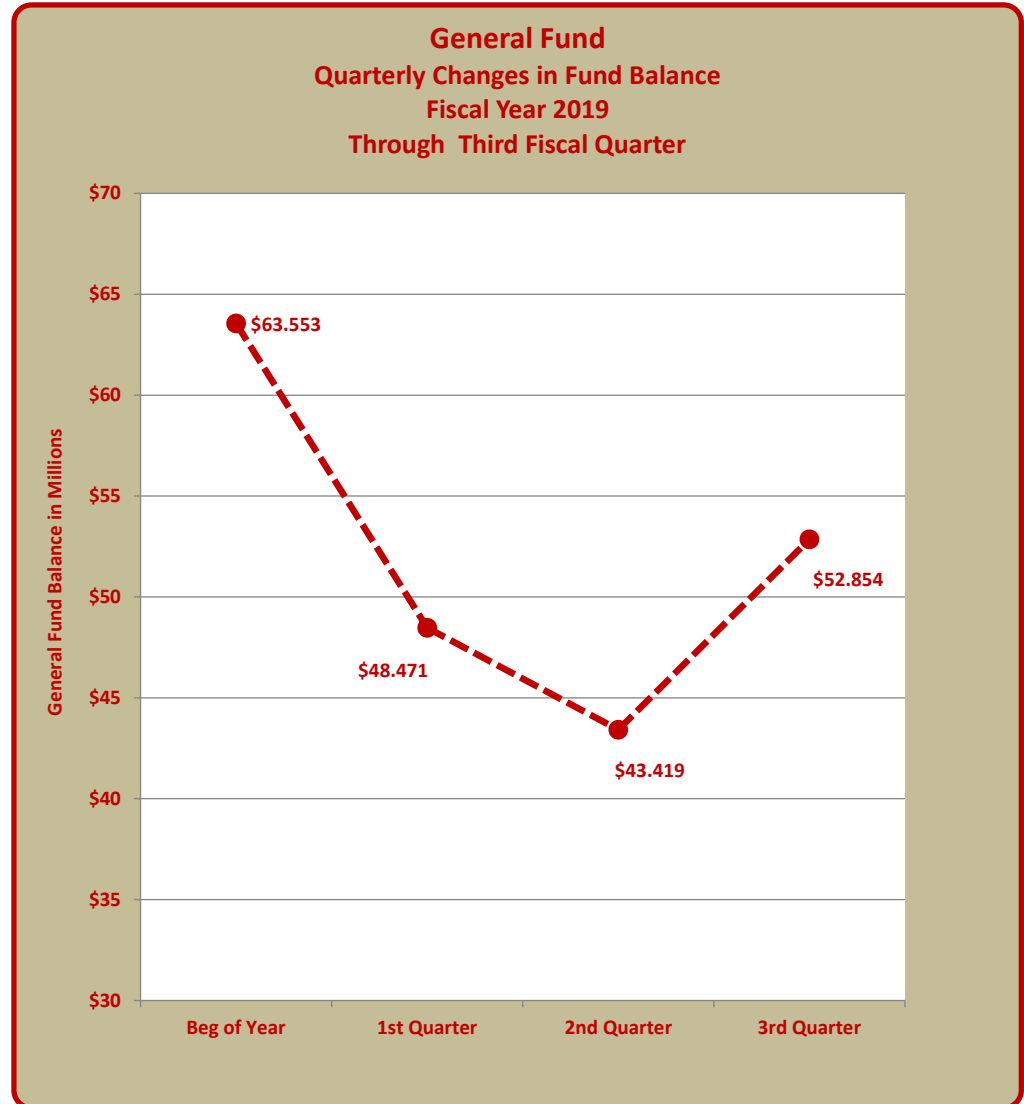
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(630) 232-5915 FAX: (630) 208-3838

[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**  
**THIRD QUARTER FISCAL YEAR 2019**

	General Fund	
	Budget Fiscal Year Totals	Actual Year To Date Totals
<b>Revenues:</b>		
Property Taxes	\$ 34,674,704	18,711,646
Other Taxes	26,468,000	16,533,815
Licenses and Permits	1,208,735	890,895
Grants	167,134	60,444
Charges for Services	13,483,378	9,955,584
Fines	2,218,000	553,555
Reimbursements	5,162,918	3,781,801
Interest	1,093,286	981,051
Insurance Recovery	0	0
Miscellaneous	257,173	308,276
Cash on Hand	2,732,371	0
<b>Total Revenues</b>	<b>\$ 87,465,699</b>	<b>51,777,067</b>
<b>Expenditures and Encumbrances:</b>		
Personnel	\$ 68,524,115	47,799,415
Contractual Services	10,283,599	7,040,333
Commodities	5,221,713	3,921,450
Capital	99,000	74,613
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
<b>Total Expenditures and Encumbrances</b>	<b>\$ 83,323,888</b>	<b>58,835,810</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,141,811	(7,058,743)
<b>Other Financing Sources (Uses):</b>		
Issuance of Bonds	\$ 0	0
Premium on Bonds Sold	0	0
Transfers In	4,058,259	3,870,465
Transfers Out	8,200,070	7,700,070
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (4,141,811)</b>	<b>(3,829,605)</b>
<b>Less Encumbrances included above:</b>		
Contractual Services	\$ 129,759	129,759
Commodities	44,909	44,909
Capital	14,750	14,750
Contingency and Other	0	0
<b>Total Encumbrances included above</b>	<b>189,418</b>	<b>189,418</b>
Net Change in Fund Balance	\$ 0	(10,698,929)
<b>Fund Balance, Beginning of Year</b>	<b>\$ 63,552,874</b>	<b>63,552,874</b>
<b>Fund Balance, End of Quarter</b>	<b>\$ 52,853,944</b>	<b>52,853,944</b>

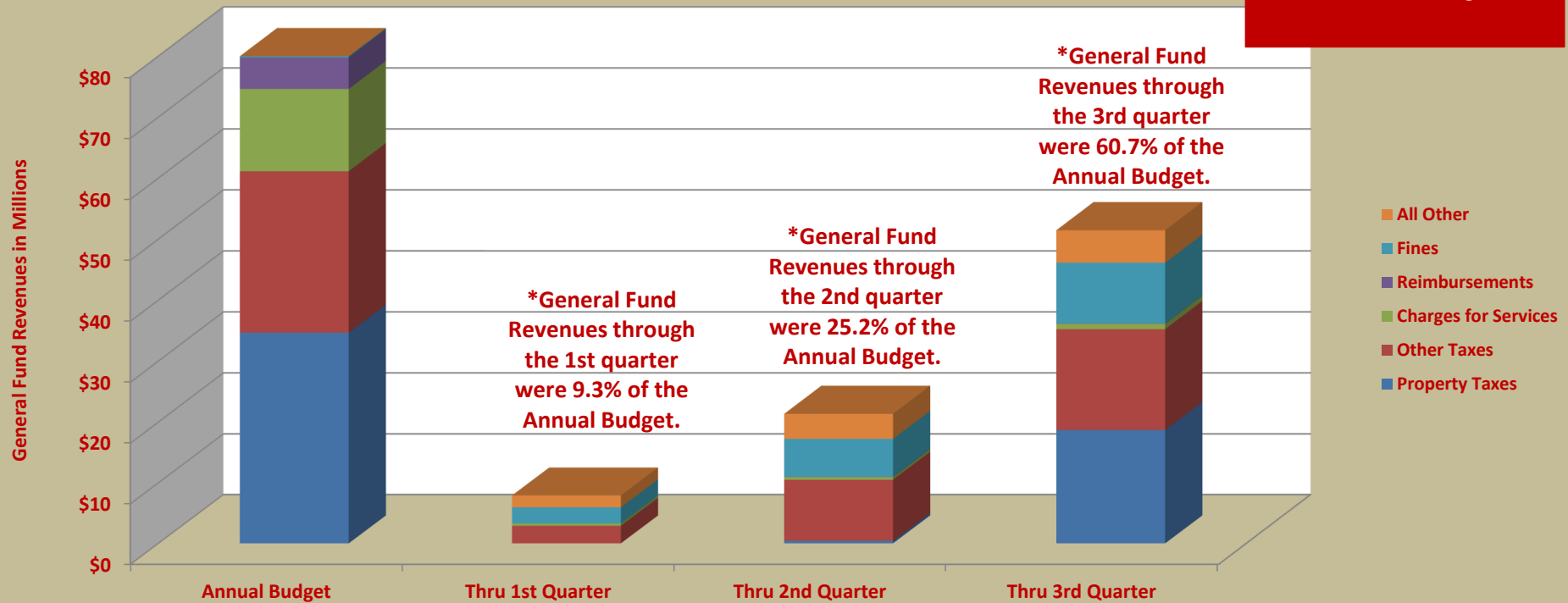




TERRY HUNT, KANE COUNTY AUDITOR  
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
 GENERAL FUND REVENUES FISCAL YEAR 2019  
 THIRD QUARTER FISCAL YEAR 2019

