

KANE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2018**

**Prepared by the Kane County Finance Department
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COUNTY OF KANE

Kane County Finance Department
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May 20, 2019

TO: The Members of the County Board, Elected Officials and the Citizens of Kane County

Ladies and Gentlemen:

Formal Transmittal of the CAFR

The Comprehensive Annual Financial Report (CAFR) for Kane County, Illinois for the Fiscal Year ended November 30, 2018 is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County's Finance Department. To the best of our knowledge and belief, the enclosed data is accurate in all material aspects and is reported in a manner designed to present fairly the financial position and results of operations of various funds and activities of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included. The County's Management's Discussion and Analysis (MD&A) provides a narrative introduction, overview and analysis of the basic financial statements and can be found on pages 4-29 in the financial section of the CAFR. The MD&A complements this transmittal letter and should be read in conjunction with it.

State Statutes require an annual audit by independent certified public accountants. The County Board selected the accounting firm Baker Tilly Virchow Krause, LLP to perform the annual audit. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The Independent Auditors' Report expressing an unmodified opinion on the basic financial statements is included in the financial section of this report. Information required by the Uniform Guidance, including the schedule of expenditures of federal awards (SEFA); findings and recommendations; and the reports on internal control over financial reporting and compliance are included in a separate report on federal awards (formerly referred to as the Single Audit Report).

Profile of the Government

REPORTING ENTITY

The Financial Reporting Entity includes all organizations, activities, functions, funds and component units for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the County.

The Forest Preserve District of Kane County (the "District") is reported as a discretely presented component unit of the County as a result of sharing the same board. The County and the District operate independently of one another; the discrete presentation accurately reflects the activity and balances of the County and the District.

The County provides a broad range of services including but not limited to Sheriff law enforcement operations, administration of the County court system, maintenance of vital public records, construction and maintenance of County roads and bridges and the maintenance of facilities used to conduct County business. The County is responsible for maintaining and operating the statutory real estate functions including recording land title, title transfer,

property tax assessment, tax levy extension, issuance of tax bills, tax collection and disbursement for all County taxing bodies. The County also provides veterans services, public health services, emergency management and communication services and conducts the election process. (The County Clerk took over the responsibilities of the Aurora Election Commission after the commission was dissolved in 2018.) The County facilitates economic development, including administration of grant-funded programs.

In addition to the above, the County owns and maintains landfills that were funded by separate Enterprise Funds. The landfills have since been closed and have been developed for recreational activities that are being managed by the Forest Preserve District of Kane County.

Also included in this report is a summation of all trust and agency funds and accounts for which the County is responsible.

KANE COUNTY GOVERNMENT STRUCTURE AND BACKGROUND

Located approximately 40 miles west of downtown Chicago, Kane County operates under the township form of government. The County is comprised of 16 townships covering a total of approximately 524 square miles. The County Board is the designated governing body, and is composed of 24 members. The County Board's structure and legal activities are controlled by state statute. A primary function of the County Board is to establish the various budgets for County funds and to levy taxes for County purposes. In addition, the County Board adopts ordinances and policies pertaining to the management and operations of County departments. The County is apportioned into 24 County Board districts. One County Board member is elected from each district for a four-year term. However, due to the reapportionment requirements, every 10 years one-half of the board members are elected to a two-year term. (2012 was the last such year of reapportionment.) The Chairman of the County Board is elected at large by the voters of the County to a four-year term and is not required to be a County Board member. The Chairman's duties are defined by state statute and the Kane County Code.

The County Board is comprised of 13 standing committees and the Committee of the Whole that meet regularly during the year. Each Board member normally serves on at least two standing committees.

BUDGET AND CONTROLS

The County maintains internal budgetary controls. The objective of these budgetary controls is to ensure compliance with the legal provisions embodied in the annual appropriated budget approved by the County Board. Activities of the general fund and special revenue funds are included in the annual appropriated budget. It is the intent of the County to allow each department head to exceed appropriation in individual line items but not to exceed the total department appropriation in each of the following classifications of expenditures: Personnel, Contractual and Commodities, and Capital. The Finance Department monitors the total financial operation. The County Auditor's Office audits all claims against the County and makes recommendations of payment. Most of the County utilizes an encumbrance accounting system through the Purchasing module of the financial system. A few offices and departments, however, still use a voucher system of payment that does not encumber obligations when incurred.

The financial managers of the County are responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP) in the United States of America. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management. The County Auditor's office periodically assesses internal controls and recommends improvements as needed.

The goal of the County is to maintain at least a 25% cash reserve of the appropriated budget for the General Fund – General Account so that cash flow is stable. Budget containment has been used over the past several years in order to achieve and maintain this reserve amount, and excess revenue over expenditures has been carefully allocated to replenish or build reserves, or for one-time purposes. Since the adopted budget for Fiscal Year 2019 is \$84,907,396, the required 25% minimum cash reserve for Fiscal Year 2019 is \$21,226,849. At November 30, 2018, the General Fund – General Account cash and cash equivalents balance was \$48,038,222, which is sufficient to maintain the required minimum cash reserve throughout the projected cash flow of Fiscal Year 2019.

Information Useful in Assessing the Government's Economic Condition

ECONOMIC CONDITION AND OUTLOOK

Kane County is one of Chicago's suburban collar counties and is the fifth largest county in Illinois, spanning 524 square miles. The County's estimated population of 534,216 represents an increase of 3.5% since the 2010 Census of 516,144, and is estimated to have increased 0.2% between years 2017 and 2018. The increase in population is due to the gradual expansion of the Chicago metropolitan area and has led to a rise in residential and commercial development. Growth in the service, manufacturing, retail, professional and agricultural industries strengthened the diversity of the County's economy. Agriculture remains a significant driver of the economy with 50% of the land in Kane County designated as farmland. The increasing population accompanied by the rise in residential housing construction requires ongoing infrastructure enhancements to accommodate this growth.

Since the Great Recession of 2007-2009, the equalized assessed value of property (EAV) had been steadily declining from its peak of \$15.9 billion in tax year 2008 until reaching a low of \$11.6 billion in tax year 2014. The EAV began to recover in tax year 2015 and has continued to rise to \$14.5 billion in tax year 2018. The period of decline in EAV prompted the County Board to freeze the aggregate property tax levy slightly below the Fiscal Year 2011 level of \$54 million beginning with the budget for Fiscal Year 2012. The aggregate property tax levy has remained frozen through Fiscal Year 2016. Beginning in Fiscal Year 2017, the County has begun increasing the property tax levy by an amount limited to that generated by new construction. In Fiscal Year 2018, the amount of property tax increase generated by new construction was \$605,193.

The Great Recession also adversely impacted economically sensitive revenue streams such as state income tax and sales tax. State income tax revenue recovered in Fiscal Year 2012 when it surpassed its pre-recession high of \$5.1 million. It has since been fluctuating between \$5.5 and \$6.4 million. The state imposed a 10% reduction on the County's share of income tax from July 1, 2017 through June 30, 2018, and then a 5% reduction beginning July 1, 2018 through June 30, 2019. Sales tax revenue has also been gradually recovering. It surpassed its \$15.4 million peak established in 2006 when it reached \$15.6 million in Fiscal Year 2016, and increased to \$16.9 million in Fiscal Year 2018. Sales tax revenue for Fiscal Year 2019 was budgeted to be 1.4% higher than was actually collected in Fiscal Year 2018. However, it is currently forecasted to be 6.2% lower than was actually collected in 2018.

Kane County has maintained its strong financial position during these challenging times by holding budgeted expenditures in line with conservatively projected revenues. Any excess revenues over expenditures or net savings have been reserved to fund emergency expenditures, revenue shortfalls, capital improvements and special projects.

In November of 2018, Standard & Poor's affirmed Kane County's AA+ bond rating on the County's general obligation bonds. Their rationale for the AA+ rating was that "the county's general creditworthiness is underpinned by strong management and a stable, predictable operating budget that has been in surplus, more or less, since after the Great Recession, which, in turn, have allowed it to sustain a very healthy general fund balance (approximately 75% of expenditures as of fiscal year-end 2017) and a similarly strong cash position. In addition, the county has a favorable debt profile that has been strengthened by a recent history of debt restraint and paying down most of its direct debt burden over approximately the past 10 years." They commented further that they "expect its stable operating environment and strong management to continue to support a very strong financial position in the coming years".

In February of 2019, Moody's Investors Service issued its annual comment on Kane County. Moody's stated that the credit position for Kane County is very strong, and its Aa1 rating is slightly above the median rating of US counties. Criteria cited by Moody's include a robust financial position, an extensive tax base with a strong socioeconomic profile, an exceptionally light debt burden, a somewhat elevated pension liability, a fund balance as percent of operating revenues that is far above the US median, and a cash balance as percent of operating revenues that is far superior to the US median.

The strong local economy is attributed in part to County residents having access to a wide variety of jobs locally and throughout the western suburbs, as well as in the greater Chicago metropolitan area. Since Kane County is located only 40 miles from Chicago, residents have convenient access to the Chicago metropolitan area via the Metra commuter train, Pace bus system and County highway system. Other indicators of the strong local economy of Kane County include the following: the leading 10 taxpayers account for a very diverse 1.8% of equalized assessed value (EAV); the fair market value of the tax base is an estimated \$41.5 billion, or \$77,749 per capita; and the County's median household income is 122% of the state level and 130% of the national level.

The 1991 imposition of the Property Tax Limitation Act (Tax Cap) legislation in Illinois continues to limit levy growth. Under current legislation, the growth in total property tax extension for non-home rule governments in the five-collar counties (Kane, Lake, McHenry, DuPage and Will Counties) and other affected counties will be limited to the lesser of 5% or the Consumer Price Index published by the U.S. Bureau of Labor Statistics of the preceding calendar year. Beyond this externally imposed tax cap, the County Board has frozen the aggregate property tax levy from 2012 through 2016, and has chosen to limit the property tax increase beginning 2017 to an amount sufficient to capture property tax on new property added to the tax roll only.

In 2018, Kane County collected \$87.9 million from sources other than property taxes and direct charges. Most of this revenue (intergovernmental revenues, grants, reimbursements and miscellaneous income), was received from the State of Illinois. The State provides the County with income tax and sales tax revenue as well as various local use taxes to support operations. Public Act 86-16, settled in 1995, permitted Kane County to add up to a \$.04/gallon tax to all motor fuel sold within the County's borders. The County initiated a \$.02/gallon tax under this law and in February 2007, the Board approved raising this to \$.04/gallon effective May 1, 2007.

Kane County has the unique distinction of having two riverboat casino operations within its borders. In 1993, a riverboat casino opened in the City of Aurora and in 1994, a second riverboat casino was opened in the City of Elgin. The County receives an agreed upon portion of the Elgin casino revenue. Casino revenue has declined dramatically over the last several years because of the statewide public smoking ban for all public buildings, higher state gaming taxes placed on casinos, the opening of a new casino in Des Plaines, and the expansion of video gaming. The agreement with the Grand Victoria Casino Elgin states that this money is to be used for education, environment and economic development.

The forecasted revenue for 2019 indicated an increase that was only sufficient to fund increases in the cost of health insurance and contractual services. As a result, the Fiscal Year 2019 budget for wages was frozen at the 2018 level despite the expectation that wages would likely increase due to expired collective bargaining agreements being renegotiated. In order to provide a source of funding that would bridge the gap between the budget and potential wage increases, \$3.8 million of excess revenue over expenditures from Fiscal Year 2018 was added to the Property Tax Freeze Protection Fund that could be drawn upon to fund wage increases until a sustainable funding solution could be determined.

Recent forecasts indicate that General Fund revenue for Fiscal Year 2019 may be \$0.5 million less than had been budgeted as a result of a decline in sales tax revenue. The County has prepared for such a possibility by making a \$0.5 million budgeted transfer from the General Fund to the Capital Fund contingent upon other tax collection being equal to or greater than the budget. Therefore, if the forecasted decline in revenue occurs, the \$0.5 million transfer to the Capital Fund will not take place.

MAJOR INITIATIVES FOR KANE COUNTY

In 2018, the County received approximately \$2.8 million from the Grand Victoria Casino Elgin. These casino proceeds funded several State's Attorney programs, the Drug Court program, the Farmland Preservation program, the Stormwater Management program, Economic Development, the Environmental Recycling program, the Community Outreach program, Website Maintenance, Fit for Kids and the Kane Kares program. Kane Kares is a public health nurse home visitation program for first time mothers who have high risk factors such as medical, substance abuse, criminal records, etc. Other items funded by casino revenue in 2018 included the employee tuition reimbursement program, as well as \$0.7 million in grants to outside agencies.

The County issued \$7.7 million of recovery zone economic development bonds in December 2010 for the purpose of paying all or a portion of the costs of acquiring, constructing, improving, and equipping various water and/or sewer public works projects to be undertaken jointly by the County and other units of local government located within the County. The County has loaned the bond proceeds over 10 or 20 years to the units of local government pursuant to intergovernmental agreements between the County and such units. The County has pledged casino revenues to cover the debt service associated with these bonds. However, the debt service will actually be paid by these units of local government. This Recovery Zone Bond Issue was examined by the IRS in the first quarter of 2018, and the file was closed without findings. This ensures the bonds ongoing tax advantaged status as Direct Pay Tax Credit Bonds, which entitles the issuer (the County) of the bonds to receive a refundable credit payment equal to a percentage of the interest payable on the bonds on each interest payment.

Major transportation initiatives for Kane County Division of Transportation in 2018 included the completion of the second segment of the Longmeadow Parkway Bridge Corridor from west of Randall Road to Karen Drive (Section B-1), the replacement of the bridge at West County Line Road over Union Ditch #3, and the improvement of Ellithorpe

Culvert. Construction continues on Huntley Road at Galligan Road, Longmeadow Parkway Bridge Corridor from East of Karen Drive to Route 31 (Section B-2) and from IL 25 to IL 62 (Section D). Engineering work continues for intersection reconstruction at Kirk Road at Fabyan Parkway, Kirk Road from IL 56 to Cherry Lane safety improvements, the new ramp on Randall Road at Weld Road/US 20, Silver Glen over Otter Creek bridge replacement, and adding an additional lane on Randall Road at Stearns/McDonald Road. The annual pavement resurfacing program improved approximately 66 miles of roadway through pavement preservation, crack filling and pavement striping.

The County chose not to issue bonds to fund capital improvements during Fiscal Year 2018, but to utilize cash on hand that has accumulated as the result of excess revenue over expenditures. Significant facilities improvements included: Judicial Center parking lot replacement, Juvenile Justice Center security camera system, Third Street Court House HVAC improvements, Government Center and Branch Court HVAC rooftop unit replacements, LED lighting improvements, and furniture and carpet replacement for the Juvenile Justice Center and Judiciary. New vehicles were purchased for the Office of Emergency Management, Development and State's Attorney's Office.

The Information Technologies Department maintained lifecycle management initiatives via PC Replacement, Printer Replacement, Copier Replacement, Storage Replacement and Server Replacement programs, as well as a Parts Closet program through which components of voice and data infrastructure are replaced over a five-year period. Other capital improvement projects funded and completed in 2018 included the upgrade of the Tyler New World Public Safety Systems for the Sheriff's Department and KaneComm to the latest product release. The Tyler New World Enterprise Resource Planning (ERP) was enhanced through a new Family Medical Leave Act module, a Workers' Compensation module, an Employee Event Tracking module, and the expansion of the new time and attendance system. The County website was updated in 2018 and is now mobile responsive for smart phones and tablets including electronic payment services, data analytics, and property information.

RELEVANT FINANCIAL POLICIES

The County maintains a comprehensive set of financial policies governing such topics as a structurally balanced budget, investing, purchasing, capital improvements, and restrictions governing the use of reserve funds. One notable revision to the County's policies was made in 2018: the objective to maintain a \$4 million balance in the Enterprise General Fund was removed in order to allow the remaining balance to be utilized to fund the construction of the Cross Country Ski Trail and related facilities.

FUTURE INITIATIVES

Future budget planning includes development of 5-year operating and capital plans so that large projects can be identified and funding sources secured to ensure completion of those projects approved by the County Board. The 5-year operating plan includes a cash flow forecast, which will enable the County to determine the portion of funds that can be invested for a longer term in order to achieve a greater return on investment. Continued development of and adherence to a comprehensive, countywide strategic plan is increasingly important as the County faces a growing demand for services, rising costs and limited revenue sources. In response to one of the recommendations of the mandated service study that was performed in 2017, the County contracted an independent cost study to be performed of the services provided by the Development Department. Based on the results of the study, the County Board chose to increase certain user fees charged by the Development Department in November of 2018. The increase in user fees coupled with a projected increase in volume resulted in a \$650,000 increase in the budget for Building and Inspection Permit Fee revenue in the Fiscal Year 2019 budget compared to Fiscal Year 2018. The County continues to seek additional ways to increase existing revenues, develop new revenue streams and reduce costs. The County will continue to budget revenue somewhat conservatively so as to be less vulnerable to economic downturns. Any resulting excess revenue over expenditures will be assigned for future capital improvements and/or to the Property Tax Freeze Protection Fund. The Property Tax Freeze Protection Fund (which has a balance of \$5 million at the end of Fiscal Year 2018) serves as a source of funding to temporarily bridge a gap between operating revenue and expenditures until a sustainable funding source can be determined, thus avoiding or delaying an increase in property tax. The County also has an Emergency Reserve Fund with a balance of \$5 million at the end of Fiscal Year 2018 that may be drawn upon during a severe economic event that results in diminished "other tax" revenue, or to fund an emergency purchase that exceeds the capacity of the General Fund contingency.

The County continues to pursue innovative means to control the cost of health insurance for both itself and its employees by exploring options that would provide employees the ability to choose the most effective and affordable medical treatment available. Ongoing savings are expected to be realized through continuation of the employee wellness program. The wellness program ties employee contribution rates to participation in an annual biometric screening intended to identify and treat diseases before they result in lost time off work and more expensive medical treatment.

The Kane County Division of Transportation will continue efforts to engineer and construct various federally funded bridge rehabilitation/replacement projects. Construction is expected to be completed on significant portions of the Longmeadow Parkway Bridge Corridor project from East of Karen Drive to IL 31 (Section B-2), IL 25 intersection improvement (Section C-3), and from IL 25 to IL 62 (Section D). Construction is also expected to be completed on Fabyan Parkway over the Fox River bridge maintenance, Huntley Road at Galligan Road, Kirk Road at Pine Street intersection improvement, Kirk Road from IL 56 to Cherry Lane traffic safety improvements, Kirk Road Multi-Use Path Improvement, Main Street Road at Deerpath Road intersection improvement, bridge replacement at Peplow Road over the Tributary of Virgil Ditch #3, the new ramp on Randall Road at Weld Road/US 20, Silver Glen over Otter Creek bridge replacement, and adding an additional lane on Randall Road at Stearns/McDonald Road. Construction work will begin on the intersection reconstruction at Fabyan Parkway at Kirk Road, the construction of the bridge portion of Longmeadow Parkway (Section C-1), and Stage 2 – Fabyan Parkway/Kaneville Road to Raddant Road and Randall/Orchard Road – Fabyan Parkway to Jericho Road traffic safety improvements. Engineering continues on the Bliss Road/Fabyan Parkway/Main Street Road intersection realignment improvement, Burlington Road at Bolcum Road intersection improvement, Kirk Road at Dunham Road intersection improvement, Peck Road at Bricher Road intersection improvement, new roadway extension and grade separation of Dauberman Road over the BNSF RR from US 30 to Granart Road, Randall Road at Hopps Road intersection improvement, Randall Road at Silver Glen Road intersection improvement, Randall Road at IL 72 intersection improvement, Randall Road at I-90 interchange feasibility study, Randall Road at Big Timber Road intersection improvement, Randall Road at US 20 interchange feasibility study, Randall Road pedestrian accommodations north of US 20, and Fabyan Parkway at IL 31 Feasibility Study. The annual pavement maintenance program is anticipated to improve approximately 9.41 miles of roadway through resurfacing, 27.37 miles of roadway through pavement preservation, 5.94 miles of roadway through crack filling, and 249.08 miles of roadway through paint and urethane pavement markings.

Major facility improvements for 2019 include elevator renovations for the Health Department and Government Center; renovation of Juvenile Justice Center visitation area; completion of HVAC unit replacements at Kane Branch Court/Circuit Clerk Office; completion of Juvenile Justice Center security camera system; energy efficiency program initiatives; carpet replacement at the Judicial Center; and campus wide sidewalk repairs. Two vehicles are also scheduled to be replaced.

In 2019, the Information Technologies Department projects include the continued lifecycle replacement of computers, printers, copiers, storage, server, network, and telephone infrastructure. The Tyler Odyssey Court Case Management systems will be upgraded for the Judiciary, State's Attorney, Court Clerk, and Public Defender to the latest product release. The upgrade of the court systems is to be completed in November of 2019. The Tyler New World Enterprise Resource Planning (ERP) system will be upgraded to the latest product release and be enhanced to add Socrata software as a service for data analytics, reporting, and transparency. The implementation of NovaTime Time and Attendance will be expanded to additional offices and departments to further automate payroll processes. The implementation of Brazos Electronic Citations for the Sheriff's Office will be completed in November of 2019 providing automation and enhancements to the current traffic citation process and the elimination of duplicate data entry. The Human Resources Department and the Information Technologies Department will implement a new online open enrollment system to manage benefits enrollment for our employees and to automate the entry of data in our ERP and provider systems. The Department will perform network security scans and vulnerability assessments including remediation of findings, implementation of additional security measures for electronic mail, Internet security, patch management, and Security Information and Event Management (SIEM).

The County received approximately \$3.3 million in revenue from the Grand Victoria Casino Elgin in 2019, which will continue to fund similar educational, environmental and economic development programs as funded in Fiscal Year 2018.

DEBT ADMINISTRATION

The County issued a \$10,650,000 alternative bond issue for the construction of a Juvenile Justice Facility in 1995. Pledged revenues for repayment have been identified from the General Fund State Income Tax Allotment. The County refunded these bonds in 2002 and again in 2013.

In order to finance much of the Orchard Road construction project, along with other transportation projects, the County issued \$41,895,000 of Motor Fuel Tax General Obligation (Alternate Revenue) bonds in 2001. The County also refunded its 1994 Motor Tax Bond issue in this new issuance. Pledged revenues for repayment have been identified from the Motor Fuel Tax Allotment received in the Motor Fuel Tax Fund. The County refunded these bonds in 2004.

The County issued \$7,670,000 of Recovery Zone Economic Development Bonds in December 2010 for various water and/or sewer public works projects to be undertaken jointly by the County and other units of local government located

within the County as mentioned previously.

The County issued \$27,225,000 of General Obligation (Alternate Revenue Source) Bonds in 2013 for the purpose of refunding the remaining outstanding General Obligation Refunding Bonds, Series 2002, and to partially refund the outstanding General Obligation Debt Certificates, Series 2005 and General Obligation Debt Certificates, Series 2006. This refunding resulted in a net present value of savings in debt service expense of \$2.4 million.

The County issued \$27,060,000 of Toll Bridge Revenue Bonds (Sales Tax Supported) in December of 2018 for the purpose of constructing the Longmeadow Parkway Bridge over the Fox River in the north end of the County. The debt service is expected to be funded by toll revenue with RTA Sales Tax pledged as an alternate funding source.

Awards and Acknowledgements

AWARDS

The Government Financial Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the Fiscal Year ended November 30, 2017. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, the contents of which conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only.

The County has received a Certificate of Achievement for the last 21 consecutive years (Fiscal Years ended 1997-2017). We believe our current report conforms to Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Kane County, Illinois for its Annual Budget for the fiscal year ending November 30, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current year budget document conforms to program requirements, and are awaiting GFOA's determination of eligibility for an award for our Fiscal Year 2019 budget book.

ACKNOWLEDGMENTS

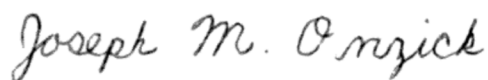
The preparation of the comprehensive annual financial report was made possible by the full cooperation of all departments and offices within the County. Each elected official, department head and departmental support staff member has our sincere appreciation for the contributions made in the preparation of this report.

I am also grateful to our external auditors Baker Tilly Virchow Krause, LLP for their compilation of this report, and for their guidance during preparation for the audit.

I would especially like to thank the Finance Department staff Erica Waggoner, Amy Ramer-Holmes and Juliet Gaber for their excellent work and dedication. The Auditor's Office also played a key role in the success of the audit by maintaining a strong internal control environment throughout the year, and by assisting with the final review of the Audit Report.

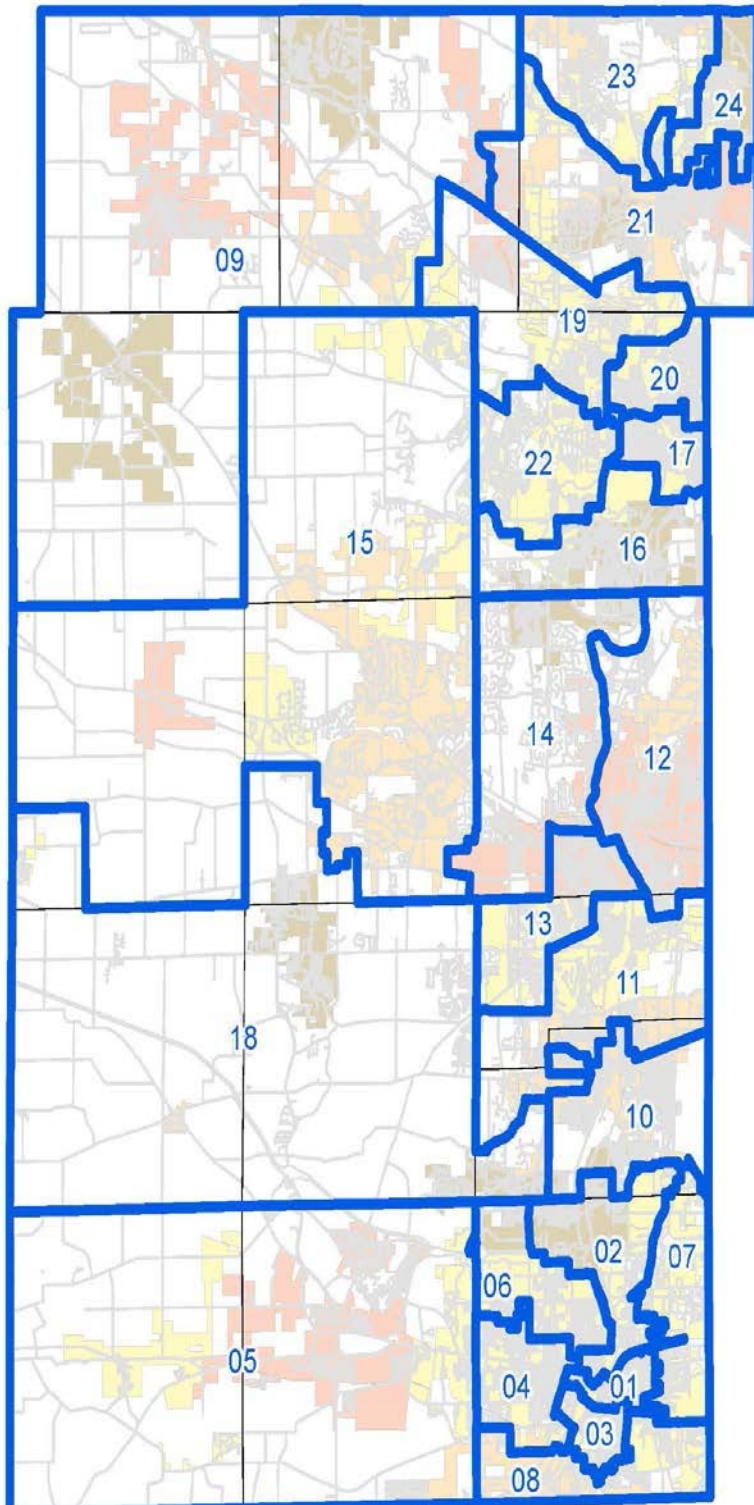
In closing, I would like to express my appreciation to Chairman Lauzen and the County Board for their leadership and support in preserving the County's financial strength during this challenging economic climate as reflected in this report.

Sincerely,



Joseph M. Onzick, CPA, MBA
Executive Director of Finance

KANE COUNTY BOARD MEMBERS BY DISTRICT



KANE COUNTY BOARD MEMBERS

Christopher J. Lauzen
County Board Chairman

<u>District:</u>	<u>Board Member:</u>
1	Myrna Molina
2	Theresa Barreiro
3	Don Ishmael
As of 12/03/18 – Anita Lewis	
4	Angela C. Thomas
5	Bill Lenert
6	Brian Dahl
As of 12/03/18 – Matt Hanson	
7	Monica Silva
8	Barbara Hernandez
9	Thomas (T.R.) Smith
As of 12/03/18 – Tom Koppie	
10	Susan Starrett
11	John Martin
12	John Hoscheit
13	Philip Lewis
As of 12/03/18 – Steve Weber	
14	Mark Davoust
15	Barbara Wojnicki
16	Michael Kenyon
17	Deborah Allan
18	Drew Frasz
19	Kurt Kojzarek
As of 12/03/18 – Mohammed Iqbal	
20	Penny Wegman
21	Rebecca Gillam
As of 12/03/18 – Cliff Surges	
22	Douglas Scheflow
23	Maggie Auger
As of 12/03/18 – Christopher Kious	
24	Jarett Sanchez

KANE COUNTY OFFICES



Terry Hunt
County Auditor

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KANE COUNTY DEPARTMENTS

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**Mary Smith, Director
Probation Special Programs**

**Jeff Jefko, Director
Probation Field Services**

**Dr. Alexandra Tsang, Director
Diagnostic Center**

**Mike Davis, Superintendent
Juvenile Justice Center**

Development & Community Services



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KANE COUNTY DEPARTMENTS

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Judicial Center
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Branch Court
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St. Charles, IL 60174



Aurora Branch Court
1200 E. Indian Tr.
Aurora, Illinois 60505



Carpentersville Branch Court
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Carpentersville, IL 60110



Elgin Branch Court
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Elgin, Illinois 60120

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KANE COUNTY DEPARTMENTS

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Supervisor of Assessments

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Veterans Assistance Commission



Jacob A. Zimmerman

Superintendent

719 S. Batavia Ave Bldg. A

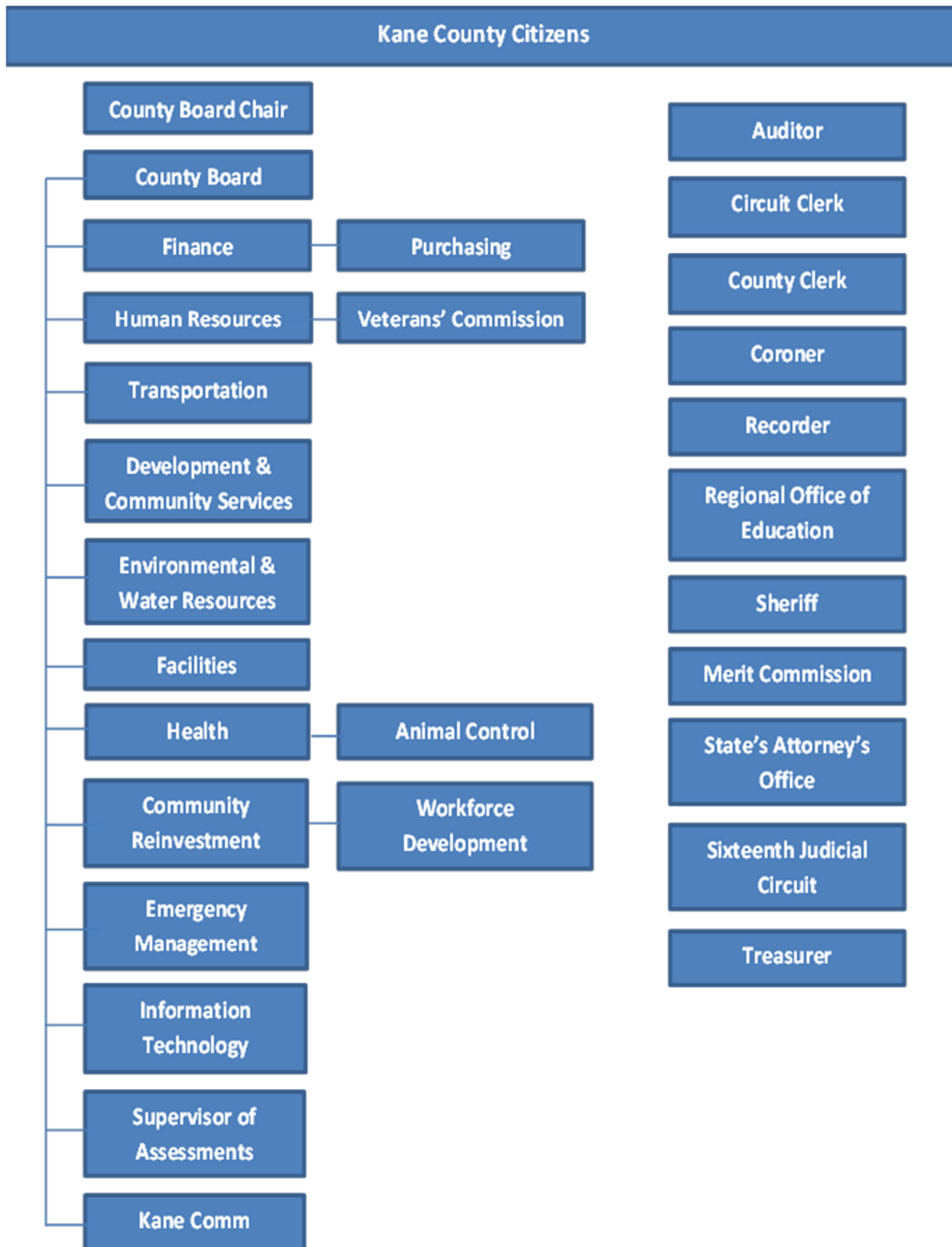
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KANE COUNTY ORGANIZATION CHART



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Government Finance Officers Association

**Certificate of
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Presented to

**Kane County
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

November 30, 2017

Christopher P. Morill

Executive Director/CEO

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INDEPENDENT AUDITORS' REPORT

To the Chairman and Members of the County Board
Kane County
Geneva, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Kane County, Illinois, as of and for the year ended November 30, 2018, and the related notes to the financial statements, which collectively comprise the Kane County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Forest Preserve District of Kane County ("the District") as of and for the year ended June 30, 2018, which represents 100%, of the assets/deferred outflows of resources, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the District, as of and for the year ended June 30, 2018, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

To the Chairman and Members of the County Board
Kane County

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control over financial reporting relevant to the Kane County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Kane County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Kane County, Illinois, as of November 30, 2018 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note I, the Kane County adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, effective December 1, 2017. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

To the Chairman and Members of the County Board
Kane County

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Kane County's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Kane County's basic financial statements. The introductory section and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2019 on our consideration of the Kane County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Kane County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Kane County's internal control over financial reporting and compliance.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
May 20, 2019

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KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2018 (Unaudited)

This section of Kane County's (the County's) comprehensive annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended November 30, 2018. Please read it in conjunction with the transmittal letter at the front of this report and the County's basic financial statements following this section.

FINANCIAL HIGHLIGHTS

Key financial highlights for Fiscal Year 2018 are as follows:

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the year ended November 30, 2018, by \$730.0 million (net position). Of this amount, \$117.8 million (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors, \$90.4 million (restricted net position) is restricted for specific purposes and \$521.8 million represents the net investment in capital assets.
- The County's total net position this fiscal year increased \$23.3 million over the previous year, which represents a 3.3% increase in net position from 2017. Total net position for governmental activities increased by \$24.3 million, while the total net position for business-type activities decreased by \$1.0 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$234.6 million.
- At the end of the current fiscal year, unassigned fund balance of the General Fund was \$52.6 million, or 68.6% of total General Fund expenditures, which is available for spending on behalf of its citizens.
- The County's total long-term debt (including amounts due within one year) decreased by \$37.2 million or 33.9% in comparison with the prior year. The decrease resulted from a reduction in net pension liability of \$33.0 million, a retirement of \$5.9 million of bonds and a \$1.1 million reduction in accrued claims and judgments. These decreases were offset by an increase in total OPEB liability of \$2.4 million and an increase in long-term construction payable of \$0.4 million.
- Excluding the market adjustments of a negative \$128,099 in 2018 and a negative \$322,339 in 2017, investment earnings for the County increased 80.7% over 2017. On average, the County invested 3.6% more of its available cash in 2018 than in the previous year, while at the same time the County's weighted average investment yield increased 68.5% from an average of 0.99% in 2017 to an average of 1.67% in 2018.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2018
(Unaudited)

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) Countywide Financial Statements, 2) Fund Financial Statements, and 3) Notes to Basic Financial Statements. Required Supplementary Information is included in addition to the basic financial statements.

Countywide Financial Statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The statement of net position presents information on the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between those components reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. The statement of activities presents information showing changes in the County's net position during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, certain revenues and expenses reported in this statement will result in cash flows in future fiscal periods. Examples of such revenues and expenses are uncollected taxes and earned but unused vacation leave.

Both the statement of net position and the statement of activities distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government; public services and records; judicial; public safety; highways and streets; health and welfare; environment and conservation; development, housing and economic development; and interest on debt. The business-type activities of the County consist primarily of solid waste landfill operations.

Our basic financial statements include a discretely presented component unit, the Forest Preserve District of Kane County (the "District"). The District is a legally separate entity for which the County is financially accountable and that has substantially the same board as the County, however, there is not a financial benefit or burden relationship between the entities and management of the County does not have operational responsibility for the District. Separately issued component unit financial statements, which include a management's discussion and analysis of the District, are available from the District's office located at 1996 South Kirk Road, Suite 320, Geneva, IL, 60134.

The Countywide financial statements can be found on pages 30-33 of this report.

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the countywide financial statements. However, unlike the countywide financial statements, the governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

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Because the focus of governmental funds is narrower than that of the countywide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the countywide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains one hundred twelve individual governmental funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Illinois Municipal Retirement Fund, Transportation Sales Tax Fund and all nonmajor governmental funds. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The governmental funds financial statements can be found on pages 34-37 of this report.

The County maintains proprietary funds in the form of enterprise funds and an internal service fund. Proprietary funds are used to report the same functions presented as business-type activities in the countywide financial statements. The County uses enterprise funds to account for solid waste landfill management and recycling activities. An internal service fund is used to account for contributions and expenses for County employee health, dental and vision insurance, and is allocated to the various operating functions on the countywide financial statements.

Proprietary funds provide the same type of information as the countywide financial statements, only in more detail. The Enterprise Surcharge Fund and the Enterprise General Fund are considered the major proprietary funds of the County. The Health Insurance Fund is the only internal service fund. Individual fund data for these proprietary funds and the internal service fund is provided in the Proprietary Funds Statement of Net Position and Statement of Revenues, Expenses, and Changes in Fund Net Position.

The proprietary fund financial statements can be found on pages 38-40 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the countywide financial statements because the resources of those funds are not available to support the County's own programs. Fiduciary funds use the same basis of accounting as the proprietary funds.

The fiduciary fund financial statement can be found on page 41 of this report.

Notes to Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the countywide and fund financial statements.

The Notes to Basic Financial Statements can be found on pages 42-100 of this report.

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Required Supplementary Information is presented concerning the County's General Fund and major special revenue funds; the County's IMRF (Illinois Municipal Retirement Fund - non-Sheriff's Law Enforcement Personnel) and SLEP (Sheriff's Law Enforcement Personnel) pension plans; and the County's retiree healthcare insurance plan. The General Fund consists of the following nine account groups: General Account, Special Reserve Account, Emergency Reserve Account, Property Tax Freeze Protection Account, SAO Domestic Violence Account, Environmental Prosecution Account, Economic Development Account, Cost Share Drainage Account, and Public Building Commission Account. A budgetary comparison schedule has been provided for the account groups included in the General Fund and for each of the major special revenue funds (Illinois Municipal Retirement Fund and Transportation Sales Tax Fund) to demonstrate compliance with the budget. Schedules of Changes in the County's Net Pension Liability and Related Ratios and Schedules of Employer Contributions for the Regular IMRF and SLEP pension plans as well as the Schedule of Funding Progress for the retiree health insurance plan have also been provided. These schedules present the County's progress in funding its obligations to provide pension benefits to its employees and post-retirement healthcare benefits to its qualifying retirees.

Required Supplementary Information can be found on pages 101-111 of this report.

Other supplementary information, which includes the combining and individual fund statements and schedules referred to earlier, provide information for the General Fund, nonmajor governmental funds, proprietary funds, and agency funds, and is presented immediately following the required supplementary information.

Other supplementary information can be found on pages 112-344 of this report.

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COUNTYWIDE FINANCIAL STATEMENT ANALYSIS

Statement of Net Position - The County's overall financial position improved during Fiscal Year 2018. The following table reflects the condensed statement of net position. As noted earlier, the change in net position over time may serve as a useful indicator of the County's financial position. The County's combined net position was \$730.0 million, which represents an increase of \$23.3 million over the previous year. Cash increased \$6.1 million, while the County's net pension asset increased by \$4.6 million and net pension liability decreased by \$33.0 million. Deferred outflows related to pensions decreased by \$20.1 million and deferred inflows related to pensions increased by \$21.9 million. Deferred outflows related to OPEB increased by \$2.1 million and deferred inflows related to OPEB increased by \$0.5 million. The County's net investment in capital assets increased \$20.3 million, due to the addition of new capital assets, including several County infrastructure projects, construction-in-progress, roads and bridges, coupled with the retirement of matured debt issued to complete the projects.

Condensed Statement of Net Position, as of November 30, 2018 and 2017 (Year ended November 30, 2017 restated to reflect implementation of GASB 75) (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2018	2017	2018	2017	2018	2017	Change %
Assets							
Current and							
Other Assets	\$ 322.1	\$ 310.8	\$ 12.1	\$ 13.2	\$ 334.2	\$ 324.0	3%
Capital Assets	551.9	536.1	2.9	2.9	554.8	539.0	3%
Total Assets	874.0	846.9	15.0	16.1	889.0	863.0	3%
Deferred Outflows of Resources	17.3	35.6	-	-	17.3	35.6	-51%
Liabilities							
Current and							
Other Liabilities	17.6	18.8	-	0.1	17.6	18.9	-7%
Long-Term							
Liabilities	72.6	109.8	-	-	72.6	109.8	-34%
Total Liabilities	90.2	128.6	-	0.1	90.2	128.7	-30%
Deferred Inflows of Resources	86.1	63.2	-	-	86.1	63.2	36%
Net Position							
Net Investment							
in Capital Assets	518.9	498.6	2.9	2.9	521.8	501.5	4%
Restricted	83.7	88.2	6.7	6.8	90.4	95.0	-5%
Unrestricted	112.4	103.9	5.4	6.3	117.8	110.2	7%
Total Net Position	\$ 715.0	\$ 690.7	\$ 15.0	\$ 16.0	\$ 730.0	\$ 706.7	3%

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2018 (Unaudited)

Current and other assets consist mainly of cash & investments, property tax receivable, intergovernmental receivables (sales tax, RTA sales tax, income tax, grants, etc.), interest receivable, loans receivable, and prepaid items. Current and other assets for Governmental Activities were higher by \$11.3 million over the prior year. Current and other assets for Business-type Activities were lower by \$1.1 million compared to the prior year.

Capital assets include land and land improvements; buildings and building improvements; fixtures and equipment; and highway infrastructure such as roads, bridges and streetlights. Changes in capital assets will be discussed later in the Capital Asset section.

Long-term liabilities consist mainly of bonds, accrued claims and judgments, other postemployment benefits, net pension liability, construction payable, and compensated absences. Long-term liabilities will be discussed in the Long-term Debt section.

Current and other liabilities mainly include accounts payable, accrued payroll, and interest payable. Compared to prior year, current and other liabilities for Governmental Activities were lower by \$1.2 million.

The Statement of Net Position can be found on pages 30-31 of this report.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2018 (Unaudited)

Change in Net Position - The table shown below reflects the County's change in net position. The source of information for this table is the Statement of Activities, which can be found on pages 32-33 of this report. As can be seen, total revenues increased \$8.9 million or 4.7%, and expenses increased \$6.7 million or 4.0% compared to prior year.

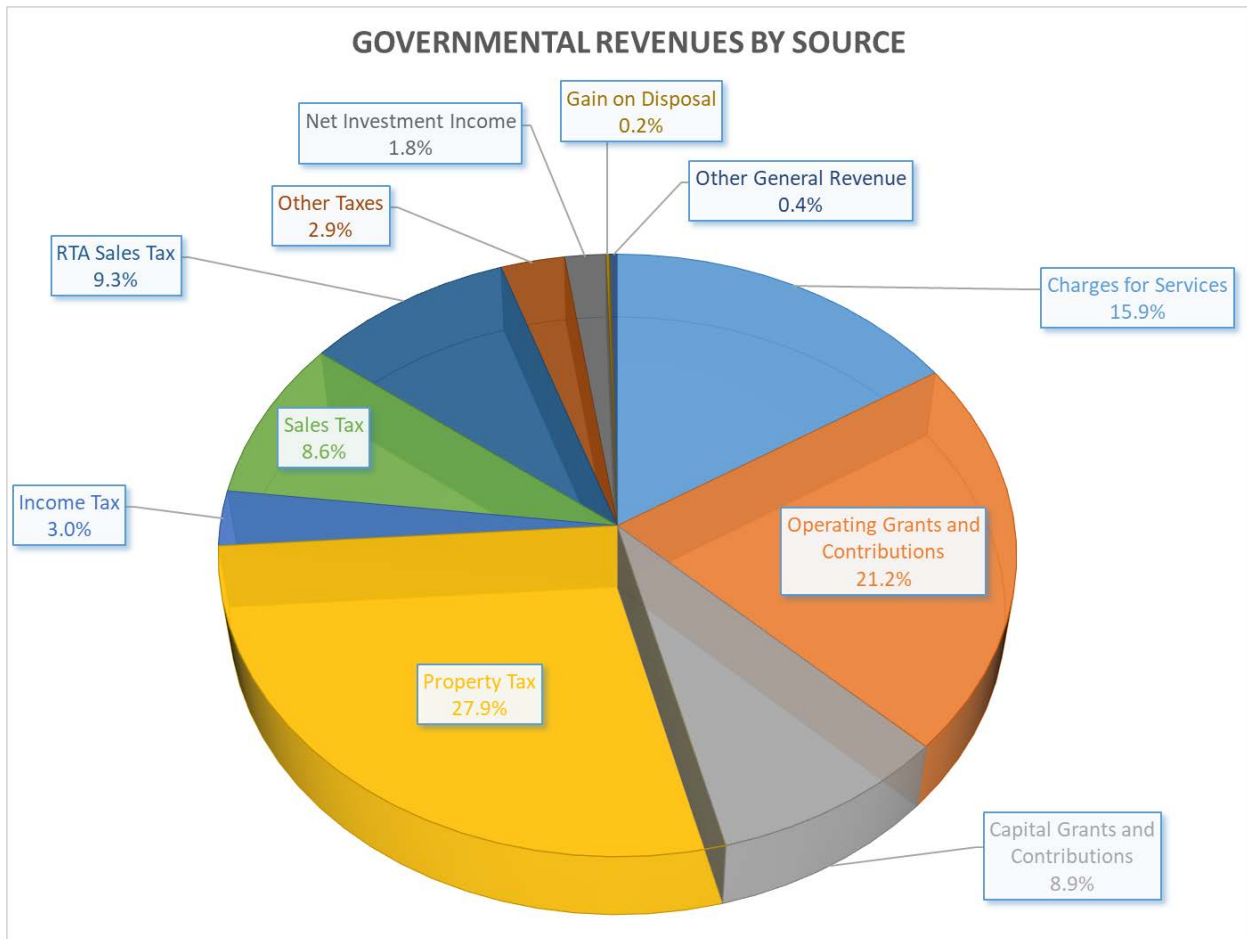
Condensed Statement of Activities for the Years ended November 30, 2018 and 2017 (Year ended November 30, 2017 restated to reflect implementation of GASB 75) (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2018	2017	2018	2017	2018	2017	Change %
Revenues							
Program Revenues							
Charges for Service	\$ 31.4	\$ 33.7	\$ 0.1	\$ -	\$ 31.5	\$ 33.7	-7%
Operating Grants and Contributions	41.6	39.6	-	-	41.6	39.6	5%
Capital Grants and Contributions	17.5	10.5	-	-	17.5	10.5	67%
General Revenues							
Property Tax	54.8	54.2	-	-	54.8	54.2	1%
Income Tax	5.8	5.5	-	-	5.8	5.5	5%
Sales Tax	16.9	16.2	-	-	16.9	16.2	4%
RTA Sales Tax	18.3	17.5	-	-	18.3	17.5	5%
Other Taxes	5.6	5.8	-	-	5.6	5.8	-3%
Net Investment Income	3.6	1.8	0.2	0.1	3.8	1.9	100%
Gain on disposal of assets	0.3	-	-	-	0.3	-	n/a
Other General Revenues	0.7	3.0	-	-	0.7	3.0	-77%
Total Revenues	196.5	187.8	0.3	0.1	196.8	187.9	5%
Expenses							
General Government	35.0	37.3	-	-	35.0	37.3	-6%
Public Service and Records	13.7	12.9	-	-	13.7	12.9	6%
Judicial	24.7	25.7	-	-	24.7	25.7	-4%
Public Safety	50.5	51.2	-	-	50.5	51.2	-1%
Highways and Streets	36.1	27.3	-	-	36.1	27.3	32%
Health and Welfare	5.5	5.9	-	-	5.5	5.9	-7%
Environment and Conservation	0.2	0.3	-	-	0.2	0.3	-33%
Development	5.3	4.4	-	-	5.3	4.4	20%
Interest on Long-Term Debt	1.2	1.4	-	-	1.2	1.4	-14%
Solid Waste	-	-	1.3	0.4	1.3	0.4	225%
Total Expenses	172.2	166.4	1.3	0.4	173.5	166.8	4%
Excess before Transfers	24.3	21.4	(1.0)	(0.3)	23.3	21.1	10%
Transfers	-	0.1	-	(0.1)	-	-	n/a
Change in Net Position	24.3	21.5	(1.0)	(0.4)	23.3	21.1	10%
Net Position Beginning of Year, as restated	690.7	669.2	16.0	16.4	706.7	685.6	3%
Net Position End of Year	\$ 715.0	\$ 690.7	\$ 15.0	\$ 16.0	\$ 730.0	\$ 706.7	3%

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
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(Unaudited)

Revenues - Charges for Services, as a whole, decreased \$2.2 million over the prior year. This decrease is primarily the result of two nonrecurring revenues having been received in 2017: 1) the recognition of \$2.9 million of revenue when the Tax Sale in Error Fund was converted from an agency fund to a special revenue fund, and 2) the receipt of \$0.4 million from Com Ed as a construction fee in lieu of permit fee. Noteworthy increases in revenue include those of Inmate Telephone Fees, Court Security Fees, Election Fees, Revenue Stamp Tax Fees, and Court Automation Fees. Operating Grants increased a net \$2.0 million as a result of increases in the riverboat proceeds, the Community Development Block Grant, the HOME Program Grant, the State Alien Assistance Grant, Canteen Commission reimbursements, KDOT federal service reimbursements, the Opioid Overdose Prevention Grant, the Childrens Mental Health Initiative Grant, the Kane Kares ISBE Grant, Cell 911 Surcharge reimbursements, the Bureau of Justice Assistance Grant, and a one-time distribution from the Aurora Election Commission related to its dissolution, offset by reductions in the Elgin Community Development Block Grant, the Abandoned Property Grant, the Neighborhood Stabilization Grant, Probation Salary Reimbursements, the SAMHSA Drug Court Grant, the Teen Pregnancy Grant, and Workforce Development grants. Capital Grants increased \$7.0 million, primarily within the Highway and Streets function.



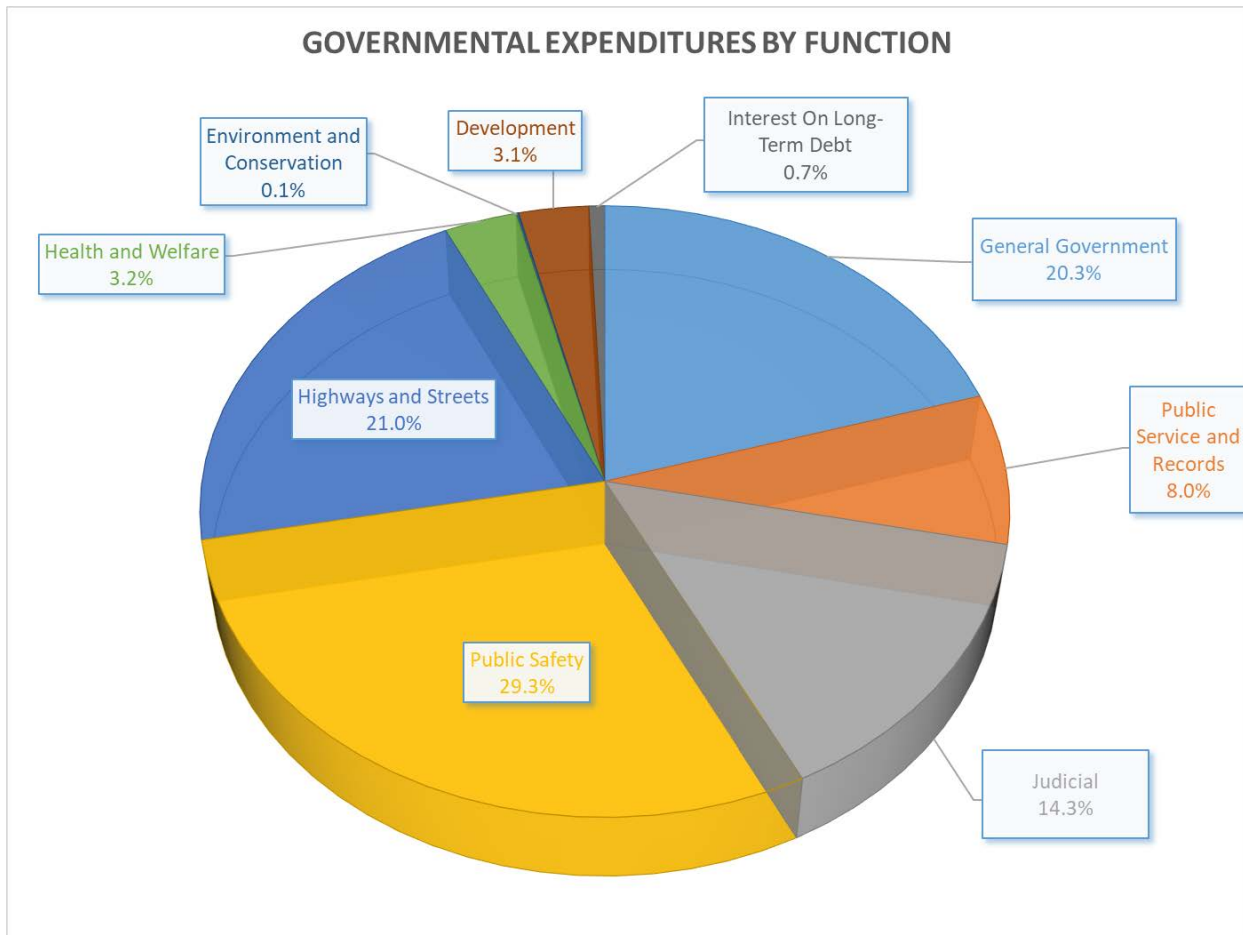
General revenues increased or decreased as follows: Property Taxes increased \$0.6 million to capture new construction; Income Tax revenue increased \$0.3 million; Sales Tax revenue increased \$0.7 million; RTA Sales Tax revenue increased \$0.8 million; Other Taxes revenue decreased \$0.2 million; and Net Investment

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Earnings including market adjustment increased \$1.9 million. There was a \$0.3 million gain on disposal of assets from the sale of used election equipment. Other Revenue decreased by a net \$2.3 million, as a result of \$1.5 million nonrecurring balance transfer from former agency funds that were converted to special revenue funds in 2017, a \$0.6 million decrease in insurance recovery proceeds, and a \$0.2 million decrease in Home Program Grant loan repayments.

Expense - General Government expense was down \$2.3 million compared to Fiscal Year 2017 as a result of a \$0.4 million reduction of IMRF expense related to a decrease in IMRF contribution rates, a \$0.6 million reduction in liability insurance expense, a \$0.2 million reduction in GIS contractual services expense and a \$1.1 million adjustment related to OPEB for 2017. Public Services and Records expense decreased \$0.8 million primarily due to it being the year of the biennial election coupled with the absorption of the Aurora Election Commission election responsibilities when the Commission was dissolved. Judicial expense was down \$1.0 million compared to 2017. The main contributing factors were lower repair and maintenance expense for the Judiciary, less Circuit Clerk computer maintenance expense, less expense relating to the Court Case Management system, and vacancies in Court Automation and Victim Coordinator Services. Public Safety was down 1% or \$0.7 million as a result of lower wage expenses in Court Services due to the strike as well as less expense for juvenile board and care, psychological services, and Drug Court Special Resources.



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Highways and Streets expense was up 32% or \$8.8 million, nearly all of which was due to the timing of road projects, especially involving engineering services, bridge repairs and resurfacing. Health and Welfare was down \$0.4 million due to lower expense incurred by the Division of Disease Prevention, the Teen Pregnancy Grant program and the Early Childhood Block Grant program. Environment & Conservation was down \$0.1 million due to slight decreases in Stormwater Management and Farmland Preservation expenses. Development expense increased 20% or \$0.9 million, and is attributable to increased activity in the Community Development Block Grant program and the HOME program. There was \$0.2 million less interest expense on long term debt as expected per the debt service schedules. The increase of \$0.9 million for solid waste related expense pertains to the construction of the cross country ski course on the Settler's Hill landfill.

GOVERNMENTAL FUNDS FINANCIAL STATEMENT ANALYSIS

Governmental Funds - The revenues and expenditures of the County's General Fund and the nonmajor funds are analyzed below. The activities of the Illinois Municipal Retirement Fund and Transportation Sales Tax Fund will be described briefly following these analyses.

Comparative Summary of Revenues For the Governmental Funds

	2018	2017	Increase	%
	Governmental	Governmental	(Decrease)	%
	Funds	Funds	2017 to 2018	Change
Revenues				
Property Taxes	\$ 55,521,916	\$ 54,849,849	\$ 672,067	1%
Intergovernmental	24,203,226	23,470,162	733,064	3%
Other Taxes	37,554,025	36,754,732	799,293	2%
Licenses and Permits	2,307,162	2,356,851	(49,689)	-2%
Grants	12,110,314	11,608,233	502,081	4%
Fines	4,158,035	4,066,053	91,982	2%
Charges for Services	25,380,839	27,986,445	(2,605,606)	-9%
Reimbursements	10,102,644	10,759,700	(657,056)	-6%
Net Investment Income	3,621,617	1,735,296	1,886,321	109%
Miscellaneous	3,937,051	4,978,550	(1,041,499)	-21%
Total Revenues	\$ 178,896,829	\$ 178,565,871	\$ 330,958	0%

Revenues - The most significant revenue sources for all funds during Fiscal Year 2018 continued to be property taxes, intergovernmental and other taxes. Even though the property tax levy was held flat for existing property, \$605 thousand more in property tax revenue attributable to new construction was collected in 2018 as compared to 2017. Property Tax revenue within the fund financial statements includes the special service area and special billing area non ad valorem assessments, whereas non ad valorem assessments on the countywide statements are included in Charges for Services rather than Property Tax. Funding from state income tax increased by \$236 thousand in Fiscal Year 2018. State income tax is the County's proportionate share of 6 percent of the net collections of all income tax received from individuals,

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and 6.86 percent of the net collections of all income tax received from corporations as collected by the Illinois Department of Revenue. The County's share is based on the County's unincorporated population. The County's share of state sales tax continued to build from the prior year's collections as evidenced by a \$744 thousand increase. The County's share of Personal Property Replacement Tax decreased by \$247 thousand. RTA Sales Tax revenue increased \$664 thousand, and Local Use Tax revenue increased \$190 thousand. Transportation Motor Fuel Tax revenue increased \$104 thousand and Motor Fuel Local Option decreased \$145 thousand. Video Gaming Tax revenue declined by \$56 thousand as a result of a temporary shutdown of an off-track betting facility and TIF Distribution Tax increased by \$43 thousand.

License and Permit revenue is down by \$502 thousand due to a decrease in Building and Inspection Permit revenue. The \$502 increase in Grant revenue is primarily due to the new Opioid Overdose Prevention Grant, the Childrens Mental Health Initiative Grant, and the Kane Kares ISBE Grant. The 2% increase in fine revenue is attributable to an increase in traffic violation and drug fine revenue offset by a decrease in back taxes interest and penalty revenue.

As previously mentioned, the \$2.6 million decrease in Charges for Services revenue is the net result of a one-time conversion of the Tax Sale in Error Fund from an agency fund to a special revenue fund in Fiscal Year 2017 and the non-recurring receipt in Fiscal Year 2017 from Com Ed as a construction fee in lieu of permit fee. These decreases were offset by increases in Inmate Telephone Fees, Court Security Fees, Election Fees, Revenue Stamp Tax Fees, and Court Automation Fees. The \$657 thousand decrease in reimbursement revenue is the net result of reductions in KDOT service reimbursements and Youth Home reimbursements, offset by increases in Community Development Block Grant reimbursements, Cell 911 Surcharge revenue and reimbursements from ETSB to KaneComm. Net investment revenue is up 109% primarily as a result of rising interest rates. The \$1.0 million reduction in Miscellaneous revenue is primarily attributable to the non-recurring conversion of agency funds to special revenue funds as well as a reduction in HOME program loan repayments offset by an increase in riverboat proceeds and a nonrecurring distribution from the dissolution of the Aurora Election Commission.

Comparative Summary of Revenues General Fund

	2018	2017	Increase	%
	General	General	(Decrease)	%
	Fund	Fund	2017 to 2018	Change
Revenues				
Property Taxes	\$ 33,964,275	\$ 33,238,973	\$ 725,302	2%
Other Taxes, Grants & Reimbursements	32,359,267	31,513,086	846,181	3%
Net Investment Income	916,376	412,662	503,714	122%
Fines, Services, Fees & Permits	15,679,875	15,755,052	(75,177)	0%
Miscellaneous	761,547	408,714	352,833	86%
Total Revenues	\$ 83,681,340	\$ 81,328,487	\$ 2,352,853	3%

Property Tax collections for the General Fund were up \$725 thousand, which represents the \$605 thousand increase generated by new construction as well as a shift in the allocation of Property Tax revenue from the IMRF Fund to the General Fund as a result of lower IMRF contribution rates. Other Taxes, Grants and Reimbursements revenue increased \$0.8 million due to a \$0.7 million increase in Sales Tax, a \$0.2 million

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increase in State Income Tax, a \$0.2 million increase in Local Use Tax, and a \$0.2 million increase in the State Alien Assistance Grant. These increases were offset by a \$0.2 million decrease in Personal Property Replacement Tax, a \$0.2 million decrease in Probation Salary Reimbursement and a \$0.1 million decrease in Youth Home Reimbursement. Although investment income increased 100% on the countywide financial statements (full accrual basis), it increased by 109% on the fund financial statements (modified accrual basis) as a result of a lesser percentage of interest being classified as unavailable revenue. The higher percentage increase of 122% in investment income for the General Fund is a reflection of the General Fund having a relatively higher average cash balance on which the allocation of investment income is based. Fines, Services, Fees and Permits revenue decreased slightly by \$75 thousand. Increases in Traffic Violation Fines, Inmate Telephone Fees, Burglar Alarm Fees, General Circuit Division Fees, Passport Fees, Voter Registration fees and Revenue Tax Stamp fees were offset by decreases in Building & Inspection Permit Fees, Back Taxes Interest & Penalty Fees, Treasurer/Collector Fees, Recording Fees and the absence of the one-time Construction-Fee-in-Lieu-of-Permit-Fee that was received by Com Ed in 2017. Miscellaneous Revenue increased \$0.3 million as the net result of a \$0.5 million distribution from the Aurora Election Commission when the Commission was dissolved in 2018, offset by the nonrecurring revenue recognized in 2017 when the fund balances of certain Agency Funds were transferred to the General Fund.

Comparative Summary of Revenues For the Total Nonmajor Governmental Funds

	2018	2017	Increase	%
	Nonmajor	Nonmajor	(Decrease)	
	Governmental	Governmental	(Decrease)	%
	Funds	Funds	2017 to 2018	Change
Revenues				
Property Taxes	\$ 15,156,665	\$ 14,839,015	\$ 317,650	2%
Other Taxes, Grants & Reimbursements	35,950,693	34,861,003	1,089,690	3%
Net Investment Income	2,066,913	1,074,644	992,269	92%
Fines, Services, Fees & Permits	16,166,161	18,711,306	(2,545,145)	-14%
Miscellaneous	3,175,504	4,568,059	(1,392,555)	-30%
Total Revenues	\$ 72,515,936	\$ 74,054,027	\$ (1,538,091)	-2%

Property Taxes for the Nonmajor Governmental Funds increased by 2% resulting from of an increase in the allocation of Property Tax revenue to the FICA Fund in order to fund the payroll taxes related to wage increases, as well as an increase in the allocation to the Insurance Liability Fund in order to fund increasing liability expense. Other Taxes, Grants and Reimbursements revenue increased \$1.1 million as a net result of the following: a \$0.1 million increase in RTA Sales Tax, a \$0.4 million decrease in the Drug Court Grant, a \$0.2 million increase in the Bureau of Justice Grant, a \$0.2 million decrease in Workforce Development grants, a \$0.7 million increase in Community Development Block Grant and reimbursements, a \$0.6 million increase in the HOME Program Grant, a \$0.3 million decrease in the Neighborhood Stabilization Grant and reimbursements, a \$0.3 million decrease in the Elgin Community Development Block Grant, a \$0.3 million increase in the Opioid Overdose Prevention Grant, a \$0.4 million increase in Cell 911 Surcharge reimbursements, a \$0.5 million nonrecurring distribution from the ETSB, and a \$0.5 million decrease in Highway and Streets reimbursements.

Investment income increased only 92% as compared to the overall increase of 109% as a result of a relatively lower amount of cash having been invested in the nonmajor governmental funds as compared to

KANE COUNTY, ILLINOIS

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the whole. Fines, Services, Fees & Permits revenue was down 14% or \$2.5 million, primarily due to a \$2.9 million reduction in Tax Sale in Error fees related to the non-recurring conversion of an agency fund to a special revenue fund in 2017, offset by a \$0.1 million increase in Court Automation Fee revenue, a \$0.1 million increase in Probation Miscellaneous Fee revenue, a \$0.1 million increase in Court Security Fee revenue, and a \$0.1 million increase in Court Document Storage Traffic Violation Fine revenue. Miscellaneous revenues were down 30% primarily due to the nonrecurring conversion of \$1.3 million of agency fund balances to special revenue fund balances in 2017, including the Bad Check Restitution Fund, the Drug Asset Forfeiture Fund, the Child Advocacy Advisory Board Fund, the EMA Volunteer Fund, the Emergency Planning Fund, the Bomb Squad SWAT Fund, the Canteen Commission Fund, the Sheriff DEF Federal and Local funds, the FATS Fund, the K-9 Fund, the Vehicle Maintenance Purchase Fund, and the Sheriff DUI Fund. In addition, there was a \$0.2 million decrease in HOME Program reimbursements offset by a \$0.1 million increase in Grand Victoria Casino Elgin riverboat contribution. The proceeds from the casino are based on a contractual percentage of adjusted revenue.

Comparative Summary of Expenditures by Classification For the Total Governmental Funds

	2018	2017	Increase	
	Governmental	Governmental	(Decrease)	
	Funds	Funds	2017 to 2018	% Change
Expenditures				
Personnel Wages & Salaries	\$ 70,161,425	\$ 70,360,176	\$ (198,750)	0%
Personnel Benefits	26,567,306	26,583,560	(16,254)	0%
Contractual Services	45,768,990	41,055,297	4,713,693	11%
Commodities	9,125,228	7,540,551	1,584,677	21%
Capital Outlay	12,902,627	13,513,637	(611,010)	-5%
Debt Service	6,862,755	6,782,214	80,541	1%
Contingency and Other	902,519	261,430	641,089	245%
Total Expenditures	<u>\$ 172,290,851</u>	<u>\$ 166,096,864</u>	<u>\$ 6,193,987</u>	<u>4%</u>

Expenditures - Personnel Services remains the highest expenditure in County operations. Government service requires people to provide both services and information to the citizens it supports. It is a large expenditure but it is also a long-term investment. Benefit payments remain a significant portion of the total Personnel Services cost. Pension, FICA and health insurance rates have all affected the total cost of Personnel Services. Property tax levies for insurance liability, FICA and retirement programs fall under Tax Cap legislation. Total Personnel Services cost was down about \$0.2 million from 2017 levels. As of the close of the Fiscal Year, the only collective bargaining agreements that had been settled were those with the Circuit Clerk and the Chief Judge, and their employees received a 2% wage increase. The County also accrued a 2.5% wage increase for an arbitration award received for the Sheriff's correctional officers and for an arbitration award anticipated to be received for the Sheriff's deputies. The resulting increases in expense were offset by savings resulting from a strike by union employees of the Chief Judge.

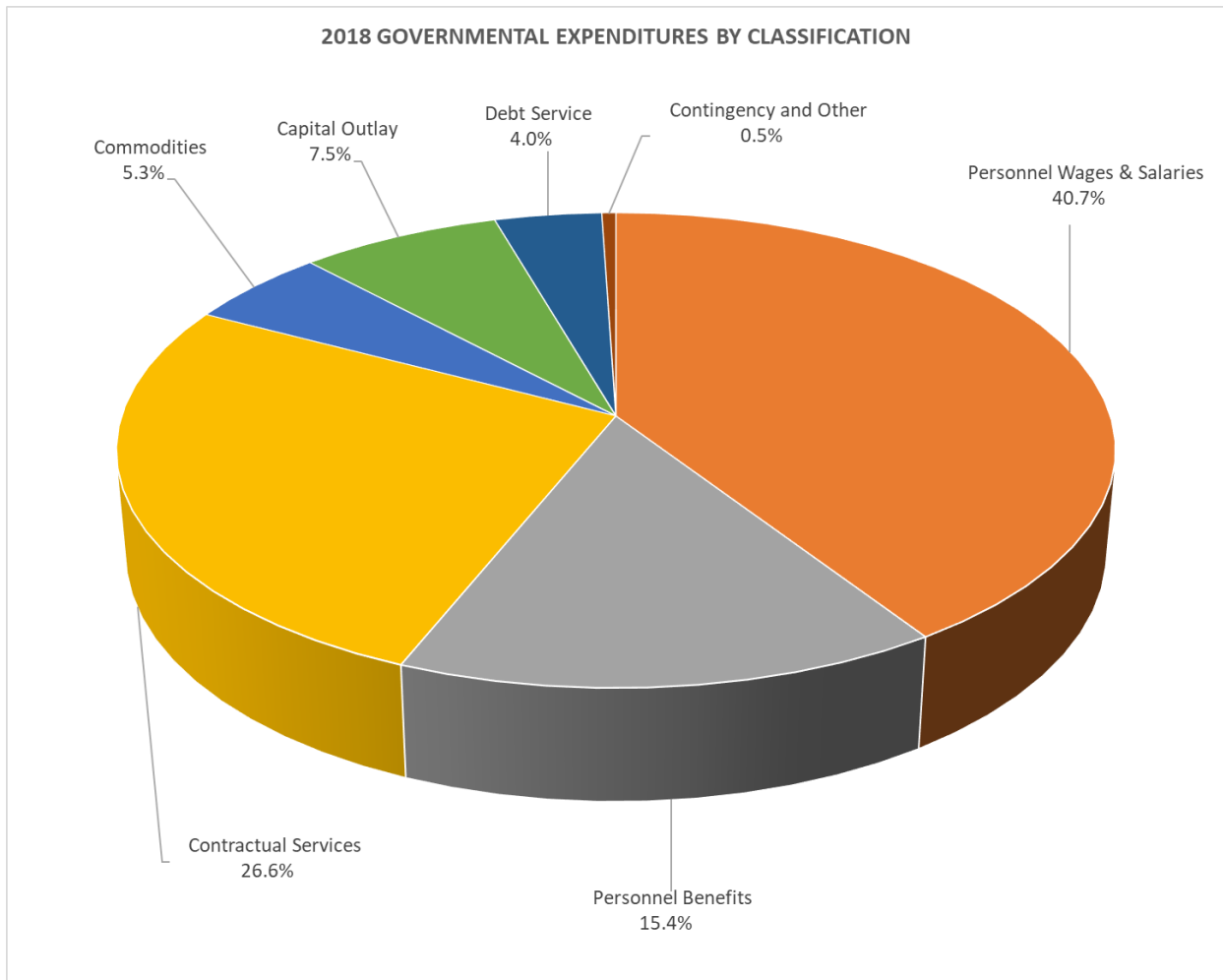
Near the end of Fiscal Year 2015, the County joined the Intergovernmental Personnel Benefit Cooperative (IPBC) in order to purchase health insurance at a lower rate with reduced risk. As of January 1, 2016, the County was no longer self-insured, but began paying IPBC a fixed monthly payment sufficient to cover the County's maximum exposure. Each year the County has the potential of earning an annual "dividend" representing the County's share of IPBC's excess revenue over expenditures related to HMO. The County earned a \$419,738 dividend in 2016, a \$713,125 dividend in 2017, and a \$574,634 dividend in 2018.

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Beginning in 2017, the dividends began being held by IPBC until the minimum required benefit fund reserve of 2 months of premiums are accumulated. Offsetting these earned dividends is the accumulation of excess claims expense related to PPO. As of IPBC's Fiscal Year ending June 30, 2018, Kane County owed IPBC \$306,912 in outstanding net claims expense for HMO and PPO.

The cost of group health and dental insurance charged to the governmental funds in 2018 increased by 5% and 15% respectively over 2017. The actual cost of health and dental insurance increased 4.2% and 14.4% respectively, with the difference subsidized from the Health Insurance Reserve. The cost of IMRF decreased 6.7%, or \$0.4 million, which correlates to the net decrease in wage expenses as well as the lowering of the contribution rate for regular IMRF from 9.97% to 9.48%, and the lowering of the contribution rate for SLEP from 20.94% to 19.53%.



Contractual Services increased about 11% or \$4.7 million in 2018. The increase can be attributed to a \$2.3 million increase in engineering services, a \$2.3 million increase in road resurfacing expense, a \$1.1 million increase in bridge repair expense, a \$0.4 million increase in medical services expense provided to the Adult Correctional Facility, and a \$0.5 increase in miscellaneous contractual services. These increases were offset by a \$0.5 million decrease in liability and workers comp claims expense, the elimination of the \$0.4

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million annual payment to the Aurora Election Commission, a \$0.4 million decrease in expense of services provided by Workforce Development, a \$0.3 million decrease to Juvenile Board & Care expense and a \$0.3 million reduction in computer repairs and maintenance expense.

Commodity expenditures increased about 21% or \$1.6 million in 2018. Much of the variance was comprised of the following increases: \$0.5 million for intersection lighting, \$0.1 million for rock salt, \$0.1 million for medical supplies and drugs, \$0.4 million for voting system supplies, \$0.1 million for natural gas, \$0.1 million for fuel, \$0.2 million for communication expense and \$0.1 million for postage.

The change in debt service expense is as expected according to the debt amortization schedules, and reflects the declining cost of interest resulting from a declining balance of outstanding debt. Contingency and other expense primarily reflects the change in year-end expense accrued for the Workforce Development grants that occurred after submission of the November report to the state.

The following are analyses of expenditures for the past two years for the General Fund and Nonmajor Governmental Funds of the County.

Comparative Summary of Expenditures by Function General Fund

	2018 General Fund	2017 General Fund	Increase (Decrease) 2017 to 2018	% Change
Expenditures				
General Government	\$ 12,567,529	\$ 12,406,230	\$ 161,299	1%
Public Service and Records	6,355,535	5,749,776	605,759	11%
Judicial	16,145,215	16,494,696	(349,481)	-2%
Public Safety	39,861,361	39,864,185	(2,824)	0%
Development, Housing and Economic Development	1,619,623	1,643,519	(23,896)	-1%
Capital Outlay	150,683	299,755	(149,072)	-50%
Total Expenditures	\$ 76,699,946	\$ 76,458,161	\$ 241,785	0%

Expenditures in the General Fund increased in total by \$0.2 million or about 0.3% in 2018. The overall increase can be attributed to the expense of the biennial election occurring in 2018. General Government expense increased 1% as a result of an increase in software maintenance contracts and the increase in health insurance rates offset by decreases in discretionary spending. Public Service and Records expense increased 11% as a result of the biennial election occurring in 2018 coupled with the additional expense of taking over the responsibilities of the Aurora Election Commission. Judicial expenditures were down 2% or \$0.3 million as a result of increases in personnel wages and benefits being offset by less expense for repairs and maintenance, vacancies in the State's Attorney's Office and less cost for jurors, extradition, and trials and hearings. Public Safety expenditures were virtually flat as a result of increases in Sheriff's wages resulting from the accrual of retroactive wage increases required by arbitration awards being offset by lower wage expense in Court Services as a result of the strike. In addition, the increased cost of medical services provided for the Adult Correctional Facility were offset by the reductions in cost for Juvenile Board and Care

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and Psychological Services provided by Court Services. The 1% decrease in Development, Housing and Economic Development is primarily the result of a vacancy. The 50% decrease in Capital Outlay is related to nonrecurring improvements made at the juvenile justice center in 2017.

Comparative Summary of Expenditures For the Total Nonmajor Government Funds

	2018	2017	Increase	%
	Nonmajor	Nonmajor	(Decrease)	%
	Governmental	Governmental	(Decrease)	%
	Funds	Funds	2017 to 2018	Change
Expenditures				
General Government	\$ 9,847,542	\$ 10,515,721	\$ (668,179)	-6%
Public Service and Records	7,196,188	6,983,225	212,963	3%
Judicial	7,622,906	8,015,584	(392,678)	-5%
Public Safety	8,085,612	8,143,372	(57,760)	-1%
Highway and streets	23,764,260	18,366,026	5,398,234	29%
Health and welfare	5,262,204	5,460,161	(197,957)	-4%
Environment and Conservation	190,694	280,793	(90,099)	-32%
Development, Housing and				
Economic Development	3,645,370	2,699,107	946,263	35%
Debt Service	6,863,655	6,783,014	80,641	1%
Capital Outlay	9,495,149	6,563,364	2,931,785	45%
Total Expenditures	\$ 81,973,580	\$ 73,810,367	\$ 8,163,213	11%

Expenditures in the Nonmajor Governmental funds increased in total by 11% in 2018. General Government expenditures decreased \$0.7 million as a result of a reduction in liability insurance and workers comp insurance claims. Public Service and Records increased \$0.2 million as a result of increase in services provided by Workforce Development. The \$0.4 million decrease in Judicial expenditures is primarily the result of the Circuit Clerk funding less computer maintenance expense from the Court Automation Fund and Court Document Storage Fund, as well as savings in personnel expense due to vacancies. The \$58 thousand decrease in Public Safety expenditures is the net result of an increase in utilization of residential services and an increase in legal expenses offset by savings in personnel expense due to vacancies. Expenditures for Highways & Streets increased \$5.4 million as a result of increases in engineering, bridge inspections, bridge repairs, road resurfacing, pavement marking, rock salt, fuel and utilities. Health & Welfare decreased \$198 thousand in relation to grant-funded activities. The \$90 thousand decrease in expenditures for Environment and Conservation was due to less stormwater management program activity. Expenditures for Development, Housing and Economic Development increased \$0.9 million as a result of increases in the Community Development Block Grant and the Home programs, offset by decreases in the Elgin Community Development Block Grant and the Neighborhood Stabilization programs. The \$81 thousand increase in debt service expense was expected according to the predetermined debt service schedules. Capital Outlay increased \$2.9 million as a result of a \$1.9 million increase in building improvements, a \$2.0 million increase in road construction, and a \$0.1 million increase for computer

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equipment offset by the non-recurrence of \$0.9 million of expense related to the implementation of the for Court Case Management system and \$0.2 million less for vehicles.

