

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
Fourth 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
FOURTH QUARTER FISCAL YEAR 2019

General Fund	
Budget	Actual
Fiscal Year Totals	Year To Date Totals

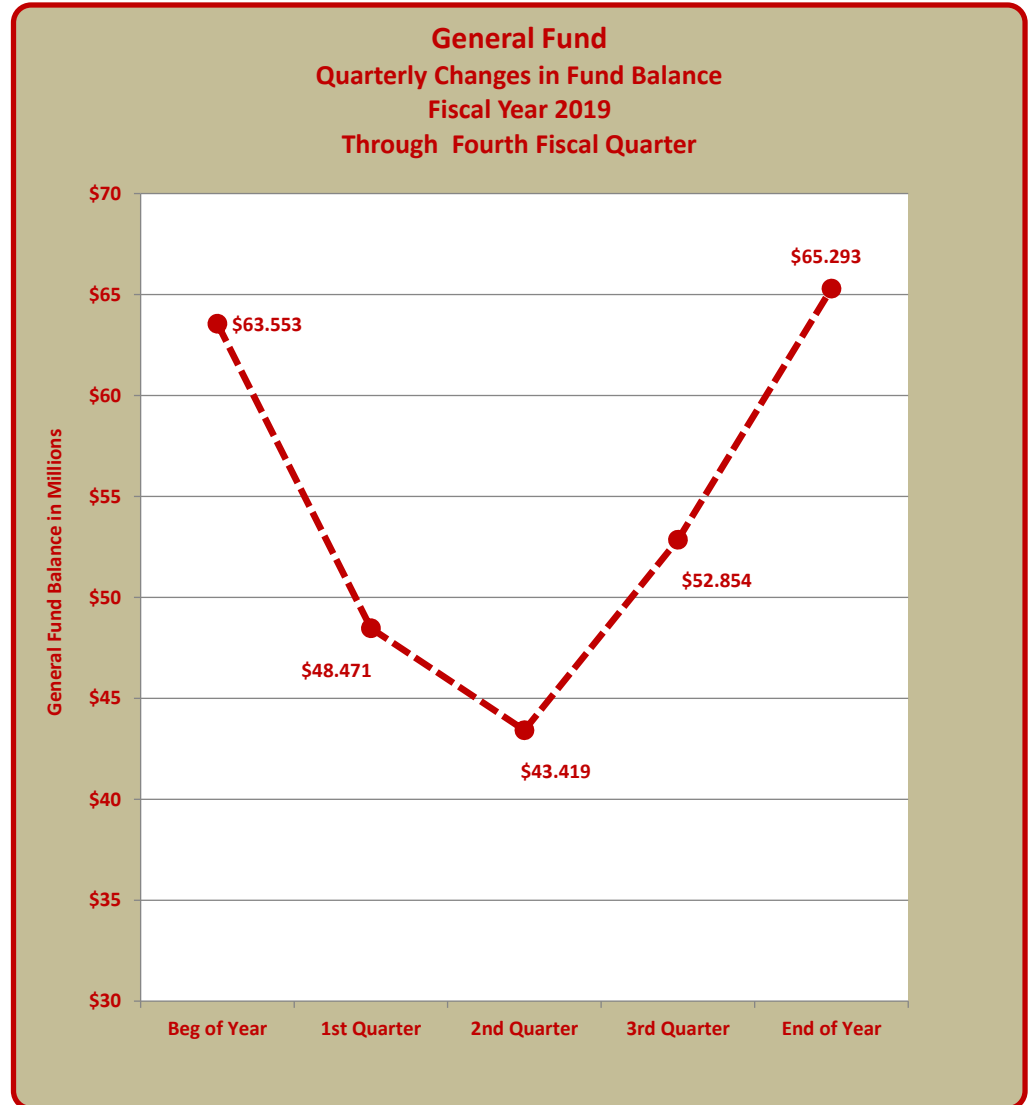
Revenues:		
Property Taxes	\$ 34,674,704	34,733,716
Other Taxes	26,468,000	27,356,790
Licenses and Permits	1,208,735	1,281,201
Grants	274,872	294,929
Charges for Services	13,350,212	13,867,117
Fines	2,218,000	2,329,797
Reimbursements	5,162,918	5,423,679
Interest	1,093,286	1,470,942
Insurance Recovery	0	0
Miscellaneous	257,173	364,469
Cash on Hand	10,016,252	0
Total Revenues	\$ 94,724,152	87,122,641

Expenditures and Encumbrances:		
Personnel	\$ 68,510,300	63,694,370
Contractual Services	10,449,480	9,563,110
Commodities	5,979,122	5,182,325
Capital	264,000	340,436
Unallocated Reduction to Budget Request	(2,199,729)	0
Debt Service - Principal	0	0
Debt Service - Interest	0	0
Debt Service - Requirement	0	0
Contingency and Other	5,136,073	0
Total Expenditures and Encumbrances	\$ 88,139,246	78,780,240
Excess (Deficiency) of Revenues Over Expenditures	\$ 6,584,906	8,342,400

Other Financing Sources (Uses):		
Issuance of Bonds	\$ 0	0
Premium on Bonds Sold	0	0
Transfers In	8,978,099	8,960,805
Transfers Out	15,563,005	15,563,005
Total Other Financing Sources (Uses)	\$ (6,584,906)	(6,602,200)

Less Encumbrances included above:		
Contractual Services	\$ 0	0
Commodities	0	0
Capital	0	0
Contingency and Other	0	0
Total Encumbrances included above	0	0
Net Change in Fund Balance	\$ 0	1,740,201

Fund Balance, Beginning of Year	\$ 63,552,874
Fund Balance, End of Quarter	\$ 65,293,074

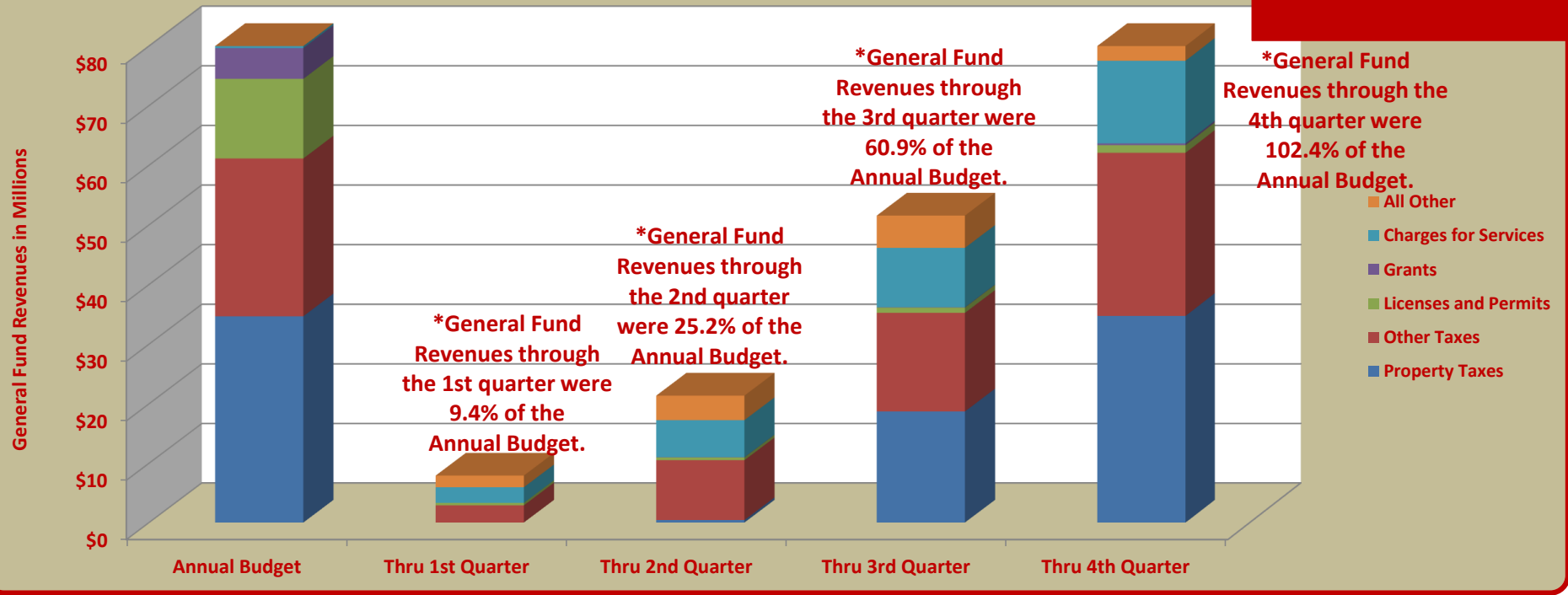




TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GENERAL FUND REVENUES FISCAL YEAR 2019
 FOURTH QUARTER FISCAL YEAR 2019