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

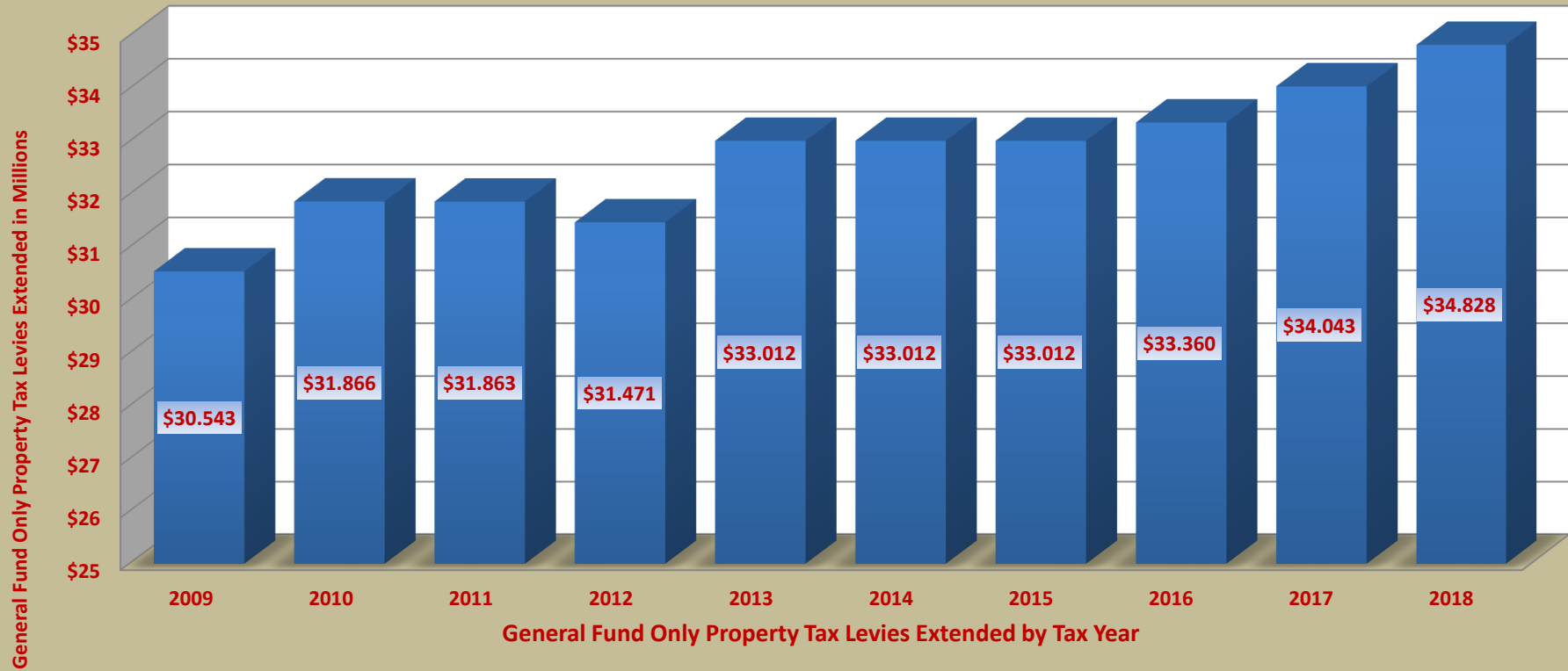
**\*For comparative purposes this chart  
 DOES NOT INCLUDE  
 Cash On Hand  
 in the Annual Budget.**





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

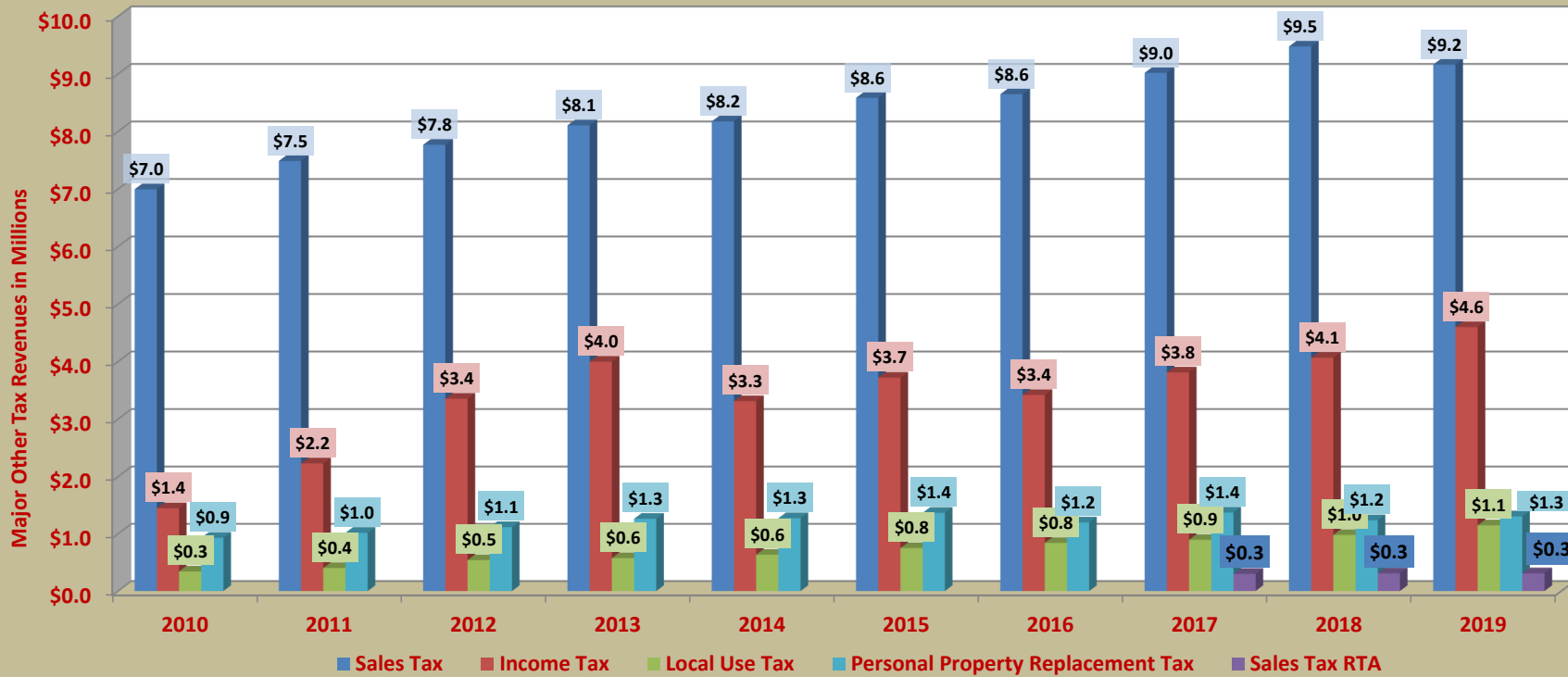
**General Fund Only  
Property Tax Levies Extended**





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

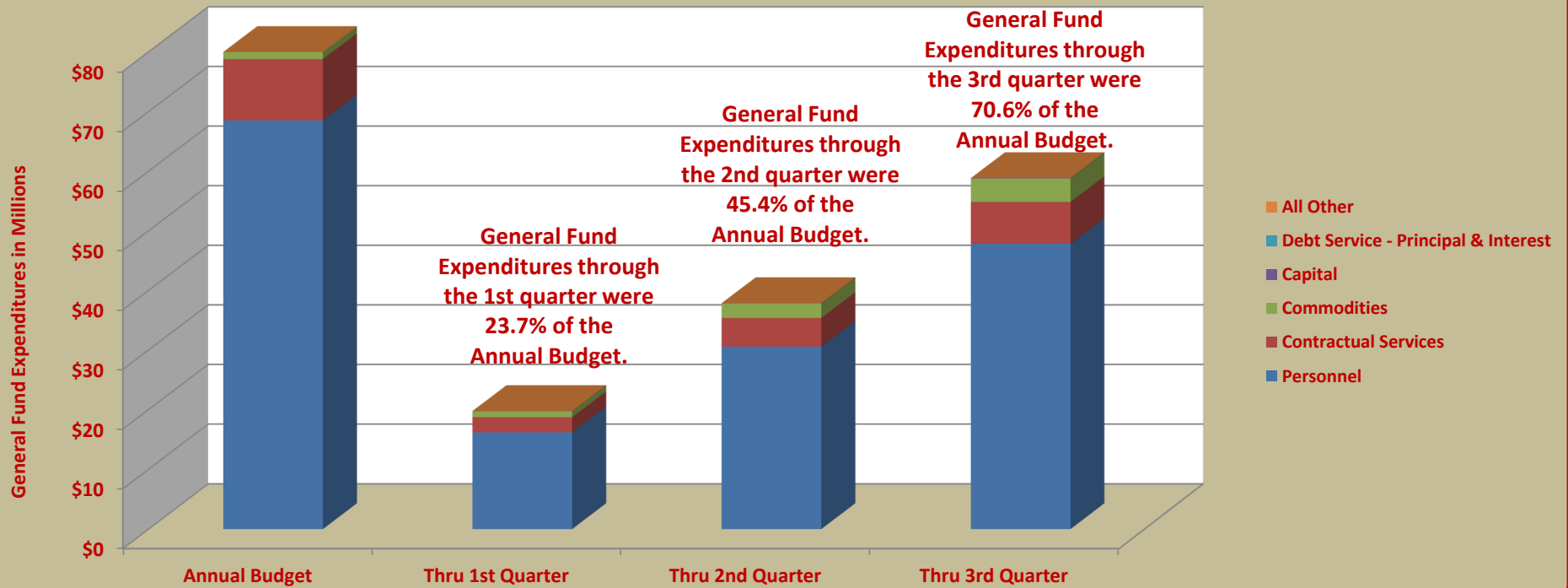
**Ten Year History**  
**Major Other Tax General Fund Revenues**  
**Through Third Quarter Fiscal Years 2010-2019**