Major Special Revenue Funds – The \$0.2 million decrease in the Transportation Sales Tax Fund revenue is due to a 3.8% increase in RTA Sales Tax revenue, a 60% decrease in reimbursement revenue, and a 272% increase in investment revenue. The \$1.8 million decrease in Transportation Sales Tax Fund expenditures is simply the result of timing of road construction projects. The \$0.3 million decrease in IMRF Fund revenue was the result of allocating less property tax revenue to the fund in anticipation of the reduction in IMRF contribution rates for 2018. The contribution rate for regular IMRF was lowered from 9.97% to 9.48%, and the contribution rate for SLEP was lowered from 20.94% to 19.53%. The \$0.4 million decrease in IMRF Fund expenditures reflects these rate reductions as well as the positive impact of several vacancies.

Business-type Activities - Combined operating revenues for the Enterprise Surcharge Fund and the Enterprise General Fund increased from \$37 thousand in Fiscal Year 2017 to \$94 thousand in Fiscal Year 2018 as a result of an increase in recycling revenue. The main source of revenue in prior years had been derived from waste dumped at Settler's Hill Landfill; the landfill closed on December 29, 2006.

Below is an analysis of expenses for the past two years for the Proprietary Enterprise Funds. Personnel Services decreased by \$1 thousand due to changes in personnel. The 7% or \$3 thousand increase in benefit expense reflects the increase in health insurance contribution rates. Commodities expense increased slightly by \$1 thousand. Contractual Services increased by \$1.0 million as a result of construction of the cross country ski course on Settler's Hill.

Comparative Summary of Expenses For the Total Proprietary Enterprise Funds

	2018	2017	Increase	
	Proprietary	Proprietary	(Decrease)	%
	Funds	Funds	2017 to 2018	Change
Expenses				
Personnel Services	\$ 166,108	\$ 167,326	\$ (1,218)	-1%
Benefits	49,580	46,288	3,292	7%
Contractual Services	1,165,768	210,168	955,600	455%
Commodities	20,511	19,038	1,473	8%
Depreciation	6,457	6,457	-	0%
Total Expenses	\$ 1,408,424	\$ 449,277	\$ 959,147	213%

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FINANCIAL ANALYSIS OF KANE COUNTY'S FUND FINANCIAL STATEMENTS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds - The general government functions are presented in the General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of November 30, 2018, the County's governmental funds reported combined ending fund balances of \$234.6 million, an increase of \$7.0 million in comparison with the prior year. An increase of \$0.2 million in fund balance was seen in the Illinois Municipal Retirement Fund as a result of lower than anticipated payroll expense due to several vacant positions. The Transportation Sales Tax Fund experienced an \$8.9 million increase in fund balance simply due to the timing of the construction projects that will be funded by the Transportation Sales Tax collected. The increase in the General Fund will be discussed below.

Approximately 22% (\$52.3 million) of the total governmental funds balance is unassigned fund balance, which is available to meet the County's current and future needs for any purpose. The remainder of the fund balance is available only for specific purposes: nonspendable (\$1.6 million), restricted (\$90.0 million), committed (\$51.5 million) or assigned (\$39.2 million).

The General Fund is the chief operating fund of the County. At November 30, 2018, unassigned fund balance of the General Fund was \$52.6 million, while total fund balance reached \$63.6 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 69% of total fund expenditures, while total fund balance represents 83% of that same amount. During 2018, revenues exceeded expenditures by \$7.0 million. After taking into account interfund transfers, the General Fund's fund balance increased by \$0.7 million during the current fiscal year.

The General Fund is comprised of nine accounts - the General Account, or "General Corporate Account", which is the main operating account of the County, and eight other minor accounts. Total General Account revenues were \$1.6 million more than the final budgeted amount resulting from more than expected revenues collected from Sales Tax, State Income Tax, Local Use Tax, Investment Income, 10% Bond Fees, and Inmate Telephone Fees. Total expenditures were \$2.4 million less than the final budget. Explanations of the areas where expenditures differed significantly from budget are discussed below.

Proprietary funds - The County's proprietary funds provide the same type of information found in the countywide financial statements for business-type activities, but in more detail. The proprietary funds include the Enterprise Surcharge Fund, the Enterprise General Fund and the Internal Service Health Insurance Fund.

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Unrestricted net position of the Proprietary Funds total \$10.0 million at November 30, 2018, of which \$5.4 million relates to the Enterprise General Fund and \$4.6 million relates to the Internal Service Health Insurance Fund. The unrestricted net position for the Enterprise General Fund decreased by \$0.9 million as a result of expenses related to the construction of the cross country ski course. The unrestricted net position for the Internal Service Health Insurance Fund increased by \$0.4 million as a result of lower than expected cost increase for medical insurance. The Enterprise Surcharge Fund experienced a decrease in net position of \$0.1 million, most of which was due to the cost of administration, recycling, and funding of the Environmental Prosecution program. Factors concerning the financing of the proprietary funds were addressed in the discussion of the County's business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

Budget to actual statements and schedules for the General Fund are provided later in this comprehensive annual financial report. Budget columns are provided for both the original budget adopted for Fiscal Year 2018 as well as the final budget. A column for actual expenditures and a column for differences between final budget and actual expenditures are also reported.

Operating a government the size of Kane County is a dynamic business and budget amendments are sometimes required; these amendments are approved throughout the year. A comparison of original budget to final budget for the General Account of the General Fund expenditures shows a \$451,982 increase. The major source of funding for the increase was a distribution from the Aurora Election Commission. The Aurora Election Commission was dissolved in 2018 as a result of a voter referendum.

Significant General Fund expenditure budget amendments are presented in the following table.

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General Fund Department	Budget Amendments Increase/(Decrease)	Reason for Budget Amendment
Building Management	\$ 247,562	Greater than budgeted utilities expense.
County Clerk	\$ 648,673	The County Clerk's Office assumed the responsibilities of the Aurora Election Commission (AEC) upon the dissolution of the AEC by voter referendum. Therefore, the County Clerk's budget was increased to fund the expense of the additional responsibilities.
Aurora Election Expense	\$ (473,552)	Since the Aurora Election Commission (AEC) was dissolved, the County's budget for the AEC was transferred to the County Clerk's Office.
Sheriff's Office	\$ 211,307	The Sheriff's Office budget increased primarily as the result of an unbudgeted increase in the medical services contract.
Coroner	\$ 152,977	The increase to the Coroner's budget was necessitated by greater than budgeted autopsy and personnel expenses.
Other Contingency	\$ (647,663)	In general, the Contingency is used to fund unbudgeted expenditures. \$19,054 was utilized to fund IT's emergency generator repair. \$28,050 funded County Board's additional health & dental expense. \$283,762 funded Building Management's greater than budgeted utilities expense. \$63,600 bridged the gap in the Public Defender's Office between the required budget reduction and the budget reduction that was actually achieved. \$74,352 was the portion of greater than budgeted Coroner's autopsy and personnel expense funded by the General Fund. \$180,179 was utilized to partially fund the increase in the Sheriff's medical services contract expense. \$12,434 was utilized to fund miscellaneous year-end budget adjustments and \$11,100 funded the Sheriff's board and care expense of housing detainees outside of the Adult Correctional Facility.

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In some instances, General Fund revenues were over or under budget. Significant variances are presented and explained in the following table.

Revenues	Variance with Final Budget Positive/(Negative)	Reason for Variance
Local Use Tax	\$ 216,222	The budget was based on the Illinois Municipal League (IML) forecast. The higher than anticipated revenue collection is most likely the result of the new local use tax collected for internet sales.
State Sales Tax	\$ 679,251	Due to the economic sensitivity of Sales Tax, the County chooses to budget more conservatively with the intention of utilizing any excess revenue to fund capital improvements and to replenish reserves
State Income Tax	\$ 186,266	The budget was based on the IML forecast.
Personal Property Replacement Tax	\$ 157,708	The budget was based on the IML forecast.
Investment Income	\$ 255,594	Investment income was budgeted using an average rate of return of 0.9%. The actual average rate of return for 2018 was 1.7%.
Back taxes - Interest and Penalties	\$ (136,953)	Less interest and penalties on back taxes were realized by the County due to effective collection efforts by the Treasurer's Office.
Tax Redemption Fees	\$ (120,854)	Although this revenue normally tends to be less than budget, it was exceptionally lower than budget this year.
Recording Fees	\$ (109,331)	Recording fee revenue is a reflection of the economy, and also declined approximately \$110,000 compared to prior year actual.
Revenue Tax Stamp Fees	\$ 356,445	Due to the economic sensitivity of Tax Stamp Fees, the Recorder's Office budgets for this revenue conservatively. The resulting favorable variance more than offsets the unfavorable variance in Revenue Tax Stamp Fee revenue.
General Circuit Division Fees	\$ (289,983)	Although General Circuit Division Fees increased slightly over prior year, the increase was not as much as had been expected.
10% Bond Fees	\$ 420,515	Although the year ended with revenue having increased over prior year, the budget for 2018 had been set lower as a result of having experienced a temporary decline in revenue while the budget was being prepared.
Inmate Telephone Fees	\$ 149,636	A new contract for the service resulted in greater revenue than had been budgeted.

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In some instances, General Fund expenditure were over or under budget. Significant variances are presented and explained in the following table.

General Fund Sub-Department	Variance with Final Budget Positive/(Negative)	Reason for Variance
Information Technologies	\$ 360,840	These savings were achieved by holding back on discretionary purchases of software, computer repairs, training and filling of vacancies.
County Clerk - Elections	\$ 117,633	Savings resulting from less expense for equipment rental, voting system software and supplies than had been budgeted for.
Judiciary & Courts	\$ 299,363	Savings of salary and benefit expense of vacant positions, as well as lower than expected cost of jurors.
Circuit Clerk Administration	\$ 126,714	Savings of salary and benefit expense of vacant positions, as well as savings achieved through reorganization.
State's Attorney	\$ 339,829	Savings of salary and benefit expense of vacant positions, as well as lower than expected cost of bond call, trials and hearings, and law enforcement training.
Sheriff Deputies	\$ (195,646)	The unbudgeted expense of a 2.5% retroactive wage increase was accrued in anticipation of an arbitration award for the Sheriff's deputies.
Adult Corrections	\$ (265,108)	The unbudgeted expense of a 2.5% retroactive wage increase was accrued as the result of an arbitration award for the Sheriff's correctional officers.
Adult Court Services	\$ (132,735)	Unbudgeted wage increases within this sub-department were absorbed by the favorable variances in Juvenile Court Services and Juvenile Justice Center sub-departments.
Juvenile Court Services	\$ 166,241	Savings of salary and benefit expense of vacant positions as a result of a strike.
Juvenile Custody	\$ 282,897	Savings resulting from much less expense for juvenile board and care and psychological services than had been provided for in the budget.
Juvenile Justice Center	\$ 253,580	Savings of salary and benefit expense of vacant positions as a result of a strike, as well as lower than expected costs for food and repairs.
Communication/Technology	\$ 133,462	Savings in telephone and internet expense resulting from new service contracts.
Other Contingency	\$ 487,823	This favorable variance represents the unused portion of the contingency budget, which indicates the budget was more than sufficient for the year.

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CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's financial statements present capital assets in two groups: those assets subject to depreciation, such as equipment, infrastructure or operational facilities and those assets not subject to depreciation such as land and construction-in-progress.

The County's balance of capital assets for its governmental and business-type activities, net of accumulated depreciation at November 30, 2018, totals \$554.8 million, compared to \$539.0 million at November 30, 2017. The investment in capital assets includes land; buildings and building improvements; machinery and equipment; roads; bridges; highway signals and street lights; and a fiber optic network.

Capital assets of governmental activities, net of accumulated depreciation, increased from \$536.1 million in 2017 to \$551.9 million in 2018, a 2.9% or \$15.8 million increase. Total new additions (net of transfers from construction-in-progress) were \$31.9 million. The new assets can be attributed to transportation projects, parking lot replacements, E-Citation software, additional HR/Payroll processing software components, ongoing HVAC upgrades, building improvements, equipment purchases, vehicle purchases and additional portions of the fiber optic network having been placed in service. Thirty-One (31) transportation projects account for nearly \$27.8 million of the total and include expenditures for right-of-way, roads, bridges, traffic signals, and construction-in-progress. The County received capital contributions in the form of infrastructure and land (right-of-way) in the amount of \$16.5 million.

Current commitments for which the County has entered into contracts for future construction total approximately \$58.2 million for road and bridge projects, including construction of the Longmeadow Parkway Bridge. The work is expected to be completed over the next three years.

Capital assets in proprietary funds were unchanged during the year.

Additional information on the County's capital assets can be found in Note III C. on pages 64-65 of this report.

Long-Term Debt – A comparative summary of long-term debt appears below. At November 30, 2018, the County had total long-term debt outstanding of \$72.6 million for governmental activities. 45.0% (\$32.7 million) was comprised of General Obligation Bonds along with related premium amounts. The total debt for governmental activities decreased \$37.1 million (33.8%) during the current fiscal year.

	2018	2017 Restated	Increase (Decrease)	% Change
Governmental Activities				
General Obligation Bonds	\$ 32,680,384	\$ 38,604,692	\$ (5,924,308)	-15%
Accrued Claims and Judgments	5,627,585	6,669,697	(1,042,112)	-16%
Compensated Absences	4,969,708	4,951,275	18,433	0%
Total OPEB Liability	15,615,003	13,158,723	2,456,280	19%
Net Pension Liability	8,841,201	41,842,929	(33,001,728)	-79%
Long-Term Construction Payable	4,871,064	4,497,132	373,932	8%
Total Governmental Activities	\$ 72,604,945	\$ 109,724,448	\$ (37,119,503)	-34%

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The decrease in General Obligation Bonds was due to the timely payment of principal and interest. The liability relating to probable claims and judgments for general liability and worker's compensation was down approximately \$1.0 million from the prior year due to lesser claims outstanding at the end of the current year. Compensated Absences include accrued vacation and certain compensatory time and sick leave relating to the plan in effect prior to December 1, 1989. Compensated Absences are calculated on current wages. The slight increase from Fiscal Year 2018 reflects both the increase in current wages and the increase in unused vacation. The Total Other Postemployment Benefits (OPEB) liability represents the year-end estimated postemployment healthcare benefits to be provided for retirees. Although the County finances these benefits on a pay-as-you-go basis, the liability is being accrued as the associated benefits are earned. The Fiscal Year 2017 OPEB balance was revised from \$11,322,145 to \$13,158,723 as the result of implementing GASB 75. The OPEB balance increased from 2017 to 2018 by \$2.5 million based on the actuarial valuation. The Net Pension Liability represents liability related to the IMRF and SLEP pension plans, and decreased significantly between 2017 (valuation date 12/31/2016) and 2018 (valuation date 12/31/2017) as a result of changes in actuarial assumptions and investment earnings. The Long Term Construction Payable is a liability arising from road construction projects and increased by \$0.4 million.

The County's most recent general obligation bond rating is AA+, a rating that was affirmed by Standard and Poor's Rating Group in November of 2018. Additional information on the County's long-term debt can be found in Note III E. on pages 67-70 of this report.

ECONOMIC FACTORS AND FISCAL YEAR 2019 BUDGETS AND RATES

Kane County has experienced substantial growth in the last decade and a half, aided by its accessibility to Chicago and other suburbs. The population of Kane County was estimated at 534,216 and is anticipated to climb to over 750,000 by 2030.

The unemployment rate for Kane County in November 2018 was 4.7%, which is 0.2% higher than the previous year's rate of 4.5%. Sales tax revenue was originally anticipated to increase in 2019 by at least 2%. Yet current forecasts are indicating a reduction of 5% compared to Fiscal Year 2018, which will yield a \$1 million unfavorable budget variance if realized. At the same time, State Income Tax, Local Use Tax and Personal Property Replacement Tax are forecasted to yield \$0.4 million more than had been budgeted.

The County's portion of state-based revenue has been affected by poor economic conditions over the past few years as many state reimbursements and pass-throughs have been reduced, delayed or eliminated. Of recent concern is the fact that the County's share of state income tax was reduced by 10% for the period of July 1, 2017 through June 30 2018, and is currently being reduced by 5% since July 1, 2018. The County has prepared for the possibility of state revenue being reduced further by reserving a total of \$5.0 million in the Emergency Reserve Fund, which may be drawn upon to ease the transition to a reduced operating budget if a further reduction in state tax revenue were to occur.

The County has received RTA Mass Transit Sales Tax revenue from the State of Illinois since 2008. It has been increasing an average rate of approximately \$0.5 million per year, and reached \$18.2 million in 2018. This sales tax must be used to fund operating and capital costs of public transportation and public safety services. The County has allocated 82% to Transportation, 9% to Public Safety & Transportation capital projects, 6% to Judicial Technology and 3% to General Fund Public Safety support. The tax has provided opportunities for many new improvements in the County in addition to supporting the local economy with new jobs. The accumulated allocation of RTA Sales Tax in the Judicial Technology Fund has funded the implementation of the Court Case Management system, which was purchased in 2014, was substantially implemented in 2016, and has continued to be refined, enhanced and optimized. Beginning July 2017, the state imposed a 2% administrative fee for collecting and distributing the tax. Beginning July 2018, the administrative fee was lowered to 1.5%, and continues to remain in place.

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Interest earnings by the County's investments have significantly improved this past year as the County continued to invest in longer-term investments yielding increasingly higher rates of return. The County has doubled its budgeted rate of return for Fiscal Year 2019 as a result of increasing the average investment yield of 0.90% budgeted in 2018 to the average investment yield of 1.80% budgeted in 2019.

The County Board levied an additional \$700 thousand of property tax for tax year 2018 in order to capture property tax on the new taxable property added to the tax roll. The actual increase in the property tax levy attributable to new property was \$583,996. The County then lowered the tax levy \$116,004 so as to capture the full amount – and only the full amount – of increased property tax revenue attributable to new property.

Most union contracts had expired by the end of Fiscal Year 2017 and were being renegotiated during Fiscal Year 2018. Since the majority of labor contracts were not settled at the time the budget was adopted, the County did not make any budget commitments regarding wage increases for Fiscal Year 2019. Moreover, the County chose to freeze General Fund salary and wage budgets at the 2018 level, with very few exceptions. The County did, however, set aside excess revenue over expenses from 2018 in the Property Tax Freeze Protection Fund in order to provide temporary funding for wage increases that may arise from the settlement of labor contracts and arbitration awards, as well as for non-union employees. A sustainable funding solution for wage increases must yet be determined.

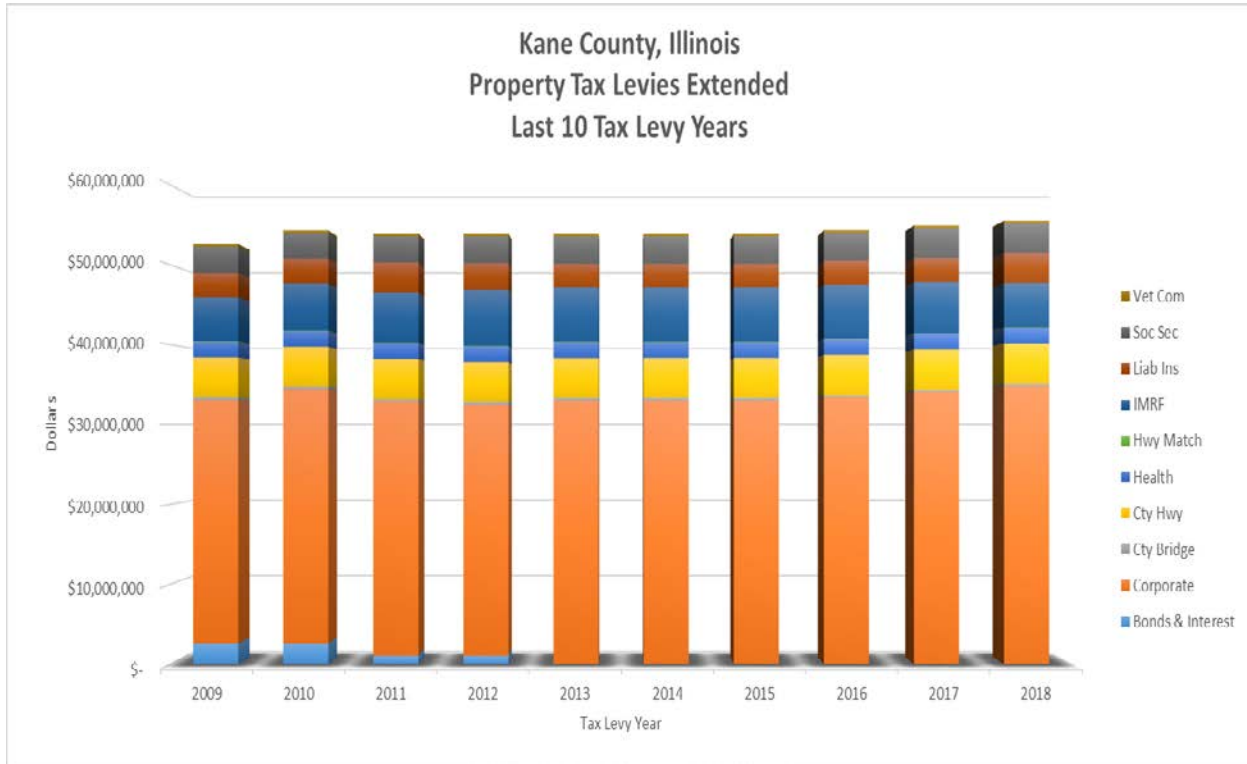
Since the County has not been receiving the “dividends” it had expected to receive from the Illinois Personal Benefit Cooperative (IPBC), the Health Insurance Reserve balance has not grown as anticipated. Therefore the County chose not to continue using the Health Insurance reserve to subsidize the cost of premiums for Fiscal Year 2019.

The County is committed to passing a structurally balanced budget, allowing for an adequate contingency budget and maintaining adequate reserves. The increase in budgeted revenue for Fiscal Year 2019 in the General Fund was only sufficient to cover the increase in health insurance expense and contractually obligated expense increases. As previously mentioned, salary and wage related expenses were held flat. The Fiscal Year 2019 budget includes a drawdown of a small portion of its Property Tax Freeze Protection Fund in order to meet the demands of the Fiscal Year 2019 budget without increasing the property tax levy on existing property.

The following chart illustrates the County's commitment to maintaining a property tax levy freeze for existing property by limiting the property tax levy increase to capturing the increase on new construction only.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2018
(Unaudited)



REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those interested. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Joseph Onzick, Executive Director of Finance, 719 S. Batavia Avenue, Geneva, IL 60134, (630) 208-5113. Email requests should be sent to onzickjoseph@co.kane.il.us.

BASIC FINANCIAL STATEMENTS

KANE COUNTY, ILLINOIS

Statement of Net Position
As of November 30, 2018

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Component Unit Kane County Forest Preserve</u>
Assets and Deferred Outflows of Resources				
Assets				
Cash and investments	\$ 233,383,911	\$ 12,077,484	\$ 245,461,395	\$ 72,274,420
Property tax receivable	56,369,845	-	56,369,845	11,236,116
Intergovernmental receivable	19,417,137	-	19,417,137	-
Interest receivable	874,686	44,356	919,042	-
Loans receivable	3,003,900	-	3,003,900	-
Other receivable	2,710,568	7,217	2,717,785	3,289,306
Prepaid items	1,764,388	-	1,764,388	15,242
Deposits	20,000	-	20,000	-
Net pension asset - IMRF	4,597,355	-	4,597,355	-
Capital assets not being depreciated	133,190,374	2,883,454	136,073,828	407,317,793
Capital assets, being depreciated, net	418,665,287	9,148	418,674,435	35,261,621
Total Assets	<u>873,997,451</u>	<u>15,021,659</u>	<u>889,019,110</u>	<u>529,394,498</u>
Deferred Outflows of Resources				
Deferred outflows related to pensions	13,702,325	-	13,702,325	753,199
Deferred charge on refunding	1,488,827	-	1,488,827	2,739,373
Deferred outflows related to OPEB	2,141,646	-	2,141,646	24,389
Total Deferred Outflows of Resources	<u>17,332,798</u>	<u>-</u>	<u>17,332,798</u>	<u>3,516,961</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 891,330,249</u>	 <u>\$ 15,021,659</u>	 <u>\$ 906,351,908</u>	 <u>\$ 532,911,459</u>

See accompanying notes to basic financial statements.

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Component Unit Kane County Forest Preserve</u>
Liabilities, Deferred Inflows of Resources, and Net Position				
Liabilities				
Accounts payable	\$ 11,254,881	\$ 58,913	\$ 11,313,794	\$ 2,360,941
Health claims payable	141,455	-	141,455	-
Accrued payroll	5,077,392	7,413	5,084,805	198,907
Interest payable	533,474	-	533,474	239,650
Unearned revenue	573,085	500	573,585	-
Long-Term Obligations, due within one year:				
Bonds	5,855,000	-	5,855,000	12,498,600
Accrued claims and judgments	2,800,000	-	2,800,000	-
Compensated absences	4,004,532	-	4,004,532	57,309
Long-Term Obligations, due in more than one year:				
Bonds	26,825,384	-	26,825,384	150,513,717
Accrued claims and judgments	2,827,585	-	2,827,585	-
Compensated absences	965,176	-	965,176	229,234
Long-term construction payable	4,871,064	-	4,871,064	-
Net pension liability - IMRF	-	-	-	342,907
Net pension liability - SLEP	8,841,201	-	8,841,201	-
Total OPEB liability	<u>15,615,003</u>	<u>-</u>	<u>15,615,003</u>	<u>191,377</u>
Total Liabilities	<u>90,185,232</u>	<u>66,826</u>	<u>90,252,058</u>	<u>166,632,642</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	56,369,845	-	56,369,845	22,643,517
Deferred inflows related to pensions	29,275,313	-	29,275,313	1,796,597
Deferred inflows related to OPEB	<u>455,231</u>	<u>-</u>	<u>455,231</u>	<u>311,816</u>
Total Deferred Inflows of Resources	<u>86,100,389</u>	<u>-</u>	<u>86,100,389</u>	<u>24,751,930</u>
Net Position				
Net investment in capital assets	518,918,040	2,892,602	521,810,642	315,559,758
Restricted for:				
Tort immunity	5,934,818	-	5,934,818	227,693
Employee benefits	-	-	-	496,707
Public service and record maintenance	3,374,216	-	3,374,216	-
Judicial purposes	2,666,053	-	2,666,053	-
Public safety	4,813,358	-	4,813,358	-
Highway projects	54,990,382	-	54,990,382	-
Health and welfare	4,402,036	-	4,402,036	-
County development	528,186	-	528,186	-
Debt service	5,120,002	-	5,120,002	2,094,467
Capital projects	37,616	6,683,512	6,721,128	1,650,000
Other purposes	681,397	-	681,397	478,476
Permanent fund - nonspendable	1,150,000	-	1,150,000	-
Unrestricted	<u>112,428,524</u>	<u>5,378,719</u>	<u>117,807,243</u>	<u>21,019,786</u>
Total Net Position	<u>715,044,628</u>	<u>14,954,833</u>	<u>729,999,461</u>	<u>341,526,887</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position				
	<u>\$ 891,330,249</u>	<u>\$ 15,021,659</u>	<u>\$ 906,351,908</u>	<u>\$ 532,911,459</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Activities
For the Year Ended November 30, 2018

Functions/Programs	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities				
General government	\$ 34,978,901	\$ 4,346,669	\$ 2,895,958	\$ -
Public safety	50,539,640	7,055,989	6,909,493	-
Highway and streets	36,124,478	361,751	17,930,801	17,524,403
Judicial	24,653,691	11,317,551	1,775,925	-
Public services and records	13,655,742	5,292,498	6,994,422	-
Health and welfare	5,513,691	1,376,628	2,209,067	-
Environment and conservation	199,485	10,250	6,700	-
Development, housing and economic development	5,294,843	1,460,648	2,895,579	-
Interest and fiscal charges	<u>1,178,553</u>	<u>91,660</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>172,139,024</u>	<u>31,313,644</u>	<u>41,617,945</u>	<u>17,524,403</u>
Business Type Activities				
Solid waste	<u>1,408,424</u>	<u>94,298</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>1,408,424</u>	<u>94,298</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 173,547,448</u>	<u>\$ 31,407,942</u>	<u>\$ 41,617,945</u>	<u>\$ 17,524,403</u>
Component Unit:				
Forest Preserve District	\$ 13,588,381	\$ 3,418,097	\$ -	\$ 4,075,818

General revenues:

Taxes

Property tax

RTA sales tax

Other taxes

Intergovernmental

State income tax

State sales tax

Net investment income

Gain on disposal of assets

Miscellaneous

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning (as restated)

Net position - ending

See accompanying notes to basic financial statements.

**Net (Expense) Revenue and
Changes in Net Position**

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Kane County Forest Preserve
\$ (27,736,274)	\$ -	\$ (27,736,274)	\$ -
(36,574,158)	-	(36,574,158)	-
(307,523)	-	(307,523)	-
(11,560,215)	-	(11,560,215)	-
(1,368,822)	-	(1,368,822)	-
(1,927,996)	-	(1,927,996)	-
(182,535)	-	(182,535)	-
(938,616)	-	(938,616)	-
<u>(1,086,893)</u>	<u>-</u>	<u>(1,086,893)</u>	<u>-</u>
<u>(81,683,032)</u>	<u>-</u>	<u>(81,683,032)</u>	<u>-</u>
<u>-</u>	<u>(1,314,126)</u>	<u>(1,314,126)</u>	<u>-</u>
<u>-</u>	<u>(1,314,126)</u>	<u>(1,314,126)</u>	<u>-</u>
<u>(81,683,032)</u>	<u>(1,314,126)</u>	<u>(82,997,158)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,094,466)</u>
54,828,224	-	54,828,224	29,035,124
18,301,725	-	18,301,725	-
5,602,274	-	5,602,274	259,606
5,766,267	-	5,766,267	-
16,896,216	-	16,896,216	-
3,646,829	222,382	3,869,211	988,434
264,900	-	264,900	-
730,413	-	730,413	442,022
<u>(45,460)</u>	<u>45,460</u>	<u>-</u>	<u>-</u>
<u>105,991,388</u>	<u>267,842</u>	<u>106,259,230</u>	<u>30,725,186</u>
24,308,356	(1,046,284)	23,262,072	24,630,720
<u>690,736,272</u>	<u>16,001,117</u>	<u>706,737,389</u>	<u>316,896,167</u>
<u>\$ 715,044,628</u>	<u>\$ 14,954,833</u>	<u>\$ 729,999,461</u>	<u>\$ 341,526,887</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Governmental Funds
Balance Sheet
As of November 30, 2018

	Major Funds				
	Illinois				Total
	General	Municipal	Transportation	Nonmajor	Governmental
	Fund	Retirement	Sales Tax	Governmental	Funds
	Fund	Fund	Fund	Funds	Funds
Assets					
Cash and investments	\$ 60,812,303	\$ 7,644,197	\$ 36,824,722	\$ 126,795,128	\$ 232,076,350
Property tax receivable	34,943,959	5,519,548	-	15,906,338	56,369,845
Intergovernmental receivable	7,273,049	-	4,283,033	7,861,055	19,417,137
Interest receivable	282,002	24,926	128,340	434,358	869,626
Loans receivable	-	-	-	3,003,900	3,003,900
Other receivables	514,235	208,844	-	691,622	1,414,701
Prepaid items	267,418	-	-	186,384	453,802
Deposits	20,000	-	-	-	20,000
Due from other funds	500,754	-	-	968,010	1,468,764
Total Assets	<u>\$ 104,613,720</u>	<u>\$ 13,397,515</u>	<u>\$ 41,236,095</u>	<u>\$ 155,846,795</u>	<u>\$ 315,094,125</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 1,562,333	\$ -	\$ 1,837,523	\$ 7,981,256	\$ 11,381,112
Accrued payroll	2,196,322	1,748,167	-	1,132,903	5,077,392
Due to other funds	668,352	-	-	1,468,764	2,137,116
Unearned revenue	-	-	-	566,281	566,281
Total Liabilities	<u>4,427,007</u>	<u>1,748,167</u>	<u>1,837,523</u>	<u>11,149,204</u>	<u>19,161,901</u>
Deferred Inflows of Resources					
Property taxes levied for future periods	34,943,959	5,519,548	-	15,906,338	56,369,845
Unavailable revenue	<u>1,689,881</u>	<u>10,070</u>	<u>1,309,179</u>	<u>1,950,185</u>	<u>4,959,315</u>
Total Deferred Inflows of Resources	<u>36,633,840</u>	<u>5,529,618</u>	<u>1,309,179</u>	<u>17,856,523</u>	<u>61,329,160</u>
Fund Balances					
Nonspendable	267,418	-	-	1,336,384	1,603,802
Restricted	-	5,178,165	-	84,784,495	89,962,660
Committed	5,021,264	-	36,610,249	9,874,147	51,505,660
Assigned	5,646,724	941,565	1,479,144	31,134,418	39,201,851
Unassigned	<u>52,617,467</u>	<u>-</u>	<u>-</u>	<u>(288,376)</u>	<u>52,329,091</u>
Total Fund Balances	<u>63,552,873</u>	<u>6,119,730</u>	<u>38,089,393</u>	<u>126,841,068</u>	<u>234,603,064</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 104,613,720</u>	<u>\$ 13,397,515</u>	<u>\$ 41,236,095</u>	<u>\$ 155,846,795</u>	<u>\$ 315,094,125</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position As of November 30, 2018

Total fund balances - governmental funds \$ 234,603,064

Amounts reported for governmental activities in the Statement of Net Position
are different because:

Capital assets used in governmental activities are not current financial resources
and therefore are not reported in the governmental funds:

Capital assets	\$ 771,376,552	
Accumulated depreciation	<u>(219,520,891)</u>	551,855,661

The deferred amount on refunding of bonds do not require the use of current
financial resources and therefore are not reported as deferred outflows of
resources in governmental funds. 1,488,827

The net pension asset does not require the use of current financial resources
and therefore is not reported in the governmental funds. 4,597,355

Some liabilities reported in the Statement of Net Position do not require the use of
current financial resources and therefore are not reported as liabilities in
governmental funds. These activities consist of:

Interest payable on debt	(533,474)	
General obligation bonds and debt certificates	(32,680,384)	
Accrued claims and judgments	(5,627,585)	
Net pension liability	(8,841,201)	
Net other postemployment benefits liability	(15,615,003)	
Long-term construction payable	(4,871,064)	
Compensated absences	<u>(4,969,708)</u>	(73,138,419)

Revenues collected after the County's availability period are reported as deferred
inflows of resources in governmental funds, however these amounts have been
reported as revenues in the Statement of Activities.

4,959,315

Deferred outflows of resources related to pensions do not relate to current
financial resources and are not reported in the governmental funds. 13,702,325

Deferred outflows of resources related to other postemployment benefits do not
relate to current financial resources and are not reported in the governmental funds. 2,141,646

Deferred inflows of resources related to pensions do not relate to current
financial resources and are not reported in the governmental funds. (29,275,313)

Deferred inflows of resources related to other postemployment benefits do not
relate to current financial resources and are not reported in the governmental funds. (455,231)

Internal services funds are reported in the Statement of Net Position as
governmental activities. 4,565,398

Net position of governmental activities \$ 715,044,628

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2018

	Major Funds				
		Illinois			
	General	Municipal	Transportation	Nonmajor	Total
	Fund	Retirement	Sales Tax	Governmental	Governmental
		Fund	Fund	Funds	Funds
Revenues					
Property taxes	\$ 33,964,275	\$ 6,400,976	\$ -	\$ 15,156,665	\$ 55,521,916
Other taxes	2,306,806	-	14,953,689	20,293,530	37,554,025
Licenses and permits	705,255	-	-	1,601,907	2,307,162
Grants	229,025	-	-	11,881,289	12,110,314
Intergovernmental	24,203,226	-	-	-	24,203,226
Fines	2,165,957	-	-	1,992,078	4,158,035
Charges for services	12,808,663	-	-	12,572,176	25,380,839
Reimbursements	5,620,210	986	705,574	3,775,874	10,102,644
Net investment income	916,376	98,527	539,801	2,066,913	3,621,617
Miscellaneous	761,547	-	-	3,175,504	3,937,051
Total Revenues	<u>83,681,340</u>	<u>6,500,489</u>	<u>16,199,064</u>	<u>72,515,936</u>	<u>178,896,829</u>
Expenditures					
Current:					
General government	12,567,529	6,341,162	-	9,847,542	28,756,233
Public safety	39,861,361	-	-	8,085,612	47,946,973
Highways and streets	-	-	4,019,367	23,764,260	27,783,627
Judicial	16,145,215	-	-	7,622,906	23,768,121
Public services and records	6,355,535	-	-	7,196,188	13,551,723
Health and welfare	-	-	-	5,262,204	5,262,204
Environment and conservation	-	-	-	190,694	190,694
Development, housing and economic development	1,619,623	-	-	3,645,370	5,264,993
Debt Service					
Principal	-	-	-	5,535,000	5,535,000
Interest and fiscal charges	-	-	-	1,328,655	1,328,655
Capital outlay	<u>150,683</u>	<u>-</u>	<u>3,256,796</u>	<u>9,495,149</u>	<u>12,902,628</u>
Total Expenditures	<u>76,699,946</u>	<u>6,341,162</u>	<u>7,276,163</u>	<u>81,973,580</u>	<u>172,290,851</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>6,981,394</u>	<u>159,327</u>	<u>8,922,901</u>	<u>(9,457,644)</u>	<u>6,605,978</u>
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	130,099	130,099
Proceeds from sale of property	-	-	-	264,900	264,900
Transfers in	1,234,011	77,473	-	14,483,581	15,795,065
Transfers out	<u>(7,545,029)</u>	<u>(1,616)</u>	<u>-</u>	<u>(8,293,880)</u>	<u>(15,840,525)</u>
Total Other Financing Sources (Uses)	<u>(6,311,018)</u>	<u>75,857</u>	<u>-</u>	<u>6,584,700</u>	<u>349,539</u>
Net Change in Fund Balances	670,376	235,184	8,922,901	(2,872,944)	6,955,517
Fund Balances, Beginning of Year	<u>62,882,497</u>	<u>5,884,546</u>	<u>29,166,492</u>	<u>129,714,012</u>	<u>227,647,547</u>
Fund Balances, End of Year	<u>\$ 63,552,873</u>	<u>\$ 6,119,730</u>	<u>\$ 38,089,393</u>	<u>\$ 126,841,068</u>	<u>\$ 234,603,064</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities For the Year Ended November 30, 2018

Net change in total governmental fund balances \$ 6,955,517

Amounts reported for governmental activities in the Statement of Activities
are different because:

Governmental funds report purchases of capital assets as expenditures while
governmental activities report depreciation expense to allocate those
expenditures over the life of the assets.

Capital expenditures	\$ 15,382,096	
Depreciation	(16,091,259)	
Net book value of assets retired and transferred	<u>(47,360)</u>	
Capital expenditures in excess of depreciation		(756,523)

Capital assets transferred to the County are recorded as capital contributions in
the Statement of Activities, but do not require the use of current financial resources
and are therefore not reported in the governmental funds.

16,531,707

Receivables not currently available are reported as revenue when collected
or currently available in the fund financial statements but are recognized as
revenue when earned in the government-wide financial statements.

(14,992)

Some expenses in the statement of activities do not require the use of current
financial resources and, therefore, are not reported as expenditures in the
governmental funds.

Decrease in accrued interest on debt	102,495	
Increase in long-term construction payable	(373,932)	
Decrease in accrued claims and judgments	1,042,112	
Increase in net pension asset	4,597,355	
Decrease in net pension liability	33,001,728	
Increase in total other postemployment liability	(2,456,280)	
Decrease in deferred outflows of resources related to pensions	(20,053,847)	
Increase in deferred outflows of resources related to OPEB	2,141,646	
Increase in deferred inflows of resources related to pensions	(21,881,894)	
Increase in deferred inflows of resources related to OPEB	(455,231)	
Increase in compensated absences	(18,433)	
Amortization of bond premium	389,308	
Amortization of deferred amount on refunding	<u>(341,701)</u>	
		(4,306,674)

Repayment of principal on long-term debt is an expenditure in the governmental
funds, but the repayment reduces long-term liabilities in the Statement of Net
Position.

5,535,000

Internal service funds are used by management to charge self insurance costs
to individual funds. The change in net position of the internal service fund is reported
with governmental activities.

364,321

Change in net position of governmental activities \$ 24,308,356

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Net Position
Proprietary Funds
As of November 30, 2018

	Enterprise Funds			
	Enterprise Surcharge Fund	Enterprise General Fund	Total	Internal Service Fund
Assets				
Current Assets:				
Cash and investments	\$ 6,683,810	\$ 5,393,674	\$ 12,077,484	\$ 1,307,561
Prepaid items	-	-	-	1,310,586
Accounts receivable	-	-	-	1,287,796
Interest receivable	24,137	20,219	44,356	5,060
Other receivables	7,217	-	7,217	8,071
Due from other funds	-	-	-	668,352
Total Current Assets	<u>6,715,164</u>	<u>5,413,893</u>	<u>12,129,057</u>	<u>4,587,426</u>
Noncurrent Assets:				
Capital assets not being depreciated				
Land	-	2,883,454	2,883,454	-
Capital assets being depreciated				
Vehicles	32,287	-	32,287	-
Accumulated depreciation	<u>(23,139)</u>	<u>-</u>	<u>(23,139)</u>	<u>-</u>
Total Noncurrent Assets	<u>9,148</u>	<u>2,883,454</u>	<u>2,892,602</u>	<u>-</u>
Total Assets	<u>\$ 6,724,312</u>	<u>\$ 8,297,347</u>	<u>\$ 15,021,659</u>	<u>\$ 4,587,426</u>
Liabilities and Net Position				
Liabilities				
Current Liabilities:				
Accounts payable	\$ 23,739	\$ 35,174	\$ 58,913	\$ 15,224
Accrued payroll	7,413	-	7,413	-
Unearned revenue	<u>500</u>	<u>-</u>	<u>500</u>	<u>6,804</u>
Total Liabilities	<u>31,652</u>	<u>35,174</u>	<u>66,826</u>	<u>22,028</u>
Net Position				
Net investment in capital assets	9,148	2,883,454	2,892,602	-
Restricted for capital projects	6,683,512	-	6,683,512	-
Unrestricted net position	<u>-</u>	<u>5,378,719</u>	<u>5,378,719</u>	<u>4,565,398</u>
Total Net Position	<u>6,692,660</u>	<u>8,262,173</u>	<u>14,954,833</u>	<u>4,565,398</u>
Total Liabilities and Net Position	<u>\$ 6,724,312</u>	<u>\$ 8,297,347</u>	<u>\$ 15,021,659</u>	<u>\$ 4,587,426</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Revenues, Expenses and Changes in Fund Net Position Proprietary Funds For the Year Ended November 30, 2018

	Enterprise Funds			
	Enterprise Surcharge Fund	Enterprise General Fund	Total	Internal Service Fund
Operating Revenues				
Contributions - employer	\$ -	\$ -	\$ -	\$ 12,837,776
Contributions - employee	-	-	-	2,776,101
Contributions - retirees	-	-	-	631,798
Contributions - other	-	-	-	23,997
Waste disposal fees	3,780	-	3,780	-
Miscellaneous	90,518	-	90,518	-
Total Operating Revenues	94,298	-	94,298	16,269,672
Operating Expenses				
Healthcare claims	-	-	-	14,954,816
Dental insurance	-	-	-	760,147
Life insurance	-	-	-	32,824
Vision insurance	-	-	-	88,278
Personnel services	166,108	-	166,108	-
Benefits	49,580	-	49,580	-
Contractual services	129,065	1,036,702	1,165,767	97,788
Commodities	20,511	-	20,511	-
Depreciation	6,458	-	6,458	-
Total Operating Expenses	371,722	1,036,702	1,408,424	15,933,853
Operating Income (Loss)	(277,424)	(1,036,702)	(1,314,126)	335,819
Nonoperating Revenues				
Net investment income	116,708	105,674	222,382	28,502
Total Nonoperating Revenues	116,708	105,674	222,382	28,502
Income (Loss) Before Transfers	(160,716)	(931,028)	(1,091,744)	364,321
Transfers				
Transfers in	116,000	-	116,000	-
Transfers out	(70,540)	-	(70,540)	-
Total Transfers	45,460	-	45,460	-
Change in Net Position	(115,256)	(931,028)	(1,046,284)	364,321
Net Position at Beginning of Year	6,807,916	9,193,201	16,001,117	4,201,077
Net Position at End of Year	\$ 6,692,660	\$ 8,262,173	\$ 14,954,833	\$ 4,565,398

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Cash Flows Proprietary Funds For the Year Ended November 30, 2018

	Enterprise Funds			Internal Service Fund
	Enterprise Surcharge Fund	Enterprise General Fund	Total	
Cash Flows From Operating Activities				
Cash received from customers	\$ 94,627	\$ -	\$ 94,627	\$ 15,681,353
Cash payments for goods and services	(163,786)	(1,008,998)	(1,172,784)	(15,952,603)
Cash payments to employees	(219,187)	-	(219,187)	-
Net cash provided by (used in) operating activities	(288,346)	(1,008,998)	(1,297,344)	(271,250)
Cash Flows from Noncapital Financing Activities				
Transfers in	116,000	-	116,000	-
Transfers out	(70,540)	-	(70,540)	-
Net cash provided by (used in) noncapital financing activities	45,460	-	45,460	-
Cash Flows from Investing Activities				
Income received on investments	117,572	108,158	225,730	28,296
Net cash provided by investing activities	117,572	108,158	225,730	28,296
Net increase (decrease) in cash	(125,314)	(900,840)	(1,026,154)	(242,954)
Cash and cash equivalents, beginning of the year	6,809,124	6,294,514	13,103,638	1,550,515
Cash and cash equivalents, end of year	<u>\$ 6,683,810</u>	<u>\$ 5,393,674</u>	<u>\$ 12,077,484</u>	<u>\$ 1,307,561</u>
Reconciliation of Operating Income (Loss) to Net Cash (Used in) Operating Activities:				
Operating income (loss)	<u>\$ (277,424)</u>	<u>\$ (1,036,702)</u>	<u>\$ (1,314,126)</u>	<u>\$ 335,819</u>
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	6,458	-	6,458	-
Change in operating assets and liabilities:				
Accounts receivable	(171)	-	(171)	(574,671)
Other receivables	-	-	-	(2,879)
Due from other funds	-	-	-	(17,573)
Prepaid items	-	-	-	(14,458)
Accounts payable	(14,210)	27,704	13,494	(4,292)
Accrued payroll	(3,499)	-	(3,499)	-
Unearned revenue	500	-	500	6,804
Total adjustments	(10,922)	27,704	16,782	(607,069)
Net Cash Provided by (Used in) Operating Activities	<u>\$ (288,346)</u>	<u>\$ (1,008,998)</u>	<u>\$ (1,297,344)</u>	<u>\$ (271,250)</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Fiduciary Assets and Liabilities Agency Funds As of November 30, 2018

	<u>Agency Funds</u>
Assets	
Cash and investments	\$ 24,350,649
Interest receivable	15,648
Accounts receivable	<u>1,185,309</u>
 Total Assets	 <u>\$ 25,551,606</u>
 Liabilities	
Due to others	<u>\$ 25,551,606</u>
 Total Liabilities	 <u>\$ 25,551,606</u>

See accompanying notes to basic financial statements.

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KANE COUNTY, ILLINOIS

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KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Kane County, Illinois (the County) was organized in 1836. The County is a non-home-rule county, under the 1970 Illinois Constitution. The County is located approximately 40 miles west of downtown Chicago and comprised of 16 townships covering approximately 520 square miles. The County is the fifth largest county in Illinois with an estimated population of 534,667. The County operates under a Township form of government and provides the following services as authorized by its charter: corrections and rehabilitation, county development, public health, judiciary, human services, public safety, public service, transportation and general administrative services. The Kane County Board (the "Board") is the designated governing body of the County. The County's structure and legal activities are controlled by state statute. The primary function of the Board is to establish the various budgets for County funds and to levy taxes for County purposes. In addition, the Board adopts ordinances and rules pertaining to the management and operations of County departments. One Board member is elected from each of the 24-member districts for a four-year term. The Chairman of the Board is elected at large by the voters of the County. The Board is comprised of 24 Board members plus the Chairman of the Board.

The accounting policies of Kane County, Illinois conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

A. REPORTING ENTITY

This report includes all of the funds of the County. The reporting entity for the County consists of the primary government and its component unit. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

A. REPORTING ENTITY (cont.)

Component units are reported using one of two methods, discrete presentation or blending. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens, or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

Discretely Presented Component Unit

Forest Preserve District of Kane County

The government-wide financial statements include the Forest Preserve District of Kane County (District) as a component unit. The District is a legally separate organization. The board of the District is appointed by the citizens of the County to the District's Board of Commissioners at the same time they are elected to the County Board. The County has no responsibility for the operations of the District. The District's financial statements include all government activities and functions whose expenditures are approved by the Board of Commissioners. As a component unit, the District's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended June 30, 2018. Separately issued financial statements of the Forest Preserve District of Kane County may be obtained from the District's office. Contact the District office located at 1996 South Kirk Road, Suite 320, Geneva, IL, 60134.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

In June 2015, the GASB issued statement No. 75 - *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended*, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB*. This standard was implemented December 1, 2017.

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Government-Wide Financial Statements (cont.)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The County does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues, and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or enterprise fund that the County believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Fund Financial Statements (cont.)

The County reports the following major governmental funds:

General Fund - Accounts for the County's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund. The General Fund is comprised of the following accounts: General Corporate Account, Special Reserve Account, Emergency Reserve Account, Property Tax Freeze Protection Account, SAO Domestic Violence Account, Environmental Prosecution Account, Economic Development Account, Cost Share Drainage Account, and Public Building Commission Account. The General Corporate Account is the main operating account of the County.

Illinois Municipal Retirement Fund - This special revenue fund is used to account for monies received through local property taxes to be used to fund County's portion of pension contributions to the Illinois Municipal Retirement Fund pension plan, and Sheriff's Law Enforcement Personnel pension plan.

Transportation Sales Tax Fund - This special revenue fund is used to account for 82% of the County's share of the .25% RTA Mass Transit Sales Tax to be used to fund operating and capital costs of public transportation services or facilities or to fund operating, capital, right-of-way, construction, and maintenance costs of other transportation purposes, including road, bridge, and transit purposes intended to improve mobility or reduce congestion in the County.

The County reports the following major enterprise funds:

Enterprise Surcharge Fund - Accounts for solid waste disposal fees which are restricted pursuant to State Statute. The fees collected are to be utilized for solid waste management purposes.

Enterprise General Fund - Accounts for revenues derived from Settler's Hill Landfill owned by Kane County. Expenses are used for solid waste and recycling activities, or any purpose deemed appropriate by the County Board.

The County reports the following nonmajor governmental funds:

Special Revenue Funds - Used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Debt Service Funds - Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for the payment of general long-term debt principal, interest, and related costs.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Fund Financial Statements (cont.)

The County reports the following nonmajor governmental funds: (cont.)

Capital Projects Funds - Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Permanent Fund - Used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry.

In addition, the County reports the following fund types:

Internal Service Fund - Used to account for and report the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

Agency Funds - Used to account for and report assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. A majority of the agency funds are maintained for fiduciary functions of the Circuit Clerk, Judicial, Sheriff, and Treasurer/Collector's Offices.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period except for probation salary reimbursements. According to the County Board's financial policies, probation salary reimbursements outstanding with the State after 60 days are considered available revenue if they are collected within one year of the end of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aid and grants are recognized as revenues in the period the County is entitled the resources and the amounts are available. Amounts owed to the County which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, intergovernmental aid, grants, and interest. Other general revenues such as fines and forfeitures, inspection fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note. Agency funds follow the accrual basis of accounting, and do not have a measurement focus.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Enterprise Surcharge Fund and Enterprise General Fund are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY

1. Deposits and Investments

For purposes of the statement of cash flows, the County considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Illinois Statutes authorize the County to make deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds Investment Pool.

The County is permitted by 30 ILCS 235/2 of the "Public Funds Investment Act" of the Illinois Compiled Statutes to invest in:

- Obligations guaranteed by the U.S. Government and its agencies.
- Interest-bearing accounts constituting direct obligations of any bank, as defined by the Illinois Banking Act and insured by the FDIC.
- Money market mutual funds registered under the Investment Company Act of 1940, including the Illinois Funds Money Market Fund (Illinois Funds) and the Illinois Metropolitan Investment Fund (IMET).
- Short term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if such obligations are rated at the time of purchase at one of the 3 highest classifications established by at least 2 standard rating services and which mature not later than 270 days from the date of purchase.
- Interest bearing bonds of any U.S. state or local government.
- Forms of security legally issuable by Savings and Loan Associations incorporated under the laws of the U.S. Government and insured by FDIC.
- Certain repurchase ("repo") agreements.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

1. Deposits and Investments (cont.)

The County has adopted an investment policy. That policy follows the state statute for allowable investments. The policy requires investment of funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policies are; safety (preservation of capital and protection of investment principal), diversity, legality, liquidity and yield.

Interest Rate Risk

The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The County Treasurer actively manages interest rate risk by maintaining laddered maturities of its investment portfolio. Maturity adjustments are made based on changes in the market interest rate in an attempt to maximize yields.

Credit Risk

The County's investment policy does not further limit its investment choices beyond those mentioned in the Public Funds Investment Act.

Concentration of Credit Risk

The County's investment policy allows the County to invest in any one issuer; however, the uncollateralized investment is not to exceed 75% of the financial institution's capital and surplus. Diversification of the investment portfolio must be appropriate as to the nature and purpose of the funds using the "prudent person rule". The Treasurer follows a policy for diversifying deposit and investment accounts by using government agencies and ten major banks. Further, the County verifies statutory compliance of the banks it utilizes on a quarterly basis.

Custodial Credit Risk - Deposits

The County's investment policy requires that all County deposits that exceed 25% of the capital and surplus of a financial institution be covered by Federal Depository Insurance or by collateral held by the County's agent in the name of the County. Collateralization of deposits is at the discretion of the County Treasurer.

Custodial Credit Risk - Investments

The County's policy is the same as it is for deposits. All County investments were registered in the name of the County.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

1. Deposits and Investments (cont.)

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Fund's share price, the price for which the investments could be sold.

See Note III. A. for further information.

2. Receivables

Property taxes attach as an enforceable lien on January 1. The County's property tax is levied each year at the time the budget for the ensuing year is passed and is extended against the assessed valuation for the County on January 1.

The 2017 tax levy is reflected as revenue in fiscal year 2018 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected. Property taxes levied in 2018 have been recognized as assets (property taxes receivable) and deferred inflows as these taxes are budgeted to be used in 2019.

Tax bills for levy year 2018 are prepared by the County Treasurer and issued on or about May 1, 2019 and are payable in two installments, on June 3, 2019 and September 3, 2019.

All trade receivables are shown net of an allowance for uncollectibles. Due to historically high rates of collection, there is not an allowance for uncollectibles related to property taxes.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Interfund loans are reported as "due to and from other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements using the consumption method.

4. Capital Assets

Government-Wide Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$10,000 and an estimated useful life in excess of 1 year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at acquisition value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Buildings	50 Years
Improvements and Equipment	10 Years
Infrastructure - Bridges	25 Years
Infrastructure - Roads	35-80 Years
Other Equipment and Vehicles	5-10 Years
Heavy Equipment	10 Years
Land - Building Improvement	10 Years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

5. Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position/fund balance that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

6. Compensated Absences

A liability for the County employee compensated absences (unused vacation, sick leave, and compensatory time) has been recorded in the countywide financial statements. The amount recorded includes the associated FICA and retirement contribution amounts.

For the governmental fund financial statements, the portion of the liability which is currently due and payable is recorded as a liability in the appropriate fund. The countywide financial statements record unused vacation, sick leave, and compensatory time as expenses and liabilities when earned by employees. The long-term portion of compensated absences will be paid from the fund from which the employee is paid.

The total amount includes amounts pertaining to sick leave accumulated prior to December 1, 1989 for all County employees, up to 20 days accumulated through November 30, 2018 for employees of the Sheriff, and up to 6 days accumulated for employees of the Transportation Department.

Under the County's sick leave policy in effect subsequent to December 1, 1989, no payments for unused extended sick leave are made at termination. Employees retiring with an Illinois Municipal Retirement Fund (IMRF) pension may convert extended sick leave into a maximum of one year of pension credit at a rate of one month for every twenty days. All employees will be paid at termination for any accumulated unused short-term sick leave at a rate of one day for every quarter worked in the current fiscal year (maximum of 4 days per employee). Short-term sick leave will not accumulate from year to year, but all unused short-term sick leave for non-exempt employees will roll over into extended sick leave. No accrual is recorded in the financial statements due to its immateriality at year-end.

For accumulated unused sick leave earned prior to December 1, 1989, employees are eligible to receive unused sick pay reimbursements converted on a three-for-one basis if not retiring at termination and on a one-for-one basis if IMRF pension benefits are being received, up to 30 days maximum. The accrual is calculated assuming a one-to-one basis conversion.

The total amount also includes a liability for unused vacation at fiscal year-end for all County employees other than those employed by the Sheriff. Unused vacation hours at November 30 of each year for employees of the Sheriff are paid in connection with the final payroll period of each fiscal year.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

6. *Compensated Absences* (cont.)

The liability recorded in the countywide financial statements also includes amounts related to the unused compensatory time for departments and offices with non-exempt employees, other than the Sheriff and the Transportation Department.

The limits for maximum compensatory time range from 40 to 60 days for employees of the Sheriff, after which, any additional compensatory time is paid in connection with the payroll period in which it is earned. The Department of Transportation includes payments for compensatory time in each payroll period and, therefore, does not include any accrued compensatory time. There is no maximum limit on unused compensatory time for the County's non-exempt employees, who are paid at the time-and-half of their regular rate of pay.

The accumulated vacation, sick leave, and compensatory time liability of employees charged to the proprietary fund types are included in the countywide financial statements as part of governmental activities due to its immateriality.

7. *Long-Term Obligations*

The long-term obligations consist primarily of bonds payable, accrued claims and judgments, other postemployment benefits, net pension liabilities, compensated absences, and long-term construction payables. All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) is reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the straight-line method. Gains or losses on prior refundings are amortized over the remaining life of the old debt, or the life of the new debt, whichever is shorter. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position. The balance at year end for gains/losses is shown as a deferred outflow/inflow in the statement of net position.

8. *Deferred Inflows of Resources*

A deferred inflow of resources represents an acquisition of net position/fund balance that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

9. Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Statements

Governmental fund balances are displayed as follows:

- a. Nonspendable - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. Committed - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the County Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the County Board that originally created the commitment.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

9. Equity Classifications (cont.)

Fund Statements (cont.)

- d. Assigned - Includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. The County has adopted a financial policy authorizing the Board itself or the Finance/Budget Committee to assign fund balances. Assignments may take place after the end of the reporting period.
- e. Unassigned - Includes residual fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The County considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available. Additionally, the County would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made. Expenditures incurred for a specifically identified purpose will reduce the specific identified classification of fund balance.

See Note III. G. for further information.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. EXCESS EXPENDITURES OVER BUDGET

Funds	Final Budgeted Expenditures / Operating Expenses	Actual Expenditures / Operating Expenses	Excess Expenditures / Operating Expenses Over Final Budget
Cost Share Drainage Account (accounts of the General Fund)	\$ 180,000	\$ 232,965	\$ 52,965
Insurance Liability Fund	3,302,971	4,158,345	855,374
Grand Victoria Casino Elgin Fund	953,869	1,052,059	98,190
Vital Records Automation Fund	185,545	229,978	44,433
Election Equipment Fund	-	69,334	69,334
Children's Waiting Room Fund	125,000	125,115	115
EMA Volunteer Fund	2,750	2,801	51
Bomb Squad SWAT Fund	2,100	10,841	8,741
Canteen Commission Fund	165,000	400,641	235,641
County Sheriff DEF Federal Fund	24,000	251,222	227,222
County Sheriff DEF Local Fund	50,000	82,752	32,752
FATS Fund	1,200	1,881	681
Vehicle Maintenance/Purchase Fund	8,000	10,855	2,855
Juvenile Justice Donation Fund	50	621	571
County Bridge Fund	360,000	457,236	97,236
Community Development Block Grant Fund	1,194,262	2,045,126	850,864
HOME Program Fund	925,312	992,713	67,401
Neighborhood Stabilization Program Fund	170,000	202,761	32,761
Continuum of Care Planning Grant Fund	71,569	72,439	870
Kane Law Enforcement Fund	71,100	89,829	18,729
Recovery Zone Bond Construction Fund	2,143	2,550	407
Aurora Area Impact Fees Fund	20,500	51,059	30,559
Greater Elgin Impact Fees Fund	80,000	576,600	496,600
Upper Fox Impact Fees Fund	441,651	462,359	20,708
North Impact Fees Fund	1,915,970	2,020,445	104,475

The County controls expenditures at the department level. Some individual departments experienced expenditures which exceeded budget. The detail of those items can be found in the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual reports.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (cont.)

B. DEFICIT BALANCES

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of November 30, 2018, the following individual fund held a deficit balance:

<u>Funds</u>	<u>Amount</u>	<u>Reason</u>
Drug Court Special Resources Fund	\$ 41,012	Timing of when reimbursement revenue received
Community Development Block Grant Fund	3,542	Timing of when reimbursement revenue received
Workforce Development Fund	232,664	Timing of when reimbursement revenue received

C. LIMITATIONS ON THE COUNTY'S TAX LEVY

Tax rate ceilings are established by Illinois state law under the Property Tax Extension Limitation Act (PTEL) and are subject to change only by the approval of the voters of the County. The tax rate ceilings are applied at the fund level.

The PTEL limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTEL limits the increase in total taxes billed to the lessor of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the County's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

The County's deposits and investments at year end were comprised of the following:

	Statement Balances	Carrying Value	Associated Risks
Deposits	\$ 99,578,758	\$ 95,838,331	Custodial credit risk
Non-negotiable CDs	20,350,000	20,350,000	Custodial credit risk
Illinois Funds	28,400,954	28,400,954	Credit risk
Municipal bonds	60,956,216	60,956,216	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Commercial paper	9,815,838	9,815,838	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Home Loan Bank	22,912,567	22,912,567	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Home Loan Mortgage Corporation	11,745,167	11,745,167	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal National Mortgage Association	6,686,878	6,686,878	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Farm Credit Banks	13,089,043	13,089,043	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Petty cash	-	17,050	N/A
Total Deposits and Investments	<u>\$ 273,535,421</u>	<u>\$ 269,812,044</u>	

Reconciliation to financial statements

Per statement of net position	
Cash and investments	\$ 245,461,395
Per statement of fiduciary assets and liabilities - agency funds	
Cash and investments	<u>24,350,649</u>
Total Deposits and Investments	<u>\$ 269,812,044</u>

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

A. DEPOSITS AND INVESTMENTS (cont.)

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The County used the market valuation method for recurring fair value measurements.

As of November 30, 2018, the County's investments were measured using valuation inputs as follows:

Investment Type	November 30, 2018			
	Level 1	Level 2	Level 3	Total
Municipal bonds	\$ -	\$ 60,956,216	\$ -	\$ 60,956,216
Commercial paper	-	9,815,838	-	9,815,838
Federal Home Loan Bank	-	22,912,567	-	22,912,567
Federal Home Loan Mortgage Corporation	-	11,745,167	-	11,745,167
Federal National Mortgage Association	-	6,686,878	-	6,686,878
Federal Farm Credit Banks	-	13,089,043	-	13,089,043
Total	<u>\$ -</u>	<u>\$ 125,205,709</u>	<u>\$ -</u>	<u>\$ 125,205,709</u>

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned to the County.

As of November 30, 2018, the bank balances of the County's deposits were \$119,928,758 and, of this amount, \$341,030 was uninsured and uncollateralized. The entire uncollateralized balance relates to accounts held by County departments outside of the County Treasurer.

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The County does not have any investments exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

A. DEPOSITS AND INVESTMENTS (cont.)

Credit Risk (cont.)

As of November 30, 2018, the County's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
Illinois Funds	AAA	N/A
Municipal bonds	AAA - AA-	Aaa - Baa2
Commercial paper	A+	A1 - Aa3
Federal Home Loan Bank	AA+	Aaa
Federal Home Loan Mortgage Corporation	AA+	Aaa
Federal National Mortgage Association	AA+	Aaa
Federal Farm Credit Banks	AA+	Aaa

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

As of November 30, 2018, the County held \$9,815,838 in J.P. Morgan Securities, LLC commercial paper, representing 7.84% of the County's investment portfolio, \$22,912,567 in Federal Home Loan Bank securities, representing 18.30% of the County's investment portfolio, \$11,745,167 in Federal Home Loan Mortgage Corporation securities, representing 9.38% of the County's investment portfolio, \$6,686,878 in Federal National Mortgage Association securities, representing 5.34% of the County's investment portfolio, and \$13,089,043 in Federal Farm Credit Banks Funding Corporation securities, representing 10.45% of the County's investment portfolio.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

A. DEPOSITS AND INVESTMENTS (cont.)

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of November 30, 2018, the County's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)			
		Less than 1	1 - 5	6 - 10	> 10
Municipal bonds	\$ 60,956,216	\$ 28,050,298	\$ 30,436,969	\$ 2,217,741	\$ 251,208
Commercial paper	9,815,838	9,815,838	-	-	-
Federal Home Loan Bank	22,912,567	11,096,476	11,816,091	-	-
Federal Home Loan Mortgage Corporation	11,745,167	6,800,578	4,944,589	-	-
Federal National Mortgage Association	6,686,878	4,028,113	2,658,765	-	-
Federal Farm Credit Banks	13,089,043	8,253,146	4,835,897	-	-
Totals	<u>\$125,205,709</u>	<u>\$ 68,044,449</u>	<u>\$ 54,692,311</u>	<u>\$ 2,217,741</u>	<u>\$ 251,208</u>

See Note I.D.1. for further information on deposit and investment policies.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

B. RECEIVABLES

Intergovernmental receivables as of year end for the government's individual major funds and nonmajor governmental funds in the aggregate are as follows:

	General Fund	Transportation Sales Tax Fund	Nonmajor Governmental Funds	Totals
Intergovernmental receivables				
State sales tax	\$ 4,246,736	\$ -	\$ -	\$ 4,246,736
Local use tax	496,232	-	-	496,232
RTA sales tax	137,308	3,753,072	686,537	4,576,917
Income tax	342,861	-	-	342,861
Personal property replacement tax	53,186	-	-	53,186
Probation salaries	1,991,989	-	-	1,991,989
Motor fuel tax	-	-	1,149,626	1,149,626
Motor fuel local option tax	-	-	2,565,567	2,565,567
Other grants and reimbursements	4,737	529,961	3,459,325	3,994,023
Total intergovernmental receivables	<u>\$ 7,273,049</u>	<u>\$ 4,283,033</u>	<u>\$ 7,861,055</u>	<u>\$ 19,417,137</u>

All receivables on the balance sheet are expected to be collected within one year, except for loans receivable discussed below.

In December 2010, the County issued \$7,670,000 of recovery zone economic development bonds to provide resources to finance various capital improvements in the County. As of November 30, 2018, the County had loaned a total of \$6,921,657 of the bond principal to seventeen separate entities in amounts ranging from \$204,000 to \$1,400,000. Loan repayment agreements, which will include a portion of the bond issuance costs, extend for either 10 or 20 years. Remaining loans receivable at year end reported in the Recovery Zone Bond Debt Service Fund amounted to \$3,003,900.

Scheduled repayment amounts as of November 30, 2018 for each of the next five years and thereafter:

	Amount Due
2019	\$ 663,795
2020	688,961
2021	714,136
2022	91,144
2023	70,561
2024-2028	404,192
2029-2032	<u>371,111</u>
Total loans receivable	<u>\$ 3,003,900</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

C. CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2018, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 91,079,414	\$ 1,597,500	\$ -	\$ 92,676,914
Construction in progress	30,788,280	27,480,630	17,755,450	40,513,460
Total Capital Assets Not Being Depreciated	<u>121,867,694</u>	<u>29,078,130</u>	<u>17,755,450</u>	<u>133,190,374</u>
Capital assets being depreciated				
Infrastructure	433,120,335	16,929,849	-	450,050,184
Building and improvements	144,801,533	1,537,338	-	146,338,871
Fixtures and equipment	40,399,155	2,123,936	725,968	41,797,123
Total Capital Assets Being Depreciated	<u>618,321,023</u>	<u>20,591,123</u>	<u>725,968</u>	<u>638,186,178</u>
Total Capital Assets	<u>740,188,717</u>	<u>49,669,253</u>	<u>18,481,418</u>	<u>771,376,552</u>
Less: Accumulated depreciation for				
Infrastructure	132,147,107	9,612,249	-	141,759,356
Building and improvements	44,953,205	4,200,904	-	49,154,109
Fixtures and equipment	27,007,928	2,278,106	678,608	28,607,426
Total Accumulated Depreciation	<u>204,108,240</u>	<u>16,091,259</u>	<u>678,608</u>	<u>219,520,891</u>
Net Capital Assets Being Depreciated	<u>414,212,783</u>	<u>4,499,864</u>	<u>47,360</u>	<u>418,665,287</u>
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation	<u>\$ 536,080,477</u>	<u>\$ 33,577,994</u>	<u>\$ 17,802,810</u>	<u>\$ 551,855,661</u>

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government	\$ 2,568,802
Public services and records	106,892
Judicial	640,752
Public safety	2,558,483
Highway and streets	10,108,844
Health and welfare	68,311
Environment and conservation	3,897
Development, housing and economic development	35,278
Total Governmental Activities Depreciation Expense	<u>\$ 16,091,259</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

C. CAPITAL ASSETS (cont.)

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type Activities				
Capital assets not being depreciated				
Land	\$ 2,883,454	\$ -	\$ -	\$ 2,883,454
Total Capital Assets Not Being Depreciated	<u>2,883,454</u>	<u>-</u>	<u>-</u>	<u>2,883,454</u>
Capital assets being depreciated				
Fixtures and equipment	<u>32,287</u>	<u>-</u>	<u>-</u>	<u>32,287</u>
Total Capital Assets Being Depreciated	<u>32,287</u>	<u>-</u>	<u>-</u>	<u>32,287</u>
Total Capital Assets	<u>2,915,741</u>	<u>-</u>	<u>-</u>	<u>2,915,741</u>
Less: Accumulated depreciation for				
Fixtures and equipment	<u>16,681</u>	<u>6,458</u>	<u>-</u>	<u>23,139</u>
Total Accumulated Depreciation	<u>16,681</u>	<u>6,458</u>	<u>-</u>	<u>23,139</u>
Net Capital Assets Being Depreciated	<u>15,606</u>	<u>(6,458)</u>	<u>-</u>	<u>9,148</u>
Business-type Capital Assets, Net of Accumulated Depreciation	<u>\$ 2,899,060</u>	<u>\$ (6,458)</u>	<u>\$ -</u>	<u>\$ 2,892,602</u>

D. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	\$ 500,754
Nonmajor Governmental	Nonmajor Governmental	968,010
Internal Service	General	<u>668,352</u>
Total - Fund Financial Statements		2,137,116
Less: Government-wide eliminations		<u>(2,137,116)</u>
Total Internal Balances - Government-Wide Statement of Net Position		<u>\$ -</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

D. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (cont.)

Interfund Receivables/Payables (cont.)

The following interfund receivables and payables were considered to be due in more than one year:

The Recovery Zone Bond Debt Service Fund, a nonmajor governmental fund, owed the Grand Victoria Casino Elgin Fund, a nonmajor governmental fund, \$968,010 for amounts advanced for debt service on the Series 2010 General Obligation Alternate Bonds. The interfund balance is expected to be repaid in future years upon the collection of loans receivable.

All other amounts are due within one year. The principal purpose of these interfund receivables/payables is temporary cash loans and allocations of expenditures for which transfer of cash had not been made at year-end.

For the statement of net position, interfund balances which are owed within the governmental activities or business-type activities are netted and eliminated.

Transfers

The following is a schedule of interfund transfers:

<u>Fund</u>	<u>Transfers From Other Funds</u>	<u>Transfer To Other Funds</u>
General	\$ 1,234,011	\$ 7,545,029
Illinois Municipal Retirement Fund	77,473	1,616
Nonmajor Governmental	14,483,581	8,293,880
Enterprise Surcharge	<u>116,000</u>	<u>70,540</u>
Total Transfers	<u>\$ 15,911,065</u>	<u>\$ 15,911,065</u>

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

For the statement of activities, interfund transfers within the governmental activities or business-type activities are netted and eliminated.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

E. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended November 30, 2018, was as follows:

	Beginning Balance (as restated)	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds					
Alternative revenue bonds	\$ 36,630,000	\$ -	\$ 5,535,000	\$ 31,095,000	\$ 5,855,000
Premiums	<u>1,974,692</u>	<u>-</u>	<u>389,308</u>	<u>1,585,384</u>	<u>-</u>
Total Bonds	<u>38,604,692</u>	<u>-</u>	<u>5,924,308</u>	<u>32,680,384</u>	<u>5,855,000</u>
Other Long-Term Liabilities					
Accrued claims and judgments	6,669,697	2,357,080	3,399,192	5,627,585	2,800,000
Other postemployment benefits	13,158,723	3,021,550	565,270	15,615,003	-
Compensated absences	4,951,275	5,595,777	5,577,344	4,969,708	4,004,532
Long-term construction payable	4,497,132	3,365,040	2,991,108	4,871,064	-
Net pension liability - IMRF*	21,793,408	23,911,738	45,705,146	-	-
Net pension liability - SLEP	<u>20,049,521</u>	<u>14,957,696</u>	<u>26,166,016</u>	<u>8,841,201</u>	<u>-</u>
Total Other Long-Term Liabilities	<u>71,119,756</u>	<u>53,208,881</u>	<u>84,404,076</u>	<u>39,924,561</u>	<u>6,804,532</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 109,724,448</u>	<u>\$ 53,208,881</u>	<u>\$ 90,328,384</u>	<u>\$ 72,604,945</u>	<u>\$ 12,659,532</u>

* As of November 30, 2018, the IMRF net pension liability became a net pension asset of \$4,597,355.

The County is subject to the Illinois Municipal Code, which limits the amount of certain indebtedness to 5.750% of the most recent available equalized assessed valuation of the County. As of November 30, 2018, the statutory debt limit for the County was \$796,086,893, providing a debt margin of \$796,086,893. The County does not have any debt outstanding that is supported by a direct debt service levy and therefore has no outstanding debt that is subject to the statutory limitations.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

E. LONG-TERM OBLIGATIONS (cont.)

General Obligation Bonds

General Obligation Refunding Bonds, Series 2004

On March 23, 2004, the County issued \$26,875,000 in General Obligation Refunding Bonds, Series 2004, with a premium of \$4,152,008 to advance refund \$27,400,000 of outstanding Motor Fuel Tax Series 2001 bonds. The bonds are legal, valid and binding limited obligations of the County, with a claim for payment from collections distributed to the County (other than funds allotted to the County for the use of road districts) from those taxes imposed by the State of Illinois pursuant to the Motor Fuel Tax Law. Use of Motor Fuel Tax funds for this purpose has been approved by the Illinois Department of Transportation.

The interest on the Series 2004 Bonds is due semiannually on January 1 and July 1 of each year, commencing July 1, 2004 at rates ranging from 2.00% to 5.25%. The principal payments are due annually on January 1 of each year, commencing January 1, 2006, and ending on January 1, 2021, in amounts ranging from \$30,000 to \$3,320,000. Principal and interest payments are made from the Motor Fuel Tax Debt Service Fund.

Taxable General Obligation Alternate Bonds, Series 2010

In December 2010, the County issued \$7,670,000 of Taxable General Obligation Alternate Bonds (Riverboat Revenue Alternate Revenue Source), Series 2010, for the purpose of paying all or a portion of the costs of acquiring, constructing, improving and equipping various water and/or sewer public works projects to be undertaken jointly by the County and other units of local government located within the County pursuant to intergovernmental agreements between the County and such units, and the costs of certain other capital projects of the County, and related costs and expenses; providing for the pledge of revenues received by the County pursuant to an agreement between the County and the Elgin Riverboat Resort.

The Bonds were issued as Build America Bonds (Direct Payment) as authorized under the American Recovery and Reinvestment Act of 2009. These Build America Bonds in turn were designated as Recovery Zone Economic Development Bonds. This Recovery Zone Economic Development Bonds program provides for a Federal subsidy through a refundable tax credit to be paid to the County by the U.S. Department of the Treasury in an amount equal to 45 percent of the total interest payable to investors in the taxable bonds (the 2018 refundable tax credit was reduced by 6.6 percent due to the federal government's sequestration policy).

The interest on the Series 2010 Bonds is due semiannually on June 15 and December 15 of each year, commencing December 15, 2011 at rates ranging from 1.15% to 6.55%. The principal payments are due annually on December 15 of each year, commencing December 15, 2011, and ending on December 15, 2030, in amounts ranging from \$70,000 to \$780,000. Principal and interest payments on the Series 2010 Bonds are expected to be made by the Recovery Zone Bond Debt Service Fund.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

E. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt (cont.)

General Obligation Refunding Bonds, Series 2013

On April 3, 2013, the County issued \$27,225,000 of General Obligation (Alternative Revenue Source) Bonds, Series 2013, for the purpose of refunding the remaining outstanding General Obligation Refunding Bonds, Series 2002; and to partially refund the outstanding General Obligation Debt Certificates, Series 2005 and General Obligation Debt Certificates, Series 2006.

The interest on the Series 2013 Bonds is due semiannually on June 15 and December 15 of each year, commencing June 15, 2013 at a rate ranging from 2.00% to 3.00%. The principal payments are due annually on December 15 of each year, commencing December 15, 2013, and ending on December 15, 2024, in amounts ranging from \$1,045,000 to \$3,195,000. Principal and interest payments on the Series 2013 Bonds are expected to be made by the JJC/AJC Refunding Debt Service Fund with the use of Income tax monies collected by the County.