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

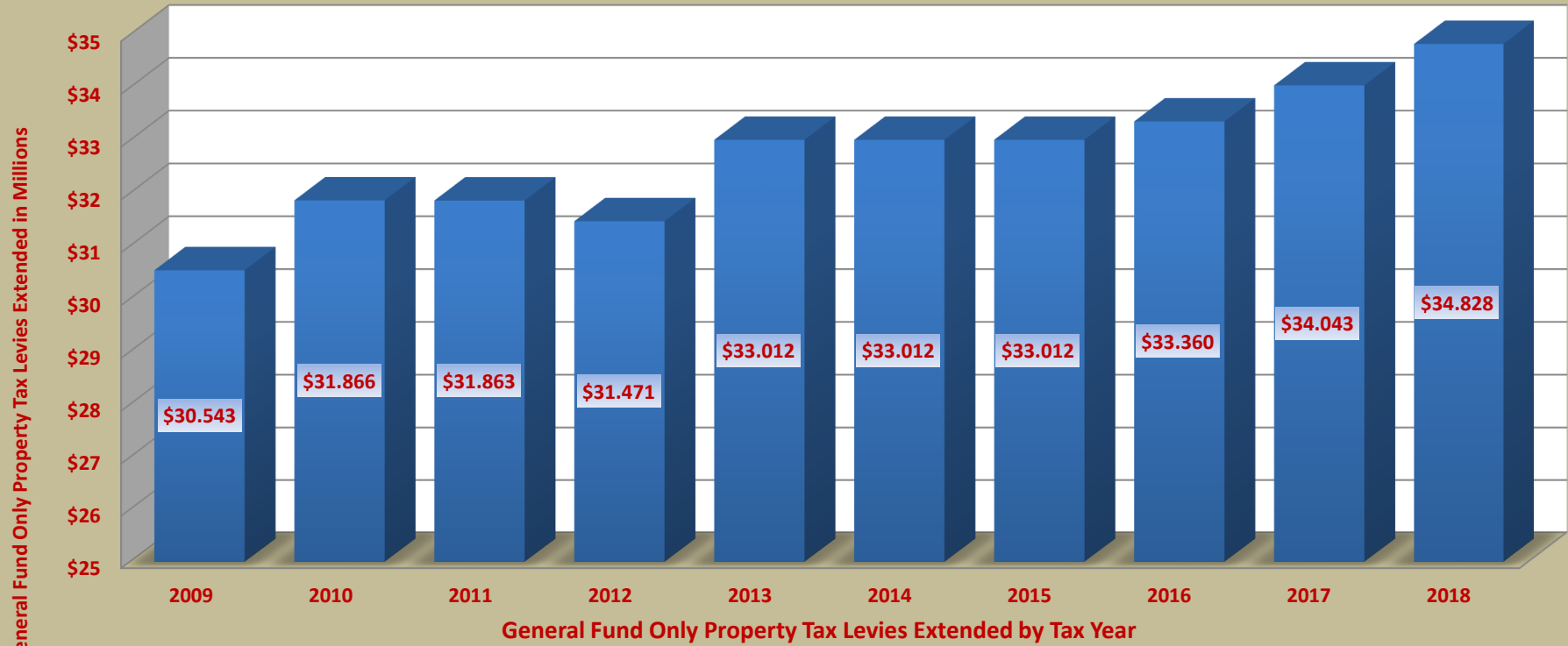
***For comparative purposes this chart DOES NOT INCLUDE Cash On Hand in the Annual Budget.**





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

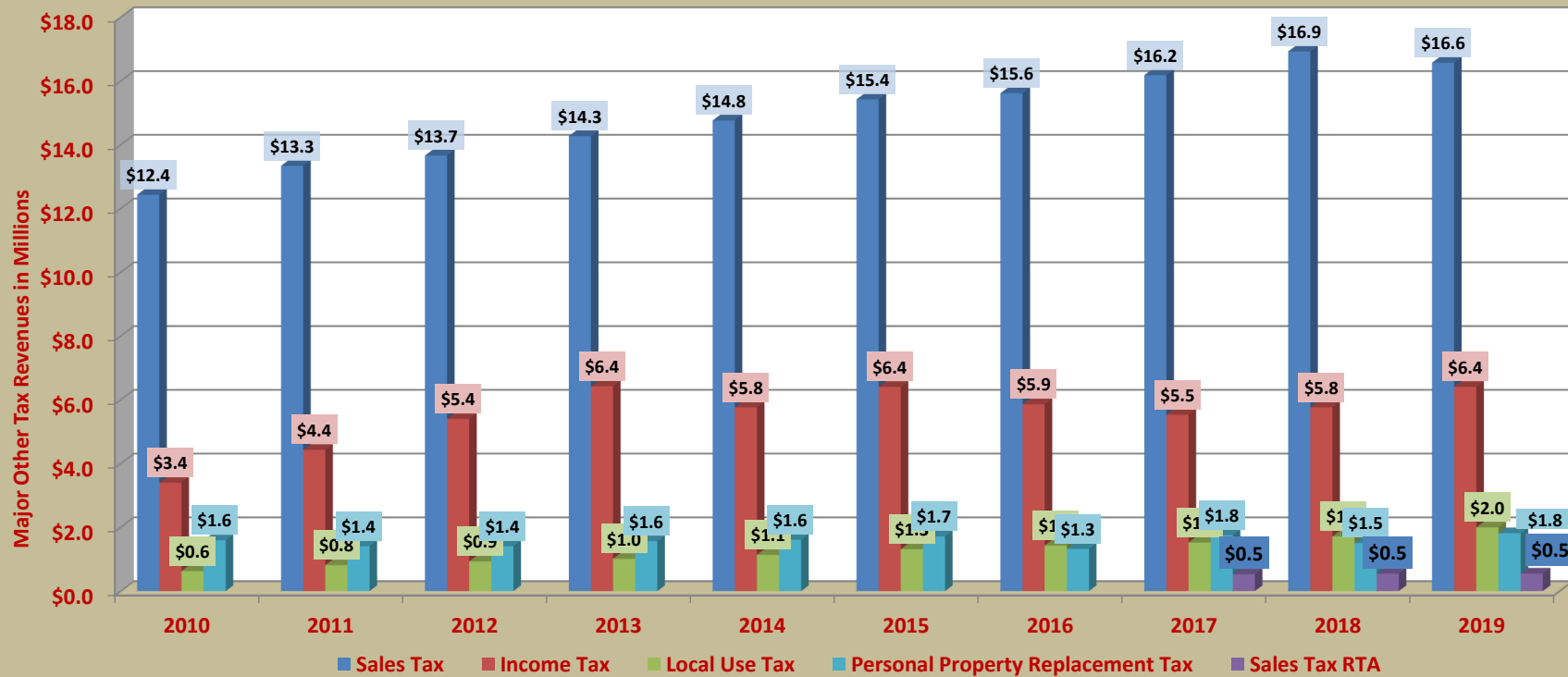
**General Fund Only
Property Tax Levies Extended**