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

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





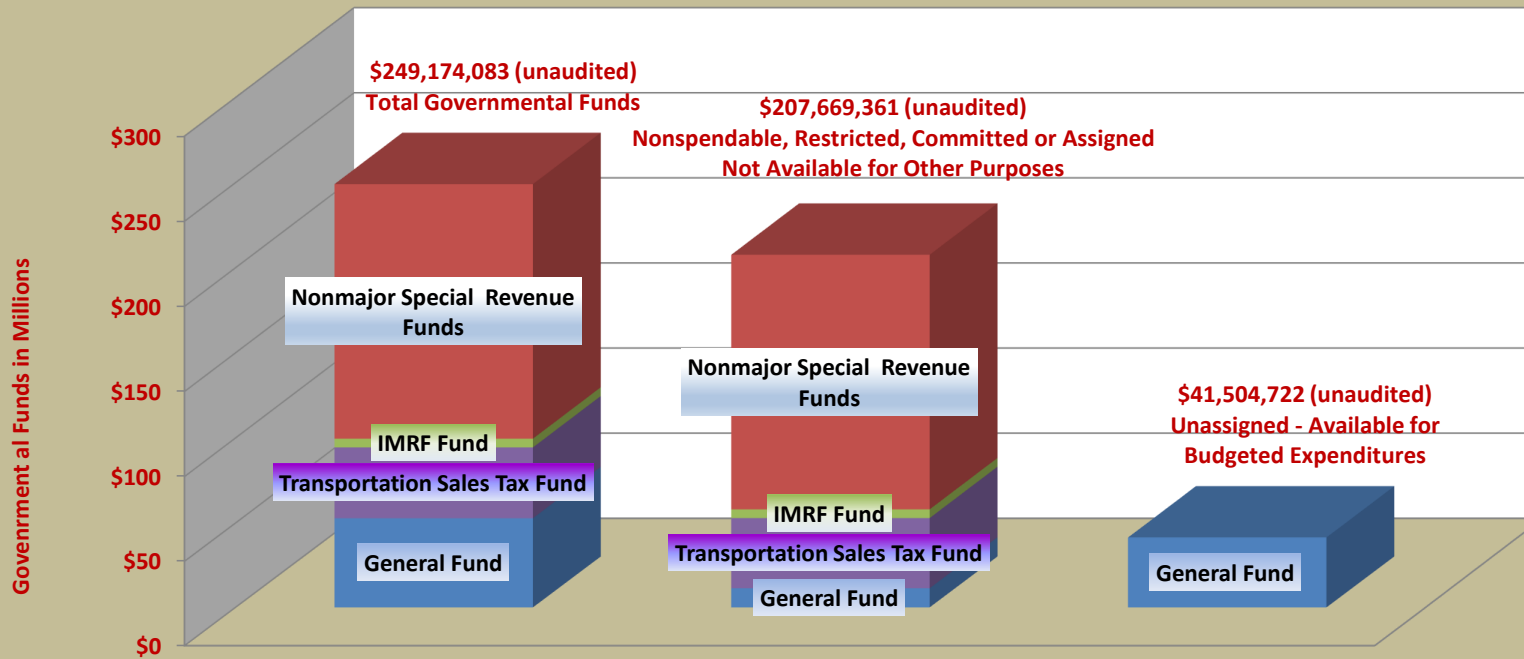
**TERRY HUNT, KANE COUNTY AUDITOR**  
**KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS**  
**THIRD QUARTER FISCAL YEAR 2019**

	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
<b>Revenues:</b>								
Property Taxes	\$ 34,674,704	18,711,646	5,497,470	2,965,422	15,876,231	8,537,677	56,048,405	30,214,745
Other Taxes	26,468,000	16,533,815	14,980,000	8,451,080	19,100,000	10,823,508	60,548,000	35,808,404
Licenses and Permits	1,208,735	890,895	0	0	1,585,000	1,553,935	2,793,735	2,444,830
Grants	167,134	60,444	0	0	7,761,232	4,695,414	7,928,366	4,755,858
Charges for Services	13,483,378	9,955,584	0	0	11,445,599	9,834,185	24,928,977	19,789,768
Fines	2,218,000	553,555	0	0	1,645,540	1,447,039	3,863,540	2,000,594
Reimbursements	5,162,918	3,781,801	2,794,775	1,469,443	4,971,337	4,648,288	12,929,030	9,899,533
Interest	1,093,286	981,051	275,871	859,230	1,368,868	2,411,563	2,738,025	4,251,843
Miscellaneous	257,173	308,276	0	0	3,404,719	3,834,704	3,661,892	4,142,980
Insurance Recovery	0	0	0	0	150,000	8,062	150,000	8,062
Cash on Hand	2,732,371	0	19,540,646	0	32,591,590	0	54,864,607	0
<b>Total Revenues</b>	<b>\$ 87,465,699</b>	<b>51,777,067</b>	<b>43,088,762</b>	<b>13,745,175</b>	<b>99,900,116</b>	<b>47,794,374</b>	<b>230,454,577</b>	<b>113,316,617</b>
<b>Expenditures and Encumbrances:</b>								
Personnel	\$ 68,524,115	47,799,415	6,109,559	4,313,958	30,507,664	20,784,855	105,141,338	72,898,228
Contractual Services	10,283,599	7,040,333	9,789,717	12,249,796	37,551,628	32,834,436	57,624,944	52,124,564
Commodities	5,221,713	3,921,450	0	0	4,713,942	3,261,650	9,935,655	7,183,100
Capital	99,000	74,613	27,439,704	25,116,367	38,091,848	36,760,420	65,630,552	61,951,399
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	1,729,355	1,729,356	1,729,355
Debt Service - Requirement	0	0	0	0	736,841	414,052	736,841	414,052
Contingency and Other	1,522,770	0	0	0	12,652,617	50,553	14,175,387	50,553
<b>Total Expenditures and Encumbrances</b>	<b>\$ 83,323,888</b>	<b>58,835,810</b>	<b>43,338,980</b>	<b>41,680,121</b>	<b>131,465,084</b>	<b>101,690,321</b>	<b>258,127,952</b>	<b>202,206,251</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,141,811	(7,058,743)	(250,218)	(27,934,946)	(31,564,968)	(53,895,946)	(27,673,375)	(88,889,635)
<b>Other Financing Sources (Uses):</b>								
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	4,058,259	3,870,465	250,218	250,218	12,989,286	11,926,111	17,297,763	16,046,794
Transfers Out	8,200,070	7,700,070	0	0	9,199,722	8,448,754	17,399,792	16,148,823
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (4,141,811)</b>	<b>(3,829,605)</b>	<b>250,218</b>	<b>250,218</b>	<b>31,564,968</b>	<b>31,252,761</b>	<b>27,673,375</b>	<b>27,673,374</b>
<b>Less Encumbrances included above:</b>								
Contractual Services	\$ 0	129,759	0	9,933,183	0	16,744,859	0	26,807,802
Commodities	0	44,909	0	0	0	624,714	0	669,622
Capital	0	14,750	0	20,290,878	0	28,004,234	0	48,309,862
Contingency and Other	0	0	0	0	0	0	0	0
<b>Total Encumbrances included above</b>	<b>\$ 0</b>	<b>189,418</b>	<b>0</b>	<b>30,224,061</b>	<b>0</b>	<b>45,373,807</b>	<b>0</b>	<b>75,787,286</b>
Net Change in Fund Balance	\$ 0	(10,698,929)	0	2,539,334	0	22,730,621	0	14,571,025
<b>Fund Balance, Beginning of Year</b>	<b>\$ 63,552,874</b>		<b>44,209,122</b>		<b>126,841,062</b>		<b>234,603,058</b>	
<b>Fund Balance, End of Quarter</b>	<b>\$ 63,552,874</b>	<b>52,853,944</b>	<b>44,209,122</b>	<b>46,748,456</b>	<b>126,841,062</b>	<b>149,571,683</b>	<b>234,603,058</b>	<b>249,174,083</b>



