



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN THE GENERAL FUND
 SECOND QUARTER FISCAL YEAR 2020

General Fund		
	Budget	Actual
	Fiscal Year Totals	Year To Date Totals

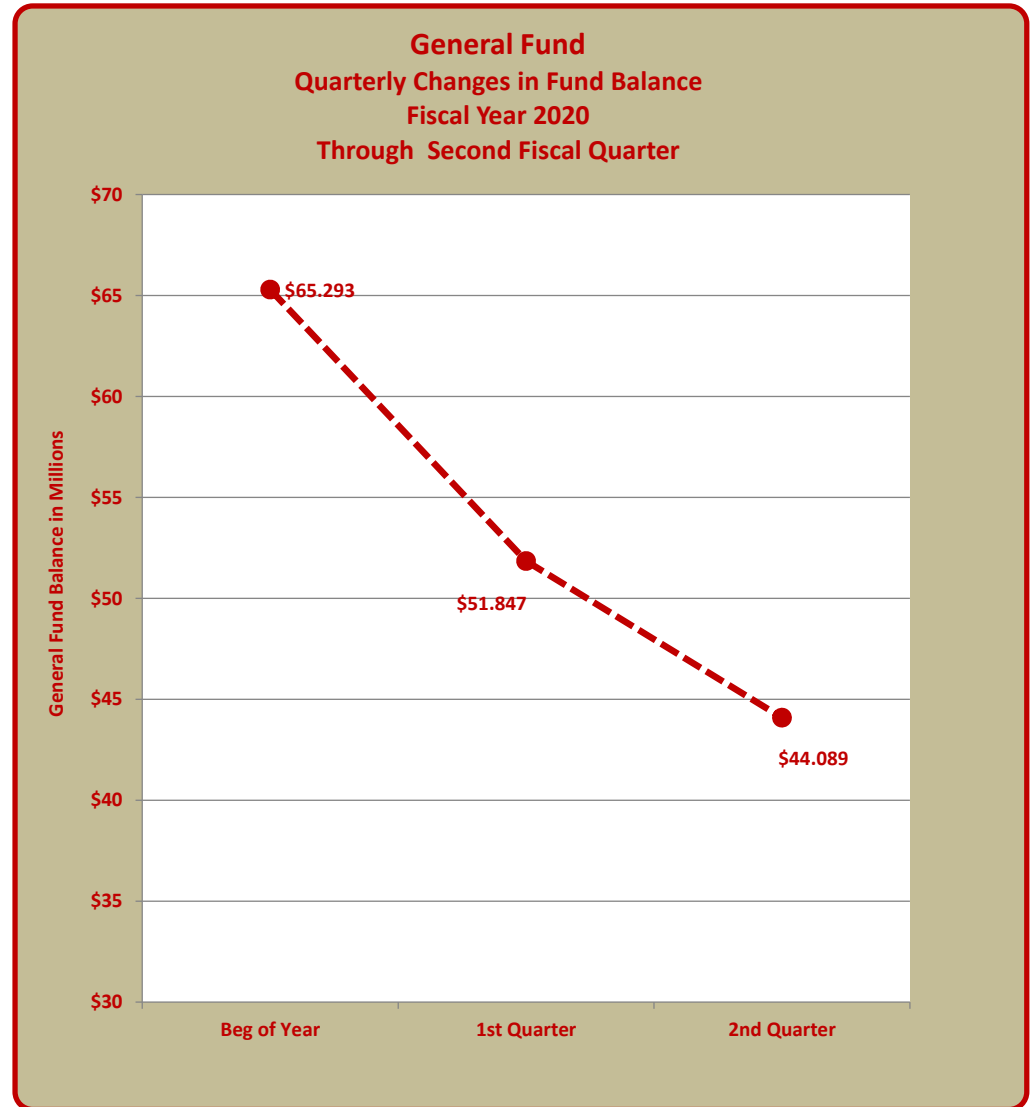
Revenues:		
Property Taxes	\$ 32,880,128	1,782,947
Other Taxes	28,548,000	10,112,440
Licenses and Permits	1,248,490	546,397
Grants	269,649	211,041
Charges for Services	14,679,024	5,908,372
Fines	2,171,000	404,650
Reimbursements	6,918,843	3,320,633
Interest	1,253,529	193,548
Insurance Recovery	0	0
Miscellaneous	384,502	84,035
Cash on Hand	3,646,569	0
Total Revenues	\$ 91,999,734	22,564,063

Expenditures and Encumbrances:		
Personnel	\$ 72,070,689	33,062,823
Contractual Services	11,042,998	4,813,923
Commodities	5,163,053	2,675,094
Capital	81,000	64,190
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	40,616,029
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,459,452	(18,051,966)

Other Financing Sources (Uses):		
Issuance of Bonds	\$ 0	0
Premium on Bonds Sold	0	0
Transfers In	4,604,432	4,262,354
Transfers Out	8,063,884	7,610,784
Total Other Financing Sources (Uses)	\$ (3,459,452)	(3,348,430)

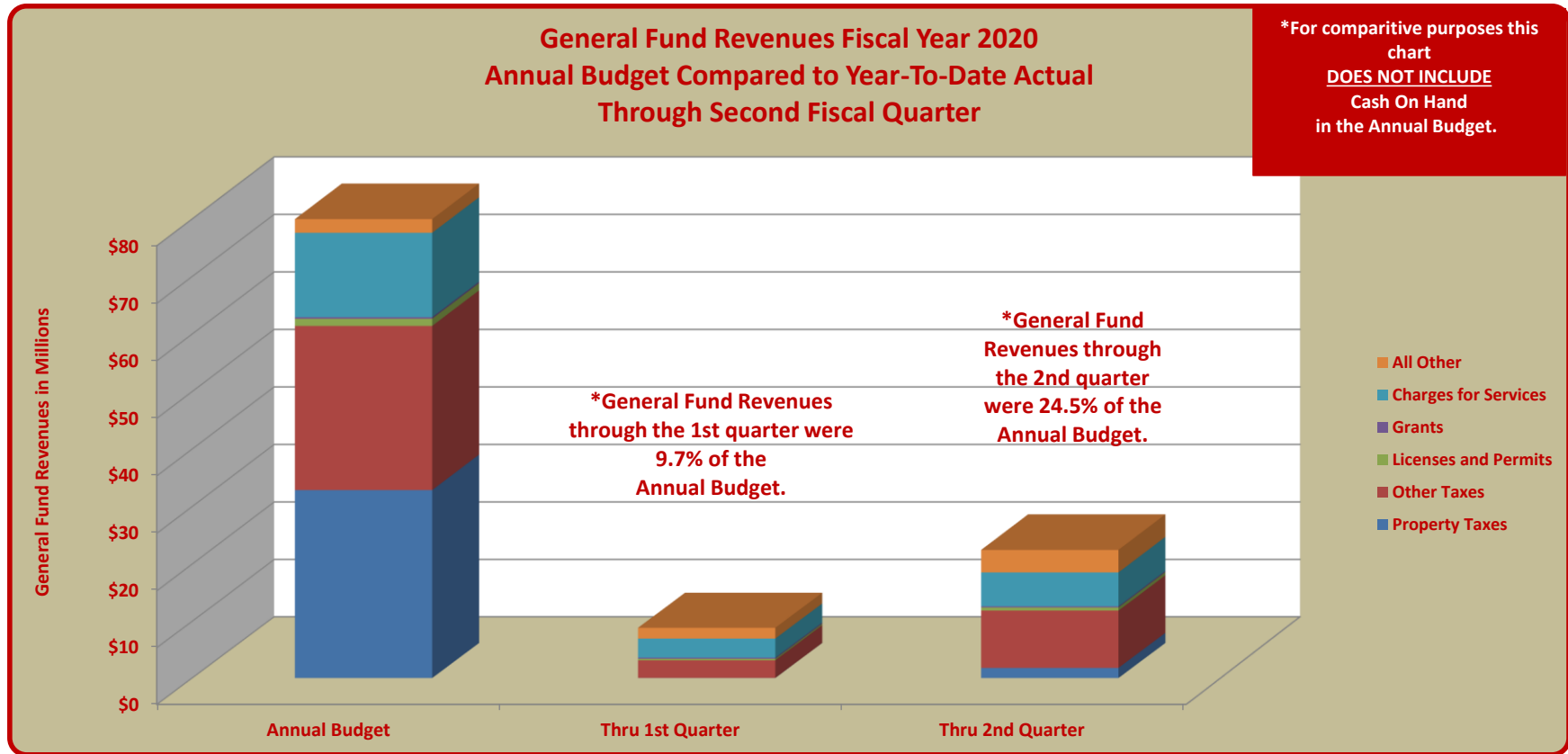
Less Encumbrances included above:		
Contractual Services	\$ 97,178	
Commodities	46,862	
Capital	52,656	
Contingency and Other	0	
Total Encumbrances included above	196,696	
Net Change in Fund Balance	\$ 0	(21,203,700)

