The seal of Kane County Auditor is a circular emblem with a scalloped border. It features a central diamond shape with a compass rose. The text "OFFICE OF THE KANE COUNTY AUDITOR" is written around the top inner edge, and "JAN. 16, 1831" is at the bottom. The words "SEAL OF THE STATE OF ILLINOIS" are partially visible around the outer edge.

OFFICE OF THE KANE COUNTY AUDITOR

Terry Hunt, Kane County Auditor

**County Auditor's Quarterly
Financial Report
First Quarter FY2020**

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
FIRST QUARTER FISCAL YEAR 2020

General Fund	
Budget Fiscal Year Totals	Actual Year To Date Totals

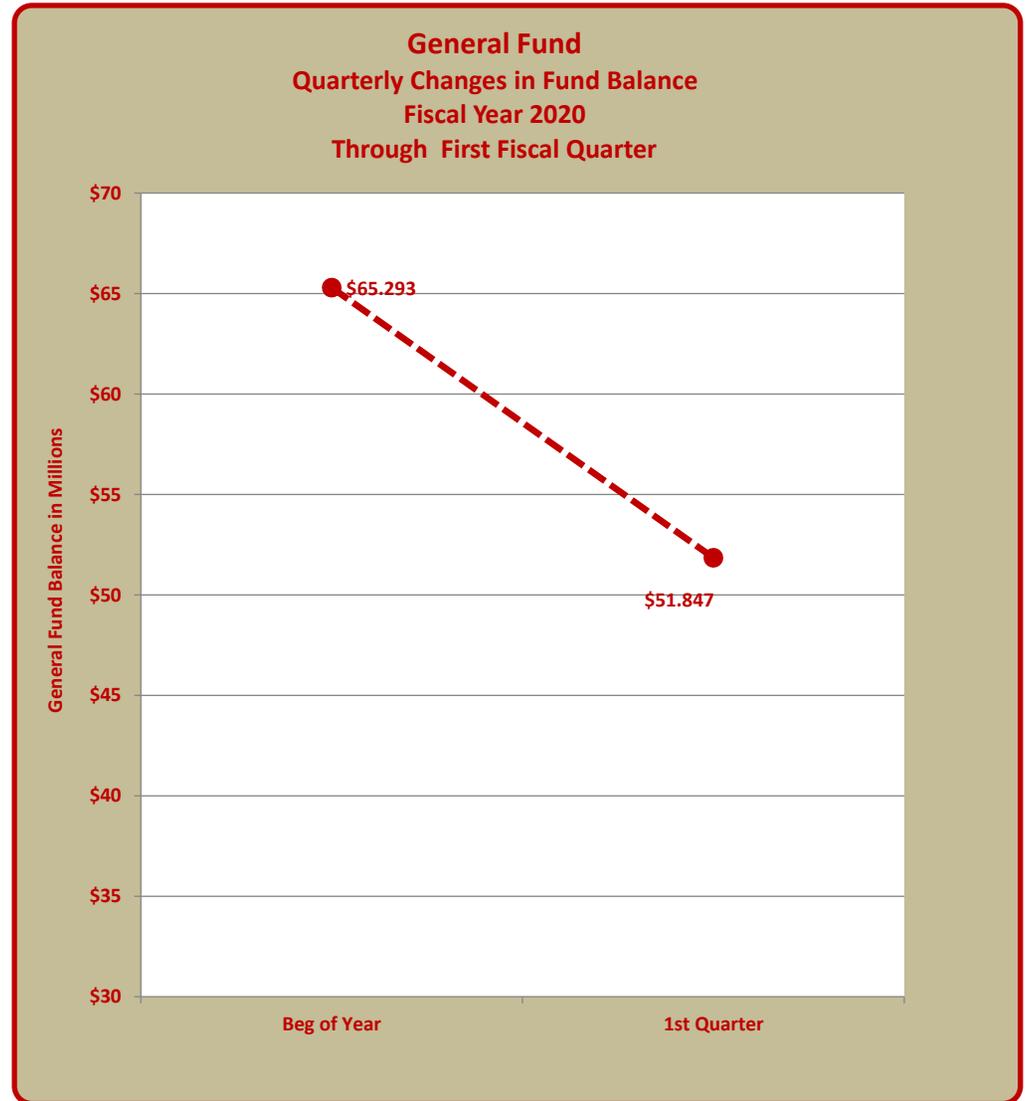
Revenues:		
Property Taxes	\$ 32,880,128	16,937
Other Taxes	28,548,000	3,117,998
Licenses and Permits	1,248,490	260,114
Grants	269,649	207,178
Charges for Services	14,679,024	3,365,137
Fines	2,171,000	148,647
Reimbursements	6,918,843	1,648,008
Interest	1,253,529	95,468
Insurance Recovery	0	0
Miscellaneous	384,502	48,375
Cash on Hand	3,646,569	0
Total Revenues	\$ 91,999,734	8,907,862

Expenditures and Encumbrances:		
Personnel	\$ 72,070,689	15,416,215
Contractual Services	11,042,998	2,884,373
Commodities	5,163,053	998,547
Capital	81,000	58,486
Unallocated Reduction to Budget Request	(816,066)	0
Debt Service - Principal	0	0
Debt Service - Interest	0	0
Debt Service - Requirement	0	0
Contingency and Other	998,608	0
Total Expenditures and Encumbrances	\$ 88,540,282	19,357,621
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,459,452	(10,449,758)

Other Financing Sources (Uses):		
Issuance of Bonds	\$ 0	0
Premium on Bonds Sold	0	0
Transfers In	4,604,432	4,192,961
Transfers Out	8,063,884	7,504,195
Total Other Financing Sources (Uses)	\$ (3,459,452)	(3,311,234)

Less Encumbrances included above:		
Contractual Services	\$ 215,490	
Commodities	52,855	
Capital	46,952	
Contingency and Other	0	
Total Encumbrances included above	315,296	
Net Change in Fund Balance	\$ 0	(13,445,696)

Fund Balance, Beginning of Year	\$ 65,293,074
Fund Balance, End of Quarter	\$ 51,847,378

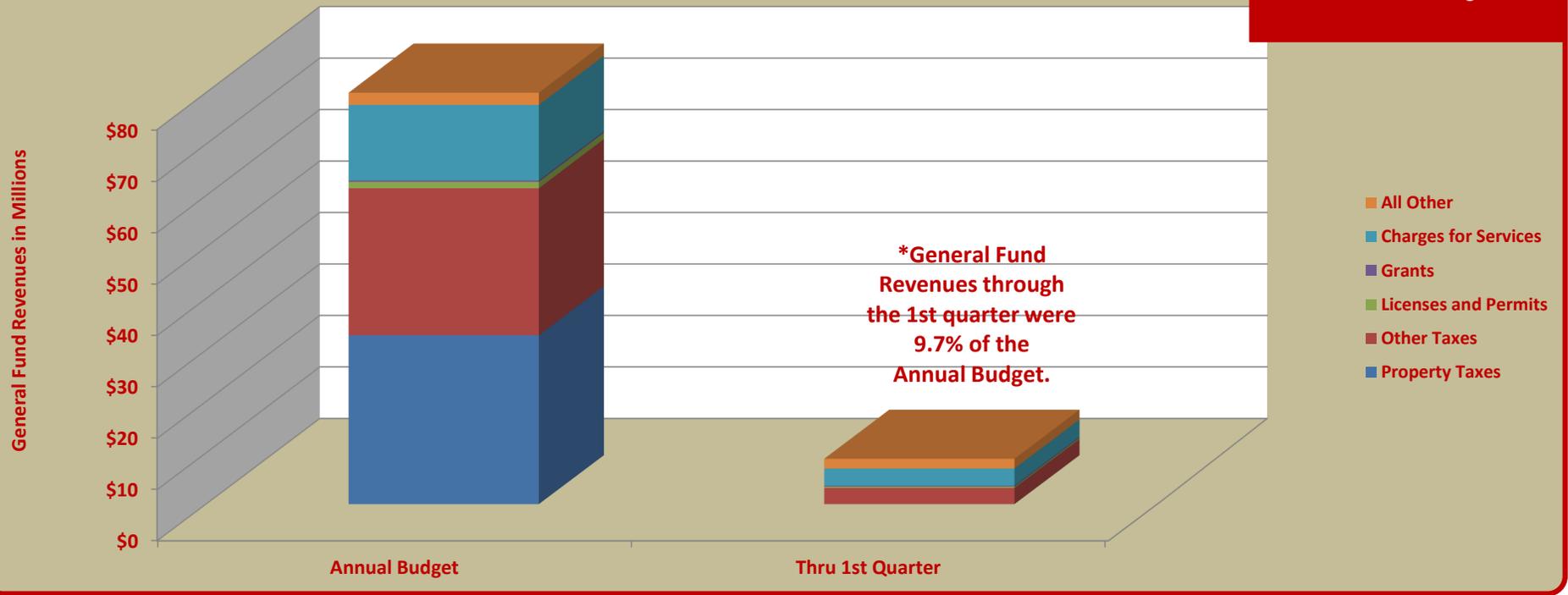




TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GENERAL FUND REVENUES FISCAL YEAR 2019
 FIRST QUARTER FISCAL YEAR 2020