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

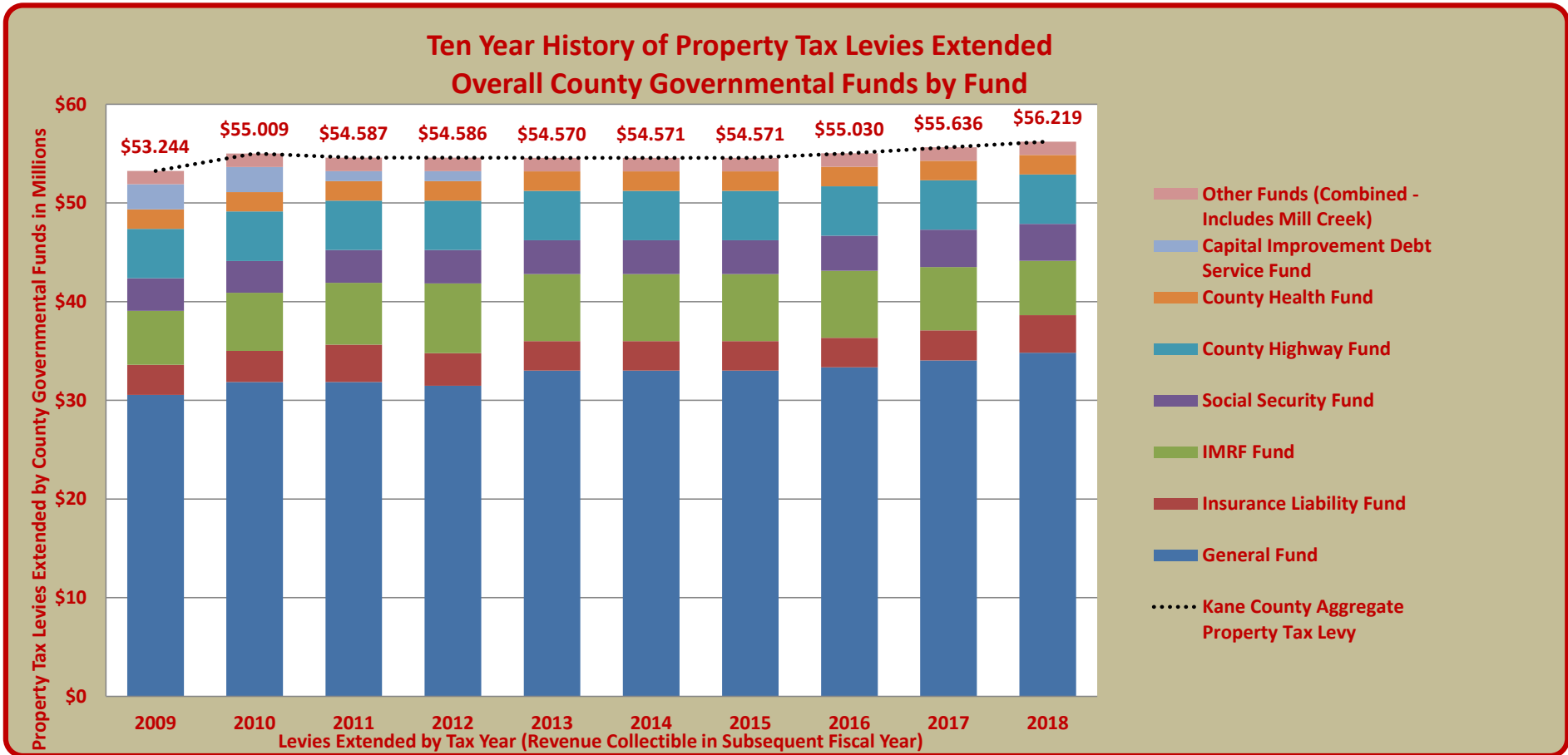
**Total Governmental Funds, Funds Restricted, and  
 Estimated Funds Unassigned  
 Third Quarter Fiscal Year 2019**







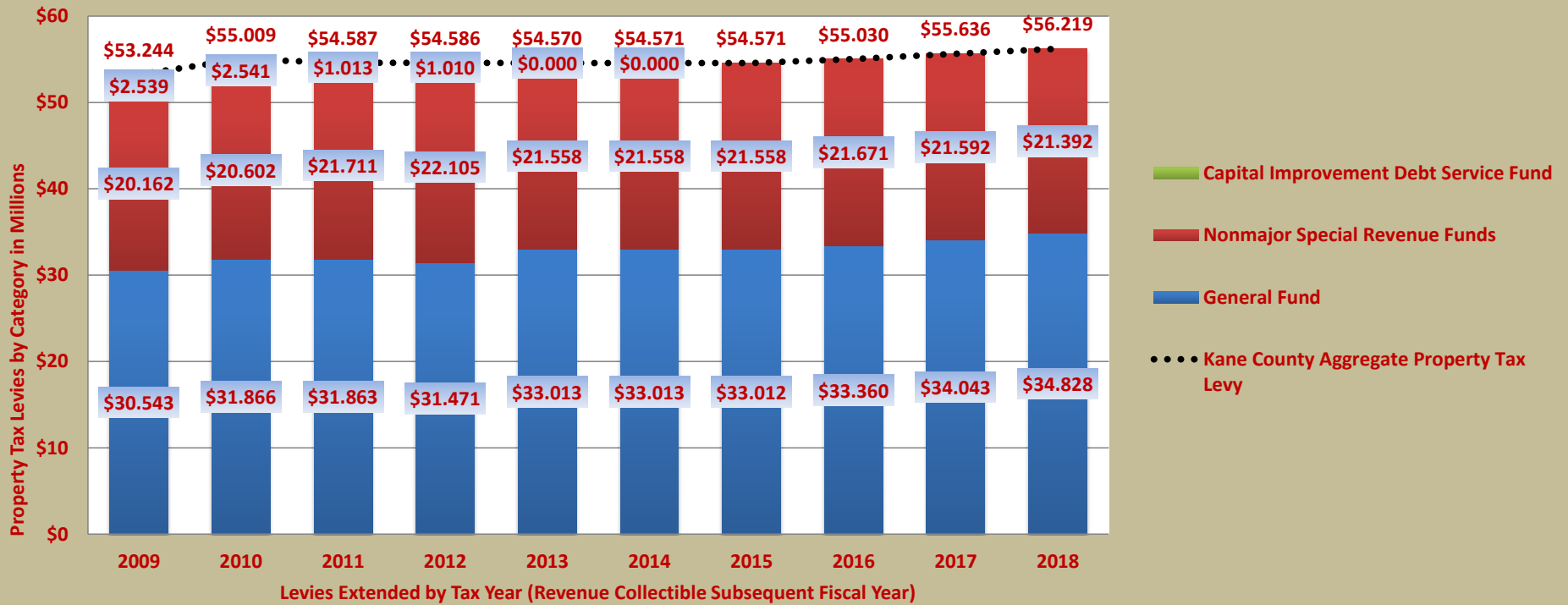
**TERRY HUNT, KANE COUNTY AUDITOR**  
**KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT**  
**TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR COUNTY GOVERNMENTAL FUNDS BY FUND**  
**THIRD QUARTER FISCAL YEAR 2019**





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  
 THIRD QUARTER FISCAL YEAR 2019