Fund Balance, Beginning of Year	\$ 65,293,074
Fund Balance, End of Quarter	\$ 44,089,374



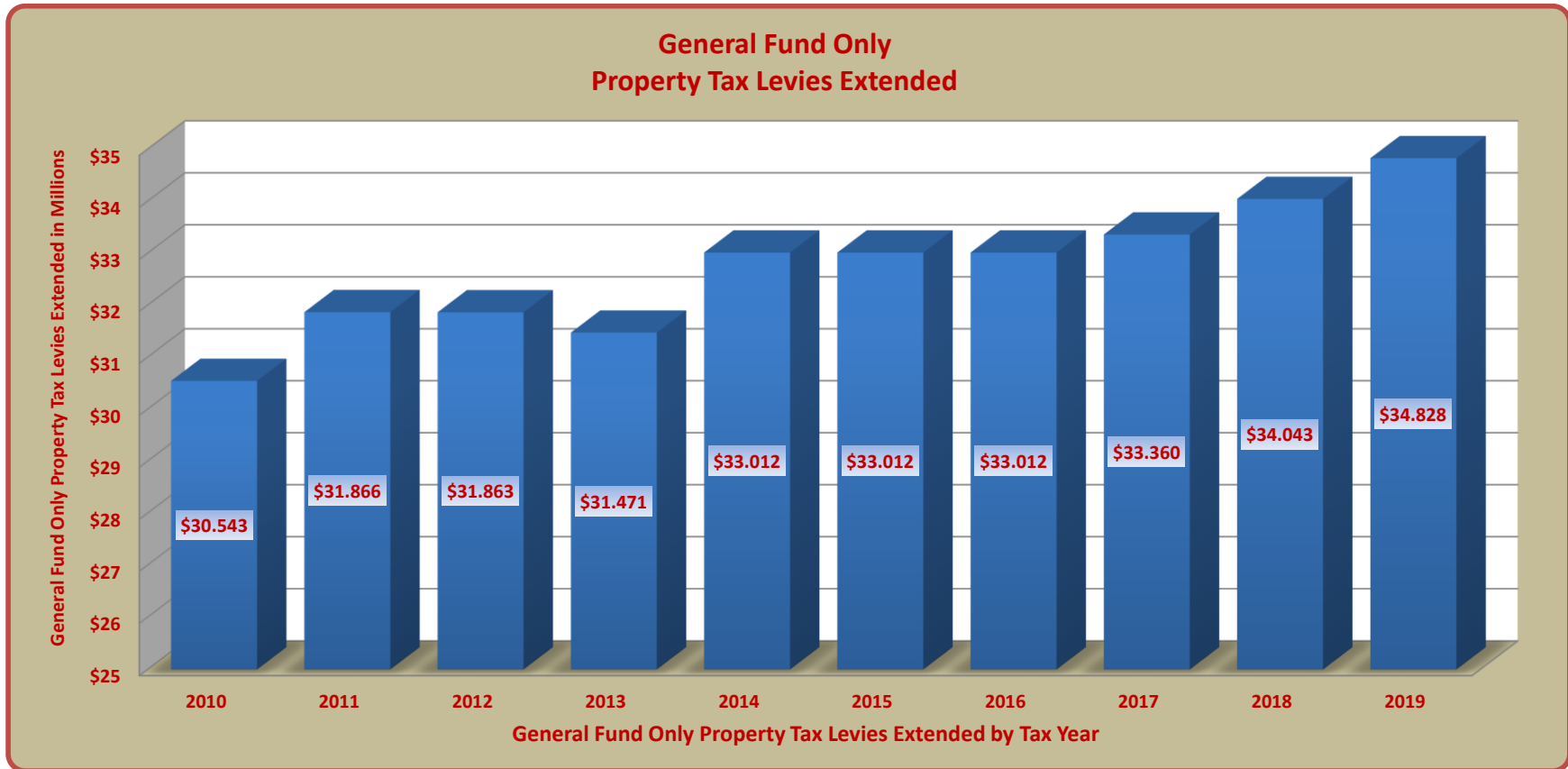


TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GENERAL FUND REVENUES FISCAL YEAR 2019
 SECOND QUARTER FISCAL YEAR 2020