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

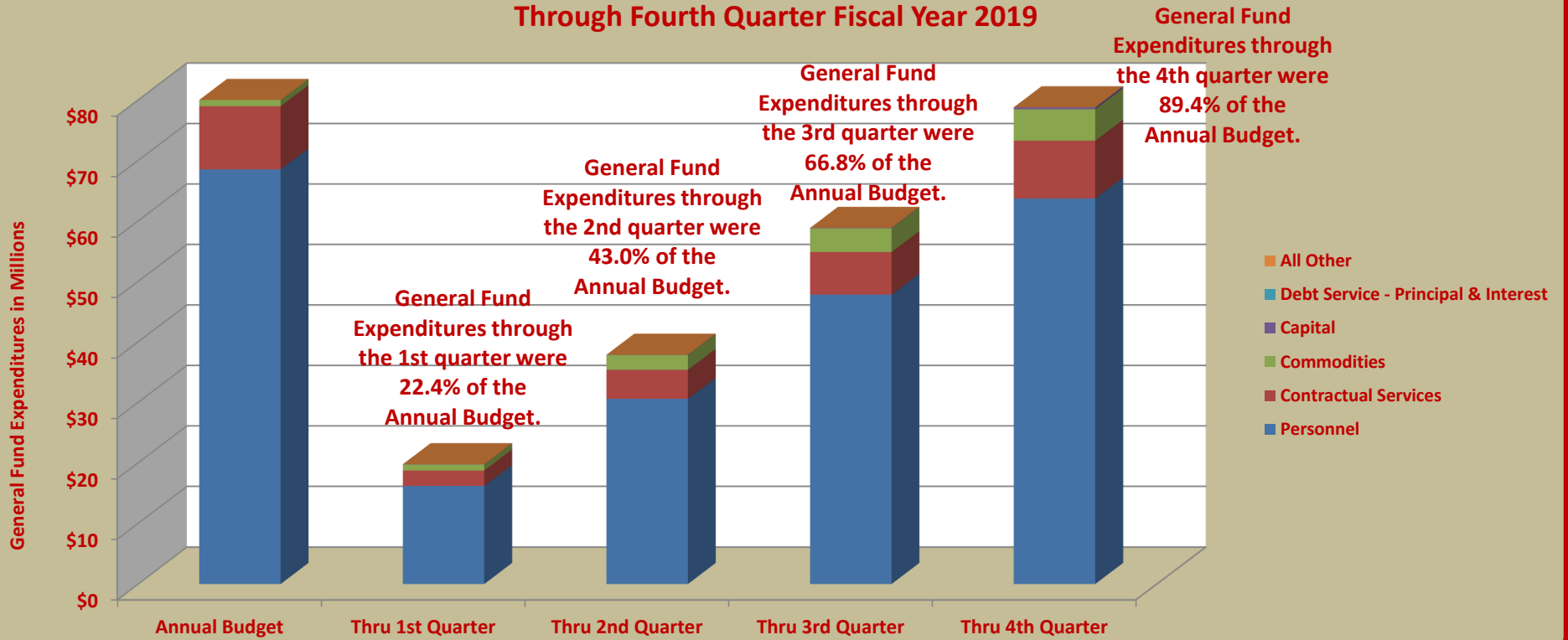
Ten Year History
Major Other Tax General Fund Revenues
Through Fourth Quarter Fiscal Years 2010-2019





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

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





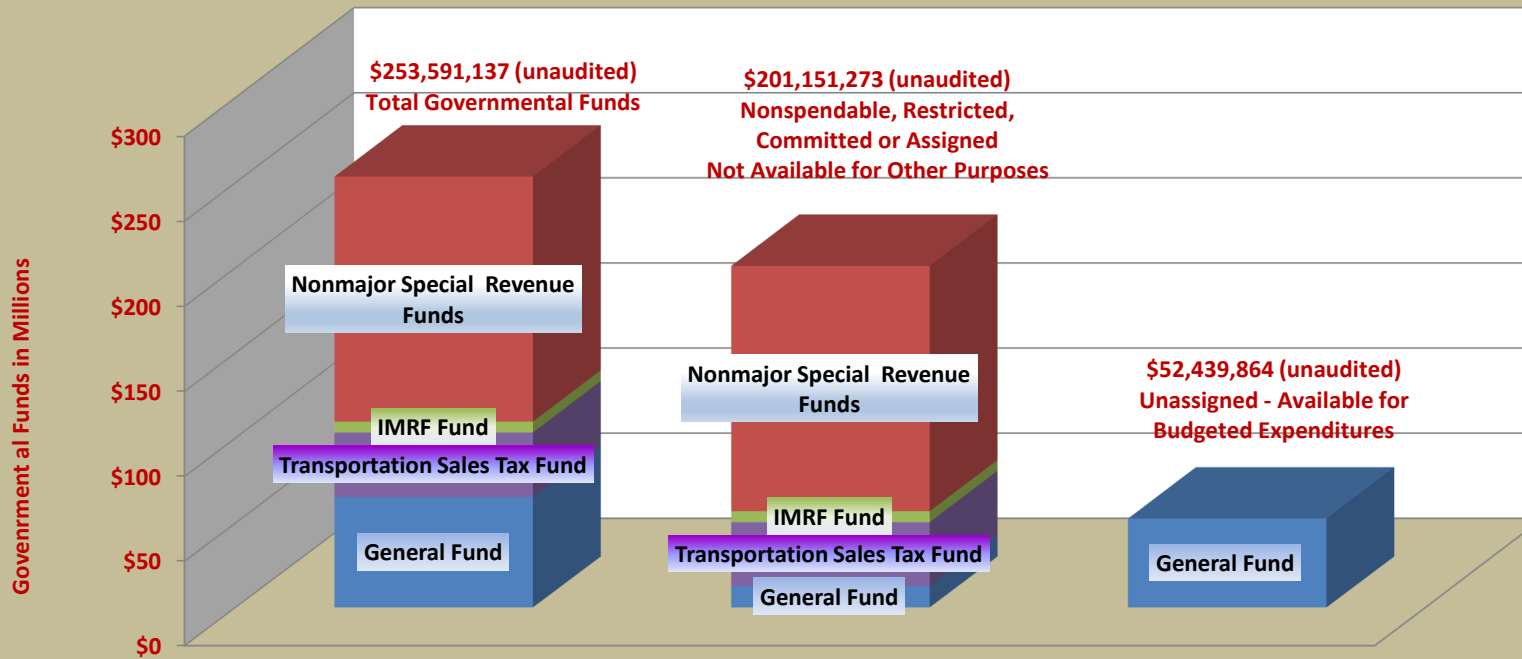
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FOURTH QUARTER FISCAL YEAR 2019

	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	34,733,716	5,497,470	5,504,599	15,876,231	15,844,746	56,048,405	56,083,061
Other Taxes	26,468,000	27,356,790	14,980,000	15,023,272	19,100,000	21,249,653	60,548,000	63,629,715
Licenses and Permits	1,208,735	1,281,201	0	0	1,585,000	1,700,895	2,793,735	2,982,097
Grants	274,872	294,929	0	0	7,691,049	8,380,721	7,965,921	8,675,650
Charges for Services	13,350,212	13,867,117	0	0	11,608,765	12,866,207	24,958,977	26,733,324
Fines	2,218,000	2,329,797	0	0	1,645,540	2,215,678	3,863,540	4,545,475
Reimbursements	5,162,918	5,423,679	2,794,775	666,395	4,971,337	4,296,280	12,929,030	10,386,353
Interest	1,093,286	1,470,942	275,871	1,246,112	1,368,868	3,748,822	2,738,025	6,465,876
Miscellaneous	257,173	364,469	0	0	3,404,719	4,068,395	3,661,892	4,432,864
Insurance Recovery	0	0	0	0	150,000	261,271	150,000	261,271
Cash on Hand	10,016,252	0	19,540,646	0	33,088,116	0	62,645,014	0
Total Revenues	\$ 94,724,152	87,122,641	43,088,762	22,440,377	100,489,625	74,632,668	238,302,539	184,195,686
Expenditures and Encumbrances:								
Personnel	\$ 68,510,300	63,694,370	6,190,645	5,700,179	30,552,380	27,223,752	105,253,325	96,618,301
Contractual Services	10,449,480	9,563,110	9,789,717	7,152,090	37,552,157	27,433,576	57,791,354	44,148,775
Commodities	5,979,122	5,182,325	0	0	4,757,942	4,273,570	10,737,064	9,455,894
Capital	264,000	340,436	27,439,704	9,778,540	38,150,936	23,637,124	65,854,640	33,756,101
Unallocated Reduction to Budget Request	(2,199,729)	0	0	0	(373,812)	0	(2,573,541)	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	5,136,073	0	0	0	15,455,802	969,700	20,591,875	969,700
Total Expenditures and Encumbrances	\$ 88,139,246	78,780,240	43,420,066	22,630,809	134,416,602	91,536,129	265,975,914	192,947,178
Excess (Deficiency) of Revenues Over Expenditures	\$ 6,584,906	8,342,400	(331,304)	(190,431)	(33,926,977)	(16,903,462)	(27,673,375)	(8,751,492)
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	8,978,099	8,960,805	331,304	331,304	15,872,845	15,860,843	25,182,248	25,152,952
Transfers Out	15,563,005	15,563,005	0	0	9,721,272	9,691,976	25,284,277	25,254,981
Total Other Financing Sources (Uses)	\$ (6,584,906)	(6,602,200)	331,304	331,304	33,926,977	33,944,270	27,673,375	27,673,374
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	0	0	45,632	0	45,632
Commodities	0	0	0	0	0	20,566	0	20,566
Capital	0	0	0	0	0	0	0	0
Contingency and Other	0	0	0	0	0	0	0	0
Total Encumbrances included above	\$ 0	0	0	0	0	66,198	0	66,198
Net Change in Fund Balance	\$ 0	1,740,201	0	140,873	0	17,107,006	0	18,988,080
Fund Balance, Beginning of Year	\$ 63,552,874			44,209,122		126,841,062		234,603,058
Fund Balance, End of Quarter	\$ 65,293,074			44,349,995		143,948,068		253,591,137