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

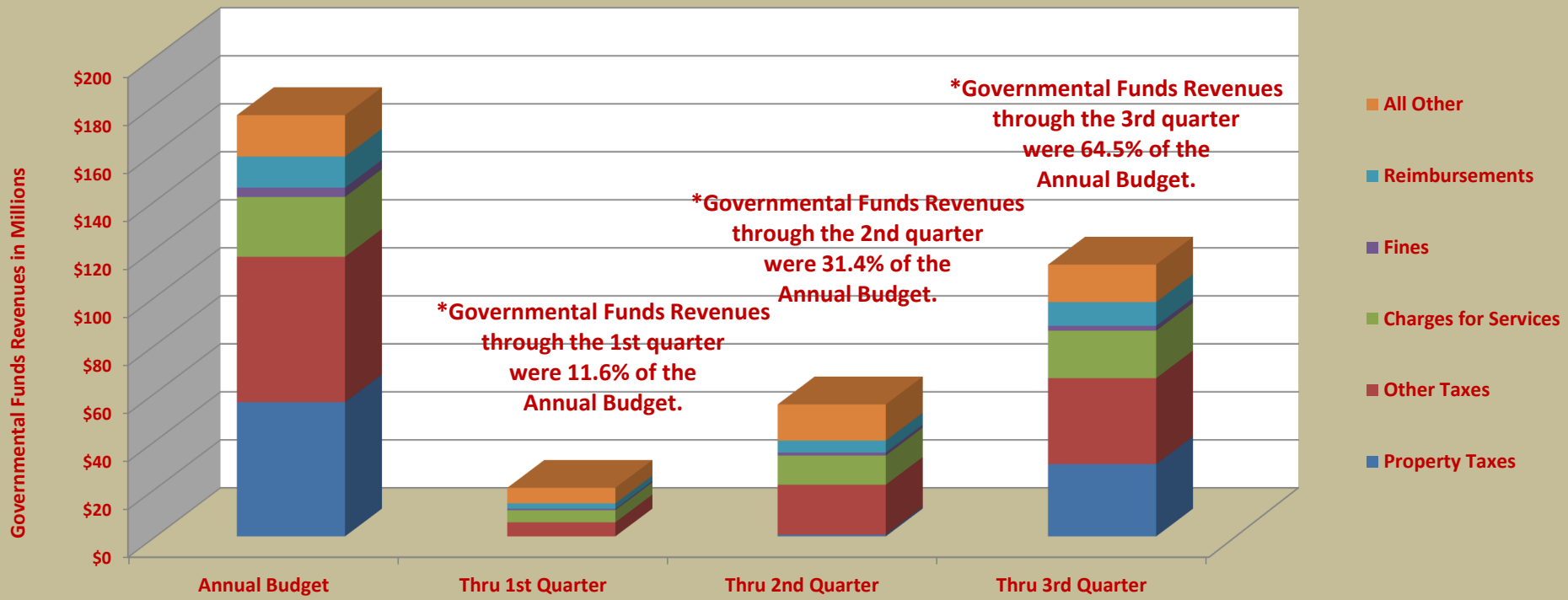




TERRY HUNT, KANE COUNTY AUDITOR  
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
 GOVERNMENTAL FUNDS REVENUES FISCAL YEAR 2019  
 THIRD QUARTER FISCAL YEAR 2019

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

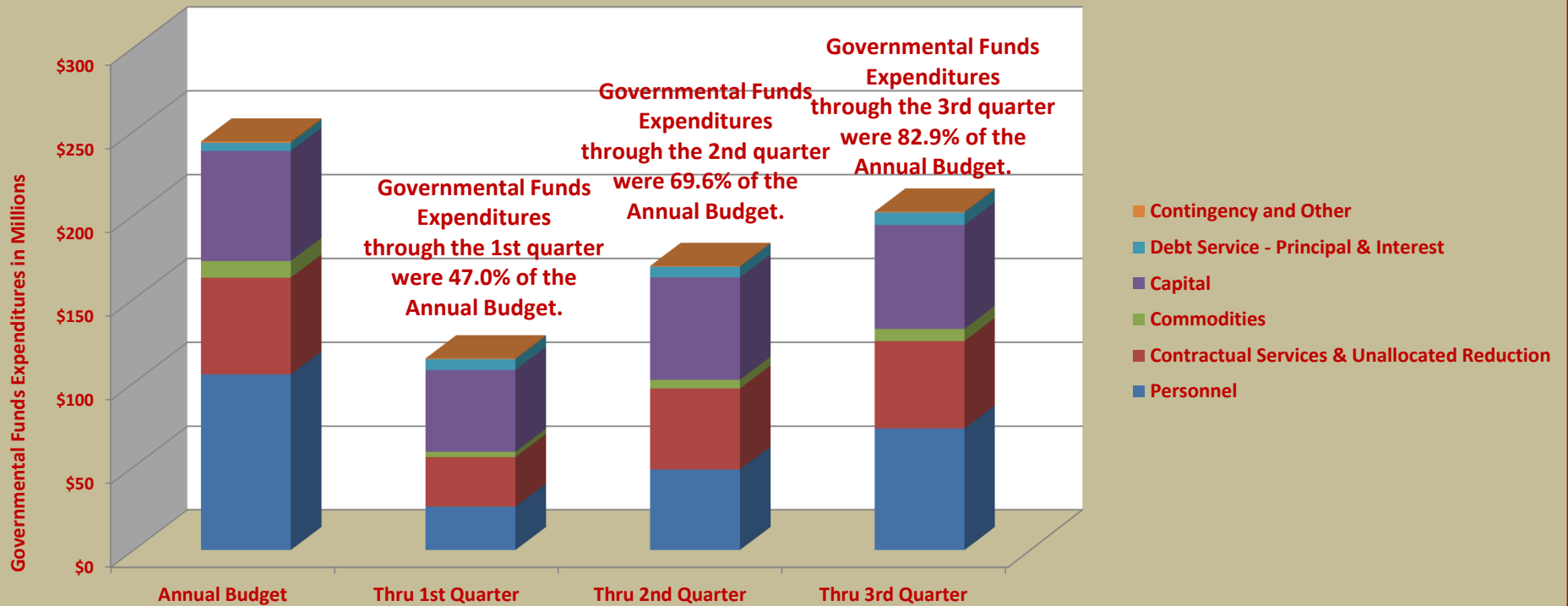
\*For comparative purposes this chart DOES NOT INCLUDE Cash On Hand in the Annual Budget.





TERRY HUNT, KANE COUNTY AUDITOR  
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT  
 GOVERNMENTAL FUND EXPENDITURES FISCAL YEAR 2019  
 THIRD 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**  
**THIRD 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	18,711,646	5,497,470	2,965,422	0	0	15,842,592	8,518,831
Other Taxes	26,468,000	16,533,815	0	0	14,980,000	8,451,080	18,890,000	10,667,292
Licenses and Permits	1,208,735	890,895	0	0	0	0	1,585,000	1,553,935
Grants	167,134	60,444	0	0	0	0	7,761,232	4,695,414
Charges for Services	13,483,378	9,955,584	0	0	0	0	9,359,099	7,599,105
Fines	2,218,000	553,555	0	0	0	0	1,645,540	1,358,378
Reimbursements	5,162,918	3,781,801	0	0	2,794,775	1,469,443	3,268,485	3,663,629
Interest	1,093,286	981,051	115,871	116,256	160,000	742,974	574,416	1,578,175
Miscellaneous	257,173	308,276	0	0	0	0	3,404,719	3,834,704
Insurance Recovery	0	0	0	0	0	0	150,000	8,062
Cash on Hand	2,732,371	0	246,000	0	19,294,646	0	22,203,045	0
<b>Total Revenues</b>	<b>\$ 87,465,699</b>	<b>51,777,067</b>	<b>5,859,341</b>	<b>3,081,677</b>	<b>37,229,421</b>	<b>10,663,498</b>	<b>84,684,128</b>	<b>43,477,524</b>
<b>Expenditures and Encumbrances:</b>								
Personnel	\$ 68,524,115	47,799,415	6,109,559	4,313,958	0	0	30,507,664	20,784,855
Contractual Services	10,283,599	7,040,333	0	0	9,789,717	12,249,796	33,858,518	28,062,286
Commodities	5,221,713	3,921,450	0	0	0	0	4,713,942	3,261,650
Capital	99,000	74,613	0	0	27,439,704	25,116,367	11,175,227	7,121,990
Unallocated Reduction to Budget Request	<span style="color: red;">(2,327,309)</span>						<span style="color: red;">(373,812)</span>	0
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	876,059	50,553
<b>Total Expenditures and Encumbrances</b>	<b>\$ 83,323,888</b>	<b>58,835,810</b>	<b>6,109,559</b>	<b>4,313,958</b>	<b>37,229,421</b>	<b>37,366,163</b>	<b>80,757,598</b>	<b>59,281,334</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,141,811	<span style="color: red;">(7,058,743)</span>	<span style="color: red;">(250,218)</span>	<span style="color: red;">(1,232,281)</span>	0	<span style="color: red;">(26,702,665)</span>	3,926,530	<span style="color: red;">(15,803,810)</span>
<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	4,058,259	3,870,465	250,218	250,218	0	0	5,138,578	4,589,723
Transfers Out	8,200,070	7,700,070	0	0	0	0	9,065,108	8,448,754
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (4,141,811)</b>	<b>(3,829,605)</b>	<b>250,218</b>	<b>250,218</b>	<b>0</b>	<b>0</b>	<b>(3,926,530)</b>	<b>(3,859,030)</b>
<b>Less Encumbrances included above:</b>								
Contractual Services	\$ 0	129,759	0	0	0	9,933,183	0	13,425,228
Commodities	0	44,909	0	0	0	0	0	624,714
Capital	0	14,750	0	0	0	20,290,878	0	5,751,500
Contingency and Other	0	0	0	0	0	0	0	0
<b>Total Encumbrances included above</b>		<b>189,418</b>		<b>0</b>		<b>30,224,061</b>		<b>19,801,442</b>
<b>Net Change in Fund Balance</b>	<b>\$ 0</b>	<b>(10,698,929)</b>	<b>0</b>	<b>(982,063)</b>	<b>0</b>	<b>3,521,396</b>	<b>0</b>	<b>138,601</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>\$ 52,853,944</b>		<b>5,137,667</b>		<b>41,610,789</b>		<b>92,747,521</b>	