**General Fund Revenues Fiscal Year 2020
 Annual Budget Compared to Year-To-Date Actual
 Through First Fiscal Quarter**

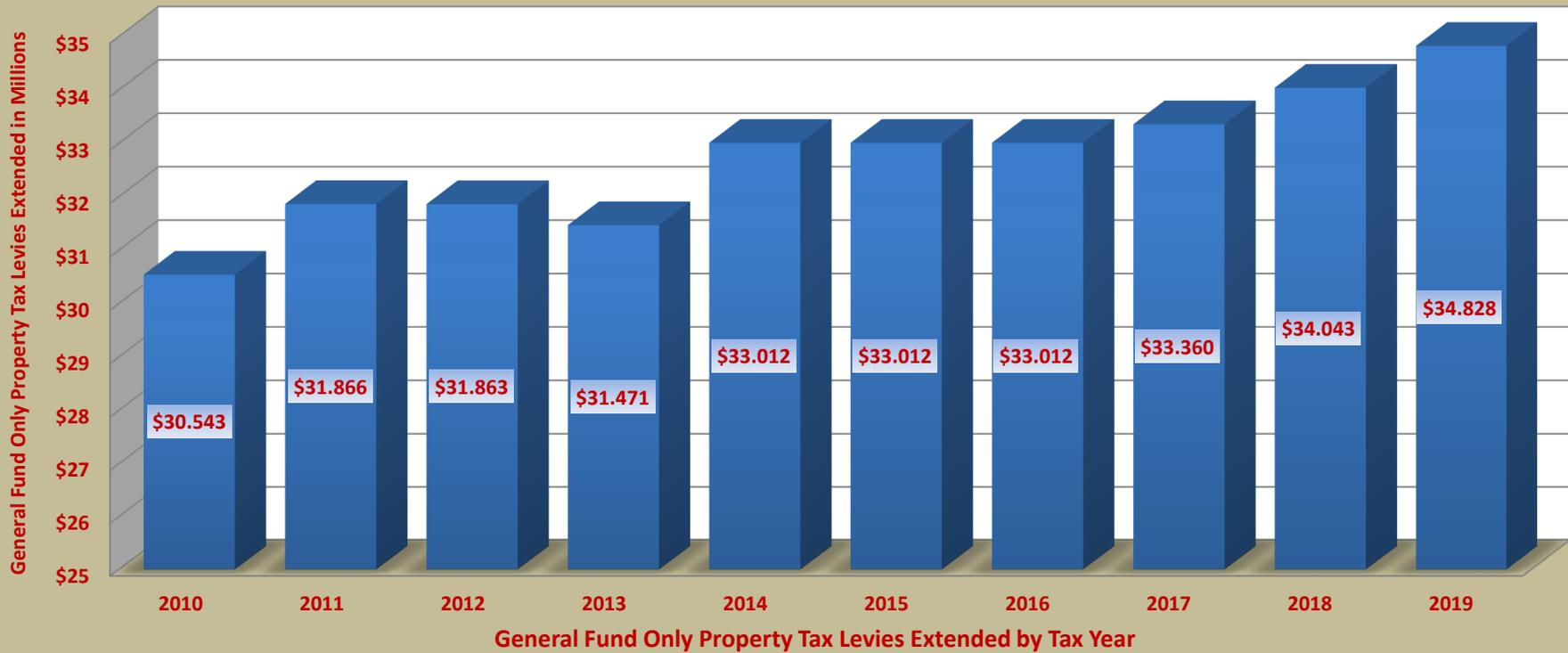
***For comparative purposes this chart DOES NOT INCLUDE Cash On Hand in the Annual Budget.**





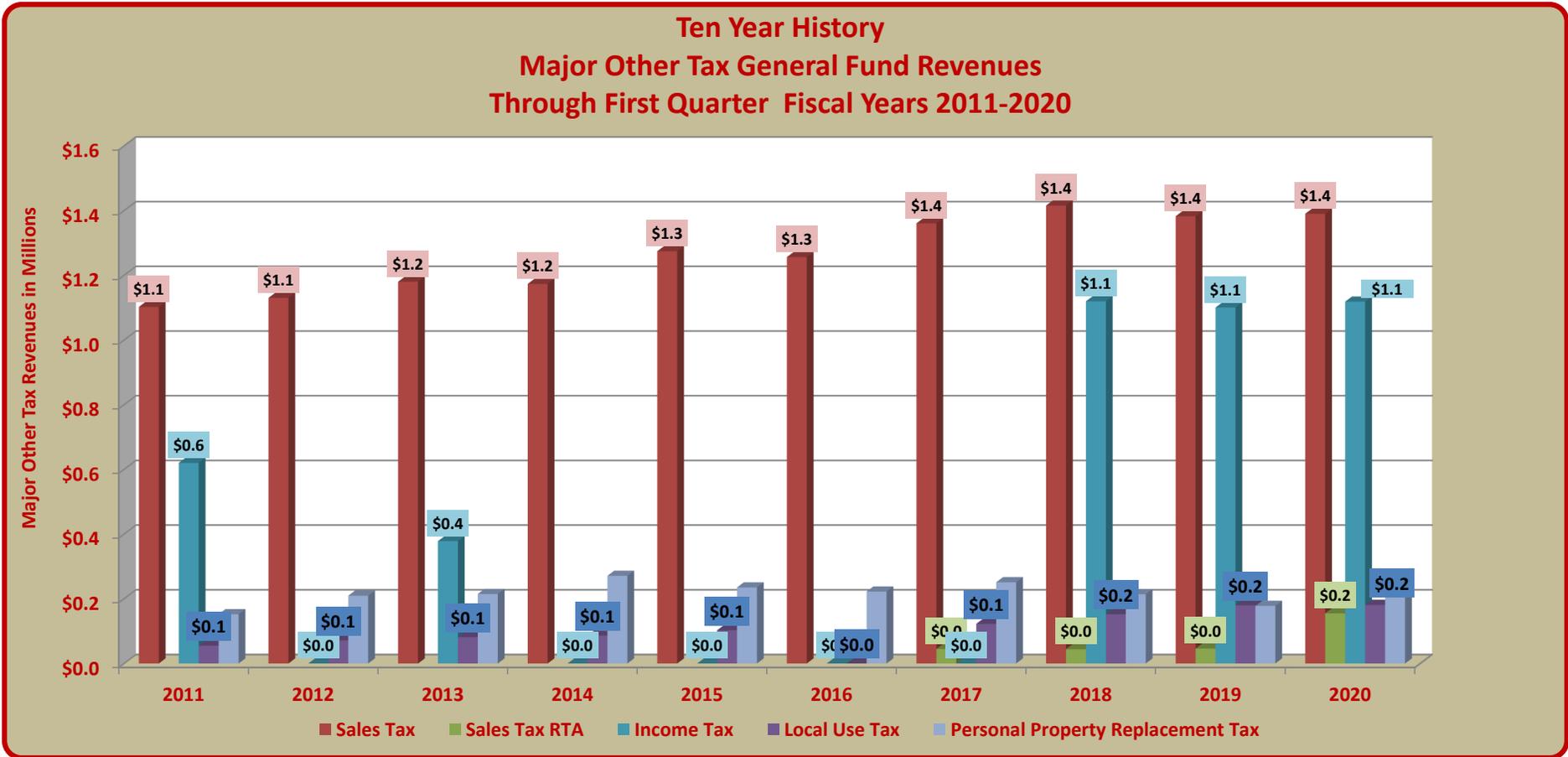
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR THE GENERAL FUND
FIRST QUARTER FISCAL YEAR 2020