Debt service requirements to maturity on the general obligation bonds are as follows:

Years	General Obligation Refunding Bonds Series 2004		Taxable General Obligation Alternate Bonds Series 2010	
	Principal	Interest	Principal	Interest
2019	\$ 2,995,000	\$ 418,556	\$ 725,000	\$ 141,199
2020	3,155,000	257,119	750,000	108,368
2021	3,320,000	87,150	780,000	72,585
2022	-	-	70,000	51,853
2023	-	-	75,000	47,684
2024-2028	-	-	425,000	166,831
2029-2031	-	-	300,000	30,131
Totals	<u>\$ 9,470,000</u>	<u>\$ 762,825</u>	<u>\$ 3,125,000</u>	<u>\$ 618,651</u>

Years	General Obligation Refunding Bonds Series 2013		Governmental Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest
2019	\$ 2,135,000	\$ 522,975	\$ 5,855,000	\$ 1,082,730
2020	2,295,000	456,525	6,200,000	822,012
2021	2,455,000	385,275	6,555,000	545,010
2022	2,620,000	309,150	2,690,000	361,003
2023	2,805,000	227,775	2,880,000	275,459
2024-2028	6,190,000	188,700	6,615,000	355,531
2029-2031	-	-	300,000	30,131
Totals	<u>\$ 18,500,000</u>	<u>\$ 2,090,400</u>	<u>\$ 31,095,000</u>	<u>\$ 3,471,876</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

E. LONG-TERM OBLIGATIONS (cont.)

Other Debt Information

Estimated payments of accrued claims and judgments, other post-employment benefits, compensated absences, long-term construction payable, and net pension liabilities are not included in the debt service requirement schedules.

The Liability Insurance Fund is responsible for the retirement of accrued claims and judgments for general liability and workers' compensation. The General Fund is responsible for the retirement of the other postemployment benefits and compensated absences. Net pension liabilities are liquidated primarily by the Illinois Municipal Retirement Fund for employee salaries charged to the General Fund or by the special revenue fund or internal service fund to which the related employee's salary is charged.

The long-term construction payable represents the County's obligation to the Illinois Department of Transportation ("IDOT") and other vendors for the County's share of costs associated with capital projects administered by them. This liability represents the amounts owed on multi-year projects for which the County is not expected to be billed until completion of the project. The liability is expected to be retired by the funds in which the contractually-obligated revenue sources for each project are maintained.

Conduit Debt

The following bonds, which are not included in the financial statements of the County, bear the County's name. These bonds are special limited obligations of nongovernmental entities. The bonds are not general obligations of the County and the County is not liable for the repayment of the bonds.

On October 17, 1989, the County issued its First Mortgage Revenue Bonds, Series 1989 (Mercy Housing Corporation Project), in the aggregate amount of \$10,900,000 to provide renovation and new construction that will result in facilities composed of 90 retirement apartments, 121 sheltered care beds and related facilities. The bonds are secured by a first mortgage on the facility. Repayment of the bonds is the responsibility of the Mercy Housing Corporation. The bonds mature on October 1, 2019.

On May 18, 1993, the County issued its Adjustable Demand Revenue Bonds, Series 1993 (Glenwood School for Boys), in the aggregate amount of \$14,000,000 to (1) finance, refinance or reimburse itself for a portion of the costs of the acquisition, construction, renovation, improvement, and furnishing of the Phase 1 development of a new second campus, (2) pay a portion of the interest of the bonds during construction and (3) pay certain costs incurred in connection with the issuance of the bonds. Phase 1 development of such a campus will include, among other things, an academic school, a student service center, five residence halls, a water tower and related equipment and a waste water treatment facility. From the date of original issuance, the bonds have been and will continue to be secured by an irrevocable direct pay letter of credit. Repayment of the bonds is the responsibility of the Glenwood School for Boys. The bonds mature on February 1, 2028.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LANDFILL CLOSURE AND POSTCLOSURE CARE AND MAINTENANCE

On December 29, 2006, the landfill reached capacity and closure and post-closure care and maintenance of the landfill began in accordance with requirements of certain federal and state governmental agencies. Waste Management, under its agreement with the County, is required to complete and pay all closure and post-closure care and maintenance costs which are currently estimated to be \$3,755,210. As such, the County has not accrued any liability or restricted any assets for the cost associated with closure or post-closure care and maintenance.

G. NET POSITION/FUND BALANCES

Net position reported on the government wide statement of net position at November 30, 2018, includes the following:

Governmental Activities

Net Investment in Capital Assets	
Land	\$ 92,676,914
Construction in progress	40,513,460
Other capital assets, net of accumulated depreciation	418,665,287
Less: Long-term debt outstanding	(31,095,000)
Plus: Noncapital debt proceeds	3,125,000
Less: Unamortized debt premium	(1,585,384)
Plus: Deferred amount on refunding	1,488,827
Less: Long-term construction payable	<u>(4,871,064)</u>
Total Net Investment in Capital Assets	<u>\$ 518,918,040</u>

As of November 30, 2018, net position that is restricted by enabling legislation totaled \$10,410,045.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

G. NET POSITION/FUND BALANCES (cont.)

Governmental Funds

Governmental fund balances reported on the fund financial statements at November 30, 2018, include the following:

	General Fund	Illinois Municipal Retirement Fund	Transportation Sales Tax Fund	Nonmajor Governmental Funds	Totals
Fund Balances					
Nonspendable:					
Prepaid items	\$ 267,418	\$ -	\$ -	\$ 186,384	\$ 453,802
Permanent fund principal	-	-	-	1,150,000	1,150,000
Restricted for:					
Tort liability	-	-	-	5,934,818	5,934,818
Employee benefits	-	5,178,165	-	2,579,412	7,757,577
Public services	-	-	-	3,374,216	3,374,216
Judicial purposes	-	-	-	2,666,053	2,666,053
Public safety	-	-	-	4,813,358	4,813,358
Highway projects	-	-	-	54,113,928	54,113,928
Health and welfare	-	-	-	4,402,036	4,402,036
County development	-	-	-	528,185	528,185
Debt service	-	-	-	5,653,476	5,653,476
Capital projects	-	-	-	37,616	37,616
Other purposes	-	-	-	681,397	681,397
Committed to:					
Judicial purposes	-	-	-	33,680	33,680
Public safety	-	-	-	975,222	975,222
Highway projects	-	-	36,610,249	-	36,610,249
County development	-	-	-	5,297,830	5,297,830
Debt service	-	-	-	3,567,415	3,567,415
Emergency reserve	5,021,264	-	-	-	5,021,264
Assigned to:					
Tort liability	-	-	-	748,035	748,035
Employee benefits	-	941,565	-	686,865	1,628,430
Public services	-	-	-	2,028,940	2,028,940
Judicial purposes	176,505	-	-	2,165,523	2,342,028
Public safety	-	-	-	1,595,239	1,595,239
Highway projects	-	-	1,479,144	7,557,151	9,036,295
Health and welfare	-	-	-	1,606,843	1,606,843
County development	441,408	-	-	4,742,853	5,184,261
Environment and conservation	-	-	-	1,152,878	1,152,878
Capital projects	-	-	-	6,511,005	6,511,005
Property tax freeze protection	5,011,745	-	-	-	5,011,745
Working cash	-	-	-	2,067,036	2,067,036
Other purposes	17,066	-	-	272,050	289,116
Unassigned:	<u>52,617,467</u>	<u>-</u>	<u>-</u>	<u>(288,376)</u>	<u>52,329,091</u>
Total Fund Balances	<u>\$ 63,552,873</u>	<u>\$ 6,119,730</u>	<u>\$ 38,089,393</u>	<u>\$ 126,841,068</u>	<u>\$ 234,603,064</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

H. RESTATEMENT OF NET POSITION

Net position has been restated due to the implementation of GASB Statement No. 75. The restatement is necessary to record the prior year total OPEB liability.

	<u>Governmental Activities</u>
Net Position - November 30, 2017 (as reported)	\$ 692,572,850
Add: Remove prior year OPEB obligation	11,322,145
Less: Record the total OPEB liability as of November 30, 2017	<u>(13,158,723)</u>
Net Position - November 30, 2017 (as restated)	<u>\$ 690,736,272</u>

Comparative total columns of the previous year have not been restated to reflect these changes.

I. COMPONENT UNIT

Forest Preserve District of Kane County

This report contains the Forest Preserve District of Kane County (District), which is included as a discretely presented component unit. The financial statements of the District are as of and for the fiscal year ended June 30, 2018.

The District is an Illinois local government, a separate legal entity, with its own management, levy and budget authority and its own authority to issue debt. The members of the Board are elected by the citizens of the County to the District's Board of Commissioners at the same time they are elected to the County Board. This meets the "imposition of will" criteria, but a financial benefit or burden relationship does not exist between the entities. The County has no responsibility for the operations of the District. The District's financial statements include all government activities and functions whose expenditures are approved by the Board of Commissioners. No outside agencies have been included in the District's financial statements. Separately issued component unit financial statements are available for the District; contact the District office located at 1996 South Kirk Road, Suite 320, Geneva, IL, 60134.

In addition to the basic financial statements, the following additional disclosures are considered necessary for a fair presentation.

Summary of Significant Accounting Policies

Basis of Presentation - The consolidated financial statements of the District have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Cash and Investments - Cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District recognizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Receivables - Receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances include property taxes and utility charges.

Prepays - Prepays are valued at cost, which approximates market. The cost of prepaids are recorded as expenses when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids.

Capital Assets - Capital assets purchased or acquired with an original cost of \$50,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Buildings and improvements	25 - 50 Years
Machinery and equipment	5 - 10 Years
Infrastructure	40 - 50 Years
Land improvements	25 - 30 Years

Deferred Outflows/Inflows Resources - Deferred outflow/inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Compensated Absences - The District accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. No liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as "terminal leave" prior to retirement.

All vacation pay is accrued when incurred.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Long-Term Obligations - Long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

Net Position - Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.
- c. Unrestricted - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets."

Deposits and Investments

The District's investment policy authorizes the District to invest in all investments allowed by Illinois Compiled Statutes.

Permitted Deposits and Investments - Statutes authorize the District to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Metropolitan Investment Fund.

Deposits - At year-end, the carrying amount of the District's deposits totaled \$23,359,290 and the bank balances totaled \$23,498,615. In addition, the District has \$46,679,818 invested in the Illinois Metropolitan Investment Fund (IMET) at year-end, with an average maturity of less than one year to three years, and \$375,866 invested in an investment pool held by the Kane County Treasurer's Office, consisting of money markets, certificates of deposit, and other deposits with financial institutions.

Interest Rate Risk - In accordance with its investment policy, the District limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for short and long-term cash flow needs while providing a reasonable rate of return based on the current market. As of June 30, 2018, the District holds \$298,868 in U.S. Treasury note securities and \$1,560,578 in U.S. agency obligation securities, of which \$523,604 matures in less than one year and \$1,335,842 matures within one to five years.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

The District has the following recurring fair value measurements as of June 30, 2018: U.S. Treasury note securities are valued using quoted market prices (Level 1 inputs), U.S. agency obligation securities are valued using quoted market prices (Level 2 inputs), and IMET investments (a 2a7-like investment pool) measured at the net asset value per share determined by the pool.

Credit Risk - The District limits its exposure to credit risk by primarily investing in external investment pools. As of June 30, 2018, the District's investments in U.S. Treasury note securities and U.S. agency obligation securities were all rated AA+ to AA by Standard & Poor's. The IMET Convenience Fund is not rated.

Custodial Credit Risk - In the case of deposits, the policy requires that all bank deposits in excess of FDIC insurance be collateralized at 105% with collateral held by the District with an independent third party or the Federal Reserve Bank. At year-end, the District's bank balances were fully collateralized or insured.

For an investment, the District's investment policy requires pledging of collateral for all investments in excess of federal depository insurance, at an amount not less than 102% of the fair market value of the funds secured, with the collateral held by an independent third party custodian in the name of the District.

Concentration of Credit Risk - The District's investment policy requires diversification of investments to avoid unreasonable risk. With the exception of U.S. Treasury securities, authorized pools and bond proceeds investment trusts, no more than 50% of the District's portfolio may be invested in any single financial institution. The District's investment in the Illinois Metropolitan Investment Fund represents more than 5 percent of the total cash and investment portfolio.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Capital Assets

The District's capital asset activity for the year was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$387,001,339	\$ 17,517,626	\$ -	\$404,518,965
Construction in progress	<u>779,692</u>	<u>2,019,136</u>	<u>-</u>	<u>2,798,828</u>
Total Capital Assets Not Being Depreciated	<u>387,781,031</u>	<u>19,536,762</u>	<u>-</u>	<u>407,317,793</u>
Capital assets being depreciated				
Buildings and improvements	36,154,125	-	-	36,154,125
Machinery and equipment	1,465,417	-	-	1,465,417
Infrastructure	25,548,251	-	-	25,548,251
Land improvements	<u>2,216,335</u>	<u>-</u>	<u>-</u>	<u>2,216,335</u>
Total Capital Assets Being Depreciated	<u>65,384,128</u>	<u>-</u>	<u>-</u>	<u>65,384,128</u>
Total Capital Assets	<u>453,165,159</u>	<u>19,536,762</u>	<u>-</u>	<u>472,701,921</u>
Less: Accumulated depreciation for				
Buildings and improvements	13,141,125	1,123,796	-	14,264,921
Machinery and equipment	1,070,874	94,184	-	1,165,058
Infrastructure	12,202,816	662,241	-	12,865,057
Land improvements	<u>1,787,222</u>	<u>40,249</u>	<u>-</u>	<u>1,827,471</u>
Total Accumulated Depreciation	<u>28,202,037</u>	<u>1,920,470</u>	<u>-</u>	<u>30,122,507</u>
Net Capital Assets Being Depreciated	<u>37,182,091</u>	<u>(1,920,470)</u>	<u>-</u>	<u>35,261,621</u>
Total District Capital Assets, Net of Accumulated Depreciation	<u>\$424,963,122</u>	<u>\$ 17,616,292</u>	<u>\$ -</u>	<u>\$442,579,414</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Long-Term Obligations

Changes in the District's long-term obligations during the fiscal year were as follows:

	Beginning Balance (as restated)	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Bonds					
General obligation bonds	\$ 122,205,000	\$ 50,000,000	\$ 17,630,000	\$ 154,575,000	\$ 10,160,000
Premium / (discount)	<u>12,339,403</u>	<u>148,548</u>	<u>4,050,634</u>	<u>8,437,317</u>	<u>2,338,600</u>
Total Bonds	<u>134,544,403</u>	<u>50,148,548</u>	<u>21,680,634</u>	<u>163,012,317</u>	<u>12,498,600</u>
Compensated absences	276,736	19,614	9,807	286,543	57,309
Total OPEB liability	541,577	-	350,200	191,377	-
Net pension liability	<u>2,218,594</u>	<u>-</u>	<u>1,875,687</u>	<u>342,907</u>	<u>-</u>
Total District Long- Term Liabilities	<u>\$ 137,314,944</u>	<u>\$ 50,168,162</u>	<u>\$ 23,916,328</u>	<u>\$ 163,833,144</u>	<u>\$ 12,555,909</u>

A description of the District's remaining outstanding long-term bonds is as follows:

2011A General Obligation Bonds - Issued to acquire and preserve forests and natural lands. Principal payments are due annually on December 15, beginning in 2012, and interest is due semi-annually at rates from 3.0% to 4.5%. The final payment is due December 15, 2031.

2011B General Obligation Limited Tax Refunding Bonds - Issued to refund outstanding 2003 General Obligation Limited Tax Bonds. Principal payments are due annually on December 15, beginning in 2013, and interest is due semi-annually at rates from 3.0% to 5.0%. The final payment is due December 15, 2019.

2015A General Obligation Limited Tax Refunding Bonds - Issued to refund outstanding 2006 General Obligation Limited Tax (Capital Appreciation) Bonds. Principal payments are due annually on December 15, beginning in 2015, and interest is due semi-annually at a rate of 3.00%. The final payment is due December 15, 2025.

2015B General Obligation Refunding Bonds - Issued to refund outstanding 2007 General Obligation Limited Tax (Capital Appreciation) Bonds. Principal payments are due annually on December 15, beginning in 2015, and interest is due semi-annually at a rate of 3.00%. The final payment is due December 15, 2019.

2016A General Obligation Limited Tax Refunding Bonds - Issued to refund outstanding 2008 General Obligation (ARS) Bonds. Principal payments are due annually on December 15, beginning in 2016, and interest is due semi-annually at a rate of 5.00%. The final payment is due December 15, 2025.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

2016B Taxable General Obligation (Alternate Revenue Source) Bonds - Principal payments are due annually on December 15, beginning in 2016, and interest is due semi-annually at rates from 2.00% to 3.15%. The final payment is due December 15, 2027.

2016C General Obligation Refunding Bonds - Issued to partially refund outstanding 2007 General Obligation Bonds. Principal payments are due annually on December 15, beginning in 2017, and interest is due semi-annually at rates from 3.00% to 5.00%. The final payment is due December 15, 2026.

2017A General Obligation Bonds - Principal payments are due annually on December 15, beginning in 2018, and interest is due semi-annually at rates from 3.00% to 5.00%. The final payment is due December 15, 2037.

2017B Taxable General Obligation Bonds - Principal payments are due annually on December 15, beginning in 2018, and interest is due semi-annually at rates from 2.00% to 2.55%. The final payment is due December 15, 2023.

Debt service requirements to maturity are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2019	\$ 10,160,000	\$ 5,550,298	\$ 15,710,298
2020	11,200,000	5,137,473	16,337,473
2021	11,625,000	4,690,523	16,315,523
2022	12,110,000	4,202,212	16,312,212
2023	12,620,000	3,687,297	16,307,297
2024-2028	58,670,000	11,016,588	69,686,588
2029-2033	21,955,000	4,677,482	26,632,482
2034-2038	<u>16,235,000</u>	<u>1,462,256</u>	<u>17,697,256</u>
Totals	<u>\$ 154,575,000</u>	<u>\$ 40,424,129</u>	<u>\$ 194,999,129</u>

Net Position

Net investment in capital assets was comprised of the following:

Capital assets not being depreciated	\$ 407,317,793
Capital assets, being depreciated	35,261,621
Less: Long-term debt outstanding (excluding unspent capital related debt proceeds)	(121,321,712)
Less: Unamortized debt premium	(8,437,317)
Plus: Deferred amount on refunding	<u>2,739,373</u>
Total District Net Investment in Capital Assets	<u>\$ 315,559,758</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Restatement of Net Position

Beginning net position was restated due to the implementation of GASB Statement No. 75. Net position as of June 30, 2017 (as reported) was \$317,162,533. Net position as of June 30, 2017 (as restated) was \$316,896,167, a net impact of restatement of \$(266,366).

Risk Management

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; employee health; injuries to employees; and net income losses. Employee health coverage is provided through the County by independent third parties "equivalent to third party indemnity," for which the District provides reimbursement. Since December 1, 2007, the District has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials', employment practices liability, and workers' compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

Losses exceeding the per-occurrence self-insured and reinsurance limit would be the responsibility of the District.

As a member of PDRMA's Property/Casualty Program, the District is represented on the Property/Casualty Program Council and the Membership Assembly and is entitled to one vote on each. The relationship between the District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the District's governing body.

The District is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by PDRMA. Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Program Council. PDRMA also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss reduction and prevention procedures to be followed by the members.

Contingent Liabilities

Litigation - The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

Cultural and Events Center

The District owns and operates an event stadium (the Cultural and Events Center). The Kane County Cougars, a minor league baseball team, (the Cougars) is the primary licensee at the stadium. In May 2014, the District has entered into a new license agreement with the Cougars for use of the stadium and into an agreement to resolve the dispute with minority owners. Under the lease agreement, the District receives a base quarterly fee of \$175,000 for a total annual amount of \$700,000. In addition, the percentage license fee shall be 12% of gross revenue received in excess of \$8,250,000 to \$13,250,000 in any calendar year. The agreement expires in September 2033. The District began receiving payments for the minority owners' dispute agreement beginning in December 2014 and will continue until December 2033. The two minority owners will each pay \$12,500 annually. This results in total payments from each minority owner of \$250,000. These agreements relieved any receivable balances owed to the District from past license agreements.

The minimum future payments under this agreement are as follows:

<u>Fiscal Year</u>	<u>Minimum License Fees</u>
2019	\$ 725,000
2020	725,000
2021	725,000
2022	725,000
2023	725,000
2024	725,000
2025 - 2029	3,520,000
2030 - 2034	3,310,000

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Service Concession Arrangement For Golf Courses

Effective April 1, 2002, the District entered into two agreements with management companies for the District's three golf courses, under which the companies will operate and collect user fees through March 31, 2017. The District will receive installment payments over the course of the arrangement; the present value of these installment payments was estimated to be \$4,227,814 as of the inception of the agreement. The management companies will pay the District 14.5% percent of the revenues earned from the operation of the golf courses or \$190,000 per agreement, whichever is greater. Any excess revenue beyond the minimum payments is considered revenue when collected. The management companies are required to operate and maintain the golf course in accordance with the agreements. The District reports the golf courses and related assets as a capital asset with a carrying amount of \$5,844,068 as of June 30, 2018.

Employee Retirement System - Defined Benefit Pension Plan

The District contributes to the Illinois Municipal Retirement (IMRF), a defined benefit agent multiple-employer public employee retirement system providing retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a financial report that includes financial statements and required supplementary information. That report may be obtained at www.imrf.org or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook Illinois 60523.

Plan description. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF's Regular Plan. Effective January 1, 2011, IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount or 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan membership. At December 31, 2017, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	62
Inactive, non-retired members	90
Active members	<u>74</u>
Total	<u><u>226</u></u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended June 30, 2018, The District's contribution was 10.25% of covered payroll.

Net pension liability/(asset). The net pension liability/(asset) was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

Summary of significant accounting policies. For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the IMRF plan and additions to/deductions from IMRF plan fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Actuarial assumptions. The total pension liability for the IMRF plan was determined by an actuarial valuation performed as of December 31, 2017 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value
Actuarial assumptions	
Interest Rate	7.50%
Inflation	2.50%
Salary increases	3.39% to 14.25%, including inflation
Cost of Living Adjustment	2.50%

Mortality. For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Long-term expected real rate of return. See Note IV.A for further information on IMRF's target allocation and long-term expected real rate of return as of December 31, 2017.

Discount rate. The discount rate used to measure the total pension liability for the IMRF plan was 7.50%, the same as the prior valuation. The projections of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rates and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefits to determine the total pension liability.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Discount rate sensitivity. The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability of the District calculated using the discount rate of 7.50% as well as what the net pension liability/(asset) would be if it were to be calculated using discount rates that are 1 percentage point lower (6.50%) or 1 percentage point higher (8.50%) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability/(asset)	\$ 17,588,170	\$ 15,318,131	\$ 13,519,780
Plan fiduciary net pension	14,975,224	14,975,224	14,975,224
Net pension liability/(asset)	<u>\$ 2,612,946</u>	<u>\$ 342,907</u>	<u>\$ (1,455,444)</u>

Changes in net pension liability/(asset). The District's change in net pension liability/(asset) for the IMRF plan for the calendar year December 31, 2017 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at December 31, 2016	\$ 15,255,543	\$ 13,036,949	\$ 2,218,594
Service cost	419,374	-	419,374
Interest on total pension liability	1,139,206	-	1,139,206
Differences between expected and actual experience of the total pension liability	(424,893)	-	(424,893)
Change of assumptions	(519,459)	-	(519,459)
Benefit payments, including refunds of employee contributions	(551,640)	(551,640)	-
Contributions - employer	-	402,784	(402,784)
Contributions - employee	-	174,955	(174,955)
Net investment income	-	2,267,783	(2,267,783)
Other (net transfer)	-	(355,607)	355,607
Balances at December 31, 2017	<u>\$ 15,318,131</u>	<u>\$ 14,975,224</u>	<u>\$ 342,907</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions. For the year ended June 30, 2018, the District recognized pension expense of \$662,872 for the IMRF plan. The District reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 79,910	\$ 333,826
Assumption changes	54,961	420,877
Net difference between projected and actual earnings on pension plan investments	411,542	1,041,894
Contributions subsequent to the measurement date	<u>206,786</u>	<u>-</u>
Total	<u>\$ 753,199</u>	<u>\$ 1,796,597</u>

The amounts reported as deferred outflows of resources from contributions subsequent to the measurement date in the above table will be recognized as reductions in the net pension liability/(asset) for the year ending June 30, 2019. The remaining amounts reported as deferred outflows and inflows of resources related to pensions ((\$1,250,184)) will be recognized in pension expense in future periods as follows:

Fiscal Year	Regular Plan
2019	\$ (158,720)
2020	(252,060)
2021	(444,192)
2022	<u>(395,212)</u>
Total	<u>\$ (1,250,184)</u>

Other Postemployment Benefits

Plan description. The District's defined benefit OPEB plan, the Forest Preserve District of Kane County Postretirement Health Plan (PHP), provides OPEB for all permanent full-time general and public safety employees of the District. The PHP is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits provided. The District provides post-employment health insurance and dental benefits to retirees and their spouses. To be eligible for benefits, the employee must be at a minimum age of 55 and have at least 15 years of service at the District.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

All health care benefits are provided through the District's purchased employee health insurance plan. The benefit levels for retirees are the same as those afforded to active employees, which creates an implicit subsidy. The retirees pay the blended premium. Benefits include general inpatient and outpatient medical services, dental care, and prescriptions. The benefits are provided until age 65 or whenever Medicare coverage becomes available.

Plan membership. As of June 30, 2018, the measurement date, the following employees were covered by the benefit terms:

Inactive plan members currently receiving benefits	3
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	<u>73</u>
Total	<u><u>76</u></u>

Total OPEB liability. The District's total OPEB liability of \$191,377 was measured as of June 30, 2018 and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary increases	4.00%
Discount rate	2.98%
Healthcare cost trend rates	PPO Plan - 4.50%; Blue Advantage HMO Plan - 4.00%
Retirees' share of benefit-related costs	Same as healthcare cost trend rates
Mortality	RP-2014 Combined Annuitant Mortality Table for Males or Females

Change in the total OPEB liability.

	Total OPEB Liability
Balance at June 30, 2017	\$ 541,577
Service cost	12,854
Interest on the total OPEB liability	15,923
Changes in benefit terms	(54,801)
Difference between expected and actual experience	(53,182)
Changes of assumptions or other inputs	(201,912)
Benefit payments	(14,518)
Other changes	<u>(54,564)</u>
Balance at June 30, 2018	<u><u>\$ 191,377</u></u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.98%) or 1-percentage-point higher (3.98%) than the current discount rate:

	1% Decrease (1.98%)	Discount Rate (2.98%)	1% Increase (3.98%)
Total OPEB liability	\$ 204,391	\$ 191,377	\$ 179,273

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (3.50% decreasing to 3.00%) or 1-percentage-point higher (5.50% decreasing to 5.00%) than the current healthcare cost trend rates

	1% Decrease (3.50% Decreasing to 3.00%)	Discount Rate (4.50% Decreasing to 4.00%)	1% Increase (5.50% Decreasing to 5.00%)
Total OPEB liability	\$ 173,766	\$ 191,377	\$ 212,427

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB. For the year ended June 30, 2018, the District recognized OPEB expense of \$(48,254). At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 49,364
Assumption changes	24,389	262,452
Total	<u>\$ 24,389</u>	<u>\$ 311,816</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2019	\$ (22,230)
2020	(22,230)
2021	(22,230)
2022	(22,230)
2023	(22,230)
Thereafter	<u>(176,277)</u>
Total	<u><u>\$ (287,427)</u></u>

NOTE IV - OTHER INFORMATION

A. EMPLOYEES' RETIREMENT SYSTEM

The County's defined benefit pension plans, administered by the Illinois Municipal Retirement Fund (IMRF), for Regular and Sheriff's Law Enforcement Personnel (SLEP), provide retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report may be obtained at www.imrf.org.

The County participates in two benefit plans under IMRF. The vast majority of members participate in the Regular Plan. The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs.

Illinois Municipal Retirement Fund

Plan description. Both IMRF benefit plans have two tiers. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after 8 years of service. Participating members who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings (average of the highest 48 consecutive months' earnings during the last 10 years) for credited service up to 15 years and 3% for each year thereafter.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 participants, pension benefits vest after 10 years of service. Participating members who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with 10 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings for the first 15 years of service credit, plus 2% for each year of service after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount or 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan membership. At December 31, 2017, the measurement date, membership in the plan was as follows:

	<u>Regular Plan</u>	<u>SLEP</u>
Retirees and beneficiaries	802	116
Inactive, non-retired members	822	34
Active members	<u>994</u>	<u>202</u>
Total	<u><u>2,618</u></u>	<u><u>352</u></u>

Contributions. As set by statute, County employees participating in the Regular and SLEP plans are required to contribute 4.50% and 7.50%, respectively, of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's actuarially determined contribution rates for calendar year 2017 were 10.12% and 21.13%, respectively, of annual covered payroll for the Regular and SLEP plans. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset). The net pension liabilities/(assets) were measured as of December 31, 2017, and the total pension liabilities used to calculate the net pension liabilities/(assets) were determined by an actuarial valuation as of that date.

Summary of Significant Accounting Policies. For purposes of measuring the net pension liabilities/(assets), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Regular and SLEP plans and additions to/deductions from the Regular and SLEP plans fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Actuarial Assumptions. The total pension liabilities for the Regular and SLEP plans were determined by actuarial valuations performed as of December 31, 2017 using the following actuarial methods and assumptions:

	Regular Plan	SLEP
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	Market Value	Market Value
Actuarial assumptions		
Investment Rate of Return	7.50%	7.50%
Inflation	2.50%	2.50%
Salary increases	3.39% to 14.25%, including inflation	3.39% to 14.25%, including inflation
Price inflation	2.50%	2.50%

Mortality. For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Projected Returns/Risks	
		One Year Arithmetic	Ten Year Geometric
Equities	37.00%	8.30%	6.85%
International equities	18.00%	8.45%	6.75%
Fixed income	28.00%	3.05%	3.00%
Real estate	9.00%	6.90%	5.75%
Alternatives	7.00%		
Private equity		12.45%	7.35%
Hedge funds		5.35%	5.05%
Commodities		4.25%	2.65%
Cash equivalents	1.00%	2.25%	2.25%

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Discount rate. The discount rates used to measure the total pension liabilities for the Regular and SLEP plans were 7.50% and 7.50%, respectively. The discount rates calculated using the December 31, 2016 measurement date were 7.50% and 7.50%. The projection of cash flows used to determine the discount rates assumed that member contributions will be made at the current contribution rates and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net positions were projected to be available to make projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefits payments to determine the total pension liabilities.

Discount rate sensitivity. The following is a sensitivity analysis of the net pension liabilities/(assets) to changes in the discount rates. The table below presents net pension liabilities/(assets) of the County calculated using the discount rates of 7.50% and 7.50%, respectively as well as what the net pension liabilities/(assets) would be if it were to be calculated using discount rates that are 1 percentage point lower (6.50% for Regular and 6.50% for SLEP) or 1 percentage point higher (8.50% for Regular and 8.50% for SLEP) than the current rates:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
<i>Regular Plan:</i>			
Total pension liability	\$ 285,925,983	\$ 253,061,568	\$ 226,279,160
Plan fiduciary net pension	257,658,923	257,658,923	257,658,923
Net pension liability/(asset)	<u>\$ 28,267,060</u>	<u>\$ (4,597,355)</u>	<u>\$ (31,379,763)</u>
<i>SLEP:</i>			
Total pension liability	\$ 173,168,699	\$ 151,998,266	\$ 134,716,773
Plan fiduciary net pension	143,157,065	143,157,065	143,157,065
Net pension liability/(asset)	<u>\$ 30,011,634</u>	<u>\$ 8,841,201</u>	<u>\$ (8,440,292)</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Changes in net pension liability/(asset). The changes in net pension liabilities/(assets) for the Regular and SLEP plans for the calendar year ended December 31, 2017 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<i>Regular Plan:</i>			
Balances at December 31, 2016	\$ 247,550,535	\$ 225,757,127	\$ 21,793,408
Service cost	5,174,086	-	5,174,086
Interest on total pension liability	18,367,771	-	18,367,771
Differences between expected and actual experience of the total pension liability	369,881	-	369,881
Change of assumptions	(7,932,779)	-	(7,932,779)
Benefit payments, including refunds of employee contributions	(10,467,926)	(10,467,926)	-
Contributions - employer	-	5,093,026	(5,093,026)
Contributions - employee	-	2,471,388	(2,471,388)
Net investment income	-	38,953,833	(38,953,833)
Other (net transfer)	-	(4,148,525)	4,148,525
Balances at December 31, 2017	<u>\$ 253,061,568</u>	<u>\$ 257,658,923</u>	<u>\$ (4,597,355)</u>
Plan fiduciary net position as a percentage of the total pension liability			101.82 %
<i>SLEP:</i>			
Balances at December 31, 2016	\$ 143,359,311	\$ 123,309,790	\$ 20,049,521
Service cost	3,147,816	-	3,147,816
Interest on total pension liability	10,661,689	-	10,661,689
Differences between expected and actual experience of the total pension liability	1,148,191	-	1,148,191
Change of assumptions	(764,009)	-	(764,009)
Benefit payments, including refunds of employee contributions	(5,554,732)	(5,554,732)	-
Contributions - employer	-	3,591,796	(3,591,796)
Contributions - employee	-	1,294,884	(1,294,884)
Net investment income	-	22,150,171	(22,150,171)
Other (net transfer)	-	(1,634,844)	1,634,844
Balances at December 31, 2017	<u>\$ 151,998,266</u>	<u>\$ 143,157,065</u>	<u>\$ 8,841,201</u>
Plan fiduciary net position as a percentage of the total pension liability			94.18 %

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions. For the year ended November 30, 2018, the County recognized pension expense of \$7,619,569 and \$4,818,725 for the Regular and SLEP plans, respectively. The County reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Regular Plan:</i>		
Difference between expected and actual experience	\$ 1,494,762	\$ 2,452,373
Assumption changes	529,183	6,217,258
Net difference between projected and actual earnings on pension plan investments	-	10,552,109
Contributions subsequent to the measurement date	<u>4,024,532</u>	<u>-</u>
Total	<u>\$ 6,048,477</u>	<u>\$ 19,221,740</u>
<i>SLEP:</i>		
Difference between expected and actual experience	\$ 3,796,785	\$ 2,660,785
Assumption changes	949,988	919,805
Net difference between projected and actual earnings on pension plan investments	-	6,472,983
Contributions subsequent to the measurement date	<u>2,907,075</u>	<u>-</u>
Total	<u>\$ 7,653,848</u>	<u>\$ 10,053,573</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liabilities/(assets) for the year ending November 30, 2019. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$17,197,795) for Regular and \$(5,306,800) for SLEP) will be recognized in pension expense as follows:

Year Ending November 30,	Regular Plan	SLEP
2019	\$ (2,151,990)	\$ (168,866)
2020	(3,915,734)	(465,708)
2021	(6,281,213)	(2,048,943)
2022	(4,848,858)	(2,308,559)
2023	-	(348,440)
Thereafter	<u>-</u>	<u>33,716</u>
Total	<u>\$ (17,197,795)</u>	<u>\$ (5,306,800)</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE IV - OTHER INFORMATION (cont.)

B. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and healthcare of its employees. The County purchases commercial insurance to cover itself for property and casualty loss. The County is self-insured for workers' compensation and general liability. The County participates in a public entity risk pool, the Intergovernmental Personnel Benefit Cooperative (IPBC), to provide coverage for employee healthcare.

Self Insurance

The County maintains a \$850,000 and \$500,000 self-insured retention (SIR) per employee for workers' compensation and general liability claims, respectively, with a \$10,000,000 ceiling for each occurrence. Third party claim administering organizations are used to handle the claim processing. Current claims for workers' compensation and general liability are charged to the Insurance Liability Fund, a special revenue fund. Long-term liabilities for probable claims and judgments for workers' compensation and general liability have been recorded in the Statement of Net Position. The amounts of settlements have not exceeded insurance coverage in any of the past three fiscal years.

Claims Liability

A reconciliation of claims payable for the fiscal years ended November 30, 2018 and 2017 for workers' compensation and general liability is as follows:

	<u>Prior Year</u>	<u>Current Year</u>
Unpaid claims - Beginning of Year	\$ 5,759,200	\$ 6,669,697
Current year claims and changes in estimates	3,852,779	1,397,085
Claim payments	<u>(2,942,282)</u>	<u>(2,439,197)</u>
Unpaid Claims - End of Year	<u>\$ 6,669,697</u>	<u>\$ 5,627,585</u>

Public Entity Risk Pool

Intergovernmental Personnel Benefit Cooperative

The County participates in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC is a public entity risk pool established by certain units of local government in Illinois to administer some or all of the personnel benefit programs (primarily medical, dental and life insurance coverage) offered by these members to their officers and employees and to the officers and employees of certain other governmental, quasi governmental and nonprofit public service entities.

IPBC receives, processes and pays such claims as may come within the benefit program of each member. Management consists of a Board of Directors comprised of one appointed representative from each member. In addition, there are two officers: a Benefit Administrator and a Treasurer. The County does not exercise any control over the activities of IPBC beyond its representation on the Board of Directors.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE IV - OTHER INFORMATION (cont.)

C. COMMITMENTS AND CONTINGENCIES

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

From time to time, the County is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the County attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

The County has active construction projects as of November 30, 2018. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

D. OTHER POSTEMPLOYMENT BENEFITS

Plan description. The County's defined benefit OPEB plan, the Retiree Healthcare Plan (RHP), provides coverage for eligible retirees and their spouses through the County's group health insurance plan, which covers both active and retired members (or other qualified terminated employees) participating in the RHP at blended premium rates. This results in an other postemployment benefit for the retirees, commonly referred to as an implicit rate subsidy. The RHP is a single-employer defined benefit OPEB plan administered by the County. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. All funding for the RHP is done on a pay-as-you-go basis. The RHP does not issue a stand-alone financial report.

Benefits provided. The RHP provides post-retirement healthcare and dental benefits (extended health insurance premiums), in accordance with Kane County's Codification Sec. 2-162, to all employees who retire from the County on or after attaining age 55 with at least 15 years of service, enrolled in the plan for the 12 months preceding retirement, and eligible to receive IMRF benefits. Two plans exist. In the first plan, the County pays for 10% of the premium cost for a maximum of 10 years for employees who have 15 years or more of service. The County also pays for 10% of the premium cost for eligible employees' dependents to continue coverage under the plan and for their surviving spouses for a maximum of six months after their death. This coverage is not available to retirees who are eligible for Medicare benefits or retirees who are covered by another group insurance plan by themselves or by their spouse. Under the second plan mandated by the State of Illinois, the retired employees pay the full cost of the premium with the County being responsible for filing claims. This places a maximum 10 years liability upon the County.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Employees covered by benefit terms. At November 30, 2018, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	74
Active plan members	<u>926</u>
	<u><u>1,000</u></u>

Total OPEB liability. The County's total OPEB liability of \$15,615,003 was measured as of November 30, 2018, and was determined by an actuarial valuation as of December 1, 2017.

Actuarial assumptions and other inputs. The total OPEB liability in the November 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Healthcare participation rate	50.00%
Healthcare cost trend rates - initial	HMO - 7.00%; PPO - 8.50%
Healthcare cost trend rates - ultimate	HMO - 5.00%; PPO - 5.00%
Retirees' share of benefit-related costs	90% or 100%

The discount rate was based on the S&P Municipal Bond 20-Year High-Grade Rate Index as of November 30, 2018.

Mortality rates were based on the RP-2014 Study, with rates improved generationally using MP-2017 Improvement Rates.

The actuarial assumptions used in the November 30, 2018 valuation were based on the results of an actuarial experience study conducted by the independent actuary.

Discount rate. At November 30, 2018, the discount rate used to measure the total OPEB liability was a blended rate of 3.53%, which was a change from the November 30, 2017 rate of 3.12%. Since the plan is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Change in the total OPEB liability.

	Total OPEB Liability
Balances at November 30, 2017	\$ 13,158,723
Service cost	723,024
Interest	401,734
Differences between expected and actual experience	842,510
Changes in assumptions or other inputs	90,271
Benefit payments	(565,270)
Other changes	964,011
Balances at November 30, 2018	<u>\$ 15,615,003</u>

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.53%) or 1-percentage-point higher (4.53%) than the current discount rate:

	1% Decrease (2.53%)	Discount Rate (3.53%)	1% Increase (4.53%)
Total OPEB liability	\$ 16,893,193	\$ 15,615,003	\$ 14,435,991

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.00% decreasing to 4.00% for HMO and 7.50% decreasing to 4.00% for PPO) or 1-percentage-point higher (8.00% decreasing to 6.00% for HMO and 9.50% decreasing to 6.00% for PPO) than the current healthcare cost trend rates:

	1% Decrease (Various)	Healthcare Cost Trend Rates (Various)	1% Increase (Various)
Total OPEB liability	\$ 14,032,072	\$ 15,615,003	\$ 17,457,837

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB. For the year ended November 30, 2018, the County recognized OPEB expense of \$1,335,135. At November 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 749,065	\$ -
Changes of assumptions or other inputs	1,392,581	455,231
Total	<u>\$ 2,141,646</u>	<u>\$ 455,231</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended November 30:	Amount
2019	\$ 210,378
2020	210,378
2021	210,378
2022	210,378
2023	210,378
Thereafter	634,525
Total	<u>\$ 1,686,415</u>

E. SUBSEQUENT EVENTS

On December 4, 2018, the County issued Series 2018 Toll Bridge Revenue Bonds (Sales Tax Supported) in the amount of \$27,060,000 with interest rates ranging from 4.125% to 5.00%. This amount will be used for the construction, acquisition, improvement, betterment and enlargement of a toll bridge spanning the Fox River in the northern part of the County and tolling facilities, including all toll collection and enforcement facilities, for the toll bridge.

F. RELATED PARTIES

The County provides general governmental services to the Kane County Forest Preserve, the discretely presented component unit. These services include postage, mail services, photocopying, computer services, and emergency dispatching services. For the year ended November 30, 2018, the County received \$91,716 from the Forest Preserve as reimbursement for these services.

On August 12, 2014, the County entered into an intergovernmental agreement with the Forest Preserve to fund improvements at the Settler's Hill Golf Course. For the year ended November 30, 2018, the County incurred costs totaling \$1,012,096 for improvements to the golf course.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2018

NOTE IV - OTHER INFORMATION (cont.)

G. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 87, *Leases*
- Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

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KANE COUNTY, ILLINOIS

Required Supplementary Information

Illinois Municipal Retirement Fund - Regular Plan Schedule of Changes in the County's Net Pension Liability and Related Ratios Last Four Fiscal Years

	2015	2016	2017	2018
Total pension liability				
Service cost	\$ 5,135,323	\$ 5,030,978	\$ 5,419,665	\$ 5,174,086
Interest	15,115,004	16,510,646	17,742,807	18,367,771
Differences between expected and actual experience	(259,612)	4,119,228	(4,606,753)	369,881
Changes of assumptions	7,254,526	307,158	(311,941)	(7,932,779)
Benefit payments, including refunds of member contributions	(8,073,696)	(9,095,328)	(9,740,045)	(10,467,926)
Net change in total pension liability	19,171,545	16,872,682	8,503,733	5,511,033
Total pension liability - beginning	203,002,575	222,174,120	239,046,802	247,550,535
Total pension liability - ending (a)	<u>\$ 222,174,120</u>	<u>\$ 239,046,802</u>	<u>\$ 247,550,535</u>	<u>\$ 253,061,568</u>
Plan fiduciary net position				
Employer contributions	\$ 5,578,035	\$ 5,678,240	\$ 5,016,170	\$ 5,093,026
Employee contributions	2,178,137	2,295,907	2,362,530	2,471,388
Net investment income	12,410,388	1,070,189	14,600,895	38,953,833
Benefit payments, including refunds of member contributions	(8,073,696)	(9,095,328)	(9,740,045)	(10,467,926)
Other (net transfer)	(1,102,194)	(2,537,395)	1,507,553	(4,148,525)
Net change in plan fiduciary net position	10,990,670	(2,588,387)	13,747,103	31,901,796
Plan fiduciary net position - beginning	203,607,741	214,598,411	212,010,024	225,757,127
Plan fiduciary net position - ending (b)	<u>\$ 214,598,411</u>	<u>\$ 212,010,024</u>	<u>\$ 225,757,127</u>	<u>\$ 257,658,923</u>
Employer's net pension liability/(asset) - ending (a) - (b)	<u>\$ 7,575,709</u>	<u>\$ 27,036,778</u>	<u>\$ 21,793,408</u>	<u>\$ (4,597,355)</u>
Plan fiduciary net position as a percentage of the total pension liability/(asset)	96.59%	88.69%	91.20%	101.82%
Covered payroll	\$ 45,972,769	\$ 50,140,406	\$ 49,419,262	\$ 50,335,325
Employer's net pension liability/(asset) as a percentage of covered payroll	16.48%	53.92%	44.10%	-9.13%

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Illinois Municipal Retirement Fund - Regular Plan Schedule of Employer Contributions Last Four Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Actuarially determined contribution	\$ 4,859,322	\$ 5,134,378	\$ 4,946,868	\$ 5,018,432
Contributions in relation to the actuarially determined contribution	<u>(5,578,035)</u>	<u>(5,678,240)</u>	<u>(5,016,170)</u>	<u>(5,093,026)</u>
Contribution deficiency (excess)	<u>\$ (718,713)</u>	<u>\$ (543,862)</u>	<u>\$ (69,302)</u>	<u>\$ (74,594)</u>
Covered payroll	\$ 45,972,769	\$ 50,140,406	\$ 49,419,262	\$ 50,335,325
Contributions as a percentage of covered payroll	12.13%	11.32%	10.15%	10.12%

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 11 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	26 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	2.75%
Salary increases	3.75% to 14.50% including inflation
Investment rate of return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 CHBCA

Other information:

There were no benefit changes during the year.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP)
Schedule of Changes in the County's Net Pension Liability and Related Ratios
Last Four Fiscal Years

	2015	2016	2017	2018
Total pension liability				
Service cost	\$ 3,272,126	\$ 3,142,383	\$ 3,382,574	\$ 3,147,816
Interest	8,723,887	9,376,871	10,315,142	10,661,689
Differences between expected and actual experience	(378,979)	4,895,920	(3,519,794)	1,148,191
Changes of assumptions	1,602,282	380,978	(384,728)	(764,009)
Benefit payments, including refunds of member contributions	<u>(4,110,663)</u>	<u>(4,785,308)</u>	<u>(5,291,136)</u>	<u>(5,554,732)</u>
Net change in total pension liability	9,108,653	13,010,844	4,502,058	8,638,955
Total pension liability - beginning	<u>116,737,756</u>	<u>125,846,409</u>	<u>138,857,253</u>	<u>143,359,311</u>
Total pension liability - ending (a)	<u>\$ 125,846,409</u>	<u>\$ 138,857,253</u>	<u>\$ 143,359,311</u>	<u>\$ 151,998,266</u>
Plan fiduciary net position				
Employer contributions	\$ 4,270,229	\$ 3,976,481	\$ 3,456,199	\$ 3,591,796
Employee contributions	1,296,453	1,327,453	1,294,424	1,294,884
Net investment income	6,478,625	568,006	7,828,491	22,150,171
Benefit payments, including refunds of member contributions	(4,110,663)	(4,785,308)	(5,291,136)	(5,554,732)
Other (net transfer)	<u>(71,712)</u>	<u>(957,228)</u>	<u>2,550,518</u>	<u>(1,634,844)</u>
Net change in plan fiduciary net position	7,862,932	129,404	9,838,496	19,847,275
Plan fiduciary net position - beginning	<u>105,478,958</u>	<u>113,341,890</u>	<u>113,471,294</u>	<u>123,309,790</u>
Plan fiduciary net position - ending (b)	<u>\$ 113,341,890</u>	<u>\$ 113,471,294</u>	<u>\$ 123,309,790</u>	<u>\$ 143,157,065</u>
Employer's net pension liability - ending (a) - (b)	<u>\$ 12,504,519</u>	<u>\$ 25,385,959</u>	<u>\$ 20,049,521</u>	<u>\$ 8,841,201</u>
Plan fiduciary net position as a percentage of the total pension liability	90.06%	81.72%	86.01%	94.18%
Covered payroll	\$ 15,708,645	\$ 17,183,684	\$ 16,560,248	\$ 16,998,048
Employer's net pension liability as a percentage of covered payroll	79.60%	147.73%	121.07%	52.01%

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP)
Schedule of Employer Contributions
Last Four Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Actuarially determined contribution	\$ 3,248,548	\$ 3,488,288	\$ 3,355,106	\$ 3,559,391
Contributions in relation to the actuarially determined contribution	<u>(4,270,229)</u>	<u>(3,976,481)</u>	<u>(3,456,199)</u>	<u>(3,591,796)</u>
Contribution deficiency (excess)	<u>\$ (1,021,681)</u>	<u>\$ (488,193)</u>	<u>\$ (101,093)</u>	<u>\$ (32,405)</u>
Covered payroll	\$ 15,708,645	\$ 17,183,684	\$ 16,560,248	\$ 16,998,048
Contributions as a percentage of covered payroll	27.18%	23.14%	20.87%	21.13%

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 11 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	26 years
Asset valuation method	5-year smoother market; 20% corridor
Inflation	2.75%
Salary increases	3.75% to 14.50% including inflation
Investment rate of return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 CHBCA

Other information:

There were no benefit changes during the year.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Retiree Healthcare Plan

Schedule of Changes in the Total OPEB Liability and Related Ratios
Most Recent Fiscal Year

	<u>2018</u>
Total OPEB liability	
Service cost	\$ 723,024
Interest	401,734
Difference between expected and actual experience	842,510
Changes of assumptions	90,271
Benefit payments	(565,270)
Other changes	<u>964,011</u>
Net change in total OPEB liability	2,456,280
Total OPEB liability - beginning	<u>13,158,723</u>
Total OPEB liability - ending	<u><u>\$ 15,615,003</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%
Covered payroll	\$ 54,050,604
County's total OPEB liability as a percentage of covered payroll	28.89%

Notes to Schedule:

The County implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

There is no ADC or employer contribution related to the ADC as the total OPEB liability is currently an unfunded obligation.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Property taxes	\$ 33,988,288	\$ 33,988,288	\$ 33,964,275	\$ (24,013)
Other taxes	2,031,000	2,031,000	2,306,806	275,806
Intergovernmental	23,180,000	23,180,000	24,203,226	1,023,226
Grants	235,150	274,053	229,025	(45,028)
Licenses and permits	653,950	653,950	705,255	51,305
Fines	2,383,470	2,383,470	2,165,957	(217,513)
Charges for services	12,388,026	12,388,026	12,808,663	420,637
Reimbursements	5,715,826	5,758,924	5,620,210	(138,714)
Net investment income	548,563	548,563	916,376	367,813
Miscellaneous	253,533	759,563	761,547	1,984
Total revenues	<u>81,377,806</u>	<u>81,965,837</u>	<u>83,681,340</u>	<u>1,715,503</u>
EXPENDITURES				
General Fund Departments				
County Board/Liquor	1,256,706	1,284,756	1,274,846	9,910
Finance Administration	793,898	816,887	796,345	20,542
Information Technologies	3,710,955	3,730,009	3,369,170	360,839
Building Management:				
Building Management - Government Center	1,397,366	1,402,612	1,395,942	6,670
Building Management - Judicial Center	820,369	886,875	881,434	5,441
Building Management - Juvenile Justice Center	244,296	287,091	277,531	9,560
Building Management - North Campus	227,353	278,045	272,186	5,859
Building Management - Aurora Health Department	76,734	79,475	67,025	12,450
Building Management - Old Courthouse	272,292	294,839	298,692	(3,853)
Building Management - Sheriff Facility	1,102,800	1,159,835	1,193,948	(34,113)
Building Management - ROE Office	130,000	130,000	118,751	11,249
Total Building Management	<u>4,271,210</u>	<u>4,518,772</u>	<u>4,505,509</u>	<u>13,263</u>
Human Resources	377,429	354,440	315,297	39,143
County Auditor	308,491	308,491	278,619	29,872
Treasurer/Collector	632,619	663,619	662,589	1,030
Supervisor of Assessments:				
Supervisor of Assessments	1,053,795	1,053,795	997,598	56,197
Board of Review	163,031	163,031	130,721	32,310
Total Supervisor of Assessments	<u>1,216,826</u>	<u>1,216,826</u>	<u>1,128,319</u>	<u>88,507</u>
County Clerk:				
County Clerk	866,541	930,364	940,204	(9,840)
Elections Expense	1,973,878	2,558,428	2,440,795	117,633
Alternative Language Coordination	85,529	85,529	71,596	13,933
Aurora Satellite Office	-	-	575	(575)
Total County Clerk	<u>2,925,948</u>	<u>3,574,321</u>	<u>3,453,170</u>	<u>121,151</u>

(Continued)

See independent auditors' report and accompanying notes to required supplementary information.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Recorder of Deeds	\$ 783,482	\$ 783,482	\$ 757,044	\$ 26,438
Regional Office of Education	297,850	297,850	297,850	-
Judiciary and Courts	3,189,455	3,144,084	2,844,721	299,363
Circuit Clerk:				
Circuit Clerk Administration	3,660,681	3,660,681	3,533,967	126,714
Circuit Clerk COO Support	1,625	1,625	811	814
Circuit Clerk File Lib/Records	18,585	18,585	3,424	15,161
Circuit Clerk Civil	21,917	21,917	14,331	7,586
Circuit Clerk Criminal	35,492	35,492	14,788	20,704
Circuit Clerk Records Support	30,525	30,525	20,297	10,228
Circuit Clerk Chief Deputy	14,857	14,857	9,243	5,614
Circuit Clerk Human Resource	8,449	8,449	4,140	4,309
Circuit Clerk Customer Service	4,897	4,897	5	4,892
Total Circuit Clerk	<u>3,797,028</u>	<u>3,797,028</u>	<u>3,601,006</u>	<u>196,022</u>
States Attorney:				
States Attorney	6,059,856	6,063,988	5,715,771	348,217
JJC Council	44,699	44,699	41,749	2,950
Total States Attorney	<u>6,104,555</u>	<u>6,108,687</u>	<u>5,757,520</u>	<u>351,167</u>
Public Defender	3,879,432	3,943,032	3,941,966	1,066
Sheriff:				
Sheriff	10,844,508	11,019,583	11,215,229	(195,646)
Adult Corrections	15,491,130	15,516,262	15,781,370	(265,108)
Corrections, Board and Care	-	11,100	11,100	-
Total Sheriff	<u>26,335,638</u>	<u>26,546,945</u>	<u>27,007,699</u>	<u>(460,754)</u>
Merit Commission	97,832	97,832	88,412	9,420
Court Services:				
Court Services Administration	(68,415)	604,585	692,624	(88,039)
Adult Court Services	3,197,575	3,197,575	3,330,310	(132,735)
Treatment Alternative Court	125,686	125,686	143,042	(17,356)
Electronic Monitoring	540,568	64,868	37,577	27,291
Juvenile Court Services	1,833,264	1,639,399	1,473,158	166,241
Juvenile Custody	836,958	836,958	554,061	282,897
Juvenile Justice Center	4,501,787	4,498,352	4,244,772	253,580
KIDS Education Program	85,762	85,762	77,113	8,649
Diagnostic Center	917,525	917,525	877,121	40,404
Veteran's Court	-	43,516	42,081	1,435
Total Court Services	<u>11,970,710</u>	<u>12,014,226</u>	<u>11,471,859</u>	<u>542,367</u>
County Coroner	943,027	1,096,004	1,096,004	-
Emergency Management Services	200,021	229,028	197,391	31,637

(Continued)

See independent auditors' report and accompanying notes to required supplementary information.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Development and Community Services:				
County Development	\$ 1,410,117	\$ 1,410,117	\$ 1,368,372	\$ 41,745
Administrative Adjudication Program	8,294	8,294	4,400	3,894
Water Resources	383,870	383,870	362,796	21,074
Electrical Aggregation	24,999	24,999	23,647	1,352
Total Development and Community Services	<u>1,827,280</u>	<u>1,827,280</u>	<u>1,759,215</u>	<u>68,065</u>
Internal Services:				
Internal Services	525,000	525,000	443,651	81,349
Communication/Technology	1,616,562	1,616,562	1,483,100	133,462
Aurora Election Expense	530,115	56,563	56,563	-
Operational Support	40,000	100,991	100,991	-
Other Contingency	1,135,486	487,823	-	487,823
Total Internal Services	<u>3,847,163</u>	<u>2,786,939</u>	<u>2,084,305</u>	<u>702,634</u>
Capital Outlay	<u>-</u>	<u>49,521</u>	<u>11,090</u>	<u>38,431</u>
Total expenditures	<u>78,767,555</u>	<u>79,190,059</u>	<u>76,699,946</u>	<u>2,490,113</u>
Excess (deficiency) of revenues over expenditures	<u>2,610,251</u>	<u>2,775,778</u>	<u>6,981,394</u>	<u>4,205,616</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,701,989	6,706,192	1,234,011	(5,472,181)
Transfers out	<u>(6,183,485)</u>	<u>(12,909,262)</u>	<u>(7,545,029)</u>	<u>5,364,233</u>
Total other financing sources (uses)	<u>(3,481,496)</u>	<u>(6,203,070)</u>	<u>(6,311,018)</u>	<u>(107,948)</u>
Net change in fund balances	<u>\$ (871,245)</u>	<u>\$ (3,427,292)</u>	670,376	<u>\$ 4,097,668</u>
FUND BALANCE, BEGINNING OF YEAR			<u>62,882,497</u>	
FUND BALANCE, END OF YEAR			<u>\$ 63,552,873</u>	

(Concluded)

See independent auditors' report and accompanying notes to required supplementary information.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Illinois Municipal Retirement Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Property taxes	\$ 6,415,937	\$ 6,415,937	\$ 6,400,976	\$ (14,961)
Reimbursements	-	-	986	986
Net investment income	60,177	60,177	98,527	38,350
Total revenues	<u>6,476,114</u>	<u>6,476,114</u>	<u>6,500,489</u>	<u>24,375</u>
EXPENDITURES				
General Government				
Benefits				
IMRF contributions	2,971,912	2,973,404	2,958,761	14,643
SLEP contributions	3,769,572	3,769,572	3,382,401	387,171
Total Benefits	<u>6,741,484</u>	<u>6,742,976</u>	<u>6,341,162</u>	<u>401,814</u>
Total General Government	<u>6,741,484</u>	<u>6,742,976</u>	<u>6,341,162</u>	<u>401,814</u>
Total expenditures	<u>6,741,484</u>	<u>6,742,976</u>	<u>6,341,162</u>	<u>401,814</u>
Excess (deficiency) of revenues over expenditures	<u>(265,370)</u>	<u>(266,862)</u>	<u>159,327</u>	<u>426,189</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,370	5,478	77,473	71,995
Transfers out	-	(1,616)	(1,616)	-
Total other financing sources (uses)	<u>2,370</u>	<u>3,862</u>	<u>75,857</u>	<u>71,995</u>
Net change in fund balances	<u>\$ (263,000)</u>	<u>\$ (263,000)</u>	<u>235,184</u>	<u>\$ 498,184</u>
FUND BALANCE, BEGINNING OF YEAR			<u>5,884,546</u>	
FUND BALANCE, END OF YEAR			<u>\$ 6,119,730</u>	

See independent auditors' report and accompanying notes to required supplementary information.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Transportation Sales Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Other taxes	\$ 14,250,000	\$ 14,250,000	\$ 14,953,689	\$ 703,689
Reimbursements	12,134,407	12,134,407	705,574	(11,428,833)
Net investment income	100,000	100,000	539,801	439,801
Total revenues	<u>26,484,407</u>	<u>26,484,407</u>	<u>16,199,064</u>	<u>(10,285,343)</u>
EXPENDITURES				
Highways and Streets				
Contractual Services				
Engineering services	7,071,801	7,071,801	3,889,367	3,182,434
Contractual/consulting services	1,000,000	1,000,000	-	1,000,000
External grants	130,000	130,000	130,000	-
Total Contractual Services	<u>8,201,801</u>	<u>8,201,801</u>	<u>4,019,367</u>	<u>4,182,434</u>
Total Highway and Streets	<u>8,201,801</u>	<u>8,201,801</u>	<u>4,019,367</u>	<u>4,182,434</u>
Capital Outlay				
Road construction	7,395,280	7,395,280	1,662,622	5,732,658
Bridge construction	17,743,143	17,743,143	524,456	17,218,687
Highway right of way	3,500,000	3,500,000	1,069,718	2,430,282
Total Capital Outlay	<u>28,638,423</u>	<u>28,638,423</u>	<u>3,256,796</u>	<u>25,381,627</u>
Total expenditures	<u>36,840,224</u>	<u>36,840,224</u>	<u>7,276,163</u>	<u>29,564,061</u>
Excess (deficiency) of revenues over expenditures	<u>(10,355,817)</u>	<u>(10,355,817)</u>	<u>8,922,901</u>	<u>19,278,718</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(690,000)	(690,000)	-	690,000
Total other financing sources (uses)	<u>(690,000)</u>	<u>(690,000)</u>	<u>-</u>	<u>690,000</u>
Net change in fund balances	<u>\$ (11,045,817)</u>	<u>\$ (11,045,817)</u>	<u>8,922,901</u>	<u>\$ 19,968,718</u>
FUND BALANCE, BEGINNING OF YEAR			<u>29,166,492</u>	
FUND BALANCE, END OF YEAR			<u>\$ 38,089,393</u>	

See independent auditors' report and accompanying notes to required supplementary information.

KANE COUNTY, ILLINOIS

Notes to Required Supplementary Information For the Year Ended November 30, 2018

BUDGETARY INFORMATION

In order to stabilize cash flows, the goal of the County is to maintain at least a 25% cash reserve of the appropriated budget for all funds. The County follows the following procedures in establishing the budgetary data reflected in the combined financial statements:

(1) At a regular or special call meeting of the County Board in October or early November, the Finance Director submits a proposed budget for the fiscal year commencing on the following December 1. The budget includes proposed expenditures and the means of financing them.

(2) The budget is available for public inspection for at least 15 days prior to passage by the County Board.

(3) During October or early November, the budget is legally enacted through passage of an appropriation ordinance.

(4) Transfers of budgeted amounts between departments or among funds, or any budget increases by means of an emergency or supplemental appropriation, require approval of the County Board members. The legal level of budgetary control on which expenditures may not exceed appropriations is at the total department level for the General Fund and the total fund level for the other funds.

Budgets were adopted for all governmental funds except the following: Weed and Seed Fund, Sheriff's Money Laundering Fund, Sheriff Civil Operations Fund, DUI Victim Impact Panel Fund, Workforce Development Fund, and Marriage Fees Fund. Additionally, the County budgets the activity of the Enterprise Surcharge Fund, Enterprise General Fund, and Health Insurance Fund.

(5) Formal budgets are employed as a management control device during the year for the General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds [except for the individual funds listed in part (4)] and the Enterprise Surcharge Fund, Enterprise General Fund, and Health Insurance Fund through an internal reporting basis. Unexpended appropriations lapse at the end of each fiscal year. Encumbrance accounting is not in use.

(6) Budgets for the General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds are adopted on a basis consistent with GAAP. Although certain projects in the County Highway and County Bridge Special Revenue Fund and the Capital Projects Fund are budgeted on a project length basis, for internal reporting purposes, the amounts reported as actual under GAAP and the budgetary basis reflect actual expenditures incurred during the year.

(7) The fiscal year 2018 budget was passed by resolution on November 14, 2017. Several budget amendments were approved by the County Board throughout the fiscal year.

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SUPPLEMENTARY INFORMATION

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KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

MAJOR GOVERNMENTAL FUND

General Fund

General (Corporate) Account - To account for and report all financial resources not accounted for and reported in another fund. It is the general operating fund of the County.

Special Reserve Account - To account for resources, mainly transferred from the General Account, used to fund certain contingent expenditures such as personnel expenditures awarded through arbitration rulings.

Emergency Reserve Account - To account for resources, mainly transferred from the General Account, set aside for the purpose of mitigating the impact of an unanticipated shortfall in General Fund Other Tax Revenue in excess of 1% of budgeted General Fund Other Tax Revenue, and/or to mitigate the impact of an emergency expenditure that exceeds 10% of the General Fund contingency budget.

Property Tax Freeze Protection Account - To account for resources, mainly transferred from the General Account, set aside funds that may be budgeted to be drawn upon in the future in lieu of a property tax levy increase.

Domestic Violence Account - To account for resources, mainly transferred from Riverboat Casino proceeds, used to fund a part of the Criminal Division of the Kane County State's Attorney's Office. The Unit is responsible for the prosecution of domestic violence cases and enforcement of orders of protection.

Environmental Prosecution Account - To account for resources, mainly transferred from riverboat casino proceeds, used for purposes relating to environmental prosecutions on behalf of the County and/or the State.

Economic Development Account - To account for resources, mainly transferred from riverboat casino proceeds, to provide economic development expertise and support services to the various County departments and to provide technical and advisory support to municipalities, local economic development not-for-profit organizations, and chambers of commerce within Kane County, as requested and appropriate.

Cost Share Drainage Account - To account for resources, mainly transferred from riverboat casino proceeds, to provide technical assistance and financial aid in solving stormwater and subsurface drainage problems on private and/or public property in the older residential areas of the County.

Public Building Commission Account - To account for the remaining resources derived from a prior-year separate property tax levy which were used for debt service to retire the County's capital leases.

KANE COUNTY, ILLINOIS

General Fund Balance Sheet by Account November 30, 2018

	General	Special Reserve	Emergency Reserve	Property Tax Freeze Protection
ASSETS				
Cash and investments	\$ 48,038,224	\$ 13,999	\$ 5,010,043	\$ 5,008,267
Property tax receivable	34,943,959	-	-	-
Intergovernmental receivable	7,273,049	-	-	-
Interest receivable	244,539	3,086	17,884	6,174
Other receivables	503,985	-	-	-
Prepaid items	267,418	-	-	-
Deposits	20,000	-	-	-
Due from other funds	457,240	-	-	-
Total assets	<u>\$ 91,748,414</u>	<u>\$ 17,085</u>	<u>\$ 5,027,927</u>	<u>\$ 5,014,441</u>
LIABILITIES				
Accounts payable	\$ 1,529,843	\$ -	\$ -	\$ -
Accrued payroll	2,179,587	-	-	-
Due to other funds	668,352	-	-	-
Total liabilities	<u>4,377,782</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for future periods	34,943,959	-	-	-
Unavailable Revenue	1,676,856	19	6,663	2,696
Total deferred inflow of resources	<u>36,620,815</u>	<u>19</u>	<u>6,663</u>	<u>2,696</u>
FUND BALANCES				
Nonspendable	267,418	-	-	-
Committed	-	-	5,021,264	-
Assigned	-	17,066	-	5,011,745
Unassigned	50,482,399	-	-	-
Total fund balances	<u>50,749,817</u>	<u>17,066</u>	<u>5,021,264</u>	<u>5,011,745</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 91,748,414</u>	<u>\$ 17,085</u>	<u>\$ 5,027,927</u>	<u>\$ 5,014,441</u>

Domestic Violence	Environmental Prosecution	Economic Development	Cost Share Drainage	Public Building Commission	Total
\$ 116,647	\$ 75,594	\$ 129,793	\$ 289,501	\$ 2,130,235	\$ 60,812,303
-	-	-	-	-	34,943,959
-	-	-	-	-	7,273,049
639	281	490	1,243	7,666	282,002
-	-	-	10,250	-	514,235
-	-	-	-	-	267,418
-	-	-	-	-	20,000
-	-	-	43,514	-	500,754
<u>\$ 117,286</u>	<u>\$ 75,875</u>	<u>\$ 130,283</u>	<u>\$ 344,508</u>	<u>\$ 2,137,901</u>	<u>\$ 104,613,720</u>
\$ -	\$ -	\$ -	\$ 32,490	\$ -	\$ 1,562,333
16,400	-	335	-	-	2,196,322
-	-	-	-	-	668,352
<u>16,400</u>	<u>-</u>	<u>335</u>	<u>32,490</u>	<u>-</u>	<u>4,427,007</u>
-	-	-	-	-	34,943,959
155	101	173	385	2,833	1,689,881
<u>155</u>	<u>101</u>	<u>173</u>	<u>385</u>	<u>2,833</u>	<u>36,633,840</u>
-	-	-	-	-	267,418
-	-	-	-	-	5,021,264
100,731	75,774	129,775	311,633	-	5,646,724
-	-	-	-	2,135,068	52,617,467
<u>100,731</u>	<u>75,774</u>	<u>129,775</u>	<u>311,633</u>	<u>2,135,068</u>	<u>63,552,873</u>
<u>\$ 117,286</u>	<u>\$ 75,875</u>	<u>\$ 130,283</u>	<u>\$ 344,508</u>	<u>\$ 2,137,901</u>	<u>\$ 104,613,720</u>

KANE COUNTY, ILLINOIS

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account For the Year Ended November 30, 2018

	General	Special Reserve	Emergency Reserve	Property Tax Freeze Protection	Domestic Violence
REVENUES					
Property taxes	\$ 33,964,275	\$ -	\$ -	\$ -	\$ -
Other taxes	2,306,806	-	-	-	-
Intergovernmental	24,203,226	-	-	-	-
Grants	229,025	-	-	-	-
Licenses and permits	705,255	-	-	-	-
Fines	2,165,957	-	-	-	-
Charges for services	12,798,413	-	-	-	-
Reimbursements	5,620,210	-	-	-	-
Net investment income	726,424	32,663	80,328	22,881	6,037
Miscellaneous	761,547	-	-	-	-
Total revenues	<u>83,481,138</u>	<u>32,663</u>	<u>80,328</u>	<u>22,881</u>	<u>6,037</u>
EXPENDITURES					
Current					
General Government	12,567,529	-	-	-	-
Public Safety	39,861,361	-	-	-	-
Judicial	15,641,320	-	-	-	472,876
Public Service and Records	6,355,535	-	-	-	-
Development Housing and Economic Development	1,455,314	-	-	-	-
Capital outlay	11,091	-	-	-	-
Total expenditures	<u>75,892,150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>472,876</u>
Excess (deficiency) of revenues over expenditures	<u>7,588,988</u>	<u>32,663</u>	<u>80,328</u>	<u>22,881</u>	<u>(466,839)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	2,156,822	161,816	-	3,771,384	312,446
Transfers out	<u>(9,745,745)</u>	<u>(2,652,225)</u>	<u>-</u>	<u>(600,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(7,588,923)</u>	<u>(2,490,409)</u>	<u>-</u>	<u>3,171,384</u>	<u>312,446</u>
Net change in fund balances	65	(2,457,746)	80,328	3,194,265	(154,393)
FUND BALANCES, BEGINNING OF YEAR	<u>50,749,752</u>	<u>2,474,812</u>	<u>4,940,936</u>	<u>1,817,480</u>	<u>255,124</u>
FUND BALANCES, END OF YEAR	<u>\$ 50,749,817</u>	<u>\$ 17,066</u>	<u>\$ 5,021,264</u>	<u>\$ 5,011,745</u>	<u>\$ 100,731</u>

Environmental Prosecution	Economic Development	Cost Share Drainage	Public Building Commission	Intrafund Eliminations	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,964,275
-	-	-	-	-	2,306,806
-	-	-	-	-	24,203,226
-	-	-	-	-	229,025
-	-	-	-	-	705,255
-	-	-	-	-	2,165,957
-	-	10,250	-	-	12,808,663
-	-	-	-	-	5,620,210
1,486	2,707	7,335	36,515	-	916,376
-	-	-	-	-	761,547
<u>1,486</u>	<u>2,707</u>	<u>17,585</u>	<u>36,515</u>	<u>-</u>	<u>83,681,340</u>
-	-	-	-	-	12,567,529
-	-	-	-	-	39,861,361
31,019	-	-	-	-	16,145,215
-	-	-	-	-	6,355,535
-	70,936	93,373	-	-	1,619,623
-	-	139,592	-	-	150,683
<u>31,019</u>	<u>70,936</u>	<u>232,965</u>	<u>-</u>	<u>-</u>	<u>76,699,946</u>
<u>(29,533)</u>	<u>(68,229)</u>	<u>(215,380)</u>	<u>36,515</u>	<u>-</u>	<u>6,981,394</u>
35,994	88,990	179,500	-	(5,472,941)	1,234,011
-	-	(20,000)	-	5,472,941	(7,545,029)
<u>35,994</u>	<u>88,990</u>	<u>159,500</u>	<u>-</u>	<u>-</u>	<u>(6,311,018)</u>
6,461	20,761	(55,880)	36,515	-	670,376
<u>69,313</u>	<u>109,014</u>	<u>367,513</u>	<u>2,098,553</u>	<u>-</u>	<u>62,882,497</u>
<u>\$ 75,774</u>	<u>\$ 129,775</u>	<u>\$ 311,633</u>	<u>\$ 2,135,068</u>	<u>\$ -</u>	<u>\$ 63,552,873</u>

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 33,988,288	\$ 33,988,288	\$ 33,964,275	\$ (24,013)
Other taxes				
Local use tax	1,500,000	1,500,000	1,716,222	216,222
RTA sales tax	521,000	521,000	547,086	26,086
TIF distribution tax	10,000	10,000	43,498	33,498
Total Other Taxes	2,031,000	2,031,000	2,306,806	275,806
Intergovernmental				
State sales tax	16,250,000	16,250,000	16,929,251	679,251
State income tax	5,580,000	5,580,000	5,766,267	186,267
Personal property replacement tax	1,350,000	1,350,000	1,507,708	157,708
Total Intergovernmental	23,180,000	23,180,000	24,203,226	1,023,226
Grants				
JJC council grant	50,000	50,000	44,272	(5,728)
State alien assistance grant	150,000	184,753	184,753	-
Justice assistance grant	31,000	31,000	-	(31,000)
Child protection data court grant	4,150	8,300	-	(8,300)
Total Intergovernmental	235,150	274,053	229,025	(45,028)
Licenses and permits				
Liquor licenses	94,450	94,450	98,535	4,085
Marriage licenses	89,400	89,400	86,481	(2,919)
Civil union licenses	500	500	297	(203)
Building and inspection permits	450,000	450,000	509,746	59,746
Residential grading plan permits	500	500	360	(140)
Stormwater permits	12,500	12,500	9,386	(3,114)
Publicaion permits	100	100	50	(50)
Gathering permits	5,000	5,000	300	(4,700)
Firework permits	1,500	1,500	100	(1,400)
Total Licenses and Permits	653,950	653,950	705,255	51,305
Fines				
Back taxes - interest and penalty	1,600,000	1,600,000	1,463,047	(136,953)
State's attorney fines	192,000	192,000	214,335	22,335
Bond forfeiture fines	204,470	204,470	210,897	6,427
DUI fines	25,000	25,000	16,184	(8,816)
Traffic violation fines	200,000	200,000	127,514	(72,486)
Eviction fines	161,000	161,000	133,980	(27,020)
Adjudication fines	1,000	1,000	-	(1,000)
Total Fines	2,383,470	2,383,470	2,165,957	(217,513)

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Charges for services				
Off track wagering fees	\$ -	\$ -	\$ 25,816	\$ 25,816
Computer services fees	67,676	67,676	73,276	5,600
Mapping royalties fees	10,000	10,000	2,555	(7,445)
Assessor fees	20,000	20,000	20,726	726
Notary fees	23,700	23,700	22,915	(785)
Business fees	8,000	8,000	4,830	(3,170)
Passport fees	72,000	72,000	120,482	48,482
Certified copy fees	540,650	540,650	518,642	(22,008)
Tax redemption fees	226,600	226,600	105,747	(120,853)
Election fees	114,700	114,700	176,379	61,679
Tax extension fees	64,100	64,100	26,524	(37,576)
Financing statements fees	6,000	6,000	7,015	1,015
Recording fees	1,450,000	1,450,000	1,340,669	(109,331)
Certified record copy fees	36,000	36,000	27,332	(8,668)
Revenue tax stamp fees	1,430,000	1,430,000	1,786,445	356,445
General circuit division fees	4,450,000	4,450,000	4,160,017	(289,983)
10% bond fees	150,000	150,000	570,515	420,515
Mailing fees	75,000	75,000	50,990	(24,010)
County court system fees	150,000	150,000	224,402	74,402
State's attorney prosecution fees	160,000	160,000	194,555	34,555
Detail fees	81,000	81,000	63,500	(17,500)
Net civil processing fees	241,000	241,000	207,762	(33,238)
Chancery foreclosure fees	400,000	400,000	367,200	(32,800)
Body writ fees	30,000	30,000	28,165	(1,835)
Accident copy fees	6,000	6,000	3,325	(2,675)
Weekend prisoner fees	31,000	31,000	23,175	(7,825)
Burglar alarm fees	10,000	10,000	59,433	49,433
Inmate telephone fees - adult	300,000	300,000	449,636	149,636
Fingerprinting fees	3,000	3,000	2,640	(360)
Bond fees	96,000	96,000	101,332	5,332
KIDS program fees	100,000	100,000	120,099	20,099
Electronic monitoring fees	45,000	45,000	35,587	(9,413)
JCS custody parental support fees	25,000	25,000	3,655	(21,345)
Mental health/specialty court fees	300,000	300,000	230,765	(69,235)
Cable franchise fees	800,000	800,000	748,728	(51,272)
Zoning fees	20,000	20,000	18,725	(1,275)
Subdivision approval fees	2,000	2,000	4,000	2,000
Development/planning services fees	100	100	-	(100)

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Adjudication hearing fees	\$ 500	\$ 500	\$ -	\$ (500)
Public defender fees	15,000	15,000	5,966	(9,034)
Treasurer/collector fees	55,000	55,000	-	(55,000)
Interstate compact fees	2,500	2,500	1,621	(879)
Indemnity fees	42,000	42,000	47,300	5,300
Default fees	84,000	84,000	89,696	5,696
Domestic violence GPS fees	11,000	11,000	4,849	(6,151)
Domestic violence diversion program fee	55,000	55,000	73,346	18,346
Additional circuit division fees	355,000	355,000	357,190	2,190
Drug testing administrative fee	10,000	10,000	10,087	87
Drug diversion program fee	42,000	42,000	59,885	17,885
Deferred prosecution fee	100,000	100,000	111,671	11,671
D/A deferred prosecution fee	20,500	20,500	6,354	(14,146)
P/S deferred prosecution fee	1,000	1,000	251	(749)
Vacant dwelling fees	1,000	1,000	300	(700)
Coin operating amusement fees	-	-	52,684	52,684
Electrical aggregation administrative fee	25,000	25,000	27,201	2,201
Miscellaneous fees	24,000	24,000	22,453	(1,547)
Total Charges for Services	<u>12,388,026</u>	<u>12,388,026</u>	<u>12,798,413</u>	<u>410,387</u>
Reimbursements				
Forest preserve reimbursement	64,164	64,164	64,133	(31)
Workforce development reimbursements	-	-	1,910	1,910
Supervisor of assessments salary reimbursement	63,889	63,889	63,887	(2)
State's attorney salary reimbursement	178,677	178,677	180,203	1,526
Public defender salary reimbursement	99,890	99,890	99,890	-
Prisoner transfer reimbursement	8,500	8,500	-	(8,500)
Probation salary reimbursement	4,037,206	4,037,206	4,068,882	31,676
Youth home reimbursement	900,000	900,000	828,593	(71,407)
Medicaid reimbursement	5,000	5,000	-	(5,000)
Emergency management reimbursement	73,000	102,007	83,023	(18,984)
Sheriff training reimbursement	7,000	7,000	-	(7,000)
Treatment alternative court reimbursement	3,500	3,500	3,770	270
IL State Board of Education reimbursement	75,000	75,000	54,142	(20,858)
Death surcharge reimbursement	15,000	15,000	-	(15,000)
SVP reimbursement	22,000	22,000	9,358	(12,642)
Miscellaneous reimbursement	163,000	177,091	162,419	(14,672)
Total Reimbursements	<u>5,715,826</u>	<u>5,758,924</u>	<u>5,620,210</u>	<u>(138,714)</u>
Net investment income	471,243	471,243	726,424	255,181