**TERRY HUNT, KANE COUNTY AUDITOR**  
**KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT**  
**SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS**  
**THIRD 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	18,846	0	0	56,048,405	30,214,745
Other Taxes	0	0	210,000	156,216	0	0	60,548,000	35,808,404
Licenses and Permits	0	0	0	0	0	0	2,793,735	2,444,830
Grants	0	0	0	0	0	0	7,928,366	4,755,858
Charges for Services	0	0	2,086,500	2,235,080	0	0	24,928,977	19,789,768
Fines	0	0	0	88,660	0	0	3,863,540	2,000,594
Reimbursements	784,437	299,477	918,415	685,182	0	0	12,929,030	9,899,533
Interest	215,940	172,126	521,272	600,485	57,240	60,777	2,738,025	4,251,843
Miscellaneous	0	0	0	0	0	0	3,661,892	4,142,980
Insurance Recovery	0	0	0	0	0	0	150,000	8,062
Cash on Hand	0	0	10,388,545	0	0	0	54,864,607	0
<b>Total Revenues</b>	<b>\$ 1,000,377</b>	<b>471,604</b>	<b>14,158,371</b>	<b>3,784,469</b>	<b>57,240</b>	<b>60,777</b>	<b>230,454,577</b>	<b>113,316,617</b>
<b>Expenditures and Encumbrances:</b>								
Personnel	\$ 0	0	0	0	0	0	105,141,338	72,898,228
Contractual Services	1,000	1,000	3,692,110	4,771,150	0	0	57,624,944	52,124,564
Commodities	0	0	0	0	0	0	9,935,655	7,183,100
Capital	0	0	26,916,621	29,638,430	0	0	65,630,552	61,951,399
Budget Cut Amount			0	0			(2,701,121)	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	1,729,355	0	0	0	0	1,729,356	1,729,355
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	14,175,387	50,553
<b>Total Expenditures and Encumbrances</b>	<b>\$ 12,123,236</b>	<b>7,999,407</b>	<b>38,527,010</b>	<b>34,409,580</b>	<b>57,240</b>	<b>0</b>	<b>258,127,952</b>	<b>202,206,251</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (11,122,859)	(7,527,803)	(24,368,639)	(30,625,111)	0	60,777	(27,673,375)	(88,889,635)
<b>Other Financing Sources (Uses):</b>								
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	592,488	592,488	0	0	1,307,892	1,307,891
Transfer to Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	6,350,708	6,336,388	1,500,000	1,000,000	0	0	17,297,763	16,046,794
Transfers Out	0	0	134,614	0	0	0	17,399,792	16,148,823
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 11,122,859</b>	<b>11,108,539</b>	<b>24,368,639</b>	<b>24,003,253</b>	<b>0</b>	<b>0</b>	<b>27,673,375</b>	<b>27,673,374</b>
<b>Less Encumbrances included above:</b>								
Contractual Services	\$ 0	0	0	3,319,631	0	0	0	26,807,802
Commodities	0	0	0	0	0	0	0	669,622
Capital	0	0	0	22,252,735	0	0	0	48,309,862
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>25,572,365</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,787,286</b>
Net Change in Fund Balance	\$ 0	3,580,735	0	18,950,507	0	60,777	0	14,571,025
<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>\$ 12,801,626</b>		<b>40,744,723</b>		<b>3,277,814</b>		<b>249,174,083</b>	



TERRY HUNT, KANE COUNTY AUDITOR  
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 THIRD 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	18,711,646	0	0	0	0	0	0	0	0
Other Taxes	26,468,000	16,533,815	0	0	0	0	0	0	0	0
Licenses and Permits	1,208,735	890,895	0	0	0	0	0	0	0	0
Grants	246,188	60,444	0	0	0	0	0	0	0	0
Charges for Services	13,483,378	9,955,584	0	0	0	0	0	0	0	0
Fines	2,218,000	553,555	0	0	0	0	0	0	0	0
Reimbursements	5,162,918	3,781,801	0	0	0	0	0	0	0	0
Interest	936,100	760,662	5,526	4,529	90,000	95,646	22,320	62,262	0	5,855
Miscellaneous	257,173	308,241	0	0	0	0	0	0	0	0
Insurance Recovery			0	0	0	0	0	0	0	0
Cash on Hand	0	0	0	0	0	0	2,394,421	0	99,210	0
<b>Total Revenues</b>	<b>\$ 84,655,196</b>	<b>51,556,643</b>	<b>5,526</b>	<b>4,529</b>	<b>90,000</b>	<b>95,646</b>	<b>2,416,741</b>	<b>62,262</b>	<b>99,210</b>	<b>5,855</b>
<b>Expenditures and Encumbrances:</b>										
Personnel	\$ 67,992,454	47,502,057	0	0	0	0	0	0	477,224	290,467
Contractual Services	10,050,309	6,857,597	0	0	0	0	0	0	23,164	15,584
Commodities	5,219,698	3,921,450	0	0	0	0	0	0	1,615	0
Capital	0	19,170	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
<b>Total Expenditures and Encumbrances</b>	<b>\$ 82,004,736</b>	<b>58,300,275</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>306,051</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 2,650,460</b>	<b>(6,743,631)</b>	<b>(297,000)</b>	<b>4,529</b>	<b>0</b>	<b>95,646</b>	<b>2,394,421</b>	<b>62,262</b>	<b>(402,793)</b>	<b>(300,196)</b>
<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	3,077,672	2,907,172	297,000	297,000	0	0	0	0	402,793	402,793
Transfers Out	5,728,132	5,228,132	0	0	0	0	2,394,421	2,394,421	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (2,650,460)</b>	<b>(2,320,960)</b>	<b>297,000</b>	<b>297,000</b>	<b>0</b>	<b>0</b>	<b>(2,394,421)</b>	<b>(2,394,421)</b>	<b>402,793</b>	<b>402,793</b>
<b>Less Encumbrances included above:</b>										
Contractual Services	\$	42,008		0	0	0	0	0	0	0
Commodities		44,909		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>86,917</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>(8,977,674)</b>	<b>0</b>	<b>301,529</b>	<b>0</b>	<b>95,646</b>	<b>0</b>	<b>(2,332,159)</b>	<b>0</b>	<b>102,597</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>41,772,141</b>		<b>318,596</b>		<b>5,116,910</b>		<b>2,679,586</b>		<b>203,328</b>



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**THIRD 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	18,711,646
Other Taxes	0	0	0	0	0	0	0	0	26,468,000	16,533,815
Licenses and Permits	0	0	0	0	0	0	0	0	1,208,735	890,895
Grants	(79,054)	0	0	0	0	0	0	0	167,134	60,444
Charges for Services	0	0	0	0	0	0	0	0	13,483,378	9,955,584
Fines	0	0	0	0	0	0	0	0	2,218,000	553,555
Reimbursements	0	0	0	0	0	0	0	0	5,162,918	3,781,801
Interest	0	684	500	3,520	500	7,225	38,340	40,668	1,093,286	981,051
Miscellaneous	0	0	0	35	0	0	0	0	257,173	308,276
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	2,732,371	0
<b>Total Revenues</b>	<b>\$ 75,876</b>	<b>684</b>	<b>50,604</b>	<b>3,555</b>	<b>34,206</b>	<b>7,225</b>	<b>38,340</b>	<b>40,668</b>	<b>87,465,699</b>	<b>51,777,067</b>
<b>Expenditures and Encumbrances:</b>										
Personnel	\$ 0	0	54,437	6,890	0	0	0	0	68,524,115	47,799,415
Contractual Services	0	0	85,126	33,492	125,000	133,660	0	0	10,283,599	7,040,333
Commodities	0	0	400	0	0	0	0	0	5,221,713	3,921,450
Capital	0	0	0	0	99,000	55,442	0	0	99,000	74,613
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
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>0</b>	<b>139,963</b>	<b>40,382</b>	<b>224,000</b>	<b>189,102</b>	<b>38,340</b>	<b>0</b>	<b>83,323,888</b>	<b>58,835,810</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 75,876</b>	<b>684</b>	<b>(89,359)</b>	<b>(36,828)</b>	<b>(189,794)</b>	<b>(181,877)</b>	<b>0</b>	<b>40,668</b>	<b>4,141,811</b>	<b>(7,058,743)</b>
<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	4,058,259	3,870,465
Transfers Out	75,876	75,876	1,641	1,641	0	0	0	0	8,200,070	7,700,070
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (75,876)</b>	<b>(75,876)</b>	<b>89,359</b>	<b>89,359</b>	<b>189,794</b>	<b>172,500</b>	<b>0</b>	<b>0</b>	<b>(4,141,811)</b>	<b>(3,829,605)</b>
<b>Less Encumbrances included above:</b>										
Contractual Services	\$	0		0		87,751		0	0	129,759
Commodities		0		0		0		0	0	44,909
Capital		0		0		14,750		0	0	14,750
Contingency and Other		0		0		0		0	0	0
<b>Total Encumbrances included above</b>		<b>0</b>		<b>0</b>		<b>102,501</b>		<b>0</b>		<b>189,418</b>
<b>Net Change in Fund Balance</b>	<b>\$ 0</b>	<b>(75,192)</b>	<b>0</b>	<b>52,531</b>	<b>0</b>	<b>93,124</b>	<b>0</b>	<b>40,668</b>	<b>0</b>	<b>(10,698,929)</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$</b>	<b>75,775</b>		<b>129,775</b>		<b>311,634</b>		<b>2,135,068</b>		<b>63,552,874</b>
<b>Fund Balance, End of Quarter</b>	<b>\$</b>	<b>583</b>		<b>182,306</b>		<b>404,758</b>		<b>2,175,737</b>		<b>52,853,944</b>