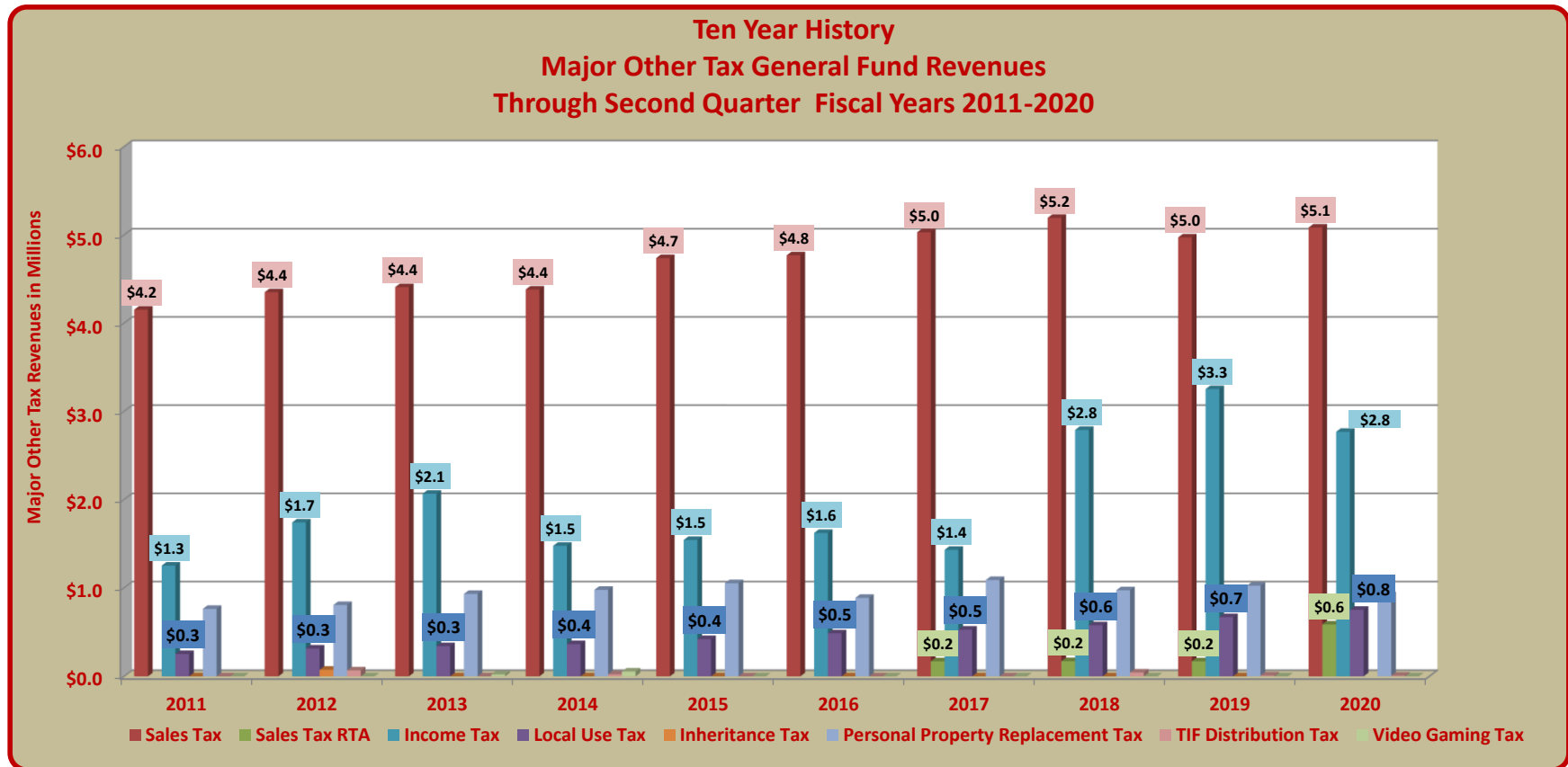


TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR THE GENERAL FUND
SECOND QUARTER FISCAL YEAR 2020





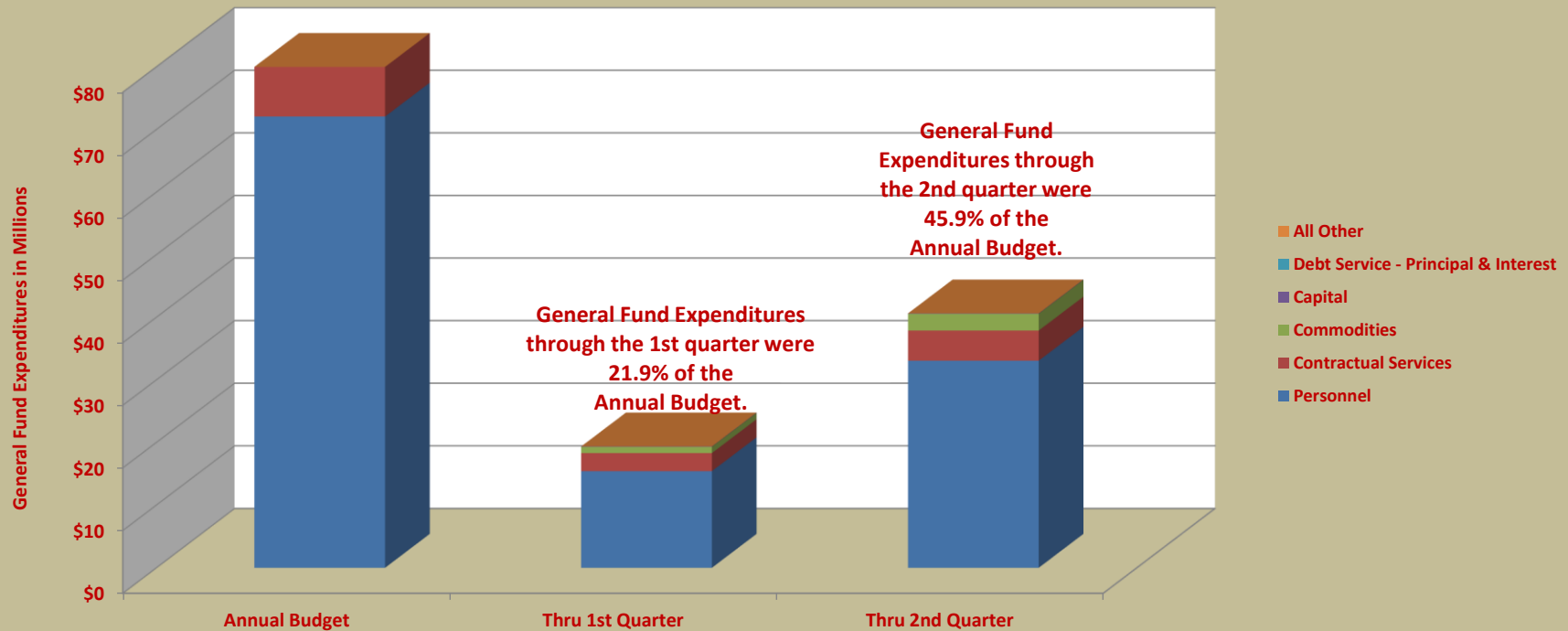
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 MAJOR OTHER TAX GENERAL FUND REVENUES COMPARATIVE HISTORY
 SECOND QUARTER FISCAL YEAR 2020





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

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



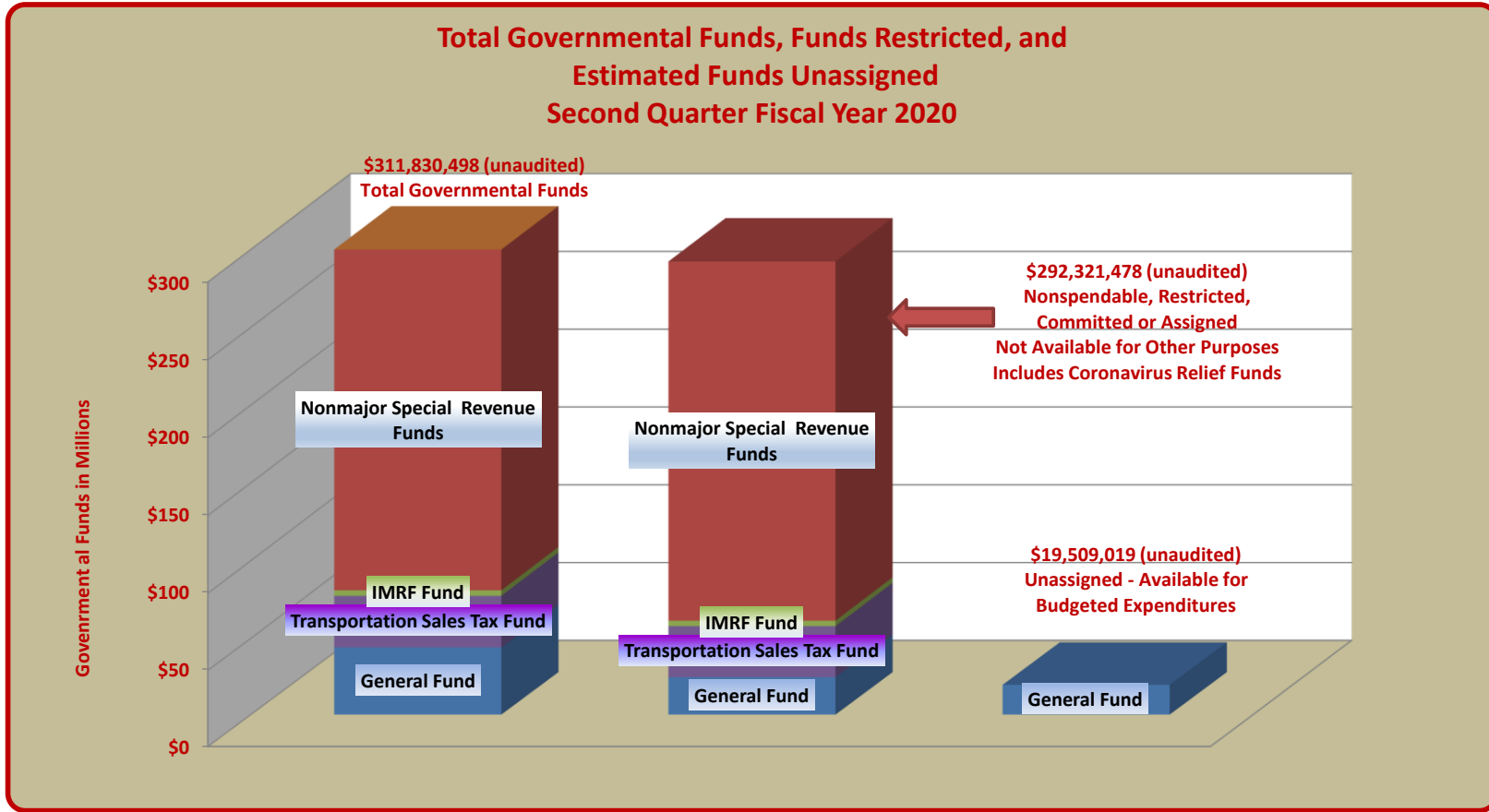


TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
SECOND QUARTER FISCAL YEAR 2020