**General Fund Only
Property Tax Levies Extended**





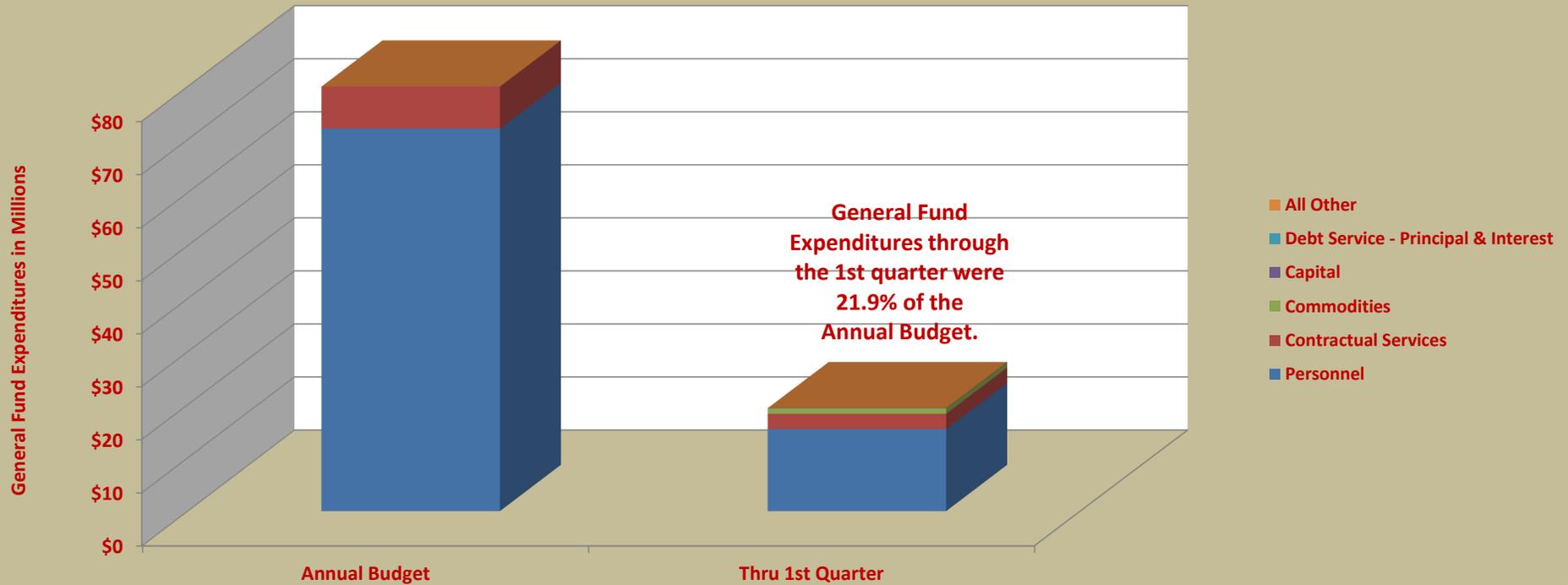
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 MAJOR OTHER TAX GENERAL FUND REVENUES COMPARATIVE HISTORY
 FIRST QUARTER FISCAL YEAR 2020





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
GENERAL FUND EXPENDITURES FISCAL YEAR 2019
FIRST QUARTER FISCAL YEAR 2020

**General Fund Expenditures Fiscal Year 2020
Annual Budget Compared to Year-To-Date Actual
Through First Fiscal Quarter**





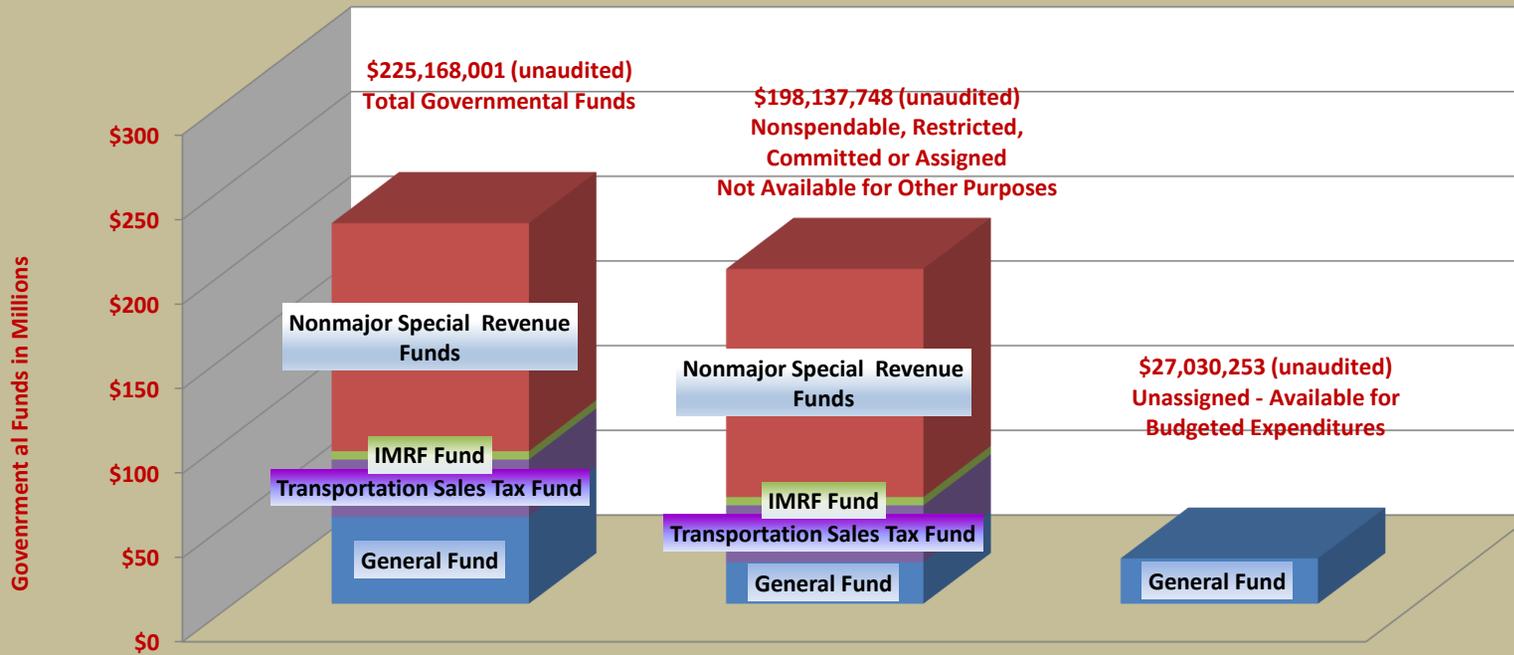
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FIRST QUARTER FISCAL YEAR 2020

	Major Funds				Nonmajor Funds		Total Governmental Funds	
	General Fund		Major Special Revenue Funds		Other Governmental Funds			
	Budget Total Fiscal Year	Actual Year-To-Date						
Revenues:								
Property Taxes	\$ 32,880,128	16,937	7,045,094	2,684	16,659,756	7,388	56,584,978	27,010
Other Taxes	28,548,000	3,117,998	13,701,000	1,163,804	21,293,000	1,875,483	63,542,000	6,157,286
Licenses and Permits	1,248,490	260,114	0	0	1,640,978	1,134,566	2,889,468	1,394,679
Grants	269,649	207,178	0	0	8,220,408	6,125,903	8,490,057	6,333,081
Charges for Services	14,679,024	3,365,137	0	0	10,088,701	2,312,558	24,767,725	5,677,695
Fines	2,171,000	148,647	0	0	1,547,050	326,570	3,718,050	475,217
Reimbursements	6,918,843	1,648,008	1,274,180	44,976	4,129,090	560,068	12,322,113	2,253,053
Interest	1,253,529	95,468	332,880	69,350	1,582,375	236,838	3,168,784	401,655
Miscellaneous	384,502	48,375	0	0	3,768,001	179,513	4,152,503	227,888
Insurance Recovery	0	0	0	0	130,000	0	130,000	0
Cash on Hand	3,646,569	0	14,362,769	0	43,408,723	0	61,418,061	0
Total Revenues	\$ 91,999,734	8,907,862	36,715,923	1,280,814	112,468,082	12,758,886	241,183,739	22,947,563
Expenditures and Encumbrances:								
Personnel	\$ 72,070,689	15,416,215	7,318,552	1,497,812	28,946,875	7,031,428	108,336,116	23,945,455
Contractual Services	11,042,998	2,884,373	6,841,496	7,025,745	34,248,358	19,860,745	52,132,852	29,770,864
Commodities	5,163,053	998,547	0	0	5,804,490	4,485,189	10,967,543	5,483,736
Capital	81,000	58,486	0	0	45,962,553	16,945,198	46,043,553	17,003,684
Unallocated Reduction to Budget Request	(816,066)	0	0	0	0	0	(816,066)	0
Debt Service - Principal	0	0	22,561,453	20,589,547	6,200,000	6,200,000	28,761,453	26,789,547
Debt Service - Interest	0	0	0	0	2,318,471	1,087,543	2,318,471	1,087,543
Debt Service - Requirement	0	0	0	0	630,486	0	630,486	0
Contingency and Other	998,608	0	0	0	1,804,673	5,417	2,803,281	5,417
Total Expenditures and Encumbrances	\$ 88,540,282	19,357,621	36,721,501	29,113,105	125,915,906	55,615,520	251,177,689	104,086,246
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,459,452	(10,449,758)	(5,578)	(27,832,290)	(13,447,824)	(42,856,634)	(9,993,950)	(81,138,683)
Other Financing Sources (Uses):								
Issuance of Bonds	\$ 0	0	0	0	8,800,000	0	8,800,000	0
Premium on Bonds Sold	0	0	0	0	1,305,950	0	1,305,950	0
Transfer to Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	4,604,432	4,192,961	5,578	0	10,927,790	10,305,907	15,537,800	14,498,868
Transfers Out	8,063,884	7,504,195	0	0	7,585,916	7,106,673	15,649,800	14,610,868
Total Other Financing Sources (Uses)	\$ (3,459,452)	(3,311,234)	5,578	0	13,447,824	3,199,234	9,993,950	(112,000)
Less Encumbrances included above:								
Contractual Services	\$ 215,490			6,504,474		16,714,901		23,434,865
Commodities	52,855			0		3,459,368		3,512,223
Capital	46,952			15,667,995		10,224,886		25,939,833
Contingency and Other	0			0		0		0
Total Encumbrances included above	315,296			22,172,469		30,399,156		52,886,920
Net Change in Fund Balance	\$ 0	(13,445,696)	0	(5,659,821)	0	(9,258,245)	0	(28,363,763)
Fund Balance, Beginning of Year	\$ 65,293,074			44,349,995		143,888,695		253,531,764
Fund Balance, End of Quarter	\$ 51,847,378			38,690,174		134,630,449		225,168,001