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

	Debt Service Funds								
	Motor Fuel Tax - 620		Transit Sales Tax - 621		Recovery Zone Bond - 622		JJC/AJC Refunding - 623		
	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	0	0	0	0	0	0
Other Taxes		0	0	0	0	0	0	0	0
Licenses and Permits		0	0	0	0	0	0	0	0
Grants		0	0	0	0	0	0	0	0
Charges for Services		0	0	0	0	0	0	0	0
Fines		0	0	0	0	0	0	0	0
Reimbursements		0	0	0	0	784,437	299,477	0	0
Interest		61,686	67,523	0	3,190	19,008	22,058	51,246	57,931
Miscellaneous		0	0	0	0	0	0	0	0
Cash on Hand		0	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$</b>	<b>61,686</b>	<b>67,523</b>	<b>0</b>	<b>3,190</b>	<b>803,445</b>	<b>321,535</b>	<b>51,246</b>	<b>57,931</b>
<b>Expenditures:</b>									
Personnel	\$	0	0	0	0	0	0	0	0
Contractual Services		0	0	0	0	500	550	500	450
Commodities		0	0	0	0	0	0	0	0
Capital		0	0	0	0	0	0	0	0
Debt Service - Principal		2,995,000	2,995,000	0	0	725,000	725,000	2,135,000	2,135,000
Debt Service - Interest		418,557	418,556	0	0	141,199	141,199	522,975	522,975
Debt Service - Requirement		143,067	0	0	0	0	0	178,721	0
Contingency and Other		0	0	0	0	6,566	0	0	0
<b>Total Expenditures</b>	<b>\$</b>	<b>3,556,624</b>	<b>3,413,556</b>	<b>0</b>	<b>0</b>	<b>873,265</b>	<b>866,749</b>	<b>2,837,196</b>	<b>2,658,425</b>
Excess (Deficiency) of Revenues Over Expenditures	\$	(3,494,938)	(3,346,033)	0	3,190	(69,820)	(545,213)	(2,785,950)	(2,600,494)
<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		3,494,938	3,494,938	0	0	69,820	55,501	2,785,950	2,785,950
Transfers Out		0	0	0	0	0	0	0	0
<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>55,501</b>	<b>2,785,950</b>	<b>2,785,950</b>
<b>Net Change in Fund Balance</b>	<b>\$</b>	<b>0</b>	<b>148,904</b>	<b>0</b>	<b>3,190</b>	<b>0</b>	<b>(489,713)</b>	<b>0</b>	<b>185,456</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>2,795,554</b>	
<b>Fund Balance, End of Quarter</b>	<b>\$</b>	<b>3,548,823</b>		<b>170,686</b>		<b>2,368,209</b>		<b>2,981,010</b>	



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

	Debt Service Funds					
	Longmeadow Debt Service - 624		Longmeadow Cap Interest - 625		Total Debt Service 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	\$	0.00	0.00	0.00	0.00	0.00
Other Taxes		0.00	0.00	0.00	0.00	0.00
Licenses and Permits		0.00	0.00	0.00	0.00	0.00
Grants		0.00	0.00	0.00	0.00	0.00
Charges for Services		0.00	0.00	0.00	0.00	0.00
Fines		0.00	0.00	0.00	0.00	0.00
Reimbursements		0.00	0.00	0.00	784,437.00	299,477.27
Interest		0.00	16.43	84,000.00	21,407.68	193,626.00
Miscellaneous		0.00	0.00	0.00	0.00	0.00
Cash on Hand		0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>\$</b>	<b>0.00</b>	<b>16.43</b>	<b>84,000.00</b>	<b>21,407.68</b>	<b>978,063.00</b>
<b>Expenditures:</b>						
Personnel	\$	0.00	0.00	0.00	0.00	0.00
Contractual Services		0.00	0.00	0.00	1,000.00	1,000.00
Commodities		0.00	0.00	0.00	0.00	0.00
Capital		0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		0.00	0.00	0.00	8,850,000.00	8,850,000.00
Debt Service - Interest		0.00	0.00	646,625.00	646,624.53	1,501,288.00
Debt Service - Requirement		415,053.00	414,052.22	0.00	0.00	464,855.00
Contingency and Other		0.00	0.00	3,794,473.00	0.00	6,566.00
<b>Total Expenditures</b>	<b>\$</b>	<b>415,053.00</b>	<b>414,052.22</b>	<b>4,441,098.00</b>	<b>646,624.53</b>	<b>10,823,709.00</b>
Excess (Deficiency) of Revenues Over Expenditures	\$	(415,053.00)	(414,035.79)	(4,357,098.00)	(625,216.85)	(9,845,646.00)
<b>Other Financing Sources (Uses)</b>						
Issuance of Bonds	\$	415,053.00	415,052.22	3,641,694.00	3,641,695.21	0.00
Premium on Bonds Sold		0.00	0.00	715,404.00	715,403.10	0.00
Transfer to Escrow Agent		0.00	0.00	0.00	0.00	0.00
Transfers In		0.00	0.00	0.00	0.00	9,845,646.00
Transfers Out		0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>	<b>\$</b>	<b>415,053.00</b>	<b>415,052.22</b>	<b>4,357,098.00</b>	<b>4,357,098.31</b>	<b>9,845,646.00</b>
<b>Net Change in Fund Balance</b>	<b>\$</b>	<b>0.00</b>	<b>1,016.43</b>	<b>0.00</b>	<b>3,731,881.46</b>	<b>0.00</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$</b>		<b>0.00</b>		<b>0.00</b>	<b>9,220,890.50</b>
<b>Fund Balance, End of Quarter</b>	<b>\$</b>		<b>1,016.43</b>		<b>3,731,881.46</b>	<b>12,801,625.87</b>



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

	Capital Projects Funds							
	Capital Projects - 500		Judicial Facility Const - 501		Longmeadow Bond Const - 515		Combined SSA & SBA*	
	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	0	0	0	0	33,639	18,846
Other Taxes	210,000	156,216	0	0	0	0	0	0
Licenses and Permits	0	0	0	0	0	0	0	0
Grants	0	0	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0	0	0
Fines	0	0	0	88,660	0	0	0	0
Reimbursements	0	0	0	0	0	0	0	0
Interest	38,000	133,852	0	0	415,000	169,180	22	789
Miscellaneous	0	0	0	0	0	0	0	0
Cash on Hand	1,562,804	0	0	0	0	0	55	0
<b>Total Revenues</b>	<b>\$ 1,810,804</b>	<b>290,069</b>	<b>0</b>	<b>88,660</b>	<b>415,000</b>	<b>169,180</b>	<b>33,716</b>	<b>19,635</b>
<b>Expenditures and Encumbrances:</b>								
Personnel	\$ 0	0	0	0	0	0	0	0
Contractual Services	350,000	64,758	0	0	0	0	2,076	741
Commodities	0	0	0	0	0	0	0	0
Capital	2,960,804	1,011,809	0	0	15,500,000	23,000,000	0	0
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	0	0	0	0	7,918,253	0	26	0
<b>Total Expenditures and Encumbrances</b>	<b>\$ 3,310,804</b>	<b>1,076,567</b>	<b>0</b>	<b>0</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)	(786,498)	0	88,660	(23,003,253)	(22,830,820)	31,614	18,894
<b>Other Financing Sources (Uses)</b>								
Issuance of Bonds	\$ 0	0	0	0	22,410,765	22,410,764	0	0
Premium on Bonds Sold	0	0	0	0	592,488	592,488	0	0
Transfers In	1,500,000	1,000,000	0	0	0	0	0	0
Transfers Out	0	0	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>0</b>	<b>0</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	0	0
Commodities	0	0	0	0	0	0	0	0
Capital	0	286,742	0	0	0	16,499,751	0	0
<b>Total Encumbrances included above</b>	<b>0</b>	<b>286,742</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,499,751</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>\$ 0</b>	<b>500,244</b>	<b>0</b>	<b>88,660</b>	<b>0</b>	<b>16,672,184</b>	<b>0</b>	<b>18,894</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$ 6,508,896</b>		<b>0</b>	<b>0</b>		<b>0</b>		<b>39,724</b>
<b>Fund Balance, End of Quarter</b>	<b>\$ 7,009,140</b>		<b>88,660</b>		<b>16,672,184</b>			<b>58,617</b>