	Major Funds				Nonmajor Funds		Total Governmental Funds	
	General Fund		Major Special Revenue Funds		Other Governmental Funds			
	Budget Total Fiscal Year	Actual Year-To-Date	Budget Total Fiscal Year	Actual Year-To-Date	Budget Total Fiscal Year	Actual Year-To-Date	Budget Total Fiscal Year	Actual Year-To-Date
Revenues:								
Property Taxes	\$ 32,880,128	1,782,947	7,045,094	380,920	16,659,756	900,780	56,584,978	3,064,647
Other Taxes	28,548,000	10,112,440	13,701,000	4,396,717	21,293,000	7,014,878	63,542,000	21,524,035
Licenses and Permits	1,248,490	546,397	0	0	1,640,978	1,314,162	2,889,468	1,860,559
Grants	269,649	211,041	0	0	8,220,408	102,995,602	8,490,057	103,206,642
Charges for Services	14,679,024	5,908,372	0	0	10,088,701	7,270,986	24,767,725	13,179,358
Fines	2,171,000	404,650	0	0	1,547,050	551,880	3,718,050	956,530
Reimbursements	6,918,843	3,320,633	1,274,180	81,996	4,129,090	968,859	12,322,113	4,371,489
Interest	1,253,529	193,548	332,880	145,446	1,582,375	489,069	3,168,784	828,063
Miscellaneous	384,502	84,035	0	0	3,768,001	4,501,482	4,152,503	4,585,517
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	22,564,063	36,715,923	5,005,080	112,468,082	126,007,698	241,183,739	153,576,841
Expenditures and Encumbrances:								
Personnel	\$ 72,070,689	33,062,823	7,318,552	3,273,045	28,946,875	14,192,581	108,336,116	50,528,448
Contractual Services	11,042,998	4,813,923	6,841,496	9,591,562	34,248,358	33,608,338	52,132,852	48,013,823
Commodities	5,163,053	2,675,094	0	0	5,804,490	5,148,760	10,967,543	7,823,854
Capital	81,000	64,190	0	0	45,962,553	42,548,400	46,043,553	42,612,590
Unallocated Reduction to Budget Request	(816,066)	0	0	0	0	0	(816,066)	0
Debt Service - Principal	0	0	22,561,453	34,871,759	6,200,000	6,200,000	28,761,453	41,071,759
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	40,616,029	36,721,501	47,736,366	125,915,906	102,791,039	251,177,689	191,143,434
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,459,452	(18,051,966)	(5,578)	(42,731,286)	(13,447,824)	23,216,659	(9,993,950)	(37,566,594)
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	4,262,354	5,578	5,578	10,927,790	10,359,325	15,537,800	14,627,257
Transfers Out	8,063,884	7,610,784	0	0	7,585,916	7,128,473	15,649,800	14,739,257
Total Other Financing Sources (Uses)	\$ (3,459,452)	(3,348,430)	5,578	5,578	13,447,824	3,230,852	9,993,950	(112,000)
Less Encumbrances included above:								
Contractual Services	\$ 97,178			7,369,911		23,540,665		31,007,754
Commodities	46,862			0		2,923,537		2,970,399
Capital	52,656			27,905,582		34,040,937		61,999,175
Contingency and Other	0			0		0		0
Total Encumbrances included above	196,696			35,275,493		60,505,139		95,977,327
Net Change in Fund Balance	\$ 0	(21,203,700)	0	(7,450,215)	0	86,952,649	0	58,298,734
Fund Balance, Beginning of Year	\$ 65,293,074			44,349,995		143,888,695		253,531,764
Fund Balance, End of Quarter	\$ 44,089,374			36,899,780		230,841,344		311,830,498

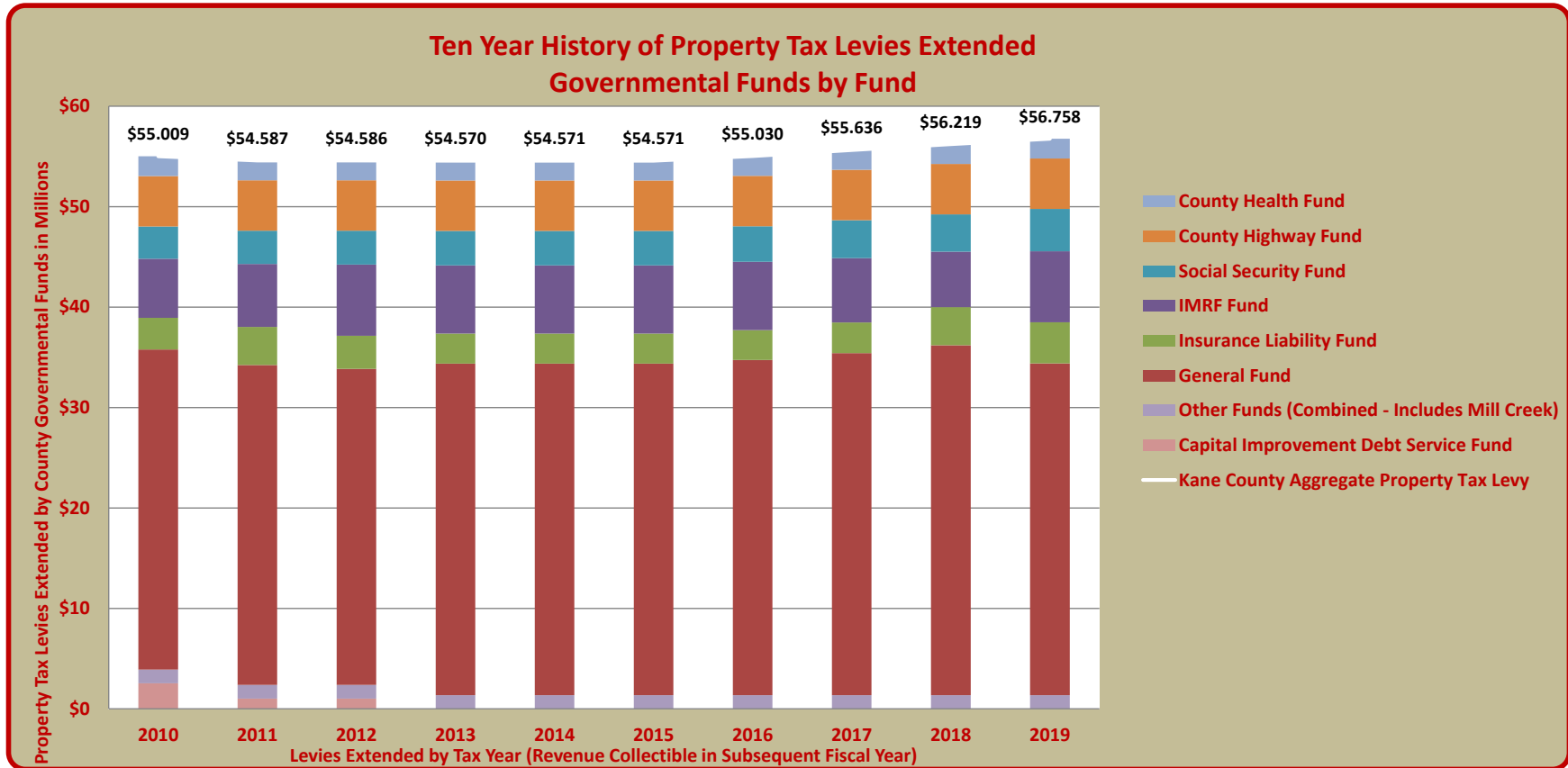


TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMPARISONS OF OVERALL GOVERNMENTAL FUNDS TO RESTRICTED AND UNASSIGNED FUNDS
 SECOND QUARTER FISCAL YEAR 2020



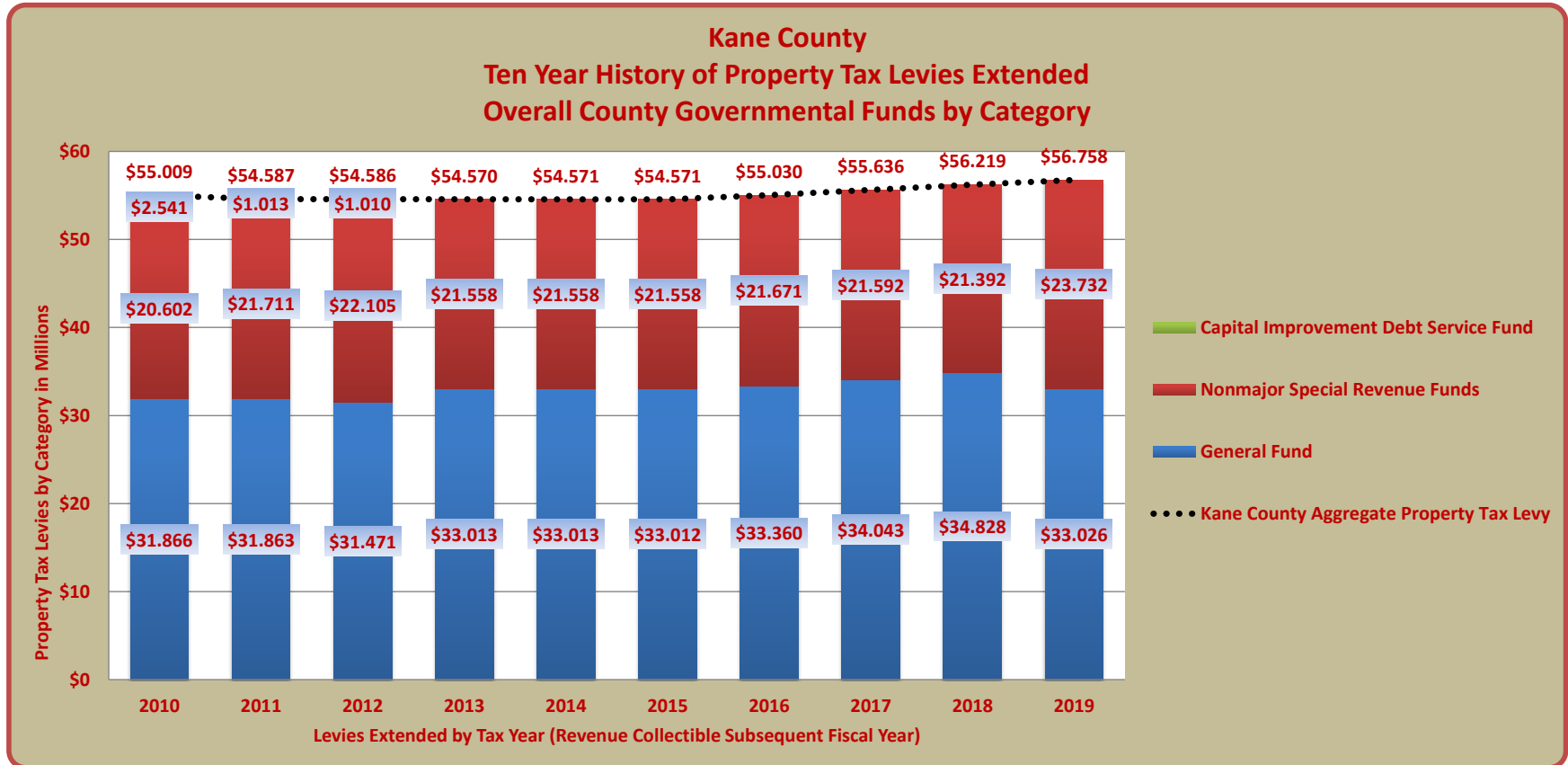


TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES EXTENDED FOR COUNTY GOVERNMENTAL FUNDS BY FUND
 SECOND QUARTER FISCAL YEAR 2020