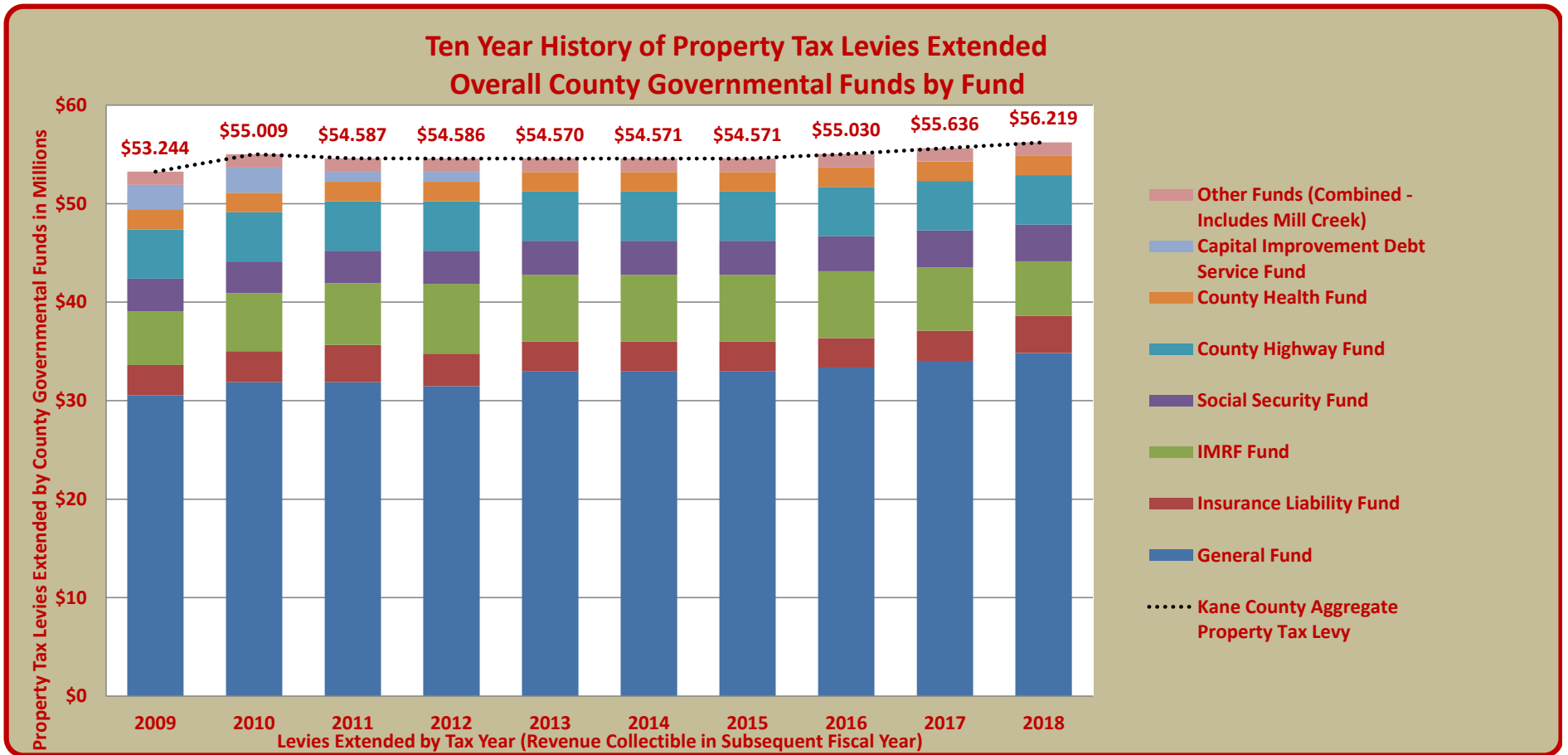
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMPARISONS OF OVERALL GOVERNMENTAL FUNDS TO RESTRICTED AND UNASSIGNED FUNDS
FOURTH QUARTER FISCAL YEAR 2019

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



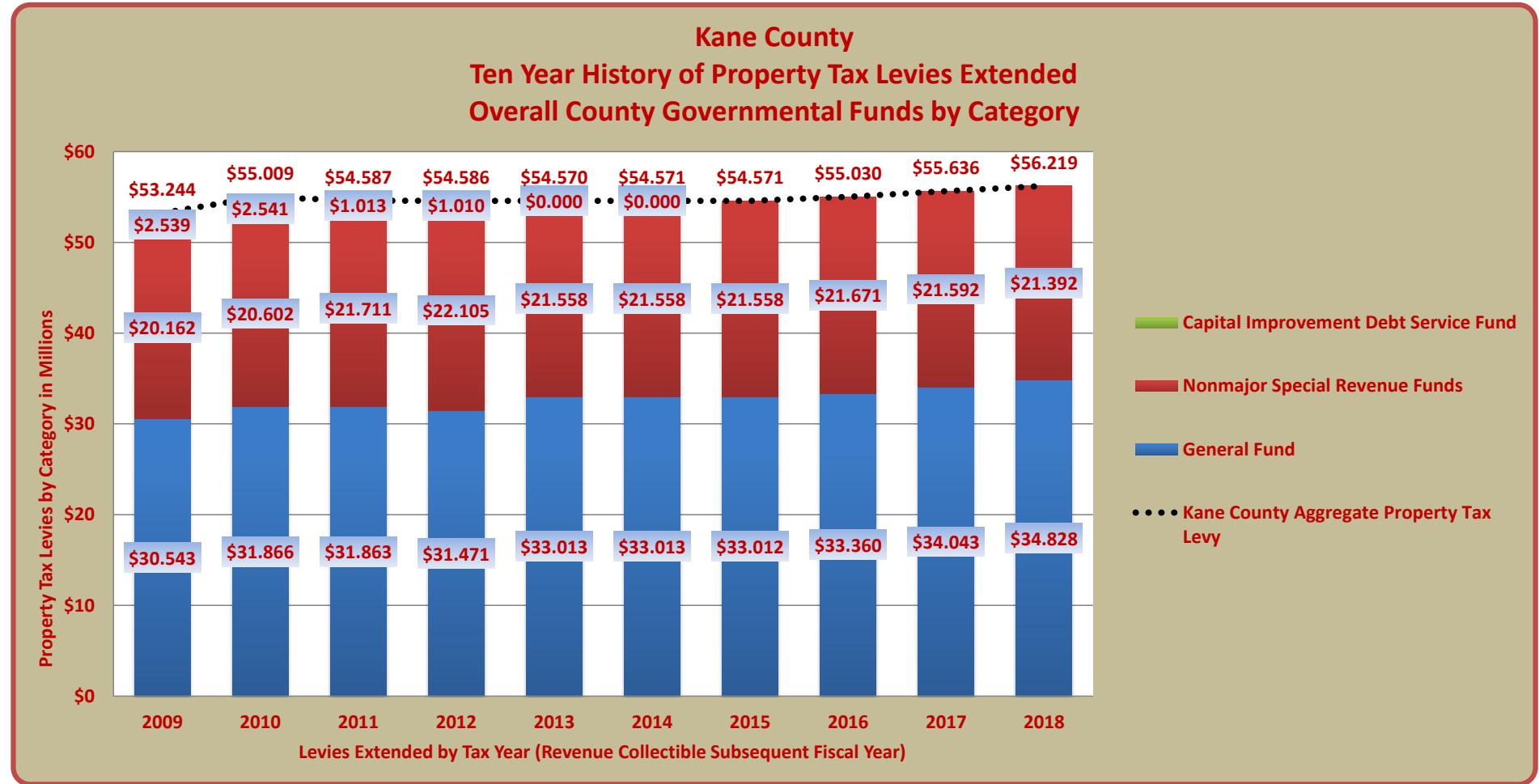


TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR COUNTY GOVERNMENTAL FUNDS BY FUND
FOURTH QUARTER FISCAL YEAR 2019





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
 FOURTH QUARTER FISCAL YEAR 2019