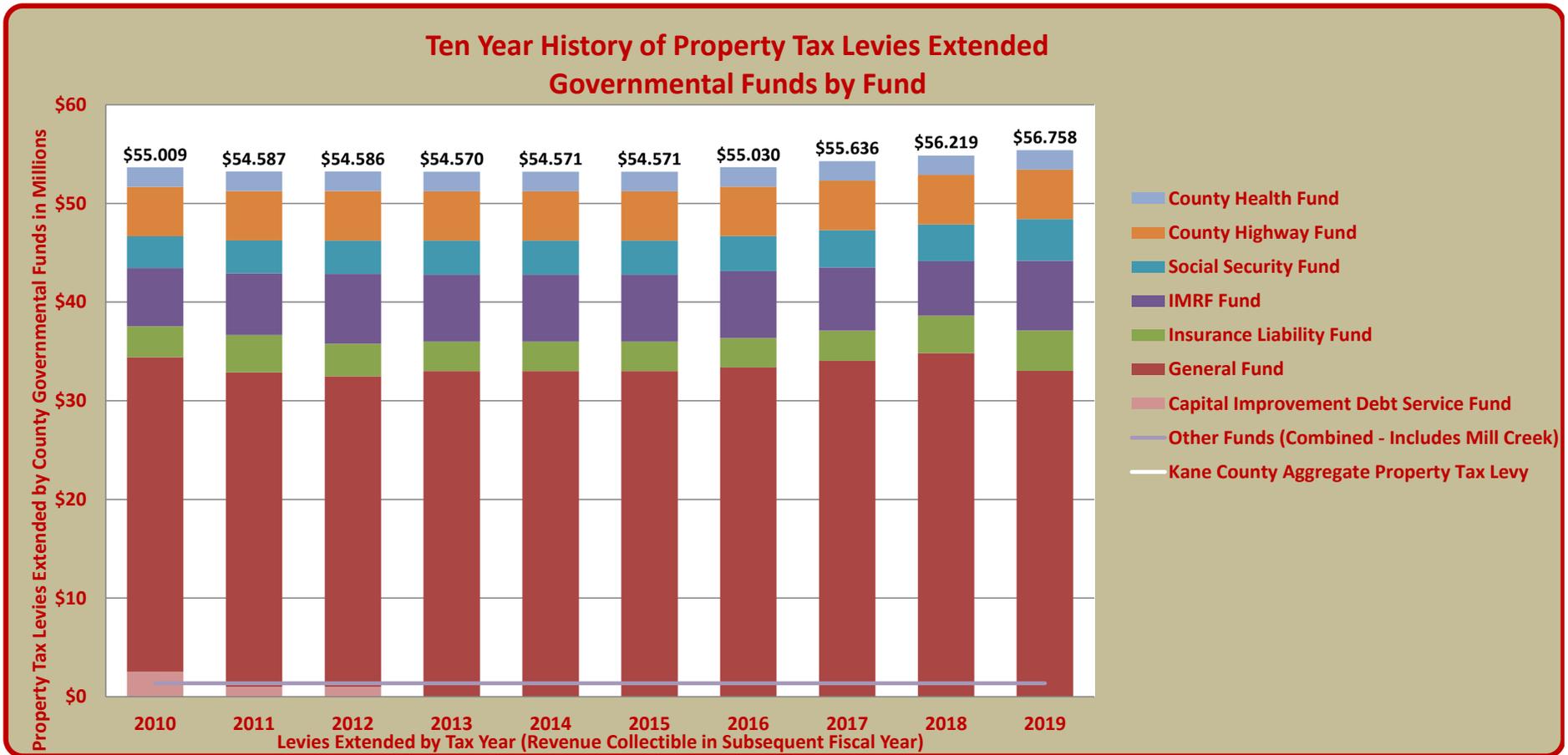
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMPARISONS OF OVERALL GOVERNMENTAL FUNDS TO RESTRICTED AND UNASSIGNED FUNDS
FIRST QUARTER FISCAL YEAR 2020

**Total Governmental Funds, Funds Restricted, and
 Estimated Funds Unassigned
 First Quarter Fiscal Year 2020**



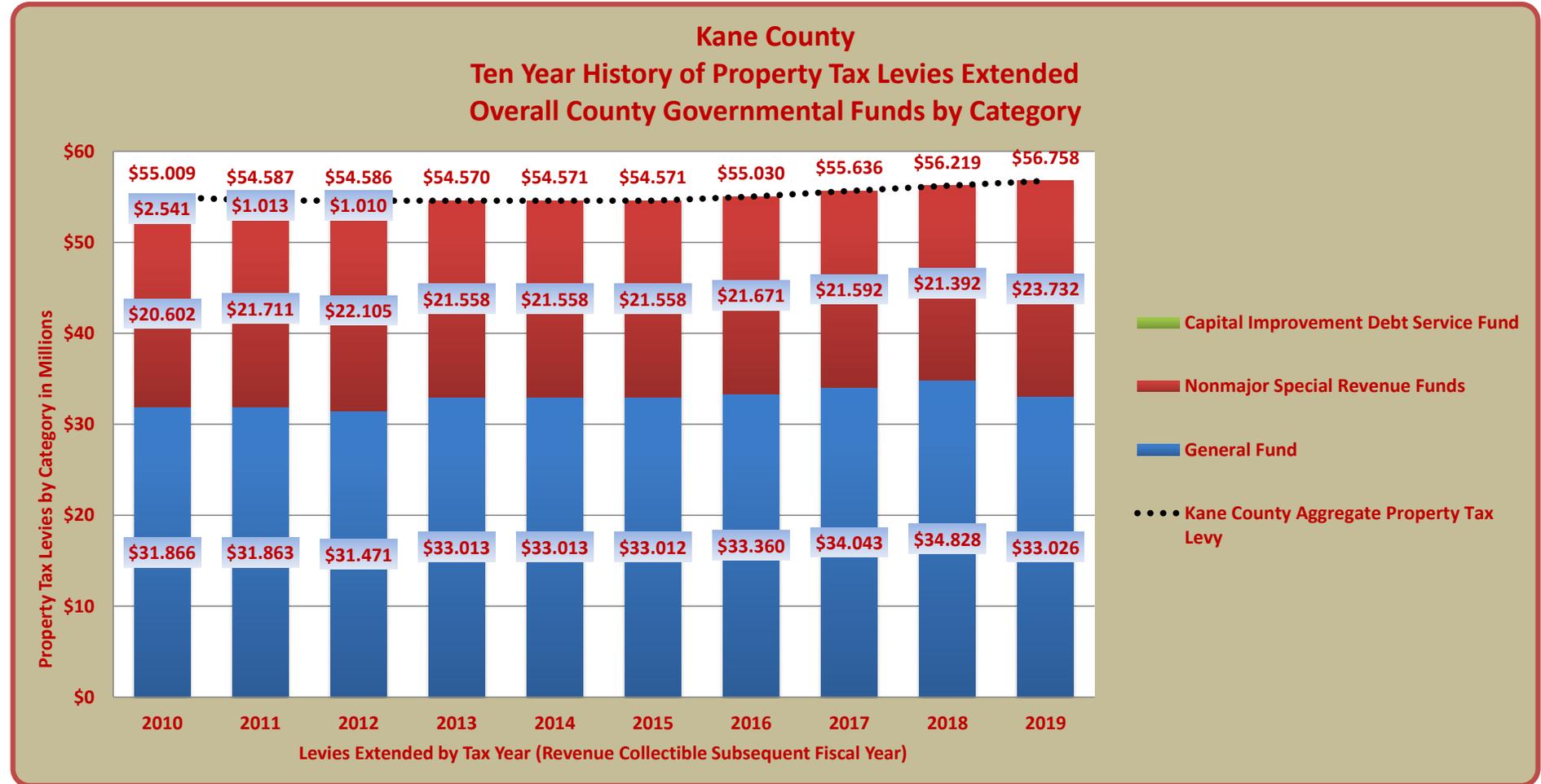


TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR COUNTY GOVERNMENTAL FUNDS BY FUND
FIRST QUARTER FISCAL YEAR 2020





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR COUNTY GOVERNMENTAL FUNDS BY FUND CATEGORY
FIRST QUARTER FISCAL YEAR 2020