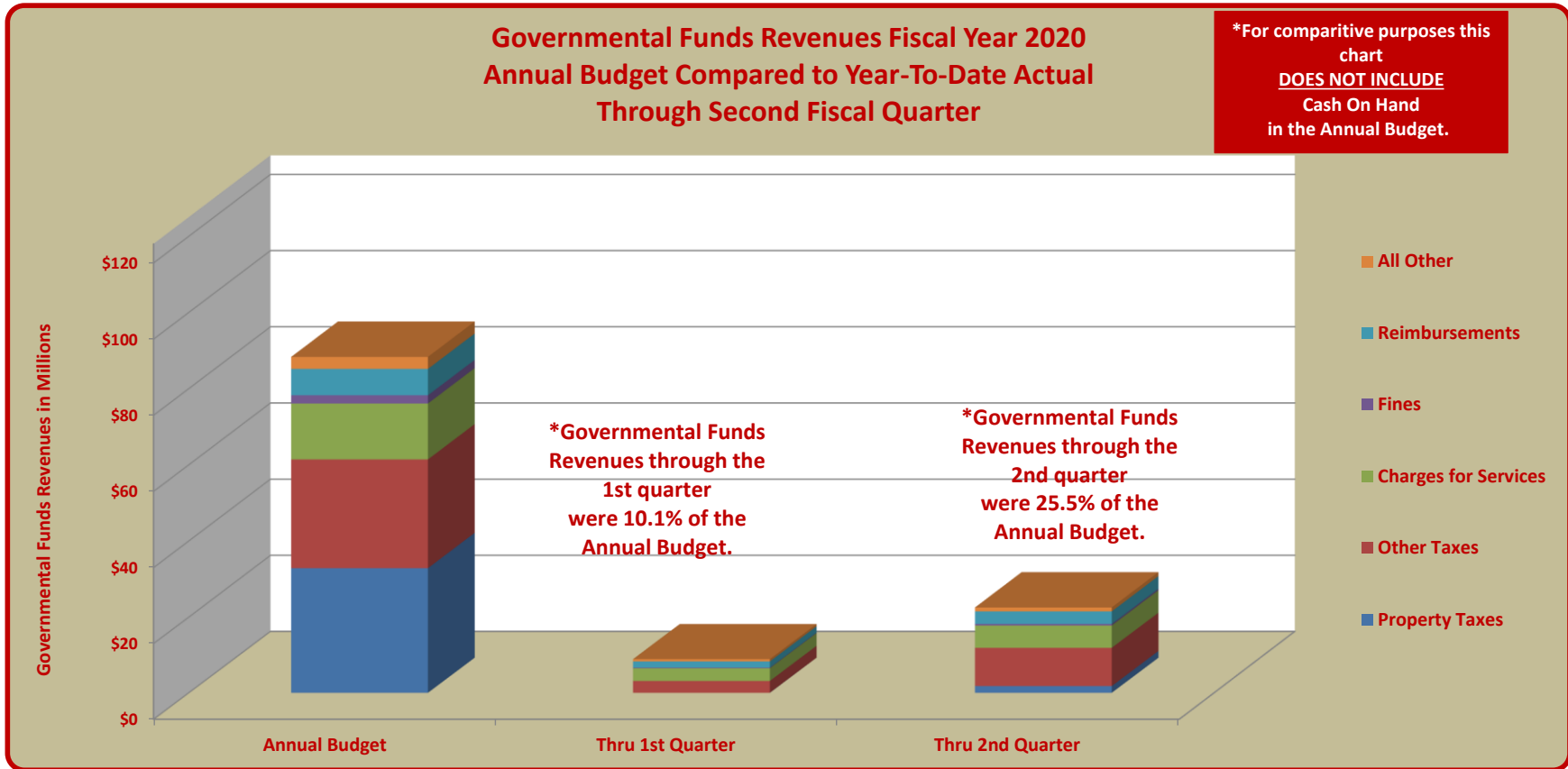


TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR COUNTY GOVERNMENTAL FUNDS BY FUND CATEGORY
 SECOND QUARTER FISCAL YEAR 2020



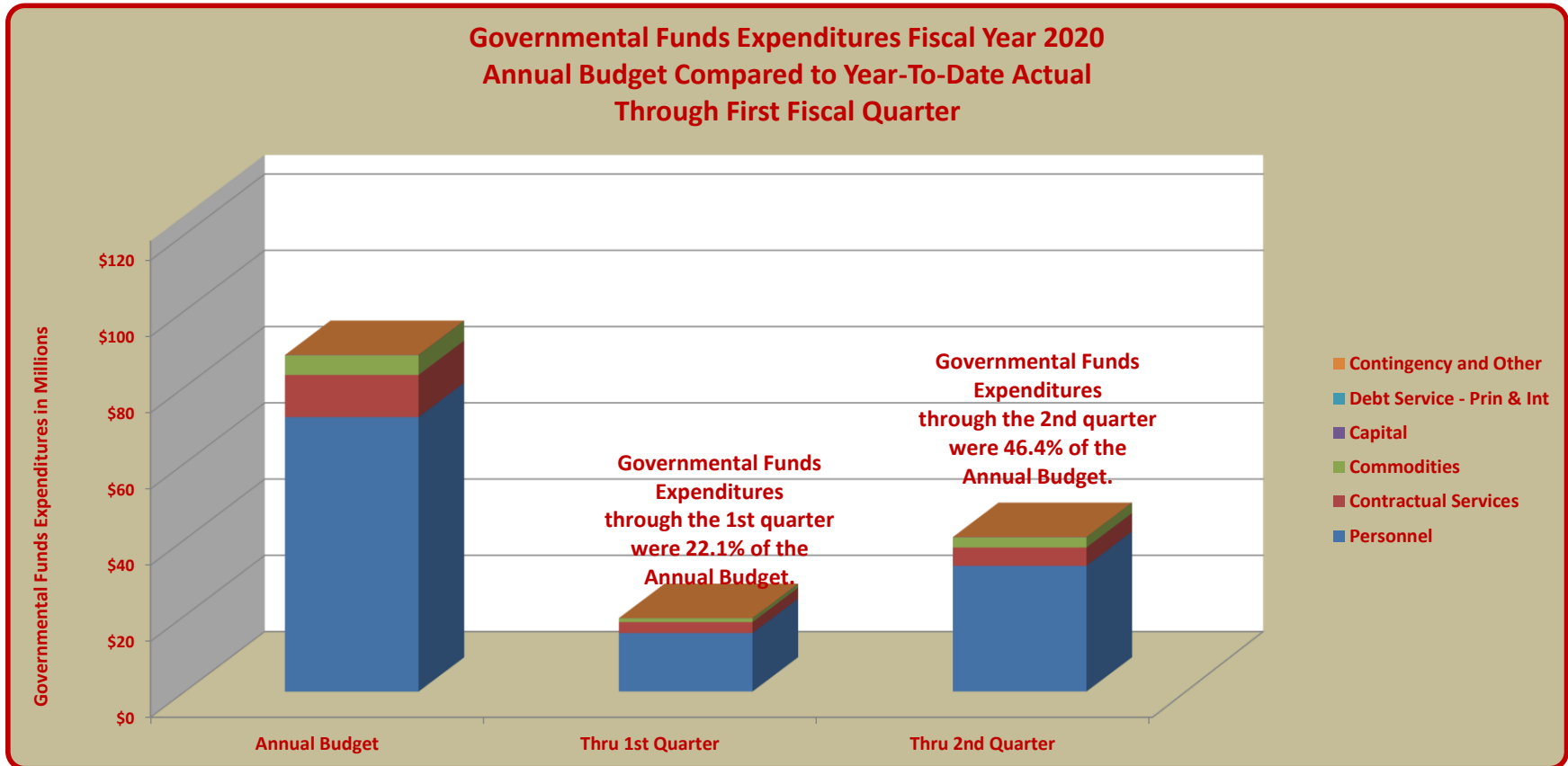


TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GOVERNMENTAL FUNDS REVENUES FISCAL YEAR 2019
 SECOND QUARTER FISCAL YEAR 2020