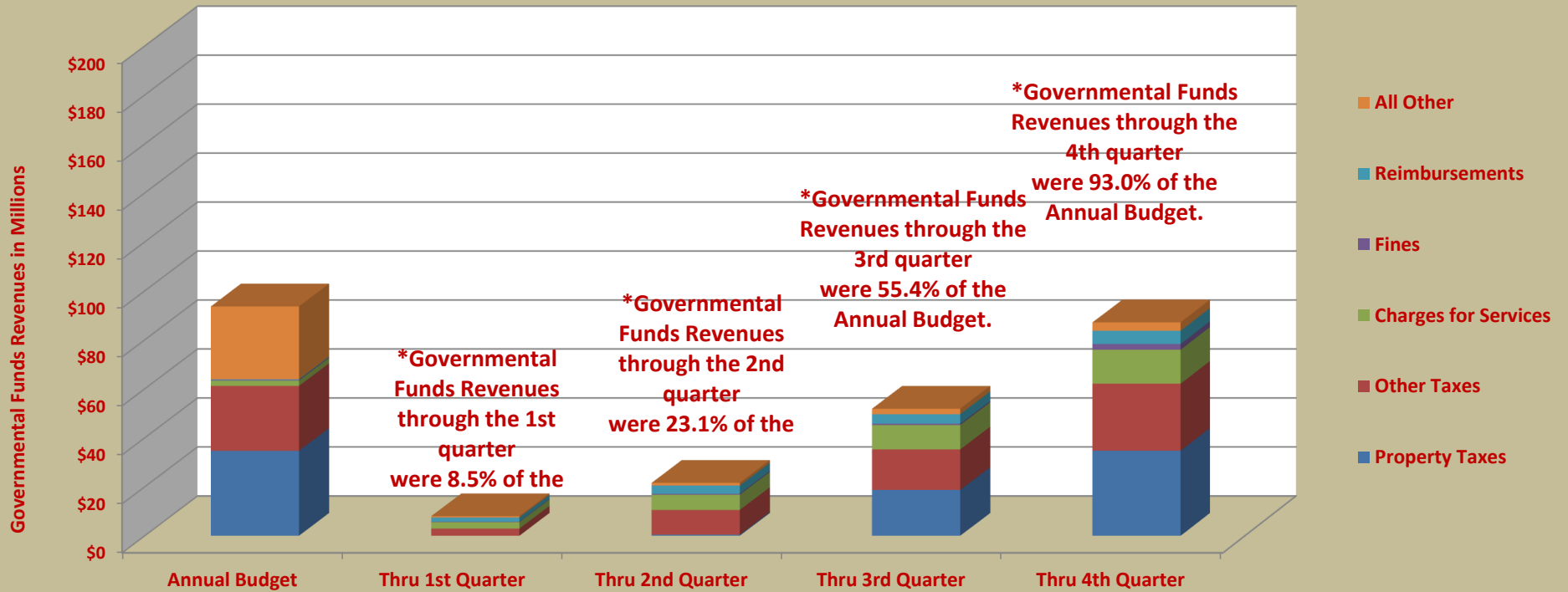




TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GOVERNMENTAL FUNDS REVENUES FISCAL YEAR 2019
 FOURTH QUARTER FISCAL YEAR 2019

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

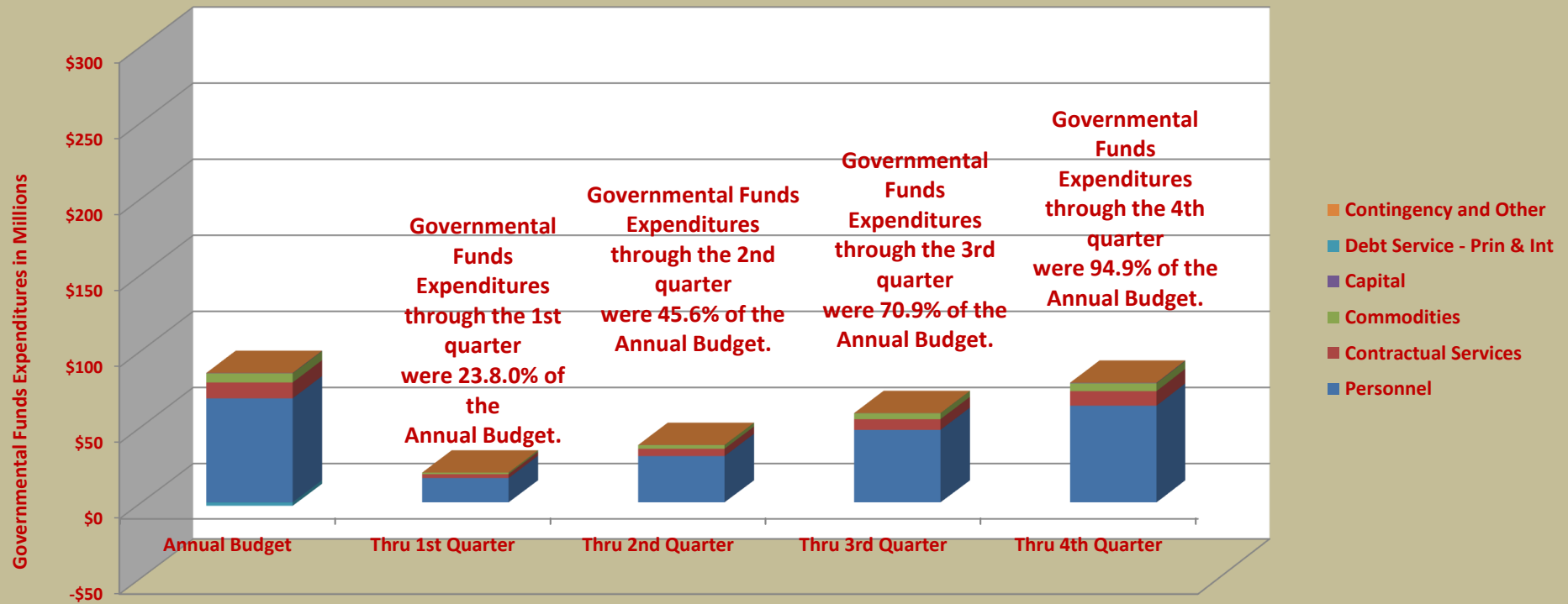
***For comparative purposes this chart DOES NOT INCLUDE Cash On Hand in the Annual Budget.**





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

**Governmental Funds Expenditures Fiscal Year 2019
 Annual Budget Compared to Year-To-Date Actual
 Through Fourth 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
FOURTH 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	34,733,716	5,497,470	5,504,599	0	0	15,842,592	15,828,468
Other Taxes	26,468,000	27,356,790	0	0	14,980,000	15,023,272	18,890,000	21,045,813
Licenses and Permits	1,208,735	1,281,201	0	0	0	0	1,585,000	1,700,895
Grants	274,872	294,929	0	0	0	0	7,691,049	8,380,721
Charges for Services	13,350,212	13,867,117	0	0	0	0	9,522,265	10,075,648
Fines	2,218,000	2,329,797	0	0	0	0	1,645,540	1,958,263
Reimbursements	5,162,918	5,423,679	0	0	2,794,775	666,395	3,268,485	4,018,944
Interest	1,093,286	1,470,942	115,871	173,242	160,000	1,072,869	574,416	2,302,299
Miscellaneous	257,173	364,469	0	0	0	0	3,404,719	4,068,395
Insurance Recovery	0	0	0	0	0	0	150,000	261,271
Cash on Hand	10,016,252	0	246,000	0	19,294,646	0	22,699,571	0
Total Revenues	\$ 94,724,152	87,122,641	5,859,341	5,677,841	37,229,421	16,762,536	85,273,637	69,640,719
Expenditures and Encumbrances:								
Personnel	\$ 68,510,300	63,694,370	6,190,645	5,700,179	0	0	30,552,380	27,223,752
Contractual Services	10,449,480	9,563,110	0	0	9,789,717	7,152,090	33,859,047	24,396,699
Commodities	5,979,122	5,182,325	0	0	0	0	4,757,942	4,273,570
Capital	264,000	340,436	0	0	27,439,704	9,778,540	11,234,315	2,265,213
Unallocated Reduction to Budget Request	(2,199,729)						(373,812)	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	5,136,073	0	0	0	0	0	2,179,244	969,700
Total Expenditures and Encumbrances	\$ 88,139,246	78,780,240	6,190,645	5,700,179	37,229,421	16,930,630	82,209,116	59,128,935
Excess (Deficiency) of Revenues Over Expenditures	\$ 6,584,906	8,342,400	(331,304)	(22,337)	0	(168,094)	3,064,521	10,511,784
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	8,978,099	8,960,805	331,304	331,304	0	0	6,522,137	6,510,136
Transfers Out	15,563,005	15,563,005	0	0	0	0	9,586,658	9,586,658
Total Other Financing Sources (Uses)	\$ (6,584,906)	(6,602,200)	331,304	331,304	0	0	(3,064,521)	(3,076,521)
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	0	0	0	0	45,632
Commodities	0	0	0	0	0	0	0	20,566
Capital	0	0	0	0	0	0	0	0
Contingency and Other	0	0	0	0	0	0	0	0
Total Encumbrances included above	0	0	0	0	0	0	0	66,198
Net Change in Fund Balance	\$ 0	1,740,201	0	308,967	0	(168,094)	0	7,501,460
Fund Balance, Beginning of Year	\$	63,552,874	6,119,730	6,119,730	38,089,392	38,089,392	92,608,920	92,608,920
Fund Balance, End of Quarter	\$	65,293,074	6,428,696	6,428,696	37,921,299	37,921,299	100,110,380	100,110,380