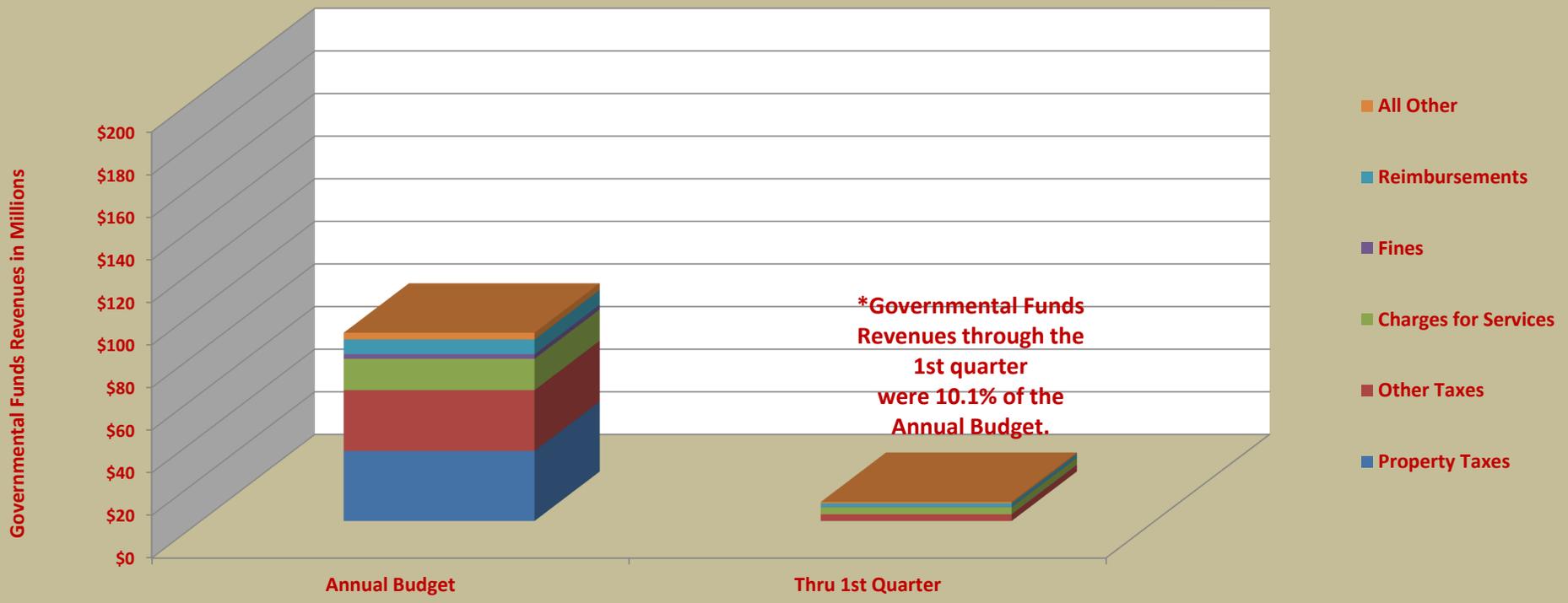




TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GOVERNMENTAL FUNDS REVENUES FISCAL YEAR 2019
 FIRST QUARTER FISCAL YEAR 2020

**Governmental Funds Revenues Fiscal Year 2020
 Annual Budget Compared to Year-To-Date Actual
 Through First Fiscal Quarter**

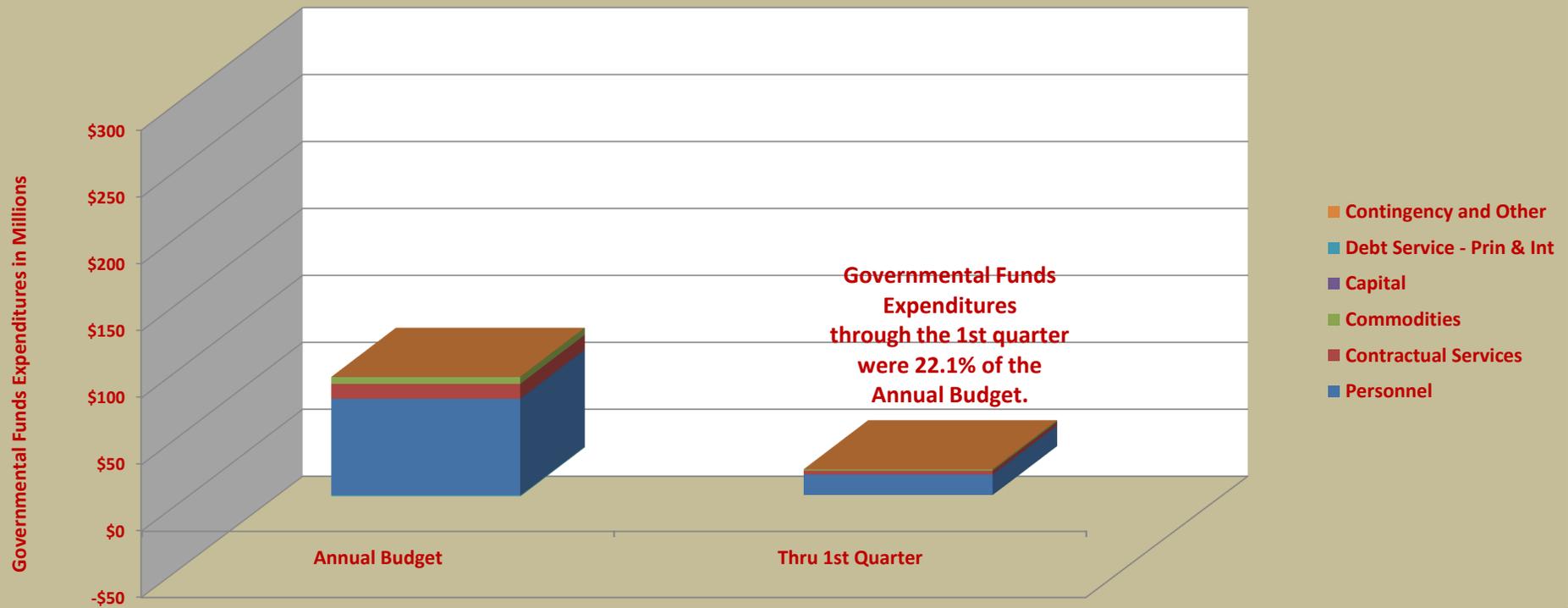
*For comparative purposes this chart **DOES NOT INCLUDE** Cash On Hand in the Annual Budget.





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
GOVERNMENTAL FUND EXPENDITURES FISCAL YEAR 2019
FIRST QUARTER FISCAL YEAR 2020

**Governmental Funds Expenditures Fiscal Year 2020
Annual Budget Compared to Year-To-Date Actual
Through First Fiscal Quarter**





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FIRST QUARTER FISCAL YEAR 2020