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Miscellaneous				
Rental income	\$ 47,527	\$ 47,527	\$ 81,847	\$ 34,320
Auction sales	41,000	41,000	39,601	(1,399)
Refunds	-	-	800	800
Cell tower lease	23,323	23,323	23,511	188
Miscellaneous other	141,683	141,683	109,757	(31,926)
Aurora Election Commission Distribution	-	506,030	506,031	1
Total Miscellaneous	<u>253,533</u>	<u>759,563</u>	<u>761,547</u>	<u>1,984</u>
Total revenues	<u>81,300,486</u>	<u>81,888,517</u>	<u>83,481,138</u>	<u>1,592,621</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
EXPENDITURES				
County Board/Liquor				
Personnel Services				
Salaries and Wages	\$ 964,252	\$ 964,252	\$ 963,945	\$ 307
Benefits				
Healthcare contribution	251,943	279,005	291,128	(12,123)
Healthcare subsidy	-	-	(11,783)	11,783
Dental contribution	11,549	12,537	12,275	262
Dental subsidy	-	-	(40)	40
Total Benefits	263,492	291,542	291,580	(38)
Contractual Services				
Contractual/consulting services	5,841	5,841	4,562	1,279
Repairs and maintenance - copiers	500	500	228	272
Conferences and meetings	2,167	2,167	407	1,760
Employee training	-	-	25	(25)
Employee mileage expense	750	750	-	750
General association dues	11,820	11,820	8,833	2,987
Total Contractual Services	21,078	21,078	14,055	7,023
Commodities				
Office supplies	5,000	5,000	4,668	332
Operating supplies	2,000	2,000	459	1,541
Books and subscriptions	884	884	140	744
Total Commodities	7,884	7,884	5,267	2,617
Total County Board/Liquor	1,256,706	1,284,756	1,274,847	9,909
Finance Administration				
Personnel Services				
Salaries and wages	571,425	588,753	574,852	13,901
Benefits				
Healthcare contribution	114,830	117,437	120,716	(3,279)
Healthcare subsidy	-	-	(4,891)	4,891
Dental contribution	4,116	4,270	3,528	742
Dental subsidy	-	-	(14)	14
Total Benefits	118,946	121,707	119,339	2,368
Contractual Services				
Certified audit contract	95,773	95,773	95,757	16
Repairs and maintenance - copiers	1,100	1,100	658	442
Legal printing	325	325	93	232
Employee training	475	1,575	335	1,240
Employee mileage expense	100	100	19	81
General association dues	3,905	3,905	3,923	(18)
Total Contractual Services	101,678	102,778	100,785	1,993

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Postive (Negative)
Commodities				
Office supplies	\$ 1,149	\$ 1,149	\$ 830	\$ 319
Computer related supplies	700	2,500	540	1,960
Total Commodities	1,849	3,649	1,370	2,279
Total Finance Administration	793,898	816,887	796,346	20,541
Information Technologies				
Personnel Services				
Salaries and Wages	2,632,031	2,632,031	2,477,171	154,860
Overtime Salaries	51,422	51,422	47,436	3,986
Total Personnel Services	2,683,453	2,683,453	2,524,607	158,846
Benefits				
Healthcare contribution	478,313	478,313	396,674	81,639
Healthcare subsidy	-	-	(16,031)	16,031
Dental contribution	17,661	17,661	13,995	3,666
Dental subsidy	-	-	(49)	49
Total Benefits	495,974	495,974	394,589	101,385
Contractual Services				
Contractual/Consulting Services	203,470	203,470	192,351	11,119
Software Licensing Cost	-	-	525	(525)
Repairs and maintenance- Computers	87,700	87,700	58,224	29,476
Repairs and maintenance- Copiers	12,800	12,800	2,154	10,646
Repairs and maintenance- Comm				
Equip	68,000	87,054	43,655	43,399
Repairs and maintenance- Vehicles	4,000	4,000	3,854	146
Repairs and maintenance- Office				
Equip	500	500	-	500
General Advertising	1,500	1,500	31	1,469
Conferences and Meetings	37,000	37,000	34,528	2,472
Employee training	36,605	36,605	55,104	(18,499)
Employee mileage expense	4,500	4,500	1,226	3,274
General Association Dues	4,900	4,900	194	4,706
Total Contractual Services	460,975	480,029	391,846	88,183
Commodities				
Office supplies	6,500	6,500	4,094	2,406
Computer related supplies	33,000	33,000	25,572	7,428
Books and subscriptions	2,000	2,000	1,654	346
Computer Software- Non Capital	-	-	(365)	365
Printing supplies	27,553	27,553	24,406	3,147
Office Furniture & Equipment - Non-				
Capital	-	-	1,491	(1,491)
Fuel- Vehicles	1,500	1,500	1,274	226
Total Commodities	70,553	70,553	58,126	12,427
Total Information Technologies	3,710,955	3,730,009	3,369,168	360,841

KANE COUNTY, ILLINOIS

General Fund - General Account
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - Government Center				
Personnel Services				
Salaries and Wages	\$ 794,300	\$ 741,547	\$ 741,438	\$ 109
Overtime Salaries	10,529	5,529	4,741	788
Total Personnel Services	804,829	747,076	746,179	897
Benefits				
Healthcare contribution	90,285	90,285	93,108	(2,823)
Healthcare subsidy	-	-	(3,767)	3,767
Dental contribution	3,548	3,548	3,474	74
Dental subsidy	-	-	(11)	11
Total Benefits	93,833	93,833	92,804	1,029
Contractual Services				
Disposal and water softener services	4,500	6,333	6,333	-
Janitorial services	50,000	50,000	37,176	12,824
Repairs and maintenance- roads	20,000	20,000	26,436	(6,436)
Repairs and maintenance- buildings	90,000	90,000	92,308	(2,308)
Repairs and maintenance- grounds	13,000	13,000	12,517	483
Repairs and maintenance- computer	-	-	90	(90)
Repairs and maintenance- equipment	20,876	20,876	4,904	15,972
Equipment rental	500	500	437	63
Repairs and maintenance- vehicles	5,000	5,000	25,956	(20,956)
General printing	48,000	48,000	43,190	4,810
Total Contractual Services	251,876	253,709	249,347	4,362
Commodities				
Operating supplies	6,000	6,000	3,813	2,187
Computer related supplies	500	500	-	500
Utilities - sewer	1,200	3,757	3,758	(1)
Utilities - water	6,000	8,065	8,066	(1)
Printing supplies	45,000	64,591	64,591	-
Cleaning supplies	15,000	15,000	5,229	9,771
Uniform supplies	3,000	3,000	2,806	194
Medical supplies and drugs	128	128	-	128
Utilities - Natural Gas	20,000	32,217	35,341	(3,124)
Utilities - Electric	140,000	164,736	164,736	-
Fuel - Vehicles	10,000	10,000	19,273	(9,273)
Total Commodities	246,828	307,994	307,613	381
Total Building Management - Government Center	1,397,366	1,402,612	1,395,943	6,669

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Building Management - Judicial Center				
Personnel Services				
Salaries and Wages	\$ 119,122	\$ 113,122	\$ 112,990	\$ 132
Overtime Salaries	7,850	3,850	3,568	282
Total Personnel Services	<u>126,972</u>	<u>116,972</u>	<u>116,558</u>	<u>414</u>
Benefits				
Healthcare contribution	47,788	42,855	42,855	-
Healthcare subsidy	-	-	(1,738)	1,738
Dental contribution	1,932	1,932	1,746	186
Dental subsidy	-	-	(7)	7
Total Benefits	<u>49,720</u>	<u>44,787</u>	<u>42,856</u>	<u>1,931</u>
Contractual Services				
Disposal and water softener services	5,000	5,000	3,553	1,447
Janitorial services	120,000	120,000	106,067	13,933
Repairs and maintenance- roads	28,694	28,694	46,370	(17,676)
Repairs and maintenance- buildings	100,000	100,000	106,749	(6,749)
Repairs and maintenance- grounds	32,000	32,000	5,700	26,300
Repairs and maintenance - equipment	22,000	22,000	34,077	(12,077)
Total Contractual Services	<u>307,694</u>	<u>307,694</u>	<u>302,516</u>	<u>5,178</u>
Commodities				
Operating supplies	3,383	3,383	-	3,383
Utilities - sewer	6,500	18,885	18,885	-
Utilities - water	7,000	17,654	17,654	-
Cleaning supplies	8,500	8,500	10,468	(1,968)
Uniform supplies	600	600	-	600
Utilities - Natural Gas	30,000	62,400	66,143	(3,743)
Utilities - Electric	280,000	306,000	306,354	(354)
Total Commodities	<u>335,983</u>	<u>417,422</u>	<u>419,504</u>	<u>(2,082)</u>
Total Building Management - Judicial Center	<u>820,369</u>	<u>886,875</u>	<u>881,434</u>	<u>5,441</u>
Building Management - Juvenile Justice Center				
Personnel Services				
Salaries and Wages	39,047	39,047	39,050	(3)
Overtime Salaries	427	427	494	(67)
Total Personnel Services	<u>39,474</u>	<u>39,474</u>	<u>39,544</u>	<u>(70)</u>
Benefits				
Healthcare contribution	6,344	6,344	6,493	(149)
Healthcare subsidy	-	-	(263)	263
Dental contribution	249	249	244	5
Dental subsidy	-	-	(1)	1
Total Benefits	<u>6,593</u>	<u>6,593</u>	<u>6,473</u>	<u>120</u>

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Contractual Services				
Disposal and water softener services	\$ 4,000	\$ 4,000	\$ 5,310	\$ (1,310)
Janitorial services	50,000	50,000	48,241	1,759
Repairs and maintenance- roads	9,889	9,889	15,181	(5,292)
Repairs and maintenance- buildings	28,000	47,600	37,057	10,543
Repairs and maintenance- grounds	6,158	6,158	2,525	3,633
Repairs and maintenance- equipment	7,500	7,500	5,913	1,587
Grease trap - septic services	2,400	2,400	2,660	(260)
Total Contractual Services	<u>107,947</u>	<u>127,547</u>	<u>116,887</u>	<u>10,660</u>
Commodities				
Operating supplies	1,000	1,000	-	1,000
Utilities - sewer	-	-	292	(292)
Cleaning supplies	6,800	6,800	6,637	163
Uniform supplies	182	182	-	182
Utilities - Natural Gas	22,300	28,000	30,202	(2,202)
Utilities - Electric	60,000	77,495	77,495	-
Total Commodities	<u>90,282</u>	<u>113,477</u>	<u>114,626</u>	<u>(1,149)</u>
Total Building Management - Juvenile Justice Center	<u>244,296</u>	<u>287,091</u>	<u>277,530</u>	<u>9,561</u>
 Building Management - North Campus				
Contractual Services				
Disposal and water softener services	2,853	2,853	1,200	1,653
Janitorial services	48,000	48,000	41,857	6,143
Repairs and maintenance- roads	18,700	18,700	29,842	(11,142)
Repairs and maintenance- buildings	22,500	22,500	30,739	(8,239)
Repairs and maintenance- grounds	2,500	2,500	695	1,805
Repairs and maintenance- equipment	10,000	10,000	1,992	8,008
Total Contractual Services	<u>104,553</u>	<u>104,553</u>	<u>106,325</u>	<u>(1,772)</u>
Commodities				
Utilities - sewer	3,600	3,600	1,245	2,355
Utilities - water	3,000	10,000	10,046	(46)
Cleaning supplies	2,200	4,192	4,409	(217)
Utilities - Natural Gas	21,400	21,400	15,849	5,551
Utilities - Electric	92,600	134,300	134,312	(12)
Total Commodities	<u>122,800</u>	<u>173,492</u>	<u>165,861</u>	<u>7,631</u>
Total Building Management - North Campus	<u>227,353</u>	<u>278,045</u>	<u>272,186</u>	<u>5,859</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - Aurora Health Department				
Contractual Services				
Disposal and water softener services	\$ 700	\$ 700	\$ 975	\$ (275)
Janitorial services	15,000	15,000	19,781	(4,781)
Repairs and maintenance- roads	6,500	6,500	1,121	5,379
Repairs and maintenance- buildings	18,000	18,000	8,791	9,209
Repairs and maintenance- grounds	1,962	1,962	2,255	(293)
Repairs and maintenance- equipment	2,872	2,872	-	2,872
Total Contractual Services	45,034	45,034	32,923	12,111
Commodities				
Operating supplies	200	200	-	200
Utilities - sewer	-	2,284	2,284	-
Utilities - water	4,500	4,500	2,366	2,134
Cleaning supplies	-	-	721	(721)
Utilities - Natural Gas	5,000	5,457	7,225	(1,768)
Utilities - Electric	22,000	22,000	21,507	493
Total Commodities	31,700	34,441	34,103	338
Total Building Management - Aurora Health Department	76,734	79,475	67,026	12,449
Building Management - Old Courthouse				
Personnel Services				
Salaries and Wages	47,406	42,406	41,867	539
Overtime Salaries	5,014	1,538	1,381	157
Total Personnel Services	52,420	43,944	43,248	696
Benefits				
Healthcare contribution	6,344	6,820	12,915	(6,095)
Healthcare subsidy	-	-	(521)	521
Dental contribution	-	-	292	(292)
Total Benefits	6,344	6,820	12,686	(5,866)
Contractual Services				
Disposal and water softener services	3,500	3,500	1,300	2,200
Janitorial services	60,000	82,000	82,061	(61)
Repairs and maintenance- roads	9,500	9,500	3,976	5,524
Repairs and maintenance- buildings	30,000	30,000	32,801	(2,801)
Repairs and maintenance- grounds	3,411	3,411	2,715	696
Repairs and maintenance- equipment	8,000	8,000	10,567	(2,567)
Total Contractual Services	114,411	136,411	133,420	2,991

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities				
Operating supplies	\$ 500	\$ 500	\$ 188	\$ 312
Utilities - sewer	3,317	3,317	1,808	1,509
Utilities - water	3,300	3,300	2,975	325
Cleaning supplies	2,000	2,000	1,223	777
Utilities - Natural Gas	29,000	29,416	34,012	(4,596)
Utilities - Electric	61,000	69,131	69,131	-
Total Commodities	99,117	107,664	109,337	(1,673)
Total Building Management - Old Courthouse	<u>272,292</u>	<u>294,839</u>	<u>298,691</u>	<u>(3,852)</u>
 Building Management - Sheriff Facility				
Personnel Services				
Salaries and Wages	292,023	267,023	266,536	487
Overtime Salaries	8,022	8,022	8,472	(450)
Total Personnel Services	300,045	275,045	275,008	37
Benefits				
Healthcare contribution	70,376	38,152	38,152	-
Healthcare subsidy	-	-	(1,549)	1,549
Dental contribution	2,769	2,769	1,539	1,230
Dental subsidy	-	-	(7)	7
Total Benefits	73,145	40,921	38,135	2,786
Contractual Services				
Disposal and water softener services	20,000	20,000	16,348	3,652
Janitorial services	62,160	62,160	59,970	2,190
Repairs and maintenance- roads	10,000	10,000	20,028	(10,028)
Repairs and maintenance- buildings	115,000	115,000	122,594	(7,594)
Repairs and maintenance- grounds	12,000	12,000	6,586	5,414
Repairs and maintenance- equipment	22,000	22,000	42,577	(20,577)
Grease trap - septic services	4,000	4,000	5,820	(1,820)
Total Contractual Services	245,160	245,160	273,923	(28,763)
Commodities				
Operating supplies	300	300	-	300
Utilities - sewer	55,000	112,956	112,841	115
Utilities - water	45,000	68,103	67,986	117
Cleaning supplies	25,500	25,500	24,102	1,398
Uniform supplies	450	450	761	(311)
Utilities - Natural Gas	44,200	53,100	62,868	(9,768)
Utilities - Electric	314,000	338,300	338,324	(24)
Total Commodities	484,450	598,709	606,882	(8,173)
Total Building Management - Sheriff Facility	<u>1,102,800</u>	<u>1,159,835</u>	<u>1,193,948</u>	<u>(34,113)</u>

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - ROE Office				
Contractual Services				
Building space rental	\$ 130,000	\$ 130,000	\$ 118,751	\$ 11,249
Total Contractual Services	130,000	130,000	118,751	11,249
Commodities				
Self-mailer	-	-	(1)	1
Postage	-	-	(1)	1
Telephone	-	-	2	(2)
Total Commodities	-	-	-	-
Total Building Management - ROE Office	130,000	130,000	118,751	11,249
Human Resources				
Personnel Services				
Salaries and Wages	273,493	231,629	210,203	21,426
Total Personnel Services	273,493	231,629	210,203	21,426
Benefits				
Healthcare contribution	60,847	58,240	43,715	14,525
Healthcare subsidy	-	-	(1,770)	1,770
Dental contribution	2,894	2,740	1,789	951
Dental subsidy	-	-	(6)	6
Total Benefits	63,741	60,980	43,728	17,252
Contractual Services				
Project Administration services	-	30	30	-
Repairs and maintenance- Copiers	1,839	1,839	1,693	146
Conferences and meetings	5,256	2,356	332	2,024
Employee training	-	638	638	-
Employee mileage expense	100	100	-	100
General association dues	-	368	368	-
Miscellaneous contractual expenses	27,800	47,800	50,051	(2,251)
Total Contractual Services	34,995	53,131	53,112	19
Commodities				
Office supplies	1,000	4,500	4,444	56
Operating supplies	2,000	2,000	3,440	(1,440)
Computer related supplies	500	500	-	500
Books and subscriptions	1,200	1,200	-	1,200
Employee Recognition supplies	500	500	372	128
Total Commodities	5,200	8,700	8,256	444
Total Human Resources	377,429	354,440	315,299	39,141

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
County Auditor				
Personnel Services				
Salaries and Wages	\$ 228,730	\$ 228,730	\$ 222,391	\$ 6,339
Total Personnel Services	228,730	228,730	222,391	6,339
Benefits				
Healthcare contribution	41,721	41,721	34,917	6,804
Healthcare subsidy	-	-	(1,415)	1,415
Dental contribution	1,932	1,932	1,085	847
Dental subsidy	-	-	(5)	5
Total Benefits	43,653	43,653	34,582	9,071
Contractual Services				
Contractual/Consulting Services	26,000	26,000	14,256	11,744
Repairs and maintenance- Copiers	400	180	164	16
Conferences and Meetings	1,800	1,800	1,691	109
Employee training	3,350	3,350	982	2,368
Employee mileage expense	583	583	348	235
General Association Dues	2,725	2,725	2,736	(11)
Total Contractual Services	34,858	34,638	20,177	14,461
Commodities				
Office supplies	1,250	1,470	1,469	1
Total Commodities	1,250	1,470	1,469	1
Total County Auditor	308,491	308,491	278,619	29,872
Treasurer/Collector				
Personnel Services				
Salaries and Wages	515,718	519,718	521,253	(1,535)
Total Personnel Services	515,718	519,718	521,253	(1,535)
Benefits				
Healthcare contribution	85,446	85,446	87,493	(2,047)
Healthcare subsidy	-	-	(3,544)	3,544
Dental contribution	3,573	3,573	3,516	57
Dental subsidy	-	-	(12)	12
Total Benefits	89,019	89,019	87,453	1,566
Contractual Services				
Repairs and maintenance- Copiers	-	5,000	5,610	(610)
General Printing	-	18,000	18,237	(237)
Legal Printing	21,000	25,000	25,006	(6)
Conferences and Meetings	-	-	7	(7)
Employee training	-	-	716	(716)
Employee mileage expense	2,500	2,500	605	1,895
General Association Dues	-	-	-	-
Total Contractual Services	23,500	50,500	50,181	319

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities				
Office supplies	\$ 1,500	\$ 1,500	\$ 2,629	\$ (1,129)
Operating supplies	1,000	1,000	295	705
Computer related supplies	1,882	1,882	778	1,104
Total Commodities	4,382	4,382	3,702	680
Total Treasurer/Collector	632,619	663,619	662,589	1,030
Supervisor of Assessments				
Personnel Services				
Salaries and Wages	731,746	731,746	726,272	5,474
Overtime Salaries	10,027	10,027	964	9,063
Total Personnel Services	741,773	741,773	727,236	14,537
Benefits				
Healthcare contribution	162,478	162,478	171,286	(8,808)
Healthcare subsidy	-	-	(6,939)	6,939
Dental contribution	5,904	5,904	6,203	(299)
Dental subsidy	-	-	(22)	22
Total Benefits	168,382	168,382	170,528	(2,146)
Contractual Services				
Repairs and maintenance- Computers	5,000	5,000	900	4,100
Repairs and maintenance- Copiers	9,281	9,281	7,380	1,901
Legal Printing	83,484	83,484	62,309	21,175
Conferences and Meetings	5,000	5,000	2,650	2,350
Employee training	14,000	14,000	9,342	4,658
Employee mileage expense	4,200	4,200	3,250	950
General Association Dues	3,000	3,000	2,347	653
Total Contractual Services	123,965	123,965	88,178	35,787
Commodities				
Office supplies	9,000	9,000	7,823	1,177
Computer related supplies	9,275	9,275	2,829	6,446
Books and subscriptions	1,400	1,400	1,004	396
Total Commodities	19,675	19,675	11,656	8,019
Total Supervisor of Assessments	1,053,795	1,053,795	997,598	56,197
Board of Review				
Personnel Services				
Salaries and Wages	64,891	64,891	64,894	(3)
Employee Per Diem	32,500	32,500	19,115	13,385
Total Personnel Services	97,391	97,391	84,009	13,382

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Benefits				
Healthcare contribution	\$ 40,996	\$ 40,996	\$ 43,231	\$ (2,235)
Healthcare subsidy	-	-	(1,751)	1,751
Dental contribution	644	644	635	9
Dental subsidy	-	-	(2)	2
Total Benefits	41,640	41,640	42,113	(473)
Contractual Services				
Appraisal Services	24,000	24,000	4,600	19,400
Total Contractual Services	24,000	24,000	4,600	19,400
Total Board of Review	163,031	163,031	130,722	32,309
County Clerk				
Personnel Services				
Salaries and Wages	690,859	712,288	750,924	(38,636)
Overtime Salaries	3,009	3,009	6,811	(3,802)
Total Personnel Services	693,868	715,297	757,735	(42,438)
Benefits				
Healthcare contribution	144,193	151,320	133,115	18,205
Healthcare subsidy	-	-	(5,391)	5,391
Dental contribution	4,790	5,057	4,285	772
Dental subsidy	-	-	(14)	14
Total Benefits	148,983	156,377	131,995	24,382
Contractual Services				
Notary services	90	90	83	7
General printing	250	250	117	133
Legal printing	1,800	1,800	446	1,354
Conferences and Meetings	6,600	6,600	7,812	(1,212)
Employee training	750	750	-	750
Employee mileage expense	2,000	2,000	2,556	(556)
General Association Dues	800	800	525	275
Total Contractual Services	12,290	12,290	11,539	751
Commodities				
Office supplies	3,800	13,800	10,159	3,641
Operating supplies	3,500	13,500	11,141	2,359
Computer related supplies	3,500	18,500	17,064	1,436
Books and subscriptions	600	600	570	30
Total Commodities	11,400	46,400	38,934	7,466
Total County Clerk	866,541	930,364	940,203	(9,839)

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Elections Expense				
Personnel Services				
Salaries and Wages	\$ 1,076,754	\$ 1,098,183	\$ 1,095,909	\$ 2,274
Overtime Salaries	55,149	55,149	62,285	(7,136)
Total Personnel Services	<u>1,131,903</u>	<u>1,153,332</u>	<u>1,158,194</u>	<u>(4,862)</u>
Benefits				
Healthcare contribution	136,222	143,347	110,147	33,200
Healthcare subsidy	-	-	(4,458)	4,458
Dental contribution	5,153	5,419	4,155	1,264
Dental subsidy	-	-	(16)	16
Total Benefits	<u>141,375</u>	<u>148,766</u>	<u>109,828</u>	<u>38,938</u>
Contractual Services				
Election judges and workers	40,000	40,000	68,424	(28,424)
Election services	24,000	49,000	62,974	(13,974)
Software licensing cost	175,000	175,000	181,102	(6,102)
Security services	28,000	28,000	53,586	(25,586)
Repairs and maintenance - computers	5,000	5,000	53	4,947
Repairs and maintenance - copiers	5,000	5,000	2,932	2,068
Polling place rental	20,000	20,000	17,080	2,920
Equipment rental	25,000	25,000	7,055	17,945
Repairs and maintenance - vehicles	3,500	10,130	10,068	62
General advertising	3,000	3,000	537	2,463
General printing	25,000	25,000	10,675	14,325
Legal printing	30,000	30,000	24,689	5,311
Conferences and meetings	5,000	5,000	9,152	(4,152)
Employee training	-	-	966	(966)
Employee mileage expense	12,000	12,000	11,813	187
General association dues	600	600	125	475
Miscellaneous contractual expenses	-	60,600	60,578	22
Total Contractual Services	<u>401,100</u>	<u>493,330</u>	<u>521,809</u>	<u>(28,479)</u>
Commodities				
Office supplies	5,000	20,000	18,741	1,259
Operating supplies	35,000	50,000	46,216	3,784
Computer related supplies	3,500	18,500	816	17,684
Books and subscriptions	1,000	1,000	589	411
Voting systems and accessories	255,000	673,500	584,603	88,897
Total Commodities	<u>299,500</u>	<u>763,000</u>	<u>650,965</u>	<u>112,035</u>
Total Elections Expense	<u>1,973,878</u>	<u>2,558,428</u>	<u>2,440,796</u>	<u>117,632</u>

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Alternative Language Coordination				
Personnel Services				
Salaries and Wages	\$ 78,211	\$ 78,211	\$ 58,099	\$ 20,112
Overtime Salaries	-	-	6,068	(6,068)
Total Personnel Services	<u>78,211</u>	<u>78,211</u>	<u>64,167</u>	<u>14,044</u>
Benefits				
Healthcare contribution	7,069	7,069	7,488	(419)
Healthcare subsidy	-	-	(303)	303
Dental contribution	249	249	244	5
Dental subsidy	-	-	(1)	1
Total Benefits	<u>7,318</u>	<u>7,318</u>	<u>7,428</u>	<u>(110)</u>
Total Alternative Language Coordination	<u>85,529</u>	<u>85,529</u>	<u>71,595</u>	<u>13,934</u>
Aurora Satellite Office				
Commodities	-	-	575	(575)
Total Aurora Satellite Office	<u>-</u>	<u>-</u>	<u>575</u>	<u>(575)</u>
Recorder of Deeds				
Personnel Services				
Salaries and Wages	633,966	633,966	628,772	5,194
Total Personnel Services	<u>633,966</u>	<u>633,966</u>	<u>628,772</u>	<u>5,194</u>
Benefits				
Healthcare Contribution	139,772	139,772	125,363	14,409
Healthcare Subsidy	-	-	(5,077)	5,077
Dental Contribution	5,856	5,856	5,122	734
Dental Subsidy	-	-	(18)	18
Total Benefits	<u>145,628</u>	<u>145,628</u>	<u>125,390</u>	<u>20,238</u>
Contractual Services				
Repairs and maintenance - copiers	-	-	17	(17)
Employee Mileage Expense	1,293	1,293	374	919
General Association Dues	525	525	525	-
Total Contractual Services	<u>1,818</u>	<u>1,818</u>	<u>916</u>	<u>902</u>
Commodities				
Office Supplies	2,070	2,070	1,967	103
Total Commodities	<u>2,070</u>	<u>2,070</u>	<u>1,967</u>	<u>103</u>
Total Recorder of Deeds	<u>783,482</u>	<u>783,482</u>	<u>757,045</u>	<u>26,437</u>

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Regional Office of Education				
Personnel Services				
Salaries and Wages	\$ 258,176	\$ 258,176	\$ 258,176	\$ -
Total Personnel Services	258,176	258,176	258,176	-
Benefits				
Healthcare Contribution	33,957	33,957	40,515	(6,558)
Healthcare Subsidy	-	-	(1,853)	1,853
Dental Contribution	1,142	1,142	1,015	127
Dental Subsidy	-	-	(4)	4
Total Benefits	35,099	35,099	39,673	(4,574)
Contractual Services				
Contractual/Consulting Services	4,575	4,575	-	4,575
Total Contractual Services	4,575	4,575	-	4,575
Total Regional Office of Education	297,850	297,850	297,849	1
Judiciary and Courts				
Personnel Services				
Salaries and Wages	1,443,579	1,443,579	1,334,801	108,778
Overtime Salaries	10,027	10,027	2,282	7,745
Employee Per Diem	500	500	-	500
Bond Call	44,000	44,000	12,793	31,207
Total Personnel Services	1,498,106	1,498,106	1,349,876	148,230
Benefits				
Healthcare Contribution	348,687	348,687	291,769	56,918
Healthcare Subsidy	-	-	(11,815)	11,815
Dental Contribution	14,512	14,512	10,892	3,620
Dental Subsidy	-	-	(40)	40
Uniform Allowance	2,400	2,400	1,007	1,393
Total Benefits	365,599	365,599	291,813	73,786
Contractual Services				
State of Illinois Salaries	16,000	16,000	-	16,000
Jurors- Circuit Court	245,000	245,000	222,042	22,958
Jurors- Grand Jury	1,000	1,000	-	1,000
Jurors' Expense	175,000	175,000	141,595	33,405
Per Diem Expense	110,000	110,000	168,500	(58,500)
Contractual/Consulting Services	411,000	404,857	377,800	27,057
Court Appointed Counsel	180,000	160,000	158,211	1,789
Psychological/Psychiatric Svcs	50,000	25,000	12,819	12,181
Repairs and maintenance- Equipment	12,500	12,500	12,215	285
Equipment Rental	17,500	12,979	11,617	1,362
Liability Insurance	2,500	2,500	-	2,500
General Printing	1,000	1,000	70	930

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Postive (Negative)
Conferences and Meetings	\$ 5,500	\$ 5,500	\$ 5,410	\$ 90
Employee Training	500	500	-	500
Employee Mileage Expense	3,000	3,000	595	2,405
General Association Dues	500	500	-	500
Miscellaneous Contractual Exp	17,500	21,650	16,060	5,590
Total Contractual Services	1,248,500	1,196,986	1,126,934	70,052
Commodities				
Office Supplies	13,500	13,500	8,173	5,327
Operating Supplies	14,000	14,000	9,349	4,651
Computer Related Supplies	1,000	1,000	-	1,000
Postage	250	250	173	77
Books and Subscriptions	45,000	45,000	57,825	(12,825)
Employee Recognition Supplies	2,500	2,500	578	1,922
Office furniture - non-capital	-	6,143	-	6,143
Telephone	1,000	1,000	-	1,000
Total Commodities	77,250	83,393	76,098	7,295
Total Judiciary and Courts	3,189,455	3,144,084	2,844,721	299,363
Circuit Clerk Administration				
Personnel Services				
Salaries and Wages	2,869,755	2,869,755	2,807,894	61,861
Overtime Salaries	61,447	61,447	54,461	6,986
Bond Call	36,894	36,894	28,039	8,855
Total Personnel Services	2,968,096	2,968,096	2,890,394	77,702
Benefits				
Healthcare Contribution	651,579	651,579	637,065	14,514
Healthcare Subsidy	-	-	(25,817)	25,817
Dental Contribution	25,567	25,567	23,419	2,148
Dental Subsidy	-	-	(91)	91
Total Benefits	677,146	677,146	634,576	42,570
Contractual Services				
Repairs and maintenance- Equipment	965	965	465	500
General Printing	1,869	1,869	1,656	213
Conferences and Meetings	2,310	2,310	2,132	178
Employee Mileage Expense	5,550	5,550	5	5,545
General Association Dues	1,005	1,005	965	40
Total Contractual Services	11,699	11,699	5,223	6,476
Commodities				
Office Supplies	2,240	2,240	2,440	(200)
Books and Subscriptions	1,500	1,500	1,334	166
Total Commodities	3,740	3,740	3,774	(34)
Total Circuit Clerk Administration	3,660,681	3,660,681	3,533,967	126,714

KANE COUNTY, ILLINOIS

General Fund - General Account
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Circuit Clerk COO Support				
Contractual Services				
Employee training	\$ 300	\$ 300	\$ 45	\$ 255
Employee Mileage Expense	917	917	538	379
Total Contractual Services	1,217	1,217	583	634
Commodities				
Office Supplies	408	408	228	180
Total Commodities	408	408	228	180
Total Circuit Clerk COO Support	1,625	1,625	811	814
Circuit Clerk File Lib/Records				
Contractual Services				
Repairs and maintenance - equipment	270	270	-	270
Repairs and maintenance - vehicles	1,000	1,000	100	900
Employee training	600	600	-	600
Employee Mileage Expense	1,500	1,500	-	1,500
Total Contractual Services	3,370	3,370	100	3,270
Commodities				
Office Supplies	12,715	12,715	2,597	10,118
Fuel - Vehicles	2,500	2,500	728	1,772
Total Commodities	15,215	15,215	3,325	11,890
Total Circuit Clerk File Lib/Records	18,585	18,585	3,425	15,160
Circuit Clerk Civil				
Contractual Services				
Repairs and maintenance - equipment	7,250	7,250	6,641	609
Employee training	600	600	-	600
Employee Mileage Expense	9,574	9,574	6,983	2,591
Total Contractual Services	17,424	17,424	13,624	3,800
Commodities				
Office Supplies	4,493	4,493	708	3,785
Total Commodities	4,493	4,493	708	3,785
Total Circuit Clerk Civil	21,917	21,917	14,332	7,585
Circuit Clerk Criminal				
Contractual Services				
Repairs and maintenance - equipment	600	600	-	600
Employee training	5,600	5,600	-	5,600
Employee Mileage Expense	18,057	18,057	13,641	4,416
Employee medical expense	100	100	-	100
Total Contractual Services	24,357	24,357	13,641	10,716

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Postive (Negative)</u>
Commodities				
Office Supplies	\$ 11,135	\$ 11,135	\$ 1,146	\$ 9,989
Total Commodities	11,135	11,135	1,146	9,989
Total Circuit Clerk Criminal	35,492	35,492	14,787	20,705
Circuit Clerk Records Support				
Contractual Services				
General printing	30,000	30,000	20,271	9,729
Employee Mileage Expense	100	100	2	98
Total Contractual Services	30,100	30,100	20,273	9,827
Commodities				
Office Supplies	425	425	24	401
Total Commodities	425	425	24	401
Total Circuit Clerk Records Support	30,525	30,525	20,297	10,228
Circuit Clerk Chief Deputy				
Contractual Services				
Legal services	5,400	5,400	2,567	2,833
Repairs and maintenance - equipment	2,640	2,640	2,639	1
Employee training	2,600	2,600	1,198	1,402
Total Contractual Services	10,640	10,640	6,404	4,236
Commodities				
Office Supplies	4,217	4,217	2,839	1,378
Total Commodities	4,217	4,217	2,839	1,378
Total Circuit Clerk Chief Deputy	14,857	14,857	9,243	5,614
Circuit Clerk Human Resources				
Contractual Services				
Repairs and maintenance - equipment	2,500	2,500	2,295	205
Conferences and meetings	2,400	2,400	175	2,225
Employee training	400	400	369	31
Employee Mileage Expense	100	100	-	100
General association dues	149	149	149	-
Total Contractual Services	5,549	5,549	2,988	2,561
Commodities				
Office Supplies	2,900	2,900	1,152	1,748
Total Commodities	2,900	2,900	1,152	1,748
Total Circuit Clerk Human Resource	8,449	8,449	4,140	4,309

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Circuit Clerk Customer Service				
Contractual Services				
Employee Mileage Expense	\$ 50	\$ 50	\$ -	\$ 50
Total Contractual Services	50	50	-	50
Commodities				
Office Supplies	856	856	5	851
Telephone	3,991	3,991	-	3,991
Total Commodities	4,847	4,847	5	4,842
Total Circuit Clerk Customer Service	4,897	4,897	5	4,892
States Attorney				
Personnel Services				
Salaries and Wages	4,180,678	4,163,628	4,032,878	130,750
Overtime Salaries	-	-	-	-
Bond Call	104,400	104,400	37,964	66,436
Employee Per Diem	-	-	-	-
Total Personnel Services	4,285,078	4,268,028	4,070,842	197,186
Benefits				
Healthcare Contribution	815,772	809,157	751,369	57,788
Healthcare Subsidy	-	-	(30,443)	30,443
Dental Contribution	27,982	27,779	24,482	3,297
Dental Subsidy	-	-	(93)	93
Total Benefits	843,754	836,936	745,315	91,621
Contractual Services				
Contractual/Consulting Services	95,793	95,793	107,304	(11,511)
Legal Services	-	-	1,294	(1,294)
Trials and Costs of Hearing	55,000	55,000	20,569	34,431
Legal Trial Notices	14,000	14,000	12,537	1,463
Witness Costs	14,000	14,000	16,706	(2,706)
Court Reporter Costs	55,000	55,000	76,317	(21,317)
Extradition Costs	26,785	26,785	13,267	13,518
Repairs and maintenance- Copiers	12,000	12,000	15,987	(3,987)
Repairs and maintenance- Equipment	1,000	1,000	-	1,000
Repairs and maintenance- Vehicles	9,000	9,000	5,007	3,993
General Printing	2,700	2,700	41	2,659
Conferences and Meetings	6,300	6,300	1,740	4,560
Employee Training	12,340	12,340	10,114	2,226
Law Enforcement Training	20,000	48,000	29,313	18,687
Employee Mileage Expense	1,500	1,500	1,194	306
General Association Dues	26,122	26,122	20,713	5,409
Total Contractual Services	351,540	379,540	332,103	47,437

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office Supplies	\$ 9,000	\$ 9,000	\$ 10,290	\$ (1,290)
Operating Supplies	2,000	2,000	3,507	(1,507)
Books and Subscriptions	6,500	6,500	14,181	(7,681)
Computer Software- Non Capital	38,000	38,000	27,989	10,011
Computer Hardware- Non Capital	3,700	3,700	2,734	966
Fuel- Vehicles	8,000	8,000	4,915	3,085
Total Commodities	67,200	67,200	63,616	3,584
Total States Attorney	5,547,572	5,551,704	5,211,876	339,828
JJC Council				
Personnel Services				
Salaries and Wages	25,068	25,068	22,020	3,048
Total Personnel Services	25,068	25,068	22,020	3,048
Contractual Services				
Employee Training	18,131	18,131	18,936	(805)
Employee Mileage Expense	1,000	1,000	109	891
Total Contractual Services	19,131	19,131	19,045	86
Commodities				
Operating Supplies	500	500	684	(184)
Total Commodities	500	500	684	(184)
Total JJC Council	44,699	44,699	41,749	2,950
Public Defender				
Personnel Services				
Salaries and Wages	3,307,554	3,135,175	3,135,161	14
Bond Call	23,400	30,036	30,036	-
CLE Committee stipend	21,000	-	-	-
Total Personnel Services	3,351,954	3,165,211	3,165,197	14
Benefits				
Healthcare Contribution	597,058	611,255	637,050	(25,795)
Healthcare Subsidy	-	-	(25,796)	25,796
Dental Contribution	22,107	21,871	21,949	(78)
Dental Subsidy	-	-	(78)	78
Total Benefits	619,165	633,126	633,125	1
Contractual Services				
Trials and Costs of Hearing	45,000	45,695	45,695	-
Repairs and maintenance- Copiers	1,662	2,444	2,444	-
Conferences and Meetings	-	2,493	2,493	-
Employee Training	25,000	12,688	11,580	1,108

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Mileage Expense	\$ 4,500	\$ 3,695	\$ 3,752	\$ (57)
Attorney Association Dues	22,962	4,721	4,721	-
Miscellaneous Contractual Exp	12,909	10,340	10,341	(1)
Total Contractual Services	112,033	82,076	81,026	1,050
Commodities				
Office Supplies	13,500	11,170	11,170	-
Computer Related Supplies	3,572	245	245	-
Books and Subscriptions	46,208	51,204	51,204	-
Total Commodities	63,280	62,619	62,619	-
Services				
Unallocated reduction in budget request	(267,000)	-	-	-
Total Public Defender	3,879,432	3,943,032	3,941,967	1,065
Sheriff				
Personnel Services				
Salaries and Wages	9,153,469	8,544,169	8,494,901	49,268
Overtime salaries	229,443	229,443	432,319	(202,876)
Merit Employee Longevity	182,880	146,880	146,803	77
Total Personnel Services	9,565,792	8,920,492	9,074,023	(153,531)
Benefits				
Healthcare Contribution	1,500,889	1,474,139	1,521,911	(47,772)
Healthcare Subsidy	-	-	(61,983)	61,983
Dental Contribution	51,502	49,252	49,064	188
Dental Subsidy	-	-	(178)	178
Uniform allowance	94,600	86,600	125,600	(39,000)
Total Benefits	1,646,991	1,609,991	1,634,414	(24,423)
Contractual Services				
Contractual/Consulting Services	6,000	6,000	10,128	(4,128)
Medical/Dental/Hospital Services	5,000	5,000	15,044	(10,044)
Investigations	1,000	1,000	1,789	(789)
Software Licensing Cost	5,000	5,000	1,148	3,852
Drug Testing and Lab Services	1,200	1,200	-	1,200
Repairs and maintenance- Copiers	4,500	4,500	5,944	(1,444)
Repairs and maintenance- Comm				
Equip	2,500	2,500	785	1,715
Repairs and maintenance- Equipment	1,000	1,000	385	615
Repairs and maintenance- Vehicles	75,000	95,000	92,546	2,454
Conferences and Meetings	4,000	4,000	4,483	(483)
Employee Training	38,500	38,500	39,646	(1,146)
General Association Dues	1,500	1,500	3,114	(1,614)
Total Contractual Services	145,200	165,200	175,012	(9,812)

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Postive (Negative)</u>
Commodities				
Office Supplies	\$ 5,000	\$ 5,000	\$ 6,841	\$ (1,841)
Operating Supplies	20,000	20,000	29,952	(9,952)
Uniform Supplies	5,000	10,000	9,849	151
Weapons and Ammunition	5,000	5,000	4,737	263
Fuel- Vehicles	326,525	283,900	280,400	3,500
Total Commodities	361,525	323,900	331,779	(7,879)
Services				
Unallocated reduction in budget request	(875,000)	-	-	-
Total Sheriff	<u>10,844,508</u>	<u>11,019,583</u>	<u>11,215,228</u>	<u>(195,645)</u>
Adult Corrections				
Personnel Services				
Salaries and Wages	9,913,940	9,882,540	9,698,533	184,007
Overtime salaries	426,148	426,148	843,139	(416,991)
Merit Employee Longevity	199,788	187,482	187,391	91
Total Personnel Services	10,539,876	10,496,170	10,729,063	(232,893)
Benefits				
Healthcare Contribution	1,632,912	1,617,912	1,686,205	(68,293)
Healthcare Subsidy	-	-	(68,302)	68,302
Dental Contribution	58,126	55,126	55,235	(109)
Dental Subsidy	-	-	(202)	202
Uniform allowance	122,000	108,000	162,000	(54,000)
Total Benefits	1,813,038	1,781,038	1,834,936	(53,898)
Contractual Services				
Medical/Dental/Hospital Services	2,039,821	2,293,659	2,285,471	8,188
Disposal and Water Softener Srvs	19,600	19,600	21,106	(1,506)
Repairs and maintenance- Comm Equip	4,500	4,500	3,281	1,219
Repairs and maintenance- Equipment	5,000	5,000	3,291	1,709
Employee Training	25,000	40,000	38,983	1,017
General Association Dues	400	400	-	400
Miscellaneous contractual expenses	-	-	660	(660)
Total Contractual Services	2,094,321	2,363,159	2,352,792	10,367
Commodities				
Office Supplies	1,350	1,350	1,355	(5)
Operating Supplies	105,000	89,000	88,968	32
Uniform Supplies	7,050	17,050	17,163	(113)
Weapons and Ammunition	2,400	2,400	3,695	(1,295)
Food	903,095	741,095	740,452	643
Clothing Supplies	25,000	25,000	12,946	12,054
Total Commodities	1,043,895	875,895	864,579	11,316
Total Adult Corrections	<u>15,491,130</u>	<u>15,516,262</u>	<u>15,781,370</u>	<u>(265,108)</u>

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Corrections, Board and Care				
Contractual Services				
Adult prisoner board and care	\$ -	\$ 11,100	\$ 11,100	\$ -
Total Contractual Services	-	11,100	11,100	-
Total Corrections, Board and Care	-	11,100	11,100	-
Merit Commission				
Personnel Services				
Salaries and Wages	29,437	29,437	31,432	(1,995)
Employee Per Diem	45,001	45,001	37,995	7,006
Total Personnel Services	74,438	74,438	69,427	5,011
Benefits				
Healthcare Contribution	6,344	6,344	6,493	(149)
Healthcare Subsidy	-	-	(263)	263
Total Benefits	6,344	6,344	6,230	114
Contractual Services				
Employment Advertising	500	500	695	(195)
Employee Mileage Expense	6,000	6,000	4,228	1,772
Physical Agility Testing	2,550	2,550	-	2,550
Entrance/Promotional Testing	7,500	7,500	7,660	(160)
Total Contractual Services	16,550	16,550	12,583	3,967
Commodities				
Office Supplies	500	500	(12)	512
Operating Supplies	-	-	184	(184)
Total Commodities	500	500	172	328
Total Merit Commission	97,832	97,832	88,412	9,420
Court Services Administration				
Personnel Services				
Salaries and Wages	519,385	519,385	596,645	(77,260)
Overtime salaries	-	-	159	(159)
Total Personnel Services	519,385	519,385	596,804	(77,419)
Benefits				
Healthcare Contribution	73,541	73,541	83,122	(9,581)
Healthcare Subsidy	-	-	(3,365)	3,365
Dental Contribution	3,709	3,709	3,809	(100)
Dental Subsidy	-	-	(13)	13
Total Benefits	77,250	77,250	83,553	(6,303)

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Contractual Services				
Repairs and maintenance- buildings	\$ -	\$ -	\$ 5,890	\$ (5,890)
Repairs and maintenance- Copiers	1,000	1,000	758	242
Repairs and maintenance- Office				
Equip	300	300	141	159
Conferences and Meetings	3,000	3,000	2,333	667
Employee Training	500	500	-	500
Employee Mileage Expense	1,000	1,000	-	1,000
General Association Dues	300	300	(106)	406
Total Contractual Services	<u>6,100</u>	<u>6,100</u>	<u>9,016</u>	<u>(2,916)</u>
Commodities				
Office Supplies	350	350	492	(142)
Operating supplies	-	-	607	(607)
Computer Related Supplies	500	500	1,410	(910)
Books and Subscriptions	1,000	1,000	743	257
Total Commodities	<u>1,850</u>	<u>1,850</u>	<u>3,252</u>	<u>(1,402)</u>
Services				
Unallocated reduction in budget request	(673,000)	-	-	-
Total Court Services Administration	<u>(68,415)</u>	<u>604,585</u>	<u>692,625</u>	<u>(88,040)</u>
Adult Court Services				
Personnel Services				
Salaries and Wages	2,548,485	2,548,485	2,644,184	(95,699)
Overtime Salaries	1,003	1,003	32,077	(31,074)
Total Personnel Services	<u>2,549,488</u>	<u>2,549,488</u>	<u>2,676,261</u>	<u>(126,773)</u>
Benefits				
Healthcare Contribution	555,416	555,416	572,664	(17,248)
Healthcare Subsidy	-	-	(23,183)	23,183
Dental Contribution	21,629	21,629	20,686	943
Dental Subsidy	-	-	(70)	70
Total Benefits	<u>577,045</u>	<u>577,045</u>	<u>570,097</u>	<u>6,948</u>
Contractual Services				
Contractual/Consulting Services	-	-	12,000	(12,000)
Software Licensing Cost	-	-	3,325	(3,325)
Destruction of Records Services	-	-	175	(175)
Testing Services	1,500	1,500	1,309	191
Janitorial Services	6,231	6,231	5,478	753
Repairs and maintenance- buildings	-	-	5,795	(5,795)
Repairs and maintenance- Copiers	1,500	1,500	1,191	309
Building Space Rental	30,211	30,211	30,261	(50)
Equipment Rental	1,600	1,600	1,779	(179)
Repairs and maintenance- Vehicles	3,200	3,200	2,895	305
Repairs and maintenance- Office				
Equip	500	500	501	(1)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General advertising	\$ -	\$ -	\$ 135	\$ (135)
Conferences and Meetings	1,500	1,500	1,886	(386)
Employee Training	1,000	1,000	2,535	(1,535)
Employee Mileage Expense	2,500	2,500	1,598	902
General Association Dues	200	200	40	160
Miscellaneous Contractual Exp	2,000	2,000	1,868	132
Total Contractual Services	51,942	51,942	72,771	(20,829)
Commodities				
Office Supplies	4,000	4,000	1,747	2,253
Operating Supplies	1,000	1,000	1,160	(160)
Computer Related Supplies	5,000	5,000	5,042	(42)
Postage	-	-	47	(47)
Books and Subscriptions	500	500	313	187
Cleaning Supplies	500	500	-	500
Uniform Supplies	500	500	359	141
Weapons and Ammunition	500	500	-	500
Medical Supplies and Drugs	100	100	68	32
Fuel- Vehicles	7,000	7,000	2,444	4,556
Total Commodities	19,100	19,100	11,180	7,920
Total Adult Court Services	3,197,575	3,197,575	3,330,309	(132,734)
Treatment Alternative Court				
Personnel Services				
Salaries and Wages	54,718	54,718	56,508	(1,790)
Total Personnel Services	54,718	54,718	56,508	(1,790)
Benefits				
Healthcare Contribution	7,069	7,069	7,899	(830)
Healthcare Subsidy	-	-	(320)	320
Dental Contribution	249	249	277	(28)
Dental Subsidy	-	-	(1)	1
Total Benefits	7,318	7,318	7,855	(537)
Contractual Services				
Psychological/Psychiatric Svcs	50,000	50,000	60,120	(10,120)
Lab Services	1,500	1,500	3,373	(1,873)
Halfway house	-	-	250	(250)
Repairs and maintenance- buildings	-	-	5,795	(5,795)
Repairs and maintenance- Office				
Equip	-	-	141	(141)
Conferences and Meetings	3,000	3,000	2,009	991
Employee Training	500	500	-	500
Employee Mileage Expense	200	200	-	200
Total Contractual Services	55,200	55,200	71,688	(16,488)

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities				
Office Supplies	\$ -	\$ -	\$ 53	\$ (53)
Operating Supplies	100	100	-	100
Books and Subscriptions	250	250	313	(63)
Medical Supplies and Drugs	600	600	-	600
Incentives	7,500	7,500	6,625	875
Total Commodities	<u>8,450</u>	<u>8,450</u>	<u>6,991</u>	<u>1,459</u>
Total Treatment Alternative Court	<u>125,686</u>	<u>125,686</u>	<u>143,042</u>	<u>(17,356)</u>
Electronic Monitoring				
Personnel Services				
Salaries and Wages	291,466	47,280	25,030	22,250
Overtime Salaries	<u>8,022</u>	<u>738</u>	<u>618</u>	<u>120</u>
Total Personnel Services	<u>299,488</u>	<u>48,018</u>	<u>25,648</u>	<u>22,370</u>
Benefits				
Healthcare Contribution	73,343	9,739	5,185	4,554
Healthcare Subsidy	-	-	(227)	227
Dental Contribution	2,387	302	169	133
Dental Subsidy	<u>-</u>	<u>-</u>	<u>(7)</u>	<u>7</u>
Total Benefits	<u>75,730</u>	<u>10,041</u>	<u>5,120</u>	<u>4,921</u>
Contractual Services				
Repairs and maintenance- Comm				
Equip	200	-	-	-
Equipment Rental	100,000	2,851	2,851	-
Repairs and maintenance- Vehicles	3,000	-	-	-
DV GPS Equipment Rental	60,000	3,958	3,958	-
Conferences and Meetings	300	-	-	-
Employee Training	200	-	-	-
General Association Dues	<u>50</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Contractual Services	<u>163,750</u>	<u>6,809</u>	<u>6,809</u>	<u>-</u>
Commodities				
Office Supplies	500	-	-	-
Operating Supplies	250	-	-	-
Computer Related Supplies	100	-	-	-
Books and Subscriptions	250	-	-	-
Uniform Supplies	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Commodities	<u>1,600</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Electronic Monitoring	<u>540,568</u>	<u>64,868</u>	<u>37,577</u>	<u>27,291</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Postive (Negative)
Juvenile Court Services				
Personnel Services				
Salaries and Wages	\$ 1,359,105	\$ 1,203,867	\$ 1,075,207	\$ 128,660
Overtime Salaries	2,507	2,507	4,647	(2,140)
Total Personnel Services	1,361,612	1,206,374	1,079,854	126,520
Benefits				
Healthcare Contribution	392,691	355,578	337,439	18,139
Healthcare Subsidy	-	-	(13,662)	13,662
Dental Contribution	13,569	12,055	10,365	1,690
Dental Subsidy	-	-	(36)	36
Total Benefits	406,260	367,633	334,106	33,527
Contractual Services				
Destruction of records services	-	-	175	(175)
Janitorial Services	6,231	6,231	5,503	728
Repairs and maintenance- Buildings	1,000	1,000	6,875	(5,875)
Repairs and maintenance- Copiers	500	500	460	40
Building Space Rental	30,211	30,211	30,261	(50)
Equipment Rental	5,000	5,000	5,588	(588)
Repairs and maintenance- Vehicles	3,000	3,000	98	2,902
Repairs and maintenance- Office				
Equip	1,000	1,000	501	499
Conferences and Meetings	1,000	1,000	696	304
Employee Training	800	800	171	629
Employee Mileage Expense	4,000	4,000	2,278	1,722
General Association Dues	150	150	80	70
Miscellaneous Contractual Exp	2,500	2,500	591	1,909
Total Contractual Services	55,392	55,392	53,277	2,115
Commodities				
Office Supplies	2,000	2,000	560	1,440
Operating Supplies	1,000	1,000	363	637
Computer Related Supplies	4,000	4,000	3,906	94
Books and Subscriptions	250	250	313	(63)
Cleaning Supplies	200	200	-	200
Uniform Supplies	50	50	359	(309)
Medical Supplies and Drugs	500	500	68	432
Fuel- Vehicles	2,000	2,000	350	1,650
Total Commodities	10,000	10,000	5,919	4,081
Total Juvenile Court Services	1,833,264	1,639,399	1,473,156	166,243

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Juvenile Custody				
Contractual Services				
Psychological/Psychiatric Srvs	\$ 432,572	\$ 432,572	\$ 360,477	\$ 72,095
Medical/Dental/Hospital Services	1,500	1,500	-	1,500
Juvenile Board and Care	402,036	402,036	180,176	221,860
Repairs and maintenance- Buildings	-	-	5,795	(5,795)
Repairs and maintenance- Office				
Equip	-	-	141	(141)
Conferences and Meetings	-	-	219	(219)
Employee Training	100	100	6,940	(6,840)
Employee Mileage Expense	500	500	-	500
Total Contractual Services	<u>836,708</u>	<u>836,708</u>	<u>553,748</u>	<u>282,960</u>
Commodities				
Books and Subscriptions	<u>250</u>	<u>250</u>	<u>313</u>	<u>(63)</u>
Total Commodities	<u>250</u>	<u>250</u>	<u>313</u>	<u>(63)</u>
Total Juvenile Custody	<u>836,958</u>	<u>836,958</u>	<u>554,061</u>	<u>282,897</u>
Juvenile Justice Center				
Personnel Services				
Salaries and Wages	3,258,339	3,254,904	3,078,435	176,469
Overtime Salaries	<u>20,054</u>	<u>20,054</u>	<u>15,195</u>	<u>4,859</u>
Total Personnel Services	<u>3,278,393</u>	<u>3,274,958</u>	<u>3,093,630</u>	<u>181,328</u>
Benefits				
Healthcare Contribution	601,149	601,149	600,943	206
Healthcare Subsidy	-	-	(24,334)	24,334
Dental Contribution	23,735	23,735	18,525	5,210
Dental Subsidy	-	-	(68)	68
Total Benefits	<u>624,884</u>	<u>624,884</u>	<u>595,066</u>	<u>29,818</u>
Contractual Services				
Contractual/Consulting Services	5,000	5,000	-	5,000
Psychological/Psychiatric Srvs	10,000	10,000	-	10,000
Medical/Dental/Hospital Services	286,560	286,560	312,176	(25,616)
Software Licensing Cost	-	-	1,750	(1,750)
Juvenile Board and Care	15,000	15,000	20,581	(5,581)
Lab Services	2,400	2,400	163	2,237
Repairs and maintenance-grounds	-	-	5,940	(5,940)
Repairs and maintenance- Copiers	2,000	2,000	281	1,719
Repairs and maintenance- Comm				
Equip	34,000	34,000	13,188	20,812
Repairs and maintenance- Equipment	10,000	10,000	17,133	(7,133)
Equipment Rental	100	100	-	100
Repairs and maintenance- Vehicles	2,500	2,500	161	2,339
Repairs and maintenance- Office				
Equip	2,000	2,000	141	1,859
General Advertising	-	-	70	(70)

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Conferences and Meetings	\$ 4,000	\$ 4,000	\$ 1,927	\$ 2,073
Employee Training	4,000	4,000	2,419	1,581
Employee Mileage Expense	600	600	164	436
General Association Dues	400	400	260	140
Employee Medical Expense	500	500	-	500
Employee contractual expenses	-	-	17	(17)
Miscellaneous Contractual Exp	2,500	2,500	2,539	(39)
Total Contractual Services	381,560	381,560	378,910	2,650
Commodities				
Office Supplies	5,500	5,500	4,115	1,385
Operating Supplies	15,000	15,000	19,513	(4,513)
Computer Related Supplies	8,000	8,000	7,354	646
Postage	-	-	38	(38)
Books and Subscriptions	-	-	313	(313)
Utilities- Water	13,000	13,000	11,974	1,026
Uniform Supplies	6,000	6,000	6,944	(944)
Food	150,000	150,000	121,120	28,880
Healthy Food Initiative Supplies	-	-	1,948	(1,948)
Clothing Supplies	7,000	7,000	235	6,765
Medical Supplies and Drugs	7,600	7,600	2,383	5,217
Occupational Therapy Supplies	250	250	-	250
Incentives	3,000	3,000	480	2,520
Fuel- Vehicles	1,600	1,600	551	1,049
Telephone	-	-	197	(197)
Total Commodities	216,950	216,950	177,165	39,785
Total Juvenile Justice Center	4,501,787	4,498,352	4,244,771	253,581
KIDS Education Program				
Personnel Services				
Salaries and Wages	33,506	33,506	34,823	(1,317)
Kids First Stipend	30,000	30,000	18,000	12,000
Total Personnel Services	63,506	63,506	52,823	10,683
Benefits				
Healthcare Contribution	7,212	7,212	7,640	(428)
Healthcare Subsidy	-	-	(310)	310
Dental Contribution	244	244	244	-
Dental Subsidy	-	-	(1)	1
Total Benefits	7,456	7,456	7,573	(117)
Contractual Services				
Contractual/Consulting Services	5,000	5,000	2,500	2,500
Security Services	5,000	5,000	9,730	(4,730)
Repairs and maintenance- Copiers	1,500	1,500	-	1,500
Total Contractual Services	11,500	11,500	12,230	(730)

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Postive (Negative)</u>
Commodities				
Office Supplies	\$ 1,300	\$ 1,300	\$ 1,897	\$ (597)
Operating Supplies	500	500	1,097	(597)
Computer Related Supplies	1,000	1,000	1,492	(492)
Books and Subscriptions	500	500	-	500
Total Commodities	3,300	3,300	4,486	(1,186)
Total KIDS Education Program	85,762	85,762	77,112	8,650
Diagnostic Center				
Personnel Services				
Salaries and Wages	699,540	699,540	708,110	(8,570)
Total Personnel Services	699,540	699,540	708,110	(8,570)
Benefits				
Healthcare Contribution	133,625	133,625	109,968	23,657
Healthcare Subsidy	-	-	(4,455)	4,455
Dental Contribution	5,560	5,560	4,069	1,491
Dental Subsidy	-	-	(16)	16
Total Benefits	139,185	139,185	109,566	29,619
Contractual Services				
Contractual/Consulting Services	38,000	38,000	31,138	6,862
Repairs and maintenance- Computers	750	750	-	750
Repairs and maintenance- Copiers	2,000	2,000	536	1,464
Repairs and maintenance- Equipment	750	750	-	750
Equipment Rental	2,000	2,000	1,583	417
Repairs and maintenance- Office Equip	-	-	141	(141)
General Printing	50	50	-	50
Conferences and Meetings	4,000	4,000	3,074	926
Employee Training	4,500	4,500	3,263	1,237
Employee Mileage Expense	2,500	2,500	417	2,083
General Association Dues	1,000	1,000	600	400
Miscellaneous Contractual Exp	200	200	-	200
Total Contractual Services	55,750	55,750	40,752	14,998
Commodities				
Office Supplies	1,000	1,000	948	52
Operating supplies	-	-	52	(52)
Computer Related Supplies	-	-	1,271	(1,271)
Books and Subscriptions	2,000	2,000	1,820	180
Medical Supplies and Drugs	50	50	-	50
Testing Materials	20,000	20,000	14,603	5,397
Total Commodities	23,050	23,050	18,694	4,356
Total Diagnostic Center	917,525	917,525	877,122	40,403

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Veteran's Court				
Personnel Services				
Salaries and Wages	\$ -	\$ 32,971	\$ 33,826	\$ (855)
Benefits				
Healthcare Contribution	-	10,094	8,381	1,713
Healthcare Subsidy	-	-	(337)	337
Dental Contribution	-	451	133	318
Total Benefits	-	10,545	8,177	2,368
Contractual Services				
Lab services	-	-	78	(78)
Total Veteran's Court	-	43,516	42,081	1,435
County Coroner				
Personnel Services				
Salaries and Wages	485,403	493,560	493,560	-
Overtime Salaries	71,033	74,968	74,968	-
Employee Per Diem	-	22,288	22,288	-
Total Personnel Services	556,436	590,816	590,816	-
Benefits				
Healthcare Contribution	136,797	124,454	129,715	(5,261)
Healthcare Subsidy	-	-	(5,260)	5,260
Dental Contribution	4,944	3,722	3,737	(15)
Dental Subsidy	-	-	(15)	15
Total Benefits	141,741	128,176	128,177	(1)
Contractual Services				
Autopsies/Consulting	245,000	281,493	281,493	-
Forensic Expense	5,000	2,022	2,022	-
Toxicology Expense	56,000	69,434	69,434	-
Repairs and maintenance- Vehicles	7,200	5,522	5,522	-
Conferences and Meetings	1,000	243	243	-
Employee Mileage Expense	500	1,968	1,968	-
General Association Dues	1,800	1,385	1,385	-
Miscellaneous Contractual Exp	10,000	7,790	7,790	-
Total Contractual Services	326,500	369,857	369,857	-
Commodities				
Books and Subscriptions	-	138	138	-
Fuel- Vehicles	7,500	7,017	7,016	1
Total Commodities	7,500	7,155	7,154	1
Services				
Unallocated reduction in budget request	(89,150)	-	-	-
Total County Coroner	943,027	1,096,004	1,096,004	-

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Postive (Negative)
Emergency Management Services				
Personnel Services				
Salaries and Wages	\$ 165,633	\$ 156,183	\$ 132,433	\$ 23,750
Total Personnel Services	165,633	156,183	132,433	23,750
Benefits				
Healthcare Contribution	14,138	14,138	14,977	(839)
Healthcare Subsidy	-	-	(607)	607
Dental Contribution	498	498	488	10
Dental Subsidy	-	-	(2)	2
Total Benefits	14,636	14,636	14,856	(220)
Contractual Services				
Repairs and maintenance- Comm Equip	1,000	1,000	490	510
Repairs and maintenance- Equipment	2,000	2,000	2,485	(485)
Equipment Rental	2,400	2,400	2,392	8
Repairs and maintenance- Vehicles	4,060	4,060	4,287	(227)
Miscellaneous Contractual Exp	1,807	1,807	650	1,157
Total Contractual Services	11,267	11,267	10,304	963
Commodities				
Office Supplies	1,400	1,400	1,411	(11)
Operating Supplies	3,000	41,457	34,540	6,917
Computer Related Supplies	85	85	-	85
Fuel- Vehicles	4,000	4,000	3,847	153
Total Commodities	8,485	46,942	39,798	7,144
Total Emergency Management Services	200,021	229,028	197,391	31,637
County Development				
Personnel Services				
Salaries and Wages	780,852	780,852	799,910	(19,058)
Employee Per Diem	4,440	4,440	4,680	(240)
Total Personnel Services	785,292	785,292	804,590	(19,298)
Benefits				
Healthcare Contribution	182,941	182,941	175,528	7,413
Healthcare Subsidy	-	-	(7,110)	7,110
Dental Contribution	6,473	6,473	5,920	553
Dental Subsidy	-	-	(21)	21
Total Benefits	189,414	189,414	174,317	15,097
Contractual Services				
Contractual/Consulting Services	27,903	27,903	21,920	5,983
Repairs and maintenance- Copiers	1,000	1,000	770	230
Repairs and maintenance- Vehicles	5,000	5,000	3,227	1,773
General Printing	2,000	2,000	959	1,041
Legal Printing	3,000	3,000	7,055	(4,055)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Postive (Negative)
Conferences and Meetings	\$ 4,000	\$ 4,000	\$ 7,324	\$ (3,324)
Employee Training	500	500	668	(168)
Employee Mileage Expense	1,500	1,500	809	691
General Association Dues	4,000	4,000	4,583	(583)
Miscellaneous Contractual Exp	500	500	-	500
Total Contractual Services	49,403	49,403	47,315	2,088
Commodities				
Office Supplies	3,500	3,500	3,857	(357)
Operating Supplies	3,000	3,000	5,525	(2,525)
Computer Related Supplies	1,000	1,000	-	1,000
Books and Subscriptions	500	500	-	500
Computer Software- Non Capital	27,712	27,712	23,715	3,997
Computer Hardware- Non Capital	980	980	-	980
Fuel- Vehicles	12,000	12,000	5,152	6,848
Total Commodities	48,692	48,692	38,249	10,443
Total County Development	1,072,801	1,072,801	1,064,471	8,330
Administrative Adjudication Program				
Contractual Services	8,294	8,294	4,400	3,894
Total Contractual Services	8,294	8,294	4,400	3,894
Total Administrative Adjudication Program	8,294	8,294	4,400	3,894
Water Resources				
Personnel Services				
Salaries and Wages	343,701	343,701	316,927	26,774
Total Personnel Services	343,701	343,701	316,927	26,774
Benefits				
Healthcare Contribution	32,022	32,022	42,080	(10,058)
Healthcare Subsidy	-	-	(1,702)	1,702
Dental Contribution	897	897	1,204	(307)
Dental Subsidy	-	-	(3)	3
Total Benefits	32,919	32,919	41,579	(8,660)
Contractual Services				
Repairs and maintenance- Copiers	350	350	361	(11)
Repairs and maintenance- Equipment	100	100	-	100
Repairs and maintenance- Vehicles	200	200	78	122
Employment advertising	-	-	316	(316)
Legal Printing	250	250	600	(350)
Conferences and Meetings	2,000	2,000	1,704	296
Employee Training	250	250	-	250
Employee Mileage Expense	200	200	-	200
General Association Dues	400	400	375	25
Total Contractual Services	3,750	3,750	3,434	316

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities				
Office Supplies	\$ 400	\$ 400	\$ 275	\$ 125
Operating Supplies	100	100	128	(28)
Computer Related Supplies	200	200	80	120
Computer Software- Non Capital	2,500	2,500	-	2,500
Fuel- Vehicles	300	300	373	(73)
Total Commodities	3,500	3,500	856	2,644
Total Water Resources	383,870	383,870	362,796	21,074
Electrical Aggregation				
Personnel Services				
Salaries and Wages	22,781	22,781	21,327	1,454
Total Personnel Services	22,781	22,781	21,327	1,454
Benefits				
Healthcare Contribution	1,776	1,776	2,331	(555)
Healthcare Subsidy	-	-	(94)	94
Dental Contribution	65	65	83	(18)
Total Benefits	1,841	1,841	2,320	(479)
Commodities				
Operating Supplies	377	377	-	377
Total Commodities	377	377	-	377
Total Electrical Aggregation	24,999	24,999	23,647	1,352
Internal Services				
Commodities				
Self-Mailer	9,500	9,500	5,881	3,619
Postage	515,500	515,500	437,770	77,730
Total Commodities	525,000	525,000	443,651	81,349
Total Internal Services	525,000	525,000	443,651	81,349
Communication/Technology				
Contractual Services				
Software Licensing Cost	753,464	753,464	723,241	30,223
Repairs and maintenance- Computers	218,098	218,098	218,098	-
Total Contractual Services	971,562	971,562	941,339	30,223
Commodities				
Telephone	645,000	645,000	152,095	492,905
Cellular phone	-	-	296,309	(296,309)
Internet	-	-	92,726	(92,726)
Miscellaneous supplies	-	-	631	(631)
Total Commodities	645,000	645,000	541,761	103,239
Total Communication/Technology	1,616,562	1,616,562	1,483,100	133,462

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Aurora Election Expense				
Personnel Services				
Salaries and Wages	\$ 75,123	\$ 43,265	\$ 43,265	\$ -
Total Personnel Services	75,123	43,265	43,265	-
Benefits				
Healthcare Contribution	24,098	12,825	13,370	(545)
Healthcare Subsidy	-	-	(545)	545
Dental Contribution	894	473	476	(3)
Dental Subsidy	-	-	(3)	3
Total Benefits	24,992	13,298	13,298	-
Contractual Services				
Aurora Election Commission	430,000	-	-	-
Total Commodities	430,000	-	-	-
Total Aurora Election Expense	530,115	56,563	56,563	-
Operational Support				
Benefits				
Retiree Healthcare Contribution	40,000	40,118	40,117	1
Contractual Services				
Contractual/Consulting Services	-	60,873	60,873	-
Total Contractual Services	-	60,873	60,873	-
Total Operational Support	40,000	100,991	100,990	1
Other Contingency				
Other Expenditures				
Allowance for Budget Expense	1,085,486	448,923	-	448,923
Allowance for Adult Board and Care	50,000	38,900	-	38,900
Total Other Expenditures	1,135,486	487,823	-	487,823
Total Other Contingency	1,135,486	487,823	-	487,823
Capital Outlay				
Judiciary and Courts				
Office furniture	-	-	6,143	(6,143)
Special purpose equipment	-	49,521	-	49,521
Total Judiciary and Courts	-	49,521	6,143	43,378
Adult Court Services				
Office Equipment	-	-	126	(126)
Total Adult Court Services	-	-	126	(126)

KANE COUNTY, ILLINOIS

General Fund - General Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Juvenile Justice Center				
Computers	\$ -	\$ -	\$ 545	\$ (545)
Communications Equipment	-	-	2,322	(2,322)
Total Juvenile Justice Center	-	-	2,867	(2,867)
Diagnostic Center				
Office Furniture	-	-	1,955	(1,955)
Total Capital Outlay	-	49,521	11,091	38,430
Total expenditures	77,917,955	78,340,459	75,892,150	2,448,309
Excess (deficiency) of revenues over expenditures	3,382,531	3,548,058	7,588,988	4,040,930
OTHER FINANCING SOURCES (USES)				
Transfers in	1,903,954	2,136,773	2,156,822	20,049
Transfers out	(5,286,485)	(9,637,037)	(9,745,745)	(108,708)
Total other financing sources (uses)	(3,382,531)	(7,500,264)	(7,588,923)	(88,659)
Net change in fund balances	\$ -	\$ (3,952,206)	65	\$ 3,952,271
FUND BALANCE, BEGINNING OF YEAR			50,749,752	
FUND BALANCE, END OF YEAR			\$ 50,749,817	

KANE COUNTY, ILLINOIS

General Fund - Special Reserve Account
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ 1,530	\$ 1,530	\$ 32,663	\$ 31,133
Total revenues	<u>1,530</u>	<u>1,530</u>	<u>32,663</u>	<u>31,133</u>
EXPENDITURES				
OTHER FINANCING SOURCES (USES)				
Transfers in	161,816	161,816	161,816	-
Transfers out	(297,000)	(2,652,225)	(2,652,225)	-
Total other financing sources (uses)	<u>(135,184)</u>	<u>(2,490,409)</u>	<u>(2,490,409)</u>	<u>-</u>
Net change in fund balances	<u>\$ (133,654)</u>	<u>\$ (2,488,879)</u>	<u>(2,457,746)</u>	<u>\$ 31,133</u>
FUND BALANCE, BEGINNING OF YEAR			<u>2,474,812</u>	
FUND BALANCE, END OF YEAR			<u>\$ 17,066</u>	

KANE COUNTY, ILLINOIS

General Fund - Emergency Reserve Account
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ 44,820	\$ 44,820	\$ 80,328	\$ 35,508
Total revenues	<u>44,820</u>	<u>44,820</u>	<u>80,328</u>	<u>35,508</u>
 Net change in fund balances	 <u>\$ 44,820</u>	 <u>\$ 44,820</u>	 80,328	 <u>\$ 35,508</u>
 FUND BALANCE, BEGINNING OF YEAR			 <u>4,940,936</u>	
 FUND BALANCE, END OF YEAR			 <u>\$ 5,021,264</u>	

KANE COUNTY, ILLINOIS

General Fund - Property Tax Freeze Protection Account
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ 11,070	\$ 11,070	\$ 22,881	\$ 11,811
Total revenues	<u>11,070</u>	<u>11,070</u>	<u>22,881</u>	<u>11,811</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	3,771,384	3,771,384	-
Transfers out	<u>(600,000)</u>	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(600,000)</u>	<u>3,171,384</u>	<u>3,171,384</u>	<u>-</u>
Net change in fund balances	<u>\$ (588,930)</u>	<u>\$ 3,182,454</u>	3,194,265	<u>\$ 11,811</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,817,480</u>	
FUND BALANCE, END OF YEAR			<u>\$ 5,011,745</u>	

KANE COUNTY, ILLINOIS

General Fund - Domestic Violence Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ -	\$ -	\$ 6,037	\$ 6,037
Total revenues	<u>-</u>	<u>-</u>	<u>6,037</u>	<u>6,037</u>
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	<u>334,096</u>	<u>334,096</u>	<u>331,548</u>	<u>2,548</u>
Benefits				
Healthcare contribution	60,790	60,790	67,918	(7,128)
Dental contribution	1,411	1,411	1,958	(547)
FICA/SS contribution	25,559	25,559	24,630	929
IMRF contribution	31,673	31,673	31,406	267
Total Benefits	<u>119,433</u>	<u>119,433</u>	<u>125,912</u>	<u>(6,479)</u>
Contractual Services				
Trials and costs of hearings	1,500	1,500	40	1,460
Liability insurance	5,881	5,881	5,881	-
Workers compensation	7,217	7,217	7,217	-
Unemployment claims	468	468	468	-
Conferences and meetings	2,000	2,000	-	2,000
Employee training	2,000	2,000	-	2,000
General association dues	2,080	2,080	1,810	270
Total Contractual Services	<u>21,146</u>	<u>21,146</u>	<u>15,416</u>	<u>5,730</u>
Commodities				
Books and subscriptions	215	215	-	215
Telephone	1,400	1,400	-	1,400
Total Commodities	<u>1,615</u>	<u>1,615</u>	<u>-</u>	<u>1,615</u>
Total Judicial	<u>476,290</u>	<u>476,290</u>	<u>472,876</u>	<u>3,414</u>
Total expenditures	<u>476,290</u>	<u>476,290</u>	<u>472,876</u>	<u>3,414</u>
Excess (deficiency) of revenues over expenditures	<u>(476,290)</u>	<u>(476,290)</u>	<u>(466,839)</u>	<u>9,451</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	312,446	312,446	312,446	-
Total other financing sources (uses)	<u>312,446</u>	<u>312,446</u>	<u>312,446</u>	<u>-</u>
Net change in fund balances	<u>\$ (163,844)</u>	<u>\$ (163,844)</u>	<u>(154,393)</u>	<u>\$ 9,451</u>
FUND BALANCE, BEGINNING OF YEAR			<u>255,124</u>	
FUND BALANCE, END OF YEAR			<u>\$ 100,731</u>	

KANE COUNTY, ILLINOIS

General Fund - Environmental Prosecution Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ -	\$ -	\$ 1,486	\$ 1,486
Total revenues	<u>-</u>	<u>-</u>	<u>1,486</u>	<u>1,486</u>
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	<u>25,331</u>	<u>25,331</u>	<u>21,647</u>	<u>3,684</u>
Benefits				
Healthcare contribution	5,132	5,132	4,779	353
Dental contribution	161	161	144	17
FICA/SS contribution	1,938	1,938	1,524	414
IMRF contribution	2,402	2,402	1,895	507
Total Benefits	<u>9,633</u>	<u>9,633</u>	<u>8,342</u>	<u>1,291</u>
Contractual Services				
Liability insurance	446	446	446	-
Workers compensation	548	548	548	-
Unemployment claims	36	36	36	-
Total Contractual Services	<u>1,030</u>	<u>1,030</u>	<u>1,030</u>	<u>-</u>
Total Judicial	<u>35,994</u>	<u>35,994</u>	<u>31,019</u>	<u>4,975</u>
Total expenditures	<u>35,994</u>	<u>35,994</u>	<u>31,019</u>	<u>4,975</u>
Excess (deficiency) of revenues over expenditures	<u>(35,994)</u>	<u>(35,994)</u>	<u>(29,533)</u>	<u>6,461</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>35,994</u>	<u>35,994</u>	<u>35,994</u>	<u>-</u>
Total other financing sources (uses)	<u>35,994</u>	<u>35,994</u>	<u>35,994</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>6,461</u>	<u>\$ 6,461</u>
FUND BALANCE, BEGINNING OF YEAR			<u>69,313</u>	
FUND BALANCE, END OF YEAR			<u>\$ 75,774</u>	

KANE COUNTY, ILLINOIS

General Fund - Economic Development Account
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ 500	\$ 500	\$ 2,707	\$ 2,207
Total revenues	<u>500</u>	<u>500</u>	<u>2,707</u>	<u>2,207</u>
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	<u>6,167</u>	<u>6,167</u>	<u>5,842</u>	<u>325</u>
Benefits				
Healthcare contribution	2,566	2,566	1,456	1,110
Dental contribution	81	81	54	27
FICA/SS contribution	472	472	432	40
IMRF contribution	585	585	544	41
Total Benefits	<u>3,704</u>	<u>3,704</u>	<u>2,486</u>	<u>1,218</u>
Contractual Services				
Contractual/consulting services	135,149	135,149	31,700	103,449
Liability insurance	109	109	109	-
Workers compensation	133	133	133	-
Unemployment claims	9	9	9	-
General printing	500	500	-	500
Conferences and meetings	2,000	2,000	-	2,000
Employee mileage expense	250	250	-	250
General associaton dues	1,000	1,000	-	1,000
Miscellaneous contractual expenses	7,895	7,895	30,657	(22,762)
Total Contractual Services	<u>147,045</u>	<u>147,045</u>	<u>62,608</u>	<u>84,437</u>
Commodities				
Office supplies	100	100	-	100
Books and subscriptions	200	200	-	200
Photography supplies	100	100	-	100
Total Commodities	<u>400</u>	<u>400</u>	<u>-</u>	<u>400</u>
Total Development Housing and Economic Development	<u>157,316</u>	<u>157,316</u>	<u>70,936</u>	<u>86,380</u>
Total expenditures	<u>157,316</u>	<u>157,316</u>	<u>70,936</u>	<u>86,380</u>
Excess (deficiency) of revenues over expenditures	<u>(156,816)</u>	<u>(156,816)</u>	<u>(68,229)</u>	<u>88,587</u>

KANE COUNTY, ILLINOIS

General Fund - Economic Development Account
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 88,990	\$ 88,990	\$ 88,990	\$ -
Total other financing sources (uses)	<u>88,990</u>	<u>88,990</u>	<u>88,990</u>	<u>-</u>
Net change in fund balances	<u>\$ (67,826)</u>	<u>\$ (67,826)</u>	20,761	<u>\$ 88,587</u>
FUND BALANCE, BEGINNING OF YEAR			<u>109,014</u>	
FUND BALANCE, END OF YEAR			<u>\$ 129,775</u>	

KANE COUNTY, ILLINOIS

General Fund - Cost Share Drainage Fund Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Charges for services	\$ -	\$ -	\$ 10,250	\$ 10,250
Net investment income	500	500	7,335	6,835
Total revenues	<u>500</u>	<u>500</u>	<u>17,585</u>	<u>17,085</u>
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Special studies	19,000	19,000	22,066	(3,066)
Engineering services	10,000	10,000	13,127	(3,127)
Contractual/consulting services	75,000	75,000	58,180	16,820
Total Contractual Services	<u>104,000</u>	<u>104,000</u>	<u>93,373</u>	<u>10,627</u>
Total Development Housing and Economic Development	<u>104,000</u>	<u>104,000</u>	<u>93,373</u>	<u>10,627</u>
Capital Outlay				
Highway and street outlay for other local governments	<u>76,000</u>	<u>76,000</u>	<u>139,592</u>	<u>(63,592)</u>
Total expenditures	<u>180,000</u>	<u>180,000</u>	<u>232,965</u>	<u>(52,965)</u>
Excess (deficiency) of revenues over expenditures	<u>(179,500)</u>	<u>(179,500)</u>	<u>(215,380)</u>	<u>(35,880)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	198,789	198,789	179,500	(19,289)
Transfers out	-	(20,000)	(20,000)	-
Total other financing sources (uses)	<u>198,789</u>	<u>178,789</u>	<u>159,500</u>	<u>(19,289)</u>
Net change in fund balances	<u>\$ 19,289</u>	<u>\$ (711)</u>	<u>(55,880)</u>	<u>\$ (55,169)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>367,513</u>	
FUND BALANCE, END OF YEAR			<u>\$ 311,633</u>	

KANE COUNTY, ILLINOIS

General Fund - Public Building Commission Account
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ 18,900	\$ 18,900	\$ 36,515	\$ 17,615
Total revenues	<u>18,900</u>	<u>18,900</u>	<u>36,515</u>	<u>17,615</u>
Net change in fund balances	<u>\$ 18,900</u>	<u>\$ 18,900</u>	36,515	<u>\$ 17,615</u>
Fund balances - beginning			<u>2,098,553</u>	
Fund balances - ending			<u>\$ 2,135,068</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Insurance Liability Fund - To account for revenues derived from a separate property tax levy which are subsequently used to cover premium and claim costs associated with general liability, workers, compensation and unemployment compensation.