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





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
SECOND QUARTER FISCAL YEAR 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	1,782,947	7,045,094	380,920	0	0	16,626,083	899,267
Other Taxes	28,548,000	10,112,440	0	1,120	13,701,000	4,395,597	21,083,000	6,921,746
Licenses and Permits	1,248,490	546,397	0	0	0	0	1,640,978	1,314,162
Grants	269,649	211,041	0	0	0	0	8,220,408	102,995,602
Charges for Services	14,679,024	5,908,372	0	0	0	0	7,688,701	6,631,531
Fines	2,171,000	404,650	0	0	0	0	1,547,050	551,880
Reimbursements	6,918,843	3,320,633	0	0	1,274,180	81,996	3,005,893	728,054
Interest	1,253,529	193,548	132,880	23,057	200,000	122,389	1,080,661	283,263
Miscellaneous	384,502	84,035	0	0	0	0	3,768,001	4,501,482
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	22,564,063	7,312,974	405,097	29,402,949	4,599,982	86,516,862	124,826,986
Expenditures and Encumbrances:								
Personnel	\$ 72,070,689	33,062,823	7,318,552	3,273,045	0	0	28,946,875	14,192,581
Contractual Services	11,042,998	4,813,923	0	0	6,841,496	9,591,562	33,227,891	30,539,592
Commodities	5,163,053	2,675,094	0	0	0	0	5,804,490	5,026,395
Capital	81,000	64,190	0	0	0	0	13,368,985	16,807,216
Unallocated Reduction to Budget Request	(816,066)						0	0
Debt Service - Principal	0	0	0	0	22,561,453	34,871,759	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	40,616,029	7,318,552	3,273,045	29,402,949	44,463,321	82,093,483	66,571,199
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,459,452	(18,051,966)	(5,578)	(2,867,947)	0	(39,863,339)	4,423,379	58,255,787
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	4,262,354	5,578	5,578	0	0	3,031,958	2,932,547
Transfers Out	8,063,884	7,610,784	0	0	0	0	7,455,337	7,128,473
Total Other Financing Sources (Uses)	\$ (3,459,452)	(3,348,430)	5,578	5,578	0	0	(4,423,379)	(4,195,927)
Less Encumbrances included above:								
Contractual Services	\$ 0	97,178	0	0	0	7,369,911	0	16,053,682
Commodities	0	46,862	0	0	0	0	0	2,923,537
Capital	0	52,656	0	0	0	27,905,582	0	16,047,933
Contingency and Other	0	0	0	0	0	0	0	0
Total Encumbrances included above	0	196,696	0	0	0	35,275,493	0	35,025,152
Net Change in Fund Balance	\$ 0	(21,203,700)	0	(2,862,369)	0	(4,587,846)	0	89,085,011
Fund Balance, Beginning of Year	\$ 65,293,074		6,428,696		37,921,299		100,051,006	
Fund Balance, End of Quarter	\$ 44,089,374		3,566,327		33,333,453		189,136,018	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
SECOND QUARTER FISCAL YEAR 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	1,513	0	0	56,584,978	3,064,647
Other Taxes		0	0	210,000	93,133	0	0	63,542,000	21,524,035
Licenses and Permits		0	0	0	0	0	0	2,889,468	1,860,559
Grants		0	0	0	0	0	0	8,490,057	103,206,642
Charges for Services		0	0	2,400,000	639,455	0	0	24,767,725	13,179,358
Fines		0	0	0	0	0	0	3,718,050	956,530
Reimbursements		789,422	240,805	333,775	0	0	0	12,322,113	4,371,489
Interest		215,114	41,159	214,000	154,244	72,600	10,404	3,168,784	828,063
Miscellaneous		0	0	0	0	0	0	4,152,503	4,585,517
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	281,963	23,708,514	888,345	72,600	10,404	241,183,739	153,576,841
Expenditures and Encumbrances:									
Personnel	\$	0	0	0	0	0	0	108,336,116	50,528,448
Contractual Services		1,100	550	1,019,367	3,068,197	0	0	52,132,852	48,013,823
Commodities		0	0	0	122,365	0	0	10,967,543	7,823,854
Capital		0	0	32,593,568	25,741,185	0	0	46,043,553	42,612,590
Budget Cut Amount				0	0			(816,066)	0
Debt Service - Principal		6,200,000	6,200,000	0	0	0	0	28,761,453	41,071,759
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	28,931,747	72,600	0	251,177,689	191,143,434
Excess (Deficiency) of Revenues Over Expenditures	\$	(6,895,832)	(7,006,130)	(10,975,371)	(28,043,401)	0	10,404	(9,993,950)	(37,566,594)
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	6,426,778	1,000,000	1,000,000	0	0	15,537,800	14,627,257
Transfers Out		0	0	130,579	0	0	0	15,649,800	14,739,257
Total Other Financing Sources (Uses)	\$	6,895,832	6,426,778	10,975,371	1,000,000	0	0	9,993,950	(112,000)
Less Encumbrances included above:									
Contractual Services	\$		0		7,486,983		0		31,007,754
Commodities			0		0		0		2,970,399
Capital			0		17,993,004		0		61,999,175
Contingency and Other			0		0		0		0
Total Encumbrances included above			0		25,479,987		0		95,977,327
Net Change in Fund Balance	\$	0	(579,351)	0	(1,563,414)	0	10,404	0	58,298,734
Fund Balance, Beginning of Year	\$	12,813,596		27,720,134		3,303,958		253,531,764	
Fund Balance, End of Quarter	\$	12,234,245		26,156,720		3,314,361		311,830,498	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS
SECOND QUARTER FISCAL YEAR 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	1,782,947	0	0	0	0	0	0	0	0
Other Taxes	28,548,000	10,112,440	0	0	0	0	0	0	0	0
Licenses and Permits	1,248,490	546,397	0	0	0	0	0	0	0	0
Grants	269,649	211,041	0	0	0	0	0	0	0	0
Charges for Services	14,679,024	5,904,775	0	0	0	0	0	0	0	0
Fines	2,171,000	404,650	0	0	0	0	0	0	0	0
Reimbursements	6,918,843	3,320,633	0	0	0	0	0	0	0	0
Interest	1,092,369	156,212	0	473	113,300	16,372	0	10,186	0	1,412
Miscellaneous	384,502	84,035	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	22,523,129	315,000	473	113,300	16,372	2,622,278	10,186	152,143	1,412
Expenditures and Encumbrances:										
Personnel	\$ 71,552,770	32,889,651	0	0	0	0	0	0	457,264	145,916
Contractual Services	10,728,296	4,666,739	0	0	0	0	0	0	23,278	0
Commodities	5,160,198	2,674,994	0	0	0	0	0	0	1,615	0
Capital	0	5,943	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	40,237,327	0	0	113,300	0	0	0	482,157	145,916
Excess (Deficiency) of Revenues Over Expenditures	\$ 697,577	(17,714,198)	315,000	473	0	16,372	2,622,278	10,186	(330,014)	(144,504)
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	3,649,340	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	2,622,278	0	0
Total Other Financing Sources (Uses)	\$ (697,577)	(1,023,577)	(315,000)	(315,000)	0	0	(2,622,278)	(2,622,278)	330,014	330,014
Less Encumbrances included above:										
Contractual Services	\$	54,780		0	0	0	0	0	0	0
Commodities		46,862		0	0	0	0	0	0	0
Capital		5,704		0	0	0	0	0	0	0
Contingency and Other		0		0	0	0	0	0	0	0
Total Encumbrances included above		107,347		0	0	0	0	0	0	0
Net Change in Fund Balance	\$ 0	(18,630,428)	0	(314,527)	0	16,372	0	(2,612,092)	0	185,510
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	\$	32,126,705		6,630		5,174,425		3,575,334		456,578