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FOURTH 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			
	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	16,278	0	0	56,048,405	56,083,061
Other Taxes		0	0	210,000	203,839	0	0	60,548,000	63,629,715
Licenses and Permits		0	0	0	0	0	0	2,793,735	2,982,097
Grants		0	0	0	0	0	0	7,965,921	8,675,650
Charges for Services		0	0	2,086,500	2,790,559	0	0	24,958,977	26,733,324
Fines		0	0	0	257,415	0	0	3,863,540	4,545,475
Reimbursements		784,437	170,757	918,415	106,579	0	0	12,929,030	10,386,353
Interest		215,940	298,499	521,272	1,061,102	57,240	86,921	2,738,025	6,465,876
Miscellaneous		0	0	0	0	0	0	3,661,892	4,432,864
Insurance Recovery		0	0	0	0	0	0	150,000	261,271
Cash on Hand		0	0	10,388,545	0	0	0	62,645,014	0
Total Revenues	\$	1,000,377	469,256	14,158,371	4,435,772	57,240	86,921	238,302,539	184,195,686
Expenditures and Encumbrances:									
Personnel	\$	0	0	0	0	0	0	105,253,325	96,618,301
Contractual Services		1,000	1,000	3,692,110	3,035,877	0	0	57,791,354	44,148,775
Commodities		0	0	0	0	0	0	10,737,064	9,455,894
Capital		0	0	26,916,621	21,371,911	0	0	65,854,640	33,756,101
Budget Cut Amount				0	0			(2,573,541)	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	9,418,279	0	57,240	0	20,591,875	969,700
Total Expenditures and Encumbrances	\$	12,123,236	7,999,407	40,027,010	24,407,788	57,240	0	265,975,914	192,947,178
Excess (Deficiency) of Revenues Over Expenditures	\$	(11,122,859)	(7,530,151)	(25,868,639)	(19,972,015)	0	86,921	(27,673,375)	(8,751,492)
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	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	6,350,706	3,000,000	3,000,000	0	0	25,182,248	25,152,952
Transfers Out		0	0	134,614	105,318	0	0	25,284,277	25,254,981
Total Other Financing Sources (Uses)	\$	11,122,859	11,122,857	25,868,639	25,897,934	0	0	27,673,375	27,673,374
Less Encumbrances included above:									
Contractual Services	\$		0		0		0		45,632
Commodities			0		0		0		20,566
Capital			0		0		0		0
Contingency and Other			0		0		0		0
Total Encumbrances included above			0		0		0		66,198
Net Change in Fund Balance	\$	0	3,592,706	0	5,925,919	0	86,921	0	18,988,080
Fund Balance, Beginning of Year	\$		9,220,891		21,794,215		3,217,037		234,603,058
Fund Balance, End of Quarter	\$		12,813,596		27,720,134		3,303,958		253,591,137



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

	General Fund (Corp Acct) -001		General Fund - Other (Noncorporate) Accounts							
			Special Reserve Acct -112		Emergency Reserve Acct - 113		PP Tax Freeze Acct - 114		SAO Domestic Violence - 223	
	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	\$ 34,674,704	34,733,716	0	0	0	0	0	0	0	0
Other Taxes	26,468,000	27,356,790	0	0	0	0	0	0	0	0
Licenses and Permits	1,208,735	1,281,201	0	0	0	0	0	0	0	0
Grants	274,872	294,929	0	0	0	0	0	0	0	0
Charges for Services	13,350,212	13,867,117	0	0	0	0	0	0	0	0
Fines	2,218,000	2,329,797	0	0	0	0	0	0	0	0
Reimbursements	5,162,918	5,423,679	0	0	0	0	0	0	0	0
Interest	936,100	1,162,375	5,526	7,090	90,000	136,789	22,320	83,038	0	7,811
Miscellaneous	257,173	364,434	0	0	0	0	0	0	0	0
Insurance Recovery			0	0	0	0	0	0	0	0
Cash on Hand	6,770,000	0	0	0	0	0	2,987,356	0	99,210	0
Total Revenues	\$ 91,320,714	86,814,038	5,526	7,090	90,000	136,789	3,009,676	83,038	99,210	7,811
Expenditures and Encumbrances:										
Personnel	\$ 67,978,639	63,317,704	0	0	0	0	0	0	477,224	367,627
Contractual Services	10,216,190	9,416,690	0	0	0	0	0	0	23,164	17,843
Commodities	5,977,107	5,182,325	0	0	0	0	0	0	1,615	0
Capital	165,000	164,177	0	0	0	0	0	0	0	0
Budget Cut Amount	(2,199,729)	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	457,683	0	302,526	0	90,000	0	4,102,320	0	145,204	0
Total Expenditures and Encumbrances	\$ 82,594,890	78,080,896	302,526	0	90,000	0	4,102,320	0	647,207	385,470
Excess (Deficiency) of Revenues Over Expenditures	\$ 8,725,824	8,733,142	(297,000)	7,090	0	136,789	(1,092,644)	83,038	(547,997)	(377,659)
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	3,772,308	3,772,308	297,000	297,000	0	0	4,080,000	4,080,000	547,997	547,997
Transfers Out	12,498,132	12,498,132	0	0	0	0	2,987,356	2,987,356	0	0
Total Other Financing Sources (Uses)	\$ (8,725,824)	(8,725,824)	297,000	297,000	0	0	1,092,644	1,092,644	547,997	547,997
Less Encumbrances included above:										
Contractual Services	\$	0		0	0	0	0	0	0	0
Commodities		0		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		0		0		0		0		0
Net Change in Fund Balance	\$ 0	7,318	0	304,090	0	136,789	0	1,175,682	0	170,338
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	\$	50,757,133	321,157	5,158,053	6,187,426	271,068				



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS
 FOURTH 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	34,733,716
Other Taxes	0	0	0	0	0	0	0	0	26,468,000	27,356,790
Licenses and Permits	0	0	0	0	0	0	0	0	1,208,735	1,281,201
Grants	0	0	0	0	0	0	0	0	274,872	294,929
Charges for Services	0	0	0	0	0	0	0	0	13,350,212	13,867,117
Fines	0	0	0	0	0	0	0	0	2,218,000	2,329,797
Reimbursements	0	0	0	0	0	0	0	0	5,162,918	5,423,679
Interest	0	688	500	4,983	500	10,006	38,340	58,163	1,093,286	1,470,942
Miscellaneous	0	0	0	35	0	0	0	0	257,173	364,469
Insurance Recovery			0	0	0	0	0	0	0	0
Cash on Hand	75,876	0	50,104	0	33,706	0	0	0	10,016,252	0
Total Revenues	\$ 75,876	688	50,604	5,018	34,206	10,006	38,340	58,163	94,724,152	87,122,641
Expenditures and Encumbrances:										
Personnel	\$ 0	0	54,437	9,039	0	0	0	0	68,510,300	63,694,370
Contractual Services	0	0	85,126	35,078	125,000	93,499	0	0	10,449,480	9,563,110
Commodities	0	0	400	0	0	0	0	0	5,979,122	5,182,325
Capital	0	0	0	0	99,000	176,259	0	0	264,000	340,436
Budget Cut Amount									(2,199,729)	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	5,136,073	0
Total Expenditures	\$ 0	0	139,963	44,116	224,000	269,758	38,340	0	88,139,246	78,780,240
Excess (Deficiency) of Revenues Over Expenditures	\$ 75,876	688	(89,359)	(39,098)	(189,794)	(259,752)	0	58,163	6,584,906	8,342,400
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	8,978,099	8,960,805
Transfers Out	75,876	75,876	1,641	1,641	0	0	0	0	15,563,005	15,563,005
Total Other Financing Sources (Uses)	\$ (75,876)	(75,876)	89,359	89,359	189,794	172,500	0	0	(6,584,906)	(6,602,200)
Less Encumbrances included above:										
Contractual Services	\$	0		0		0		0	0	0
Commodities		0		0		0		0	0	0
Capital		0		0		0		0	0	0
Contingency and Other		0		0		0		0	0	0
Total Encumbrances included above		0		0		0		0	0	0
Net Change in Fund Balance	\$ 0	(75,187)	0	50,261	0	(87,252)	0	58,163	0	1,740,201
Fund Balance, Beginning of Year	\$	75,775		129,775		311,634		2,135,068		63,552,874
Fund Balance, End of Quarter	\$	588		180,035		224,382		2,193,231		65,293,074