County Automation Fund - To account for revenues derived from a fee for the dissemination of the electronic data in bulk or compiled form, to be used to offset the costs of providing such data.

Geographic Information Systems Fund - To account for revenues received for the County's mapping project.

Motor Fuel Local Option Fund - To account for monies received through state allotments, construction-related reimbursements, and interest income, which are subsequently used for various road maintenance and road/bridge construction projects.

FICA/Social Security Fund - To account for revenues derived from a separate property tax levy which are subsequently paid to the Social Security Administration.

Grand Victoria Casino Elgin Fund - To account for receipts from the Grand Victoria Casino Elgin to be used to benefit educational, environmental and economic development programs in the region surrounding the riverboat casino.

Public Safety Sales Tax Fund - To account for 9% of the County's share of the .25% Regional Transportation Authority (RTA) Mass Transit Sales Tax to be used to fund operating and capital costs of public safety in the County.

Judicial Technology Sales Tax Fund - To account for 6% of the County's share of the .25% Regional Transportation Authority (RTA) Mass Transit Sales Tax to be used to fund capital costs of judicial technology in the County.

Tax Sale Automation Fund - To account for fees collected on purchases of property pursuant to State Statutes. The fees are to be used for the automation of property tax collections.

Vital Records Automation Fund - To account for fees collected for certified copies of vital records pursuant to Public Act 85-1252. The fees are to be used to implement and maintain a computerized or micrographic document storage system.

Election Equipment Fund – To account for collection and use of proceeds from the sale of election equipment.

Recorder's Automation Fund - To account for fees collected by the County Recorder pursuant to State Statutes. These fees are to be used for the automation of Recorder's Office records.

Children's Waiting Room Fund - To account for fees collected by the Circuit Clerk to be used for operating a waiting room at the Judicial Center for children whose parents are in court.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

D.U.I. Fund - To account for fees to be used to provide educational materials and opportunities to law enforcement, first responders, and court representatives to present to audiences the potential effects of driving under the influence and driving while intoxicated.

Foreclosure Mediation Fund - To account for Foreclosure Filing Fees to be used to provide quality court foreclosure mediation services that aid in the administration of justice, reduce costs, and alleviate the negative impacts of foreclosures on the court, communities, homeowners and lenders.

Court Automation Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used for the automation of County Court records.

Court Document Storage Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to establish and maintain a document storage system.

Child Support Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to administer the collection and disbursement of maintenance and child support payments.

Circuit Clerk Administrative Services Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to offset administrative services costs of collecting and disbursing monies to state and local governments.

Circuit Clerk Electronic Citation Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to defray the costs associated with electronic citations, such as traffic, overweight, DUI, etc.

Title IV-D Child Support Fund - To account for funds received by the Office of the State's Attorney for the operation and administration of Child Support Legal Services.

Drug Prosecution Fund - To account for revenues and expenditures associated with the implementation of a multi-jurisdictional drug prosecution program.

Victim Coordinator Services Fund - To account for revenues and expenditures associated with the implementation of a multi-jurisdictional victim coordinator services program.

Auto Theft Task Force Fund - To account for revenues and expenditures associated with the program of a specialized auto theft unit and to address loss claims in the County.

Weed and Seed Fund - To account for revenues received from a Federal grant and expenditures made for projects aimed at reducing drug abuse and violent crimes.

Child Advocacy Center Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to provide aid for the investigation and prosecution of abuse to children.

Equitable Sharing Program Fund - To account for monies collected from the US Department of Justice Asset Forfeiture Program to be used to provide resources to deter crime in the County.

State's Attorney Records Automation Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used for the automation of State's Attorney records.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Bad Check Restitution Fund - To account for transaction fees recovered from dishonored checks to defray the costs and expenses incurred.

Drug Asset Forfeiture Fund - To account for forfeiture proceeds from drug assets which are used to deter crime.

State's Attorney Employee Events Fund – To account for the proceeds of in-house fund raising events held by the employees of the State's Attorney's Office for the benefit of its employees.

Child Advocacy Advisory Board Fund – To account for donations and associated expenses for the Kane County Child Advocacy Center.

Money Laundering Fund – To account for forfeiture proceeds from money laundering which are used to deter crime.

Employee Events Fund – To account for commissions from the vending machines which are used to support designated employee events.

EMA Volunteer Fund – To account for donations made to the EMA agency to support the volunteer program.

KC Emergency Planning Fund – To account for donations made to the Local Emergency Planning Committee (LEPC) to support the Kane County hazardous materials preparedness program.

Bomb Squad SWAT Fund – To account for revenues and expenses that pertain to Bomb Squad and SWAT.

Law Library Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to purchase books and subscriptions for the County's Law Library.

Canteen Commission Fund – To account for money contributed by friends, family members, etc for inmates, as they are not allowed to possess cash.

County Sheriff DEF Federal Fund – To account for federal funds for the Sheriff's DEF program.

County Sheriff DEF Local Fund – To account for state and local funds for the Sheriff's DEF program.

FATS Fund – To account for FATS revenues and expenses for the Sheriff's Office.

K-9 Unit Fund – To account for revenues and expenses that specifically pertain to related training, supplies, and services for the K-9 unit.

Vehicle Maintenance / Purchase Fund – To account for revenue and expenses that pertain to the purchase or maintenance of vehicles used by the Kane County Sheriff's Office.

Sheriff DUI Fund – To account for revenues from DUI fees collected by the Kane County Clerk and expenses for the Sheriff's DUI program.

Sheriff's Office Money Laundering Fund – To account for revenues and expenditures from drug and money laundering fines for the Kane County Sheriff's Office.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Court Security Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to acquire the necessary security resources at the County Courthouse.

AJF Medical Cost Fund - To account for revenues and expenditures associated with the costs of arrestees' medical care.

Sheriff Civil Operations Fund – To account for the E-citation fees and Failure to Appear Fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used for a variety of uses such as C.O.P, SWAT, Blue Jean, K9, Bomb Squad and Honor Guard programs.

Sale & Error Fund – To account for Treasurer/Collector state-required functions as mandated by the Illinois Property Tax Code.

Kane Comm Fund - To account for revenues and expenditures to provide a continuous telecommunications system for the citizens of Kane County and the public safety agencies devoted to protecting them for the deployment of police, fire, and medical services.

Probation Services Fund - To account for probation fees collected pursuant to Public Act 85-1256. The fees are to be used to operate and maintain the County's probation program. These fees are approved for use by the Chief Judge of the 16th Circuit. This is then forwarded to the administrative office of the Illinois Courts for approval before any funds can be utilized. These funds are to be used as "supplemental" funding for the County's probation program.

Substance Abuse Screening Fund - To account for fees collected for substance abuse screening. These fees are used to pay for chemicals necessary to conduct tests to check for the presence of illegal drugs.

Drug Court Special Resources Fund - To account for grant revenue collected by Court Services to be used for drug court proceedings.

Juvenile Drug Court Fund - To account for the revenues and expenditures associated with a program designed to eliminate the misuse of substances by the non-violent, delinquent juvenile offender through intensive court intervention involving supervision and treatment,

Probation Victim Services Fund - To account for funds collected when a probation department assesses more than a \$25/month probation fee to be used to support services in the community serving victims of crime.

Victim Impact Panel Fund - To account for fees collected by Court Services to facilitate Victim Impact Panel presentations.

Juvenile Justice Donation Fund – To account for donations for the Juvenile Justice center and the associated expenses.

Coroner Administration Fund - To account for fees to be used solely for the purchase of electronic and forensic equipment identification equipment or other related supplies and the operating expenses of the Coroner's office.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Animal Control Fund - To account for revenues and expenditures associated with the operation of the County's Animal Control Department.

County Highway Fund - To account for revenues derived from a separate property tax levy and various engineering fees which are subsequently used to operate the County Highway Department.

County Bridge Fund - To account for revenues derived from a separate property tax levy which are subsequently used to construct and maintain County bridges.

Motor Fuel Tax Fund - To account for allotments of Motor Fuel taxes. These allotments are received from the Illinois Department of Transportation.

County Highway Matching Fund - To account for revenues derived from a separate property tax levy which are matched with State or Federal Funds and are subsequently used to maintain County roads.

County Health Fund - To account for revenues derived from a separate property tax levy, state grants and various fees which are subsequently used to operate the County Health Department offices.

Kane Kares Fund - To account for revenues received from riverboat casino proceeds and grants to provide a public health nurse home visitation program for first time mothers who have high risk factors such as medical, substance abuse, criminal records, etc.

Veterans' Commission Fund - To account for revenues derived from a separate property tax levy which are subsequently used to operate the County's Veterans Assistance Programs.

Illinois Counties Information Management Fund – To account for revenue received by participating Counties to hold conferences and share information regarding technical issues exclusively related to government information processing and automation.

Web Technical Services Fund - To account for revenues and expenses associated with the Information Technologies Department Maintenance and Transparency Initiative Program.

Community Development Block Program Fund - To account for revenues received from a Federal grant for projects benefiting low moderate income households in the Kane County CDBG area.

HOME Program Fund - To account for revenues and expenditures associated with the home program grant.

Unincorporated Stormwater Management Fund - To account for fees charged in accordance with the County's Stormwater Management Ordinance to be used for expenditures to plan, design, construct and improve stormwater management systems.

Homeless Management Information Systems Fund - To account for grant monies to aid in the collection and analysis of homeless service data, which will improve the County's ability to track services used and to identify unmet needs.

OCR & Recovery Act Programs Fund - To account for various grant programs funded under the American Recovery and Reinvestment Act of 2009.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Quality of Kane Grants Fund - To account for various grant programs designed to improve the quality of life and health of the citizens of the County.

Neighborhood Stabilization Program Fund - To account for grant funding for the purchase and rehabilitation of foreclosed homes.

Continuum of Care Planning Grant Fund - To account for grant funding of planning and coordinating services for a coalition of non-profit agencies that provide services to the homeless population of Kane County.

Elgin Community Development Block Grant (CDBG) Fund - To account for grant funding used to implement the Elgin CDBG program through an intergovernmental agreement with the City of Elgin.

Stormwater Management Fund - To account for expenditures used in adopting a county- wide storm water management plan. The primary focus of the plan is to reduce storm water damage, improve storm water management for new developments, protect and improve waterways, improve water quality, promote public awareness of storm water usage and identify funding for these programs. This program is funded by riverboat casino proceeds.

Blighted Structure Demolition Fund – To account for revenues and expenses associated with the demolition of unsafe structures.

Farmland Preservation Fund - To account for riverboat casino and grant monies spent to preserve farmland in Kane County.

Growing for Kane Fund - To account for grant funding for the purpose of promoting better health of Kane County residents through food sources produced locally.

Workforce Development Fund - To account for Workforce Investment Act Title 1-B services for Illinois local workforce investment area 5, which is comprised of Kane, DeKalb and Kendall counties.

Kane County Law Enforcement Fund - To account for receipts and disbursements for participation in the area's "DUI" Task Force.

Marriage Fees Fund - To account for revenues received from marriage fees to be used for judicial purposes in accordance with Illinois Supreme Court Rule 40.

Mill Creek Special Service Area Fund - To account for and to make payments for the reconstruction, maintenance and repair of the roads, alleys, parking lots and other services provided within the boundaries of the Mill Creek Special Service Area, including the cost of administration, legal and management. The funding for these services shall be paid from revenues collected from taxes levied or imposed upon property within that area.

Transportation Safety Highway HB Fund - To account for additional fines for violations of the speed limit within a construction or maintenance speed zone used to hire off-duty county police officers to monitor construction or maintenance speed zones in the County.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds

Motor Fuel Tax Debt Service Fund - To account for all payments of principal and interest due on the County's General Obligation Bonds Series 2001 and 2004 and the accumulation of debt service reserves.

Transit Sales Tax Debt Service Fund - To account for all payments of principal and interest due on the County's General Obligation Bonds Series 2009 Series A and B and the accumulation of debt service reserves from the RTA Sales Tax allotments.

Recovery Zone Bond Debt Service Fund - To account for all payments of principal and interest due on the County's 2010 Taxable General Obligation Alternate Revenue (Riverboat Revenue) Bonds and the accumulation of debt service reserves and the monies owed to the County for loans provided.

JJC/AJC Refunding Debt Service Fund - To account for all payments of principal and interest due on the County's General Obligation Refunding Bonds Series 2013 and the accumulation of debt service reserve transfers from the State Income Tax Allotment (General Fund).

Capital Projects Funds

Capital Projects Fund - To account for and to make payments for various County projects, including the new County adult corrections facility.

Recovery Zone Bond Construction Fund - The County has a variety of SBA funds for long-term maintenance of storm water facilities in subdivisions.

Transportation Capital Fund - To account for service reimbursements received for projects funded by the 2001 MFT alternate revenue bond issue to be used for road and bridge construction projects.

Transportation Impact Fees Funds - To account for impact fees collected by the County for future capital projects. These include the following: Aurora Area Impact Fees Fund, Campton Hills Impact Fees Fund, Greater Elgin Impact Fees Fund, Northwest Impact Fees Fund, Southwest Impact Fees Fund, Tri-Cities Impact Fees Fund, Upper Fox Impact Fees Fund, West Central Impact Fees Fund, North Impact Fees Fund, Central Impact Fees Fund and South Impact Fees Fund.

Permanent Fund

Working Cash Fund - Established by state statute to be used to maintain adequate cash balance to support County operations.

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KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Balance Sheet November 30, 2018

Special Revenue Funds

	Insurance Liability	County Automation	Geographic Information Systems	Motor Fuel Local Option	FICA/Social Security
ASSETS					
Cash and investments	\$ 6,913,694	\$ 53,970	\$ 2,053,940	\$ 18,192,679	\$ 3,415,254
Property tax receivable	3,795,450	-	-	-	3,731,165
Intergovernmental receivable	-	-	-	2,604,425	-
Interest receivable	24,820	195	7,443	72,511	11,603
Loan receivable	-	-	-	-	-
Other receivables	3,934	271	51,718	7,854	-
Prepaid items	92,500	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 10,830,398</u>	<u>\$ 54,436</u>	<u>\$ 2,113,101</u>	<u>\$ 20,877,469</u>	<u>\$ 7,158,022</u>
LIABILITIES					
Accounts payable	\$ 206,693	\$ 9,330	\$ 3,113	\$ 2,440,825	\$ -
Accrued payroll	43,708	-	31,746	-	177,300
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>250,401</u>	<u>9,330</u>	<u>34,859</u>	<u>2,440,825</u>	<u>177,300</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	3,795,450	-	-	-	3,731,165
Unavailable Revenue	9,194	72	2,732	900,650	4,493
Total deferred inflow of resources	<u>3,804,644</u>	<u>72</u>	<u>2,732</u>	<u>900,650</u>	<u>3,735,658</u>
FUND BALANCES (DEFICITS)					
Nonspendable	92,500	-	-	-	-
Restricted	5,934,818	22,748	1,560,393	17,535,994	2,579,412
Committed	-	-	-	-	-
Assigned	748,035	22,286	515,117	-	665,652
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>6,775,353</u>	<u>45,034</u>	<u>2,075,510</u>	<u>17,535,994</u>	<u>3,245,064</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 10,830,398</u>	<u>\$ 54,436</u>	<u>\$ 2,113,101</u>	<u>\$ 20,877,469</u>	<u>\$ 7,158,022</u>

Grand Victoria Casino Elgin	Public Safety Sales Tax	Judicial Technology Sales Tax	Tax Sale Automation	Vital Records Automation	Election Equipment	Recorder's Automation
\$ 6,289,909	\$ 985,982	\$ -	\$ 596,827	\$ 79,953	\$ 769,176	\$ 1,118,233
-	-	-	-	-	-	-
-	411,922	274,615	-	-	-	-
22,753	3,541	2	1,990	340	1,216	3,975
-	-	-	-	-	-	-
-	-	-	-	14,453	-	30,743
-	58,320	-	-	-	-	-
968,010	-	-	-	-	-	-
<u>\$ 7,280,672</u>	<u>\$ 1,459,765</u>	<u>\$ 274,617</u>	<u>\$ 598,817</u>	<u>\$ 94,746</u>	<u>\$ 770,392</u>	<u>\$ 1,152,951</u>
\$ 299,914	\$ 55,797	\$ 98	\$ 2,929	\$ 39	\$ 69,334	\$ 1,291
2,879	-	20,416	-	6,498	-	7,018
-	-	57,572	-	-	-	-
-	-	-	-	-	-	-
<u>302,793</u>	<u>55,797</u>	<u>78,086</u>	<u>2,929</u>	<u>6,537</u>	<u>69,334</u>	<u>8,309</u>
-	-	-	-	-	-	-
8,365	139,627	92,210	794	106	1,023	1,487
<u>8,365</u>	<u>139,627</u>	<u>92,210</u>	<u>794</u>	<u>106</u>	<u>1,023</u>	<u>1,487</u>
-	58,320	-	-	-	-	-
-	-	-	503,485	50,404	-	707,826
5,297,830	975,222	33,680	-	-	-	-
1,671,684	230,799	70,641	91,609	37,699	700,035	435,329
-	-	-	-	-	-	-
<u>6,969,514</u>	<u>1,264,341</u>	<u>104,321</u>	<u>595,094</u>	<u>88,103</u>	<u>700,035</u>	<u>1,143,155</u>
<u>\$ 7,280,672</u>	<u>\$ 1,459,765</u>	<u>\$ 274,617</u>	<u>\$ 598,817</u>	<u>\$ 94,746</u>	<u>\$ 770,392</u>	<u>\$ 1,152,951</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Balance Sheet November 30, 2018

Special Revenue Funds (Continued)

	Children's Waiting Room	D.U.I.	Foreclosure Mediation	Court Automation	Court Document Storage
ASSETS					
Cash and investments	\$ 63,008	\$ 109,146	\$ 129,045	\$ 559,798	\$ 343,757
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	221	373	422	1,910	990
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 63,229</u>	<u>\$ 109,519</u>	<u>\$ 129,467</u>	<u>\$ 561,708</u>	<u>\$ 344,747</u>
LIABILITIES					
Accounts payable	\$ 9,865	\$ -	\$ 10,000	\$ 11,015	\$ 3,376
Accrued payroll	-	-	-	28,100	43,349
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>9,865</u>	<u>-</u>	<u>10,000</u>	<u>39,115</u>	<u>46,725</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Unavailable Revenue	72	142	164	585	306
Total deferred inflow of resources	<u>72</u>	<u>142</u>	<u>164</u>	<u>585</u>	<u>306</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	32,328	106,495	116,056	368,018	171,306
Committed	-	-	-	-	-
Assigned	20,964	2,882	3,247	153,990	126,410
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>53,292</u>	<u>109,377</u>	<u>119,303</u>	<u>522,008</u>	<u>297,716</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 63,229</u>	<u>\$ 109,519</u>	<u>\$ 129,467</u>	<u>\$ 561,708</u>	<u>\$ 344,747</u>

Child Support	Circuit Clerk Administrative Services	Circuit Clerk Electronic Citation	Title IV-D Child Support	Drug Prosecution	Victim Coordinator Services	Auto Theft Task Force
\$ 329,321	\$ 408,976	\$ 203,396	\$ 138,360	\$ 288,419	\$ 145,542	\$ 38,368
-	-	-	-	-	-	-
-	-	-	178,116	-	-	-
1,148	1,428	689	-	-	-	138
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 330,469</u>	<u>\$ 410,404</u>	<u>\$ 204,085</u>	<u>\$ 316,476</u>	<u>\$ 288,419</u>	<u>\$ 145,542</u>	<u>\$ 38,506</u>
\$ -	\$ 858	\$ -	\$ -	\$ -	\$ 400	\$ -
2,943	11,626	2,112	20,446	8,805	6,357	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,943</u>	<u>12,484</u>	<u>2,112</u>	<u>20,446</u>	<u>8,805</u>	<u>6,757</u>	<u>-</u>
-	-	-	-	-	-	-
426	512	258	81,462	-	-	51
<u>426</u>	<u>512</u>	<u>258</u>	<u>81,462</u>	<u>-</u>	<u>-</u>	<u>51</u>
-	-	-	-	-	-	-
241,880	369,749	196,195	-	-	-	-
-	-	-	-	-	-	-
85,220	27,659	5,520	214,568	279,614	138,785	38,455
-	-	-	-	-	-	-
<u>327,100</u>	<u>397,408</u>	<u>201,715</u>	<u>214,568</u>	<u>279,614</u>	<u>138,785</u>	<u>38,455</u>
<u>\$ 330,469</u>	<u>\$ 410,404</u>	<u>\$ 204,085</u>	<u>\$ 316,476</u>	<u>\$ 288,419</u>	<u>\$ 145,542</u>	<u>\$ 38,506</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Balance Sheet November 30, 2018

Special Revenue Funds (Continued)

	Weed and Seed	Child Advocacy Center	Equitable Sharing Program	State's Attorney Records Automation	Bad Check Restitution
ASSETS					
Cash and investments	\$ 32,240	\$ 169,259	\$ 45,931	\$ 204,163	\$ 37,994
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	-	796	171	-	134
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 32,240</u>	<u>\$ 170,055</u>	<u>\$ 46,102</u>	<u>\$ 204,163</u>	<u>\$ 38,128</u>
LIABILITIES					
Accounts payable	\$ -	\$ 9,036	\$ -	\$ -	\$ -
Accrued payroll	-	36,343	-	951	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>45,379</u>	<u>-</u>	<u>951</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Unavailable Revenue	-	190	61	-	51
Total deferred inflow of resources	<u>-</u>	<u>190</u>	<u>61</u>	<u>-</u>	<u>51</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	32,240	-	41,429	203,212	37,170
Committed	-	-	-	-	-
Assigned	-	124,486	4,612	-	907
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>32,240</u>	<u>124,486</u>	<u>46,041</u>	<u>203,212</u>	<u>38,077</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 32,240</u>	<u>\$ 170,055</u>	<u>\$ 46,102</u>	<u>\$ 204,163</u>	<u>\$ 38,128</u>

Drug Asset Forfeiture	State's Attorney Employee Events	Child Advocacy Advisory Board	Money Laundering	Employee Events	EMA Volunteer	KC Emergency Planning
\$ 121,715	\$ 702	\$ 26,653	\$ 260,658	\$ 21,162	\$ 13,009	\$ 21,837
-	-	-	-	-	-	-
-	-	-	-	-	-	-
480	2	96	-	79	47	82
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 122,195</u>	<u>\$ 704</u>	<u>\$ 26,749</u>	<u>\$ 260,658</u>	<u>\$ 21,241</u>	<u>\$ 13,056</u>	<u>\$ 21,919</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
162	1	36	-	28	17	29
<u>162</u>	<u>1</u>	<u>36</u>	<u>-</u>	<u>28</u>	<u>17</u>	<u>29</u>
-	-	-	-	-	-	-
115,274	-	-	260,658	-	-	-
-	-	-	-	-	-	-
6,759	703	26,713	-	21,213	13,039	21,890
-	-	-	-	-	-	-
<u>122,033</u>	<u>703</u>	<u>26,713</u>	<u>260,658</u>	<u>21,213</u>	<u>13,039</u>	<u>21,890</u>
<u>\$ 122,195</u>	<u>\$ 704</u>	<u>\$ 26,749</u>	<u>\$ 260,658</u>	<u>\$ 21,241</u>	<u>\$ 13,056</u>	<u>\$ 21,919</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds
Combining Balance Sheet
November 30, 2018

Special Revenue Funds (Continued)

	Bomb Squad SWAT	Law Library	Canteen Commission	County Sheriff DEF Federal	County Sheriff DEF Local
ASSETS					
Cash and investments	\$ 20,476	\$ 230,642	\$ 391,331	\$ 42,214	\$ 85,924
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	-	714	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 20,476</u>	<u>\$ 231,356</u>	<u>\$ 391,331</u>	<u>\$ 42,214</u>	<u>\$ 85,924</u>
LIABILITIES					
Accounts payable	\$ -	\$ 45,661	\$ -	\$ -	\$ -
Accrued payroll	-	5,346	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>51,007</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Unavailable Revenue	-	281	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>281</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	145,001	391,331	42,214	85,124
Committed	-	-	-	-	-
Assigned	20,476	35,067	-	-	800
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>20,476</u>	<u>180,068</u>	<u>391,331</u>	<u>42,214</u>	<u>85,924</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 20,476</u>	<u>\$ 231,356</u>	<u>\$ 391,331</u>	<u>\$ 42,214</u>	<u>\$ 85,924</u>

FATS	K-9 Unit	Vehicle Maintenance / Purchase	Sheriff DUI	Sheriff's Office Money Laundering	Court Security	AJF Medical Cost
\$ 8,514	\$ -	\$ 105,282	\$ 57,247	\$ 1,397	\$ 894,045	\$ 32,779
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	3,125	105
-	-	-	-	-	-	-
-	-	-	-	-	375	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 8,514</u>	<u>\$ -</u>	<u>\$ 105,282</u>	<u>\$ 57,247</u>	<u>\$ 1,397</u>	<u>\$ 897,545</u>	<u>\$ 32,884</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,303	\$ 21,513
-	-	-	-	-	76,383	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>121,686</u>	<u>21,513</u>
-	-	-	-	-	-	-
-	-	-	-	-	994	41
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>994</u>	<u>41</u>
-	-	-	-	-	-	-
8,514	-	105,282	57,247	1,397	-	9,918
-	-	-	-	-	-	-
-	-	-	-	-	774,865	1,412
-	-	-	-	-	-	-
<u>8,514</u>	<u>-</u>	<u>105,282</u>	<u>57,247</u>	<u>1,397</u>	<u>774,865</u>	<u>11,330</u>
<u>\$ 8,514</u>	<u>\$ -</u>	<u>\$ 105,282</u>	<u>\$ 57,247</u>	<u>\$ 1,397</u>	<u>\$ 897,545</u>	<u>\$ 32,884</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds
Combining Balance Sheet
November 30, 2018

Special Revenue Funds (Continued)

	Sheriff Civil Operations	Sale & Error	Kane Comm	Probation Services	Substance Abuse Screening
ASSETS					
Cash and investments	\$ 80,251	\$ 567,573	\$ 1,143,255	\$ 3,106,662	\$ 432,477
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	236,279	-	-
Interest receivable	-	1,990	4,061	-	1,537
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	1,200	520
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 80,251</u>	<u>\$ 569,563</u>	<u>\$ 1,383,595</u>	<u>\$ 3,107,862</u>	<u>\$ 434,534</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 241,531	\$ 43,469	\$ 1,660
Accrued payroll	-	-	63,989	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>305,520</u>	<u>43,469</u>	<u>1,660</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Unavailable Revenue	-	755	1,520	-	571
Total deferred inflow of resources	<u>-</u>	<u>755</u>	<u>1,520</u>	<u>-</u>	<u>571</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	80,251	529,360	-	3,064,393	414,241
Committed	-	-	-	-	-
Assigned	-	39,448	1,076,555	-	18,062
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>80,251</u>	<u>568,808</u>	<u>1,076,555</u>	<u>3,064,393</u>	<u>432,303</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 80,251</u>	<u>\$ 569,563</u>	<u>\$ 1,383,595</u>	<u>\$ 3,107,862</u>	<u>\$ 434,534</u>

Drug Court Special Resources	Juvenile Drug Court	Probation Victim Services	Victim Impact Panel	Juvenile Justice Donation	Coroner Administration	Animal Control
\$ 35,632	\$ 51,639	\$ 26,963	\$ 22,354	\$ 5,879	\$ 134,349	\$ 565,699
-	-	-	-	-	-	-
-	-	-	-	-	-	-
309	174	89	-	21	628	1,903
-	-	-	-	-	-	-
-	-	-	-	-	53,655	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 35,941</u>	<u>\$ 51,813</u>	<u>\$ 27,052</u>	<u>\$ 22,354</u>	<u>\$ 5,900</u>	<u>\$ 188,632</u>	<u>\$ 567,602</u>
\$ 56,713	\$ -	\$ 195	\$ -	\$ -	\$ 9,516	\$ 43,595
20,201	-	-	-	-	-	18,349
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>76,914</u>	<u>-</u>	<u>195</u>	<u>-</u>	<u>-</u>	<u>9,516</u>	<u>61,944</u>
-	-	-	-	-	-	-
39	65	35	-	8	179	752
<u>39</u>	<u>65</u>	<u>35</u>	<u>-</u>	<u>8</u>	<u>179</u>	<u>752</u>
-	-	-	-	-	-	-
-	-	26,183	22,271	-	170,063	354,044
-	-	-	-	-	-	-
-	51,748	639	83	5,892	8,874	150,862
(41,012)	-	-	-	-	-	-
<u>(41,012)</u>	<u>51,748</u>	<u>26,822</u>	<u>22,354</u>	<u>5,892</u>	<u>178,937</u>	<u>504,906</u>
\$ 35,941	\$ 51,813	\$ 27,052	\$ 22,354	\$ 5,900	\$ 188,632	\$ 567,602

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Balance Sheet November 30, 2018

Special Revenue Funds (Continued)

	County Highway	County Bridge	Motor Fuel Tax	County Highway Matching	County Health
ASSETS					
Cash and investments	\$ 11,942,536	\$ 425,357	\$ 15,797,655	\$ 197,477	\$ 4,739,314
Property tax receivable	5,010,909	312,695	-	65,125	1,972,455
Intergovernmental receivable	20,473	-	1,149,626	-	284,231
Interest receivable	41,992	1,523	52,737	750	17,275
Loan receivable	-	-	-	-	-
Other receivables	109,396	7,041	-	-	-
Prepaid items	23,839	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 17,149,145</u>	<u>\$ 746,616</u>	<u>\$ 17,000,018</u>	<u>\$ 263,352</u>	<u>\$ 7,013,275</u>
LIABILITIES					
Accounts payable	\$ 478,676	\$ 42,613	\$ 41,760	\$ -	\$ 102,990
Accrued payroll	104,298	-	152,011	-	124,883
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>582,974</u>	<u>42,613</u>	<u>193,771</u>	<u>-</u>	<u>227,873</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	5,010,909	312,695	-	65,125	1,972,455
Unavailable Revenue	15,879	566	21,010	263	189,935
Total deferred inflow of resources	<u>5,026,788</u>	<u>313,261</u>	<u>21,010</u>	<u>65,388</u>	<u>2,162,390</u>
FUND BALANCES (DEFICITS)					
Nonspendable	23,839	-	-	-	-
Restricted	9,070,516	129,664	16,785,237	182,472	3,856,205
Committed	-	-	-	-	-
Assigned	2,445,028	261,078	-	15,492	766,807
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>11,539,383</u>	<u>390,742</u>	<u>16,785,237</u>	<u>197,964</u>	<u>4,623,012</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 17,149,145</u>	<u>\$ 746,616</u>	<u>\$ 17,000,018</u>	<u>\$ 263,352</u>	<u>\$ 7,013,275</u>

Kane Kares	Veterans' Commission	Illinois Counties Information Management	Web Technical Services	Community Development Block Program	HOME Program	Unincorporated Stormwater Management
\$ 583,405	\$ 706,836	\$ 2,937	\$ 208,254	\$ -	\$ 82,413	\$ 68,278
-	305,400	-	-	-	-	-
-	-	-	-	694,111	-	-
2,125	2,489	10	-	-	-	246
-	-	-	-	-	-	-
137,326	70	-	-	-	2,426	64,800
-	-	-	-	1,416	567	-
-	-	-	-	-	-	-
<u>\$ 722,856</u>	<u>\$ 1,014,795</u>	<u>\$ 2,947</u>	<u>\$ 208,254</u>	<u>\$ 695,527</u>	<u>\$ 85,406</u>	<u>\$ 133,324</u>
\$ 15,643	\$ 434	\$ 1,818	\$ 20,837	\$ 687,734	\$ 903	\$ -
18,640	9,951	-	-	4,984	1,529	-
-	-	-	-	6,351	-	-
-	-	-	-	-	-	-
<u>34,283</u>	<u>10,385</u>	<u>1,818</u>	<u>20,837</u>	<u>699,069</u>	<u>2,432</u>	<u>-</u>
-	305,400	-	-	-	-	-
776	940	4	-	-	-	91
<u>776</u>	<u>306,340</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91</u>
-	-	-	-	1,416	567	-
-	545,831	-	-	-	82,407	117,149
-	-	-	-	-	-	-
687,797	152,239	1,125	187,417	-	-	16,084
-	-	-	-	(4,958)	-	-
<u>687,797</u>	<u>698,070</u>	<u>1,125</u>	<u>187,417</u>	<u>(3,542)</u>	<u>82,974</u>	<u>133,233</u>
<u>\$ 722,856</u>	<u>\$ 1,014,795</u>	<u>\$ 2,947</u>	<u>\$ 208,254</u>	<u>\$ 695,527</u>	<u>\$ 85,406</u>	<u>\$ 133,324</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds
Combining Balance Sheet
November 30, 2018

Special Revenue Funds (Continued)

	Homeless Management Information Systems	OCR & Recovery Act Programs	Quality of Kane Grants	Neighborhood Stabilization Program	Continuum of Care Planning Grant
ASSETS					
Cash and investments	\$ 1,892	\$ 52,220	\$ 48,261	\$ 10,503	\$ -
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	-	-	173	-	-
Loan receivable	-	-	-	-	-
Other receivables	6,447	-	-	-	24,300
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 8,339</u>	<u>\$ 52,220</u>	<u>\$ 48,434</u>	<u>\$ 10,503</u>	<u>\$ 24,300</u>
LIABILITIES					
Accounts payable	\$ 2,418	\$ -	\$ -	\$ -	\$ -
Accrued payroll	2,198	1,332	-	-	2,742
Due to other funds	-	-	-	-	15,417
Unearned revenue	-	-	-	-	-
Total liabilities	<u>4,616</u>	<u>1,332</u>	<u>-</u>	<u>-</u>	<u>18,159</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Unavailable Revenue	-	-	64	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>64</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	3,723	50,888	47,161	10,503	6,141
Committed	-	-	-	-	-
Assigned	-	-	1,209	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>3,723</u>	<u>50,888</u>	<u>48,370</u>	<u>10,503</u>	<u>6,141</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 8,339</u>	<u>\$ 52,220</u>	<u>\$ 48,434</u>	<u>\$ 10,503</u>	<u>\$ 24,300</u>

Elgin CDBG	Stormwater Management	Blighted Structure Demolition	Farmland Preservation	Growing for Kane	Workforce Development	Kane County Law Enforcement
\$ -	\$ 1,152,722	\$ 194,310	\$ 3,047,019	\$ 19,478	\$ -	\$ 254,049
-	-	-	-	-	-	-
-	-	-	-	-	1,705,321	-
-	4,204	461	11,002	69	-	913
-	-	-	-	-	-	-
31,078	-	-	-	-	30,266	-
-	-	-	-	-	9,742	-
-	-	-	-	-	-	-
<u>\$ 31,078</u>	<u>\$ 1,156,926</u>	<u>\$ 194,771</u>	<u>\$ 3,058,021</u>	<u>\$ 19,547</u>	<u>\$ 1,745,329</u>	<u>\$ 254,962</u>
\$ 18,132	\$ 1,107	\$ 185	\$ 522	\$ 4,253	\$ 1,303,058	\$ 44,891
3,535	458	-	1,471	-	67,823	-
6,894	-	-	-	-	371,006	-
-	950	-	-	-	-	-
<u>28,561</u>	<u>2,515</u>	<u>185</u>	<u>1,993</u>	<u>4,253</u>	<u>1,741,887</u>	<u>44,891</u>
-	-	-	-	-	-	-
-	1,533	258	4,052	26	236,106	338
<u>-</u>	<u>1,533</u>	<u>258</u>	<u>4,052</u>	<u>26</u>	<u>236,106</u>	<u>338</u>
-	-	-	-	-	9,742	-
2,517	-	193,028	-	14,668	-	192,736
-	-	-	-	-	-	-
-	1,152,878	1,300	3,051,976	600	-	16,997
-	-	-	-	-	(242,406)	-
<u>2,517</u>	<u>1,152,878</u>	<u>194,328</u>	<u>3,051,976</u>	<u>15,268</u>	<u>(232,664)</u>	<u>209,733</u>
<u>\$ 31,078</u>	<u>\$ 1,156,926</u>	<u>\$ 194,771</u>	<u>\$ 3,058,021</u>	<u>\$ 19,547</u>	<u>\$ 1,745,329</u>	<u>\$ 254,962</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Balance Sheet November 30, 2018

	Special Revenue Funds (Continued)				Debt Service Funds
	Marriage Fees	Mill Creek Special Service Area	Transportation Safety Highway HB	Total Nonmajor Special Revenue Funds	Motor Fuel Tax Debt Service
ASSETS					
Cash and investments	\$ 14,519	\$ 1,203,808	\$ 3,231	\$ 92,981,134	\$ 3,392,346
Property tax receivable	-	679,500	-	15,872,699	-
Intergovernmental receivable	-	-	-	7,559,119	-
Interest receivable	-	4,228	12	314,460	11,980
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	577,873	-
Prepaid items	-	-	-	186,384	-
Due from other funds	-	-	-	968,010	-
Total assets	<u>\$ 14,519</u>	<u>\$ 1,887,536</u>	<u>\$ 3,243</u>	<u>\$ 118,459,679</u>	<u>\$ 3,404,326</u>
LIABILITIES					
Accounts payable	\$ -	\$ 251,930	\$ -	\$ 6,662,973	\$ -
Accrued payroll	-	2,183	-	1,132,903	-
Due to other funds	-	-	-	457,240	-
Unearned revenue	-	-	-	950	-
Total liabilities	<u>-</u>	<u>254,113</u>	<u>-</u>	<u>8,254,066</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	679,500	-	15,872,699	-
Unavailable Revenue	-	1,601	4	1,723,992	4,407
Total deferred inflow of resources	<u>-</u>	<u>681,101</u>	<u>4</u>	<u>17,596,691</u>	<u>4,407</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	186,384	-
Restricted	14,035	681,397	3,156	68,683,358	-
Committed	-	-	-	6,306,732	3,399,919
Assigned	484	270,925	83	17,720,824	-
Unassigned	-	-	-	(288,376)	-
Total fund balances (deficits)	<u>14,519</u>	<u>952,322</u>	<u>3,239</u>	<u>92,608,922</u>	<u>3,399,919</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 14,519</u>	<u>\$ 1,887,536</u>	<u>\$ 3,243</u>	<u>\$ 118,459,679</u>	<u>\$ 3,404,326</u>

				Capital Projects Funds		
Transit Sales Tax Debt Service	Recovery Zone Bond Debt Service	JJC/AJC Refunding Debt Service	Total Nonmajor Debt Service Funds	Capital Projects	Recovery Zone Bond Construction	Transportation Capital
\$ 167,117	\$ 1,567,540	\$ 2,789,184	\$ 7,916,187	\$ 7,047,482	\$ 39,576	\$ 2,322,514
-	-	-	-	-	33,639	-
-	-	-	-	-	-	31,549
601	4,567	10,080	27,228	22,361	202	8,944
-	3,003,900	-	3,003,900	-	-	-
-	-	-	-	-	43,514	14,223
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 167,718</u>	<u>\$ 4,576,007</u>	<u>\$ 2,799,264</u>	<u>\$ 10,947,315</u>	<u>\$ 7,069,843</u>	<u>\$ 116,931</u>	<u>\$ 2,377,230</u>
\$ -	\$ -	\$ -	\$ -	\$ 552,906	\$ -	\$ 35,970
-	-	-	-	-	-	-
-	968,010	-	968,010	-	43,514	-
-	565,331	-	565,331	-	-	-
-	1,533,341	-	1,533,341	552,906	43,514	35,970
-	-	-	-	-	33,639	-
222	184,745	3,709	193,083	8,043	51	3,089
<u>222</u>	<u>184,745</u>	<u>3,709</u>	<u>193,083</u>	<u>8,043</u>	<u>33,690</u>	<u>3,089</u>
-	-	-	-	-	-	-
-	2,857,921	2,795,555	5,653,476	-	37,616	-
167,496	-	-	3,567,415	-	-	-
-	-	-	-	6,508,894	2,111	2,338,171
-	-	-	-	-	-	-
<u>167,496</u>	<u>2,857,921</u>	<u>2,795,555</u>	<u>9,220,891</u>	<u>6,508,894</u>	<u>39,727</u>	<u>2,338,171</u>
<u>\$ 167,718</u>	<u>\$ 4,576,007</u>	<u>\$ 2,799,264</u>	<u>\$ 10,947,315</u>	<u>\$ 7,069,843</u>	<u>\$ 116,931</u>	<u>\$ 2,377,230</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds
Combining Balance Sheet
November 30, 2018

Capital Projects Funds (Continued)

	Aurora Area Impact Fees	Campton Hills Impact Fees	Greater Elgin Impact Fees	Northwest Impact Fees	Southwest Impact Fees
ASSETS					
Cash and investments	\$ 677,037	\$ 1,027,452	\$ 834,578	\$ 348,151	\$ 813,922
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	2,442	3,698	3,349	1,252	2,934
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 679,479</u>	<u>\$ 1,031,150</u>	<u>\$ 837,927</u>	<u>\$ 349,403</u>	<u>\$ 816,856</u>
LIABILITIES					
Accounts payable	\$ -	\$ 3,458	\$ 237,825	\$ -	\$ 143,871
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>3,458</u>	<u>237,825</u>	<u>-</u>	<u>143,871</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Unavailable Revenue	900	1,366	1,110	463	1,082
Total deferred inflow of resources	<u>900</u>	<u>1,366</u>	<u>1,110</u>	<u>463</u>	<u>1,082</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	787,431	261,129	184,587	485,067
Committed	-	-	-	-	-
Assigned	678,579	238,895	337,863	164,353	186,836
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>678,579</u>	<u>1,026,326</u>	<u>598,992</u>	<u>348,940</u>	<u>671,903</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 679,479</u>	<u>\$ 1,031,150</u>	<u>\$ 837,927</u>	<u>\$ 349,403</u>	<u>\$ 816,856</u>

Tri-Cities Impact Fees	Upper Fox Impact Fees	West Central Impact Fees	North Impact Fees	Central Impact Fees	South Impact Fees	Total Nonmajor Capital Projects Funds
\$ 1,292,453	\$ 639,011	\$ 71,502	\$ 1,512,495	\$ 2,767,341	\$ 3,320,752	\$ 22,714,266
-	-	-	-	-	-	33,639
-	-	-	-	-	270,387	301,936
4,774	2,623	256	6,643	9,701	12,034	81,213
-	-	-	-	-	-	-
-	-	-	23,941	656	5,143	87,477
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,297,227</u>	<u>\$ 641,634</u>	<u>\$ 71,758</u>	<u>\$ 1,543,079</u>	<u>\$ 2,777,698</u>	<u>\$ 3,608,316</u>	<u>\$ 23,218,531</u>
\$ -	\$ -	\$ -	\$ 344,253	\$ -	\$ -	\$ 1,318,283
-	-	-	-	-	-	-
-	-	-	-	-	-	43,514
-	-	-	-	-	-	-
-	-	-	344,253	-	-	1,361,797
-	-	-	-	-	-	33,639
1,719	850	95	2,012	3,680	4,416	28,876
<u>1,719</u>	<u>850</u>	<u>95</u>	<u>2,012</u>	<u>3,680</u>	<u>4,416</u>	<u>62,515</u>
-	-	-	-	-	-	-
1,010,559	385,827	45,152	1,078,421	2,693,008	3,478,864	10,447,661
-	-	-	-	-	-	-
284,949	254,957	26,511	118,393	81,010	125,036	11,346,558
-	-	-	-	-	-	-
<u>1,295,508</u>	<u>640,784</u>	<u>71,663</u>	<u>1,196,814</u>	<u>2,774,018</u>	<u>3,603,900</u>	<u>21,794,219</u>
<u>\$ 1,297,227</u>	<u>\$ 641,634</u>	<u>\$ 71,758</u>	<u>\$ 1,543,079</u>	<u>\$ 2,777,698</u>	<u>\$ 3,608,316</u>	<u>\$ 23,218,531</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Balance Sheet November 30, 2018

	<u>Permanent Fund</u>	
	<u>Working Cash</u>	<u>Total Nonmajor Funds</u>
ASSETS		
Cash and investments	\$ 3,183,541	\$ 126,795,128
Property tax receivable	-	15,906,338
Intergovernmental receivable	-	7,861,055
Interest receivable	11,457	434,358
Loan receivable	-	3,003,900
Other receivables	26,272	691,622
Prepaid items	-	186,384
Due from other funds	-	968,010
Total assets	<u>\$ 3,221,270</u>	<u>\$ 155,846,795</u>
LIABILITIES		
Accounts payable	\$ -	\$ 7,981,256
Accrued payroll	-	1,132,903
Due to other funds	-	1,468,764
Unearned revenue	-	566,281
Total liabilities	<u>-</u>	<u>11,149,204</u>
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for future periods	-	15,906,338
Unavailable Revenue	4,234	1,950,185
Total deferred inflow of resources	<u>4,234</u>	<u>17,856,523</u>
FUND BALANCES (DEFICITS)		
Nonspendable	1,150,000	1,336,384
Restricted	-	84,784,495
Committed	-	9,874,147
Assigned	2,067,036	31,134,418
Unassigned	-	(288,376)
Total fund balances (deficits)	<u>3,217,036</u>	<u>126,841,068</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 3,221,270</u>	<u>\$ 155,846,795</u>

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KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2018

Special Revenue Funds

	Insurance Liability	County Automation	Geographic Information Systems	Motor Fuel Local Option	FICA/Social Security
REVENUES					
Property taxes	\$ 3,047,517	\$ -	\$ -	\$ -	\$ 3,767,137
Other taxes	-	-	-	9,779,778	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	6,775	1,180,577	-	-
Reimbursements	42,373	-	10,828	173,903	1,126
Net investment income (loss)	104,937	979	36,805	374,802	46,880
Miscellaneous	-	-	13	-	-
Total revenues	<u>3,194,827</u>	<u>7,754</u>	<u>1,228,223</u>	<u>10,328,483</u>	<u>3,815,143</u>
EXPENDITURES					
Current					
General Government	2,681,694	-	1,279,391	-	3,770,657
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	12,611,407	-
Judicial	1,476,651	-	-	-	-
Public Service and Records	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment & Conservation	-	-	-	-	-
Development Housing and	-	-	-	-	-
Economic Development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	19,949	43,556	200,290	-
Total expenditures	<u>4,158,345</u>	<u>19,949</u>	<u>1,322,947</u>	<u>12,811,697</u>	<u>3,770,657</u>
Excess (deficiency) of revenues over expenditures	<u>(963,518)</u>	<u>(12,195)</u>	<u>(94,724)</u>	<u>(2,483,214)</u>	<u>44,486</u>
OTHER FINANCING SOURCES (USES)					
Insurance recovery	130,099	-	-	-	-
Proceeds from sale property	-	-	-	-	-
Transfers in	29,739	-	-	-	41,148
Transfers out	-	-	(42,304)	(54,871)	(1,304)
Total other financing sources (uses)	<u>159,838</u>	<u>-</u>	<u>(42,304)</u>	<u>(54,871)</u>	<u>39,844</u>
Net change in fund balances	(803,680)	(12,195)	(137,028)	(2,538,085)	84,330
FUND BALANCES, BEGINNING OF YEAR	<u>7,579,033</u>	<u>57,229</u>	<u>2,212,538</u>	<u>20,074,079</u>	<u>3,160,734</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 6,775,353</u>	<u>\$ 45,034</u>	<u>\$ 2,075,510</u>	<u>\$ 17,535,994</u>	<u>\$ 3,245,064</u>

Grand Victoria Casino Elgin	Public Safety Sales Tax	Judicial Technology Sales Tax	Tax Sale Automation	Vital Records Automation	Election Equipment	Recorder's Automation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,641,259	1,094,172	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	73,038	179,764	-	716,162
400	-	-	-	-	-	-
101,450	18,360	-	9,118	2,266	(1,831)	17,258
2,765,659	-	-	5,961	-	-	-
<u>2,867,509</u>	<u>1,659,619</u>	<u>1,094,172</u>	<u>88,117</u>	<u>182,030</u>	<u>(1,831)</u>	<u>733,420</u>
1,052,059	-	-	-	-	-	-
-	589,813	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,002,889	-	-	-	-
-	-	-	36,350	200,524	-	522,220
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	870,472	-	-	29,454	69,334	-
<u>1,052,059</u>	<u>1,460,285</u>	<u>1,002,889</u>	<u>36,350</u>	<u>229,978</u>	<u>69,334</u>	<u>522,220</u>
<u>1,815,450</u>	<u>199,334</u>	<u>91,283</u>	<u>51,767</u>	<u>(47,948)</u>	<u>(71,165)</u>	<u>211,200</u>
-	-	-	-	-	-	-
-	-	-	-	-	264,900	-
-	-	-	-	-	506,300	-
(2,382,634)	(500,000)	(14,387)	-	-	-	-
<u>(2,382,634)</u>	<u>(500,000)</u>	<u>(14,387)</u>	<u>-</u>	<u>-</u>	<u>771,200</u>	<u>-</u>
(567,184)	(300,666)	76,896	51,767	(47,948)	700,035	211,200
<u>7,536,698</u>	<u>1,565,007</u>	<u>27,425</u>	<u>543,327</u>	<u>136,051</u>	<u>-</u>	<u>931,955</u>
<u>\$ 6,969,514</u>	<u>\$ 1,264,341</u>	<u>\$ 104,321</u>	<u>\$ 595,094</u>	<u>\$ 88,103</u>	<u>\$ 700,035</u>	<u>\$ 1,143,155</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2018

Special Revenue Funds (Continued)

	Children's Waiting Room	D.U.I.	Foreclosure Mediation	Court Automation	Court Document Storage
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	27,015	-	-	1,469,248
Charges for services	152,076	-	59,750	1,538,524	-
Reimbursements	-	-	-	-	-
Net investment income (loss)	987	1,549	1,650	8,060	3,525
Miscellaneous	-	-	-	-	-
Total revenues	153,063	28,564	61,400	1,546,584	1,472,773
EXPENDITURES					
Current					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Judicial	125,115	-	29,759	925,950	1,274,413
Public Service and Records	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment & Conservation	-	-	-	-	-
Development Housing and Economic Development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	16,765	-
Total expenditures	125,115	-	29,759	942,715	1,274,413
Excess (deficiency) of revenues over expenditures	27,948	28,564	31,641	603,869	198,360
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Proceeds from sale property	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(12,000)	-	-	(299,000)	-
Total other financing sources (uses)	(12,000)	-	-	(299,000)	-
Net change in fund balances	15,948	28,564	31,641	304,869	198,360
FUND BALANCES, BEGINNING OF YEAR	37,344	80,813	87,662	217,139	99,356
FUND BALANCES (DEFICITS), END OF YEAR	\$ 53,292	\$ 109,377	\$ 119,303	\$ 522,008	\$ 297,716

Child Support	Circuit Clerk Administrative Services	Circuit Clerk Electronic Citation	Title IV-D Child Support	Drug Prosecution	Victim Coordinator Services	Auto Theft Task Force
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	596,234	82,527	39,646	-
-	-	-	-	85,735	-	-
115,795	383,567	119,076	-	-	-	-
-	-	-	-	-	27,500	-
5,124	6,362	2,823	-	-	-	658
-	-	-	-	-	-	-
120,919	389,929	121,899	596,234	168,262	67,146	658
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
83,885	328,214	62,762	608,291	275,051	64,571	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
83,885	328,214	62,762	608,291	275,051	64,571	-
37,034	61,715	59,137	(12,057)	(106,789)	2,575	658
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	7,594	-	25,350	-
-	-	-	-	-	-	-
-	-	-	7,594	-	25,350	-
37,034	61,715	59,137	(4,463)	(106,789)	27,925	658
290,066	335,693	142,578	219,031	386,403	110,860	37,797
\$ 327,100	\$ 397,408	\$ 201,715	\$ 214,568	\$ 279,614	\$ 138,785	\$ 38,455

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2018

Special Revenue Funds (Continued)

	Weed and Seed	Child Advocacy Center	Equitable Sharing Program	State's Attorney Records Automation	Bad Check Restitution
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	162,901	-	-	-
Fines	-	-	-	-	5,153
Charges for services	-	348,690	-	34,745	-
Reimbursements	-	32,083	-	-	-
Net investment income (loss)	-	7,226	1,080	-	640
Miscellaneous	-	-	-	-	(74)
Total revenues	-	550,900	1,080	34,745	5,719
EXPENDITURES					
Current					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Judicial	-	1,042,356	10,636	15,049	6,405
Public Service and Records	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment & Conservation	-	-	-	-	-
Development Housing and Economic Development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	1,042,356	10,636	15,049	6,405
Excess (deficiency) of revenues over expenditures	-	(491,456)	(9,556)	19,696	(686)
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Proceeds from sale property	-	-	-	-	-
Transfers in	-	196,930	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	196,930	-	-	-
Net change in fund balances	-	(294,526)	(9,556)	19,696	(686)
FUND BALANCES, BEGINNING OF YEAR	32,240	419,012	55,597	183,516	38,763
FUND BALANCES (DEFICITS), END OF YEAR	\$ 32,240	\$ 124,486	\$ 46,041	\$ 203,212	\$ 38,077

Drug Asset Forfeiture	State's Attorney Employee Events	Child Advocacy Advisory Board	Money Laundering	Employee Events	EMA Volunteer	KC Emergency Planning
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
22,431	-	-	36,398	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,702	-	-
4,550	3	458	-	363	223	387
-	78	-	-	-	2,250	6,800
<u>26,981</u>	<u>81</u>	<u>458</u>	<u>36,398</u>	<u>2,065</u>	<u>2,473</u>	<u>7,187</u>
-	-	-	-	1,436	-	-
-	-	-	-	-	2,801	3,759
-	-	-	-	-	-	-
6,587	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>6,587</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,436</u>	<u>2,801</u>	<u>3,759</u>
20,394	81	458	36,398	629	(328)	3,428
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	224,260	-	-	-
(224,260)	-	-	-	-	-	-
<u>(224,260)</u>	<u>-</u>	<u>-</u>	<u>224,260</u>	<u>-</u>	<u>-</u>	<u>-</u>
(203,866)	81	458	260,658	629	(328)	3,428
325,899	622	26,255	-	20,584	13,367	18,462
<u>\$ 122,033</u>	<u>\$ 703</u>	<u>\$ 26,713</u>	<u>\$ 260,658</u>	<u>\$ 21,213</u>	<u>\$ 13,039</u>	<u>\$ 21,890</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2018

Special Revenue Funds (Continued)

	Bomb Squad SWAT	Law Library	Canteen Commission	County Sheriff DEF Federal	County Sheriff DEF Local
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	60	-	159,019	61,602
Charges for services	-	323,875	-	-	-
Reimbursements	-	1,321	443,881	-	-
Net investment income (loss)	-	2,762	-	-	800
Miscellaneous	1,662	10,016	-	-	1,029
Total revenues	1,662	338,034	443,881	159,019	63,431
EXPENDITURES					
Current					
General Government	-	-	-	-	-
Public Safety	10,841	-	400,641	133,034	82,752
Highways and Streets	-	-	-	-	-
Judicial	-	272,377	-	-	-
Public Service and Records	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment & Conservation	-	-	-	-	-
Development Housing and	-	-	-	-	-
Economic Development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	1,035	-	118,188	-
Total expenditures	10,841	273,412	400,641	251,222	82,752
Excess (deficiency) of revenues over expenditures	(9,179)	64,622	43,240	(92,203)	(19,321)
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Proceeds from sale property	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(1,200)	(9,000)
Total other financing sources (uses)	-	-	-	(1,200)	(9,000)
Net change in fund balances	(9,179)	64,622	43,240	(93,403)	(28,321)
FUND BALANCES, BEGINNING OF YEAR	29,655	115,446	348,091	135,617	114,245
FUND BALANCES (DEFICITS), END OF YEAR	\$ 20,476	\$ 180,068	\$ 391,331	\$ 42,214	\$ 85,924

FATS	K-9 Unit	Vehicle Maintenance / Purchase	Sheriff DUI	Sheriff's Office Money Laundering	Court Security	AJF Medical Cost
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,000	-	-	21,899	13,341	-	-
-	-	-	-	-	1,955,897	21,439
-	-	-	-	533	-	-
-	-	-	-	-	15,575	422
-	2,000	21,429	-	90,994	-	-
6,000	2,000	21,429	21,899	104,868	1,971,472	21,861
-	-	-	-	-	-	-
1,881	2,000	10,855	900	113,671	2,261,347	21,513
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,881	2,000	10,855	900	113,671	2,261,347	21,513
4,119	-	10,574	20,999	(8,803)	(289,875)	348
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	10,200	632,927	-
-	-	-	-	-	-	-
-	-	-	-	10,200	632,927	-
4,119	-	10,574	20,999	1,397	343,052	348
4,395	-	94,708	36,248	-	431,813	10,982
\$ 8,514	\$ -	\$ 105,282	\$ 57,247	\$ 1,397	\$ 774,865	\$ 11,330

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2018

Special Revenue Funds (Continued)

	Sheriff Civil Operations	Sale & Error	Kane Comm	Probation Services	Substance Abuse Screening
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	91,535	64,882	522,761	1,126,934	55,331
Reimbursements	-	-	1,296,269	20,080	-
Net investment income (loss)	-	9,607	17,294	-	7,045
Miscellaneous	1,537	-	-	-	-
Total revenues	93,072	74,489	1,836,324	1,147,014	62,376
EXPENDITURES					
Current					
General Government	-	-	-	-	-
Public Safety	85,772	-	1,946,257	523,497	22,069
Highways and Streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment & Conservation	-	-	-	-	-
Development Housing and Economic Development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	85,772	-	1,946,257	523,497	22,069
Excess (deficiency) of revenues over expenditures	7,300	74,489	(109,933)	623,517	40,307
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Proceeds from sale property	-	-	-	-	-
Transfers in	-	-	771,091	-	-
Transfers out	-	(81,177)	(198,467)	(344,444)	-
Total other financing sources (uses)	-	(81,177)	572,624	(344,444)	-
Net change in fund balances	7,300	(6,688)	462,691	279,073	40,307
FUND BALANCES, BEGINNING OF YEAR	72,951	575,496	613,864	2,785,320	391,996
FUND BALANCES (DEFICITS), END OF YEAR	\$ 80,251	\$ 568,808	\$ 1,076,555	\$ 3,064,393	\$ 432,303

Drug Court Special Resources	Juvenile Drug Court	Probation Victim Services	Victim Impact Panel	Juvenile Justice Donation	Coroner Administration	Animal Control
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
200,406	-	-	-	-	14,111	-
2,895	-	-	-	-	-	5,122
80,047	34,306	14,178	27,475	-	121,265	893,994
454	-	-	-	-	-	4,600
4,471	1,213	298	29	101	3,582	7,235
-	-	-	-	461	-	1,415
288,273	35,519	14,476	27,504	562	138,958	912,366
-	-	-	-	-	-	-
968,353	27,567	-	-	621	69,415	716,424
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	31,460
968,353	27,567	-	-	621	69,415	747,884
(680,080)	7,952	14,476	27,504	(59)	69,543	164,482
-	-	-	-	-	-	-
-	-	-	-	-	-	-
560,473	-	-	-	-	-	-
-	(51,079)	-	(20,050)	-	(175,000)	-
560,473	(51,079)	-	(20,050)	-	(175,000)	-
(119,607)	(43,127)	14,476	7,454	(59)	(105,457)	164,482
78,595	94,875	12,346	14,900	5,951	284,394	340,424
\$ (41,012)	\$ 51,748	\$ 26,822	\$ 22,354	\$ 5,892	\$ 178,937	\$ 504,906

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2018

Special Revenue Funds (Continued)

	County Highway	County Bridge	Motor Fuel Tax	County Highway Matching	County Health
REVENUES					
Property taxes	\$ 4,999,128	\$ 311,918	\$ -	\$ 64,862	\$ 1,967,840
Other taxes	-	-	7,567,164	-	-
Licenses and permits	336,247	-	-	-	1,263,660
Grants	-	-	-	-	1,685,136
Fines	-	-	-	-	-
Charges for services	24,933	-	-	-	112,968
Reimbursements	290,485	32,276	-	-	15,002
Net investment income (loss)	187,841	8,123	223,537	3,466	77,542
Miscellaneous	9,146	-	82	-	13,201
Total revenues	5,847,780	352,317	7,790,783	68,328	5,135,349
EXPENDITURES					
Current					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	4,995,129	457,236	3,487,258	66,929	-
Judicial	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Health and Welfare	-	-	-	-	4,495,393
Environment & Conservation	-	-	-	-	-
Development Housing and	-	-	-	-	-
Economic Development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	457,724	-	-	-	54,064
Total expenditures	5,452,853	457,236	3,487,258	66,929	4,549,457
Excess (deficiency) of revenues over expenditures	394,927	(104,919)	4,303,525	1,399	585,892
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Proceeds from sale property	-	-	-	-	-
Transfers in	96,000	-	-	-	25,000
Transfers out	(267,396)	-	(3,492,175)	-	-
Total other financing sources (uses)	(171,396)	-	(3,492,175)	-	25,000
Net change in fund balances	223,531	(104,919)	811,350	1,399	610,892
FUND BALANCES, BEGINNING OF YEAR					
	11,315,852	495,661	15,973,887	196,565	4,012,120
FUND BALANCES (DEFICITS), END OF YEAR					
	\$ 11,539,383	\$ 390,742	\$ 16,785,237	\$ 197,964	\$ 4,623,012

Kane Kares	Veterans' Commission	Illinois Counties Information Management	Web Technical Services	Community Development Block Program	HOME Program	Unincorporated Stormwater Management
\$ -	\$ 304,571	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
482,890	-	-	-	1,372,316	737,425	-
-	-	-	-	-	-	-
-	-	1,850	-	-	-	64,800
-	-	-	-	679,463	-	-
10,104	11,115	51	-	-	-	1,171
-	945	-	-	-	183,228	-
492,994	316,631	1,901	-	2,051,779	920,653	65,971
-	-	4,228	180,204	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
469,405	297,406	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	2,045,126	992,713	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
469,405	297,406	4,228	180,204	2,045,126	992,713	-
23,589	19,225	(2,327)	(180,204)	6,653	(72,060)	65,971
-	-	-	-	-	-	-
-	-	-	-	-	-	-
188,145	-	-	317,000	-	-	-
-	-	-	-	(10,571)	-	-
188,145	-	-	317,000	(10,571)	-	-
211,734	19,225	(2,327)	136,796	(3,918)	(72,060)	65,971
476,063	678,845	3,452	50,621	376	155,034	67,262
\$ 687,797	\$ 698,070	\$ 1,125	\$ 187,417	\$ (3,542)	\$ 82,974	\$ 133,233

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2018

Special Revenue Funds (Continued)

	Homeless Management Information Systems	OCR & Recovery Act Programs	Quality of Kane Grants	Neighborhood Stabilization Program	Continuum of Care Planning Grant
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	112,296	37,258	-	-	47,269
Fines	-	-	-	-	-
Charges for services	-	-	-	-	-
Reimbursements	-	-	-	20,000	-
Net investment income (loss)	-	-	741	-	-
Miscellaneous	8,185	7,125	-	-	24,300
Total revenues	120,481	44,383	741	20,000	71,569
EXPENDITURES					
Current					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment & Conservation	-	-	-	-	-
Development Housing and Economic Development	131,019	39,331	-	202,761	72,439
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	2,430	-	-	-	-
Total expenditures	133,449	39,331	-	202,761	72,439
Excess (deficiency) of revenues over expenditures	(12,968)	5,052	741	(182,761)	(870)
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Proceeds from sale property	-	-	-	-	-
Transfers in	10,571	-	20,000	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	10,571	-	20,000	-	-
Net change in fund balances	(2,397)	5,052	20,741	(182,761)	(870)
FUND BALANCES, BEGINNING OF YEAR	6,120	45,836	27,629	193,264	7,011
FUND BALANCES (DEFICITS), END OF YEAR	\$ 3,723	\$ 50,888	\$ 48,370	\$ 10,503	\$ 6,141

Elgin CDBG	Stormwater Management	Blighted Structure Demolition	Farmland Preservation	Growing for Kane	Workforce Development	Kane County Law Enforcement
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	2,000	-	-	-	-	-
124,732	-	-	-	11,873	6,174,269	-
-	-	-	-	-	-	81,910
-	8,250	-	-	-	-	-
-	6,700	-	-	-	-	-
-	20,718	1,205	52,102	331	-	4,164
-	50	-	7	10,151	-	-
124,732	37,718	1,205	52,109	22,355	6,174,269	86,074
-	-	-	-	-	-	-
-	-	-	-	-	-	89,829
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	6,437,094	-
-	-	-	-	-	-	-
-	123,864	-	66,830	-	-	-
122,215	-	11,595	-	25,621	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	53,446	-	-	-
122,215	123,864	11,595	120,276	25,621	6,437,094	89,829
2,517	(86,146)	(10,390)	(68,167)	(3,266)	(262,825)	(3,755)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	99,546	-	300,000	-	-	-
-	-	-	-	-	-	-
-	99,546	-	300,000	-	-	-
2,517	13,400	(10,390)	231,833	(3,266)	(262,825)	(3,755)
-	1,139,478	204,718	2,820,143	18,534	30,161	213,488
\$ 2,517	\$ 1,152,878	\$ 194,328	\$ 3,051,976	\$ 15,268	\$ (232,664)	\$ 209,733

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2018

	<u>Special Revenue Funds (Continued)</u>			<u>Debt Service Funds</u>	
	<u>Marriage Fees</u>	<u>Mill Creek Special Service Area</u>	<u>Transportation Safety Highway HB</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Motor Fuel Tax Debt Service</u>
REVENUES					
Property taxes	\$ -	\$ 679,374	\$ -	\$ 15,142,347	\$ -
Other taxes	-	-	-	20,082,373	-
Licenses and permits	-	-	-	1,601,907	-
Grants	-	-	-	11,881,289	-
Fines	-	-	250	1,992,078	-
Charges for services	14,840	-	-	10,476,099	-
Reimbursements	-	-	-	3,100,979	-
Net investment income (loss)	-	18,540	54	1,447,931	58,895
Miscellaneous	-	3,598	-	3,171,248	-
Total revenues	<u>14,840</u>	<u>701,512</u>	<u>304</u>	<u>68,896,251</u>	<u>58,895</u>
EXPENDITURES					
Current					
General Government	-	748,873	-	9,718,542	-
Public Safety	-	-	-	8,085,612	-
Highways and Streets	-	-	-	21,617,959	-
Judicial	11,945	-	-	7,622,906	-
Public Service and Records	-	-	-	7,196,188	-
Health and Welfare	-	-	-	5,262,204	-
Environment & Conservation	-	-	-	190,694	-
Development Housing and	-	-	-	-	-
Economic Development	-	-	-	3,642,820	-
Debt service					
Principal	-	-	-	-	2,850,000
Interest and fiscal charges	-	-	-	-	571,987
Capital outlay	-	-	-	1,968,167	-
Total expenditures	<u>11,945</u>	<u>748,873</u>	<u>-</u>	<u>65,305,092</u>	<u>3,421,987</u>
Excess (deficiency) of revenues over expenditures	<u>2,895</u>	<u>(47,361)</u>	<u>304</u>	<u>3,591,159</u>	<u>(3,363,092)</u>
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	130,099	-
Proceeds from sale property	-	-	-	264,900	-
Transfers in	-	-	-	4,062,274	3,492,175
Transfers out	-	(2,400)	-	(8,183,719)	-
Total other financing sources (uses)	<u>-</u>	<u>(2,400)</u>	<u>-</u>	<u>(3,726,446)</u>	<u>3,492,175</u>
Net change in fund balances	2,895	(49,761)	304	(135,287)	129,083
FUND BALANCES, BEGINNING OF YEAR	<u>11,624</u>	<u>1,002,083</u>	<u>2,935</u>	<u>92,744,209</u>	<u>3,270,836</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 14,519</u>	<u>\$ 952,322</u>	<u>\$ 3,239</u>	<u>\$ 92,608,922</u>	<u>\$ 3,399,919</u>

Capital Projects Funds						
Transit Sales Tax Debt Service	Recovery Zone Bond Debt Service	JJC/AJC Refunding Debt Service	Total Nonmajor Debt Service Funds	Capital Projects	Recovery Zone Bond Construction	Transportation Capital
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,318	\$ -
-	-	-	-	211,157	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	199,440	-	199,440	-	-	205,068
2,866	18,186	49,017	128,964	114,223	919	60,768
-	-	-	-	-	-	4,100
2,866	217,626	49,017	328,404	325,380	15,237	269,936
-	-	-	-	129,000	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	578,685
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	2,550	-
-	705,000	1,980,000	5,535,000	-	-	-
-	171,518	585,150	1,328,655	-	-	-
-	-	-	-	3,767,216	-	1,304,692
-	876,518	2,565,150	6,863,655	3,896,216	2,550	1,883,377
2,866	(658,892)	(2,516,133)	(6,535,251)	(3,570,836)	12,687	(1,613,441)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	69,032	2,690,000	6,251,207	4,150,100	-	-
-	-	-	-	-	(14,161)	-
-	69,032	2,690,000	6,251,207	4,150,100	(14,161)	-
2,866	(589,860)	173,867	(284,044)	579,264	(1,474)	(1,613,441)
164,630	3,447,781	2,621,688	9,504,935	5,929,630	41,201	3,951,612
\$ 167,496	\$ 2,857,921	\$ 2,795,555	\$ 9,220,891	\$ 6,508,894	\$ 39,727	\$ 2,338,171

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2018

Capital Projects Funds (Continued)

	Aurora Area Impact Fees	Campton Hills Impact Fees	Greater Elgin Impact Fees	Northwest Impact Fees	Southwest Impact Fees
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	27,408	(898)	28,051	13,533	21,429
Reimbursements	-	-	-	-	-
Net investment income (loss)	11,963	17,622	19,434	5,875	13,767
Miscellaneous	156	-	-	-	-
Total revenues	39,527	16,724	47,485	19,408	35,196
EXPENDITURES					
Current					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	3,458	305,017	-	159,353
Judicial	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment & Conservation	-	-	-	-	-
Development Housing and Economic Development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	51,059	-	271,583	-	-
Total expenditures	51,059	3,458	576,600	-	159,353
Excess (deficiency) of revenues over expenditures	(11,532)	13,266	(529,115)	19,408	(124,157)
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Proceeds from sale property	-	-	-	-	-
Transfers in	-	-	-	-	20,000
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	20,000
Net change in fund balances	(11,532)	13,266	(529,115)	19,408	(104,157)
FUND BALANCES, BEGINNING OF YEAR	690,111	1,013,060	1,128,107	329,532	776,060
FUND BALANCES (DEFICITS), END OF YEAR	\$ 678,579	\$ 1,026,326	\$ 598,992	\$ 348,940	\$ 671,903

Tri-Cities Impact Fees	Upper Fox Impact Fees	West Central Impact Fees	North Impact Fees	Central Impact Fees	South Impact Fees	Total Nonmajor Capital Projects Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,318
-	-	-	-	-	-	211,157
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
16,164	20,305	5,598	926,763	623,455	414,269	2,096,077
-	-	-	-	-	270,387	475,455
24,782	22,089	1,171	44,766	40,816	57,253	435,448
-	-	-	-	-	-	4,256
40,946	42,394	6,769	971,529	664,271	741,909	3,236,711
-	-	-	-	-	-	129,000
-	-	-	-	-	-	-
107,778	-	-	968,003	-	24,007	2,146,301
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,550
-	-	-	-	-	-	-
-	-	-	-	-	-	-
86,847	462,359	-	1,052,442	104,000	426,784	7,526,982
194,625	462,359	-	2,020,445	104,000	450,791	9,804,833
(153,679)	(419,965)	6,769	(1,048,916)	560,271	291,118	(6,568,122)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	4,170,100
-	-	-	(45,000)	(31,000)	(20,000)	(110,161)
-	-	-	(45,000)	(31,000)	(20,000)	4,059,939
(153,679)	(419,965)	6,769	(1,093,916)	529,271	271,118	(2,508,183)
1,449,187	1,060,749	64,894	2,290,730	2,244,747	3,332,782	24,302,402
\$ 1,295,508	\$ 640,784	\$ 71,663	\$ 1,196,814	\$ 2,774,018	\$ 3,603,900	\$ 21,794,219

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2018

	Permanent Fund	
	Working Cash	Total Nonmajor Funds
REVENUES		
Property taxes	\$ -	\$ 15,156,665
Other taxes	-	20,293,530
Licenses and permits	-	1,601,907
Grants	-	11,881,289
Fines	-	1,992,078
Charges for services	-	12,572,176
Reimbursements	-	3,775,874
Net investment income (loss)	54,570	2,066,913
Miscellaneous	-	3,175,504
Total revenues	<u>54,570</u>	<u>72,515,936</u>
EXPENDITURES		
Current		
General Government	-	9,847,542
Public Safety	-	8,085,612
Highways and Streets	-	23,764,260
Judicial	-	7,622,906
Public Service and Records	-	7,196,188
Health and Welfare	-	5,262,204
Environment & Conservation	-	190,694
Development Housing and Economic Development	-	3,645,370
Debt service		
Principal	-	5,535,000
Interest and fiscal charges	-	1,328,655
Capital outlay	-	9,495,149
Total expenditures	<u>-</u>	<u>81,973,580</u>
Excess (deficiency) of revenues over expenditures	<u>54,570</u>	<u>(9,457,644)</u>
OTHER FINANCING SOURCES (USES)		
Insurance recovery	-	130,099
Proceeds from sale property	-	264,900
Transfers in	-	14,483,581
Transfers out	-	(8,293,880)
Total other financing sources (uses)	<u>-</u>	<u>6,584,700</u>
Net change in fund balances	54,570	(2,872,944)
FUND BALANCES, BEGINNING OF YEAR	<u>3,162,466</u>	<u>129,714,012</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 3,217,036</u>	<u>\$ 126,841,068</u>

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KANE COUNTY, ILLINOIS

Insurance Liability Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 3,054,677	\$ 3,054,677	\$ 3,047,517	\$ (7,160)
Reimbursements	50,000	50,000	42,373	(7,627)
Net investment income	63,000	63,000	104,937	41,937
Total revenues	3,167,677	3,167,677	3,194,827	27,150
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	134,096	134,096	134,102	(6)
Benefits				
Healthcare contribution	17,196	17,196	17,050	146
Dental contribution	825	825	304	521
FICA/SS contribution	10,259	10,259	10,127	132
IMRF contribution	12,713	12,713	12,578	135
Total Benefits	40,993	40,993	40,059	934
Contractual Services				
Project administration services	134,000	134,000	106,610	27,390
Contractual/consulting services	260,000	175,000	114,491	60,509
Liability insurance	452,439	452,977	947,568	(494,591)
Workers compensation	1,040,620	1,041,280	1,329,718	(288,438)
Unemployment claims	66,183	66,226	5,676	60,550
Employee training	10,000	10,000	3,470	6,530
Total Contractual Services	1,963,242	1,879,483	2,507,533	(628,050)
Total General Government	2,138,331	2,054,572	2,681,694	(627,122)
Judicial				
Personnel Services				
Salaries and wages	681,063	756,063	741,926	14,137
Benefits				
Healthcare contribution	110,566	131,509	113,140	18,369
Dental contribution	3,613	4,257	4,181	76
FICA/SS contribution	52,102	57,840	53,085	4,755
IMRF contribution	64,565	71,675	66,907	4,768
Total Benefits	230,846	265,281	237,313	27,968
Contractual Services				
Legal services	150,000	150,000	418,889	(268,889)
Trials and costs of hearing	15,000	15,000	26,491	(11,491)
Witness costs	-	-	285	(285)
Court reporter costs	-	-	273	(273)
Repairs and maintenance - copiers	2,900	2,900	2,539	361
Liability insurance	12,428	13,749	13,749	-
Workers compensation	15,253	16,873	16,873	-