	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	\$ 32,880,128	16,937	7,045,094	2,684	0	0	16,626,083	7,388
Other Taxes	28,548,000	3,117,998	0	1,120	13,701,000	1,162,684	21,083,000	1,825,069
Licenses and Permits	1,248,490	260,114	0	0	0	0	1,640,978	1,134,566
Grants	269,649	207,178	0	0	0	0	8,220,408	6,125,903
Charges for Services	14,679,024	3,365,137	0	0	0	0	7,688,701	1,950,997
Fines	2,171,000	148,647	0	0	0	0	1,547,050	326,570
Reimbursements	6,918,843	1,648,008	0	0	1,274,180	44,976	3,005,893	338,595
Interest	1,253,529	95,468	132,880	11,393	200,000	57,957	1,080,661	131,480
Miscellaneous	384,502	48,375	0	0	0	0	3,768,001	179,513
Insurance Recovery	0	0	0	0	0	0	130,000	0
Cash on Hand	3,646,569	0	135,000	0	14,227,769	0	21,726,087	0
Total Revenues	\$ 91,999,734	8,907,862	7,312,974	15,197	29,402,949	1,265,618	86,516,862	12,020,080
Expenditures and Encumbrances:								
Personnel	\$ 72,070,689	15,416,215	7,318,552	1,497,812	0	0	28,946,875	7,031,428
Contractual Services	11,042,998	2,884,373	0	0	6,841,496	7,025,745	33,227,891	17,340,886
Commodities	5,163,053	998,547	0	0	0	0	5,804,490	4,485,189
Capital	81,000	58,486	0	0	0	0	13,368,985	5,898,074
Unallocated Reduction to Budget Request	(816,066)						0	0
Debt Service - Principal	0	0	0	0	22,561,453	20,589,547	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	998,608	0	0	0	0	0	745,242	5,417
Total Expenditures and Encumbrances	\$ 88,540,282	19,357,621	7,318,552	1,497,812	29,402,949	27,615,292	82,093,483	34,760,994
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,459,452	(10,449,758)	(5,578)	(1,482,615)	0	(26,349,675)	4,423,379	(22,740,914)
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	4,604,432	4,192,961	5,578	0	0	0	3,031,958	2,425,440
Transfers Out	8,063,884	7,504,195	0	0	0	0	7,455,337	7,106,673
Total Other Financing Sources (Uses)	\$ (3,459,452)	(3,311,234)	5,578	0	0	0	(4,423,379)	(4,681,234)
Less Encumbrances included above:								
Contractual Services	\$ 0	215,490	0	0	0	6,504,474	0	8,321,825
Commodities	0	52,855	0	0	0	0	0	3,278,835
Capital	0	46,952	0	0	0	15,667,995	0	6,073,238
Contingency and Other	0	0	0	0	0	0	0	0
Total Encumbrances included above		315,296		0		22,172,469		17,673,898
Net Change in Fund Balance	\$ 0	(13,445,696)	0	(1,482,615)	0	(4,177,206)	0	(9,748,249)
Fund Balance, Beginning of Year	\$ 65,293,074		6,428,696		37,921,299		100,051,006	
Fund Balance, End of Quarter	\$ 51,847,378		4,946,081		33,744,093		90,302,757	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
FIRST QUARTER FISCAL YEAR 2020

	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	33,673	0	0	0	56,584,978	27,010
Other Taxes		0	0	210,000	50,414	0	0	63,542,000	6,157,286
Licenses and Permits		0	0	0	0	0	0	2,889,468	1,394,679
Grants		0	0	0	0	0	0	8,490,057	6,333,081
Charges for Services		0	0	2,400,000	361,560	0	0	24,767,725	5,677,695
Fines		0	0	0	0	0	0	3,718,050	475,217
Reimbursements		789,422	221,473	333,775	0	0	0	12,322,113	2,253,053
Interest		215,114	20,456	214,000	80,168	72,600	4,734	3,168,784	401,655
Miscellaneous		0	0	0	0	0	0	4,152,503	227,888
Insurance Recovery		0	0	0	0	0	0	130,000	0
Cash on Hand		1,165,570	0	20,517,066	0	0	0	61,418,061	0
Total Revenues	\$	2,170,106	241,929	23,708,514	492,143	72,600	4,734	241,183,739	22,947,563
Expenditures and Encumbrances:									
Personnel	\$	0	0	0	0	0	0	108,336,116	23,945,455
Contractual Services		1,100	550	1,019,367	2,519,309	0	0	52,132,852	29,770,864
Commodities		0	0	0	0	0	0	10,967,543	5,483,736
Capital		0	0	32,593,568	11,047,124	0	0	46,043,553	17,003,684
Budget Cut Amount				0	0			(816,066)	0
Debt Service - Principal		6,200,000	6,200,000	0	0	0	0	28,761,453	26,789,547
Debt Service - Interest		2,318,471	1,087,543	0	0	0	0	2,318,471	1,087,543
Debt Service - Requirement		524,536	0	105,950	0	0	0	630,486	0
Contingency and Other		21,831	0	965,000	0	72,600	0	2,803,281	5,417
Total Expenditures and Encumbrances	\$	9,065,938	7,288,093	34,683,885	13,566,433	72,600	0	251,177,689	104,086,246
Excess (Deficiency) of Revenues Over Expenditures	\$	(6,895,832)	(7,046,164)	(10,975,371)	(13,074,291)	0	4,734	(9,993,950)	(81,138,683)
Other Financing Sources (Uses):									
Issuance of Bonds	\$	0	0	8,800,000	0	0	0	8,800,000	0
Premium on Bonds Sold		0	0	1,305,950	0	0	0	1,305,950	0
Transfer to Escrow Agent		0	0	0	0	0	0	0	0
Transfers In		6,895,832	6,880,467	1,000,000	1,000,000	0	0	15,537,800	14,498,868
Transfers Out		0	0	130,579	0	0	0	15,649,800	14,610,868
Total Other Financing Sources (Uses)	\$	6,895,832	6,880,467	10,975,371	1,000,000	0	0	9,993,950	(112,000)
Less Encumbrances included above:									
Contractual Services	\$		0		8,393,076		0		23,434,865
Commodities			0		180,533		0		3,512,223
Capital			0		4,151,649		0		25,939,833
Contingency and Other			0		0		0		0
Total Encumbrances included above			0		12,725,258		0		52,886,920
Net Change in Fund Balance	\$	0	(165,697)	0	650,967	0	4,734	0	(28,363,763)
Fund Balance, Beginning of Year	\$	12,813,596		27,720,134		3,303,958		253,531,764	
Fund Balance, End of Quarter	\$	12,647,899		28,371,101		3,308,692		225,168,001	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS
FIRST QUARTER FISCAL YEAR 2020

	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	\$ 32,880,128	16,937	0	0	0	0	0	0	0	0
Other Taxes	28,548,000	3,117,998	0	0	0	0	0	0	0	0
Licenses and Permits	1,248,490	260,114	0	0	0	0	0	0	0	0
Grants	269,649	207,178	0	0	0	0	0	0	0	0
Charges for Services	14,679,024	3,362,540	0	0	0	0	0	0	0	0
Fines	2,171,000	148,647	0	0	0	0	0	0	0	0
Reimbursements	6,918,843	1,648,008	0	0	0	0	0	0	0	0
Interest	1,092,369	80,255	0	464	113,300	7,450	0	3,041	0	410
Miscellaneous	384,502	48,375	0	0	0	0	0	0	0	0
Insurance Recovery			0	0	0	0	0	0	0	0
Cash on Hand	0	0	315,000	0	0	0	2,622,278	0	152,143	0
Total Revenues	\$ 88,192,005	8,890,053	315,000	464	113,300	7,450	2,622,278	3,041	152,143	410
Expenditures and Encumbrances:										
Personnel	\$ 71,552,770	15,337,094	0	0	0	0	0	0	457,264	67,864
Contractual Services	10,728,296	2,748,721	0	0	0	0	0	0	23,278	0
Commodities	5,160,198	998,547	0	0	0	0	0	0	1,615	0
Capital	0	239	0	0	0	0	0	0	0	0
Budget Cut Amount	(816,066)	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	869,230	0	0	0	113,300	0	0	0	0	0
Total Expenditures and Encumbrances	\$ 87,494,428	19,084,601	0	0	113,300	0	0	0	482,157	67,864
Excess (Deficiency) of Revenues Over Expenditures	\$ 697,577	(10,194,549)	315,000	464	0	7,450	2,622,278	3,041	(330,014)	(67,454)
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	3,975,340	3,579,947	0	0	0	0	0	0	330,014	330,014
Transfers Out	4,672,917	4,672,917	315,000	315,000	0	0	2,622,278	2,062,000	0	0
Total Other Financing Sources (Uses)	\$ (697,577)	(1,092,970)	(315,000)	(315,000)	0	0	(2,622,278)	(2,062,000)	330,014	330,014
Less Encumbrances included above:										
Contractual Services	\$	127,762		0	0	0	0	0	0	0
Commodities		52,855		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		180,617		0		0		0		0
Net Change in Fund Balance	\$ 0	(11,106,902)	0	(314,536)	0	7,450	0	(2,058,959)	0	262,560
Fund Balance, Beginning of Year	\$	50,757,133		321,157	0	5,158,053	0	6,187,426	0	271,068
Fund Balance, End of Quarter	\$	39,650,231		6,621		5,165,503		4,128,468		533,628



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS
 FIRST QUARTER FISCAL YEAR 2020