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
 FOURTH 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
Revenues:								
Property Taxes	\$	0	0	0	0	0	0	0
Other Taxes		0	0	0	0	0	0	0
Licenses and Permits		0	0	0	0	0	0	0
Grants		0	0	0	0	0	0	0
Charges for Services		0	0	0	0	0	0	0
Fines		0	0	0	0	0	0	0
Reimbursements		0	0	0	0	0	0	0
Interest		61,686	96,056	0	4,563	19,008	30,810	51,246
Miscellaneous		0	0	0	0	0	0	0
Cash on Hand		0	0	0	0	0	0	0
Total Revenues	\$	61,686	96,056	0	4,563	803,445	201,567	51,246
81,897								
Expenditures:								
Personnel	\$	0	0	0	0	0	0	0
Contractual Services		0	0	0	0	500	550	500
Commodities		0	0	0	0	0	0	0
Capital		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
Debt Service - Interest		418,557	418,556	0	0	141,199	141,199	522,975
Debt Service - Requirement		143,067	0	0	0	0	0	178,721
Contingency and Other		0	0	0	0	6,566	0	0
Total Expenditures	\$	3,556,624	3,413,556	0	0	873,265	866,749	2,837,196
2,658,425								
Excess (Deficiency) of Revenues Over Expenditures	\$	(3,494,938)	(3,317,500)	0	4,563	(69,820)	(665,182)	(2,785,950)
(2,576,528)								
Other Financing Sources (Uses)								
Issuance of Bonds	\$	0	0	0	0	0	0	0
Premium on Bonds Sold		0	0	0	0	0	0	0
Transfer to Escrow Agent		0	0	0	0	0	0	0
Transfers In		3,494,938	3,494,938	0	0	69,820	69,819	2,785,950
Transfers Out		0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$	3,494,938	3,494,938	0	0	69,820	69,819	2,785,950
2,785,950								
Net Change in Fund Balance	\$	0	177,437	0	4,563	0	(595,363)	0
209,422								
Fund Balance, Beginning of Year	\$		3,399,919		167,496		2,857,922	
2,795,554								
Fund Balance, End of Quarter	\$		3,577,356		172,059		2,262,558	
3,004,977								



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
 FOURTH 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
Revenues:						
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	170,756.58
Interest		0.00	32.56	84,000.00	85,140.22	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
Total Revenues	\$	0.00	32.56	84,000.00	85,140.22	978,063.00
					978,063.00	484,701.80
Expenditures:						
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
Total Expenditures	\$	415,053.00	414,052.22	4,441,098.00	646,624.53	10,823,709.00
Excess (Deficiency) of Revenues Over Expenditures	\$	(415,053.00)	(414,019.66)	(4,357,098.00)	(561,484.31)	(9,845,646.00)
					(9,845,646.00)	(9,867,584.45)
Other Financing Sources (Uses)						
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	9,845,643.77
Total Other Financing Sources (Uses)	\$	415,053.00	415,052.22	4,357,098.00	4,357,098.31	9,845,646.00
Net Change in Fund Balance	\$	0.00	1,032.56	0.00	3,795,614.00	3,592,705.59
Fund Balance, Beginning of Year	\$		0.00		0.00	9,220,890.50
Fund Balance, End of Quarter	\$		1,032.56		3,795,614.00	12,813,596.09



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS
FOURTH 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
Revenues:								
Property Taxes	\$ 0	0	0	0	0	0	33,639	16,278
Other Taxes	210,000	203,839	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	257,415	0	0	0	0
Reimbursements	0	0	0	0	0	0	0	0
Interest	38,000	188,553	0	0	415,000	441,757	22	1,277
Miscellaneous	0	0	0	0	0	0	0	0
Cash on Hand	1,562,804	0	0	0	0	0	55	0
Total Revenues	\$ 1,810,804	392,392	0	257,415	415,000	441,757	33,716	17,555
Expenditures and Encumbrances:								
Personnel	\$ 0	0	0	0	0	0	0	0
Contractual Services	350,000	228,301	0	0	0	0	2,076	741
Commodities	0	0	0	0	0	0	0	0
Capital	2,960,804	2,631,575	0	0	15,500,000	17,253,084	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	1,500,000	0	0	0	7,918,253	0	26	0
Total Expenditures and Encumbrances	\$ 4,810,804	2,859,876	0	0	23,418,253	17,253,084	2,102	741
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,000,000)	(2,467,484)	0	257,415	(23,003,253)	(16,811,328)	31,614	16,814
Other Financing Sources (Uses)								
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	3,000,000	3,000,000	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	31,614	14,318
Total Other Financing Sources (Uses)	\$ 3,000,000	3,000,000	0	0	23,003,253	23,003,253	(31,614)	(14,318)
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	0	0	0	0	0
Commodities	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Total Encumbrances included above	0	0	0	0	0	0	0	0
Net Change in Fund Balance	\$ 0	532,516	0	257,415	0	6,191,925	0	2,496
Fund Balance, Beginning of Year	\$ 6,508,896		0	0	0	0		39,724
Fund Balance, End of Quarter	\$ 7,041,412		257,415		6,191,925			42,219

* 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
 FOURTH 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	16,278
Other Taxes	0	0	0	0	210,000	203,839
Licenses and Permits	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Charges for Services	0	0	2,086,500	2,790,559	2,086,500	2,790,559
Fines	0	0	0	0	0	257,415
Reimbursements	918,415	96,967	0	9,613	918,415	106,579
Interest	4,000	61,317	64,250	368,199	521,272	1,061,102
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	158,283	10,122,514	3,168,370	14,158,371	4,435,772
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	1,102,444	463,095	2,237,590	2,343,740	3,692,110	3,035,877
Commodities	0	0	0	0	0	0
Capital	673,893	0	7,781,924	1,487,251	26,916,621	21,371,911
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	9,418,279	0
Total Expenditures and Encumbrances	\$ 1,776,337	463,095	10,019,514	3,830,992	40,027,010	24,407,788
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(304,811)	103,000	(662,621)	(25,868,639)	(19,972,015)
Other Financing Sources (Uses)						
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	3,000,000	3,000,000
Transfers Out	0	0	103,000	91,000	134,614	105,318
Total Other Financing Sources (Uses)	\$ 0	0	(103,000)	(91,000)	25,868,639	25,897,934
Less Encumbrances included above:						
Contractual Services	\$ 0	0	0	0	0	0
Commodities	0	0	0	0	0	0
Capital	0	0	0	0	0	0
Total Encumbrances in year to date expenditures	0	0	0	0	0	0
Net Change in Fund Balance	\$ 0	(304,811)	0	(753,621)	0	5,925,919
Fund Balance, Beginning of Year	\$ 2,338,170			12,907,426		21,794,215
Fund Balance, End of Quarter	\$ 2,033,359			12,153,804		27,720,134



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

Long Term General Obligation Bonds and Toll Bridge Revenue Bond

	Balance Dec. 1, 2018	Additions	Retirements	Refunding	Balance November 30, 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