KANE COUNTY, ILLINOIS

Insurance Liability Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Unemployment claims	\$ 989	\$ 1,093	\$ 1,093	\$ -
Conferences and meetings	9,000	9,000	1,848	7,152
Employee training	6,500	6,500	5,377	1,123
Employee mileage expense	1,500	1,500	496	1,004
General association dues	3,640	3,640	4,082	(442)
Total Contractual Services	217,210	220,255	491,995	(271,740)
Commodities				
Office supplies	500	500	905	(405)
Books and subscriptions	4,900	4,900	4,512	388
Telephone	1,400	1,400	-	1,400
Total Commodities	6,800	6,800	5,417	1,383
Total Judicial	1,135,919	1,248,399	1,476,651	(228,252)
Total expenditures	3,274,250	3,302,971	4,158,345	(855,374)
Excess (deficiency) of revenues over expenditures	(106,573)	(135,294)	(963,518)	(828,224)
OTHER FINANCING SOURCES (USES)				
Insurance recovery	105,555	105,555	130,099	24,544
Transfers in	1,018	29,739	29,739	-
Total other financing sources (uses)	106,573	135,294	159,838	24,544
Net change in fund balances	\$ -	\$ -	(803,680)	\$ (803,680)
FUND BALANCE, BEGINNING OF YEAR			7,579,033	
FUND BALANCE, END OF YEAR			\$ 6,775,353	

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KANE COUNTY, ILLINOIS

County Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 6,775	\$ 6,775	\$ 6,775	\$ -
Net investment income	59	59	979	920
Total revenues	6,834	6,834	7,754	920
EXPENDITURES				
General Government				
Contractual Services				
Repairs and maintenance - computers	-	9,330	-	9,330
Total General Government	-	9,330	-	9,330
Capital Outlay				
Computer software - capital	-	41,670	19,949	21,721
Total Capital Outlay	-	41,670	19,949	21,721
Total expenditures	-	51,000	19,949	31,051
Net change in fund balances	\$ 6,834	\$ (44,166)	(12,195)	\$ 31,971
FUND BALANCE, BEGINNING OF YEAR			57,229	
FUND BALANCE, END OF YEAR			\$ 45,034	

KANE COUNTY, ILLINOIS

Geographic Information Systems Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,330,500	\$ 1,330,500	\$ 1,180,577	\$ (149,923)
Reimbursements	-	-	10,828	10,828
Net investment income	18,900	18,900	36,805	17,905
Miscellaneous	-	-	13	13
Total revenues	1,349,400	1,349,400	1,228,223	(121,177)
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	682,164	682,164	651,768	30,396
Part-time salaries	7,220	7,220	-	7,220
Overtime salaries	5,282	5,282	380	4,902
Total Personnel Services	694,666	694,666	652,148	42,518
Benefits				
Healthcare contribution	129,785	129,785	94,791	34,994
Dental contribution	5,088	5,088	3,756	1,332
FICA/SS contribution	53,142	53,142	48,158	4,984
IMRF contribution	65,170	65,170	59,164	6,006
Total Benefits	253,185	253,185	205,869	47,316
Contractual Services				
Contractual/consulting services	636,616	636,616	155,408	481,208
Repairs and maintenance - computers	237,730	237,730	212,614	25,116
Liability insurance	12,007	12,007	12,007	-
Workers compensation	14,735	14,735	14,735	-
Unemployment claims	956	956	956	-
Conferences and meetings	12,000	12,000	10,904	1,096
Employee training	10,000	10,000	1,727	8,273
Employee mileage expense	500	500	148	352
General association dues	1,990	1,990	1,715	275
Total Contractual Services	926,534	926,534	410,214	516,320
Commodities				
Office supplies	1,500	1,500	2,487	(987)
Computer related supplies	13,500	13,500	2,622	10,878
Books and subscriptions	5,000	5,000	27	4,973
Computer software - non capital	2,500	2,500	1,515	985
Computer hardware - non capital	2,500	2,500	325	2,175
Telephone	3,700	3,700	2,650	1,050
Cellular phone	1,500	1,500	1,534	(34)
Total Commodities	30,200	30,200	11,160	19,040
Total General Government	1,904,585	1,904,585	1,279,391	625,194

KANE COUNTY, ILLINOIS

Geographic Information Systems Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computers	\$ 82,338	\$ 82,338	\$ 13,556	\$ 68,782
Computer software - capital	34,000	34,000	-	34,000
Printers	6,000	6,000	-	6,000
Communications equipment	-	-	30,000	(30,000)
Office furniture	3,000	3,000	-	3,000
Total Capital Outlay	<u>125,338</u>	<u>125,338</u>	<u>43,556</u>	<u>81,782</u>
Total expenditures	<u>2,029,923</u>	<u>2,029,923</u>	<u>1,322,947</u>	<u>706,976</u>
Excess (deficiency) of revenues over expenditures	<u>(680,523)</u>	<u>(680,523)</u>	<u>(94,724)</u>	<u>585,799</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(42,304)</u>	<u>(42,304)</u>	<u>(42,304)</u>	-
Total other financing sources (uses)	<u>(42,304)</u>	<u>(42,304)</u>	<u>(42,304)</u>	-
Net change in fund balances	<u>\$ (722,827)</u>	<u>\$ (722,827)</u>	<u>(137,028)</u>	<u>\$ 585,799</u>
FUND BALANCE, BEGINNING OF YEAR			<u>2,212,538</u>	
FUND BALANCE, END OF YEAR			<u>\$ 2,075,510</u>	

KANE COUNTY, ILLINOIS

Motor Fuel Local Option Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 9,300,000	\$ 9,300,000	\$ 9,779,778	\$ 479,778
Reimbursements	148,385	148,385	173,903	25,518
Net investment income	85,000	85,000	374,802	289,802
Total revenues	9,533,385	9,533,385	10,328,483	795,098
EXPENDITURES				
Highways and Streets				
Contractual Services				
Engineering services	775,000	775,000	377,218	397,782
Repairs and maintenance - roads	28,000	28,000	134,321	(106,321)
Repairs and maintenance - bridges	4,275,000	4,275,000	1,135,889	3,139,111
Repairs and maintenance - cracksealing	625,000	625,000	133,309	491,691
Repairs and maintenance - pavement mark	1,150,000	1,150,000	825,049	324,951
Repairs and maintenance - resurfacing	6,500,000	6,500,000	7,562,198	(1,062,198)
Pavement preservation	750,000	750,000	725,003	24,997
Total Contractual Services	14,103,000	14,103,000	10,892,987	3,210,013
Commodities				
Uniform supplies	20,000	20,000	21,827	(1,827)
Vehicle parts/supplies	120,000	120,000	108,393	11,607
Equipment parts/supplies	80,000	80,000	61,105	18,895
Tools	13,000	13,000	13,049	(49)
Rock salt	667,130	667,130	588,496	78,634
Culverts	12,000	12,000	5,603	6,397
Road material	50,000	50,000	36,838	13,162
Traffic markers and barricades	10,000	10,000	-	10,000
Utilities - intersection lighting	861,878	861,878	883,109	(21,231)
Total Commodities	1,834,008	1,834,008	1,718,420	115,588
Total Highways and Streets	15,937,008	15,937,008	12,611,407	3,325,601
Capital Outlay				
Machinery and equipment	-	-	9,004	(9,004)
Road construction	250,000	250,000	-	250,000
Bridge construction	100,000	100,000	183,931	(83,931)
Highway right of way	-	-	7,355	(7,355)
Total Capital Outlay	350,000	350,000	200,290	149,710
Total expenditures	16,287,008	16,287,008	12,811,697	3,475,311
Excess (deficiency) of revenues over expenditures	(6,753,623)	(6,753,623)	(2,483,214)	4,270,409

KANE COUNTY, ILLINOIS

Motor Fuel Local Option Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (54,871)	\$ (54,871)	\$ (54,871)	\$ -
Total other financing sources (uses)	<u>(54,871)</u>	<u>(54,871)</u>	<u>(54,871)</u>	<u>-</u>
Net change in fund balances	<u>\$ (6,808,494)</u>	<u>\$ (6,808,494)</u>	(2,538,085)	<u>\$ 4,270,409</u>
FUND BALANCE, BEGINNING OF YEAR			<u>20,074,079</u>	
FUND BALANCE, END OF YEAR			<u>\$ 17,535,994</u>	

KANE COUNTY, ILLINOIS

FICA/Social Security Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 3,776,027	\$ 3,776,027	\$ 3,767,137	\$ (8,890)
Reimbursements	-	-	1,126	1,126
Net investment income	29,295	29,295	46,880	17,585
Total revenues	3,805,322	3,805,322	3,815,143	9,821
EXPENDITURES				
General Government				
Benefits				
FICA/SS contribution	3,912,235	3,913,453	3,770,657	142,796
Total General Government	3,912,235	3,913,453	3,770,657	142,796
Total expenditures	3,912,235	3,913,453	3,770,657	142,796
Excess (deficiency) of revenues over expenditures	(106,913)	(108,131)	44,486	142,796
OTHER FINANCING SOURCES (USES)				
Transfers in	1,913	4,435	41,148	36,713
Transfers out	-	(1,304)	(1,304)	-
Total other financing sources (uses)	1,913	3,131	39,844	36,713
Net change in fund balances	\$ (105,000)	\$ (105,000)	84,330	\$ 179,509
FUND BALANCE, BEGINNING OF YEAR			3,160,734	
FUND BALANCE, END OF YEAR			\$ 3,245,064	

KANE COUNTY, ILLINOIS

Grand Victoria Casino Elgin Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ -	\$ -	\$ 400	\$ 400
Net investment income	35,000	35,000	101,450	66,450
Miscellaneous	2,996,179	2,996,179	2,765,659	(230,520)
Total revenues	3,031,179	3,031,179	2,867,509	(163,670)
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	63,632	63,632	60,158	3,474
Benefits				
Healthcare contribution	18,479	18,479	18,408	71
Dental contribution	96	96	565	(469)
FICA/SS contribution	4,868	4,868	3,941	927
IMRF contribution	6,033	6,033	4,897	1,136
Tuition reimbursement	38,400	38,400	9,696	28,704
Total Benefits	67,876	67,876	37,507	30,369
Contractual Services				
Contractual/consulting services	75,000	75,000	116,430	(41,430)
Liability insurance	1,120	1,120	1,120	-
Workers compensation	1,375	1,375	1,375	-
Unemployment claims	90	90	90	-
Conferences and meetings	50	50	-	50
External grants	739,926	739,926	830,694	(90,768)
Total Contractual Services	817,561	817,561	949,709	(132,148)
Commodities				
Office supplies	200	200	185	15
Postage	100	100	-	100
Books and subscriptions	4,500	4,500	4,500	-
Total Commodities	4,800	4,800	4,685	115
Total General Government	953,869	953,869	1,052,059	(98,190)
Total expenditures	953,869	953,869	1,052,059	(98,190)
Excess (deficiency) of revenues over expenditures	2,077,310	2,077,310	1,815,450	(261,860)

KANE COUNTY, ILLINOIS

Grand Victoria Casino Elgin
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (2,382,634)	\$ (2,382,634)	\$ (2,382,634)	\$ -
Total other financing sources (uses)	<u>(2,382,634)</u>	<u>(2,382,634)</u>	<u>(2,382,634)</u>	<u>-</u>
Net change in fund balances	<u>\$ (305,324)</u>	<u>\$ (305,324)</u>	(567,184)	<u>\$ (261,860)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>7,536,698</u>	
FUND BALANCE, END OF YEAR			<u>\$ 6,969,514</u>	

KANE COUNTY, ILLINOIS

Public Safety Sales Tax
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 1,564,000	\$ 1,564,000	\$ 1,641,259	\$ 77,259
Net investment income	11,700	11,700	18,360	6,660
Total revenues	1,575,700	1,575,700	1,659,619	83,919
EXPENDITURES				
Public Safety				
Contractual Services				
Software licensing cost	560,474	633,565	588,021	45,544
Repairs and maintenance - computers	-	-	1,792	(1,792)
Total Contractual Services	560,474	633,565	589,813	43,752
Total Public Safety				
Capital Outlay				
Communications equipment	1,011,900	1,274,688	664,063	610,625
Automotive equipment	-	205,720	206,409	(689)
Total Capital Outlay	1,011,900	1,480,408	870,472	609,936
Total expenditures	1,572,374	2,113,973	1,460,285	653,688
Excess (deficiency) of revenues over expenditures	3,326	(538,273)	199,334	737,607
OTHER FINANCING SOURCES (USES)				
Transfers out	(500,000)	(500,000)	(500,000)	-
Total other financing sources (uses)	(500,000)	(500,000)	(500,000)	-
Net change in fund balances	\$ (496,674)	\$ (1,038,273)	(300,666)	\$ 737,607
FUND BALANCE, BEGINNING OF YEAR			1,565,007	
FUND BALANCE, END OF YEAR			\$ 1,264,341	

KANE COUNTY, ILLINOIS

Judicial Technology Sales Tax Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 1,043,000	\$ 1,043,000	\$ 1,094,172	\$ 51,172
Net investment income	57	57	-	(57)
Total revenues	1,043,057	1,043,057	1,094,172	51,115
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	301,536	301,536	302,432	(896)
Overtime salaries	-	-	1,280	(1,280)
Total Personnel Services	301,536	301,536	303,712	(2,176)
Benefits				
Healthcare contribution	54,599	54,599	58,492	(3,893)
Dental contribution	2,576	2,576	2,504	72
FICA/SS contribution	23,068	23,068	22,545	523
IMRF contribution	28,586	28,586	27,997	589
Total Benefits	108,829	108,829	111,538	(2,709)
Contractual Services				
Contractual/consulting services	125,000	125,000	125,000	-
Software licensing cost	467,457	467,457	442,862	24,595
Liability insurance	5,308	5,308	5,308	-
Workers compensation	6,514	6,514	6,514	-
Unemployment claims	423	423	423	-
Conferences and meetings	13,603	13,603	6,557	7,046
Employee training	-	-	975	(975)
Total Contractual Services	618,305	618,305	587,639	30,666
Total Judicial	1,028,670	1,028,670	1,002,889	25,781
Total expenditures	1,028,670	1,028,670	1,002,889	25,781
Excess (deficiency) of revenues over expenditures	14,387	14,387	91,283	76,896
OTHER FINANCING SOURCES (USES)				
Transfers out	(14,387)	(14,387)	(14,387)	-
Total other financing sources (uses)	(14,387)	(14,387)	(14,387)	-
Net change in fund balances	\$ -	\$ -	76,896	\$ 76,896
FUND BALANCE, BEGINNING OF YEAR			27,425	
FUND BALANCE, END OF YEAR			\$ 104,321	

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KANE COUNTY, ILLINOIS

Tax Sale Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 54,500	\$ 54,500	\$ 73,038	\$ 18,538
Net investment income	2,000	2,000	9,118	7,118
Miscellaneous	5,000	5,000	5,961	961
Total revenues	61,500	61,500	88,117	26,617
EXPENDITURES				
Public Service and Records				
Personnel Services				
Salaries and wages	-	-	26,106	(26,106)
Seasonal/temporary salaries	30,000	30,000	-	30,000
Total Personnel Services	30,000	30,000	26,106	3,894
Benefits				
FICA/SS contribution	2,295	2,295	1,997	298
Contractual Services				
Contractual/consulting services	10,210	10,210	-	10,210
Repairs and maintenance - computers	3,000	3,000	-	3,000
Repairs and maintenance - copiers	2,500	2,500	-	2,500
Repairs and maintenance - office equipment	2,000	2,000	-	2,000
Liability insurance	627	627	627	-
Workers compensation	582	582	582	-
Unemployment claims	81	81	81	-
General printing	5,000	5,000	-	5,000
Legal printing	3,022	3,022	-	3,022
Conferences and training	4,000	4,000	1,031	2,969
Employee training	2,500	2,500	199	2,301
Employee mileage expense	5,000	5,000	372	4,628
General association dues	4,000	4,000	1,965	2,035
Miscellaneous contractual expenses	3,878	3,878	250	3,628
Total Contractual Services	46,400	46,400	5,107	41,293
Commodities				
Office supplies	3,000	3,000	3,140	(140)
Operating supplies	2,500	2,500	-	2,500
Computer related supplies	2,500	2,500	-	2,500
Books and subscriptions	2,000	2,000	-	2,000
Total Commodities	10,000	10,000	3,140	6,860
Total Public Service and Records	88,695	88,695	36,350	52,345

KANE COUNTY, ILLINOIS

Tax Sale Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computers	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Printers	24,000	24,000	-	24,000
Office furniture	7,500	7,500	-	7,500
Office equipment	9,000	9,000	-	9,000
Copiers	9,000	9,000	-	9,000
Total capital outlay	<u>59,500</u>	<u>59,500</u>	<u>-</u>	<u>59,500</u>
 Total expenditures	 <u>148,195</u>	 <u>148,195</u>	 <u>36,350</u>	 <u>111,845</u>
 Net change in fund balances	 <u>\$ (86,695)</u>	 <u>\$ (86,695)</u>	 51,767	 <u>\$ 138,462</u>
 FUND BALANCE, BEGINNING OF YEAR			 <u>543,327</u>	
 FUND BALANCE, END OF YEAR			 <u>\$ 595,094</u>	

KANE COUNTY, ILLINOIS

Vital Records Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 172,700	\$ 172,700	\$ 179,764	\$ 7,064
Net investment income	1,300	1,300	2,266	966
Total revenues	174,000	174,000	182,030	8,030
EXPENDITURES				
Public Service and Records				
Personnel Services				
Salaries and wages	73,079	73,079	129,124	(56,045)
Overtime salaries	-	-	734	(734)
Total Personnel Services	73,079	73,079	129,858	(56,779)
Benefits				
Healthcare contribution	11,028	11,028	19,331	(8,303)
Dental contribution	450	450	782	(332)
FICA/SS contribution	5,591	5,591	9,576	(3,985)
IMRF contribution	6,928	6,928	11,413	(4,485)
Total Benefits	23,997	23,997	41,102	(17,105)
Contractual Services				
Repairs and maintenance - computers	1,000	1,000	-	1,000
Repairs and maintenance - copiers	6,000	6,000	338	5,662
Repairs and maintenance - office equipment	4,000	4,000	-	4,000
Liability insurance	1,287	1,287	1,287	-
Workers compensation	1,579	1,579	1,579	-
Unemployment claims	103	103	103	-
General printing	22,500	22,500	-	22,500
Conferences and meetings	4,000	4,000	-	4,000
Employee training	2,000	2,000	-	2,000
Total Contractual Services	42,469	42,469	3,307	39,162
Commodities				
Operating supplies	8,000	8,000	1,361	6,639
Computer related supplies	8,000	8,000	24,896	(16,896)
Total Commodities	16,000	16,000	26,257	(10,257)
Total Public Service and Records	155,545	155,545	200,524	(44,979)

KANE COUNTY, ILLINOIS

Vital Records Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Capital Outlay				
Computer software - capital	\$ 30,000	\$ 30,000	\$ 29,454	\$ -
Total Capital Outlay	<u>30,000</u>	<u>30,000</u>	<u>29,454</u>	<u>-</u>
Total expenditures	<u>185,545</u>	<u>185,545</u>	<u>229,978</u>	<u>(44,979)</u>
Net change in fund balances	<u>\$ (11,545)</u>	<u>\$ (11,545)</u>	<u>(47,948)</u>	<u>\$ (36,949)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>136,051</u>	
FUND BALANCE, END OF YEAR			<u>\$ 88,103</u>	

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KANE COUNTY, ILLINOIS

Election Equipment Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ (1,831)	\$ (1,831)
Total revenues	-	-	(1,831)	(1,831)
EXPENDITURES				
Capital Outlay				
Automotive equipment	-	-	69,334	(69,334)
Total Capital Outlay	-	-	69,334	(69,334)
Total expenditures	-	-	69,334	(69,334)
Excess (deficiency) of revenues over expenditures	-	-	(71,165)	(71,165)
OTHER FINANCING SOURCES (USES)				
Proceeds from sale property	-	264,900	264,900	-
Transfers in	-	506,300	506,300	-
Total other financing sources (uses)	-	771,200	771,200	-
Net change in fund balances	\$ -	\$ 771,200	700,035	\$ (71,165)
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ 700,035	

KANE COUNTY, ILLINOIS

Recorder's Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 791,000	\$ 791,000	\$ 716,162	\$ (74,838)
Net investment income	-	-	17,258	17,258
Total revenues	791,000	791,000	733,420	(57,580)
EXPENDITURES				
Public Service and Records				
Personnel Services				
Salaries and wages	212,201	212,201	139,248	72,953
Benefits				
Healthcare contribution	62,700	62,700	27,297	35,403
Dental contribution	2,283	2,283	997	1,286
FICA/SS contribution	16,234	16,234	10,307	5,927
IMRF contribution	20,117	20,117	12,802	7,315
Total Benefits	101,334	101,334	51,403	49,931
Contractual Services				
Contractual/consulting services	323,000	323,000	296,500	26,500
Repairs and maintenance - computers	4,500	4,500	139	4,361
Repairs and maintenance - copiers	6,650	6,650	2,281	4,369
Liability insurance	3,735	3,735	3,735	-
Workers compensation	4,584	4,584	4,584	-
Unemployment claims	298	298	298	-
Film conversion/book binding	10,000	10,000	-	10,000
Conferences and meetings	500	500	-	500
Employee training	2,500	2,500	-	2,500
Total Contractual Services	355,767	355,767	307,537	48,230
Commodities				
Office supplies	5,000	5,000	-	5,000
Operating supplies	10,000	10,000	4,303	5,697
Computer related supplies	105,000	105,000	18,706	86,294
Books and subscriptions	800	800	650	150
Telephone	1,000	1,000	373	627
Total Commodities	121,800	121,800	24,032	97,768
Total Public Service and Records	791,102	791,102	522,220	268,882

KANE COUNTY, ILLINOIS

Recorder's Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computers	\$ 120,000	\$ 120,000	\$ -	\$ 120,000
Computer software - capital	320,000	320,000	-	320,000
Printers	18,000	18,000	-	18,000
Copiers	10,000	10,000	-	10,000
Total Capital Outlay	<u>468,000</u>	<u>468,000</u>	<u>-</u>	<u>468,000</u>
Total expenditures	<u>1,259,102</u>	<u>1,259,102</u>	<u>522,220</u>	<u>736,882</u>
Net change in fund balances	<u>\$ (468,102)</u>	<u>\$ (468,102)</u>	211,200	<u>\$ 679,302</u>
FUND BALANCE, BEGINNING OF YEAR			<u>931,955</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,143,155</u>	

KANE COUNTY, ILLINOIS

Children's Waiting Room Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 136,750	\$ 136,750	\$ 152,076	\$ 15,326
Net investment income	250	250	987	737
Total revenues	137,000	137,000	153,063	16,063
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	120,000	120,000	125,115	(5,115)
Liability insurance	5,000	5,000	-	5,000
Total Contractual Services	125,000	125,000	125,115	(115)
Total expenditures	125,000	125,000	125,115	(115)
Excess (deficiency) of revenues over expenditures	12,000	12,000	27,948	15,948
OTHER FINANCING SOURCES (USES)				
Transfers out	(12,000)	(12,000)	(12,000)	-
Total other financing sources (uses)	(12,000)	(12,000)	(12,000)	-
Net change in fund balances	\$ -	\$ -	15,948	\$ 15,948
FUND BALANCE, BEGINNING OF YEAR			37,344	
FUND BALANCE, END OF YEAR			\$ 53,292	

KANE COUNTY, ILLINOIS

D.U.I.

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 12,000	\$ 12,000	\$ 27,015	\$ 15,015
Net investment income	350	350	1,549	1,199
Total revenues	12,350	12,350	28,564	16,214
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	5,000	5,000	-	5,000
Total expenditures	5,000	5,000	-	5,000
Net change in fund balances	\$ 7,350	\$ 7,350	28,564	\$ 21,214
FUND BALANCE, BEGINNING OF YEAR			80,813	
FUND BALANCE, END OF YEAR			\$ 109,377	

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KANE COUNTY, ILLINOIS

Foreclosure Mediation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 45,000	\$ 45,000	\$ 59,750	\$ 14,750
Net investment income	350	350	1,650	1,300
Total revenues	45,350	45,350	61,400	16,050
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	36,633	36,633	14,807	21,826
Benefits				
Dental contribution	644	644	236	408
FICA/SS contribution	2,803	2,803	1,122	1,681
IMRF contribution	3,473	3,473	1,399	2,074
Total Benefits	6,920	6,920	2,757	4,163
Contractual Services				
Per diem expense	-	-	10,609	(10,609)
Contractual/consulting services	-	-	20	(20)
Liability insurance	645	645	645	-
Workers compensation	792	792	792	-
Unemployment claims	52	52	52	-
Total Contractual Services	1,489	1,489	12,118	(10,629)
Commodities				
Office supplies	-	-	77	(77)
Total Commodities	-	-	77	(77)
Total expenditures	45,042	45,042	29,759	15,283
Net change in fund balances	\$ 308	\$ 308	31,641	\$ 31,333
FUND BALANCE, BEGINNING OF YEAR			87,662	
FUND BALANCE, END OF YEAR			\$ 119,303	

KANE COUNTY, ILLINOIS

Court Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,500,000	\$ 1,500,000	\$ 1,538,524	\$ 38,524
Net investment income	5,000	5,000	8,060	3,060
Total revenues	1,505,000	1,505,000	1,546,584	41,584
EXPENDITURES				
Judicial				
Circuit Clerk				
Personnel Services				
Salaries and wages	481,732	481,732	469,691	12,041
Benefits				
Healthcare contribution	129,914	129,914	112,054	17,860
Dental contribution	4,933	4,933	4,210	723
FICA/SS contribution	36,853	36,853	33,468	3,385
IMRF contribution	45,669	45,669	41,624	4,045
Total Benefits	217,369	217,369	191,356	26,013
Contractual Services				
Repairs and maintenance - computers	109,188	109,188	106,387	2,801
Repairs and maintenance - equipment	11,518	11,518	6,398	5,120
Liability insurance	8,479	8,479	8,479	-
Workers compensation	10,406	10,406	10,406	-
Unemployment claims	675	675	675	-
General printing	27,500	27,500	21,000	6,500
Conferences and meetings	23,400	23,400	5,405	17,995
Employee training	13,000	13,000	-	13,000
Employee mileage expense	3,000	3,000	114	2,886
Total Contractual Services	207,166	207,166	158,864	48,302
Commodities				
Computer related supplies	24,400	24,400	1,803	22,597
Cellular phone	3,000	3,000	2,450	550
Total Commodities	27,400	27,400	4,253	23,147
Total Circuit Clerk	933,667	933,667	824,164	109,503

KANE COUNTY, ILLINOIS

Court Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Circuit Clerk Projects				
Personnel Services				
Salaries and wages	\$ -	\$ -	\$ (2,983)	\$ 2,983
Benefits				
FICA/SS contribution	-	-	(205)	205
IMRF contribution	-	-	(267)	267
Total Benefits	-	-	(472)	472
Contractual Services				
Contractual/consulting services	34,884	34,884	-	34,884
Total Contractual Services	34,884	34,884	-	
Total Circuit Clerk Projects	34,884	34,884	(3,455)	38,339
Chief Judge				
Personnel Services				
Salaries and wages	71,489	71,489	70,721	768
Benefits				
Healthcare contribution	12,282	12,282	14,535	(2,253)
Dental contribution	596	596	284	312
FICA/SS contribution	5,469	5,469	5,261	208
IMRF contribution	6,778	6,778	6,535	243
Total Benefits	25,125	25,125	26,615	(1,490)
Contractual Services				
Liability insurance	1,259	1,259	1,259	-
Workers compensation	1,545	1,545	1,545	-
Unemployment claims	101	101	101	-
Conferences and meetings	3,500	3,500	-	3,500
Employee mileage expense	500	500	-	500
Total Contractual Services	6,905	6,905	2,905	4,000
Commodities				
Computer related supplies	5,000	5,000	5,000	-
Total Commodities	5,000	5,000	5,000	-
Total Chief Judge	108,519	108,519	105,241	3,278
Total Judicial	1,077,070	1,077,070	925,950	151,120

KANE COUNTY, ILLINOIS

Court Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Circuit Clerk				
Computers	\$ 67,230	\$ 67,230	\$ 6,265	\$ 60,965
Computer software - capital	21,200	21,200	-	21,200
Printers	30,000	30,000	-	30,000
Total Circuit Clerk	118,430	118,430	6,265	112,165
Chief Judge				
Computers	7,000	7,000	7,000	-
Computer software - capital	2,500	2,500	2,500	-
Printers	1,000	1,000	1,000	-
Total Chief Judge	10,500	10,500	10,500	-
Total Capital Outlay	128,930	128,930	16,765	112,165
Total expenditures	1,206,000	1,206,000	942,715	263,285
Excess (deficiency) of revenues over expenditures	299,000	299,000	603,869	304,869
OTHER FINANCING SOURCES (USES)				
Transfers out	(299,000)	(299,000)	(299,000)	-
Total other financing sources (uses)	(299,000)	(299,000)	(299,000)	-
Net change in fund balances	\$ -	\$ -	304,869	\$ 304,869
FUND BALANCE, BEGINNING OF YEAR			217,139	
FUND BALANCE, END OF YEAR			\$ 522,008	

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KANE COUNTY, ILLINOIS

Court Document Storage
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 1,440,000	\$ 1,440,000	\$ 1,469,248	\$ 29,248
Net investment income	5,000	5,000	3,525	(1,475)
Total revenues	1,445,000	1,445,000	1,472,773	27,773
EXPENDITURES				
Judicial				
Circuit Clerk				
Personnel Services				
Salaries and wages	832,088	832,088	806,658	25,430
Overtime salaries	4,228	4,228	182	4,046
Total Personnel Services	836,316	836,316	806,840	29,476
Benefits				
Healthcare contribution	249,429	249,429	225,792	23,637
Dental contribution	9,589	9,589	8,691	898
FICA/SS contribution	63,979	63,979	58,052	5,927
IMRF contribution	79,283	79,283	72,150	7,133
Total Benefits	402,280	402,280	364,685	37,595
Contractual Services				
Destruction of records services	8,000	8,000	3,790	4,210
Repairs and maintenance - copiers	14,560	14,560	9,003	5,557
Repairs and maintenance - equipment	23,998	23,998	19,431	4,567
Liability insurance	14,645	14,645	14,645	-
Workers compensation	17,974	17,974	17,974	-
Unemployment claims	1,165	1,165	1,165	-
Employee training	2,600	2,600	761	1,839
Employee mileage expense	400	400	-	400
Total Contractual Services	83,342	83,342	66,769	16,573
Commodities				
Office supplies	8,790	8,790	930	7,860
Computer related supplies	43,772	43,772	33,934	9,838
Cellular phone	2,500	2,500	1,255	1,245
Total Commodities	55,062	55,062	36,119	18,943
Total Circuit Clerk	1,377,000	1,377,000	1,274,413	102,587
Circuit Clerk Projects				
Contractual Services				
Film conversion/book binding	50,000	50,000	-	50,000
Total Circuit Clerk Projects	50,000	50,000	-	50,000
Total Judicial	1,427,000	1,427,000	1,274,413	152,587

KANE COUNTY, ILLINOIS

Court Document Storage Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Office furniture	\$ 18,000	\$ 18,000	\$ -	\$ 18,000
Total Capital Outlay	<u>18,000</u>	<u>18,000</u>	<u>-</u>	<u>18,000</u>
 Total expenditures	 <u>1,445,000</u>	 <u>1,445,000</u>	 <u>1,274,413</u>	 <u>170,587</u>
 Net change in fund balances	 <u>\$ -</u>	 <u>\$ -</u>	 198,360	 <u>\$ 198,360</u>
 FUND BALANCE, BEGINNING OF YEAR			 <u>99,356</u>	
 FUND BALANCE, END OF YEAR			 <u><u>\$ 297,716</u></u>	

KANE COUNTY, ILLINOIS

Child Support Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 36,902	\$ 36,902	\$ -	\$ (36,902)
Charges for services	63,098	63,098	115,795	52,697
Net investment income	500	500	5,124	4,624
Total revenues	100,500	100,500	120,919	20,419
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	56,043	56,043	53,973	2,070
Overtime salaries	3,510	3,510	536	2,974
Total Personnel Services	59,553	59,553	54,509	5,044
Benefits				
Healthcare contribution	12,944	12,944	12,713	231
Dental contribution	473	473	352	121
FICA/SS contribution	4,556	4,556	4,077	479
IMRF contribution	5,646	5,646	5,064	582
Total Benefits	23,619	23,619	22,206	1,413
Contractual Services				
Liability insurance	987	987	987	-
Workers compensation	1,211	1,211	1,211	-
Unemployment claims	79	79	79	-
General printing	11,031	11,031	4,893	6,138
Conferences and meetings	1,900	1,900	-	1,900
Employee mileage expense	500	500	-	500
General association dues	120	120	-	120
Total Contractual Services	15,828	15,828	7,170	8,658
Commodities				
Office supplies	1,500	1,500	-	1,500
Total Commodities	1,500	1,500	-	1,500
Total expenditures	100,500	100,500	83,885	16,615
Net change in fund balances	\$ -	\$ -	37,034	\$ 37,034
FUND BALANCE, BEGINNING OF YEAR			290,066	
FUND BALANCE, END OF YEAR			\$ 327,100	

KANE COUNTY, ILLINOIS

Circuit Clerk Administrative Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 385,000	\$ 385,000	\$ 383,567	\$ (1,433)
Net investment income	2,500	2,500	6,362	3,862
Total revenues	387,500	387,500	389,929	2,429
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	235,950	235,950	222,259	13,691
Overtime salaries	4,011	4,011	3,321	690
Total Personnel Services	239,961	239,961	225,580	14,381
Benefits				
Healthcare contribution	45,416	45,416	49,402	(3,986)
Dental contribution	1,709	1,709	1,413	296
FICA/SS contribution	18,357	18,357	16,326	2,031
IMRF contribution	22,749	22,749	20,290	2,459
Total Benefits	88,231	88,231	87,431	800
Contractual Services				
Repairs and maintenance - equipment	3,195	3,195	2,008	1,187
Liability insurance	4,153	4,153	4,153	-
Workers compensation	5,097	5,097	5,097	-
Unemployment claims	331	331	331	-
General printing	4,500	4,500	847	3,653
Legal printing	2,500	2,500	-	2,500
Conferences and meetings	2,600	2,600	1,179	1,421
Employee mileage expense	500	500	23	477
Total Contractual Services	22,876	22,876	13,638	9,238
Commodities				
Office supplies	35,682	35,682	1,097	34,585
Cellular phone	750	750	468	282
Total Commodities	36,432	36,432	1,565	34,867
Total expenditures	387,500	387,500	328,214	59,286
Net change in fund balances	\$ -	\$ -	61,715	\$ 61,715
FUND BALANCE, BEGINNING OF YEAR			335,693	
FUND BALANCE, END OF YEAR			\$ 397,408	

KANE COUNTY, ILLINOIS

Circuit Clerk Electronic Citation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 115,000	\$ 115,000	\$ 119,076	\$ 4,076
Net investment income	500	500	2,823	2,323
Total revenues	115,500	115,500	121,899	6,399
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	38,080	40,580	39,654	926
Benefits				
Healthcare contribution	10,264	10,264	10,460	(196)
Dental contribution	322	322	317	5
FICA/SS contribution	2,914	2,914	2,752	162
IMRF contribution	3,610	3,610	3,419	191
Total Benefits	17,110	17,110	16,948	162
Contractual Services				
Liability insurance	671	671	671	-
Workers compensation	823	823	823	-
Unemployment claims	54	54	54	-
Conferences and meetings	9,200	6,700	3,362	3,338
Employee training	375	375	-	375
Employee mileage expense	2,359	2,359	5	2,354
General association dues	80	80	80	-
Total Contractual Services	13,562	11,062	4,995	6,067
Commodities				
Office supplies	612	612	69	543
Cellular phone	1,200	1,200	1,096	104
Total Commodities	1,812	1,812	1,165	647
Total expenditures	70,564	70,564	62,762	7,802
Net change in fund balances	\$ 44,936	\$ 44,936	59,137	\$ 14,201
FUND BALANCE, BEGINNING OF YEAR			142,578	
FUND BALANCE, END OF YEAR			\$ 201,715	

KANE COUNTY, ILLINOIS

Title IV-D Child Support Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 665,000	\$ 665,000	\$ 596,234	\$ (68,766)
Total revenues	665,000	665,000	596,234	(68,766)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	445,790	445,790	414,784	31,006
Benefits				
Healthcare contribution	118,572	118,572	101,023	17,549
Dental contribution	4,463	4,463	4,087	376
FICA/SS contribution	34,103	34,103	30,421	3,682
IMRF contribution	42,261	42,261	37,794	4,467
Total Benefits	199,399	199,399	173,325	26,074
Contractual Services				
Trials and costs of hearing	300	300	-	300
Legal process server costs	1,000	1,000	-	1,000
Liability insurance	7,846	7,846	7,846	-
Workers compensation	9,630	9,630	9,630	-
Unemployment claims	625	625	625	-
Conferences and meetings	500	500	-	500
General association dues	2,125	2,125	1,425	700
Total Contractual Services	22,026	22,026	19,526	2,500
Commodities				
Office supplies	1,000	1,000	56	944
Books and subscriptions	1,710	1,710	574	1,136
Computer software - non capital	317	317	26	291
Telephone	2,400	2,400	-	2,400
Total Commodities	5,427	5,427	656	4,771
Total expenditures	672,642	672,642	608,291	64,351
Excess (deficiency) of revenues over expenditures	(7,642)	(7,642)	(12,057)	(4,415)
OTHER FINANCING SOURCES (USES)				
Transfers in	7,594	7,594	7,594	-
Total other financing sources (uses)	7,594	7,594	7,594	-
Net change in fund balances	\$ (48)	\$ (48)	(4,463)	\$ (4,415)
FUND BALANCE, BEGINNING OF YEAR			219,031	
FUND BALANCE, END OF YEAR			\$ 214,568	

KANE COUNTY, ILLINOIS

Drug Prosecution Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 115,688	\$ 115,688	\$ 82,527	\$ (33,161)
Fines	71,795	71,795	85,735	13,940
Total revenues	187,483	187,483	168,262	(19,221)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	279,131	279,131	194,293	84,838
Benefits				
Healthcare contribution	30,441	30,441	36,367	(5,926)
Dental contribution	1,142	1,142	817	325
FICA/SS contribution	21,354	21,354	14,281	7,073
IMRF contribution	26,462	26,462	17,959	8,503
Total Benefits	79,399	79,399	69,424	9,975
Contractual Services				
Liability insurance	4,913	4,913	4,913	-
Workers compensation	6,030	6,030	6,030	-
Unemployment claims	391	391	391	-
Total Contractual Services	11,334	11,334	11,334	-
Commodities				
Telephone	795	795	-	795
Total Commodities	795	795	-	795
Total expenditures	370,659	370,659	275,051	95,608
Net change in fund balances	\$ (183,176)	\$ (183,176)	(106,789)	\$ 76,387
FUND BALANCE, BEGINNING OF YEAR			386,403	
FUND BALANCE, END OF YEAR			\$ 279,614	

KANE COUNTY, ILLINOIS

Victim Coordinator Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 130,261	\$ 156,401	\$ 39,646	\$ (116,755)
Reimbursements	-	-	27,500	27,500
Total revenues	130,261	156,401	67,146	(89,255)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	141,458	167,448	46,223	121,225
Benefits				
Healthcare contribution	21,798	21,798	3,514	18,284
Dental contribution	1,001	1,001	133	868
FICA/SS contribution	10,823	10,823	3,473	7,350
IMRF contribution	13,411	13,411	4,381	9,030
Total Benefits	47,033	47,033	11,501	35,532
Contractual Services				
Contractual/consulting services	1,050	1,200	1,100	100
Liability insurance	2,491	2,491	2,491	-
Workers compensation	3,057	3,057	3,057	-
Unemployment claims	199	199	199	-
Total Contractual Services	6,797	6,947	6,847	100
Commodities				
Telephone	795	795	-	795
Total Commodities	795	795	-	795
Total expenditures	196,083	222,223	64,571	157,652
Excess (deficiency) of revenues over expenditures	(65,822)	(65,822)	2,575	68,397
OTHER FINANCING SOURCES (USES)				
Transfers in	25,350	25,350	25,350	-
Total other financing sources (uses)	25,350	25,350	25,350	-
Net change in fund balances	\$ (40,472)	\$ (40,472)	27,925	\$ 68,397
FUND BALANCE, BEGINNING OF YEAR			110,860	
FUND BALANCE, END OF YEAR			\$ 138,785	

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KANE COUNTY, ILLINOIS

Auto Theft Task Force Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 339	\$ 339	\$ 658	\$ 319
Total revenues	339	339	658	319
EXPENDITURES				
Judicial				
Total expenditures	-	-	-	-
Net change in fund balances	\$ 339	\$ 339	658	\$ 319
FUND BALANCE, BEGINNING OF YEAR			37,797	
FUND BALANCE, END OF YEAR			\$ 38,455	

KANE COUNTY, ILLINOIS

Child Advocacy Center Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 201,215	\$ 201,215	\$ 162,901	\$ (38,314)
Charges for services	378,000	378,000	348,690	(29,310)
Reimbursements	35,000	35,000	32,083	(2,917)
Net investment income	5,000	5,000	7,226	2,226
Total revenues	619,215	619,215	550,900	(68,315)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	739,133	739,133	666,504	72,629
Employee per diem	15,600	15,600	15,643	(43)
Total Personnel Services	754,733	754,733	682,147	72,586
Benefits				
Healthcare contribution	120,295	120,295	128,285	(7,990)
Dental contribution	4,338	4,338	4,223	115
FICA/SS contribution	57,738	57,738	49,278	8,460
IMRF contribution	71,549	71,549	60,868	10,681
Total Benefits	253,920	253,920	242,654	11,266
Contractual Services				
Contractual/consulting services	2,028	2,028	-	2,028
Examinations	7,800	7,800	-	7,800
Trials and costs of hearing	10,000	10,000	1,399	8,601
Witness costs	10,000	10,000	6,285	3,715
Court reporter costs	1,500	1,500	734	766
Investigations	-	-	1,300	(1,300)
Counseling services	38,000	38,000	37,293	707
Repairs and maintenance - copiers	2,700	2,700	2,678	22
Repairs and maintenance - equipment	-	-	910	(910)
Liability insurance	13,009	13,009	13,009	-
Workers compensation	15,966	15,966	15,966	-
Unemployment claims	1,035	1,035	1,035	-
Conferences and meetings	6,875	6,875	5,582	1,293
Employee training	6,875	6,875	6,423	452
Employee mileage expense	750	750	333	417
General association dues	3,250	3,250	1,858	1,392
Total Contractual Services	119,788	119,788	94,805	24,983

KANE COUNTY, ILLINOIS

Child Advocacy Center Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 1,500	\$ 1,500	\$ 1,811	\$ (311)
Operating supplies	7,000	7,000	5,194	1,806
Computer related supplies	10,000	10,000	9,914	86
Books and subscriptions	300	300	528	(228)
Photography supplies	2,000	2,000	-	2,000
Fuel - vehicles	3,000	3,000	928	2,072
Telephone	4,000	4,000	4,375	(375)
Total Commodities	<u>27,800</u>	<u>27,800</u>	<u>22,750</u>	<u>5,050</u>
Total expenditures	<u>1,156,241</u>	<u>1,156,241</u>	<u>1,042,356</u>	<u>113,885</u>
Excess (deficiency) of revenues over expenditures	<u>(537,026)</u>	<u>(537,026)</u>	<u>(491,456)</u>	<u>45,570</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>196,930</u>	<u>196,930</u>	<u>196,930</u>	<u>-</u>
Total other financing sources (uses)	<u>196,930</u>	<u>196,930</u>	<u>196,930</u>	<u>-</u>
Net change in fund balances	<u>\$ (340,096)</u>	<u>\$ (340,096)</u>	<u>(294,526)</u>	<u>\$ 45,570</u>
FUND BALANCE, BEGINNING OF YEAR			<u>419,012</u>	
FUND BALANCE, END OF YEAR			<u>\$ 124,486</u>	

KANE COUNTY, ILLINOIS

Equitable Sharing Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 1,080	\$ 1,080
Miscellaneous	55,000	55,000	-	(55,000)
Total revenues	55,000	55,000	1,080	(53,920)
EXPENDITURES				
Judicial				
Contractual Services				
Employee training	20,000	20,000	-	20,000
Total Contractual Services	20,000	20,000	-	20,000
Commodities				
Operating supplies	35,000	35,000	10,636	24,364
Total Commodities	35,000	35,000	10,636	24,364
Total expenditures	55,000	55,000	10,636	44,364
Net change in fund balances	\$ -	\$ -	(9,556)	\$ (9,556)
FUND BALANCE, BEGINNING OF YEAR			55,597	
FUND BALANCE, END OF YEAR			\$ 46,041	

KANE COUNTY, ILLINOIS

State's Attorney Records Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ -	\$ 95,978	\$ 34,745	\$ (61,233)
Net investment income	1,580	1,580	-	(1,580)
Total revenues	1,580	97,558	34,745	(62,813)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	-	16,000	9,671	6,329
Benefits				
Healthcare contribution	-	20,943	3,117	17,826
Dental contribution	-	644	50	594
FICA/SS contribution	-	1,224	697	527
IMRF contribution	-	1,517	864	653
Total Benefits	-	24,328	4,728	19,600
Contractual Services				
Liability insurance	-	282	282	-
Workers compensation	-	346	346	-
Unemployment claims	-	22	22	-
Total Contractual Services	-	650	650	-
Commodities				
Computer hardware - non capital	-	55,000	-	55,000
Total Commodities	-	55,000	-	55,000
Total Judicial	-	95,978	15,049	80,929
Total expenditures	-	95,978	15,049	80,929
Net change in fund balances	\$ 1,580	\$ 1,580	19,696	\$ 18,116
FUND BALANCE, BEGINNING OF YEAR			183,516	
FUND BALANCE, END OF YEAR			\$ 203,212	

KANE COUNTY, ILLINOIS

Bad Check Restitution Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 25,000	\$ 25,000	\$ 5,153	\$ (19,847)
Net investment income	-	-	640	640
Miscellaneous	-	-	(74)	(74)
Total revenues	25,000	25,000	5,719	(19,281)
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	25,000	25,000	2,201	22,799
Conferences and meetings	-	-	3,382	(3,382)
Total Contractual Services	25,000	25,000	5,583	19,417
Commodities				
Office supplies	-	-	(14)	14
Employee recognition supplies	-	-	836	(836)
Total Commodities	-	-	822	(822)
Total expenditures	25,000	25,000	6,405	18,595
Net change in fund balances	\$ -	\$ -	(686)	\$ (686)
FUND BALANCE, BEGINNING OF YEAR			38,763	
FUND BALANCE, END OF YEAR			\$ 38,077	

KANE COUNTY, ILLINOIS

Drug Asset Forfeiture Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 85,000	\$ 85,000	\$ 22,431	\$ (62,569)
Net investment income	-	-	4,550	4,550
Total revenues	85,000	85,000	26,981	(58,019)
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	85,000	85,000	766	84,234
Conferences and meetings	-	-	2,168	(2,168)
Employee training	-	-	789	(789)
Total Contractual Services	85,000	85,000	3,723	81,277
Commodities				
Operating supplies	-	-	2,864	(2,864)
Total Commodities	-	-	2,864	(2,864)
Total expenditures	85,000	85,000	6,587	78,413
Excess (deficiency) of revenues over expenditures	-	-	20,394	20,394
OTHER FINANCING SOURCES (USES)				
Transfer out		(224,260)	(224,260)	-
Total other financing sources (uses)	-	(224,260)	(224,260)	-
Net change in fund balances	\$ -	\$ (224,260)	(203,866)	\$ 20,394
FUND BALANCE, BEGINNING OF YEAR			325,899	
FUND BALANCE, END OF YEAR			\$ 122,033	

KANE COUNTY, ILLINOIS

State's Attorney Employee Events
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 10	\$ 10	\$ -	\$ (10)
Net investment income	-	-	3	3
Miscellaneous	-	-	78	78
	<u>10</u>	<u>10</u>	<u>81</u>	<u>71</u>
Total revenues				
	<u>10</u>	<u>10</u>	<u>81</u>	<u>71</u>
EXPENDITURES				
Judicial				
Commodities				
Operating supplies	10	10	-	10
Total expenditures	<u>10</u>	<u>10</u>	<u>-</u>	<u>10</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	81	<u>\$ 81</u>
FUND BALANCE, BEGINNING OF YEAR			<u>622</u>	
FUND BALANCE, END OF YEAR			<u>\$ 703</u>	

KANE COUNTY, ILLINOIS

Child Advocacy Advisory Board
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 458	\$ 458
Miscellaneous	26,000	26,000	-	(26,000)
Total revenues	26,000	26,000	458	(25,542)
EXPENDITURES				
Judicial				
Commodities				
Operating supplies	26,000	26,000	-	26,000
Total expenditures	26,000	26,000	-	26,000
Net change in fund balances	\$ -	\$ -	458	\$ 458
FUND BALANCE, BEGINNING OF YEAR			26,255	
FUND BALANCE, END OF YEAR			\$ 26,713	

KANE COUNTY, ILLINOIS

Money Laundering Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 85,000	\$ 85,000	\$ 36,398	\$ (48,602)
Total revenues	85,000	85,000	36,398	(48,602)
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	85,000	145,000	-	145,000
Conferences and meetings	-	10,000	-	10,000
Total Contractual Services	85,000	155,000	-	155,000
Commodities				
Operating supplies	-	20,000	-	20,000
Total Commodities	-	20,000	-	20,000
Total expenditures	85,000	175,000	-	175,000
Excess (deficiency) of revenues over expenditures	-	(90,000)	36,398	126,398
OTHER FINANCING SOURCES (USES)				
Transfer in	-	224,260	224,260	-
Total other financing sources (uses)	-	224,260	224,260	-
Net change in fund balances	\$ -	\$ 134,260	260,658	\$ 126,398
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ 260,658	

KANE COUNTY, ILLINOIS

Employee Events Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 3,000	\$ 3,000	\$ 1,702	\$ (1,298)
Net investment income	1,000	1,000	363	(637)
Total revenues	4,000	4,000	2,065	(1,935)
EXPENDITURES				
General Government				
Contractual Services				
Contractual/consulting services	3,000	3,000	-	3,000
Total Contractual Services	3,000	3,000	-	3,000
Commodities				
Employee recognition supplies	-	-	1,436	(1,436)
Miscellaneous supplies	1,000	1,000	-	1,000
Total Commodities	1,000	1,000	1,436	(436)
Total expenditures	4,000	4,000	1,436	2,564
Net change in fund balances	\$ -	\$ -	629	\$ 629
FUND BALANCE, BEGINNING OF YEAR			20,584	
FUND BALANCE, END OF YEAR			\$ 21,213	

KANE COUNTY, ILLINOIS

EMA Volunteer Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 223	\$ 223
Miscellaneous	3,600	3,600	2,250	(1,350)
Total revenues	3,600	3,600	2,473	(1,127)
EXPENDITURES				
Public Safety				
Contractual Services				
Miscellaneous contractual expenses	1,500	1,500	2,237	(737)
Total Contractual Services	1,500	1,500	2,237	(737)
Commodities				
Office supplies	500	500	-	500
Operating supplies	750	750	564	186
Total Commodities	1,250	1,250	564	686
Total expenditures	2,750	2,750	2,801	(51)
Net change in fund balances	\$ 850	\$ 850	(328)	\$ (1,178)
FUND BALANCE, BEGINNING OF YEAR			13,367	
FUND BALANCE, END OF YEAR			\$ 13,039	

KANE COUNTY, ILLINOIS

KC Emergency Planning Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 387	\$ 387
Miscellaneous	4,200	6,800	6,800	-
Total revenues	4,200	6,800	7,187	387
EXPENDITURES				
Public Safety				
Contractual Services				
Legal printing	125	125	-	125
Miscellaneous contractual expenses	2,001	3,061	3,061	0
Total Contractual Services	2,126	3,186	3,061	125
Commodities				
Office supplies	500	500	-	500
Operating supplies	675	675	698	(23)
Miscellaneous supplies	300	300	-	300
Total Commodities	1,475	1,475	698	777
Total expenditures	3,601	4,661	3,759	902
Net change in fund balances	\$ 599	\$ 2,139	3,428	\$ 1,289
FUND BALANCE, BEGINNING OF YEAR			18,462	
FUND BALANCE, END OF YEAR			\$ 21,890	

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KANE COUNTY, ILLINOIS

Bomb Squad SWAT Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Miscellaneous	\$ 2,100	\$ 2,100	\$ 1,662	\$ (438)
Total revenues	2,100	2,100	1,662	(438)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	2,100	2,100	1,370	730
Total Contractual Services	2,100	2,100	1,370	730
Commodities				
Miscellaneous supplies	-	-	9,471	(9,471)
Total Commodities	-	-	9,471	(9,471)
Total expenditures	2,100	2,100	10,841	(8,741)
Net change in fund balances	\$ -	\$ -	(9,179)	\$ (9,179)
FUND BALANCE, BEGINNING OF YEAR			29,655	
FUND BALANCE, END OF YEAR			\$ 20,476	

KANE COUNTY, ILLINOIS

Law Library

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 50	\$ 50	\$ 60	\$ 10
Charges for services	308,740	308,740	323,875	15,135
Reimbursements	100	100	1,321	1,221
Net investment income	275	275	2,762	2,487
Miscellaneous	100	100	10,016	9,916
Total revenues	309,265	309,265	338,034	28,769
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	113,977	113,977	114,313	(336)
Benefits				
Healthcare contribution	13,413	13,413	13,416	(3)
Dental contribution	498	498	486	12
FICA/SS contribution	8,720	8,720	8,447	273
IMRF contribution	10,806	10,806	10,492	314
Total Benefits	33,437	33,437	32,841	596
Contractual Services				
Repairs and maintenance - copiers	565	565	1,123	(558)
Liability insurance	2,006	2,006	2,006	-
Workers compensation	2,462	2,462	2,462	-
Unemployment claims	160	160	160	-
Conferences and meetings	3,000	3,000	748	2,252
Employee mileage expense	300	300	651	(351)
General association dues	820	820	913	(93)
Miscellaneous contractual expenses	10,075	10,075	12,920	(2,845)
Total Contractual Services	19,388	19,388	20,983	(1,595)
Commodities				
Office supplies	500	500	2,618	(2,118)
Computer related supplies	6,970	6,970	1,895	5,075
Postage	100	100	-	100
Books and subscriptions	120,893	120,893	97,207	23,686
Telephone	1,000	1,000	2,520	(1,520)
Total Commodities	129,463	129,463	104,240	25,223
Total Judicial	296,265	296,265	272,377	23,888

KANE COUNTY, ILLINOIS

Law Library

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computer	\$ -	\$ -	\$ 685	\$ (685)
Office furniture	-	-	350	(350)
Copiers	13,000	13,000	-	13,000
Total capital outlay	<u>13,000</u>	<u>13,000</u>	<u>1,035</u>	<u>11,965</u>
 Total expenditures	 <u>309,265</u>	 <u>309,265</u>	 <u>273,412</u>	 <u>35,853</u>
 Net change in fund balances	 <u>\$ -</u>	 <u>\$ -</u>	 64,622	 <u>\$ 64,622</u>
 FUND BALANCE, BEGINNING OF YEAR			 <u>115,446</u>	
 FUND BALANCE, END OF YEAR			 <u>\$ 180,068</u>	

KANE COUNTY, ILLINOIS

Canteen Commission Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 165,000	\$ 165,000	\$ 443,881	\$ 278,881
Total revenues	165,000	165,000	443,881	278,881
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	-	-	139,528	(139,528)
Repairs and maintenance - buildings	-	-	5,000	(5,000)
Bond	-	-	38,667	(38,667)
Bond Fee	-	-	1,860	(1,860)
Transportation	-	-	8,542	(8,542)
Total Contractual Services	-	-	193,597	(193,597)
Commodities				
Office supplies	-	-	7,474	(7,474)
Postage	-	-	3,189	(3,189)
Books and subscriptions	-	-	18,956	(18,956)
Cleaning supplies	-	-	36,457	(36,457)
Food	-	-	58,814	(58,814)
Clothing supplies	-	-	35,965	(35,965)
Cable TV	-	-	2,956	(2,956)
Miscellaneous supplies	165,000	165,000	43,233	121,767
Total Commodities	165,000	165,000	207,044	(42,044)
Total expenditures	165,000	165,000	400,641	(235,641)
Net change in fund balances	\$ -	\$ -	43,240	\$ 43,240
FUND BALANCE, BEGINNING OF YEAR			348,091	
FUND BALANCE, END OF YEAR			\$ 391,331	

KANE COUNTY, ILLINOIS

County Sheriff DEF Federal
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ -	\$ -	\$ 159,019	\$ 159,019
Miscellaneous	24,000	24,000	-	(24,000)
Total revenues	24,000	24,000	159,019	135,019
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	24,000	24,000	8,094	15,906
Total Contractual Services	24,000	24,000	8,094	15,906
Commodities				
Miscellaneous supplies	-	-	124,940	(124,940)
Total Commodities	-	-	124,940	(124,940)
Total Public Safety	24,000	24,000	133,034	(109,034)
Capital Outlay				
Automotive Equipment	-	-	118,188	(118,188)
Total Capital Outlay	-	-	118,188	(118,188)
Total expenditures	24,000	24,000	251,222	(227,222)
Excess (deficiency) of revenues over expenditures	-	-	(92,203)	(92,203)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(1,200)	(1,200)
Total other financing sources (uses)	-	-	(1,200)	(1,200)
Net change in fund balances	\$ -	\$ -	(93,403)	\$ (93,403)
FUND BALANCE, BEGINNING OF YEAR			135,617	
FUND BALANCE, END OF YEAR			\$ 42,214	

KANE COUNTY, ILLINOIS

County Sheriff DEF Local
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ -	\$ -	\$ 61,602	\$ 61,602
Net investment income	-	-	800	800
Miscellaneous	50,000	50,000	1,029	(48,971)
Total revenues	50,000	50,000	63,431	13,431
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	50,000	50,000	50,713	(713)
Total Contractual Services	50,000	50,000	50,713	(713)
Commodities				
Miscellaneous supplies	-	-	32,039	(32,039)
Total Commodities	-	-	32,039	(32,039)
Total expenditures	50,000	50,000	82,752	(32,752)
Excess (deficiency) of revenues over expenditures	-	-	(19,321)	(19,321)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(9,000)	(9,000)
Total other financing sources (uses)	-	-	(9,000)	(9,000)
Net change in fund balances	\$ -	\$ -	(28,321)	\$ (28,321)
FUND BALANCE, BEGINNING OF YEAR			114,245	
FUND BALANCE, END OF YEAR			\$ 85,924	

KANE COUNTY, ILLINOIS

FATS

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,200	\$ 1,200	\$ 6,000	\$ 4,800
Total revenues	1,200	1,200	6,000	4,800
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	1,200	1,200	-	1,200
Total Contractual Services	1,200	1,200	-	1,200
Commodities				
Cleaning supplies	-	-	1,881	(1,881)
Total Commodities	-	-	1,881	(1,881)
Total expenditures	1,200	1,200	1,881	(681)
Net change in fund balances	\$ -	\$ -	4,119	\$ 4,119
FUND BALANCE, BEGINNING OF YEAR			4,395	
FUND BALANCE, END OF YEAR			\$ 8,514	

KANE COUNTY, ILLINOIS

K-9 Unit

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Miscellaneous	\$ 3,000	\$ 3,000	\$ 2,000	\$ (1,000)
Total revenues	3,000	3,000	2,000	(1,000)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	3,000	3,000	2,000	1,000
Total expenditures	3,000	3,000	2,000	1,000
Net change in fund balances	\$ -	\$ -	-	\$ -
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ -	

KANE COUNTY, ILLINOIS

Vehicle Maintenance / Purchase Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Miscellaneous	\$ 8,000	\$ 8,000	\$ 21,429	\$ 13,429
Total revenues	8,000	8,000	21,429	13,429
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	8,000	8,000	1,738	6,262
Total Contractual Services	8,000	8,000	1,738	6,262
Commodities				
Miscellaneous supplies	-	-	9,117	(9,117)
Total Commodities	-	-	9,117	(9,117)
Total expenditures	8,000	8,000	10,855	(2,855)
Net change in fund balances	\$ -	\$ -	10,574	\$ 10,574
FUND BALANCE, BEGINNING OF YEAR			94,708	
FUND BALANCE, END OF YEAR			\$ 105,282	

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KANE COUNTY, ILLINOIS

Sheriff DUI

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 5,000	\$ 5,000	\$ 21,899	\$ 16,899
Total revenues	5,000	5,000	21,899	16,899
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	5,000	5,000	900	4,100
Total expenditures	5,000	5,000	900	4,100
Net change in fund balances	\$ -	\$ -	20,999	\$ 20,999
FUND BALANCE, BEGINNING OF YEAR			36,248	
FUND BALANCE, END OF YEAR			\$ 57,247	

KANE COUNTY, ILLINOIS

Court Security Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 2,100,000	\$ 2,100,000	\$ 1,955,897	\$ (144,103)
Net investment income	1,600	1,600	15,575	13,975
Total revenues	2,101,600	2,101,600	1,971,472	(130,128)
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	1,631,818	1,631,818	1,467,526	164,292
Overtime salaries	120,324	120,324	62,643	57,681
Bond call	24,000	24,000	13,082	10,918
Total Personnel Services	1,776,142	1,776,142	1,543,251	232,891
Benefits				
Healthcare contribution	420,165	420,165	247,494	172,671
Dental contribution	16,690	16,690	11,301	5,389
FICA/SS contribution	135,875	135,875	116,659	19,216
IMRF contribution	159,635	159,635	139,779	19,856
Uniform allowance	50,000	50,000	48,442	1,558
Total Benefits	782,365	782,365	563,675	218,690
Contractual Services				
Contractual/consulting services	13,627	13,627	7,706	5,921
Repairs and maintenance - communication equipment	10,000	10,000	7,350	2,650
Repairs and maintenance - equipment	25,000	25,000	18,735	6,265
Liability insurance	28,720	28,720	28,720	-
Workers compensation	35,248	35,248	35,248	-
Unemployment claims	2,285	2,285	2,285	-
Conferences and meetings	500	500	613	(113)
Employee training	25,000	25,000	15,160	9,840
Employee mileage expense	1,000	1,000	59	941
Pre-employment drug testing and labs	2,500	2,500	-	2,500
Pre-employment physicals	3,000	3,000	-	3,000
Total Contractual Services	146,880	146,880	115,876	31,004

KANE COUNTY, ILLINOIS

Court Security Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 2,750	\$ 2,750	\$ 2,725	\$ 25
Operating supplies	4,690	4,690	4,091	599
Employee recognition supplies	1,500	1,500	1,859	(359)
Weapons and ammunition	15,000	15,000	25,935	(10,935)
Medical supplies and drugs	1,200	1,200	1,710	(510)
Telephone	4,000	4,000	2,225	1,775
Total Commodities	<u>29,140</u>	<u>29,140</u>	<u>38,545</u>	<u>(9,405)</u>
 Total expenditures	 <u>2,734,527</u>	 <u>2,734,527</u>	 <u>2,261,347</u>	 <u>473,180</u>
 Excess (deficiency) of revenues over expenditures	 <u>(632,927)</u>	 <u>(632,927)</u>	 <u>(289,875)</u>	 <u>343,052</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	632,927	632,927	632,927	-
Total other financing sources (uses)	<u>632,927</u>	<u>632,927</u>	<u>632,927</u>	<u>-</u>
 Net change in fund balances	 <u>\$ -</u>	 <u>\$ -</u>	 343,052	 <u>\$ 343,052</u>
 FUND BALANCE, BEGINNING OF YEAR			 <u>431,813</u>	
 FUND BALANCE, END OF YEAR			 <u>\$ 774,865</u>	

KANE COUNTY, ILLINOIS

AJF Medical Cost Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 25,425	\$ 25,425	\$ 21,439	\$ (3,986)
Net investment income	-	-	422	422
Total revenues	25,425	25,425	21,861	(3,564)
EXPENDITURES				
Public Safety				
Contractual Services				
Medical/dental/hospital services	25,425	25,425	21,513	3,912
Total expenditures	25,425	25,425	21,513	3,912
Net change in fund balances	\$ -	\$ -	348	\$ 348
FUND BALANCE, BEGINNING OF YEAR			10,982	
FUND BALANCE, END OF YEAR			\$ 11,330	

KANE COUNTY, ILLINOIS

Sale & Error

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 21,000	\$ 21,000	\$ 64,882	\$ 43,882
Net investment income	-	-	9,607	9,607
Total revenues	21,000	21,000	74,489	53,489
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	21,000	21,000	74,489	-
OTHER FINANCING SOURCES (USES)				
Transfers out	(21,000)	(81,178)	(81,177)	1
Total other financing sources (uses)	(21,000)	(81,178)	(81,177)	1
Net change in fund balances	\$ -	\$ (60,178)	(6,688)	\$ 1
FUND BALANCE, BEGINNING OF YEAR			575,496	
FUND BALANCE, END OF YEAR			\$ 568,808	

KANE COUNTY, ILLINOIS

Kane Comm
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 523,401	\$ 523,401	\$ 522,761	\$ (640)
Reimbursements	975,000	975,000	1,296,269	321,269
Net investment income	-	-	17,294	17,294
Total revenues	1,498,401	1,498,401	1,836,324	337,923
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	1,314,367	1,314,367	1,221,363	93,004
Overtime salaries	56,903	56,903	105,226	(48,323)
Total Personnel Services	1,371,270	1,371,270	1,326,589	44,681
Benefits				
Healthcare contribution	250,242	250,242	212,856	37,386
Dental contribution	8,850	8,850	7,205	1,645
FICA/SS contribution	104,903	104,903	98,006	6,897
IMRF contribution	129,997	129,997	121,732	8,265
Total Benefits	493,992	493,992	439,799	54,193
Contractual Services				
Contractual/consulting services	33,882	33,882	25,813	8,069
Repairs and maintenance - computers	5,670	5,670	-	5,670
Repairs and maintenance - copiers	500	500	105	395
Repairs and maintenance - communication equipment	9,650	9,650	12,425	(2,775)
Equipment rental	24,540	24,540	24,567	(27)
Liability insurance	23,133	23,133	23,133	-
Workers compensation	28,391	28,391	28,391	-
Unemployment claims	1,841	1,841	1,841	-
Conferences and meetings	8,000	8,000	4,139	3,861
Employee training	3,500	3,500	2,843	657
Employee mileage expense	2,500	2,500	2,287	213
General association dues	1,500	1,500	1,145	355
Pre-employment drug testing and labs	750	750	-	750
Pre-employment physicals	750	750	-	750
Total Contractual Services	144,607	144,607	126,689	17,918

KANE COUNTY, ILLINOIS

Kane Comm
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 2,200	\$ 2,200	\$ 1,539	\$ 661
Operating supplies	2,200	2,200	1,963	237
Computer related supplies	2,400	2,400	2,305	95
Employee recognition supplies	500	500	429	71
Telephone	-	-	46,944	(46,944)
Total Commodities	<u>7,300</u>	<u>7,300</u>	<u>53,180</u>	<u>(45,880)</u>
 Total expenditures	 <u>2,017,169</u>	 <u>2,017,169</u>	 <u>1,946,257</u>	 <u>70,912</u>
 Excess (deficiency) of revenues over expenditures	 <u>(518,768)</u>	 <u>(518,768)</u>	 <u>(109,933)</u>	 <u>408,835</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	771,091	771,091	771,091	-
Transfers out	(198,467)	(198,467)	(198,467)	-
Total other financing sources (uses)	<u>572,624</u>	<u>572,624</u>	<u>572,624</u>	<u>-</u>
 Net change in fund balances	 <u>\$ 53,856</u>	 <u>\$ 53,856</u>	 462,691	 <u>\$ 408,835</u>
 FUND BALANCE, BEGINNING OF YEAR			 <u>613,864</u>	
 FUND BALANCE, END OF YEAR			 <u>\$ 1,076,555</u>	

KANE COUNTY, ILLINOIS

Probation Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,078,000	\$ 1,078,000	\$ 1,126,934	\$ 48,934
Reimbursements	36,000	36,000	20,080	(15,920)
Total revenues	1,114,000	1,114,000	1,147,014	33,014
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	200,000	200,000	70,873	129,127
Legal service	25,000	25,000	117,547	(92,547)
Psychological/psychiatric services	200,000	200,000	190,372	9,628
Software licensing cost	150,750	150,750	66,526	84,224
Polygraph testing	15,000	15,000	6,050	8,950
Juvenile board and care	400,000	400,000	-	400,000
Security services	60,000	60,000	56,928	3,072
Testing services	3,000	3,000	55	2,945
Conferences and meetings	10,000	10,000	2,550	7,450
Employee training	8,000	8,000	4,800	3,200
Employee mileage expense	1,500	1,500	-	1,500
General association dues	1,000	1,000	750	250
Miscellaneous contractual expenses	25,000	25,000	2,867	22,133
Total Contractual Services	1,099,250	1,099,250	519,318	579,932
Commodities				
Office supplies	1,000	1,000	504	496
Operating supplies	500	500	-	500
Computer related supplies	1,000	1,000	-	1,000
Books and subscriptions	1,000	1,000	-	1,000
Computer software - non capital	500	500	-	500
Computer hardware - non capital	5,000	5,000	-	5,000
Uniform supplies	2,500	2,500	-	2,500
Weapons and ammunition	500	500	-	500
Medical supplies and drugs	250	250	-	250
Incentives	2,500	2,500	3,675	(1,175)
Total Commodities	14,750	14,750	4,179	10,571
Total expenditures	1,114,000	1,114,000	523,497	590,503
Excess (deficiency) of revenues over expenditures	-	-	623,517	623,517

KANE COUNTY, ILLINOIS

Probation Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ -	\$ (344,444)	\$ (344,444)	\$ -
Total other financing sources (uses)	-	(344,444)	(344,444)	-
Net change in fund balances	<u>\$ -</u>	<u>\$ (344,444)</u>	279,073	<u>\$ 590,503</u>
FUND BALANCE, BEGINNING OF YEAR			<u>2,785,320</u>	
FUND BALANCE, END OF YEAR			<u>\$ 3,064,393</u>	

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KANE COUNTY, ILLINOIS

Substance Abuse Screening Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 80,000	\$ 80,000	\$ 55,331	\$ (24,669)
Net investment income	-	-	7,045	7,045
Total revenues	80,000	80,000	62,376	(17,624)
EXPENDITURES				
Public Safety				
Contractual Services				
Lab services	75,000	75,000	21,900	53,100
Commodities				
Medical supplies and drugs	5,000	5,000	169	4,831
Total expenditures	80,000	80,000	22,069	57,931
Net change in fund balances	\$ -	\$ -	40,307	\$ 40,307
FUND BALANCE, BEGINNING OF YEAR			391,996	
FUND BALANCE, END OF YEAR			\$ 432,303	

KANE COUNTY, ILLINOIS

Drug Court Special Resources Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ 133,333	\$ 200,406	\$ 67,073
Fines	-	-	2,895	2,895
Charges for services	100,000	100,000	80,047	(19,953)
Reimbursements	-	-	454	454
Net investment income	-	-	4,471	4,471
Total revenues	100,000	233,333	288,273	54,940
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	385,637	430,081	337,651	92,430
Total Personnel Services	385,637	430,081	337,651	92,430
Benefits				
Healthcare contribution	112,132	112,132	85,511	26,621
Dental contribution	3,657	3,657	2,915	742
FICA/SS contribution	29,502	29,502	24,279	5,223
IMRF contribution	36,559	36,559	30,624	5,935
Total Benefits	181,850	181,850	143,329	38,521
Contractual Services				
Contractual/consulting services	125,000	125,000	138,581	(13,581)
Psychological/psychiatric services	-	-	170	(170)
Lab services	35,000	39,479	49,054	(9,575)
Halfway house	8,000	28,400	8,320	20,080
Residential treatment	25,000	125,000	244,155	(119,155)
Repairs and maintenance - vehicles	3,500	3,500	121	3,379
Liability insurance	6,788	6,788	6,788	-
Workers compensation	8,330	8,330	8,330	-
Unemployment claims	540	540	540	-
General advertising	100	100	123	(23)
Conferences and meetings	25,000	33,454	6,648	26,806
Employee training	500	500	96	404
Employee mileage expense	500	500	809	(309)
General association dues	1,200	1,200	-	1,200
Total Contractual Services	239,458	372,791	463,735	(90,944)

KANE COUNTY, ILLINOIS

Drug Court Special Resources Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 1,500	\$ 1,500	\$ 70	\$ 1,430
Operating supplies	500	500	-	500
Postage	200	200	-	200
Medical supplies and drugs	-	-	169	(169)
Drug court graduation supplies	2,000	2,000	4,655	(2,655)
Sanction incentives	10,000	10,000	12,883	(2,883)
Peer group activities supplies	2,000	2,000	4,019	(2,019)
Fuel - vehicles	2,500	2,500	1,842	658
Total Commodities	<u>18,700</u>	<u>18,700</u>	<u>23,638</u>	<u>(4,938)</u>
Total expenditures	<u>825,645</u>	<u>1,003,422</u>	<u>968,353</u>	<u>35,069</u>
Excess (deficiency) of revenues over expenditures	<u>(725,645)</u>	<u>(770,089)</u>	<u>(680,080)</u>	<u>90,009</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>516,029</u>	<u>560,473</u>	<u>560,473</u>	<u>-</u>
Total other financing sources (uses)	<u>516,029</u>	<u>560,473</u>	<u>560,473</u>	<u>-</u>
Net change in fund balances	<u>\$ (209,616)</u>	<u>\$ (209,616)</u>	<u>(119,607)</u>	<u>\$ 90,009</u>
FUND BALANCE, BEGINNING OF YEAR			<u>78,595</u>	
FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (41,012)</u>	

KANE COUNTY, ILLINOIS

Juvenile Drug Court Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 45,000	\$ 45,000	\$ 34,306	\$ (10,694)
Net investment income	-	-	1,213	1,213
Total revenues	45,000	45,000	35,519	(9,481)
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	47,567	14,596	18,506	(3,910)
Benefits				
Healthcare contribution	14,125	4,031	5,516	(1,485)
Dental contribution	635	184	262	(78)
FICA/SS contribution	3,639	1,117	1,416	(299)
IMRF contribution	4,510	1,402	1,765	(363)
Total Benefits	22,909	6,734	8,959	(2,225)
Contractual Services				
Psychological/psychiatric services	20,000	20,000	-	20,000
Lab services	10,000	10,000	102	9,898
Liability insurance	838	-	-	-
Workers compensation	1,028	-	-	-
Unemployment claims	67	-	-	-
Conferences and meetings	5,000	5,000	-	5,000
Employee training	1,500	1,500	-	1,500
Employee mileage expense	500	500	-	500
General association dues	200	200	-	200
Total Contractual Services	39,133	37,200	102	37,098
Commodities				
Office supplies	500	500	-	500
Operating supplies	500	500	-	500
Books and subscriptions	500	500	-	500
Incentives	500	500	-	500
Total Commodities	2,000	2,000	-	2,000
Total expenditures	111,609	60,530	27,567	32,963
Excess (deficiency) of revenues over expenditures	(66,609)	(15,530)	7,952	23,482

KANE COUNTY, ILLINOIS

Juvenile Drug Court Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ -	\$ (51,079)	\$ (51,079)	\$ -
Total other financing sources (uses)	<u>-</u>	<u>(51,079)</u>	<u>(51,079)</u>	<u>-</u>
Net change in fund balances	<u>\$ (66,609)</u>	<u>\$ (66,609)</u>	(43,127)	<u>\$ 23,482</u>
FUND BALANCE, BEGINNING OF YEAR			<u>94,875</u>	
FUND BALANCE, END OF YEAR			<u>\$ 51,748</u>	

KANE COUNTY, ILLINOIS

Probation Victim Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 10,000	\$ 10,000	\$ 14,178	\$ 4,178
Net investment income	-	-	298	298
Total revenues	10,000	10,000	14,476	4,476
EXPENDITURES				
Public Safety				
Contractual Services				
Professional Services	10,000	10,000	-	10,000
Total expenditures	10,000	10,000	-	10,000
Net change in fund balances	\$ -	\$ -	14,476	\$ 10,000
FUND BALANCE, BEGINNING OF YEAR			12,346	
FUND BALANCE, END OF YEAR			\$ 26,822	

KANE COUNTY, ILLINOIS

Juvenile Justice Donation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 50	\$ 50	\$ 101	\$ 51
Miscellaneous	-	-	461	461
Total revenues	50	50	562	512
EXPENDITURES				
Public Safety				
Contractual Services				
Books and subscriptions	50	50	571	(521)
Miscellaneous supplies	-	-	50	(50)
Total expenditures	50	50	621	(571)
Net change in fund balances	\$ -	\$ -	(59)	\$ (571)
FUND BALANCE, BEGINNING OF YEAR			5,951	
FUND BALANCE, END OF YEAR			\$ 5,892	

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KANE COUNTY, ILLINOIS

Coroner Administration Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 4,500	\$ 4,500	\$ 14,111	\$ 9,611
Charges for services	95,750	95,750	121,265	25,515
Reimbursements	815	815	-	(815)
Net investment income	-	-	3,582	3,582
Total revenues	101,065	101,065	138,958	37,893
EXPENDITURES				
Public Safety				
Contractual Services				
Direct Cremation	1,320	1,320	1,492	(172)
Conferences and meeting	4,000	4,000	5,857	(1,857)
Employee training	8,000	8,000	1,278	6,722
Miscellaneous contractual expenses	15,000	15,000	16,450	(1,450)
Total Contractual Services	28,320	28,320	25,077	3,243
Commodities				
Office supplies	3,000	3,000	2,531	469
Operating supplies	50,000	50,000	33,289	16,711
Uniform supplies	5,000	5,000	1,611	3,389
Medical supplies and drugs	-	-	760	(760)
Body bags	6,250	6,250	5,685	565
Photography supplies	2,000	2,000	462	1,538
Total Commodities	66,250	66,250	44,338	21,912
Total Public Safety	94,570	94,570	69,415	25,155
Capital Outlay				
Automotive equipment	35,000	35,000	-	35,000
Total capital outlay	35,000	35,000	-	35,000
Total expenditures	129,570	129,570	69,415	60,155
Excess (deficiency) of revenues over expenditures	(28,505)	(28,505)	69,543	98,048
OTHER FINANCING SOURCES (USES)				
Transfer to other funds	(100,000)	(175,000)	(175,000)	-
Total other financing sources (uses)	(100,000)	(175,000)	(175,000)	-
Net change in fund balances	\$ (128,505)	\$ (203,505)	(105,457)	\$ 60,155
FUND BALANCE, BEGINNING OF YEAR			284,394	
FUND BALANCE, END OF YEAR			\$ 178,937	