	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	32,880,128	16,937
Other Taxes		0	0	0	0	0	0	0	0	28,548,000	3,117,998
Licenses and Permits		0	0	0	0	0	0	0	0	1,248,490	260,114
Grants		0	0	0	0	0	0	0	0	269,649	207,178
Charges for Services		0	0	0	0	0	2,597	0	0	14,679,024	3,365,137
Fines		0	0	0	0	0	0	0	0	2,171,000	148,647
Reimbursements		0	0	0	0	0	0	0	0	6,918,843	1,648,008
Interest		0	1	500	262	500	417	46,860	3,168	1,253,529	95,468
Miscellaneous		0	0	0	0	0	0	0	0	384,502	48,375
Insurance Recovery		0	0	0	0	0	0	0	0	0	0
Cash on Hand		0	0	50,319	0	100,000	0	406,829	0	3,646,569	0
Total Revenues	\$	0	1	50,819	262	100,500	3,015	453,689	3,168	91,999,734	8,907,862
Expenditures and Encumbrances:											
Personnel	\$	0	0	60,655	11,256	0	0	0	0	72,070,689	15,416,215
Contractual Services		0	0	80,764	30,000	210,660	105,653	0	0	11,042,998	2,884,373
Commodities		0	0	400	0	840	0	0	0	5,163,053	998,547
Capital		0	0	0	0	81,000	58,247	0	0	81,000	58,486
Budget Cut Amount										(816,066)	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	16,078	0	0	0	998,608	0
Total Expenditures	\$	0	0	141,819	41,256	308,578	163,899	0	0	88,540,282	19,357,621
Excess (Deficiency) of Revenues Over Expenditures	\$	0	1	(91,000)	(40,995)	(208,078)	(160,885)	453,689	3,168	3,459,452	(10,449,758)
Other Financing Sources (Uses):											
Issuance of Bonds	\$									0	0
Premium on Bonds Sold										0	0
Transfers In		0	0	91,000	91,000	208,078	192,000	0	0	4,604,432	4,192,961
Transfers Out		0	589	0	0	0	0	453,689	453,689	8,063,884	7,504,195
Total Other Financing Sources (Uses)	\$	0	(589)	91,000	91,000	208,078	192,000	(453,689)	(453,689)	(3,459,452)	(3,311,234)
Less Encumbrances included above:											
Contractual Services	\$		0		0		87,727		0	0	215,490
Commodities			0		0		0		0	0	52,855
Capital			0		0		46,952		0	0	46,952
Contingency and Other			0		0		0		0	0	0
Total Encumbrances included above			0		0		134,679		0	0	315,296
Net Change in Fund Balance	\$	0	(588)	0	50,005	0	165,795	0	(450,521)	0	(13,445,696)
Fund Balance, Beginning of Year	\$		588		180,035		224,382		2,193,231		65,293,074
Fund Balance, End of Quarter	\$		0		230,041		390,177		1,742,710		51,847,378



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
 FIRST QUARTER FISCAL YEAR 2020

	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	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	789,422	221,473	0	0
Interest		73,500	5,167	0	249	20,584	2,147	60,900	4,340
Miscellaneous		0	0	0	0	0	0	0	0
Cash on Hand		0	0	0	0	0	0	0	0
Total Revenues	\$	73,500	5,167	0	249	810,006	223,621	60,900	4,340
Expenditures:									
Personnel	\$	0	0	0	0	0	0	0	0
Contractual Services		0	0	0	0	550	550	550	0
Commodities		0	0	0	0	0	0	0	0
Capital		0	0	0	0	0	0	0	0
Debt Service - Principal		3,155,000	3,155,000	0	0	750,000	750,000	2,295,000	2,295,000
Debt Service - Interest		257,119	169,969	0	0	108,368	62,715	456,525	245,475
Debt Service - Requirement		155,681	0	0	0	0	0	185,925	0
Contingency and Other		0	0	0	0	21,831	0	0	0
Total Expenditures	\$	3,567,800	3,324,969	0	0	880,749	813,265	2,938,000	2,540,475
Excess (Deficiency) of Revenues Over Expenditures	\$	(3,494,300)	(3,319,802)	0	249	(70,743)	(589,644)	(2,877,100)	(2,536,135)
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		3,494,300	3,494,300	0	0	70,743	55,378	2,877,100	2,877,100
Transfers Out		0	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$	3,494,300	3,494,300	0	0	70,743	55,378	2,877,100	2,877,100
Net Change in Fund Balance	\$	0	174,498	0	249	0	(534,266)	0	340,965
Fund Balance, Beginning of Year	\$		3,577,356		172,059		2,262,558		3,004,977
Fund Balance, End of Quarter	\$		3,751,854		172,307		1,728,293		3,345,942



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
 FIRST QUARTER FISCAL YEAR 2020

	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	789,422.00	221,473.24
Interest		0.00	2.64	53,200.00	8,550.29	17,318.20
Miscellaneous		0.00	0.00	0.00	0.00	0.00
Cash on Hand		0.00	0.00	1,165,570.00	0.00	0.00
Total Revenues	\$	0.00	2.64	1,218,770.00	8,550.29	1,017,906.00
238,791.44						
Expenditures:						
Personnel	\$	0.00	0.00	0.00	0.00	0.00
Contractual Services		0.00	0.00	0.00	0.00	1,100.00
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	0.00	9,355,000.00
Debt Service - Interest		0.00	0.00	1,218,770.00	609,384.38	1,079,131.00
Debt Service - Requirement		0.00	0.00	0.00	0.00	497,287.00
Contingency and Other		0.00	0.00	0.00	0.00	21,831.00
Total Expenditures	\$	0.00	0.00	1,218,770.00	609,384.38	10,954,349.00
10,003,677.50						
Excess (Deficiency) of Revenues Over Expenditures	\$	0.00	2.64	0.00	(600,834.09)	(9,936,443.00)
(9,764,886.06)						
Other Financing Sources (Uses)						
Issuance of Bonds	\$	0.00	0.00	0.00	0.00	0.00
Premium on Bonds Sold		0.00	0.00	0.00	0.00	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	9,936,443.00
Transfers Out		0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	\$	0.00	0.00	0.00	0.00	9,936,443.00
9,921,078.41						
Net Change in Fund Balance	\$	0.00	2.64	0.00	(600,834.09)	0.00
(619,385.70)						
Fund Balance, Beginning of Year	\$		1,032.56		3,795,614.00	12,813,596.09
12,194,210.39						
Fund Balance, End of Quarter	\$		1,035.20		3,194,779.91	12,194,210.39
12,194,210.39						



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS
 FIRST QUARTER FISCAL YEAR 2020

	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	33,673	0
Other Taxes	210,000	50,414	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	400,000	179,057	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Reimbursements	0	0	0	0	0	0	0	0
Interest	93,000	9,472	8,000	0	0	47,547	0	61
Miscellaneous	0	0	0	0	0	0	0	0
Cash on Hand	2,045,182	0	0	0	11,040,000	0	120	0
Total Revenues	\$ 2,348,182	59,887	408,000	179,057	11,040,000	47,547	33,793	61
Expenditures and Encumbrances:								
Personnel	\$ 0	0	0	0	0	0	0	0
Contractual Services	265,292	11,025	0	0	0	0	3,214	0
Commodities	0	0	0	0	0	0	0	0
Capital	3,082,890	467,652	0	0	11,040,000	5,746,916	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	408,000	0	0	0	0	0
Total Expenditures and Encumbrances	\$ 3,348,182	478,677	408,000	0	11,040,000	5,746,916	3,214	0
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,000,000)	(418,790)	0	179,057	0	(5,699,368)	30,579	61
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
Transfers In	1,000,000	1,000,000	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	30,579	0
Total Other Financing Sources (Uses)	\$ 1,000,000	1,000,000	0	0	0	0	(30,579)	0
Less Encumbrances included above:								
Contractual Services	\$ 162,813	0	0	0	5,415,580	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	162,813	0	0	0	5,415,580	0	0	0
Net Change in Fund Balance	\$ 0	744,023	0	179,057	0	(283,788)	0	61
Fund Balance, Beginning of Year	\$ 7,041,412	0	0	257,415	6,191,925	0	42,219	0
Fund Balance, End of Quarter	\$ 7,785,435	744,023	0	436,472	5,908,136	(283,788)	42,280	61

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



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS
 FIRST QUARTER FISCAL YEAR 2020

	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	33,673	0
Other Taxes	0	0	0	0	210,000	50,414
Licenses and Permits	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Charges for Services	0	0	2,000,000	182,503	2,400,000	361,560
Fines	0	0	0	0	0	0
Reimbursements	333,775	0	0	0	333,775	0
Interest	4,000	3,048	109,000	20,039	214,000	80,168
Miscellaneous	0	0	0	0	0	0
Cash on Hand	937,021	0	6,494,743	0	20,517,066	0
Total Revenues	\$ 1,274,796	3,048	8,603,743	202,542	23,708,514	492,143
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	370,861	1,609,210	380,000	899,074	1,019,367	2,519,309
Commodities	0	0	0	0	0	0
Capital	903,935	1,333,619	7,566,743	3,498,938	22,593,568	11,047,124
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	557,000	0	965,000	0
Total Expenditures and Encumbrances	\$ 1,274,796	2,942,829	8,503,743	4,398,012	24,577,935	13,566,433
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(2,939,781)	100,000	(4,195,470)	(869,421)	(13,074,291)
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	0	0	0	0	1,000,000	1,000,000
Transfers Out	0	0	100,000	0	130,579	0
Total Other Financing Sources (Uses)	\$ 0	0	(100,000)	0	869,421	1,000,000
Less Encumbrances included above:						
Contractual Services	\$ 1,602,485	1,602,485	1,212,197	1,212,197	8,393,076	8,393,076
Commodities	0	0	180,533	180,533	180,533	180,533
Capital	1,333,619	1,333,619	2,818,029	2,818,029	4,151,649	4,151,649
Total Encumbrances in year to date expenditures	2,936,105	2,936,105	4,210,760	4,210,760	12,725,258	12,725,258
Net Change in Fund Balance	\$ 0	(2,939,781)	0	(4,195,470)	0	(12,074,291)
Fund Balance, Beginning of Year	\$ 2,033,359	2,033,359	12,153,804	12,153,804	27,720,134	27,720,134
Fund Balance, End of Quarter	\$ 2,029,683	2,029,683	12,169,094	12,169,094	28,371,101	28,371,101