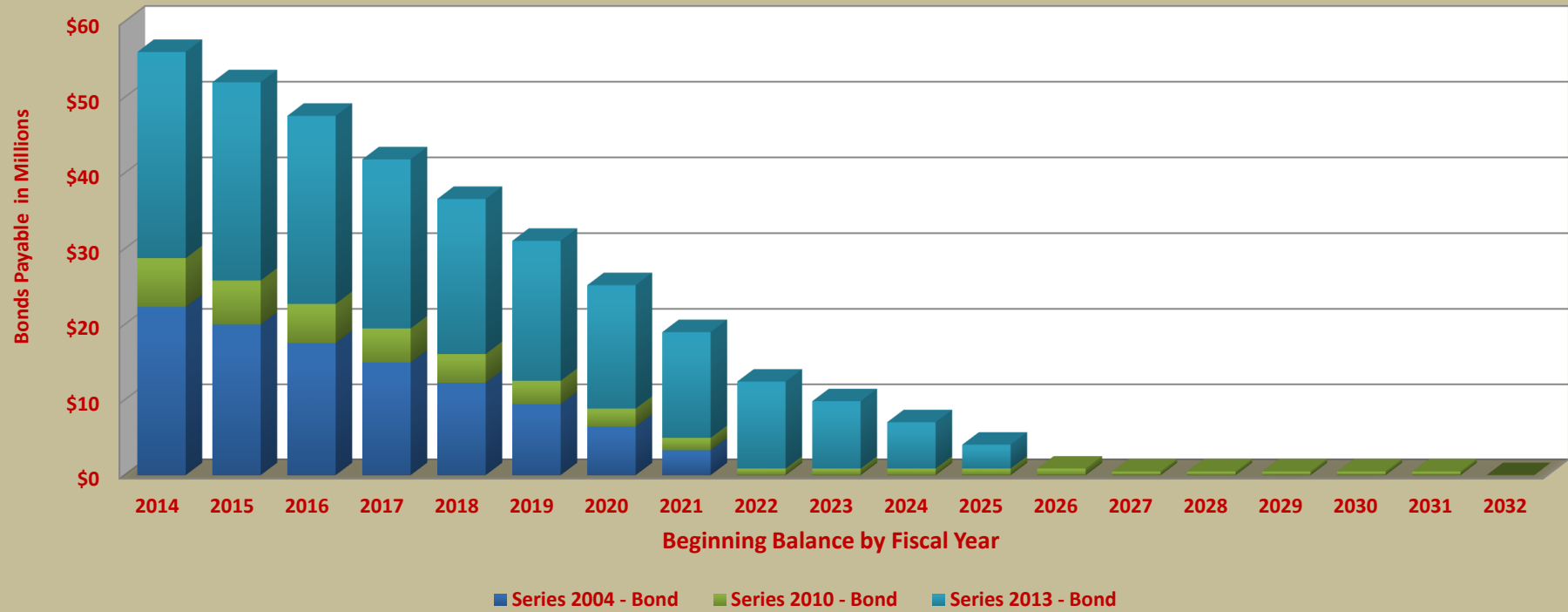
*Remaining Payment Schedule

	Remaining Current Fiscal Year		Fiscal Years 2020 - 2024		Beyond Fiscal Year 2024		Balance
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation Bonds Payable:							
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
Toll Bridge Revenue Bond Payable:							
Series 2018 - Toll Bridge Revenue Bonds	0	0	1,615,000	6,015,845	25,445,000	16,086,124	0
Total Bonds Payable	\$ 0	0	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
FOURTH QUARTER FISCAL YEAR 2019

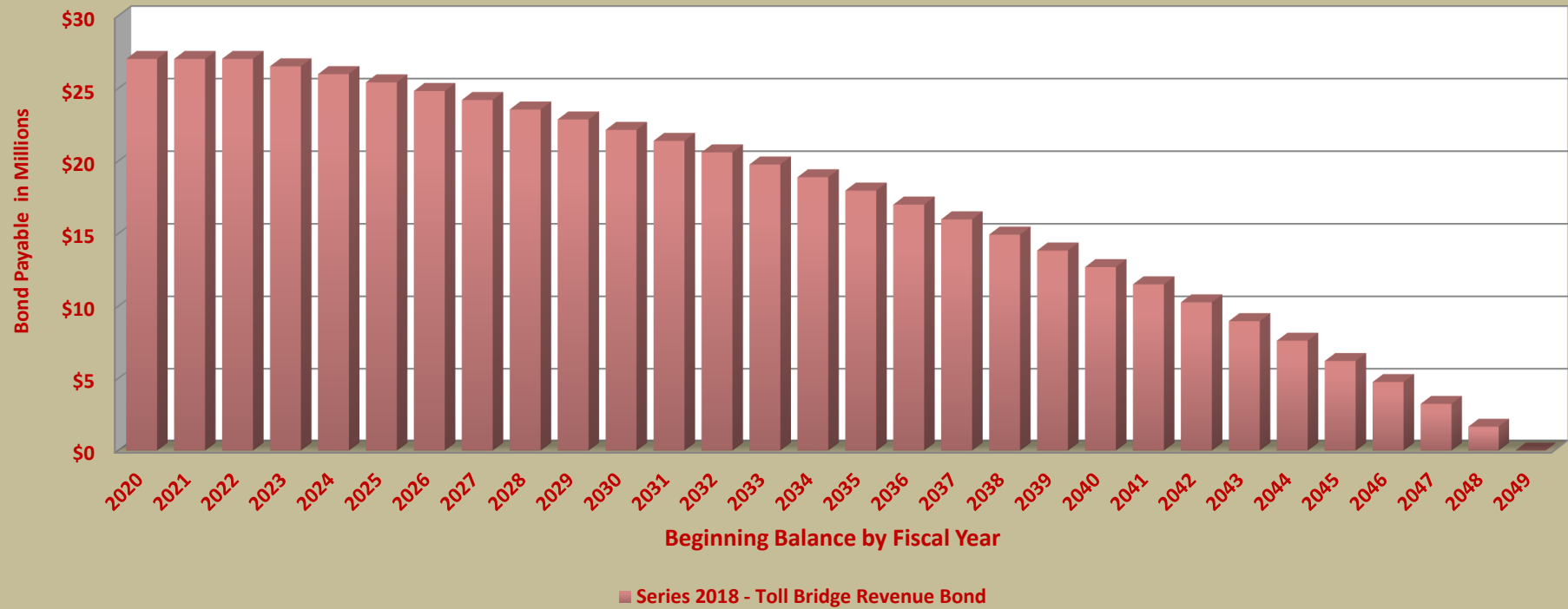
Kane County
General Obligation Bonds Payable
Projected Beginning Balances each Fiscal Year





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

	Governmental Funds		Proprietary Funds		Total Countywide 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	\$ 56,048,405	56,083,061	0	0	56,048,405	56,083,061
Other Taxes	60,548,000	63,629,715	0	0	60,548,000	63,629,715
Licenses and Permits	2,793,735	2,982,097	0	0	2,793,735	2,982,097
Grants	7,965,921	8,675,650	0	0	7,965,921	8,675,650
Charges for Services	24,958,977	26,733,324	4,500	15,024	24,963,477	26,748,348
Fines	3,863,540	4,545,475	0	0	3,863,540	4,545,475
Reimbursements	12,929,030	10,386,353	80,000	328,333	13,009,030	10,714,686
Interest	2,738,025	6,465,876	178,479	401,369	2,916,504	6,867,245
Miscellaneous	3,661,892	4,432,864	19,759,796	17,443,319	23,421,688	21,876,182
Insurance Recovery	150,000	261,271	0	0	150,000	261,271
Cash on Hand	62,645,014	0	8,640,347	0	71,285,361	0
Total Revenues	\$ 238,302,539	184,195,686	28,663,122	18,188,045	266,965,661	202,383,730
Expenditures and Encumbrances:						
Personnel	\$ 105,253,325	96,618,301	224,692	200,534	105,478,017	96,818,835
Contractual Services	57,791,354	44,148,775	28,503,984	23,962,627	86,295,338	68,111,402
Commodities	10,737,064	9,455,894	36,475	17,593	10,773,539	9,473,487
Capital	65,854,640	33,756,101	0	6,457	65,854,640	33,762,558
Unallocated Reduction to Budget Request	(2,573,541)	0	0	0	(2,573,541)	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	20,591,875	969,700	0	0	20,591,875	969,700
Total Expenditures and Encumbrances	\$ 265,975,914	192,947,178	28,765,151	24,187,212	294,741,065	217,134,390
Excess (Deficiency) of Revenues Over Expenditures	\$ (27,673,375)	(8,751,492)	(102,029)	(5,999,167)	(27,775,404)	(14,750,660)
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	25,182,248	25,152,952	112,000	112,000	25,294,248	25,264,952
Transfers Out	25,284,277	25,254,981	9,971	9,971	25,294,248	25,264,952
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	\$ 45,632		0		45,632	
Commodities	20,566		0		20,566	
Capital	0		0		0	
Contingency and Other	0		0		0	
Total Encumbrances included above	66,198		0		66,198	
Net Change in Fund Balance	\$ 0	18,988,080	0	(5,897,138)	0	13,090,941
Fund Balance, Beginning of Year	\$ 234,603,058		19,520,231		254,123,289	
Fund Balance, End of Quarter	\$ 253,591,137		13,623,093		267,214,230	