KANE COUNTY, ILLINOIS

Animal Control Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 1,000	\$ 1,000	\$ 5,122	\$ 4,122
Charges for services	846,300	846,300	893,994	47,694
Reimbursements	10,000	10,000	4,600	(5,400)
Net investment income	2,600	2,600	7,235	4,635
Miscellaneous	1,103	1,103	1,415	312
Total revenues	861,003	861,003	912,366	51,363
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	408,180	408,180	381,297	26,883
Overtime salaries	18,049	18,049	24,552	(6,503)
Total Personnel Services	426,229	426,229	405,849	20,380
Benefits				
Healthcare contribution	67,174	67,174	57,602	9,572
Dental contribution	2,679	2,679	2,215	464
FICA/SS contribution	32,607	32,607	30,097	2,510
IMRF contribution	40,407	40,407	36,913	3,494
Total Benefits	142,867	142,867	126,827	16,040
Contractual Services				
Contractual/consulting services	45,000	45,000	22,180	22,820
Veterinarian services	8,000	8,000	8,077	(77)
Software licensing cost	9,600	9,600	9,600	-
Cremation services	500	500	450	50
Disposal and water softener services	1,300	1,300	1,452	(152)
Janitorial services	4,000	4,000	2,440	1,560
Repairs and maintenance - roads	2,260	2,260	-	2,260
Repairs and maintenance - buildings	15,474	15,474	24,892	(9,418)
Repairs and maintenance - grounds	6,000	6,000	915	5,085
Repairs and maintenance - computers	8,000	8,000	-	8,000
Repairs and maintenance - copiers	8,000	8,000	397	7,603
Repairs and maintenance - communication equipment	5,000	5,000	185	4,815
Repairs and maintenance - equipment	8,000	8,000	1,791	6,209
Repairs and maintenance - vehicles	5,500	5,500	1,355	4,145
Liability insurance	7,784	7,784	7,784	-
Workers compensation	8,817	8,817	8,817	-
Unemployment claims	572	572	572	-
General advertising	3,000	3,000	55	2,945
General printing	800	800	-	800
Conferences and meetings	3,000	3,000	104	2,896
Employee training	4,000	4,000	225	3,775

KANE COUNTY, ILLINOIS

Animal Control Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee mileage expense	\$ 1,000	\$ 1,000	\$ 226	\$ 774
General association dues	1,000	1,000	1,107	(107)
Employee medical expense	4,000	4,000	2,000	2,000
Miscellaneous contractual expense	500	500	-	500
Total Contractual Services	161,107	161,107	94,624	66,483
Commodities				
Office supplies	3,000	3,000	7,839	(4,839)
Operating supplies	15,000	15,000	15,727	(727)
Utilities - water	2,800	2,800	2,755	45
Animal care supplies	10,000	10,000	23,697	(13,697)
Cleaning supplies	5,000	5,000	3,391	1,609
Uniform supplies	4,000	4,000	1,874	2,126
Medical supplies and drugs	9,000	9,000	4,930	4,070
Utilities - natural gas	8,000	8,000	5,422	2,578
Utilities - electric	10,000	10,000	10,016	(16)
Fuel - vehicles	7,000	7,000	7,123	(123)
Telephone	10,000	10,000	6,350	3,650
Total Commodities	83,800	83,800	89,124	(5,324)
Total Public Safety	814,003	814,003	716,424	97,579
Capital Outlay				
Automotive equipment	47,000	47,000	31,460	15,540
Total capital outlay	47,000	47,000	31,460	15,540
Total expenditures	861,003	861,003	747,884	113,119
Net change in fund balances	\$ -	\$ -	164,482	\$ 164,482
FUND BALANCE, BEGINNING OF YEAR			340,424	
FUND BALANCE, END OF YEAR			\$ 504,906	

KANE COUNTY, ILLINOIS

County Highway Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 5,010,909	\$ 5,010,909	\$ 4,999,128	\$ (11,781)
Licenses and permits	395,000	395,000	336,247	(58,753)
Charges for services	30,750	30,750	24,933	(5,817)
Reimbursements	210,000	210,000	290,485	80,485
Net investment income	50,000	50,000	187,841	137,841
Miscellaneous	19,200	19,200	9,146	(10,054)
Total revenues	5,715,859	5,715,859	5,847,780	131,921
EXPENDITURES				
Highways and Streets				
Personnel Services				
Salaries and wages	2,634,386	2,634,386	2,164,425	469,961
Overtime salaries	50,135	50,135	82,617	(32,482)
Total Personnel Services	2,684,521	2,684,521	2,247,042	437,479
Benefits				
Healthcare contribution	504,153	504,153	387,501	116,652
Dental contribution	18,980	18,980	12,355	6,625
FICA/SS contribution	205,366	205,366	164,244	41,122
IMRF contribution	254,493	254,493	204,006	50,487
Total Benefits	982,992	982,992	768,106	214,886
Contractual Services				
Engineering services	840,643	840,643	778,252	62,391
Contractual/consulting services	75,000	75,000	181,884	(106,884)
Legal service	101,000	101,000	86,003	14,997
Medical/dental/hospital services	5,100	5,100	2,995	2,105
Northeast IL plan and metro services	89,225	89,225	27,143	62,082
Software licensing cost	175,367	175,367	31,529	143,838
Security services	6,000	6,000	4,981	1,019
Disposal and water softener services	11,000	11,000	17,495	(6,495)
Janitorial services	20,000	20,000	18,651	1,349
Repairs and maintenance - buildings	18,000	18,000	27,921	(9,921)
Repairs and maintenance - grounds	8,000	8,000	3,653	4,347
Repairs and maintenance - copiers	8,500	8,500	2,328	6,172
Repairs and maintenance - communication equipment	1,000	1,000	59	941
Repairs and maintenance - equipment	20,000	20,000	6,535	13,465
Repairs and maintenance - vehicles	36,000	36,000	13,642	22,358
Repairs and maintenance - office equipment	2,000	2,000	1,207	793
Liability insurance	46,366	46,366	46,366	-
Workers compensation	56,903	56,903	56,903	-
Unemployment claims	3,689	3,689	3,689	-
General printing	1,500	1,500	3,493	(1,993)

KANE COUNTY, ILLINOIS

County Highway Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Legal printing	\$ 4,000	\$ 4,000	\$ 915	\$ 3,085
Mapping	5,000	5,000	428	4,572
Conferences and meetings	28,100	28,100	22,721	5,379
Employee training	18,000	18,000	13,603	4,397
Employee mileage expense	5,500	5,500	3,825	1,675
General association dues	24,060	24,060	43,473	(19,413)
Miscellaneous contractual expenses	6,500	6,500	4,476	2,024
Total Contractual Services	1,616,453	1,616,453	1,404,170	212,283
Commodities				
Office supplies	20,000	20,000	18,155	1,845
Operating supplies	15,000	15,000	18,590	(3,590)
Postage	2,000	2,000	1,664	336
Books and subscriptions	2,200	2,200	338	1,862
Computer hardware - non capital	10,000	10,000	11,402	(1,402)
Vehicle parts/supplies	-	-	311	(311)
Buildings and grounds supplies	10,300	10,300	14,861	(4,561)
Liquid salt	15,300	15,300	5,811	9,489
Crushed stone	10,000	10,000	2,157	7,843
Sign material	50,000	50,000	48,193	1,807
Utilities - natural gas	45,000	45,000	32,778	12,222
Utilities - electric	36,000	36,000	34,767	1,233
Utilities - intersection lighting	145,000	145,000	140,384	4,616
Fuel - vehicles	325,000	325,000	196,768	128,232
Telephone	40,000	40,000	31,886	8,114
Cellular phone	22,000	22,000	17,746	4,254
Total Commodities	747,800	747,800	575,811	171,989
Total Highways and Streets	6,031,766	6,031,766	4,995,129	1,036,637
Capital Outlay				
Computers	6,000	6,000	1,904	4,096
Computer software - capital	378,500	378,500	32,329	346,171
Communications equipment	3,000	3,000	-	3,000
Office furniture	40,000	40,000	-	40,000
Office equipment	2,500	2,500	-	2,500
Copiers	10,000	10,000	-	10,000
Machinery and equipment	198,442	198,442	97,374	101,068
Special purpose equipment	6,000	6,000	-	6,000
Building improvements	404,000	404,000	320,257	83,743
Highway right of way	200,000	200,000	5,860	194,140
Total capital outlay	1,248,442	1,248,442	457,724	790,718
Total expenditures	7,280,208	7,280,208	5,452,853	1,827,355
Excess (deficiency) of revenues over expenditures	(1,564,349)	(1,564,349)	394,927	1,959,276

KANE COUNTY, ILLINOIS

County Highway Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 100,750	\$ 100,750	\$ 96,000	\$ (4,750)
Transfers out	(267,396)	(267,396)	(267,396)	-
Total other financing sources (uses)	<u>(166,646)</u>	<u>(166,646)</u>	<u>(171,396)</u>	<u>(4,750)</u>
Net change in fund balances	<u>\$ (1,730,995)</u>	<u>\$ (1,730,995)</u>	223,531	<u>\$ 1,954,526</u>
FUND BALANCE, BEGINNING OF YEAR			<u>11,315,852</u>	
FUND BALANCE, END OF YEAR			<u>\$ 11,539,383</u>	

KANE COUNTY, ILLINOIS

County Bridge
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 312,695	\$ 312,695	\$ 311,918	\$ (777)
Reimbursements	15,000	15,000	32,276	17,276
Net investment income	2,000	2,000	8,123	6,123
Total revenues	<u>329,695</u>	<u>329,695</u>	<u>352,317</u>	<u>22,622</u>
EXPENDITURES				
Highways and Streets				
Contractual services				
Bridge inspection	<u>360,000</u>	<u>360,000</u>	<u>457,236</u>	<u>(97,236)</u>
Total expenditures	<u>360,000</u>	<u>360,000</u>	<u>457,236</u>	<u>(97,236)</u>
Net change in fund balances	<u>\$ (30,305)</u>	<u>\$ (30,305)</u>	<u>(104,919)</u>	<u>\$ (97,236)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>495,661</u>	
FUND BALANCE, END OF YEAR			<u>\$ 390,742</u>	

KANE COUNTY, ILLINOIS

Motor Fuel Tax Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 6,250,000	\$ 6,250,000	\$ 7,567,164	\$ 1,317,164
Reimbursements	83,836	83,836	-	(83,836)
Net investment income	50,000	50,000	223,537	173,537
Miscellaneous	-	-	82	82
Total revenues	6,383,836	6,383,836	7,790,783	1,406,947
EXPENDITURES				
Highways and Streets				
Personnel Services				
Salaries and wages	2,366,161	2,366,161	2,233,658	132,503
Overtime salaries	230,621	230,621	234,542	(3,921)
Total Personnel Services	2,596,782	2,596,782	2,468,200	128,582
Benefits				
Healthcare contribution	67,384	67,384	66,752	632
Dental contribution	2,576	2,576	2,531	45
FICA/SS contribution	198,654	198,654	180,583	18,071
IMRF contribution	246,175	246,175	226,910	19,265
Teamsters contribution	541,140	541,140	445,714	95,426
Total Benefits	1,055,929	1,055,929	922,490	133,439
Contractual Services				
Engineering services	589,212	589,212	-	589,212
Debt administration costs	450	500	500	-
Liability insurance	41,645	41,645	41,645	-
Workers compensation	51,110	51,110	51,110	-
Unemployment claims	3,313	3,313	3,313	-
Total Contractual Services	685,730	685,780	96,568	589,212
Total Highway and Streets	4,338,441	4,338,491	3,487,258	851,233
Capital Outlay				
Road construction	6,641,954	6,641,954	-	6,641,954
Total Capital Outlay	6,641,954	6,641,954	-	6,641,954
Total expenditures	10,980,395	10,980,445	3,487,258	7,493,187
Excess (deficiency) of revenues over expenditures	(4,596,559)	(4,596,609)	4,303,525	8,900,134

KANE COUNTY, ILLINOIS

Motor Fuel Tax
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>\$ (3,492,175)</u>	<u>\$ (3,492,175)</u>	<u>\$ (3,492,175)</u>	<u>\$ -</u>
Total other financing sources (uses)	<u>(3,492,175)</u>	<u>(3,492,175)</u>	<u>(3,492,175)</u>	<u>-</u>
Net change in fund balances	<u>\$ (8,088,734)</u>	<u>\$ (8,088,784)</u>	811,350	<u>\$ 8,900,134</u>
FUND BALANCE, BEGINNING OF YEAR			<u>15,973,887</u>	
FUND BALANCE, END OF YEAR			<u>\$ 16,785,237</u>	

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KANE COUNTY, ILLINOIS

County Highway Matching Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 65,125	\$ 65,125	\$ 64,862	\$ (263)
Net investment income	200	200	3,466	3,266
Total revenues	65,325	65,325	68,328	3,003
EXPENDITURES				
Highways and Streets				
Commodities				
Rock salt	67,270	67,270	66,929	341
Total expenditures	67,270	67,270	66,929	341
Net change in fund balances	<u>\$ (1,945)</u>	<u>\$ (1,945)</u>	1,399	<u>\$ 3,344</u>
FUND BALANCE, BEGINNING OF YEAR			<u>196,565</u>	
FUND BALANCE, END OF YEAR			<u>\$ 197,964</u>	

KANE COUNTY, ILLINOIS

County Health
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 1,972,455	\$ 1,972,455	\$ 1,967,840	\$ (4,615)
Licenses and permits	1,203,183	1,203,183	1,263,660	60,477
Grants	2,013,887	2,027,766	1,685,136	(342,630)
Charges for services	105,450	105,450	112,968	7,518
Reimbursements	51,100	51,100	15,002	(36,098)
Net investment income	19,178	19,178	77,542	58,364
Miscellaneous	-	-	13,201	13,201
Total revenues	5,365,253	5,379,132	5,135,349	(243,783)
EXPENDITURES				
Health and Welfare				
Personnel Services				
Salaries and wages	3,279,965	3,288,298	2,624,752	663,546
Overtime salaries	-	-	10,781	(10,781)
Total Personnel Services	3,279,965	3,288,298	2,635,533	652,765
Benefits				
Healthcare contribution	776,711	780,354	466,864	313,490
Dental contribution	28,131	28,237	18,036	10,201
FICA/SS contribution	250,926	251,564	193,458	58,106
IMRF contribution	304,053	304,884	238,831	66,053
Total Benefits	1,359,821	1,365,039	917,189	447,850
Contractual Services				
Contractual/consulting services	311,944	311,944	226,949	84,995
Software licensing cost	74,154	74,154	58,292	15,862
X-rays	1,000	1,000	594	406
Lab services	15,170	15,170	7,496	7,674
Disposal and water softener services	13,000	13,000	1,902	11,098
Janitorial services	7,720	7,720	3,337	4,383
Repairs and maintenance - buildings	16,867	16,867	7,423	9,444
Repairs and maintenance - grounds	500	500	-	500
Building space rental	18,117	18,117	16,068	2,049
Repairs and maintenance - vehicles	7,000	7,000	1,949	5,051
Repairs and maintenance - office equipment	17,100	17,100	11,326	5,774
Liability insurance	57,767	57,905	57,767	138
Workers compensation	70,870	71,047	70,870	177
Unemployment claims	4,599	4,612	4,599	13
General advertising	500	500	1,821	(1,321)
Conferences and meetings	7,950	7,950	6,623	1,327
Employee training	18,830	18,830	13,064	5,766
Employee mileage expense	39,926	39,926	20,610	19,316
General association dues	60,525	60,525	15,190	45,335
Total Contractual Services	743,539	743,867	525,880	217,987

KANE COUNTY, ILLINOIS

County Health Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 9,745	\$ 9,745	\$ 2,801	\$ 6,944
Operating supplies	123,681	123,681	130,441	(6,760)
Postage	1,733	1,733	-	1,733
Books and subscriptions	3,185	3,185	2,016	1,169
Computer software - non - capital	688	688	288	400
Computer hardware - non - capital	7,220	7,220	6,824	396
Printing supplies	4,800	4,800	-	4,800
Cleaning supplies	500	500	-	500
Medical supplies and drugs	129,646	129,646	175,928	(46,282)
Utilities - electric	7,766	7,766	6,321	1,445
Fuel - vehicles	9,350	9,350	3,665	5,685
Telephone	102,398	102,398	88,507	13,891
Total Commodities	<u>400,712</u>	<u>400,712</u>	<u>416,791</u>	<u>(16,079)</u>
Capital Outlay				
Automotive Equipment	30,000	30,000	28,441	1,559
Building improvements	30,000	30,000	25,623	4,377
Total capital outlay	<u>60,000</u>	<u>60,000</u>	<u>54,064</u>	<u>5,936</u>
Total expenditures	<u>5,844,037</u>	<u>5,857,916</u>	<u>4,549,457</u>	<u>1,308,459</u>
Excess (deficiency) of revenues over expenditures	<u>(478,784)</u>	<u>(478,784)</u>	<u>585,892</u>	<u>1,064,676</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	25,000	25,000	25,000	-
Total other financing sources (uses)	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Net change in fund balances	<u>\$ (453,784)</u>	<u>\$ (453,784)</u>	<u>610,892</u>	<u>\$ 1,064,676</u>
FUND BALANCE, BEGINNING OF YEAR			<u>4,012,120</u>	
FUND BALANCE, END OF YEAR			<u>\$ 4,623,012</u>	

KANE COUNTY, ILLINOIS

Kane Kares
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 359,324	\$ 359,324	\$ 482,890	\$ 123,566
Net investment income	1,000	1,000	10,104	9,104
Total revenues	360,324	360,324	492,994	132,670
EXPENDITURES				
Health and Welfare				
Personnel Services				
Salaries and wages	317,563	308,942	244,423	64,519
Overtime salaries	-	-	14,014	(14,014)
Total Personnel Services	317,563	308,942	258,437	50,505
Benefits				
Healthcare contribution	100,608	94,284	67,448	26,836
Dental contribution	3,066	3,511	2,379	1,132
FICA/SS contribution	24,296	23,635	19,429	4,206
IMRF contribution	30,106	29,288	23,124	6,164
Total Benefits	158,076	150,718	112,380	38,338
Contractual Services				
Contractual/consulting services	24,455	16,485	20,713	(4,228)
Building space rental	20,505	16,946	16,946	-
Liability insurance	5,591	5,591	5,591	-
Workers compensation	6,861	6,861	6,861	-
Unemployment claims	446	446	446	-
Conferences and meetings	-	-	1,778	(1,778)
Employee training	-	16,822	22,173	(5,351)
Employee mileage expense	6,789	10,656	12,199	(1,543)
General association dues	180	-	-	-
Total Contractual Services	64,827	73,807	86,707	(12,900)
Commodities				
Operating supplies	5,472	12,471	9,350	3,121
Telephone	2,531	2,531	2,531	-
Total Commodities	8,003	15,002	11,881	3,121
Total expenditures	548,469	548,469	469,405	79,064
Excess (deficiency) of revenues over expenditures	(188,145)	(188,145)	23,589	(211,734)

KANE COUNTY, ILLINOIS

Kane Kares
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 188,145	\$ 188,145	\$ 188,145	\$ -
Total other financing sources (uses)	<u>188,145</u>	<u>188,145</u>	<u>188,145</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	211,734	<u>\$ (211,734)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>476,063</u>	
FUND BALANCE, END OF YEAR			<u>\$ 687,797</u>	

KANE COUNTY, ILLINOIS

Veterans' Commission Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 305,400	\$ 305,400	\$ 304,571	\$ (829)
Net investment income	4,342	4,342	11,115	6,773
Miscellaneous	910	910	945	35
Total revenues	310,652	310,652	316,631	5,979
EXPENDITURES				
Health and Welfare				
Personnel Services				
Salaries and wages	193,196	193,196	186,823	(6,373)
Benefits				
Healthcare contribution	60,329	60,329	53,303	(7,026)
Dental contribution	2,183	2,183	2,101	(82)
FICA/SS contribution	14,780	14,780	13,155	(1,625)
IMRF contribution	18,315	18,315	16,343	(1,972)
Total Benefits	95,607	95,607	84,902	(10,705)
Contractual Services				
Repairs and maintenance - copiers	500	500	404	(96)
Liability insurance	3,401	3,401	3,401	-
Workers compensation	4,174	4,174	4,174	-
Unemployment claims	271	271	271	-
Conferences and meetings	525	525	1,438	913
Employee training	6,324	6,324	7,107	783
Employee mileage expense	672	672	586	(86)
General association dues	445	445	330	(115)
Miscellaneous contractual expense	24,000	24,000	3,005	(20,995)
Total Contractual Services	40,312	40,312	20,716	(19,596)
Commodities				
Office supplies	406	406	1,019	613
Books and subscriptions	205	205	245	40
Computer software - non capital	145	145	350	205
Computer hardware - non capital	-	-	1,889	1,889
Telephone	1,200	1,200	1,462	262
Total Commodities	1,956	1,956	4,965	3,009
Total Health and Welfare	331,071	331,071	297,406	(33,665)
Total expenditures	331,071	331,071	297,406	(33,665)
Net change in fund balances	\$ (20,419)	\$ (20,419)	19,225	\$ (33,665)
FUND BALANCE, BEGINNING OF YEAR			678,845	
FUND BALANCE, END OF YEAR			\$ 698,070	

KANE COUNTY, ILLINOIS

Illinois Counties Information Management
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 8,000	\$ 8,000	\$ 1,850	\$ (6,150)
Net investment income	-	-	51	51
Total revenues	8,000	8,000	1,901	(6,099)
EXPENDITURES				
General Government				
Contractual Services				
Conferences and meetings	8,000	10,223	4,228	5,995
Total expenditures	8,000	10,223	4,228	5,995
Net change in fund balances	\$ -	\$ (2,223)	(2,327)	\$ (104)
FUND BALANCE, BEGINNING OF YEAR			3,452	
FUND BALANCE, END OF YEAR			\$ 1,125	

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KANE COUNTY, ILLINOIS

Web Technical Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Revenues	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES				
General Government				
Contractual Services				
Contractual/consulting services	100,000	118,062	78,943	39,119
Software licensing cost	214,000	245,845	96,683	149,162
Repairs and maintenance - computers	1,000	1,713	-	1,713
Total Contractual Services	315,000	365,620	175,626	189,994
Commodities				
Books and subscriptions	2,000	2,000	4,578	(2,578)
Total Commodities	2,000	2,000	4,578	(2,578)
Total General Government	317,000	367,620	180,204	187,416
Total expenditures	317,000	367,620	180,204	187,416
Excess (deficiency) of revenues over expenditures	(317,000)	(367,620)	(180,204)	187,416
OTHER FINANCING SOURCES (USES)				
Transfers in	317,000	317,000	317,000	-
Total other financing sources (uses)	317,000	317,000	317,000	-
Net change in fund balances	\$ -	\$ (50,620)	136,796	\$ 187,416
FUND BALANCE, BEGINNING OF YEAR			50,621	
FUND BALANCE, END OF YEAR			\$ 187,417	

KANE COUNTY, ILLINOIS

Community Development Block Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 1,166,062	\$ 1,166,062	\$ 1,372,316	\$ 206,254
Reimbursements	50,000	50,000	679,463	629,463
Total revenues	1,216,062	1,216,062	2,051,779	835,717
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	118,935	118,935	94,113	24,822
Benefits				
Healthcare contribution	19,348	19,348	14,671	4,677
Dental contribution	946	946	678	268
FICA/SS contribution	9,099	9,099	6,851	2,248
IMRF contribution	11,276	11,276	8,498	2,778
Total Benefits	40,669	40,669	30,698	9,971
Contractual Services				
Repairs and maintenance - copiers	300	300	338	(38)
Repairs and maintenance - vehicles	100	100	389	(289)
Liability insurance	2,094	2,094	2,356	(262)
Workers compensation	2,569	2,569	2,898	(329)
Unemployment claims	167	167	191	(24)
General printing	1,000	1,000	-	1,000
Legal printing	300	300	146	154
Conferences and meetings	500	500	236	264
Employee training	5,000	5,000	12,686	(7,686)
Miscellaneous contractual expense	1,019,108	1,019,108	1,900,646	(881,538)
Total Contractual Services	1,031,138	1,031,138	1,919,886	(888,748)
Commodities				
Office supplies	400	400	37	363
Postage	100	100	-	100
Printing supplies	170	170	-	170
Fuel - vehicles	350	350	392	(42)
Telephone	1,500	1,500	-	1,500
Total Commodities	2,520	2,520	429	2,091
Total Development Housing and Economic Development	1,193,262	1,193,262	2,045,126	(851,864)

KANE COUNTY, ILLINOIS

Community Development Block Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital outlay				
Office equipment	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Total Capital Outlay	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
 Total expenditures	 <u>1,194,262</u>	 <u>1,194,262</u>	 <u>2,045,126</u>	 <u>(850,864)</u>
 Excess (deficiency) of revenues over expenditures	 <u>21,800</u>	 <u>21,800</u>	 <u>6,653</u>	 <u>(15,147)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(21,800)	(21,800)	(10,571)	11,229
Total other financing sources (uses)	<u>(21,800)</u>	<u>(21,800)</u>	<u>(10,571)</u>	<u>11,229</u>
 Net change in fund balances	 <u>\$ -</u>	 <u>\$ -</u>	 <u>(3,918)</u>	 <u>\$ (3,918)</u>
 FUND BALANCE, BEGINNING OF YEAR			 <u>376</u>	
FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (3,542)</u>	

KANE COUNTY, ILLINOIS

HOME Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 640,312	\$ 640,312	\$ 737,425	\$ 97,113
Miscellaneous	285,000	285,000	183,228	(101,772)
Total revenues	925,312	925,312	920,653	(4,659)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	47,043	47,043	39,579	7,464
Benefits				
Healthcare contribution	6,265	6,265	2,296	3,969
Dental contribution	374	374	193	181
FICA/SS contribution	3,599	3,599	2,894	705
IMRF contribution	4,460	4,460	3,640	820
Total Benefits	14,698	14,698	9,023	5,675
Contractual Services				
Liability insurance	828	828	828	-
Workers compensation	1,017	1,017	1,017	-
Unemployment claims	66	66	66	-
General printing	450	450	-	450
Legal printing	300	300	76	224
Conferences and meetings	550	550	276	274
Employee training	500	500	1,998	(1,498)
Miscellaneous contractual expense	858,950	858,950	939,815	(80,865)
Total Contractual Services	862,661	862,661	944,076	(81,415)
Commodities				
Office supplies	135	135	35	100
Postage	100	100	-	100
Total Commodities	235	235	35	(200)
Total Development Housing and Economic Development	924,637	924,637	992,713	(68,476)
Capital Outlay				
Office equipment	675	675	-	675
Total capital outlay	675	675	-	675
Total expenditures	925,312	925,312	992,713	67,401
Net change in fund balances	\$ -	\$ -	(72,060)	\$ (72,060)
FUND BALANCE, BEGINNING OF YEAR			155,034	
FUND BALANCE, END OF YEAR			\$ 82,974	

KANE COUNTY, ILLINOIS

Unincorporated Stormwater Management Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Charges for services	\$ -	\$ -	\$ 64,800	\$ 64,800
Net investment income	499	499	1,171	672
Total revenues	<u>499</u>	<u>499</u>	<u>65,971</u>	<u>65,472</u>
Net change in fund balances	<u>\$ 499</u>	<u>\$ 499</u>	65,971	<u>\$ -</u>
FUND BALANCE, BEGINNING OF YEAR			<u>67,262</u>	
FUND BALANCE, END OF YEAR			<u><u>\$ 133,233</u></u>	

KANE COUNTY, ILLINOIS

Homeless Management Information Systems Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 111,945	\$ 111,945	\$ 112,296	\$ 351
Miscellaneous	1,500	1,500	8,185	6,685
Total revenues	113,445	113,445	120,481	7,036
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	39,900	39,900	54,413	(14,513)
Benefits				
Healthcare contribution	11,864	11,864	2,832	9,032
Dental contribution	413	413	296	117
FICA/SS contribution	3,053	3,053	4,140	(1,087)
IMRF contribution	3,783	3,783	5,139	(1,356)
Total Benefits	19,113	19,113	12,407	6,706
Contractual Services				
Contractual/Consulting services	60,861	60,861	42,856	18,005
Software licensing cost	-	-	369	(369)
Liability insurance	703	703	703	-
Workers compensation	862	862	862	-
Unemployment claims	56	56	56	-
Legal printing	50	50	-	50
Conferences and meetings	275	275	15	260
Total Contractual Services	62,807	62,807	44,861	17,946
Commodities				
Office supplies	127	127	247	(120)
Computer hardware - non-capital	-	-	166	(166)
Subscription databases	11,073	11,073	18,925	(7,852)
Total Commodities	11,200	11,200	19,338	(8,138)
Total Development Housing and Economic Development	133,020	133,020	131,019	2,001
Capital Outlay				
Office equipment	2,225	2,225	2,430	(205)
Total Capital Outlay	2,225	2,225	2,430	(205)
Total expenditures	135,245	135,245	133,449	1,796
Excess (deficiency) of revenues over expenditures	(21,800)	(21,800)	(12,968)	8,832

KANE COUNTY, ILLINOIS

Homeless Management Information Systems
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 21,800	\$ 21,800	\$ 10,571	\$ (11,229)
Total other financing sources (uses)	<u>21,800</u>	<u>21,800</u>	<u>10,571</u>	<u>(11,229)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(2,397)	<u>\$ (2,397)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>6,120</u>	
FUND BALANCE, END OF YEAR			<u>\$ 3,723</u>	

KANE COUNTY, ILLINOIS

OCR & Recovery Act Programs Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 184,993	\$ 204,993	\$ 37,258	\$ (167,735)
Miscellaneous	-	-	7,125	7,125
Total revenues	184,993	204,993	44,383	(160,610)
EXPENDITURES				
Development Housing and Economic Development				
Lead Hazard Control Program				
Contractual Services				
Grant services	-	-	7,125	(7,125)
Total Contractual Services	-	-	7,125	(7,125)
Total Lead Hazard Control Program	-	-	7,125	(7,125)
Neighborhood Stabilization Program				
Personnel Services				
Salaries and wages	9,634	9,634	2,071	7,563
Benefits				
Healthcare contribution	3,080	3,080	-	3,080
Dental contribution	65	65	15	50
FICA/SS contribution	737	737	158	579
IMRF contribution	914	914	196	718
Total Benefits	4,796	4,796	369	4,427
Contractual Services				
Liability insurance	170	170	(92)	262
Workers compensation	209	209	(120)	329
Unemployment claims	14	14	(11)	25
Grant services	143,864	143,864	-	143,864
Total Contractual Services	144,257	144,257	(223)	144,480
Total Neighborhood Stabilization Program	158,687	158,687	2,217	156,470
National Foreclosure Settlement				
Personnel Services				
Salaries and wages	19,110	19,110	23,577	(4,467)
Benefits				
Healthcare contribution	3,080	3,080	1,639	1,441
Dental contribution	65	65	60	5
FICA/SS contribution	1,462	1,462	1,756	(294)
IMRF contribution	1,812	1,812	2,180	(368)
Total Benefits	6,419	6,419	5,635	784

KANE COUNTY, ILLINOIS

OCR & Recovery Act Programs Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Liability insurance	\$ 337	\$ 337	\$ 337	\$ -
Workers compensation	413	413	413	-
Unemployment claims	27	27	27	-
Miscellaneous contractual expenses	-	20,000	-	20,000
Total Contractual Services	<u>777</u>	<u>20,777</u>	<u>777</u>	<u>20,000</u>
Total National Foreclosure Settlement	<u>26,306</u>	<u>46,306</u>	<u>29,989</u>	<u>16,317</u>
 Total expenditures	 <u>184,993</u>	 <u>204,993</u>	 <u>39,331</u>	 <u>165,662</u>
 Net change in fund balances	 <u>\$ -</u>	 <u>\$ -</u>	 5,052	 <u>\$ 5,052</u>
 FUND BALANCE, BEGINNING OF YEAR			 <u>45,836</u>	
 FUND BALANCE, END OF YEAR			 <u>\$ 50,888</u>	

KANE COUNTY, ILLINOIS

Quality of Kane Grants Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Net investment income	110	110	741	631
Total revenues	10,110	10,110	741	(9,369)
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Conferences and meetings	30,110	30,110	-	30,110
Total expenditures	30,110	30,110	-	30,110
Excess (deficiency) of revenues over expenditures	(20,000)	(20,000)	741	20,741
OTHER FINANCING SOURCES (USES)				
Transfers in	20,000	20,000	20,000	-
Total other financing sources (uses)	20,000	20,000	20,000	-
Net change in fund balances	\$ -	\$ -	20,741	\$ 20,741
FUND BALANCE, BEGINNING OF YEAR			27,629	
FUND BALANCE, END OF YEAR			\$ 48,370	

KANE COUNTY, ILLINOIS

Neighborhood Stabilization Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ -	\$ -	\$ 20,000	\$ 20,000
Total revenues	-	-	20,000	20,000
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Grant services	170,000	170,000	202,761	(32,761)
Total expenditures	170,000	170,000	202,761	(32,761)
Net change in fund balances	<u>\$ (170,000)</u>	<u>\$ (170,000)</u>	(182,761)	<u>\$ (12,761)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>193,264</u>	
FUND BALANCE, END OF YEAR			<u>\$ 10,503</u>	

KANE COUNTY, ILLINOIS

Continuum of Care Planning Grant Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 47,269	\$ 47,269	\$ 47,269	\$ -
Miscellaneous	24,300	24,300	24,300	-
Total revenues	71,569	71,569	71,569	-
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	27,867	27,867	36,076	(8,209)
Benefits				
Healthcare contribution	7,759	7,759	1,868	5,891
Dental contribution	284	284	174	110
FICA/SS contribution	2,132	2,132	2,745	(613)
IMRF contribution	2,642	2,642	3,415	(773)
Total Benefits	12,817	12,817	8,202	4,615
Contractual Services				
Contractual/consulting services	29,121	29,121	27,000	2,121
Liability insurance	491	491	491	-
Workers compensation	602	602	602	-
Unemployment claims	40	40	40	-
Legal printing	100	100	-	100
Conferences and meetings	531	531	28	503
Total Contractual Services	30,885	30,885	28,161	2,724
Total expenditures	71,569	71,569	72,439	(870)
Net change in fund balances	\$ -	\$ -	(870)	\$ (870)
FUND BALANCE, BEGINNING OF YEAR			7,011	
FUND BALANCE, END OF YEAR			\$ 6,141	

KANE COUNTY, ILLINOIS

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Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 175,404	\$ 175,404	\$ 124,732	\$ (50,672)
Total revenues	175,404	175,404	124,732	(50,672)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	86,081	86,081	77,085	8,996
Benefits				
Healthcare contribution	14,679	14,679	9,534	5,145
Dental contribution	656	656	495	161
FICA/SS contribution	6,586	6,586	5,902	684
IMRF contribution	8,161	8,161	7,342	819
Total Benefits	30,082	30,082	23,273	6,809
Contractual Services				
Liability insurance	1,516	1,516	1,516	-
Workers compensation	1,860	1,860	1,860	-
Unemployment claims	121	121	121	-
Legal printing	125	125	127	(2)
Conferences and meetings	-	-	13	(13)
Miscellaneous contractual expenses	54,994	54,994	18,132	36,862
Total Contractual Services	58,616	58,616	21,769	36,847
Commodities				
Operating supplies	500	500	88	412
Fuel - vehicles	125	125	-	125
Total commodities	625	625	88	537
Total expenditures	175,404	175,404	122,215	53,189
Net change in fund balances	\$ -	\$ -	2,517	\$ 2,517
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ 2,517	

KANE COUNTY, ILLINOIS

Stormwater Management Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Licenses and permits	\$ 3,500	\$ 3,500	\$ 2,000	\$ (1,500)
Charges for services	1,000	1,000	8,250	7,250
Reimbursements	6,500	6,500	6,700	200
Net investment income	10,630	10,630	20,718	10,088
Miscellaneous	-	-	50	50
Total revenues	21,630	21,630	37,718	16,088
EXPENDITURES				
Environment & Conservation				
Personnel Services				
Salaries and wages	24,840	24,840	22,293	2,547
Benefits				
Healthcare contribution	1,776	1,776	1,684	92
Dental contribution	65	65	58	7
FICA/SS contribution	1,901	1,901	1,669	232
IMRF contribution	2,355	2,355	2,073	282
Total Benefits	6,097	6,097	5,484	613
Contractual Services				
Contractual/consulting services	63,260	63,260	64,757	(1,497)
Liability insurance	438	438	438	-
Workers compensation	537	537	537	-
Unemployment claims	35	35	35	-
Conferences and meetings	2,000	2,000	977	1,023
Employee mileage expense	400	400	369	31
General association dues	2,000	2,000	1,330	670
Grant pass thru	100,000	100,000	27,104	72,896
Total Contractual Services	168,670	168,670	95,547	73,123
Commodities				
Operating supplies	1,000	1,000	540	460
Fuel - vehicles	200	200	-	200
Total commodities	1,200	1,200	540	660
Total expenditures	200,807	200,807	123,864	76,943
Excess (deficiency) of revenues over expenditures	(179,177)	(179,177)	(86,146)	93,031

KANE COUNTY, ILLINOIS

Stormwater Management Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 99,546	\$ 99,546	\$ 99,546	\$ -
Total other financing sources (uses)	<u>99,546</u>	<u>99,546</u>	<u>99,546</u>	<u>-</u>
Net change in fund balances	<u>\$ (79,631)</u>	<u>\$ (79,631)</u>	13,400	<u>\$ 93,031</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,139,478</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,152,878</u>	

KANE COUNTY, ILLINOIS

Blighted Structure Demolition Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 120,000	\$ 120,000	\$ -	\$ (120,000)
Net investment income	-	-	1,205	1,205
Total revenues	120,000	120,000	1,205	(118,795)
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Blighted structure demolition	120,000	120,000	11,595	108,405
Total Development Housing and Economic Development	120,000	120,000	11,595	108,405
Total expenditures	120,000	120,000	11,595	108,405
Net change in fund balances	\$ -	\$ -	(10,390)	\$ (10,390)
FUND BALANCE, BEGINNING OF YEAR			204,718	
FUND BALANCE, END OF YEAR			\$ 194,328	

KANE COUNTY, ILLINOIS

Farmland Preservation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 580,000	\$ 580,000	\$ -	\$ (580,000)
Net investment income	5,500	5,500	52,102	46,602
Miscellaneous	-	-	7	7
Total revenues	585,500	585,500	52,109	(533,391)
EXPENDITURES				
Environment & Conservation				
Personnel Services				
Salaries and wages	29,501	31,747	31,748	(1)
Benefits				
Healthcare contribution	3,354	3,354	3,354	-
Dental contribution	125	125	121	4
FICA/SS contribution	2,257	2,429	2,376	53
IMRF contribution	2,797	3,010	2,951	59
Total Benefits	8,533	8,918	8,802	116
Contractual Services				
Contractual/consulting services	50,000	50,000	3,969	46,031
Legal services	30,000	30,000	1,492	28,508
Appraisal services	20,000	20,000	12,500	7,500
Liability insurance	520	520	520	-
Workers compensation	638	638	638	-
Unemployment claims	42	42	42	-
Conferences and meetings	4,000	4,000	7,119	(3,119)
Total Contractual Services	105,200	105,200	26,280	78,920
Total Environment and Conservation	143,234	145,865	66,830	79,035
Capital Outlay				
Farmland preservation rights	1,160,000	1,160,000	53,446	1,106,554
Total Capital Outlay	1,160,000	1,160,000	53,446	1,106,554
Total expenditures	1,303,234	1,305,865	120,276	1,185,589
Excess (deficiency) of revenues over expenditures	(717,734)	(720,365)	(68,167)	652,198
OTHER FINANCING SOURCES (USES)				
Transfers in	300,000	300,000	300,000	-
Total other financing sources (uses)	300,000	300,000	300,000	-
Net change in fund balances	\$ (417,734)	\$ (420,365)	231,833	\$ 652,198
FUND BALANCE, BEGINNING OF YEAR			2,820,143	
FUND BALANCE, END OF YEAR			\$ 3,051,976	

KANE COUNTY, ILLINOIS

Growing for Kane Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ 23,746	\$ 11,873	\$ (11,873)
Net investment income	132	132	331	199
Miscellaneous	-	-	10,151	10,151
Total revenues	132	23,878	22,355	(1,523)
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Contractual/consulting services	-	-	18,490	(18,490)
Conferences and meetings	-	-	1,814	(1,814)
Grant services	14,132	37,878	2,511	35,367
Total Contractual Services	14,132	37,878	22,815	15,063
Commodities				
Operating supplies	-	-	1,060	(1,060)
Grant supplies	-	-	1,746	(1,746)
Total Commodities	-	-	2,806	(2,806)
Total Development Housing and Economic Development	14,132	37,878	25,621	12,257
Total expenditures	14,132	37,878	25,621	12,257
Net change in fund balances	\$ (14,000)	\$ (14,000)	(3,266)	\$ 12,257
FUND BALANCE, BEGINNING OF YEAR			18,534	
FUND BALANCE, END OF YEAR			\$ 15,268	

KANE COUNTY, ILLINOIS

Workforce Development Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Actual</u>
REVENUES	
Grants	
Workforce investment act title I grant 2016	\$ 71,046
Workforce investment act title I grant 2017	5,426,865
Workforce investment act title I grant 2018	132,203
Trade adjustment assistance program grant 2016	193,617
Workforce investment act - local incentive 2015	16,559
Workforce investment act - local incentive 2016	1,722
WIA trade case management 2016	24,407
WIOA rapid response 2017	123,362
One-stop shared costs	<u>184,488</u>
Total revenues	<u>6,174,269</u>
EXPENDITURES	
Public Service and Records	
Administration	694,300
Youth activities	1,568,462
Adult activities	1,467,026
Dislocated worker activities	1,926,271
Other grants	<u>781,035</u>
Total expenditures	<u>6,437,094</u>
Net change in fund balances	(262,825)
FUND BALANCE, BEGINNING OF YEAR	<u>30,161</u>
FUND BALANCE, END OF YEAR	<u><u>\$ (232,664)</u></u>

Note:

This schedule has been presented to provide additional details of the revenues and expenditures of the Kane County Workforce Development Fund. A budget for this Fund for the fiscal year ended November 30, 2018 has not been adopted by the County. A budget for each grant has been approved by the Illinois Department of Commerce and Economic Opportunity. Each grant budget is a project-length budget, generally extending for two grant years, ending June 30. The budgets overlap three County fiscal years, and if presented on an aggregated basis, would not provide meaningful data, therefore, the budgets are not reported in this schedule.

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KANE COUNTY, ILLINOIS

Kane County Law Enforcement Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 70,000	\$ 70,000	\$ 81,910	\$ 11,910
Net investment income	1,100	1,100	4,164	3,064
Total revenues	71,100	71,100	86,074	14,974
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	-	-	822	(822)
Benefits				
FICA/SS contribution	-	-	61	(61)
Contractual Services				
Contractual/consulting services	71,100	71,100	88,946	(17,846)
Total Contractual Services	71,100	71,100	88,946	(17,846)
Total expenditures	71,100	71,100	89,829	(18,729)
Net change in fund balances	\$ -	\$ -	(3,755)	\$ (18,729)
FUND BALANCE, BEGINNING OF YEAR			213,488	
FUND BALANCE, END OF YEAR			\$ 209,733	

KANE COUNTY, ILLINOIS

Mill Creek Special Service Area Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 679,500	\$ 679,500	\$ 679,374	\$ (126)
Net investment income	4,344	4,344	18,540	14,196
Miscellaneous	-	-	3,598	3,598
Total revenues	683,844	683,844	701,512	17,668
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	51,139	51,139	51,142	(3)
Benefits				
Healthcare contribution	565	565	573	(8)
Dental contribution	661	661	658	3
FICA/SS contribution	3,913	3,913	3,882	31
IMRF contribution	4,848	4,848	4,822	26
Total Benefits	9,987	9,987	9,935	52
Contractual Services				
Contractual/consulting services	45,000	45,000	37,777	7,223
Legal services	4,000	4,000	4,913	(913)
Security services	15,000	15,000	10,380	4,620
Repairs and maintenance - roads	75,000	75,000	60,370	14,630
Repairs and maintenance - grounds	423,740	423,740	304,983	118,757
Building space rental	12,500	12,500	11,960	540
Intersection lighting services	25,000	25,000	17,290	7,710
Liability insurance	901	901	901	-
Workers compensation	1,105	1,105	1,105	-
Unemployment claims	72	72	72	-
General printing	1,000	1,000	52	948
Legal printing	500	500	-	500
Conferences and meetings	500	500	-	500
Employee training	500	500	-	500
Employee mileage expense	500	500	73	427
Miscellaneous contractual expense	390,000	390,000	227,282	162,718
Total Contractual Services	995,318	995,318	677,158	318,160
Commodities				
Office supplies	500	500	141	359
Operating supplies	5,000	5,000	3,125	1,875
Postage	1,500	1,500	818	682
Utilities - intersection lighting	8,000	8,000	6,554	1,446
Total Commodities	15,000	15,000	10,638	4,362
Total expenditures	1,071,444	1,071,444	748,873	322,571
Excess (deficiency) of revenues over expenditures	(387,600)	(387,600)	(47,361)	340,239

KANE COUNTY, ILLINOIS

Mill Creek Special Service Area Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (2,400)	\$ (2,400)	\$ (2,400)	\$ -
Total other financing sources (uses)	<u>(2,400)</u>	<u>(2,400)</u>	<u>(2,400)</u>	<u>-</u>
Net change in fund balances	<u>\$ (390,000)</u>	<u>\$ (390,000)</u>	(49,761)	<u>\$ 340,239</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,002,083</u>	
FUND BALANCE, END OF YEAR			<u>\$ 952,322</u>	

KANE COUNTY, ILLINOIS

Transportation Safety Highway HB Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 5,000	\$ 5,000	\$ 250	\$ (4,750)
Net investment income	-	-	54	54
Total revenues	5,000	5,000	304	(4,696)
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	5,000	5,000	-	5,000
Total Public Safety	5,000	5,000	-	5,000
Total expenditures	5,000	5,000	-	5,000
Net change in fund balances	\$ -	\$ -	304	\$ 304
FUND BALANCE, BEGINNING OF YEAR			2,935	
FUND BALANCE, END OF YEAR			\$ 3,239	

KANE COUNTY, ILLINOIS

Motor Fuel Tax Debt Service Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 29,925	\$ 29,925	\$ 58,895	\$ 28,970
Total revenues	29,925	29,925	58,895	28,970
EXPENDITURES				
Debt Service				
Principal	2,850,000	2,850,000	2,850,000	-
Interest and fiscal charges	571,988	571,988	571,987	1
Fiscal agent fees	100,112	100,112	-	100,112
Total Debt Service	3,522,100	3,522,100	3,421,987	100,113
Total expenditures	3,522,100	3,522,100	3,421,987	100,113
Excess (deficiency) of revenues over expenditures	(3,492,175)	(3,492,175)	(3,363,092)	129,083
OTHER FINANCING SOURCES (USES)				
Transfers in	3,492,175	3,492,175	3,492,175	-
Total other financing sources (uses)	3,492,175	3,492,175	3,492,175	-
Net change in fund balances	\$ -	\$ -	129,083	\$ 129,083
FUND BALANCE, BEGINNING OF YEAR			3,270,836	
FUND BALANCE, END OF YEAR			\$ 3,399,919	

KANE COUNTY, ILLINOIS

Transit Sales Tax Debt Service
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	<u>\$ 1,467</u>	<u>\$ 1,467</u>	<u>\$ 2,866</u>	<u>\$ 1,399</u>
Total revenues	<u>1,467</u>	<u>1,467</u>	<u>2,866</u>	<u>1,399</u>
Net change in fund balances	<u><u>\$ 1,467</u></u>	<u><u>\$ 1,467</u></u>	<u>2,866</u>	<u><u>\$ 1,399</u></u>
FUND BALANCE, BEGINNING OF YEAR			<u>164,630</u>	
FUND BALANCE, END OF YEAR			<u><u>\$ 167,496</u></u>	

KANE COUNTY, ILLINOIS

Recovery Zone Bond Debt Service Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 807,367	\$ 807,367	\$ 199,440	\$ (607,927)
Net investment income	9,360	9,360	18,186	8,826
Total revenues	816,727	816,727	217,626	(599,101)
EXPENDITURES				
Debt Service				
Principal	705,000	705,000	705,000	-
Interest and fiscal charges	171,568	171,568	171,518	50
Total Debt Service	876,568	876,568	876,518	50
Total expenditures	876,568	876,568	876,518	50
Excess (deficiency) of revenues over expenditures	(59,841)	(59,841)	(658,892)	(599,051)
OTHER FINANCING SOURCES (USES)				
Transfers in	71,928	71,928	69,032	(2,896)
Total other financing sources (uses)	71,928	71,928	69,032	(2,896)
Net change in fund balances	\$ 12,087	\$ 12,087	(589,860)	\$ (601,947)
FUND BALANCE, BEGINNING OF YEAR			3,447,781	
FUND BALANCE, END OF YEAR			\$ 2,857,921	

KANE COUNTY, ILLINOIS

JJC/AJC Refunding Debt Service Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 24,300	\$ 24,300	\$ 49,017	\$ 24,717
Total revenues	24,300	24,300	49,017	24,717
EXPENDITURES				
Debt Service				
Principal	2,129,250	2,129,250	1,980,000	149,250
Interest and fiscal charges	585,050	585,050	585,150	(100)
Total Debt Service	2,714,300	2,714,300	2,565,150	149,150
Total expenditures	2,714,300	2,714,300	2,565,150	149,150
Excess (deficiency) of revenues over expenditures	(2,690,000)	(2,690,000)	(2,516,133)	173,867
OTHER FINANCING SOURCES (USES)				
Transfers in	2,690,000	2,690,000	2,690,000	-
Total other financing sources (uses)	2,690,000	2,690,000	2,690,000	-
Net change in fund balances	\$ -	\$ -	173,867	\$ 173,867
FUND BALANCE, BEGINNING OF YEAR			2,621,688	
FUND BALANCE, END OF YEAR			\$ 2,795,555	

KANE COUNTY, ILLINOIS

Longmeadow Debt Service Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 5,822	\$ 5,822	\$ -	\$ (5,822)
Total revenues	5,822	5,822	-	(5,822)
EXPENDITURES				
Debt Service				
Principal	690,000	690,000	-	690,000
Total Debt Service	690,000	690,000	-	690,000
Total expenditures	690,000	690,000	-	690,000
Excess (deficiency) of revenues over expenditures	(684,178)	(684,178)	-	684,178
OTHER FINANCING SOURCES (USES)				
Transfers in	690,000	690,000	-	(690,000)
Total other financing sources (uses)	690,000	690,000	-	(690,000)
Net change in fund balances	\$ 5,822	\$ 5,822	-	\$ (5,822)
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ -	

KANE COUNTY, ILLINOIS

Capital Projects Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 250,000	\$ 250,000	\$ 211,157	\$ (38,843)
Net investment income	39,375	39,375	114,223	74,848
Total revenues	289,375	289,375	325,380	36,005
EXPENDITURES				
General Government				
Contractual Services				
Contractual/consulting services	150,000	150,000	129,000	21,000
Total General Government	150,000	150,000	129,000	21,000
Capital outlay				
Computers	468,338	550,926	602,994	(52,068)
Computer software - capital	134,327	315,886	126,978	188,908
Printers	50,000	57,668	48,424	9,244
Communications equipment	78,045	81,525	79,089	2,436
Automotive equipment	193,000	303,227	184,599	118,628
Office furniture	-	-	630	(630)
Office equipment	-	-	654	(654)
Copiers	50,000	50,000	5,325	44,675
Special purpose equipment	48,000	48,000	-	48,000
Building improvements	2,065,000	3,487,217	2,695,287	791,930
Miscellaneous capital chargeback	-	-	23,236	(23,236)
Total Capital Outlay	3,086,710	4,894,449	3,767,216	1,127,233
Total expenditures	3,236,710	5,044,449	3,896,216	1,148,233
Excess (deficiency) of revenues over expenditures	(2,947,335)	(4,755,074)	(3,570,836)	1,148,233
OTHER FINANCING SOURCES (USES)				
Transfers in	1,500,000	4,150,100	4,150,100	-
Total other financing sources (uses)	1,500,000	4,150,100	4,150,100	-
Net change in fund balances	\$ (1,447,335)	\$ (604,974)	579,264	\$ 1,148,233
FUND BALANCE, BEGINNING OF YEAR			5,929,630	
FUND BALANCE, END OF YEAR			\$ 6,508,894	

KANE COUNTY, ILLINOIS

Recovery Zone Bond Construction Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 33,639	\$ 33,639	\$ 14,318	\$ (19,321)
Reimbursements	2,894	2,894	-	(2,894)
Net investment income	11	11	919	908
Total revenues	36,544	36,544	15,237	(21,307)
EXPENDITURES				
Development Housing and Economic Development				
Middle Creek SBA	200	200	-	200
Wildwood West SBA	1,000	1,000	-	1,000
Cheval DeSelle Venetian SBA	1	1	-	1
Exposition View SBA	466	466	2,550	(2,084)
Pasadena Drive SBA	476	476	-	476
Total Development Housing and Economic Development	2,143	2,143	2,550	(407)
Total expenditures	2,143	2,143	2,550	(407)
Excess (deficiency) of revenues over expenditures	34,401	34,401	12,687	(21,714)
OTHER FINANCING SOURCES (USES)				
Transfers out	(36,346)	(36,346)	(14,161)	22,185
Total other financing sources (uses)	(36,346)	(36,346)	(14,161)	22,185
Net change in fund balances	\$ (1,945)	\$ (1,945)	(1,474)	\$ 471
FUND BALANCE, BEGINNING OF YEAR			41,201	
FUND BALANCE, END OF YEAR			\$ 39,727	

KANE COUNTY, ILLINOIS

Longmeadow Bond Construction Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Revenues	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES				
Capital outlay				
Bridge construction	15,500,000	15,500,000	-	15,500,000
Total capital outlay	15,500,000	15,500,000	-	15,500,000
Total expenditures	15,500,000	15,500,000	-	15,500,000
Excess (deficiency) of revenues over expenditures	(15,500,000)	(15,500,000)	-	15,500,000
OTHER FINANCING SOURCES (USES)				
Bond Proceeds	30,000,000	30,000,000	-	(30,000,000)
Total other financing sources (uses)	30,000,000	30,000,000	-	(30,000,000)
Net change in fund balances	\$ 14,500,000	\$ 14,500,000	-	\$ (14,500,000)
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ -	

KANE COUNTY, ILLINOIS

Transportation Capital Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 1,061,603	\$ 1,061,603	\$ 205,068	\$ (856,535)
Net investment income	25,000	25,000	60,768	35,768
Miscellaneous	-	-	4,100	4,100
Total revenues	<u>1,086,603</u>	<u>1,086,603</u>	<u>269,936</u>	<u>(816,667)</u>
EXPENDITURES				
Highways and Streets				
Highways and Streets	1,121,781	1,121,781	578,685	543,096
Total Highways and Streets	<u>1,121,781</u>	<u>1,121,781</u>	<u>578,685</u>	<u>543,096</u>
Capital outlay				
Road construction	1,062,462	1,062,462	1,274,822	(212,360)
Highway right of way	116,000	116,000	29,870	86,130
Total Capital Outlay	<u>1,178,462</u>	<u>1,178,462</u>	<u>1,304,692</u>	<u>(126,230)</u>
Total expenditures	<u>2,300,243</u>	<u>2,300,243</u>	<u>1,883,377</u>	<u>416,866</u>
Net change in fund balances	<u>\$ (1,213,640)</u>	<u>\$ (1,213,640)</u>	<u>(1,613,441)</u>	<u>\$ (399,801)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>3,951,612</u>	
FUND BALANCE, END OF YEAR			<u>\$ 2,338,171</u>	

KANE COUNTY, ILLINOIS

Aurora Area Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 20,000	\$ 20,000	\$ 27,408	\$ 7,408
Net investment income	1,500	1,500	11,963	10,463
Miscellaneous	-	-	156	156
Total revenues	21,500	21,500	39,527	18,027
EXPENDITURES				
Capital outlay				
Road construction	-	-	51,059	(51,059)
Highway right of way	20,500	20,500	-	20,500
Total Capital Outlay	20,500	20,500	51,059	(30,559)
Total expenditures	20,500	20,500	51,059	(30,559)
Excess (deficiency) of revenues over expenditures	1,000	1,000	(11,532)	(12,532)
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,000)	(1,000)	-	1,000
Total other financing sources (uses)	(1,000)	(1,000)	-	1,000
Net change in fund balances	\$ -	\$ -	(11,532)	\$ (11,532)
FUND BALANCE, BEGINNING OF YEAR			690,111	
FUND BALANCE, END OF YEAR			\$ 678,579	

KANE COUNTY, ILLINOIS

Campton Hills Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 75,000	\$ 75,000	\$ (898)	\$ (75,898)
Net investment income	4,000	4,000	17,622	13,622
Total revenues	79,000	79,000	16,724	(62,276)
EXPENDITURES				
Highways and Streets				
Engineering services	60,000	60,000	3,458	56,542
Total Highways and Streets	60,000	60,000	3,458	56,542
Capital outlay				
Highway right of way	196,741	196,741	-	196,741
Total Capital Outlay	196,741	196,741	-	196,741
Total expenditures	256,741	256,741	3,458	253,283
Excess (deficiency) of revenues over expenditures	(177,741)	(177,741)	13,266	191,007
OTHER FINANCING SOURCES (USES)				
Transfers out	(3,750)	(3,750)	-	3,750
Total other financing sources (uses)	(3,750)	(3,750)	-	3,750
Net change in fund balances	\$ (181,491)	\$ (181,491)	13,266	\$ 194,757
FUND BALANCE, BEGINNING OF YEAR			1,013,060	
FUND BALANCE, END OF YEAR			\$ 1,026,326	

KANE COUNTY, ILLINOIS

Greater Elgin Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 57,829	\$ 57,829	\$ 28,051	\$ (29,778)
Net investment income	4,500	4,500	19,434	14,934
Total revenues	62,329	62,329	47,485	(14,844)
EXPENDITURES				
Highways and Streets				
Engineering services	80,000	80,000	305,017	(225,017)
Total Highways and Streets	80,000	80,000	305,017	(225,017)
Capital outlay				
Road construction	-	-	271,583	(271,583)
Total Capital Outlay	-	-	271,583	(271,583)
Total expenditures	80,000	80,000	576,600	(496,600)
Excess (deficiency) of revenues over expenditures	(17,671)	(17,671)	(529,115)	(511,444)
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,500)	(1,500)	-	1,500
Total other financing sources (uses)	(1,500)	(1,500)	-	1,500
Net change in fund balances	\$ (19,171)	\$ (19,171)	(529,115)	\$ (509,944)
FUND BALANCE, BEGINNING OF YEAR			1,128,107	
FUND BALANCE, END OF YEAR			\$ 598,992	

KANE COUNTY, ILLINOIS

Northwest Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 25,000	\$ 25,000	\$ 13,533	\$ (11,467)
Net investment income	1,500	1,500	5,875	4,375
Total revenues	26,500	26,500	19,408	(7,092)
EXPENDITURES				
Capital outlay				
Highway right of way	25,250	25,250	-	25,250
Total Capital Outlay	25,250	25,250	-	25,250
Excess (deficiency) of revenues over expenditures	1,250	1,250	19,408	18,158
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,250)	(1,250)	-	1,250
Total other financing sources (uses)	(1,250)	(1,250)	-	1,250
Net change in fund balances	\$ -	\$ -	19,408	\$ 19,408
FUND BALANCE, BEGINNING OF YEAR			329,532	
FUND BALANCE, END OF YEAR			\$ 348,940	

KANE COUNTY, ILLINOIS

Southwest Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 40,000	\$ 40,000	\$ 21,429	\$ (18,571)
Net investment income	2,250	2,250	13,767	11,517
Total revenues	42,250	42,250	35,196	(7,054)
EXPENDITURES				
Highways and Streets				
Highways and Streets	350,000	370,000	159,353	210,647
Total Highways and Streets	350,000	370,000	159,353	210,647
Excess (deficiency) of revenues over expenditures	(307,750)	(327,750)	(124,157)	210,647
OTHER FINANCING SOURCES (USES)				
Transfers in	-	20,000	20,000	-
Transfers out	(2,000)	(2,000)	-	2,000
Total other financing sources (uses)	(2,000)	18,000	20,000	2,000
Net change in fund balances	\$ (309,750)	\$ (309,750)	(104,157)	\$ 212,647
FUND BALANCE, BEGINNING OF YEAR			776,060	
FUND BALANCE, END OF YEAR			\$ 671,903	

KANE COUNTY, ILLINOIS

Tri-Cities Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 75,000	\$ 75,000	\$ 16,164	\$ (58,836)
Net investment income	6,000	6,000	24,782	18,782
Total revenues	81,000	81,000	40,946	(40,054)
EXPENDITURES				
Highways and Streets				
Engineering services	-	-	107,778	(107,778)
Total Highways and Streets	-	-	107,778	(107,778)
Capital outlay				
Road construction	220,000	220,000	-	220,000
Highway right of way	-	-	86,847	(86,847)
Total Capital Outlay	220,000	220,000	86,847	133,153
Total expenditures	220,000	220,000	194,625	25,375
Excess (deficiency) of revenues over expenditures	(139,000)	(139,000)	(153,679)	(14,679)
OTHER FINANCING SOURCES (USES)				
Transfers out	(3,750)	(3,750)	-	3,750
Total other financing sources (uses)	(3,750)	(3,750)	-	3,750
Net change in fund balances	\$ (142,750)	\$ (142,750)	(153,679)	\$ (10,929)
FUND BALANCE, BEGINNING OF YEAR			1,449,187	
FUND BALANCE, END OF YEAR			\$ 1,295,508	

KANE COUNTY, ILLINOIS

Upper Fox Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 40,000	\$ 40,000	\$ 20,305	\$ (19,695)
Net investment income	6,500	6,500	22,089	15,589
Total revenues	46,500	46,500	42,394	(4,106)
EXPENDITURES				
Capital outlay				
Road construction	441,651	441,651	462,359	(20,708)
Total Capital Outlay	441,651	441,651	462,359	(20,708)
Total expenditures	441,651	441,651	462,359	(20,708)
Excess (deficiency) of revenues over expenditures	(395,151)	(395,151)	(419,965)	(24,814)
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,000)	(2,000)	-	2,000
Total other financing sources (uses)	(2,000)	(2,000)	-	2,000
Net change in fund balances	\$ (397,151)	\$ (397,151)	(419,965)	\$ (22,814)
FUND BALANCE, BEGINNING OF YEAR			1,060,749	
FUND BALANCE, END OF YEAR			\$ 640,784	

KANE COUNTY, ILLINOIS

West Central Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 10,000	\$ 10,000	\$ 5,598	\$ (4,402)
Net investment income	100	100	1,171	1,071
Total revenues	10,100	10,100	6,769	(3,331)
EXPENDITURES				
Capital outlay				
Road construction	10,000	10,000	-	10,000
Total Capital Outlay	10,000	10,000	-	10,000
Total expenditures	10,000	10,000	-	10,000
Excess (deficiency) of revenues over expenditures	100	100	6,769	10,000
OTHER FINANCING SOURCES (USES)				
Transfers out	(500)	(500)	-	500
Total other financing sources (uses)	(500)	(500)	-	500
Net change in fund balances	\$ (400)	\$ (400)	6,769	\$ 10,500
FUND BALANCE, BEGINNING OF YEAR			64,894	
FUND BALANCE, END OF YEAR			\$ 71,663	

KANE COUNTY, ILLINOIS

North Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 750,000	\$ 750,000	\$ 926,763	\$ 176,763
Net investment income	6,000	6,000	44,766	38,766
Total revenues	756,000	756,000	971,529	215,529
EXPENDITURES				
Highways and Streets				
Engineering services	1,135,970	1,135,970	968,003	167,967
Total Highways and Streets	1,135,970	1,135,970	968,003	167,967
Capital outlay				
Road construction	780,000	780,000	1,052,442	(272,442)
Total Capital Outlay	780,000	780,000	1,052,442	(272,442)
Total expenditures	1,915,970	1,915,970	2,020,445	(104,475)
Excess (deficiency) of revenues over expenditures	(1,159,970)	(1,159,970)	(1,048,916)	(104,475)
OTHER FINANCING SOURCES (USES)				
Transfers out	(37,500)	(37,500)	(45,000)	(7,500)
Total other financing sources (uses)	(37,500)	(37,500)	(45,000)	(7,500)
Net change in fund balances	\$ (1,197,470)	\$ (1,197,470)	(1,093,916)	\$ 103,554
FUND BALANCE, BEGINNING OF YEAR			2,290,730	
FUND BALANCE, END OF YEAR			\$ 1,196,814	

KANE COUNTY, ILLINOIS

Central Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 350,000	\$ 350,000	\$ 623,455	\$ 273,455
Net investment income	4,000	4,000	40,816	36,816
Total revenues	354,000	354,000	664,271	310,271
EXPENDITURES				
Capital outlay				
Road construction	1,790,000	1,790,000	-	1,790,000
Highway right of way	388,130	388,130	104,000	284,130
Total Capital Outlay	2,178,130	2,178,130	104,000	2,074,130
Total expenditures	2,178,130	2,178,130	104,000	2,074,130
Excess (deficiency) of revenues over expenditures	(1,824,130)	(1,824,130)	560,271	2,384,401
OTHER FINANCING SOURCES (USES)				
Transfers out	(17,500)	(17,500)	(31,000)	(13,500)
Total other financing sources (uses)	(17,500)	(17,500)	(31,000)	(13,500)
Net change in fund balances	\$ (1,841,630)	\$ (1,841,630)	529,271	\$ 2,370,901
FUND BALANCE, BEGINNING OF YEAR			2,244,747	
FUND BALANCE, END OF YEAR			\$ 2,774,018	

KANE COUNTY, ILLINOIS

South Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 600,000	\$ 600,000	\$ 414,269	\$ (185,731)
Reimbursements	-	-	270,387	270,387
Net investment income	6,000	6,000	57,253	51,253
Total revenues	606,000	606,000	741,909	135,909
EXPENDITURES				
Highways and Streets				
Engineering services	24,200	24,200	24,007	193
Total Highways and Streets	24,200	24,200	24,007	193
Capital outlay				
Road construction	2,215,000	2,215,000	-	2,215,000
Highway right of way	597,429	597,429	426,784	170,645
Total Capital Outlay	2,812,429	2,812,429	426,784	2,385,645
Total expenditures	2,836,629	2,836,629	450,791	2,385,838
Excess (deficiency) of revenues over expenditures	(2,230,629)	(2,230,629)	291,118	(2,521,747)
OTHER FINANCING SOURCES (USES)				
Transfers out	(30,000)	(30,000)	(20,000)	10,000
Total other financing sources (uses)	(30,000)	(30,000)	(20,000)	10,000
Net change in fund balances	\$ (2,260,629)	\$ (2,260,629)	271,118	\$ (2,511,747)
FUND BALANCE, BEGINNING OF YEAR			3,332,782	
FUND BALANCE, END OF YEAR			\$ 3,603,900	

KANE COUNTY, ILLINOIS

Working Cash
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	<u>\$ 28,665</u>	<u>\$ 28,665</u>	<u>\$ 54,570</u>	<u>\$ 25,905</u>
Total revenues	<u>28,665</u>	<u>28,665</u>	<u>54,570</u>	<u>25,905</u>
Net change in fund balances	<u><u>\$ 28,665</u></u>	<u><u>\$ 28,665</u></u>	<u>54,570</u>	<u><u>\$ 25,905</u></u>
FUND BALANCE, BEGINNING OF YEAR			<u>3,162,466</u>	
FUND BALANCE, END OF YEAR			<u><u>\$ 3,217,036</u></u>	

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KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

MAJOR PROPRIETARY FUNDS

Enterprise Surcharge Fund – To account for solid waste disposal fees which are restricted pursuant to State Statute. The fees collected are to be utilized for solid waste management purposes.

Enterprise General Fund – To account for revenues derived from Settler's Hill Landfill owned by Kane County. Expenses are used for solid waste and recycling activities, or any purpose deemed appropriate by the County Board.

KANE COUNTY, ILLINOIS

Enterprise Surcharge Schedule of Revenues, Expenditures, and Changes in Net Position -Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OPERATING REVENUES				
Charges for services	\$ 53,500	\$ 53,500	\$ 94,298	\$ 40,798
Total operating revenues	53,500	53,500	94,298	40,798
OPERATING EXPENSES				
Personnel Services				
Salaries and wages	166,605	166,605	166,108	497
Benefits				
Healthcare contribution	16,849	16,849	20,830	(3,981)
Dental contribution	816	816	965	(149)
FICA/SS contribution	12,746	12,746	12,395	351
IMRF contribution	15,795	15,795	15,390	405
Total Benefits	46,206	46,206	49,580	(3,374)
Contractual Services				
Engineering services	15,000	15,000	6,817	8,183
Contractual /consulting	97,000	97,000	76,850	20,150
Professional services	23,500	23,500	21,138	2,362
Blighted structure demolition	-	-	1,500	(1,500)
Electric vehicle services	560	560	560	-
Repair and maintenance - vehicles	500	500	-	500
Liability insurance	2,933	2,933	2,933	-
Workers compensation	3,599	3,599	3,599	-
Unemployment claims	234	234	234	-
Employment advertising	-	-	56	(56)
General printing	15,000	15,000	11,997	3,003
Conferences and meetings	1,800	1,800	1,018	782
Employee training	500	500	-	500
Employee mileage expense	500	500	506	(6)
General association dues	1,975	1,975	1,857	118
Total Contractual Services	163,101	163,101	129,065	34,036
Commodities				
Office supplies	2,000	2,000	779	1,221
Operating supplies	24,500	24,500	14,705	9,795
Postage	5,500	5,500	3,080	2,420
Books and subscriptions	300	300	66	234
Fuel - vehicles	500	500	114	386
Telephone	2,300	2,300	1,767	533
Total Commodities	35,100	35,100	20,511	14,589
Depreciation	-	-	6,458	(6,458)
Total operating expenses	411,012	411,012	371,722	39,290
Operating income (loss)	(357,512)	(357,512)	(277,424)	80,088

KANE COUNTY, ILLINOIS

Enterprise Surcharge Schedule of Revenues, Expenditures, and Changes in Net Position -Budget and Actual For the Year Ended November 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
NONOPERATING REVENUES (EXPENSES)				
Net investment income	\$ 59,867	\$ 59,867	\$ 116,708	\$ 56,841
Total nonoperating revenues (expenses)	<u>59,867</u>	<u>59,867</u>	<u>116,708</u>	<u>56,841</u>
Income (loss) before contributions and transfers	(297,645)	(297,645)	(160,716)	136,929
TRANSFERS				
Transfers in	116,000	116,000	116,000	-
Transfers out	<u>(70,540)</u>	<u>(70,540)</u>	<u>(70,540)</u>	<u>-</u>
Total Transfers	<u>45,460</u>	<u>45,460</u>	<u>45,460</u>	<u>-</u>
Change in net position	<u>\$ (252,185)</u>	<u>\$ (252,185)</u>	(115,256)	<u>\$ 136,929</u>
NET POSITION, BEGINNING OF YEAR			<u>6,807,916</u>	
NET POSITION, END OF YEAR			<u>\$ 6,692,660</u>	

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KANE COUNTY, ILLINOIS

Enterprise General
Schedule of Revenues, Expenditures, and Changes in Net Position -Budget and Actual
For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OPERATING REVENUES				
Operating revenues	\$ -	\$ -	\$ -	\$ -
Total operating revenues	-	-	-	-
OPERATING EXPENSES				
Contractual services	4,500,000	4,500,000	1,036,702	3,463,298
Total operating expenses	4,500,000	4,500,000	1,036,702	3,463,298
Operating income (loss)	(4,500,000)	(4,500,000)	(1,036,702)	3,463,298
NONOPERATING REVENUES (EXPENSES)				
Net investment income	53,257	53,257	105,674	52,417
Total nonoperating revenues (expenses)	53,257	53,257	105,674	52,417
Change in net position	\$ (4,446,743)	\$ (4,446,743)	(931,028)	\$ 3,515,715
NET POSITION, BEGINNING OF YEAR			9,193,201	
NET POSITION, END OF YEAR			\$ 8,262,173	

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KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

INTERNAL SERVICE FUND

Health Insurance Fund – To account for the collection of employer and employee contributions for the purpose of providing health insurance to eligible County employees and their dependents.

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KANE COUNTY, ILLINOIS

Health Insurance Fund Schedule of Revenues, Expenditures, and Changes in Net Position -Budget and Actual For the Year Ended November 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OPERATING REVENUES				
Contributions - employer	\$ 13,904,053	\$ 13,904,053	\$ 12,837,776	\$ (1,066,277)
Contributions - employee	3,204,744	3,204,744	2,776,101	(428,643)
Contributions - retirees	521,000	521,000	631,798	110,798
Contributions - other	-	-	23,997	23,997
Total operating revenues	17,629,797	17,629,797	16,269,672	(1,360,125)
OPERATING EXPENSES				
Healthcare claims	17,352,733	17,352,733	14,954,816	2,397,917
Dental insurance	884,692	884,692	760,147	124,545
Life insurance	35,000	35,000	32,824	2,176
Vision insurance	116,000	116,000	88,278	27,722
Contractual services	15,000	15,000	97,788	(82,788)
Total operating expenses	18,403,425	18,403,425	15,933,853	2,469,572
Operating income (loss)	(773,628)	(773,628)	335,819	1,109,447
NONOPERATING REVENUES (EXPENSES)				
Net investment income	9,000	9,000	28,502	19,502
Total nonoperating revenues (expenses)	9,000	9,000	28,502	19,502
Change in net position	\$ (764,628)	\$ (764,628)	364,321	\$ 1,128,949
NET POSITION, BEGINNING OF YEAR			4,201,077	
NET POSITION, END OF YEAR			\$ 4,565,398	

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KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

AGENCY FUNDS

Agency Funds - To account for monies held by the County or County departments. The County has a fiduciary responsibility for these funds to third parties.