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS
 SECOND QUARTER FISCAL YEAR 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	1,782,947
Other Taxes		0	0	0	0	0	0	0	0	28,548,000	10,112,440
Licenses and Permits		0	0	0	0	0	0	0	0	1,248,490	546,397
Grants		0	0	0	0	0	0	0	0	269,649	211,041
Charges for Services		0	0	0	0	3,597	0	0	0	14,679,024	5,908,372
Fines		0	0	0	0	0	0	0	0	2,171,000	404,650
Reimbursements		0	0	0	0	0	0	0	0	6,918,843	3,320,633
Interest		0	1	500	726	500	1,206	46,860	6,961	1,253,529	193,548
Miscellaneous		0	0	0	0	0	0	0	0	384,502	84,035
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	726	100,500	4,804	453,689	6,961	91,999,734	22,564,063
Expenditures and Encumbrances:											
Personnel	\$	0	0	60,655	27,255	0	0	0	0	72,070,689	33,062,823
Contractual Services		0	0	80,764	30,000	210,660	117,184	0	0	11,042,998	4,813,923
Commodities		0	0	400	0	840	100	0	0	5,163,053	2,675,094
Capital		0	0	0	0	81,000	58,247	0	0	81,000	64,190
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	57,255	308,578	175,531	0	0	88,540,282	40,616,029
Excess (Deficiency) of Revenues Over Expenditures	\$	0	1	(91,000)	(56,529)	(208,078)	(170,727)	453,689	6,961	3,459,452	(18,051,966)
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	4,262,354
Transfers Out		0	589	0	0	0	0	453,689	0	8,063,884	7,610,784
Total Other Financing Sources (Uses)	\$	0	(589)	91,000	91,000	208,078	192,000	(453,689)	0	(3,459,452)	(3,348,430)
Less Encumbrances included above:											
Contractual Services	\$		0		0		42,397		0	0	97,178
Commodities			0		0		0		0	0	46,862
Capital			0		0		46,952		0	0	52,656
Contingency and Other			0		0		0		0	0	0
Total Encumbrances included above			0		0		89,349		0	0	196,696
Net Change in Fund Balance	\$	0	(588)	0	34,471	0	110,622	0	6,961	0	(21,203,700)
Fund Balance, Beginning of Year	\$		588		180,035		224,382		2,193,231		65,293,074
Fund Balance, End of Quarter	\$		0		214,506		335,004		2,200,192		44,089,374



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
 SECOND QUARTER FISCAL YEAR 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	240,805	0	0
Interest		73,500	11,648	0	546	20,584	3,910	60,900	10,122
Miscellaneous		0	0	0	0	0	0	0	0
Cash on Hand		0	0	0	0	0	0	0	0
Total Revenues	\$	73,500	11,648	0	546	810,006	244,715	60,900	10,122
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)	(3,313,320)	0	546	(70,743)	(568,550)	(2,877,100)	(2,530,353)
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	180,980	0	546	0	(513,171)	0	346,747
Fund Balance, Beginning of Year	\$		3,577,356		172,059		2,262,558		3,004,977
Fund Balance, End of Quarter	\$		3,758,336		172,605		1,749,387		3,351,723



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
 SECOND QUARTER FISCAL YEAR 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	240,804.79
Interest		0.00	4.71	53,200.00	14,927.10	38,421.28
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	4.71	1,218,770.00	14,927.10	1,017,906.00
Expenditures:						
Personnel	\$	0.00	0.00	0.00	0.00	0.00
Contractual Services		0.00	0.00	0.00	1,100.00	550.00
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	9,355,000.00	9,355,000.00
Debt Service - Interest		0.00	0.00	1,218,770.00	609,384.38	648,127.50
Debt Service - Requirement		0.00	0.00	0.00	497,287.00	0.00
Contingency and Other		0.00	0.00	0.00	21,831.00	0.00
Total Expenditures	\$	0.00	0.00	1,218,770.00	609,384.38	10,954,349.00
Excess (Deficiency) of Revenues Over Expenditures	\$	0.00	4.71	0.00	(594,457.28)	(9,936,443.00)
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	9,936,443.00	9,921,078.41
Transfers Out		0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	\$	0.00	0.00	0.00	9,936,443.00	9,921,078.41
Net Change in Fund Balance	\$	0.00	4.71	0.00	(594,457.28)	(579,351.35)
Fund Balance, Beginning of Year	\$		1,032.56		3,795,614.00	12,813,596.09
Fund Balance, End of Quarter	\$		1,037.27		3,201,156.72	12,234,244.74



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS
 SECOND QUARTER FISCAL YEAR 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	1,513
Other Taxes	210,000	93,133	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	279,111	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	24,007	8,000	539	0	79,018	0	134
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	117,140	408,000	279,650	11,040,000	79,018	33,793	1,647
Expenditures and Encumbrances:								
Personnel	\$ 0	0	0	0	0	0	0	0
Contractual Services	265,292	67,915	0	0	0	0	3,214	0
Commodities	0	122,365	0	0	0	0	0	0
Capital	3,082,890	497,664	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	687,944	408,000	0	11,040,000	5,746,916	3,214	0
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,000,000)	(570,805)	0	279,650	0	(5,667,898)	30,579	1,647
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	\$ 163,926	0	0	0	4,758,210	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	\$ 163,926	0	0	0	4,758,210	0	0	0
Net Change in Fund Balance	\$ 0	593,121	0	279,650	0	(909,687)	0	1,647
Fund Balance, Beginning of Year	\$ 7,041,412	0	0	257,415	6,191,925	0	42,219	0
Fund Balance, End of Quarter	\$ 7,634,533	593,121	0	537,065	5,282,237	0	43,866	1,647

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



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS
 SECOND QUARTER FISCAL YEAR 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	1,513
Other Taxes	0	0	0	0	210,000	93,133
Licenses and Permits	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Charges for Services	0	0	2,000,000	360,344	2,400,000	639,455
Fines	0	0	0	0	0	0
Reimbursements	333,775	0	0	0	333,775	0
Interest	4,000	6,511	109,000	44,036	214,000	154,244
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	6,511	8,603,743	404,380	23,708,514	888,345
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	370,861	1,609,210	380,000	1,391,072	1,019,367	3,068,197
Commodities	0	0	0	0	0	122,365
Capital	903,935	1,333,619	7,566,743	6,305,588	22,593,568	13,883,787
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	7,696,660	24,577,935	17,074,348
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(2,936,318)	100,000	(7,292,280)	(869,421)	(16,186,003)
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	\$ 1,405,469		1,159,378		7,486,983	
Commodities	0		0		0	
Capital	1,333,619		5,438,128		6,771,748	
Total Encumbrances in year to date expenditures	2,739,088		6,597,507		14,258,731	
Net Change in Fund Balance	\$ 0	(2,936,318)	0	(7,292,280)	0	(15,186,003)
Fund Balance, Beginning of Year	\$ 2,033,359		12,153,804		27,720,134	
Fund Balance, End of Quarter	\$ 1,836,129		11,459,031		26,792,862	



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

Long Term General Obligation Bonds and Toll Bridge Revenue Bond

	Balance Dec. 1, 2019	Additions	Retirements	Refunding	Balance May 31, 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