\* 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  
 THIRD 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	18,846
Other Taxes	0	0	0	0	210,000	156,216
Licenses and Permits	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Charges for Services	0	0	2,086,500	2,235,080	2,086,500	2,235,080
Fines	0	0	0	0	0	88,660
Reimbursements	918,415	511,098	0	174,084	918,415	685,182
Interest	4,000	43,930	64,250	252,734	521,272	600,485
Miscellaneous	0	0	0	0	0	0
Cash on Hand	853,922	0	7,971,764	0	10,388,545	0
<b>Total Revenues</b>	<b>\$ 1,776,337</b>	<b>555,028</b>	<b>10,122,514</b>	<b>2,661,898</b>	<b>14,158,371</b>	<b>3,784,469</b>
<b>Expenditures and Encumbrances:</b>						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	1,102,444	1,990,300	2,237,590	2,715,351	3,692,110	4,771,150
Commodities	0	0	0	0	0	0
Capital	673,893	1,333,619	7,781,924	4,293,002	26,916,621	29,638,430
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>3,323,919</b>	<b>10,019,514</b>	<b>7,008,353</b>	<b>38,527,010</b>	<b>34,409,580</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(2,768,891)	103,000	(4,346,455)	(24,368,639)	(30,625,111)
<b>Other Financing Sources (Uses)</b>						
Issuance of Bonds	\$ 0	0	0	0	22,410,765	22,410,764
Premium on Bonds Sold	0	0	0	0	592,488	592,488
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	\$ 0	1,802,407	0	1,517,224	0	3,319,631
Commodities	0	0	0	0	0	0
Capital	0	1,333,619	0	4,132,622	0	22,252,735
<b>Total Encumbrances in year to date expenditures</b>	<b>\$ 0</b>	<b>3,136,026</b>	<b>0</b>	<b>5,649,846</b>	<b>0</b>	<b>25,572,365</b>
<b>Net Change in Fund Balance</b>	<b>\$ 0</b>	<b>(2,768,891)</b>	<b>0</b>	<b>(4,346,455)</b>	<b>0</b>	<b>(6,621,858)</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$ 2,338,170</b>			<b>12,907,426</b>	<b>21,794,215</b>	
<b>Fund Balance, End of Quarter</b>	<b>\$ 2,705,305</b>			<b>14,210,817</b>	<b>40,744,723</b>	



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

Long Term General Obligation Bonds and Toll Bridge Revenue Bond

	Balance Dec. 1, 2018	Additions	Retirements	Refunding	Balance August 31, 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>

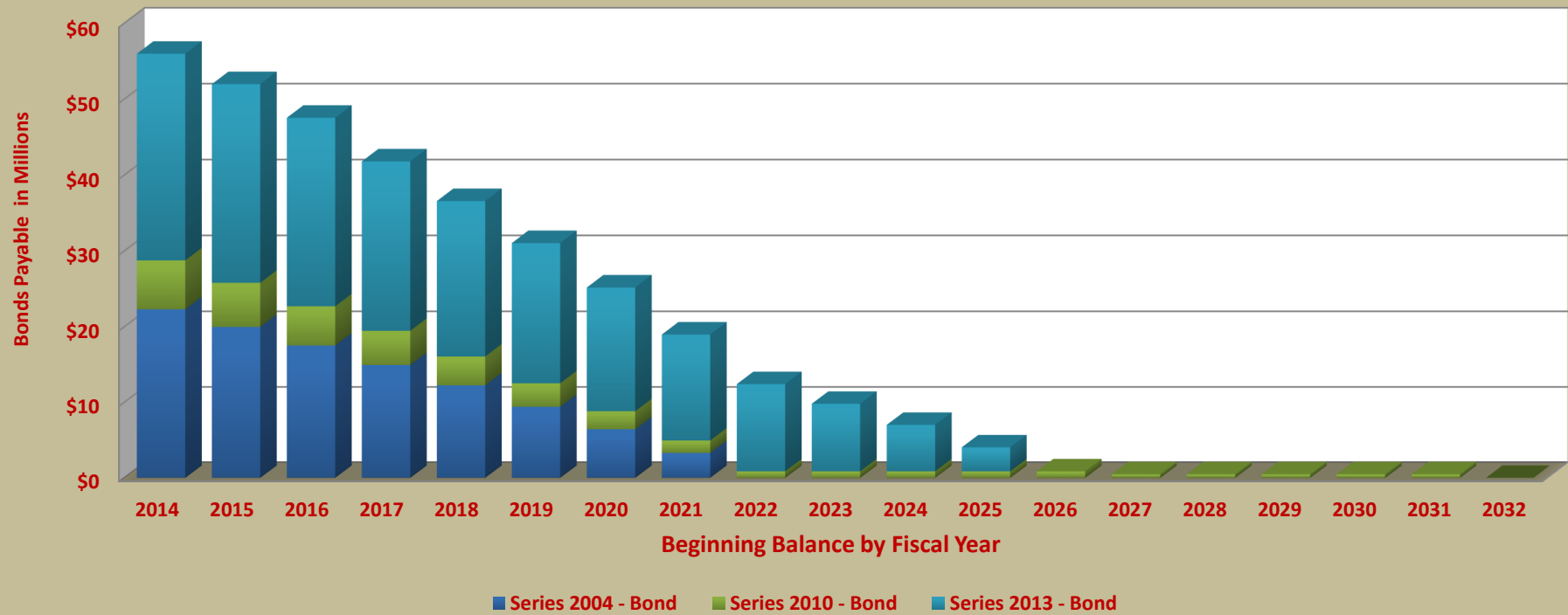
\*Remaining Payment Schedule

	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	0	6,475,000	344,269	0	0	0
Series 2010 - G.O. Alt Rev. Bonds	0	0	1,530,000	342,548	870,000	199,853	0
Series 2013 - G.O. Alt. Rev. Bonds	0	0	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	609,384	1,615,000	6,015,845	25,445,000	16,086,124	0
<b>Total Bonds Payable</b>	<b>\$ 0</b>	<b>609,384</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  
THIRD 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  
THIRD 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**  
**THIRD 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	30,214,745	0	0	56,048,405	30,214,745
Other Taxes	60,548,000	35,808,404	0	0	60,548,000	35,808,404
Licenses and Permits	2,793,735	2,444,830	0	0	2,793,735	2,444,830
Grants	7,928,366	4,755,858	0	0	7,928,366	4,755,858
Charges for Services	24,928,977	19,789,768	4,500	4,018	24,933,477	19,793,786
Fines	3,863,540	2,000,594	0	0	3,863,540	2,000,594
Reimbursements	12,929,030	9,899,533	80,000	8,914	13,009,030	9,908,447
Interest	2,738,025	4,251,843	178,479	244,381	2,916,504	4,496,224
Miscellaneous	3,661,892	4,142,980	19,759,796	12,414,447	23,421,688	16,557,427
Insurance Recovery	150,000	8,062	0	0	150,000	8,062
Cash on Hand	54,864,607	0	8,640,347	0	63,504,954	0
<b>Total Revenues</b>	<b>\$ 230,454,577</b>	<b>113,316,617</b>	<b>28,663,122</b>	<b>12,671,760</b>	<b>259,117,699</b>	<b>125,988,376</b>
<b>Expenditures and Encumbrances:</b>						
Personnel	\$ 105,141,338	72,898,228	224,692	154,841	105,366,030	73,053,069
Contractual Services	57,624,944	52,124,564	28,503,984	12,916,595	86,128,928	65,041,159
Commodities	9,935,655	7,183,100	36,475	12,169	9,972,130	7,195,269
Capital	65,630,552	61,951,399	0	0	65,630,552	61,951,399
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	1,729,355	0	0	1,729,356	1,729,355
Debt Service - Requirement	736,841	414,052	0	0	736,841	414,052
Contingency and Other	14,175,387	50,553	0	0	14,175,387	50,553
<b>Total Expenditures and Encumbrances</b>	<b>\$ 258,127,952</b>	<b>202,206,251</b>	<b>28,765,151</b>	<b>13,083,605</b>	<b>286,893,103</b>	<b>215,289,856</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (27,673,375)	(88,889,635)	(102,029)	(411,845)	(27,775,404)	(89,301,480)
<b>Other Financing Sources (Uses):</b>						
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	17,297,763	16,046,794	112,000	112,000	17,409,763	16,158,794
Transfers Out	17,399,792	16,148,823	9,971	9,971	17,409,763	16,158,794
<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	\$ 26,807,802			1,220,118		28,027,919
Commodities	669,622			1,375		670,997
Capital	48,309,862			0		48,309,862
Contingency and Other	0			0		0
<b>Total Encumbrances included above</b>		<b>75,787,286</b>		<b>1,221,493</b>		<b>77,008,779</b>
Net Change in Fund Balance	\$ 0	14,571,025	0	911,676	0	15,482,702
<b>Fund Balance, Beginning of Year</b>	<b>\$ 234,603,058</b>		<b>19,520,231</b>		<b>254,123,289</b>	
<b>Fund Balance, End of Quarter</b>	<b>\$ 249,174,083</b>		<b>20,431,907</b>		<b>269,605,990</b>	