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 BOND ACTIVITY FISCAL YEAR 2020
 FIRST QUARTER FISCAL YEAR 2020

Long Term General Obligation Bonds and Toll Bridge Revenue Bond

	Balance Dec. 1, 2019	Additions	Retirements	Refunding	Balance February 28, 2020
General Obligation Bonds Payable:					
Series 2004 - G.O. Refunding Bonds	\$ 6,475,000		3,155,000		3,320,000
Series 2010 - G.O. Alt Rev. Bonds	2,400,000		750,000		1,650,000
Series 2013 - G.O. Alt. Rev. Bonds	16,365,000		2,295,000		14,070,000
Toll Bridge Revenue Bond Payable:					
Series 2018 - Toll Bridge Revenue Bonds	27,060,000				27,060,000
Total Bonds Payable	\$ 52,300,000	0	6,200,000	0	46,100,000

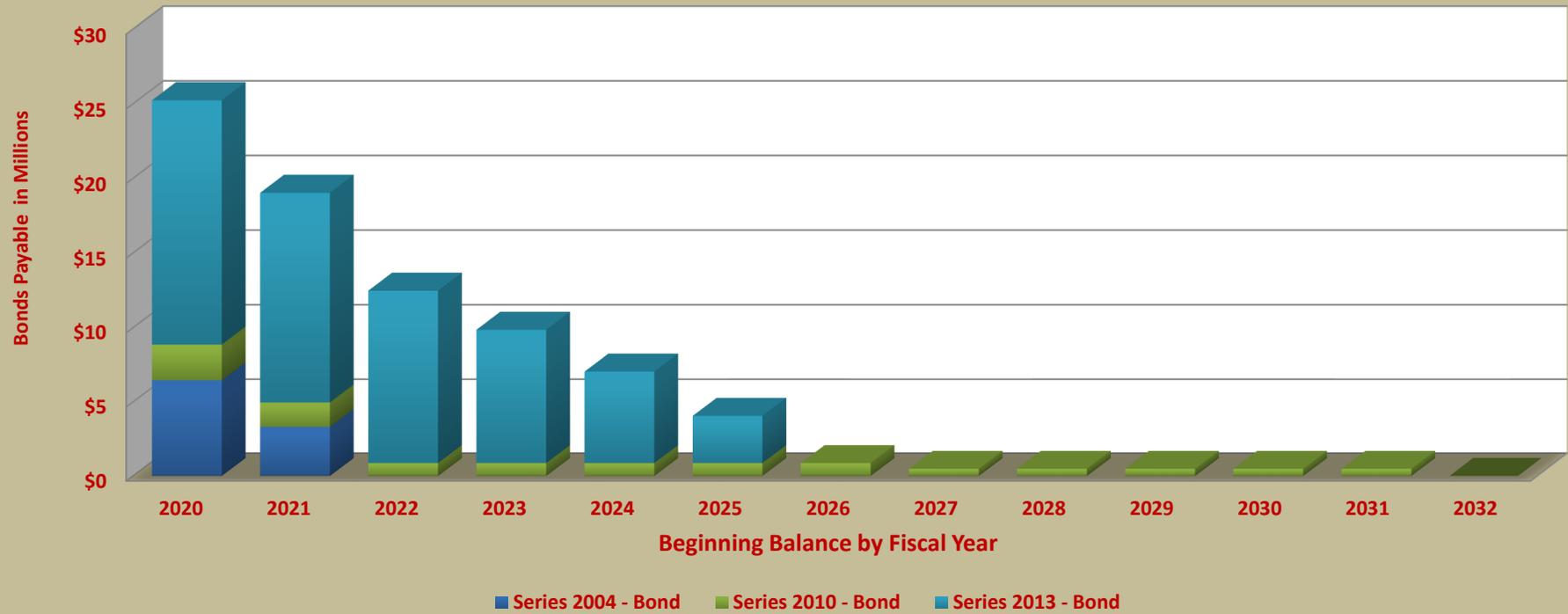
*Remaining Payment Schedule

	Remaining Current Fiscal Year		Fiscal Years 2021 - 2025		Beyond Fiscal Year 2025		Balance
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation Bonds Payable:							
Series 2004 - G.O. Refunding Bonds	\$ 0	87,150	3,320,000	87,150	0	0	0
Series 2010 - G.O. Alt Rev. Bonds	0	45,653	780,000	276,833	870,000	157,200	0
Series 2013 - G.O. Alt. Rev. Bonds	0	211,050	14,070,000	1,110,900	0	0	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	343,853	19,785,000	7,490,728	26,315,000	16,243,324	0



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
PROJECTED GENERAL OBLIGATION BONDS PAYABLE
FIRST QUARTER FISCAL YEAR 2020

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





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
PROJECTED TOLL BRIDGE REVENUE BOND PAYABLE
FIRST QUARTER FISCAL YEAR 2020

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





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN COUNTYWIDE FUNDS
FIRST QUARTER FISCAL YEAR 2020

	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	\$ 56,584,978	27,010	0	0	56,584,978	27,010
Other Taxes	63,542,000	6,157,286	0	0	63,542,000	6,157,286
Licenses and Permits	2,889,468	1,394,679	0	0	2,889,468	1,394,679
Grants	8,490,057	6,333,081	0	0	8,490,057	6,333,081
Charges for Services	24,767,725	5,677,695	4,000	5,995	24,771,725	5,683,690
Fines	3,718,050	475,217	0	0	3,718,050	475,217
Reimbursements	12,322,113	2,253,053	70,000	0	12,392,113	2,253,053
Interest	3,168,784	401,655	138,133	0	3,306,917	401,655
Miscellaneous	4,152,503	227,888	19,235,688	3,682,303	23,388,191	3,910,190
Insurance Recovery	130,000	0	0	0	130,000	0
Cash on Hand	61,418,061	0	74,216	0	61,492,277	0
Total Revenues	\$ 241,183,739	22,947,563	19,522,037	3,688,297	260,705,776	26,635,860
Expenditures and Encumbrances:						
Personnel	\$ 108,336,116	23,945,455	155,124	35,359	108,491,240	23,980,814
Contractual Services	52,132,852	29,770,864	19,443,438	3,033,662	71,576,290	32,804,526
Commodities	10,967,543	5,483,736	35,475	553	11,003,018	5,484,289
Capital	46,043,553	17,003,684	0	0	46,043,553	17,003,684
Unallocated Reduction to Budget Request	(816,066)	0	0	0	(816,066)	0
Debt Service - Principal	28,761,453	26,789,547	0	0	28,761,453	26,789,547
Debt Service - Interest	2,318,471	1,087,543	0	0	2,318,471	1,087,543
Debt Service - Requirement	630,486	0	0	0	630,486	0
Contingency and Other	2,803,281	5,417	0	0	2,803,281	5,417
Total Expenditures and Encumbrances	\$ 251,177,689	104,086,246	19,634,037	3,069,574	270,811,726	107,155,820
Excess (Deficiency) of Revenues Over Expenditures	\$ (9,993,950)	(81,138,683)	(112,000)	618,723	(10,105,950)	(80,519,960)
Other Financing Sources (Uses):						
Issuance of Bonds	\$ 8,800,000	0	0	0	8,800,000	0
Premium on Bonds Sold	1,305,950	0	0	0	1,305,950	0
Transfer to Escrow Agent	0	0	0	0	0	0
Transfers In	15,537,800	14,498,868	112,000	112,000	15,649,800	14,610,868
Transfers Out	15,649,800	14,610,868	0	0	15,649,800	14,610,868
Total Other Financing Sources (Uses)	\$ 9,993,950	(112,000)	112,000	112,000	10,105,950	0
Less Encumbrances included above:						
Contractual Services	\$ 23,434,865			631,448		24,066,312
Commodities		3,512,223		0		3,512,223
Capital		25,939,833		0		25,939,833
Contingency and Other		0		0		0
Total Encumbrances included above		52,886,920		631,448		53,518,368
Net Change in Fund Balance	\$ 0	(28,363,763)	0	1,362,171	0	(27,001,592)
Fund Balance, Beginning of Year	\$ 253,531,764		13,623,093		267,154,857	
Fund Balance, End of Quarter	\$ 225,168,001		14,985,264		240,153,265	