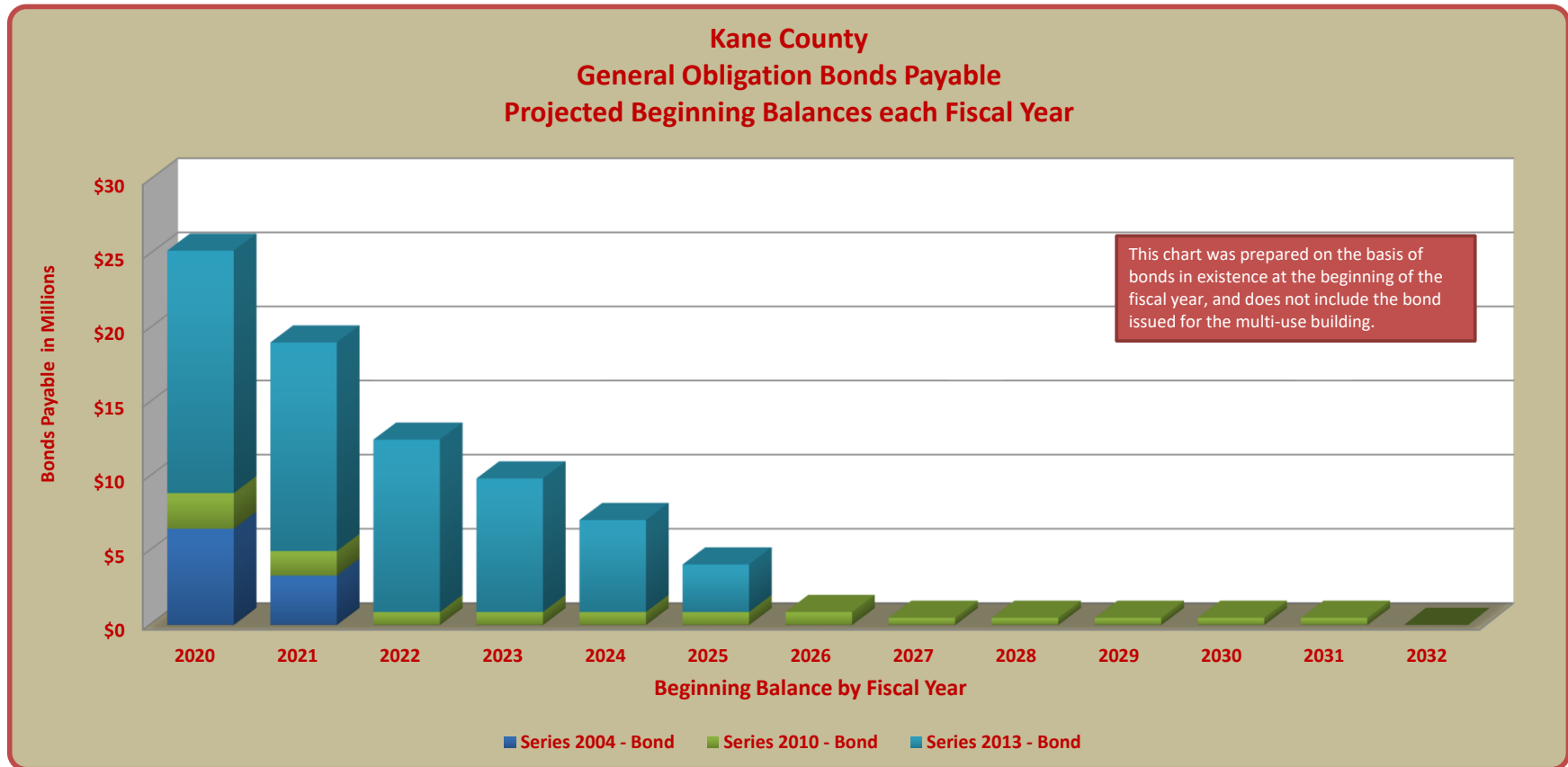
This schedule was based upon bonds in existence at the beginning of the fiscal year and does not include the bond recently placed for the multi-use building

*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

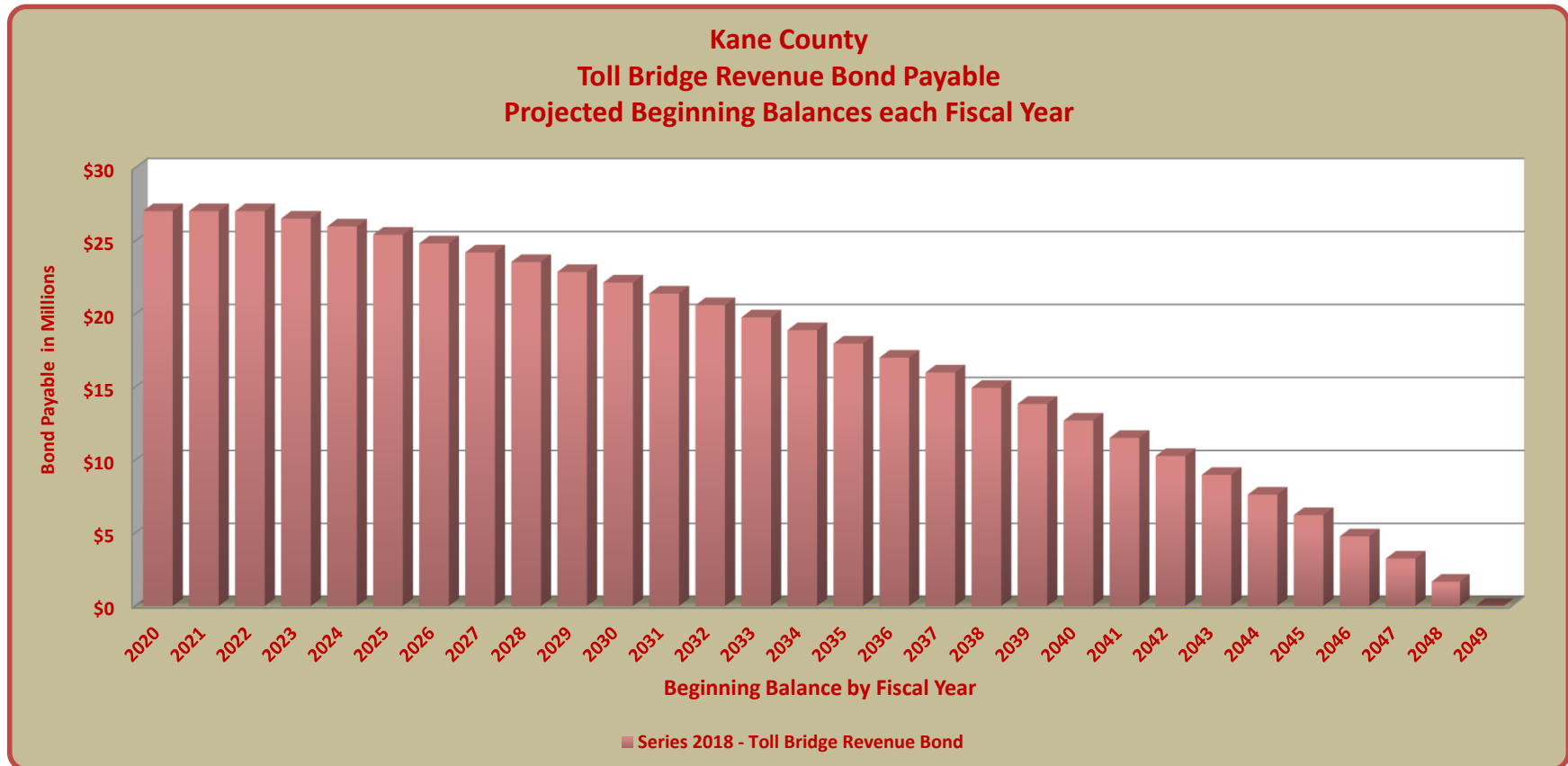


TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
PROJECTED GENERAL OBLIGATION BONDS PAYABLE
SECOND QUARTER FISCAL YEAR 2020





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





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN COUNTYWIDE FUNDS
SECOND QUARTER FISCAL YEAR 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	3,064,647	0	0	56,584,978	3,064,647
Other Taxes	63,542,000	21,524,035	0	0	63,542,000	21,524,035
Licenses and Permits	2,889,468	1,860,559	0	0	2,889,468	1,860,559
Grants	8,490,057	103,206,642	0	0	8,490,057	103,206,642
Charges for Services	24,767,725	13,179,358	4,000	6,061	24,771,725	13,185,419
Fines	3,718,050	956,530	0	0	3,718,050	956,530
Reimbursements	12,322,113	4,371,489	70,000	0	12,392,113	4,371,489
Interest	3,168,784	828,063	138,133	27,299	3,306,917	855,362
Miscellaneous	4,152,503	4,585,517	19,235,688	8,002,107	23,388,191	12,587,624
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	153,576,841	19,522,037	8,035,467	260,705,776	161,612,308
Expenditures and Encumbrances:						
Personnel	\$ 108,336,116	50,528,448	155,124	72,887	108,491,240	50,601,335
Contractual Services	52,132,852	48,013,823	19,443,438	7,412,461	71,576,290	55,426,284
Commodities	10,967,543	7,823,854	35,475	5,032	11,003,018	7,828,886
Capital	46,043,553	42,612,590	0	0	46,043,553	42,612,590
Unallocated Reduction to Budget Request	(816,066)	0	0	0	(816,066)	0
Debt Service - Principal	28,761,453	41,071,759	0	0	28,761,453	41,071,759
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	191,143,434	19,634,037	7,490,380	270,811,726	198,633,815
Excess (Deficiency) of Revenues Over Expenditures	\$ (9,993,950)	(37,566,594)	(112,000)	545,087	(10,105,950)	(37,021,507)
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	14,627,257	112,000	112,000	15,649,800	14,739,257
Transfers Out	15,649,800	14,739,257	0	0	15,649,800	14,739,257
Total Other Financing Sources (Uses)	\$ 9,993,950	(112,000)	112,000	112,000	10,105,950	0
Less Encumbrances included above:						
Contractual Services	\$ 31,007,754			563,699		31,571,453
Commodities	2,970,399			1,150		2,971,549
Capital	61,999,175			0		61,999,175
Contingency and Other	0			0		0
Total Encumbrances included above	95,977,327			564,849		96,542,177
Net Change in Fund Balance	\$ 0	58,298,734	0	1,221,936	0	59,520,670
Fund Balance, Beginning of Year	\$ 253,531,764			13,623,093		267,154,857
Fund Balance, End of Quarter	\$ 311,830,498			14,845,029		326,675,527