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KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Assets and Liabilities
As of November 30, 2018

Fund	Assets				Liabilities
	Cash and Investments	Interest Receivable	Accounts Receivable	Total Assets	Due to Others
Land/Cash Ordinance Fund	\$ 41,751	\$ -	\$ -	\$ 41,751	\$ 41,751
Elder Fatality Review Team Fund	3,798	14	-	3,812	3,812
Sheriff's Detail Escrow Fund	203,796	-	-	203,796	203,796
Special Trust Fund	634,527	-	-	634,527	634,527
911 Emergency Surcharge Fund	1,228,483	4,038	315,087	1,547,608	1,547,608
Township Bridge Fund	53,438	193	-	53,631	53,631
Township Motor Fuel Fund	1,758,173	6,909	-	1,765,082	1,765,082
Wireless 911 Fund	597,351	2,287	735,203	1,334,841	1,334,841
Special Deposit Fund	369,422	-	-	369,422	369,422
School Office Reserve Fund	40,058	239	-	40,297	40,297
Recorder's Rental Surcharge Fund	20,461	140	22,347	42,948	42,948
Payroll Clearing Fund	28,783	-	-	28,783	28,783
Flexible Spending Account Fund	52,561	157	-	52,718	52,718
County Clerk Domestic Violence Fund	25	4	875	904	904
Death Certificates Fund	451	25	9,828	10,304	10,304
Subdivision Review Escrow Fund	13,864	50	-	13,914	13,914
Crane Road Estates SSA Fund	21,492	210	-	21,702	21,702
Junior Kane County Board	2,599	9	-	2,608	2,608
Forest Preserve Investments	379,157	1,372	-	380,529	380,529
State Real Estate Transfer Tax	150,623	-	101,969	252,592	252,592
Clerks Tax Redemption Fund	1,277,448	-	-	1,277,448	1,277,448
Clerks Vital Records Fund	110,061	-	-	110,061	110,061
Unclaimed Funds	91,321	-	-	91,321	91,321
County Collector	265,624	-	-	265,624	265,624
Restitution	50,864	-	-	50,864	50,864
Juvenile Court Restitution	14,499	1	-	14,500	14,500
Adoptions	9,865	-	-	9,865	9,865
Employee Education	1,337	-	-	1,337	1,337
Detainee Account	332,784	-	-	332,784	332,784
Chancery	1,511,651	-	-	1,511,651	1,511,651
Escrow Account	471,303	-	-	471,303	471,303
Southwest Kane County Triad	5,757	-	-	5,757	5,757
Circuit Clerk	<u>14,607,322</u>	<u>-</u>	<u>-</u>	<u>14,607,322</u>	<u>14,607,322</u>
Total Agency Funds	<u>\$ 24,350,649</u>	<u>\$ 15,648</u>	<u>\$ 1,185,309</u>	<u>\$ 25,551,606</u>	<u>\$ 25,551,606</u>

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2018

Fund	Beginning of Year	Additions	Reductions	End of Year
Tax Sale Purchase Fund				
Assets				
Cash and Investments	\$ -	\$ 108,936	\$ 108,936	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 108,936</u>	<u>\$ 108,936</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ -</u>	<u>\$ 108,936</u>	<u>\$ 108,936</u>	<u>\$ -</u>
Land/Cash Ordinance Fund				
Assets				
Cash and Investments	\$ 29,861	\$ 11,890	\$ -	\$ 41,751
Accounts Receivable	5,810	-	5,810	-
Total Assets	<u>\$ 35,671</u>	<u>\$ 11,890</u>	<u>\$ 5,810</u>	<u>\$ 41,751</u>
Liabilities				
Due to Others	<u>\$ 35,671</u>	<u>\$ 11,890</u>	<u>\$ 5,810</u>	<u>\$ 41,751</u>
Elder Fatality Review Team Fund				
Assets				
Cash and Investments	\$ 3,734	\$ 102	\$ 38	\$ 3,798
Interest Receivable	13	75	74	14
Total Assets	<u>\$ 3,747</u>	<u>\$ 177</u>	<u>\$ 112</u>	<u>\$ 3,812</u>
Liabilities				
Due to Others	<u>\$ 3,747</u>	<u>\$ 177</u>	<u>\$ 112</u>	<u>\$ 3,812</u>
Sheriff's Detail Escrow Fund				
Assets				
Cash and Investments	<u>\$ 166,221</u>	<u>\$ 125,380</u>	<u>\$ 87,805</u>	<u>\$ 203,796</u>
Liabilities				
Due to Others	<u>\$ 166,221</u>	<u>\$ 125,380</u>	<u>\$ 87,805</u>	<u>\$ 203,796</u>
Special Trust Fund				
Assets				
Cash and Investments	<u>\$ 364,038</u>	<u>\$ 4,770,899</u>	<u>\$ 4,500,410</u>	<u>\$ 634,527</u>
Liabilities				
Due to Others	<u>\$ 364,038</u>	<u>\$ 4,770,899</u>	<u>\$ 4,500,410</u>	<u>\$ 634,527</u>
911 Emergency Surcharge Fund				
Assets				
Cash and Investments	\$ 1,811,170	\$ 1,081,638	\$ 1,664,325	\$ 1,228,483
Interest Receivable	6,000	20,068	22,030	4,038
Accounts Receivable	270,061	315,087	270,061	315,087
Total Assets	<u>\$ 2,087,231</u>	<u>\$ 1,416,793</u>	<u>\$ 1,956,416</u>	<u>\$ 1,547,608</u>
Liabilities				
Due to Others	<u>\$ 2,087,231</u>	<u>\$ 1,416,793</u>	<u>\$ 1,956,416</u>	<u>\$ 1,547,608</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2018

Fund	Beginning of Year	Additions	Reductions	End of Year
Township Bridge Fund				
Assets				
Cash and Investments	\$ 52,526	\$ 1,437	\$ 525	\$ 53,438
Interest Receivable	191	1,063	1,061	193
Total Assets	<u>\$ 52,717</u>	<u>\$ 2,500</u>	<u>\$ 1,586</u>	<u>\$ 53,631</u>
Liabilities				
Due to Others	<u>\$ 52,717</u>	<u>\$ 2,500</u>	<u>\$ 1,586</u>	<u>\$ 53,631</u>
Township Motor Fuel Fund				
Assets				
Cash and Investments	\$ 1,570,928	\$ 853,346	\$ 666,101	\$ 1,758,173
Interest Receivable	6,085	37,056	36,232	6,909
Total Assets	<u>\$ 1,577,013</u>	<u>\$ 890,402</u>	<u>\$ 702,333</u>	<u>\$ 1,765,082</u>
Liabilities				
Due to Others	<u>\$ 1,577,013</u>	<u>\$ 890,402</u>	<u>\$ 702,333</u>	<u>\$ 1,765,082</u>
Wireless 911 Fund				
Assets				
Cash and Investments	\$ 377,987	\$ 3,627,826	\$ 3,408,462	\$ 597,351
Interest Receivable	1,390	10,564	9,667	2,287
Accounts Receivable	630,143	735,204	630,144	735,203
Total Assets	<u>\$ 1,009,520</u>	<u>\$ 4,373,594</u>	<u>\$ 4,048,273</u>	<u>\$ 1,334,841</u>
Liabilities				
Due to Others	<u>\$ 1,009,520</u>	<u>\$ 4,373,594</u>	<u>\$ 4,048,273</u>	<u>\$ 1,334,841</u>
Special Deposit Fund				
Assets				
Cash and Investments	<u>\$ 303,711</u>	<u>\$ 65,711</u>	<u>\$ -</u>	<u>\$ 369,422</u>
Liabilities				
Due to Others	<u>\$ 303,711</u>	<u>\$ 65,711</u>	<u>\$ -</u>	<u>\$ 369,422</u>
School Office Reserve Fund				
Assets				
Cash and Investments	\$ 79,454	\$ 2,204	\$ 41,600	\$ 40,058
Interest Receivable	343	1,531	1,635	239
Total Assets	<u>\$ 79,797</u>	<u>\$ 3,735</u>	<u>\$ 43,235</u>	<u>\$ 40,297</u>
Liabilities				
Due to Others	<u>\$ 79,797</u>	<u>\$ 3,735</u>	<u>\$ 43,235</u>	<u>\$ 40,297</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2018

Fund	Beginning of Year	Additions	Reductions	End of Year
Recorder's Rental Surcharge Fund				
Assets				
Cash and Investments	\$ 22,704	\$ 592,258	\$ 594,501	\$ 20,461
Interest Receivable	75	747	682	140
Accounts Receivable	26,955	22,347	26,955	22,347
Total Assets	<u>\$ 49,734</u>	<u>\$ 615,352</u>	<u>\$ 622,138</u>	<u>\$ 42,948</u>
Liabilities				
Due to Others	<u>\$ 49,734</u>	<u>\$ 615,352</u>	<u>\$ 622,138</u>	<u>\$ 42,948</u>
Payroll Clearing Fund				
Assets				
Cash and Investments	<u>\$ 30,374</u>	<u>\$ -</u>	<u>\$ 1,591</u>	<u>\$ 28,783</u>
Liabilities				
Due to Others	<u>\$ 30,374</u>	<u>\$ -</u>	<u>\$ 1,591</u>	<u>\$ 28,783</u>
Flexible Spending Account Fund				
Assets				
Cash and Investments	\$ 65,394	\$ 300,173	\$ 313,006	\$ 52,561
Interest Receivable	173	838	854	157
Accounts Receivable	-	500	500	-
Total Assets	<u>\$ 65,567</u>	<u>\$ 301,511</u>	<u>\$ 314,360</u>	<u>\$ 52,718</u>
Liabilities				
Due to Others	<u>\$ 65,567</u>	<u>\$ 301,511</u>	<u>\$ 314,360</u>	<u>\$ 52,718</u>
County Clerk Domestic Violence Fund				
Cash and Investments	\$ 25	\$ 17,300	\$ 17,300	\$ 25
Interest Receivable	4	-	-	4
Accounts Receivable	1,230	875	1,230	875
Total Assets	<u>\$ 1,259</u>	<u>\$ 18,175</u>	<u>\$ 18,530</u>	<u>\$ 904</u>
Liabilities				
Due to Others	<u>\$ 1,259</u>	<u>\$ 18,175</u>	<u>\$ 18,530</u>	<u>\$ 904</u>
Death Certificates Fund				
Cash and Investments	\$ 450	\$ 123,170	\$ 123,169	\$ 451
Interest Receivable	25	-	-	25
Accounts Receivable	9,112	9,828	9,112	9,828
Total Assets	<u>\$ 9,587</u>	<u>\$ 132,998</u>	<u>\$ 132,281</u>	<u>\$ 10,304</u>
Liabilities				
Due to Others	<u>\$ 9,587</u>	<u>\$ 132,998</u>	<u>\$ 132,281</u>	<u>\$ 10,304</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2018

Fund	Beginning of Year	Additions	Reductions	End of Year
Subdivision Review Escrow Fund				
Cash and Investments	\$ 13,628	\$ 372	\$ 136	\$ 13,864
Interest Receivable	49	276	275	50
Total Assets	<u>\$ 13,677</u>	<u>\$ 648</u>	<u>\$ 411</u>	<u>\$ 13,914</u>
Liabilities				
Due to Others	<u>\$ 13,677</u>	<u>\$ 648</u>	<u>\$ 411</u>	<u>\$ 13,914</u>
Crane Road Estates SSA Fund				
Cash and Investments	\$ 17,307	\$ 85,326	\$ 81,141	\$ 21,492
Interest Receivable	194	927	911	210
Total Assets	<u>\$ 17,501</u>	<u>\$ 86,253</u>	<u>\$ 82,052</u>	<u>\$ 21,702</u>
Liabilities				
Due to Others	<u>\$ 17,501</u>	<u>\$ 86,253</u>	<u>\$ 82,052</u>	<u>\$ 21,702</u>
Junior Kane County Board				
Cash and Investments	\$ 2,554	\$ 70	\$ 25	\$ 2,599
Interest Receivable	9	52	52	9
Total Assets	<u>\$ 2,563</u>	<u>\$ 122</u>	<u>\$ 77</u>	<u>\$ 2,608</u>
Liabilities				
Due to Others	<u>\$ 2,563</u>	<u>\$ 122</u>	<u>\$ 77</u>	<u>\$ 2,608</u>
JJC Challenge Program				
Cash and Investments	\$ 984	\$ -	\$ 984	\$ -
Interest Receivable	3	-	3	-
Total Assets	<u>\$ 987</u>	<u>\$ -</u>	<u>\$ 987</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 987</u>	<u>\$ -</u>	<u>\$ 987</u>	<u>\$ -</u>
Forest Preserve Investments				
Cash and Investments	\$ 371,773	\$ 11,106	\$ 3,722	\$ 379,157
Interest Receivable	2,279	7,533	8,440	1,372
Total Assets	<u>\$ 374,052</u>	<u>\$ 18,639</u>	<u>\$ 12,162</u>	<u>\$ 380,529</u>
Liabilities				
Due to Others	<u>\$ 374,052</u>	<u>\$ 18,639</u>	<u>\$ 12,162</u>	<u>\$ 380,529</u>
State Real Estate Transfer Tax				
Cash and Investments	\$ 181,575	\$ 3,950,439	\$ 3,981,391	\$ 150,623
Accounts Receivable	188,696	101,970	188,697	101,969
Total Assets	<u>\$ 370,271</u>	<u>\$ 4,052,409</u>	<u>\$ 4,170,088</u>	<u>\$ 252,592</u>
Liabilities				
Due to Others	<u>\$ 370,271</u>	<u>\$ 4,052,409</u>	<u>\$ 4,170,088</u>	<u>\$ 252,592</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2018

Fund	Beginning of Year	Additions	Reductions	End of Year
Clerk's Tax Redemption Fund				
Assets				
Cash and Investments	<u>\$ 2,203,857</u>	<u>\$ 10,015,317</u>	<u>\$ 10,941,726</u>	<u>\$ 1,277,448</u>
Liabilities				
Due to Others	<u>\$ 2,203,857</u>	<u>\$ 10,015,317</u>	<u>\$ 10,941,726</u>	<u>\$ 1,277,448</u>
Clerk's Vital Records Fund				
Assets				
Cash and Investments	<u>\$ 122,941</u>	<u>\$ 1,348,749</u>	<u>\$ 1,361,629</u>	<u>\$ 110,061</u>
Liabilities				
Due to Others	<u>\$ 122,941</u>	<u>\$ 1,348,749</u>	<u>\$ 1,361,629</u>	<u>\$ 110,061</u>
Unclaimed Funds				
Assets				
Cash and Investments	<u>\$ 610,167</u>	<u>\$ 111,806</u>	<u>\$ 630,652</u>	<u>\$ 91,321</u>
Liabilities				
Due to Others	<u>\$ 610,167</u>	<u>\$ 111,806</u>	<u>\$ 630,652</u>	<u>\$ 91,321</u>
County Collector				
Assets				
Cash and Investments	<u>\$ 181,065</u>	<u>\$1,964,978,912</u>	<u>\$1,964,894,353</u>	<u>\$ 265,624</u>
Liabilities				
Due to Others	<u>\$ 181,065</u>	<u>\$1,964,978,912</u>	<u>\$1,964,894,353</u>	<u>\$ 265,624</u>
Restitution				
Assets				
Cash and Investments	<u>\$ 50,816</u>	<u>\$ 48</u>	<u>\$ -</u>	<u>\$ 50,864</u>
Liabilities				
Due to Others	<u>\$ 50,816</u>	<u>\$ 48</u>	<u>\$ -</u>	<u>\$ 50,864</u>
Juvenile Court Restitution				
Cash and Investments	<u>\$ 14,476</u>	<u>\$ 7,787</u>	<u>\$ 7,764</u>	<u>\$ 14,499</u>
Interest Receivable	<u>1</u>	<u>5</u>	<u>5</u>	<u>1</u>
Total Assets	<u>\$ 14,477</u>	<u>\$ 7,792</u>	<u>\$ 7,769</u>	<u>\$ 14,500</u>
Liabilities				
Due to Others	<u>\$ 14,477</u>	<u>\$ 7,792</u>	<u>\$ 7,769</u>	<u>\$ 14,500</u>
Adoptions				
Assets				
Cash and Investments	<u>\$ 9,856</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 9,865</u>
Liabilities				
Due to Others	<u>\$ 9,856</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 9,865</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2018

<u>Fund</u>	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
Employee Education				
Assets				
Cash and Investments	\$ 1,336	\$ 1	\$ -	\$ 1,337
Liabilities				
Due to Others	\$ 1,336	\$ 1	\$ -	\$ 1,337
 Detainee Account				
Assets				
Cash and Investments	\$ 304,190	\$ 1,120,584	\$ 1,091,990	\$ 332,784
Liabilities				
Due to Others	\$ 304,190	\$ 1,120,584	\$ 1,091,990	\$ 332,784
 Chancery				
Assets				
Cash and Investments	\$ 899,418	\$ 24,111,769	\$ 23,499,536	\$ 1,511,651
Liabilities				
Due to Others	\$ 899,418	\$ 24,111,769	\$ 23,499,536	\$ 1,511,651
 Escrow Account				
Assets				
Cash and Investments	\$ 241,876	\$ 761,088	\$ 531,661	\$ 471,303
Liabilities				
Due to Others	\$ 241,876	\$ 761,088	\$ 531,661	\$ 471,303
 Money Laundering-Sheriff				
Assets				
Cash and Investments	\$ 90,994	\$ -	\$ 90,994	\$ -
Liabilities				
Due to Others	\$ 90,994	\$ -	\$ 90,994	\$ -
 Southwest Kane County Triad				
Assets				
Cash and Investments	\$ 2,271	\$ 3,908	\$ 422	\$ 5,757
Liabilities				
Due to Others	\$ 2,271	\$ 3,908	\$ 422	\$ 5,757
 Circuit Clerk				
Assets				
Cash and Investments	\$ 13,230,090	\$ 74,466,308	\$ 73,089,076	\$ 14,607,322
Liabilities				
Due to Others	\$ 13,230,090	\$ 74,466,308	\$ 73,089,076	\$ 14,607,322

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2018

Fund	Beginning of Year	Additions	Reductions	End of Year
Total All Agency Funds				
Assets				
Cash and Investments	\$ 23,429,751	\$2,092,655,869	\$2,091,734,971	\$ 24,350,649
Interest Receivable	16,834	80,735	81,921	15,648
Accounts Receivable	<u>1,132,007</u>	<u>1,185,811</u>	<u>1,132,509</u>	<u>1,185,309</u>
Total Assets	<u>\$ 24,578,592</u>	<u>\$2,093,922,415</u>	<u>\$2,092,949,401</u>	<u>\$ 25,551,606</u>
Liabilities				
Due to Others	<u>\$ 24,578,592</u>	<u>\$2,093,922,415</u>	<u>\$2,092,949,401</u>	<u>\$ 25,551,606</u>

KANE COUNTY, ILLINOIS

Statistical Section (Unaudited)
Table of Contents
November 30, 2018

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within the County's financial activities take place.

Operating Information

These schedules contain information about the County's service and resources to help the reader understand how the County's financial information relates to the services the Government provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

KANE COUNTY, ILLINOIS

Net Position by Component

Last Ten Fiscal Years

	<u>2018**</u>	<u>2017</u>	<u>2016</u>	<u>2015*</u>
Governmental Activities				
Net Investment in Capital Assets	\$ 518,918,040	\$ 498,639,181	\$ 484,402,231	\$ 467,908,537
Restricted	83,698,064	88,118,662	81,238,772	84,697,093
Unrestricted	<u>112,428,524</u>	<u>105,815,007</u>	<u>103,516,237</u>	<u>105,549,298</u>
Total Governmental Activities				
Net Position	<u>\$ 715,044,628</u>	<u>\$ 692,572,850</u>	<u>\$ 669,157,240</u>	<u>\$ 658,154,928</u>
Business-Type Activities				
Net Investment in Capital Assets	\$ 2,892,602	\$ 2,899,060	\$ 2,905,517	\$ 2,883,454
Restricted	6,683,512	6,792,310	7,248,467	7,768,546
Unrestricted	<u>5,378,719</u>	<u>6,309,747</u>	<u>6,260,552</u>	<u>6,223,940</u>
Total Business-Type Activities				
Net Position	<u>\$ 14,954,833</u>	<u>\$ 16,001,117</u>	<u>\$ 16,414,536</u>	<u>\$ 16,875,940</u>
Primary Government				
Net Investment in Capital Assets	\$ 521,810,642	\$ 501,538,241	\$ 487,307,748	\$ 470,791,991
Restricted	90,381,576	94,910,972	88,487,239	92,465,639
Unrestricted	<u>117,807,243</u>	<u>112,124,754</u>	<u>109,776,789</u>	<u>111,773,238</u>
Total Primary Government				
Net Position	<u>\$ 729,999,461</u>	<u>\$ 708,573,967</u>	<u>\$ 685,571,776</u>	<u>\$ 675,030,868</u>

*Beginning in 2015, the County implemented GASB 68 which resulted in the inclusion of a net pension liability.

**Beginning in 2018, the County implemented GASB 75 which resulted in the inclusion of a total OPEB liability.

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 435,743,528	\$ 422,451,478	\$ 405,187,161	\$ 385,399,473	\$ 369,557,332	\$ 342,593,546
89,449,212	86,739,637	90,424,511	87,805,781	46,039,069	31,498,151
<u>116,522,941</u>	<u>126,657,691</u>	<u>120,092,981</u>	<u>123,860,266</u>	<u>148,375,026</u>	<u>135,398,230</u>
<u>\$ 641,715,681</u>	<u>\$ 635,848,806</u>	<u>\$ 615,704,653</u>	<u>\$ 597,065,520</u>	<u>\$ 563,971,427</u>	<u>\$ 509,489,927</u>
\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454
8,219,303	9,322,891	9,660,312	10,528,167	10,975,167	8,558,526
<u>6,480,303</u>	<u>6,441,448</u>	<u>6,431,198</u>	<u>6,411,371</u>	<u>5,943,548</u>	<u>13,437,394</u>
<u>\$ 17,583,060</u>	<u>\$ 18,647,793</u>	<u>\$ 18,974,964</u>	<u>\$ 19,822,992</u>	<u>\$ 19,802,169</u>	<u>\$ 24,879,374</u>
\$ 438,626,982	\$ 425,334,932	\$ 408,070,615	\$ 388,282,927	\$ 372,440,786	\$ 345,477,000
97,668,515	96,062,528	100,084,823	98,333,948	57,014,236	40,056,677
<u>123,003,244</u>	<u>133,099,139</u>	<u>126,524,179</u>	<u>130,271,637</u>	<u>154,318,574</u>	<u>148,835,624</u>
<u>\$ 659,298,741</u>	<u>\$ 654,496,599</u>	<u>\$ 634,679,617</u>	<u>\$ 616,888,512</u>	<u>\$ 583,773,596</u>	<u>\$ 534,369,301</u>

KANE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	<u>2018**</u>	<u>2017</u>	<u>2016</u>	<u>2015*</u>
Expenses				
Governmental Activities:				
General Government	\$ 34,978,901	\$ 36,146,551	\$ 39,029,843	\$ 33,269,779
Public Service and Records	13,655,742	12,885,917	13,210,814	12,398,880
Judicial	24,653,691	25,496,840	25,765,945	24,155,483
Public Safety	50,539,640	50,975,313	49,718,866	47,847,896
Highways and Streets	36,124,478	27,079,873	28,730,380	32,125,106
Health and Welfare	5,513,691	5,752,344	6,147,525	5,671,386
Environment and Conservation	199,485	297,910	281,981	152,222
Development, Housing and Economic Development	5,294,843	4,407,101	3,944,958	4,607,858
Interest on Long-Term Debt	<u>1,178,553</u>	<u>1,414,716</u>	<u>1,636,515</u>	<u>1,877,558</u>
Total Governmental Activities Expenses	<u>172,139,024</u>	<u>164,456,565</u>	<u>168,466,827</u>	<u>162,106,168</u>
Business-Type Activities:				
Solid Waste	<u>1,408,424</u>	<u>449,277</u>	<u>533,268</u>	<u>693,967</u>
Total Business-Type Activities Expenses	<u>1,408,424</u>	<u>449,277</u>	<u>533,268</u>	<u>693,967</u>
Total Primary Government Expenses	<u>\$ 173,547,448</u>	<u>\$ 164,905,842</u>	<u>\$ 169,000,095</u>	<u>\$ 162,800,135</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government	\$ 4,346,669	\$ 4,298,449	\$ 4,445,124	\$ 5,280,649
Public Service and Records	5,292,498	8,123,676	5,025,676	5,029,921
Judicial	11,317,551	10,925,355	10,198,652	11,710,216
Public Safety	7,055,989	6,652,121	6,580,869	6,669,508
Highways and Streets	361,751	366,812	463,777	415,916
Health and Welfare	1,376,628	1,304,617	1,294,948	1,277,118
Environment and Conservation	10,250	8,220	90,900	2,000
Development, Housing and Economic Development	1,460,648	1,896,686	1,358,140	1,365,251
Interest on Long-Term Debt	91,660	107,218	117,059	133,778
Operating Grants and Contributions	41,617,945	39,570,461	38,766,630	38,801,333
Capital Grants and Contributions	<u>17,524,403</u>	<u>10,475,665</u>	<u>8,255,696</u>	<u>10,710,342</u>
Total Governmental Activities				
Program Revenues	<u>90,455,992</u>	<u>83,729,280</u>	<u>76,597,471</u>	<u>81,396,032</u>
Business-Type Activities:				
Charges for Services				
Solid Waste	94,298	37,396	36,352	52,258
Operating Grants and Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
Total Business-Type Activities				
Program Revenues	<u>94,298</u>	<u>37,396</u>	<u>36,352</u>	<u>54,258</u>
Total Primary Government	<u>\$ 90,550,290</u>	<u>\$ 83,766,676</u>	<u>\$ 76,633,823</u>	<u>\$ 81,450,290</u>
Net (Expense)/Revenue				
Governmental Activities	(81,683,032)	(80,727,285)	(91,869,356)	(80,710,136)
Business-Type Activities	<u>(1,314,126)</u>	<u>(411,881)</u>	<u>(496,916)</u>	<u>(639,709)</u>
Total Primary Government Net Expense	<u>\$ (82,997,158)</u>	<u>\$ (81,139,166)</u>	<u>\$ (92,366,272)</u>	<u>\$ (81,349,845)</u>

*Beginning in 2015, the County implemented GASB 68 which resulted in the recording of a pension expense.

**Beginning in 2018, the County implemented GASB 75 which resulted in the inclusion of a OPEB expense.

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 30,142,562	\$ 31,094,217	\$ 33,226,585	\$ 31,160,957	\$ 29,450,154	\$ 34,497,242
12,050,914	10,500,273	13,774,832	14,220,839	15,850,443	13,096,494
23,382,242	22,042,216	21,319,475	21,902,489	21,619,005	20,884,783
47,335,144	46,268,014	44,419,200	44,000,288	43,655,351	40,416,360
49,997,319	31,868,593	29,802,177	34,748,528	25,809,873	23,516,178
5,785,898	5,766,653	5,675,765	6,608,026	9,830,295	10,200,965
196,998	110,423	228,315	282,111	600,538	731,675
4,491,830	5,137,500	7,656,563	7,097,351	7,652,849	5,744,222
<u>2,357,096</u>	<u>2,560,388</u>	<u>3,574,279</u>	<u>3,935,675</u>	<u>4,025,501</u>	<u>3,491,681</u>
<u>175,740,003</u>	<u>155,348,277</u>	<u>159,677,191</u>	<u>163,956,264</u>	<u>158,494,009</u>	<u>152,579,600</u>
<u>1,070,503</u>	<u>339,575</u>	<u>825,708</u>	<u>294,284</u>	<u>1,559,072</u>	<u>721,395</u>
<u>1,070,503</u>	<u>339,575</u>	<u>825,708</u>	<u>294,284</u>	<u>1,559,072</u>	<u>721,395</u>
<u>\$ 176,810,506</u>	<u>\$ 155,687,852</u>	<u>\$ 160,502,899</u>	<u>\$ 164,250,548</u>	<u>\$ 160,053,081</u>	<u>\$ 153,300,995</u>
\$ 5,106,911	\$ 4,676,012	\$ 4,597,152	\$ 6,042,547	\$ 4,471,126	\$ 4,458,940
3,712,341	4,238,889	3,747,580	3,542,966	3,934,779	3,955,099
11,713,064	12,267,065	12,444,416	11,799,939	12,963,401	13,694,443
6,657,162	7,323,491	8,522,739	6,283,050	6,845,061	6,433,683
332,389	289,759	322,959	236,252	1,671,499	1,485,684
1,254,956	1,220,497	1,215,163	1,202,796	643,740	848,853
1,000	-	-	-	1,000	-
1,432,893	1,230,100	1,138,241	1,038,698	1,169,795	1,162,247
504,648	183,922	102,820	89,664	-	-
43,186,121	41,522,039	46,589,489	46,520,619	57,147,252	56,803,329
<u>9,886,119</u>	<u>7,819,147</u>	<u>6,311,598</u>	<u>28,238,657</u>	<u>30,235,350</u>	<u>35,425,449</u>
<u>83,787,604</u>	<u>80,770,921</u>	<u>84,992,157</u>	<u>104,995,188</u>	<u>119,083,003</u>	<u>124,267,727</u>
92,788	55,746	89,484	59,926	35,769	24,422
<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>94,788</u>	<u>57,746</u>	<u>89,484</u>	<u>59,926</u>	<u>35,769</u>	<u>24,422</u>
<u>\$ 83,882,392</u>	<u>\$ 80,828,667</u>	<u>\$ 85,081,641</u>	<u>\$ 105,055,114</u>	<u>\$ 119,118,772</u>	<u>\$ 124,292,149</u>
(91,952,399)	(74,577,356)	(74,685,034)	(58,961,076)	(39,411,006)	(28,311,873)
<u>(975,715)</u>	<u>(281,829)</u>	<u>(736,224)</u>	<u>(234,358)</u>	<u>(1,523,303)</u>	<u>(696,973)</u>
<u>\$ (92,928,114)</u>	<u>\$ (74,859,185)</u>	<u>\$ (75,421,258)</u>	<u>\$ (59,195,434)</u>	<u>\$ (40,934,309)</u>	<u>\$ (29,008,846)</u>

KANE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	<u>2018**</u>	<u>2017</u>	<u>2016</u>	<u>2015*</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes:				
Property Tax	\$ 54,828,224	\$ 54,154,098	\$ 53,725,850	\$ 53,638,759
RTA Sales Tax	18,301,725	17,546,540	17,280,280	16,829,846
Other Taxes	5,602,274	5,794,455	6,484,125	5,230,322
Intergovernmental:				
Income Tax	5,766,267	5,530,422	5,861,279	6,406,750
Sales Tax	16,896,216	16,240,120	15,723,131	15,407,868
Net Investment Income	3,646,829	1,758,411	1,099,342	1,361,694
Other General Revenues	995,313	2,996,308	2,652,337	1,025,750
Transfers	(45,460)	122,541	45,324	168,575
Total Governmental Activities				
General Revenues and Other	<u>105,991,388</u>	<u>104,142,895</u>	<u>102,871,668</u>	<u>100,069,564</u>
Business-Type Activities:				
Net Investment Income	\$ 222,382	\$ 121,003	\$ 80,836	\$ 101,164
Other General Revenues	-	-	-	-
Special Item				
Lawsuit Recovery	-	-	-	-
Transfers	45,460	(122,541)	(45,324)	(168,575)
Total Business-Type Activities				
General Revenues and Other	<u>267,842</u>	<u>(1,538)</u>	<u>35,512</u>	<u>(67,411)</u>
Total Primary Government	<u>\$ 106,259,230</u>	<u>\$ 104,141,357</u>	<u>\$ 102,907,180</u>	<u>\$ 100,002,153</u>
Change in Net Position				
Governmental Activities	\$ 24,308,356	\$ 23,415,610	\$ 11,002,312	\$ 19,359,428
Business-Type Activities	(1,046,284)	(413,419)	(461,404)	(707,120)
Total Primary Government Net Expense	<u>\$ 23,262,072</u>	<u>\$ 23,002,191</u>	<u>\$ 10,540,908</u>	<u>\$ 18,652,308</u>
Restatement of Prior Year Net Position				
Governmental Activities	<u>\$ (1,836,578)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,920,181)</u>

Notes:

1. The cumulative effect of net position adjustments was reported as a restatement of the beginning net position of a given year, as restating all prior periods was not practicable.

*Beginning in 2015, the County implemented GASB 68 which resulted in the recording of a pension expense.

**Beginning in 2018, the County implemented GASB 75 which resulted in the inclusion of a OPEB expense.

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 53,667,151	\$ 53,548,688	\$ 53,701,545	\$ 54,175,120	\$ 52,495,899	\$ 51,720,100
16,136,593	15,490,749	14,965,777	14,551,134	13,838,016	13,242,320
5,834,188	4,366,101	3,624,182	2,929,104	2,355,930	2,668,832
5,764,927	5,565,290	5,462,402	4,318,032	3,849,243	3,975,274
14,867,445	14,267,096	13,713,226	13,368,744	12,538,555	12,065,118
1,284,378	305,529	677,153	1,648,142	1,799,350	2,372,209
59,135	1,434,538	1,019,677	844,344	309,707	390,865
<u>180,174</u>	<u>70,770</u>	<u>160,205</u>	<u>301,608</u>	<u>6,705,806</u>	<u>317,689</u>
<u>97,793,991</u>	<u>95,048,761</u>	<u>93,324,167</u>	<u>92,136,228</u>	<u>93,892,506</u>	<u>86,752,407</u>
\$ 91,156	\$ 25,428	\$ 48,401	\$ 141,189	\$ 151,304	\$ 330,410
-	-	-	415,600	-	-
-	-	-	-	3,000,600	-
<u>(180,174)</u>	<u>(70,770)</u>	<u>(160,205)</u>	<u>(301,608)</u>	<u>(6,705,806)</u>	<u>(317,689)</u>
<u>(89,018)</u>	<u>(45,342)</u>	<u>(111,804)</u>	<u>255,181</u>	<u>(3,553,902)</u>	<u>12,721</u>
<u>\$ 97,704,973</u>	<u>\$ 95,003,419</u>	<u>\$ 93,212,363</u>	<u>\$ 92,391,409</u>	<u>\$ 90,338,604</u>	<u>\$ 86,765,128</u>
\$ 5,841,592	\$ 20,471,405	\$ 18,639,133	\$ 33,175,152	\$ 54,481,500	\$ 58,440,534
<u>(1,064,733)</u>	<u>(327,171)</u>	<u>(848,028)</u>	<u>20,823</u>	<u>(5,077,205)</u>	<u>(684,252)</u>
<u>\$ 4,776,859</u>	<u>\$ 20,144,234</u>	<u>\$ 17,791,105</u>	<u>\$ 33,195,975</u>	<u>\$ 49,404,295</u>	<u>\$ 57,756,282</u>
<u>\$ -</u>	<u>\$ (327,252)</u>	<u>\$ -</u>	<u>\$ (81,059)</u>	<u>\$ -</u>	<u>\$ -</u>

KANE COUNTY, ILLINOIS

Fund Balances, Governmental Funds Last Ten Fiscal Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General Fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	267,418	112,602	277,913	736,929
Committed	5,021,264	4,940,936	4,898,352	4,867,618
Assigned	5,646,724	5,093,256	4,213,567	3,795,654
Unassigned	<u>52,617,467</u>	<u>52,735,703</u>	<u>52,548,471</u>	<u>52,073,469</u>
Total General Fund	<u>\$ 63,552,873</u>	<u>\$ 62,882,497</u>	<u>\$ 61,938,303</u>	<u>\$ 61,473,670</u>
All Other Governmental Funds				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, Reported in:				
Special Revenue Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Nonspendable	1,336,384	1,251,948	1,302,768	1,261,860
Restricted	89,962,660	94,355,127	87,773,144	85,058,485
Committed	46,484,396	38,981,645	33,763,118	32,958,856
Assigned	33,555,127	30,176,330	30,153,069	29,108,816
Unassigned	<u>(288,376)</u>	<u>-</u>	<u>(92,598)</u>	<u>(31,174)</u>
Total All Other Governmental Funds	<u>\$ 171,050,191</u>	<u>\$ 164,765,050</u>	<u>\$ 152,899,501</u>	<u>\$ 148,356,843</u>
Total All Governmental Funds	<u>\$ 234,603,064</u>	<u>\$ 227,647,547</u>	<u>\$ 214,837,804</u>	<u>\$ 209,830,513</u>

Beginning in 2011, the County adopted the provisions of GASB Statement No. 54, which required reporting fund balances in new classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. Information was not available to restate prior year amounts.

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,882,350	\$ 1,831,154
-	-	-	-	46,441,218	42,897,605
492,534	1,459,940	722,049	1,714,286	-	-
-	-	-	-	-	-
6,481,523	6,737,783	2,930,463	1,240,739	-	-
<u>52,297,166</u>	<u>51,314,870</u>	<u>52,042,594</u>	<u>50,691,045</u>	<u>-</u>	<u>-</u>
<u>\$ 59,271,223</u>	<u>\$ 59,512,593</u>	<u>\$ 55,695,106</u>	<u>\$ 53,646,070</u>	<u>\$ 48,323,568</u>	<u>\$ 44,728,759</u>
\$ -	\$ -	\$ -	\$ -	\$ 67,415,248	\$ 70,121,509
-	-	-	-	99,489,310	88,169,891
-	-	-	-	6,838,364	5,497,948
1,242,500	1,242,500	1,255,800	1,345,300	-	-
83,807,659	86,881,285	91,472,172	94,796,018	-	-
43,108,454	56,589,537	54,682,249	50,057,579	-	-
32,741,383	34,353,071	29,827,268	29,418,546	-	-
<u>(590,509)</u>	<u>(477,323)</u>	<u>(656,877)</u>	<u>(585,052)</u>	<u>-</u>	<u>-</u>
<u>\$ 160,309,487</u>	<u>\$ 178,589,070</u>	<u>\$ 176,580,612</u>	<u>\$ 175,032,391</u>	<u>\$ 173,742,922</u>	<u>\$ 163,789,348</u>
<u>\$ 219,580,710</u>	<u>\$ 238,101,663</u>	<u>\$ 232,275,718</u>	<u>\$ 228,678,461</u>	<u>\$ 222,066,490</u>	<u>\$ 208,518,107</u>

KANE COUNTY, ILLINOIS

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Revenues				
Property Tax	\$ 55,521,916	\$ 54,849,850	\$ 54,417,346	\$ 54,332,031
Other Taxes	37,554,025	36,754,733	35,621,044	34,127,443
Licenses and Permits	2,307,162	2,356,852	2,247,495	2,271,774
Grants	12,110,314	11,608,234	11,249,309	11,633,250
Intergovernmental	24,203,226	23,470,162	22,802,869	23,548,241
Charges for Services	25,380,839	28,043,453	25,745,551	25,236,217
Fines	4,158,035	4,066,053	3,656,799	4,423,858
Reimbursements	10,102,644	10,702,692	11,493,557	18,251,722
Net Investment Income	3,621,617	1,735,291	1,322,686	987,213
Miscellaneous	<u>3,937,051</u>	<u>4,978,551</u>	<u>3,840,529</u>	<u>3,775,150</u>
Total Revenues	<u>178,896,829</u>	<u>178,565,871</u>	<u>172,397,185</u>	<u>178,586,899</u>
Expenditures				
General Government	28,756,233	29,686,331	28,712,891	28,606,512
Public Service and Records	13,551,723	12,733,001	13,034,396	12,218,532
Judicial	23,768,121	24,510,280	24,318,320	23,189,620
Public Safety	47,946,973	48,007,557	46,584,311	45,284,610
Highways and Streets	27,783,627	20,779,463	20,324,901	25,540,188
Health and Welfare	5,262,204	5,460,161	5,613,640	5,508,587
Environment and Conservation	190,694	280,793	279,240	140,114
Development, Housing and Economic Development	5,264,993	4,342,626	3,880,805	4,564,517
Debt Service - Principal	5,535,000	5,225,000	5,750,000	13,720,000
Debt Service - Interest and Fees	1,328,655	1,558,014	1,784,409	2,138,255
Capital Outlay	<u>12,902,628</u>	<u>13,513,638</u>	<u>18,675,309</u>	<u>24,893,268</u>
Total Expenditures	<u>172,290,851</u>	<u>166,096,864</u>	<u>168,958,222</u>	<u>185,804,203</u>
Excess (Deficiency) of Revenues Over Expenditures	6,605,978	12,469,007	3,438,963	(7,217,304)
Other Financing Sources (Uses)				
Issuance of Debt	-	-	-	-
Premium on Debt Issued	-	-	-	-
Proceeds from Sale of Property	264,900	-	1,918,999	8,700
Transfer to Escrow Paying Agent	-	-	-	-
Insurance Recovery	130,099	730,088	131,942	323,832
Transfers In	15,795,065	16,771,080	14,887,550	17,663,765
Transfers Out	<u>(15,840,525)</u>	<u>(17,160,432)</u>	<u>(15,370,163)</u>	<u>(20,529,190)</u>
Total Other Financing Sources (Uses)	<u>349,539</u>	<u>340,736</u>	<u>1,568,328</u>	<u>(2,532,893)</u>
Net Change in Fund Balances	<u>\$ 6,955,517</u>	<u>\$ 12,809,743</u>	<u>\$ 5,007,291</u>	<u>\$ (9,750,197)</u>
Debt Service as a Percentage of Noncapital Expenditures	4.4%	4.5%	5.0%	9.9%
Expenditures Capitalized as Assets	<u>\$ 15,382,096</u>	<u>\$ 14,695,665</u>	<u>\$ 19,306,152</u>	<u>\$ 26,224,794</u>

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$	54,365,720	\$ 54,245,463	\$ 54,396,496	\$ 54,858,094	\$ 53,155,305	\$ 52,329,930
	32,830,555	54,056,730	52,315,565	49,842,019	47,578,614	46,441,278
	2,270,111	2,093,343	1,947,213	1,794,161	1,367,942	1,469,149
	13,663,494	13,103,306	16,801,473	18,493,796	22,637,065	19,338,212
	22,140,149	-	-	-	-	-
	24,247,038	24,938,237	25,026,721	21,452,629	23,987,161	23,715,612
	4,450,637	5,073,884	5,087,039	6,661,358	5,586,459	6,194,133
	11,180,510	12,822,231	13,594,555	18,989,401	21,220,649	20,480,886
	1,105,052	305,529	677,153	1,648,142	1,799,350	2,372,209
	3,510,184	5,186,752	6,580,890	6,904,789	6,656,879	8,512,497
	<u>169,763,450</u>	<u>171,825,475</u>	<u>176,427,105</u>	<u>180,644,389</u>	<u>183,989,424</u>	<u>180,853,906</u>
	28,922,413	27,933,292	27,744,534	26,520,275	26,049,450	27,204,959
	11,887,454	10,707,892	13,479,858	14,068,660	15,383,578	12,594,229
	22,501,188	21,242,246	20,792,033	21,241,207	20,701,581	20,081,359
	45,133,170	43,301,303	42,302,849	41,084,429	40,524,765	39,831,091
	26,168,324	21,374,771	22,640,246	26,598,595	27,650,279	24,719,571
	5,702,208	5,697,504	5,609,409	6,573,785	9,850,519	10,070,911
	195,368	127,790	227,733	255,562	601,714	727,775
	4,480,446	5,011,854	6,469,911	6,708,650	6,472,667	5,764,226
	14,500,000	14,816,100	14,875,000	13,750,000	5,725,000	5,465,000
	2,598,562	2,953,732	3,881,073	3,834,533	3,817,741	3,513,628
	<u>23,986,006</u>	<u>13,834,769</u>	<u>16,930,317</u>	<u>21,287,271</u>	<u>14,041,253</u>	<u>28,278,674</u>
	<u>186,075,139</u>	<u>167,001,253</u>	<u>174,952,963</u>	<u>181,922,967</u>	<u>170,818,547</u>	<u>178,251,423</u>
(	16,311,689)	4,824,222	1,474,142	(1,278,578)	13,170,877	2,602,483
	-	27,225,000	1,960,000	7,670,000	-	40,000,000
	-	1,812,684	2,910	-	-	6,090
	-	-	-	-	-	-
	-	(28,625,267)	-	-	-	-
	80,279	518,536	-	-	-	-
	24,238,172	25,273,997	27,355,890	23,799,718	19,827,940	17,449,670
	<u>(26,552,998)</u>	<u>(25,203,227)</u>	<u>(27,195,685)</u>	<u>(23,498,110)</u>	<u>(19,450,434)</u>	<u>(17,131,981)</u>
(	<u>2,234,547)</u>	<u>1,001,723</u>	<u>2,123,115</u>	<u>7,971,608</u>	<u>377,506</u>	<u>40,323,779</u>
(\$	<u>18,546,236)</u>	<u>\$ 5,825,945</u>	<u>\$ 3,597,257</u>	<u>\$ 6,693,030</u>	<u>\$ 13,548,383</u>	<u>\$ 42,926,262</u>
	9.9%	11.3%	11.7%	10.8%	6.3%	6.2%
\$	<u>13,858,192</u>	<u>\$ 9,793,263</u>	<u>\$ 14,905,612</u>	<u>\$ 19,227,066</u>	<u>\$ 18,941,163</u>	<u>\$ 33,685,494</u>

KANE COUNTY, ILLINOIS

Equalized Assessed Valuation and Estimated Actual Valuation Last Ten Tax Years

Tax Year	Residential Property	Railroad Property	Commercial & Industrial Property	Farm Property	Total Equalized Assessed Value	County Direct Tax Rate
2017	\$ 10,443,127,230	\$ 22,840,232	\$ 3,115,449,883	\$ 263,572,106	\$ 13,844,989,451	0.4025
2016	9,816,445,191	21,937,710	3,006,556,115	250,638,832	13,095,577,848	0.4201
2015	9,088,292,297	20,041,173	2,828,020,570	241,472,681	12,177,826,721	0.4479
2014	8,683,462,757	18,291,649	2,696,389,795	237,504,210	11,635,648,411	0.4684
2013	8,815,204,324	17,468,815	2,715,464,142	238,144,836	11,786,282,117	0.4623
2012	9,493,140,070	16,021,810	2,922,755,971	243,744,234	12,675,662,085	0.4335
2011	10,500,653,170	13,809,034	3,002,142,531	253,294,432	13,769,899,167	0.3990
2010	11,458,223,572	12,429,644	3,113,576,239	258,244,853	14,842,474,308	0.3730
2009	12,227,366,351	10,598,471	3,287,993,262	266,671,270	15,792,629,354	0.3398
2008	12,329,942,235	8,987,156	3,278,850,930	260,815,259	15,878,595,580	0.3336

Source of Information: Office of Kane County Clerk

Forest Preserve Direct Tax Rate	Total Estimated Actual Taxable Value	Equalized Assessed Value as a Percentage of Estimated Actual Taxable Value
0.1658	\$ 41,534,968,353	33.33%
0.2253	39,286,733,544	33.33%
0.2944	36,533,480,163	33.33%
0.3126	34,906,945,233	33.33%
0.3038	35,358,846,351	33.33%
0.2710	38,026,986,255	33.33%
0.2609	41,309,697,501	33.33%
0.2201	44,527,422,924	33.33%
0.1997	47,377,888,062	33.33%
0.1932	47,635,786,740	33.33%

KANE COUNTY, ILLINOIS

Schedule of Property Tax Levies and Tax Rates as Extended All Direct and Overlapping Governments Last Ten Tax Levy Years (Amounts Expressed in Thousands)

Tax Levies								
Year	County	Townships and Roads	Cities and Villages	Unit Districts	Community Colleges	Fire Districts	Park Districts	
2017	\$ 54,956	\$ 33,143	\$ 136,996	\$ 815,871	\$ 70,994	\$ 40,000	\$ 50,551	
2016	54,351	33,493	133,267	809,225	69,880	38,551	50,082	
2015	53,891	32,489	128,944	796,095	68,555	37,408	49,518	
2014	53,891	31,549	122,700	791,764	68,985	36,265	48,856	
2013	53,891	30,852	118,002	743,228	66,601	35,757	48,180	
2012	53,906	29,966	115,682	742,719	65,089	35,520	46,885	
2011	53,909	29,684	119,178	716,962	61,339	34,747	46,363	
2010	54,331	29,595	122,052	699,784	61,721	34,944	47,108	
2009	52,584	29,420	119,931	675,436	60,339	37,615	43,934	
2008	51,977	28,556	120,827	660,579	55,583	35,967	42,536	

Tax Rates per Hundred Dollars of Assessed Valuation (1)							
2017	0.4025	0.2427	1.0034	5.9754	0.5200	0.2930	0.3702
2016	0.4201	0.2589	1.0300	6.2543	0.5401	0.2979	0.3871
2015	0.4479	0.2700	1.0716	6.6163	0.5698	0.3109	0.4115
2014	0.4684	0.2742	1.0664	6.8811	0.5995	0.3152	0.4246
2013	0.4623	0.2647	1.0123	6.3757	0.5713	0.3067	0.4133
2012	0.4335	0.2410	0.9304	5.9736	0.5235	0.2857	0.3771
2011	0.3990	0.1693	0.7605	5.5087	0.4512	0.5362	0.3605
2010	0.3730	0.2032	0.8379	4.8043	0.4237	0.2399	0.3234
2009	0.3398	0.1901	0.7750	4.3646	0.3899	0.2431	0.2839
2008	0.3336	0.1833	0.7755	4.2399	0.3568	0.2309	0.2730

Source: Kane County Clerk - Levy, Rate and Extension Reports for 2007 to 2016.

(1) Tax rates calculated based on total County assessed valuation.

Forest Preserve	Library Districts	Water Resources	Other Special Districts	Total
\$ 22,643	\$ 42,968	\$ 909	\$ 22,099	\$ 1,291,130
29,154	40,367	888	19,362	1,278,620
35,418	39,452	874	18,681	1,261,325
36,009	38,770	886	17,637	1,247,312
35,423	37,160	819	16,764	1,186,677
33,696	36,775	842	27,688	1,188,768
35,255	36,006	830	26,848	1,161,121
32,062	36,077	808	26,511	1,144,993
30,909	35,678	769	28,000	1,114,615
30,104	34,843	750	25,098	1,086,820

0.1658	0.3147	0.0067	0.1619	9.4562
0.2253	0.3120	0.0069	0.1496	9.8821
0.2944	0.3279	0.0073	0.1553	10.4828
0.3129	0.3369	0.0077	0.1533	10.8402
0.3039	0.3188	0.0070	0.1438	10.1797
0.2710	0.2958	0.0068	0.2227	9.5611
0.2609	0.1784	0.0343	0.2158	8.8748
0.2201	0.2477	0.0055	0.1820	7.8609
0.1997	0.2305	0.0050	0.1809	7.2025
0.1932	0.2236	0.0048	0.1611	6.9756

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KANE COUNTY, ILLINOIS

Principal Taxpayers in the County Current Year and Nine Years Ago

Taxpayer	Type of Business, Property	2017 Equalized Assessed Valuation	Percentage of Total 2017 Equalized Assessed Valuation	2017 Rank
Simon / Chelsea Chicago Development LLC	Commercial	\$ 66,785,228	0.48%	1
LPF Geneva Commons LLC	Commercial	36,694,039	0.27%	2
Liberty Illinois LP	Industrial	34,917,717	0.25%	3
Chicago Premium Outlets Expansion	Commercial	19,952,167	0.14%	4
John B. Sanfilippo & Son, Inc.	Industrial	17,479,121	0.13%	5
Q Center LLC	Commercial	16,926,173	0.12%	6
Canterfield Apartment Owner LLC	Commercial /Land	16,298,370	0.12%	7
Legia St Charles Associates	Commercial /Land	14,896,244	0.11%	8
IN Retail Fund Algonquin Commons LLC	Commercial	14,891,099	0.11%	9
ALDI Inc	Industrial	12,851,115	0.09%	10
		<u>\$ 251,691,273</u>	<u>1.82%</u>	
Total 2017 County assessed valuation		<u>\$ 13,844,989,451</u>		

Taxpayer	Type of Business, Property	2008 Equalized Assessed Valuation	Percentage of Total 2008 Equalized Assessed Valuation	2008 Rank
Simon/Chelsea Chicago Development LLC/CPG Partners L	Retail	\$ 35,525,594	0.22%	1
Spring Hill Mall LLC/General Growth Properties, Inc	Retail	34,427,175	0.22%	2
V V2/Geneva Commons, LP	Retail	32,946,195	0.21%	3
IN Retail Rund Algonquin Commons LLC	Retail	31,805,337	0.20%	4
Liberty Illinois LP	Industrial	20,072,676	0.13%	5
Toyota Motor Sales USA Inc.	Industrial	19,719,072	0.12%	6
John B. Sanfilippo & Son, Inc	Industrial	19,115,522	0.12%	7
Arthur Anderson & Co	Institutional	17,766,504	0.11%	8
KIR Batavia 051 LLC	Industrial	11,782,091	0.07%	9
AMLI at St Charles LLC	Commercial/Land	11,080,225	0.07%	10
		<u>\$ 234,240,391</u>	<u>1.48%</u>	
Total 2008 County assessed valuation		<u>\$ 15,878,595,580</u>		

Source of Information: Office of the Kane County Clerk and the Kane County Supervisor of Assessments

KANE COUNTY, ILLINOIS

Property Tax Rates - Levies and Collections - County Funds Last Ten Tax Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Rates Extended				
General (Corporate)	0.2493	0.2578	0.2744	0.2869
Health	0.0144	0.0152	0.0164	0.0171
Illinois Municipal Retirement Fund	0.0470	0.0525	0.0565	0.0591
County Highway	0.0367	0.0387	0.0416	0.0435
County Bridge	0.0023	0.0024	0.0026	0.0027
County Highway Matching	0.0005	0.0005	0.0005	0.0006
Insurance Liability	0.0224	0.0231	0.0248	0.0259
Social Security	0.0277	0.0274	0.0285	0.0298
Capital Improvement Debt Service	-	-	-	-
Veterans' Commission	<u>0.0022</u>	<u>0.0024</u>	<u>0.0025</u>	<u>0.0027</u>
Total Rates Extended	<u>0.4025</u>	<u>0.4201</u>	<u>0.4479</u>	<u>0.4684</u>
Levies Extended				
General (Corporate)	\$ 34,043,442	\$ 33,359,847	\$ 33,012,471	\$ 33,012,477
Health	1,972,421	1,972,391	1,972,345	1,972,416
Illinois Municipal Retirement Fund	6,415,897	6,796,492	6,796,480	6,796,561
County Highway	5,010,790	5,010,809	5,010,877	5,010,893
County Bridge	312,671	312,601	312,601	312,627
County Highway Matching	64,992	65,082	65,095	65,011
Insurance Liability	3,054,617	2,982,393	2,982,462	2,982,442
Social Security	3,775,945	3,546,007	3,433,314	3,433,260
Capital Improvement Debt Service	-	-	-	-
Veterans' Commission	<u>305,298</u>	<u>305,356</u>	<u>305,381</u>	<u>305,378</u>
Total Levies Extended	<u>\$ 54,956,073</u>	<u>\$ 54,350,979</u>	<u>\$ 53,891,026</u>	<u>\$ 53,891,065</u>
Current Year Collections	<u>\$ 54,811,640</u>	<u>\$ 54,152,101</u>	<u>\$ 53,725,629</u>	<u>\$ 53,643,845</u>
Total Collections	<u>\$ 54,811,640</u>	<u>\$ 54,152,101</u>	<u>\$ 53,725,629</u>	<u>\$ 53,643,845</u>
Percentage of Extensions Collected	<u>99.74%</u>	<u>99.63%</u>	<u>99.69%</u>	<u>99.54%</u>

Source of Information: Office of Kane County Clerk, Kane County Treasurer

Note: Tax Rates are expressed in dollars per \$100 of Assessed Valuation. There are no subsequent collections as every year on the last Monday of October, the Kane County Treasurer holds its annual tax sale to auction off all unpaid taxes for the current year. This schedule includes only countywide property taxes, property taxes for special service areas are not included.

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
0.2832	0.2531	0.2358	0.2188	0.1974	0.1966
0.0169	0.0159	0.0146	0.0135	0.0128	0.0129
0.0583	0.0569	0.0464	0.0404	0.0353	0.0337
0.0430	0.0403	0.0371	0.0344	0.0324	0.0326
0.0027	0.0025	0.0023	0.0022	0.0020	0.0020
0.0006	0.0005	0.0005	0.0004	0.0004	0.0004
0.0256	0.0266	0.0280	0.0216	0.0198	0.0157
0.0294	0.0272	0.0245	0.0221	0.0213	0.0214
-	0.0082	0.0075	0.0175	0.0164	0.0163
0.0026	0.0025	0.0023	0.0021	0.0020	0.0020
<u>0.4623</u>	<u>0.4336</u>	<u>0.3990</u>	<u>0.3730</u>	<u>0.3398</u>	<u>0.3336</u>

\$ 33,012,390	\$ 31,470,872	\$ 31,863,102	\$ 31,865,741	\$ 30,542,783	\$ 30,628,833
1,972,413	1,972,563	1,972,983	1,972,654	1,972,489	2,000,032
6,796,432	7,073,004	6,266,337	5,889,264	5,468,372	5,254,116
5,010,769	5,010,920	5,011,908	5,011,461	5,010,920	5,080,708
312,648	312,701	312,797	312,752	312,757	316,590
65,048	65,151	65,262	65,260	65,151	65,748
2,982,401	3,303,065	3,782,475	3,149,370	3,061,954	2,445,315
3,433,304	3,382,514	3,315,779	3,218,272	3,303,060	3,339,152
-	1,009,967	1,013,380	2,541,201	2,538,578	2,538,017
305,304	305,489	305,095	305,031	308,269	308,644

<u>\$ 53,890,709</u>	<u>\$ 53,906,248</u>	<u>\$ 53,909,118</u>	<u>\$ 54,331,006</u>	<u>\$ 52,584,333</u>	<u>\$ 51,977,155</u>

<u>\$ 53,661,617</u>	<u>\$ 53,548,215</u>	<u>\$ 53,701,538</u>	<u>\$ 54,159,263</u>	<u>\$ 52,479,908</u>	<u>\$ 51,720,100</u>

<u>\$ 53,661,617</u>	<u>\$ 53,548,215</u>	<u>\$ 53,701,538</u>	<u>\$ 54,159,263</u>	<u>\$ 52,479,908</u>	<u>\$ 51,720,100</u>

<u>99.57%</u>	<u>99.34%</u>	<u>99.61%</u>	<u>99.68%</u>	<u>99.80%</u>	<u>99.51%</u>

KANE COUNTY, ILLINOIS

Property Tax Rates - Levies and Collections - Forest Preserve Funds Last Ten Tax Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Rates Extended				
General	0.0481	0.0432	0.0444	0.0466
Illinois Municipal Retirement Fund	0.0001	0.0036	0.0038	0.0040
Insurance Liability	0.0001	0.0002	0.0012	0.0013
Debt Service	0.1167	0.1751	0.2412	0.2572
Construction & Development	0.0008	0.0009	0.0009	0.0008
Social Security	<u>0.0001</u>	<u>0.0025</u>	<u>0.0027</u>	<u>0.0027</u>
Total Rates Extended	<u>0.1658</u>	<u>0.2253</u>	<u>0.2944</u>	<u>0.3126</u>
Levies Extended				
General	\$ 6,568,137	\$ 5,587,879	\$ 5,347,543	\$ 5,372,631
Illinois Municipal Retirement	10,104	460,104	460,118	460,034
Insurance Liability	10,104	20,055	150,044	150,081
Debt Service	15,932,698	22,653,120	29,027,352	29,619,097
Construction & Development	112,370	112,697	112,623	95,255
Social Security	<u>10,104</u>	<u>320,106</u>	<u>320,061</u>	<u>312,026</u>
Total Levies Extended	<u>\$ 22,643,516</u>	<u>\$ 29,153,961</u>	<u>\$ 35,417,740</u>	<u>\$ 36,009,124</u>
Current Year Collections	\$ 11,407,401	\$ 14,322,283	\$ 17,688,270	\$ 18,132,465
Subsequent Collections	<u>11,167,857</u>	<u>14,712,841</u>	<u>17,619,939</u>	<u>17,678,728</u>
Total Collections	<u>\$ 22,575,258</u>	<u>\$ 29,035,124</u>	<u>\$ 35,308,209</u>	<u>\$ 35,811,194</u>
Percentage of Extensions Collected				
Current Year Collections	50.38%	49.13%	49.94%	50.36%
Total Collections	<u>99.70%</u>	<u>99.59%</u>	<u>99.69%</u>	<u>99.45%</u>

Source of Information: Office of Kane County Clerk

Current collections represent amounts received for the District's fiscal year ended June 30.

Note: Tax Rates are expressed in dollars per \$100 of Assessed Valuation.

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
0.0461	0.0422	0.0374	0.0342	0.0312	0.0305
0.0037	0.0033	0.0027	0.0024	0.0022	0.0016
0.0017	0.0021	0.0019	0.0015	0.0013	0.0021
0.2491	0.2196	0.2153	0.1787	0.1620	0.1562
0.0006	0.0014	0.0013	0.0012	0.0011	0.0013
0.0027	0.0025	0.0023	0.0021	0.0019	0.0015
<u>0.3039</u>	<u>0.2710</u>	<u>0.2609</u>	<u>0.2201</u>	<u>0.1997</u>	<u>0.1932</u>
\$ 5,372,611	\$ 5,242,555	\$ 5,050,551	\$ 4,982,327	\$ 4,819,800	\$ 4,752,277
425,025	405,081	365,763	347,130	343,089	250,063
200,039	259,859	259,831	224,622	205,048	325,003
29,032,942	27,306,917	29,089,818	26,025,859	25,076,577	24,341,126
74,723	174,565	171,599	169,122	164,658	200,050
317,428	307,479	317,661	313,335	300,067	235,105
<u>\$ 35,422,768</u>	<u>\$ 33,696,456</u>	<u>\$ 35,255,223</u>	<u>\$ 32,062,395</u>	<u>\$ 30,909,239</u>	<u>\$ 30,103,624</u>
\$ 17,484,822	\$ 16,698,242	\$ 17,650,163	\$ 15,703,107	\$ 12,987,245	\$ 13,902,909
17,788,031	16,773,749	17,469,072	16,257,616	17,877,393	16,060,216
<u>\$ 35,272,853</u>	<u>\$ 33,471,991</u>	<u>\$ 35,119,235</u>	<u>\$ 31,960,723</u>	<u>\$ 30,864,638</u>	<u>\$ 29,963,125</u>
<u>49.36%</u>	<u>49.55%</u>	<u>50.06%</u>	<u>48.98%</u>	<u>42.02%</u>	<u>46.18%</u>
<u>99.58%</u>	<u>99.33%</u>	<u>99.61%</u>	<u>99.68%</u>	<u>99.86%</u>	<u>99.53%</u>

KANE COUNTY, ILLINOIS

Ratio of Outstanding Debt by Type Last Ten Fiscal Years

Fiscal Year Ended November 30,	Governmental Activities		Percentage of		
	General Bonded Debt		Net General Bonded Debt to Estimated Actual Valuation	Net General Bonded Debt Per Capita	
	County General Obligation Bonds	Accumulated Restricted Resources	Net General Bonded Debt		
2018	\$ -	\$ -	\$ -	0.000%	\$ -
2017	-	-	-	0.000%	-
2016	-	-	-	0.000%	-
2015	-	-	-	0.000%	-
2014	-	-	-	0.000%	-
2013	985,000	985,000	-	0.000%	-
2012	1,960,000	1,237,036	722,964	0.002%	1.39
2011	2,425,000	2,425,000	-	0.000%	-
2010	4,760,000	2,635,926	2,124,074	0.004%	4.12
2009	7,010,000	2,564,198	4,445,802	0.009%	8.70

Fiscal Year Ended November 30,	County Alternative Revenue Bonds		Long-Term Construction Payable		Percentage of Total Debt to Personal Income	
	County Debt Certificates		Total Debt		Total Debt Per Capita	
2018	\$ 32,680,384	\$ -	\$ 4,871,064	\$ 37,551,448	0.14%	\$ 70.29
2017	38,604,692	-	4,497,132	43,101,824	0.17%	80.61
2016	44,219,000	-	4,225,180	48,444,180	0.20%	91.11
2015	50,358,308	-	5,067,191	55,425,499	0.24%	104.41
2014	60,320,000	1,005,000	7,413,319	68,738,319	0.31%	130.31
2013	72,440,000	2,400,000	-	75,825,000	0.35%	144.62
2012	59,070,000	29,085,000	-	90,115,000	0.44%	172.69
2011	70,365,000	30,240,000	-	103,030,000	0.52%	198.16
2010	73,070,000	31,280,000	-	109,110,000	0.59%	211.43
2009	75,610,000	32,215,000	-	114,835,000	0.63%	224.61

Source of Information: Office of Kane County Clerk

General Bonded Debt represents debt retired through the use of property taxes.
General Obligation bonds and debt certificates are reported at remaining original par value.
Estimated Actual Valuation data can be found on pages 355-356.
Population and Personal Income data can be found on page 370.

KANE COUNTY, ILLINOIS

Computation of Direct and Overlapping Bonded Debt November 30, 2018

<u>Governmental Unit</u>	<u>Total Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Debt Applicable To County</u>
<i>Direct Debt</i>			
County	\$ 37,551,448	100.00%	\$ 37,551,448
Total Direct Debt	<u>37,551,448</u>		<u>37,551,448</u>
<i>Overlapping Debt</i>			
Kane County Forest Preserve	154,575,000	100.00%	154,575,000
Townships	48,330,390	100.00%	48,330,390
Cities and Villages	633,645,000	60.97%	386,326,244
Parks	115,240,390	63.99%	73,738,352
Library	30,285,000	70.33%	21,298,849
Special Service Areas & TIF Districts	208,822,000	99.57%	207,923,964
School Districts (incl. Community Colleges)	2,070,085,903	51.54%	1,067,021,987
Miscellaneous Districts	<u>-</u>	100.00%	<u>-</u>
Total Overlapping Debt	<u>3,260,983,683</u>		<u>1,959,214,786</u>
Total Direct Debt and Overlapping Debt	<u>\$ 3,298,535,131</u>		<u>\$ 1,996,766,234</u>

Source: Speer Financial

(1) Debt percentage applicable to County is calculated by applying the ratio of assessed value of the specific district to that portion which is in Kane County. Percentages have been rounded to the nearest hundredth.

KANE COUNTY, ILLINOIS

Legal Debt Margin Information Last Ten Fiscal Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Debt Limit	\$ 796,086,893	\$ 752,995,726	\$ 700,225,036	\$ 669,049,784
Total Debt Applicable to Limit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal Debt Margin	<u>\$ 796,086,893</u>	<u>\$ 752,995,726</u>	<u>\$ 700,225,036</u>	<u>\$ 669,049,784</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.0%	0.0%	0.0%	0.0%

Legal Debt Margin Calculation for Fiscal Year 2018

Assessed Valuation (2017 tax year)	\$ 13,844,989,451
Debt Limit (5.75%) of Assessed Value	796,086,893
Debt Outstanding Applicable to the Limit	-
Total Debt Applicable to the Limit	<u>-</u>
Total Legal Debt Margin	<u>\$ 796,086,893</u>

Source of Information: Office of Kane County Clerk

Beginning in 2010, the County's debt limit increased from 2.875% of assessed value to 5.75%, as the population of the County exceeded 500,000 per the 2010 U.S. census.

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 677,711,044	\$ 728,850,569	\$ 791,769,202	\$ 853,442,273	\$ 908,076,188	\$ 456,509,623
-	985,000	1,960,000	2,425,000	4,760,000	7,010,000
<u>\$ 677,711,044</u>	<u>\$ 727,865,569</u>	<u>\$ 789,809,202</u>	<u>\$ 851,017,273</u>	<u>\$ 903,316,188</u>	<u>\$ 449,499,623</u>
0.0%	0.1%	0.2%	0.3%	0.5%	2.1%

KANE COUNTY, ILLINOIS

Schedule of Pledged Revenue Coverage Last Ten Fiscal Years

Juvenile Justice Facility Bonds - Series 2002 Refunding Bonds and 2013 Refunding Bonds

Fiscal Year	Gross		Less:		Net		Debt Service		Coverage
	Income Tax	Revenues	Operating	Expenditures	Available	Revenue	Principal	Interest	
2018	\$	5,766,266	\$	-	\$	5,766,266	\$ 1,980,000	\$ 584,700	2.25
2017		5,530,422		-		5,530,422	1,840,000	642,000	2.23
2016		5,861,279		-		5,861,279	2,515,000	707,325	1.82
2015		6,406,750		-		6,406,750	1,345,000	765,225	3.04
2014		5,764,927		-		5,764,927	1,045,000	795,850	3.13
2013		6,427,471		-		6,427,471	1,746,100	221,938	3.27
2012		5,401,829		-		5,401,829	685,000	134,199	6.59
2011		4,431,344		-		4,431,344	660,000	158,923	5.41
2010		3,401,086		-		3,401,086	635,000	181,598	4.16
2009		3,508,514		-		3,508,514	620,000	202,313	4.27

The Series 2002 Refunding Bonds were issued in Fiscal Year 2002 to advance refund the outstanding JJF Series 1995 bonds. Payments began in Fiscal Year 2003 from Income Tax revenues collected from the state of Illinois. Income Tax revenues are recorded in the County's General Fund and the portion required for the Series 2002 debt services was transferred to the County's Juvenile Bonds Pledge Revenues Fund. The Series 2013 Refunding Bonds were issued in Fiscal Year 2013 to advance refund the remaining General Obligation Refunding Bonds Series 2002 and to partially refund the General Obligation Debt Certificates Series 2005 and Series 2006. Payments began in Fiscal Year 2014 from Income Tax revenues transferred to the JJC/AJC Refunding Debt Service Fund.

Motor Fuel Tax Revenue Bonds - Series 2001 and 2004 Refunding Bonds

Fiscal Year	Gross		Less:		Net		Debt Service		Coverage
	MFT	Revenues	Operating	Expenditures	Available	Revenue	Principal	Interest	
2018	\$	7,567,164	\$	3,487,258	\$	4,079,906	\$ 2,850,000	\$ 571,988	1.19
2017		7,463,018		3,112,672		4,350,346	2,705,000	717,806	1.27
2016		7,341,961		2,828,287		4,513,675	2,575,000	856,406	1.32
2015		6,723,761		2,982,556		3,741,205	2,445,000	988,181	1.09
2014		6,636,173		3,220,922		3,415,251	2,325,000	1,110,488	0.99
2013		6,502,366		3,324,688		3,177,677	2,215,000	1,223,988	0.92
2012		6,302,858		3,432,195		2,870,663	2,110,000	1,332,113	0.83
2011		6,745,896		3,811,421		2,934,475	2,000,000	1,439,431	0.85
2010		7,106,798		3,645,178		3,461,619	1,905,000	1,541,235	1.00
2009		6,483,571		3,660,121		2,823,450	1,835,000	1,624,900	0.82

The Series 2001 Bonds were issued in Fiscal Year 2001 to fund various road construction projects. Payments began in Fiscal Year 2002 from Motor Fuel Tax (MFT) revenues received from the state of Illinois. The MFT revenues are recorded in the County's Motor Fuel Tax Fund and the portion required for debt service is transferred to the County's Motor Fuel Tax Debt Service Fund. The Series 2004 Bonds were issued in Fiscal Year 2004 to advance refund a portion of the Series 2001 Bonds. The remaining portion of Series 2001 Bonds was fully retired in Fiscal Year 2011. Payments on the Series 2004 Bonds began in Fiscal Year 2005 from Motor Fuel Tax (MFT) revenues received from the state of Illinois. Note: Coverage in certain years may be less than 1.00 due to the use of surpluses from prior years.

KANE COUNTY, ILLINOIS

Schedule of Pledged Revenue Coverage Last Ten Fiscal Years

Taxable General Obligation Alternative Bonds, Series 2010							
Fiscal Year	Gross Receipts		Less: Operating Expenditures	Net Available Revenue	Debt Service		Coverage
					Principal	Interest	
2018	\$	894,429	\$ 450	\$ 893,979	\$ 705,000	\$ 171,068	1.02
2017		890,649	450	890,199	680,000	197,408	1.01
2016		889,223	450	888,773	660,000	219,878	1.01
2015		897,387	450	896,937	645,000	238,493	1.02
2014		902,936	450	902,486	630,000	253,650	1.02
2013		905,547	450	905,097	615,000	265,035	1.03
2012		899,197	450	898,747	610,000	400,727	0.89

The Series 2010 Bonds were issued in Fiscal Year 2010 as recovery zone economic development bonds. Payments began in fiscal year 2012 from amounts received from local governments participating in certain loan programs related to improving and equipping various water and/or sewer public works projects undertaken jointly by the County and the other units of local government, an annual Build America Bond subsidy, and a transfer from the County Highway Fund. Additionally, amounts were loaned by the County Riverboat Fund. Principal and interest payments are made by the Recovery Zone Bond Debt Service Fund. Coverage in certain years may be less than 1.00 due to the use of surpluses from prior years.

Details about the county's outstanding debt can be found in the notes to the financial statements. Operating expenses do not include interest or depreciation expenses.

KANE COUNTY, ILLINOIS

Demographic and Economic Statistics Last Ten Years

Year	(a) Population	(b) Per Capita Income	(a) x (b) Personal Income	School Enrollment	Unemployment Rate
2018	534,216	\$ 48,975	\$ 26,163,228,600	118,913	4.7%
2017	533,156	46,202	24,632,873,512	119,472	4.5%
2016	531,463	45,259	24,053,483,917	120,365	4.9%
2015	529,330	43,736	23,150,776,880	121,332	5.7%
2014	526,028	42,240	22,219,422,720	121,840	5.8%
2013	522,935	41,016	21,448,701,960	121,756	8.0%
2012	520,885	39,618	20,636,421,930	121,944	8.2%
2011	519,211	38,008	19,734,171,688	121,557	9.0%
2010	516,144	35,767	18,460,922,448	121,628	9.9%
2009	511,273	35,752	18,279,032,296	120,629	10.1%

Sources of Information: Kane County Regional Office of Education, U.S. Census Bureau, Illinois Dept. of Employment Security, U.S. Dept. Commerce, Bureau of Economic Analysis

Note: Per Capital Income is Based on Census information

KANE COUNTY, ILLINOIS

Principal Employers in the County Current Year and Nine Years Ago

Employer	Type of Business or Property	2018 Number of Employees	Percentage of Total 2018 County Employment	2018 Rank
School District U-46	Public School District	4,610	2.19%	1
Greencore USA	Food Packaging	3,000	1.43%	2
Chase	Credit Card Processing	2,500	1.19%	3
Caterpillar, Inc.	Construction Machinery	2,300	1.09%	4
Advocate Sherman Hospital	General Hospital	2,200	1.05%	5
Rush-Copley Medical Center	Hospital & Medical Center	2,200	1.05%	6
Fermi Research Alliance	High Energy Physics Research Laboratory	1,700	0.81%	7
School District Number 129	Public School District	1,650	0.79%	8
Delnor-Community Hospital	General Hospital	1,650	0.79%	9
Amita Health Mercy Medical Center	Medical & Psychiatric Hospital	1,300	0.62%	10

Employer	Type of Business or Property	2009 Number of Employees	Percentage of Total 2009 County Employment	2009 Rank
School District U-46	Public School District	5,000	1.87%	1
Caterpillar, Inc.	Construction Machinery	3,000	1.12%	2
Sherman Hospital	General Hospital	2,200	0.82%	3
Fermi National Accelerator Lab	High Energy Physics Research Laboratory	2,000	0.75%	4
Delnor-Community Hospital	General Hospital	1,650	0.62%	5
Waubensee Community College	Comprehensive Community College	1,460	0.55%	6
Rush-Copley Medical Center	Hospital & Medical Center	1,400	0.52%	7
Kane County	County Government	1,323	0.49%	8
Provena St. Joseph Hospital	General Hospital	1,300	0.49%	9
Provena Mercy Medical Center	Medical & Psychiatric Hospital	1,300	0.49%	10

Sources of Information:

2018 Illinois Manufacturers Directory, 2018 Illinois Services Directory & a selective telephone survey

2009 Illinois Manufacturers Directory, 2009 Illinois Services Directory & a selective telephone survey

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KANE COUNTY, ILLINOIS

County Employment Statistics Last Ten Fiscal Years

Function/Department	Number of Employees									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Government										
County Board/Liquor	29	30	30	29	30	28	29	31	32	32
Finance Administration	9	7	7	7	7	6	5	6	6	6
County Auditor	4	4	4	5	3	3	3	3	3	3
Data Processing	37	35	37	38	38	36	35	33	31	31
Central Services	29	28	28	27	29	26	26	26	26	25
Human Resources	4	4	7	6	5	7	7	7	5	6
Geographic Information Systems	11	10	10	9	8	8	8	8	10	10
Public Service and Records										
County Treasurer	14	13	13	11	12	11	12	13	11	11
County Assessor	30	32	32	35	42	43	39	42	36	41
County Clerk*	1,159	691	79	30	31	31	33	29	27	28
Recorder of Deeds	13	14	16	16	17	18	19	19	19	19
Regional Office of Education	26	28	29	32	34	31	34	34	34	38
Employment and Education	23	21	21	20	18	16	21	25	33	27
Judicial										
Judicial Services**	233	236	246	247	238	238	207	202	202	201
States Attorney	120	120	117	124	122	121	121	126	128	133
Public Safety										
County Sheriff	300	306	293	293	304	303	306	300	298	306
Merit Commission	4	4	4	4	4	4	4	4	4	4
Court Services	173	185	179	185	180	170	168	165	162	153
County Coroner	14	14	9	8	9	9	9	9	9	10
Emergency Management	2	3	3	3	3	3	3	3	3	3
Animal Control	11	12	12	14	12	12	11	12	10	10
Highways and Streets	62	67	67	67	69	67	62	62	63	64
Health and Welfare										
County Health	58	59	57	64	63	65	64	64	67	121
Veterans Commission	4	4	4	3	4	4	4	4	4	4
Environment and Conservation										
Stormwater Management/Landfill	3	3	4	4	4	3	5	5	5	5
Development, Housing and Economic Development										
Development Water Resources	4	4	4	4	4	4	5	5	4	4
Development Mill Creek SSA	1	1	1	1	1	1	1	1	-	-
County Development	37	36	29	28	25	25	23	24	24	28
Total*	<u>2,414</u>	<u>1,971</u>	<u>1,342</u>	<u>1,314</u>	<u>1,316</u>	<u>1,293</u>	<u>1,264</u>	<u>1,262</u>	<u>1,256</u>	<u>1,323</u>

Source of Information: Kane County Human Resources Department

*As of 2017 County Clerk includes election workers as employees, whereas in previous years they were contractors.

**As of 2013 Judicial Services total includes 32 judges.

KANE COUNTY, ILLINOIS

Operating Indicators by Function Last Ten Fiscal Years

Function	2018	2017	2016	2015	2014
General Government					
Payroll checks issued	39,003	38,888	39,704	38,041	38,265
Accounts Payable checks issued	10,798	11,659	11,878	12,772	12,418
Purchase Orders processed	2,424	3,194	3,096	3,022	2,850
Maintenance					
District square footage maintained by staff	844,993	832,513	832,513	950,974	950,974
Information Technology Services					
Work orders completed	8,534	7,866	14,467	14,878	7,618
Public Service and Records					
Tax bills collected	194,097	193,629	193,048	192,498	185,491
Election ballots counted	228,536	40,752	172,104	95,153	146,537
Judicial					
Felony cases authorized	2,489	2,413	2,629	1,955	2,297
Child Advocacy investigations	419	388	330	282	294
Diversion program completions	381	239	258	451	593
Domestic violence cases	1,073	1,145	1,139	1,130	1,408
Felony DUI cases filed	130	124	172	163	169
Public Safety-Sheriff					
Physical arrests made	1,591	1,793	1,770	1,790	1,781
Traffic violations	13,623	14,346	11,770	9,730	7,180
Year end inmate population	526	542	499	532	626
Highways and Streets					
Lane miles of road resurfaced	65.7	40.9	50.0	32.0	70.1
New signs installed	133	309	265	433	361
Signs repaired	1,264	1,483	1,219	1,707	2,081
Trees cut down/removed from right-of-way	22	58	80	44	11
Health and Welfare					
Clients Served	21,089	16,026	20,394	19,394	25,752
Immunizations administered	1,246	897	803	1,269	887
Influenza shots provided	524	632	83	723	905
Tuberculosis tests given	573	575	746	1,192	1,517

Source of Information: Various County Offices

2013	2012	2011	2010	2009
38,384	38,980	38,241	40,917	41,358
12,528	13,362	13,970	14,544	13,573
3,038	3,474	2,684	2,440	1,277
950,974	883,920	887,257	887,257	887,257
7,719	10,884	11,966	8,618	10,594
192,050	185,261	185,184	180,369	180,184
29,428	152,662	28,320	141,555	47,204
2,342	2,781	2,909	3,158	3,588
328	285	247	300	335
545	550	528	575	568
1,370	1,221	1,265	1,356	1,694
98	195	130	219	308
1,646	1,427	1,563	1,396	1,087
7,124	5,959	6,988	6,825	3,152
634	660	637	632	630
47.9	48.9	79.9	97.5	41.3
327	362	400	445	471
2,428	1,964	1,785	2,048	1,937
30	36	48	107	74
21,579	23,319	23,381	131,123	64,790
825	617	764	1,343	3,248
908	839	1,013	9,317	17,589
1,265	679	1,839	3,363	1,263

KANE COUNTY, ILLINOIS

Capital Asset Statistics by Function

Last Ten Fiscal Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General Government				
Land acreage	770	770	770	770
County buildings	24	24	24	26
Maintenance vehicles	17	15	16	14
Judicial				
Court houses	2	2	2	2
Public Safety				
Sheriff				
Main Stations	1	1	1	1
Substations	1	1	0	1
Sheriff vehicles	136	129	132	132
Correction facilities	1	1	1	1
Highways and Streets				
Miles of streets				
Rural	215.62	231.18	230.5	232.0
Urban	85.78	71.75	74	74
Bridges/Culverts	66	66	66	66
Street Lights	1,192	1,127	1,120	1,104
Traffic signals	119	118	116	116
Warning flashers	58	62	56	56
Forest Preserve				
Land acreage	21,353	21,270	20,770	20,675
Bicycle path miles	178	172	172	172

Source of Information: Various County Offices

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
770	770	770	770	770	770
26	26	26	21	21	21
11	9	9	9	9	9
2	2	2	2	2	2
1	1	1	1	1	1
1	2	2	2	3	5
133	128	124	124	132	132
1	1	2	2	2	2
250.5	250.5	250.0	250.0	250.0	250.0
74	74	74	73	69	65
66	65	64	63	56	54
1,070	1,059	872	774	774	774
113	113	113	113	125	125
43	45	40	28	28	17
20,586	20,212	19,934	19,600	18,700	17,130
172	172	172	172	168	128

KANE COUNTY, ILLINOIS

Land Use in Acres by Category and Township (Unincorporated)

Township	Residential	Commercial	Industrial	Agricultural
Aurora	1,244	105	230	634
Big Rock	653	-	-	16,781
Blackberry	2,033	195	742	11,696
Burlington	816	9	2	15,055
Campton	1,668	17	-	6,771
Dundee	1,432	73	167	1,793
Elgin	1,559	49	104	1,683
Geneva/Batavia	1,657	112	25	1,892
Hampshire	905	29	129	15,273
Kaneville	334	21	586	20,404
Plato	1,631	70	8	12,346
Rutland	1,361	72	201	7,588
St. Charles	4,945	53	41	1,476
Sugar Grove	825	34	21	9,547
Virgil	417	47	-	18,975
Total acres	21,480	886	2,256	141,914

Township	Transportation Communication and Utilities	Institutional	Open Space	Other
Aurora	499	39	133	133
Big Rock	364	8	1,062	190
Blackberry	814	223	3,626	245
Burlington	390	36	843	133
Campton	373	133	1,010	76
Dundee	524	26	2,656	270
Elgin	363	41	782	65
Geneva/Batavia	292	1,841	880	144
Hampshire	597	15	484	123
Kaneville	678	117	161	11
Plato	535	220	1,690	32
Rutland	594	30	2,312	132
St. Charles	875	322	1,855	456
Sugar Grove	441	235	1,898	88
Virgil	500	6	820	1
Total acres	7,839	3,292	20,212	2,099

Source: 2013 Land Use Survey, Kane County Development Department

KANE COUNTY, ILLINOIS

Miscellaneous Statistics

November 30, 2018

Date of Organization:	January 16, 1836
Form of Government:	Township
Governing Body:	County Board
Land Area:	Approximately 524 square miles
Population:	534,216
Number of Housing Units:	185,566
Number of Registered Voters:	317,510
Number of Townships:	16
Number of Municipalities:	30
Number of School Districts:	9 districts are based in Kane County (6 other districts have a portion of their equalized assessed valuation (EAV) in Kane County)
Number of Community College Districts:	2 community colleges, Elgin and Waubonsee, are based in Kane County (3 others have a portion of their EAV in Kane County)

Source: Various County Offices and U.S. Census Bureau

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